



NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District will be held starting at **6:00 p.m.** on Wednesday, March 10, 2021 in the Boardroom at 893 Southwood Boulevard, Incline Village, Nevada.

In compliance with State of Nevada Executive Department, Declaration of Emergency Directives 006, 016, 018, 021, 026, and 029, this meeting is closed to the public and attendance is limited to members of the Board of Trustees and essential staff. Public comment is allowed and the public is welcome to make their public comment either via e-mail (please send your comments to info@ivgid.org by 4:00 p.m. on Wednesday, March 10, 2021) or via telephone (the telephone number will be posted to our website on the day of the meeting).

- A. PLEDGE OF ALLEGIANCE*
- B. ROLL CALL OF TRUSTEES*
- C. INITIAL PUBLIC COMMENTS* - *Unless otherwise determined, the time limit shall be three (3) minutes for each person wishing to make a public comment. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item. Not to include comments on General Business items with scheduled public comment. The Board of Trustees may address matters brought up during public comment at the conclusion of the comment period but may not deliberate on any non-agendized item.*

D. APPROVAL OF AGENDA (for possible action)

The Board of Trustees may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting, or voting on items in a block.

-OR-

The Board of Trustees may make a motion to accept and follow the agenda as submitted/posted.

- E. PUBLIC HEARINGS (for possible action) Reference: Nevada Revised Statutes 288.153
 - 1. Review, discuss, and possibly approve the Memorandum of Understanding between and for Incline Village General Improvement District and the Operating Engineers Local Union No. 3, Public Works Operations & Maintenance & Skilled Trades, July 1, 2020 through and including June 30, 2023 (Requesting Staff Member: District General Manager Indra Winqest) – **pages 4 - 34**
- F. DISTRICT STAFF UPDATES (for possible action)
 - 1. District General Manager Indra Winqest – **pages 35 - 61**
 - a. Report from Tri-Strategies for the 81st Legislative Session of the State of Nevada – **pages 62 - 65**
- G. REVIEW OF THE LONG RANGE CALENDAR (for possible action) – **page 66**
- H. DISTRICT GENERAL COUNSEL UPDATE (for possible action)

There is no District General Counsel update for this agenda.

- I. REPORTS TO THE BOARD* - Reports are intended to inform the Board and/or the public.
 - 1. Management responses and implementation plan regarding recommendations from the final report regarding the District’s contract administration submitted by Moss Adams, LLC (Presenting Staff Members: District General Manager Indra Winqest, Director of Finance Paul Navazio and Engineering Manager Nathan Chorey) – **pages 67 - 77**

Incline Village General Improvement District

Incline Village General Improvement District is a fiscally responsible community partner which provides superior utility services and community oriented recreation programs and facilities with passion for the quality of life and our environment while investing in the Tahoe basin.

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • FAX (775) 832-1122

www.yourtahoeplace.com



NOTICE OF MEETING

Agenda for the Board Meeting of March 10, 2021 - Page 2

2. Treasurers Report (*for possible action*)

- A. Payment of Bills (*for possible action*) (*For District payments exceeding \$10,000 or any item of capital expenditure, in the aggregate in any one transaction, a summary of payments made shall be presented to the Board at a public meeting for review. The Board hereby authorizes payment of any and all obligations aggregating less than \$10,000 provided they are budgeted and the expenditure is approved according to District signing authority policy*) – **page 78**

- J. CONSENT CALENDAR (*for possible action*) (In cooperation with the Chair, the General Manager may schedule matters for consideration on a Consent Calendar. The Consent Calendar may not include changes to budget, user rates or taxes, adoption or amendment of ordinances, or any other action which is subject to a public hearing. Each consent item shall be separately listed on the agenda, under the heading of "Consent Calendar". A memorandum containing all relevant information will be included in the packet materials for each Consent Calendar item. The memorandum should include the justification as a consent item in the Background Section. Any member of the Board may request the removal of a particular item from the consent calendar and that the matter shall be removed and addressed in the General Business section of the meeting. A unanimous affirmative vote shall be recorded as a favorable motion and approval of each individual item included on the Consent Calendar.)

There are no Consent Calendar items for this agenda.

K. GENERAL BUSINESS (*for possible action*)

1. Review, discuss, and possibly approve the award of a contract for independent audit services to Davis Farr, LLC for Fiscal Years Ending June 30, 2021 through June 30, 2025 (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 79 - 123**
2. Review, discuss, and possibly approve a design services contract for the Mountain Golf Cart Path Replacement Project – Fund: Community Services; Division: Golf; CIP# 3241LI1903; Vendor: Lumos and Associates in the amount of \$75,100 (Requesting Staff Members: Engineering Manager Nathan Chorey and Director of Community Services/Golf Darren Howard) – **pages 124 - 344**
3. Review, discuss, and possibly approve Diamond Peak Ski Resort's 2021-2022 Picture Pass Holder daily ticket and Picture Pass Holder/Non Picture Pass Holder season pass Key Rate proposal (Requesting Staff Member: Diamond Peak Ski Resort General Manager Mike Bandelin) – **pages 345 - 359**
4. Review, discuss, and possibly approve Golf play pass rate structure, daily green fees and range fee rates for the Incline Village Golf Courses (Championship Golf Course and Mountain Golf Course) for the golf season of 2021 (Requesting Staff Member: Director of Community Services/Golf Darren Howard) – **pages 360 - 389**
5. Review, discuss, and possibly approve facility rates for the Chateau and Aspen Grove, effective immediately for all future bookings (Requesting Staff Member: Director of Community Services/Golf Darren Howard) – **pages 390 - 392**
6. Review, discuss, and possibly (1) Authorize re-allocating \$12,000 from unallocated Golf capital funds to augment Driving Range Nets replacement project (CIP#3143GC1201); (2) Award a construction contract for Driving Range Nets - 2020/2021 Capital Improvement; Fund: Community Services; Division: Golf; Project #3143GC1201; Vendor: Judge Netting, Inc. in the amount of \$96,000; (3) Authorize Staff to approve change orders to the construction contract, up to \$3,000, for additional work not anticipated at this time **and** (4) Authorize staff to execute the contract documents (Requesting Staff Members: Director of Community Services/Golf Darren Howard and Engineering Manager Nathan Chorey) – **pages 393 - 410**
7. Review, discuss, and possibly authorize funds from the Fiscal Year 2020/2021 existing General Fund budget (up to \$50,000) and authorize the District General Manager to execute contract(s) for the purposes of executing one or more professional services contract(s) to review selected District policies (Requesting Staff Members: District General Manager Indra Winqest and Director of Finance Paul Navazio) – **pages 411 - 439**



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- 8. Three (3) Capital Improvement Program (CIP) Budget Amendments
 - a. Review, discuss, and possibly award Construction Contracts for interior reservoir coating repairs and reservoir ladder wire mesh installation utilizing excess funds from completed FY2021-22 Capital Project: Water Reservoir Safety and Security Improvements; CIP#2097DI1701; Marine Taxonomic Services, Ltd. in the amount of \$18,750 and Resource Development Company in the amount of \$8,900 (Requesting Staff Member: Engineering Manager Nathan Chorey) – **pages 440 - 455**
 - b. Review, discuss, and possibly approve augmenting the budget by \$4,883 to a total of \$61,883 for the replacement of the 2004 GMC Flatbed Truck #542 (Utility Fund CIP#2097LV1746) so as to reflect the actual cost of the replacement vehicle (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 456 - 457**
 - c. Review, discuss, and possibly approve the re-allocation of \$3,000 in budgeted appropriations from the Parks Maintenance budget (Fund 380) to the Rosewood Creek Foot Bridge (Parks CIP#4378BD1705) to cover capital project costs charged to Parks Operations and Maintenance (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 458 - 459**
- 9. Review, discuss, and possibly approve a payment in the amount of \$20,485.96 to Erickson, Thorpe & Swainston, Ltd. – reference: Case No. CV18-01564 Mark E. Smith v. IVGID (Requesting Trustee: Board Chairman Tim Callicrate) – **pages 460 - 461**

L. APPROVAL OF MINUTES (for possible action)

- 1. Meeting Minutes of January 28, 2021 – **pages 462 - 499**
- 2. Meeting Minutes of February 10, 2021 – **pages 500 - 520**

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

There are no Reports for this agenda.

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

O. ADJOURNMENT (for possible action)

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday March 5, 2021 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of March 10, 2021) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were either faxed or e-mailed to those people who have requested; and a copy was posted at the following seven locations within Incline Village/Crystal Bay in accordance with NRS 241.020:

- 1. IVGID Anne
- 2. Incline Village
- 3. Crystal Bay Post
- 4. Raley's Shopping
- 5. Incline Village
- 6. IVGID's
- 7. The Chateau at Incline Village

SUSPENDED – STATE OF NEVADA EXECUTIVE DEPARTMENT, DECLARATION OF EMERGENCY, DIRECTIVES 006, 016, 018, 021, 026, AND 029.

- Vorderbruggen Building (Administrative Offices)
- Post Office
- Office Center
- Branch of Washoe County Library
- Recreation Center

/s/ Susan A. Herron, CMC
Susan A. Herron, CMC
District Clerk (e-mail: sah@ivgid.org/phone # 775-832-1207)

Board of Trustees: Tim Callicrate - Chairman, Matthew Dent, Sara Schmitz, Kendra Wong, and Michaela Tonking.

Notes: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent Calendar section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. Those items followed by an asterisk (*) are items on the agenda upon which the Board of Trustees will take no action. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 832-1100 at least 24 hours prior to the meeting. Copies of the packets containing background information on agenda items are available for public inspection at the Incline Village Library.

IVGID'S agenda packets are now available at IVGID's web site, www.yourtahoeplace.com; go to "Board Meetings and Agendas". A hard copy of the complete agenda packet is also available at IVGID's Administrative Offices located at 893 Southwood Boulevard, Incline Village, Nevada, 89451.

*NRS 241.020(2) and (10): 2. Except in an emergency, written notice of all meetings must be given at least 3 working days before the meeting ...10. As used in this section, "emergency" means an unforeseen circumstance which requires immediate action and includes, but is not limited to: (a) Disasters caused by fire, flood, earthquake or other natural causes; or (b) Any impairment of the health and safety of the public.

NRS 288.153 Agreement must be approved at public hearing; publication of documents and materials by governing body; report of fiscal impact of agreement.

1. Any new, extended or modified collective bargaining agreement or similar agreement between a local government employer and an employee organization must be approved by the governing body of the local government employer at a public hearing.

2. Not less than 3 business days before the date of the hearing, the governing body shall cause the following documents to be posted and made available for downloading on the Internet website of the local government or, if the local government does not have such a website, deposited with the clerk of the governing body:

(a) The proposed agreement and any exhibits or other attachments to the proposed agreement;

(b) If the proposed agreement is a modification of a previous agreement, a document showing any language added to or deleted from the previous agreement; and

(c) Any supporting material prepared for the governing body and relating to the fiscal impact of the agreement.

3. Any document deposited with the clerk of the governing body pursuant to subsection 2 is a public record and must be open for public inspection pursuant to NRS 239.010.

4. At the hearing, the chief executive officer of the local government shall report to the governing body of the local government the fiscal impact of the agreement.

(Added to NRS by 2009, 2359; A 2015, 329)

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest
District General Manager

FROM: Paul Navazio
Director of Finance

Erin Feore
Interim Director of Human Resources

SUBJECT: Review, discuss, and possibly approve the Memorandum of Understanding between and for Incline Village General Improvement District and the Operating Engineers Local Union No. 3, Public Works Operations & Maintenance & Skilled Trades, July 1, 2020 through and including June 30, 2023

DATE: March 4, 2021

I. RECOMMENDATION

That the Board of Trustees makes a motion to authorize the Board Chairman and Board Secretary to execute a memorandum of understanding with the Operating Engineers Local Union No. 3 for the Non-Supervisory employees, as negotiated by the IVGID Management Team.

II. BACKGROUND

IVGID's Management Staff and the employees in the Non-Supervisory bargaining unit have been meeting since July 2020 to negotiate the labor agreement. An agreement has been reached on a new three-year contract covering July 1, 2020 through June 30, 2023.

The following summarizes the terms of the new agreement impacting compensation:

- Cost of Living Adjustment (COLA) - retains annual COLA based on existing index; Consumer Price Index (CPI)-West All Items - March-to-March change. The proposed agreement establishes a "floor" of 1.0%, to apply if the CIP index for a given year is below 1.0%

- Performance-based increase in wages, based on goals and evaluation ratings: Needs Improvement = 0%, Meets Expectations = 2%, Exceeds Expectations = 4%; effective July 1, 2020.
- Increase Pension Plan employer contribution from 12.3% to 13.3% of salary, effective first payroll after full pay period that the contract is approved.
- Clothing Allowance – increased from \$600 to \$630, annually, per employee.

In addition, the new agreement address several non-financial items, summarized as follows:

- Cleaned up language: continuous overtime, holiday pay, safety sensitive, management language, jury time, one-time lump sum payout for reaching top of salary grade;
- Nationwide State or Local Emergencies shut down procedures; and
- Renaming the bargaining group to Public Works Operations & Maintenance & Skilled Trades.

III. FINANCIAL IMPACT

The financial impact of the negotiated agreement is estimated to result in an increased cost, across all-funds, of \$143,400 over the three-year term, which equates to an average annual increase of \$47,800.

The increased cost for the first year of the agreement is estimated at \$37,600, and is within the funding provided in the approved FY2020/2021 budget. The increased cost in the second year of the agreement is estimated at \$52,500 and the increased cost in the third year of the agreement is estimated at \$53,280.

Roughly 90% of the cost of the new agreement will be funded through the Utility Fund (Fund 200), with the balance (10%) supported by the District's General Fund (Fund 100).

IV. COMMENTS

The union membership ratified the terms of agreement by majority vote. This is a Public Hearings, with possible action, item in accordance with Nevada Revised Statutes Chapter 288.153.

MEMORANDUM OF UNDERSTANDING

BETWEEN AND FOR

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

AND THE

OPERATING ENGINEERS LOCAL UNION NO. 3

Public Works Operations & Maintenance & Skilled Trades

July 1, 2020 through and including June 30, 2023

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THIS AGREEMENT is by and between INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT, hereinafter called the "Employer," and OPERATING ENGINEERS LOCAL UNION NO. 3 of the International Union of Operating Engineers, AFL-CIO, hereinafter called the "Union."

WITNESSETH

WHEREAS, the Employer desires to enter into an Agreement in order to assist the Employer to obtain competent and efficient Employees to stabilize conditions of employment, and to foster and maintain harmonious relationships between Employer and its Employees.

NOW, THEREFORE, in consideration of the foregoing and of the mutual covenants and agreements herein contained, the parties hereto hereby agree as follows:

1. RECOGNITION

1.1 Employer recognized the Union as the sole and exclusive agent of its full-time permanent trades and maintenance employees in the utility, fleet and buildings divisions, Finance/Accounting Department, Information Technology Department (IT) excluding all supervisory personnel, and excluding all temporary, part-time, and seasonal personnel.

2. SUBORDINATION

2.1 It is understood that Employer is a quasi-municipal corporation organized under the provisions of NRS Chapter 318. This Agreement is subject to any applicable provisions of Nevada laws that govern general improvement districts. Any provision of this Agreement in conflict with the laws governing general improvement districts shall be considered null and void.

3. NON-DISCRIMINATION

3.1 No Employee shall be discriminated against by the Employer, the Union, or the Employees because of sex, race, color, religion, age, disability, sexual orientation, or national origin.

4. SHIFTS HOURS OVERTIME AND WORKING CONDITIONS

4.1 A shift shall be defined as forty (40) hours comprised of from eight to ten hours per day consecutively totaling forty hours. By mutual agreement, the Employee may work a different schedule provided the total hours shall not exceed forty (40) hours in any scheduled work week. In the event the starting time is changed for temporary purposes or an emergency that arises, the employer does not need to notify the Union if the temporary changes are less than ten (10) days in duration and no more than thirty (30) days accumulated for the year. The Employer will notify the Union if the starting times are changed for any reason other than temporary purposes and if there is any disagreement, it shall be subject to the Grievance Procedure of this Agreement.

4.2 All authorized overtime in excess of the scheduled day shift as defined above in Section 4.1, or forty (40) hours in any one week, shall be paid at the rate of time and one-half (1-1/2) and shall be calculated on an hourly basis, with the exception of the holidays set forth in Section 5 of this Agreement. Overtime is paid in 15 minute increments.

4.3 Employees not paid when laid off or discharged will be paid for waiting time as per State law.

4.4 The Employer shall furnish uniforms, rain gear, boots and hip boots for the following public works divisions: Public Works Administration, Compliance, Buildings, Fleet, Pipeline and Treatment, which employees shall wear during working hours. Employees shall be responsible for keeping uniforms clean and neat. Upon termination, employees shall return all gear issued to them to the Employer. Employees shall receive \$630.00 towards a clothing allowance per fiscal year.

4.5 All employees covered by this MOU will be entitled to all applicable contagious disease control shots, if so desired, at no cost to the Employee.

4.6 Employer will endeavor to distribute the overtime equally.

4.7 If the Employee is in a higher classification and is required to work on snow removal, Employee shall be paid in his higher classification.

4.8 If an Employee is required to return to work outside his regularly scheduled work period, Employee shall be paid for a minimum of two (2) hours. If there is such a requirement more than once in any eight consecutive hours, only the first such "call-out" shall be for the minimum of two hours, all others shall be at the actual time required. All such time shall be paid at one and one half (1-1/2) times the regular hourly rate of the Employee. Time shall be computed from the time the Employee leaves their place of residence until their return to that place of residence, unless for any reason part of the time is spent in personal pursuits, and in such cases that time spent in those personal endeavors would be deducted.

4.9 An Employee shall be compensated for a minimum of two (2) hours if Employee reports for work at the designated time the work shift commences and if Employee is ready, able, and willing to begin their work shift. The Employer must notify the Employee at least one (1) hour prior to the commencement of the work shift if conditions are such that no work will be required that day. It will be the Employee's responsibility to provide a telephone

number to the District which will be the only one used to notify the Employee that no work will be performed during that work shift.

4.10 Certain personnel may be assigned standby duty and shall be compensated at the following rates, per day:

Effective July 1, 2017 Employees assigned Standby and Snow Watch shall be compensated as the following rates, per day:

4.11 ON CALL:

"On-Call" Employees. All Pipeline Division, Treatment Plant Division, Water Treatment Plant, Water Distribution, Certified Grade I or higher Operators, shall be assigned "ON CALL" status. Employees designated as "ON CALL" shall use their best effort to respond to the lower Sweetwater shop, Treatment Plant, Burnt Cedar Plant or site of emergency within thirty (30) minutes regardless of weather conditions. "ON CALL" personnel will be provided a District vehicle. There shall be one member of the Pipeline Division and one member of the Treatment Division "ON CALL" 24 hours a day, 7 days per week, outside of regular business hours, on a rotating basis. When an employee is assigned "ON CALL", an employee may arrange for a qualified substitute employee, acceptable to the Employer, to fill the assignment. The "CON CALL" employee who is responsible for "ON CALL" duty will notify employer and gain approval of this substitution in advance.

On Call Pay:	\$ 61.87	Weekdays (Mon. _ Fri.)
On Call Pay:	\$ 118.12	Weekends/ Holidays (Sat. — Sun. and actual holiday)

4.12 ON CALL LODGING:

"ON CALL" personnel will be provided with furnished lodging at no cost to the Employee at the discretion of the Employer. "ON CALL" personnel that do not choose to utilize the Employer provided lodging shall secure their own lodging within the thirty minute (30-minute) response time. Carson City, Carson Valley, Truckee Meadows and Reno are considered outside the thirty-minute response time area. Other areas will be evaluated on a case by case basis to see if they meet the thirty-minute response time area.

4.13 EMERGENCY STANDBY:

At the discretion of the Utilities Superintendent, multiple employees may be put on Emergency Standby in addition to the on call personnel. This could occur when a major event or disaster is occurring, or pending, such as a water or sewer emergency, fire, flood, blizzard etc. When an employee is called in outside of their regular scheduled work day for Emergency Standby, that employee shall be paid from emergency portal to portal pay (i.e. paid for time spent traveling to the emergency from point of departure to work and back) at the appropriate overtime rate and receive the current GSA mileage reimbursement rate for transportation if they use a personal vehicle.

Emergency Standby: \$61.87 Weekdays (Mon. — Fri.)
 Emergency Standby: \$118.12 Weekends/Holidays (Sat. — Sun. and actual holiday)

4.14 LEAD SNOW WATCH:

Lead snow watch entails one member of the Pipeline Division and Treatment Division who is responsible for determining the amount of snow that has fallen, calls the appropriate number of employees to remove the snow, starts the equipment, assigns the duties of the employees and participates in snow removal. This may require moving equipment and employees to different venues. The lead Snow Watch employee will check the quality of the snow removal of all venues and make corrections as needed. The Lead Snow Watch employee will be provided a District vehicle.

Lead Snow Watch: \$61.87 Weekdays (Mon — Fri.)
 Lead Snow Watch: \$118.12 Weekends/Holidays (Sat. — Sun. and actual holiday)

4.15 SNOW WATCH STANDBY:

Snow watch standby shall be assigned and/or delegated by the Utilities Superintendent, based on the reasonable probability of snowfall. When significant snowstorms are probable in the opinion of the Utilities Superintendent or delegate, additional personnel may be put on snow watch standby. Employees are to be fit for duty and ready to work outside their regularly scheduled work period to assist in snow removal or related activities and remain within a reasonable response time. When this occurs, these additional employees shall be paid the Snow Watch Standby pay whether they are required to report to work outside of their regular shift or not. These additional employees are not required to remain within a 30-minute response area of their place of work unless, in the opinion of the Utilities Superintendent, an impending storm may restrict their ability to report to work in a timely manner; therefore the District shall provide appropriate temporary housing and meals for these employees.

Employees assigned to Snow Watch Standby cannot be assigned Emergency Standby or On Call at the same time. Snow Watch Standby employees will be paid from portal to portal outside of their regular scheduled work days, at the appropriate overtime rate (time and one half or double time for holidays) and receive the current GSA mileage reimbursement rate for transportation if they use a personal vehicle and would be paid for time spent traveling from point of departure to work.

Snow Watch Standby Pay: \$16.88 Weekdays (Mon. — Fri.)
 Snow Watch Standby Pay: \$35.12 Weekends/Holidays (Sat. — Sun. and actual holiday)

4.16 ON CALL:

On call pay for the Information and Technology (IT) department is as follows:

On call:	Saturday	\$50.00
On Call:	Sunday	\$50.00
Call Out:	Saturday	\$50.00
Call Out:	Sunday	\$50.00

4.17 Employer will provide Employees with an opportunity to eat a meal and drink a beverage at the work site for each four (4) hours of continuous overtime work. Employer will pay an additional \$20.00 in lieu of a meal break, following NRS statute regarding breaks and meal time, for each four (4) hours of continuous unscheduled / emergency overtime worked. Example: Four (4) hours continuous OT = \$20.00, Eight (8) hours continuous OT = \$20.00 etc. Employee can be reimbursed by either submitting through petty cash or completing a check request through the accounting department.

5. HOLIDAYS

5.1 The following shall be considered as paid holidays under this Agreement and when no work is performed on these days, an Employee shall be paid for their regular scheduled shift at their regular straight-time rate of pay: New Year's Day, Martin Luther King, Jr. Day, Presidents' Day, Memorial Day, Fourth of July, Labor Day, Nevada Day, Veterans' Day, Thanksgiving Day, the day after Thanksgiving, and Christmas Day. Should any of these holidays fall on Sunday, the following Monday shall be considered the observed paid time off for the holiday. Should any of these holidays fall on Saturday, the preceding Friday shall be considered the observed paid time off for the holiday. In the event there is any work performed on any of the above-mentioned holidays, the Employee shall receive two (2) times the straight time hourly rate for all work performed on the **actual holiday** in addition to the paid holiday.

5.2 The employee is eligible for holiday pay when no work is performed. Employee must work the first regular work day immediately following that holiday unless the Employee shall have been unavailable for work because of: illness or injury sustained by a doctor's certificate showing Employee was unable to work for a period not to exceed thirty (30) days; absence (other than leaves of absence) when authorized by the Employer; and serious illness or death in the Employee's immediate family.

5.3 If a holiday for which pay is due falls during an Employee's scheduled vacation, then the Employee shall take the time off as holiday pay. Example: VVVHV.

6. CERTIFICATION

6.1 Certification shall be required for all Operators other than Operator Trainees based on the requirements contained in current job descriptions.

6.2 Employer shall provide training to all existing and future employees sufficient to qualify Employees to take examinations necessary to achieve the required certifications listed in current job descriptions. Employer, with cooperation of Employee, shall maintain official records. Employer will advance or reimburse Employee for all fees for one test for each

certification, Employer will pay all costs for certificate renewal. Employee time in examinations shall be compensated by Employer as on-duty time. Transportation to and from test sites will be provided compensated by Employer.

6.3 For any Employee hired or transferred into any positions within this bargaining unit, maintenance of all of the certifications required for that position shall be a condition of employment. Any Employee who does not maintain all of the certifications required for that position shall be demoted to a position within the same operating division, for which the Employee has all of the required certifications. Once obtaining all of the required Operator I certifications, any employee who does not maintain all of the required certifications for Operator I, may, at management's discretion, be terminated for cause. Operator Trainees shall obtain all of the required certifications for the Operator I position within (18) eighteen months of the date of hire as a trainee. Failure to achieve all of the certifications within (18) eighteen months may, at management's discretion, be cause for termination.

6.4 Any Employee newly hired or transferred to fill a vacancy in Water/Wastewater Operator position or Collection/ Distribution Operator position, shall be assigned the highest classification for which he or she possesses all of the requirements, including certifications for: Operator in Training (OIT), Operator I, Operator II, Operator III. Upon achieving all of the requirements, including certifications for a higher classification, an Employee shall be automatically promoted to that higher classification, provided that no automatic promotions shall occur above Operator III. The Assistant Water/Wastewater Operator III Supervisor (Water Lead), Assistant Water/Wastewater Operator III Supervisor (Wastewater Lead) and Assistant Collections/Distribution Operator III Supervisor (Lead) positions are promotional positions.

6.5 Certification of Mechanics. Mechanics shall be compensated with an annual bonus at the end of the fiscal year of \$50.00 per certification for the following certifications within their respective job classification so long as those certifications are maintained and current, These certifications are promulgated by the Automotive Service Excellence (ASE) organization and may be subject to change from time to time by that organization or by the Fleet Superintendent. Advancement of Mechanics to higher job classifications shall be on a promotional basis with no automatic promotion for having achieved additional certifications.

Car/Truck Suspension/Steering	Medium/Heavy Truck Air Brake	Car/Light Truck Drive Trains
Car and Light Truck Brakes	Car/Light Truck Engine Repair	Medium/Heavy Truck Drive Train
Medium/Heavy Truck Preventive Maintenance Inspection (PMI)	Medium/Heavy Truck Diesel Engines	Medium/Heavy Truck Electrical/Electronic System

6.6 Certification of Buildings Maintenance Workers. Advancement of Buildings Maintenance Workers shall be on a promotional basis with no automatic promotion available.

6.7 Employees who maintain a Class A or Class B license shall be compensated with an annual bonus at the end of the fiscal year at the following rate. There will be no stacking of bonuses if an individual holds both classes.

CLASS A - \$350.00

CLASS B - \$250.00

6.8 Employees who maintain a Confined Space Rescue certificate shall be compensated with an annual bonus of \$200.00 at the end of the fiscal year.

6.9 ALL Personnel in a "Safety Sensitive" position as identified by the 2011 Operations and Safety manual and identified as such in their respective job descriptions and /or classification shall be compensated at the end of the fiscal year with a bonus of \$250.00 for holding a District identified "Safety Sensitive" position. Positions to be added to the current District list are: Assistant Mechanic, Mechanic I, and Mechanic II.

7. SALARIES

7.1 The salary ranges listed in Exhibit A is hereby made part of this Agreement, and shall become effective on July 1, 2020.

7.2 Job classifications shall have the salary grades listed in Exhibit B. The Employer will notify the Union in writing when positions listed in Exhibit B are reclassified.

7.3 Upon commencement of full-time permanent work for Employer, a new Employee shall be paid the minimum of the salary grade. At the Employer's discretion, a new Employee with exceptional experience, capabilities or knowledge may be assigned to a rate above the minimum of the salary grade.

7.4 Employees shall hold probationary status for the first twelve months following appointment. Probationary Employees may be terminated without cause. Satisfactory performance during the probationary period, as determined by the Employee's supervisor through a performance evaluation at the completion of the twelve month interval, shall remove the Employee from probationary status. Any probationary Employee receiving an unsatisfactory evaluation may be terminated.

7.5 Upon movement of an Employee from one job classification to another with a higher salary grade, the Employee will move to the greater of (1) the minimum of the new salary grade or (2) to a rate in the new salary grade that provides a salary increase of at least 5% for an upward movement of one grade or 10% for an upward movement of two grades or more. Upon movement of an Employee from one job classification to another with a lower salary grade, the Employee shall receive the commensurate rate in the new salary grade that the Employee had in the former salary grade. No change in anniversary date shall occur.

7.6 Upon achieving all the required certifications for a position, an Employee shall be paid according to the pay scale for the position. Employees who do not have all of the required certifications for their current position, and Employees in positions that do not have certification requirements, shall only be paid according to the pay scale.

7.7 Salary increase:

1. Effective date of Future Salary Increase:

The salary range listed in Exhibit A is hereby made part of this Agreement, and shall become effective on July 1, 2020

July 1, 2020 COLA increase. Retro to July 1, 2020:

The salary increases will be adjusted upward according to the following annual adjustments: Beginning July 1, 2020. The CPI percentage shall be based upon the actual BLS consumer price indexes Pacific Cities and U.S. City Average in the urban wage earners CPI-W in the chart with March 2020 being the baseline to take effect July 1, 2020, with a floor of 1.0%.

A merit salary increase shall be awarded per the matrix, (Exhibit C) on the employee's annual review date, based on performance.

July 1, 2021 COLA

The salary increases will be adjusted upward according to the following annual adjustments: Beginning July 1, 2021. The CPI percentage shall be based upon the actual BLS consumer price indexes Pacific Cities and U.S. City Average in the urban wage earners CPI-W in the chart with March 2021 being the baseline to take effect July 1, 2021, with a floor of 1.0%.

A merit salary increase shall be awarded per the matrix, (Exhibit C) on the employee's annual review date, based on performance.

July 1, 2022: COLA

The salary increases will be adjusted upward according to the following annual adjustments: Beginning July 1, 2022. The CPI percentage shall be based upon the actual BLS consumer price indexes Pacific Cities and U.S. City Average in the urban wage earners CPI-W in the chart with March 2022 being the baseline to take effect July 1, 2022, with a floor of 1.0%.

A merit salary increase shall be awarded per the matrix, (Exhibit C) on the employee's annual review date, based on performance.

If July 1st falls within the first seven days of the pay period, pay will be effective the current pay period. If July 1st falls within the second week of payroll, the pay will be the first of the following pay period.

Example: June 25th through July 1st the increase would take effect the first day of the current pay period.

Once an employee reaches the maximum annual salary, the performance increases would be awarded as a lump sum check, calculated by multiplying the employee's maximum annual salary by the percentage earned from their performance per the matrix.

7.8 It is agreed the Employer and Union shall establish a mutually acceptable criteria for conducting a salary survey for use in a subsequent memorandum of understanding.

7.9 It is agreed the Employer and the Union shall establish a joint Labor Management Committee to further communications and problem solve matters of mutual concern.

7.10 – Parties agree to continue discussion on CPI-Mtn successor in current MOU (CPI-W) and to engage in discussion six months to one year before expiration of current MOU.

8. LAYOFFS

8.1 Union and Employer understand and agree that Employer may institute furloughs in lieu of layoffs when necessary to reduce costs. Such decision shall be a management prerogative and may be implemented by Employer at its discretion. If Employer decides to utilize layoffs, it shall follow the provisions of this MOU - Section 6.

8.2 If the Employer determines that it will be necessary to lay off Employees within the bargaining unit, then whenever possible, the Employer will inform Employees thirty (30) days prior to layoff. Employees will be laid off in reverse order of seniority by classification within the bargaining unit, except in cases where the Employer can clearly demonstrate that the Employee lacks the skills or ability to perform the duties of his position. Employees who have been laid off will be rehired in the reverse order of layoff (i.e last laid off, first rehired).

8.3 Employees in higher classifications within the bargaining unit will be given the opportunity to demote to lower classifications within the bargaining unit for which they are qualified, recognizing the fact that this could result in the layoff of Employees in lower classes because of less seniority.

8.4 An Employee who has been laid off has the right to re-employment for a period of one hundred and eighty (180) days, provided he has the necessary qualifications for the position to be filled.

9. LEAVES

9.1 Vacation leave shall accrue from each Employee's original anniversary date, at the following rates:

9.1.a. For each Employee having less than four full years of continuous service to Employer, the employee will accrue six and two-thirds hours per calendar month of employment. The employee will accrue a maximum of 80 hours annually totaling (2 weeks).

9.1.b. For each Employee having at least four full years, but less than nine full years of continuous service to Employer, the employee will accrue ten hours per calendar month of employment. The employee will accrue a maximum of 120 hours annually totaling 3 weeks.

9.1.c. For each Employee having at least nine full years, but less than fourteen full years of continuous service to Employer, the employee will accrue thirteen and one-third hours per calendar month of employment. The employee will accrue a maximum of 160 hours annually totaling 4 weeks. New Employees hired on or after July 1, 2012 will earn up to a maximum of 4 weeks' vacation.

9.1 d. For each Employee having fourteen or more full years of continuous service to Employer, the employee will accrue sixteen and two-thirds hours per calendar month of employment. The employee will accrue a maximum of 200 hours annually totaling (5 weeks).

9.2 The Employer will entertain requests by eligible Employees as to the time at which their vacations will be scheduled, but vacation schedules must necessarily conform to and not unduly interfere with, the operation schedules of the Employer. Preference will be in order of seniority, based on years of service within the bargaining group, provided the remaining Employees are qualified to do the work. Granted leave shall only be revoked under extreme circumstances and not within one month of its commencement.

9.3 Employees must complete six months of employment to be eligible to take vacation. After six months of service, Employer will compensate Employees for accrued vacation which is unused upon termination, at the employee's current wage rate.

9.4 JURY DUTY:

The District will grant court leave to allow benefited employees to serve as juror or a witness in a court proceeding provided that the employee is not a party to the action. Employees need to provide their supervisors with relevant documents verifying the need for court leave as soon as the need becomes known.

9.4.a Jury Duty Compensation: Subject to the following conditions, eligible employees will receive their regular base rate of pay for those hours spent in court, traveling to and from court when such time occurs during employee's regular scheduled work days and hours of work:

1. Court leave will not result in payment of overtime or be considered as hours worked for purposes of determining eligibility for overtime, unless the court leave is related to the employee's job responsibilities.
2. Upon completion of jury/court/witness service for which the employee received his/her regular pay, the employee will forward any compensation received from

the court or other party to the District upon receipt. Employee may keep reimbursements received for out-of-pocket expenses such as meals, mileage, and lodging.

3. An employee will not receive pay for the work time missed if s/he is required to miss work because of court appearances in a matter to which the employee is a party or to serve as a witness for a party who has filed an action against the District or the employee is subpoenaed to appear on a matter unrelated to employment. However, the employee may choose to use his/her vacation.

9.5 Sick leave will accumulate at the rate of eight (8) hours per month, with unlimited accrual. A doctor's certificate may be required by the Employer. Employee will be paid for time off for illness up to the limits of time accumulated. Abuses of sick leave may be subject to disciplinary action. Each Employee having unused sick leave on December 1 of each year shall have the opportunity to "sell" back to the District one-half (1/2) of their unused sick leave balance, up to a maximum of forty-eight (48) hours and shall be compensated at their regular hourly rate for such time. That time so paid shall be deducted from Employee's available accumulated sick leave time. Unused sick leave compensation shall be limited to that time which has accrued in the preceding twelve (12) months. Elimination of the December annual 48-hour sick leave buy back for employees hired after July 1, 2011.

Employees who elect to retire after 20 years of service may elect to receive up to 20% of their accrued sick leave hours; adding 2% additional each year to 25 years (30% after 25 years); and 4% additional year thereafter to a maximum sick leave buyout after 30 years of service of 50% of 960 hours. As an alternative, the Employee may elect to convert their accumulated sick leave hours to a non-interest bearing District account for purpose of paying medical insurance coverage and/or out-of-pocket medical expenses such as deductibles and co-payments at double the rates above, with a maximum of 100% of 960 hours of sick leave.

In the event of a death of a member of the Employee's immediate family, the Employee shall be granted a leave of absence, with pay, for a period of up to forty (40) working hours for final arrangements. For the purposes of this Section, the immediate family shall be defined as those within the 3rd degree of consanguinity or affinity. See Exhibit D for consanguinity and affinity chart. Evidence of death may be required by the Employer.

9.6 Nationwide State or Local Emergency

Should the Federal, State, or Local government declare an emergency requiring the shutdown of nonessential service or the complete shutdown of government for any declared emergency, Employees sent home without pay and without the ability to work from home shall have credited to their leave banks the total accrual for one year added to sick leave and annual leave. These leave banks shall be used to continue normal pay and benefits until exhausted. Leave banks will begin normal accrual on anniversary of banked leaves.

10. UNION RIGHTS

10.1 A duly authorized representative of the Union may be permitted to talk on the job with Employees subject to this Agreement, for the purpose of ascertaining whether or not this Agreement is being observed by all parties, or in adjusting grievances, and for no other reasons. Union agrees that this privilege shall be so exercised as to not interfere with the work in the departments.

Orientation of new employees: When a new employee who is governed under this Collective bargaining agreement is hired, a meeting with the union's business agent or active job steward shall be scheduled. It is the sole responsibility of the union representatives to schedule such meetings. This meeting will not be longer than 10 minutes and be held the same day as the employee orientation.

10.2 The union shall notify the Employer of the selection of the job steward.

10.3 The job steward shall not stop the Employer's work for any reason, or tell any Employee covered by this Agreement that Employee cannot work on the job.

10.4 It is hereby mutually understood and agreed that no person is authorized to act as or is to be deemed to be an authorized agent of either party to this Agreement unless the party appointing such authorized agent has first notified the other in writing of such appointment and the scope of the authority of such an agent.

10.5 It is hereby agreed and understood that the following persons and no other shall be the authorized agents of the respective parties until further notice as provided in Section 10.4 hereof;

Duly authorized agent of the Union shall be: Business Manager or Business Representative designated by the Business Manager.

Duly authorized agent of the Employer shall be the General Manager, or any other person authorized by Employer to act as his agent whose identity and scope of authority has been made known to the Local Union by written communication from said Employer.

11. DISCIPLINE AND DISCHARGE

The purpose of this article is to provide for an equitable and expeditious manner of the resolution of disputes arising from the imposition of discipline. The tenure and status of every employee is conditioned on reasonable standards of personal conduct and job performance. Failure to meet such standards shall be just cause for disciplinary action. In

addition to the causes set forth in the District personnel policies, discipline may be based upon any of the following grounds:

1. Failure to fully perform required duties.

2. Failure to maintain current certifications required by law and by the Job Description, or a certification not required by law will be required following a reasonable period during which employees may obtain such certification,
3. Insubordination,
4. Abuse of employer policies or rules,
5. Unexcused absences,
6. Misuse or abuse of District property or equipment,
7. Substandard job performance,
8. Commission of a crime involving moral turpitude, and
9. Commission of other acts which are incompatible with service to the public. The examples are not exhaustive and the absence of a specific offense from the list of examples shall not be interpreted to mean that any particular conduct or level of performance does not constitute just cause for disciplinary action.

11.1 Any Employee involved in a discussion with their supervisor or management, who has reason to believe that discipline may result from said discussion, shall have the right to request Employee's Steward or Union Representative be present during the discussion. If the Employee wishes to have Union representation during such discussions, it shall be Employee's responsibility to make such wishes known and the Employer shall make arrangements for the desired representation. The Employer agrees that no Employee will be disciplined or discharged without cause. Disciplinary actions may include written warnings, suspensions without pay, demotion, reduction in salary, and discharge. Disciplinary actions may be taken without prior notice of intent and need not be preceded by lesser forms of discipline.

11.2 NOTICE OF INTENT

11.2.1 Written Notice of Intent to suspend for more than ten (10) working days, demote or discharge, shall be given to the employee, either by delivery of the notice to the employee in person, or by placing the Notice of Intent in the United States mail, first class postage paid, in an envelope addressed to the employee at the employee's last known home address.

11.2.2 Such delivery is conclusively presumed to provide actual notice to the affected employee. It shall be the responsibility of the employee to inform the District in writing of any change in such address. Whether delivery is made in person or by mail, the Notice of Intent shall contain a Statement of Delivery or Mailing indicating the date on which the Notice of Intent was personally delivered or mailed. Such date of delivery or mailing shall be the date of issuance of the Notice of Intent.

11.2.3 The Notice shall inform the employee of:

11.2.4 The charge;

11.2-5 The action intended;

11.2.6 The reasons for the intended action; and,

11.2.7 The effective date of the intended action.

11.2.8 The Notice shall also inform the employee of the right to respond to the Notice of Intent prior to the action being taken, the time limit within which the response should be made, the person to whom the response shall be made, and the response options available to the employee.

11.2.9 A copy of the Notice of Intent will be sent to the Union.

12. EMPLOYEE RESPONSE TO THE NOTICE OF INTENT

12.1 No employee is required to respond to the Notice of Intent. Furthermore, the absence of an employee response does not automatically indicate that the employee agrees with the charges in the Notice, nor does it restrict the employee from grieving any Management action which occurs after the employee's deadline for responding has passed.

12.2 If the Notice is to demote or to suspend the employee for more than ten (10) working days, the employee has the right to respond to the Notice, either orally or in writing. Such response must be received within ten (10) work days from the date of issuance of the Notice of Intent. Late responses need not be considered.

12.3 If the Notice of Intent is to discharge, as an alternative to the oral or written response, the employee may request a meeting with the District. Such response or request for a meeting must be received by the District no later than ten (10) work days from the date of issuance of such Notice of Intent. Such a meeting shall be scheduled within five (5) work days after the request is made. If the employee wishes representation in the meeting, the District shall make arrangement for the employee's representative, if an employee of the District, to be excused from work for the meeting. At the meeting, the employee shall be entitled to give a response, orally or in writing before the District decides on the action to be taken. When the employee is represented by the Union, such response must include any and all facts or defenses known to the employee or to the employee's representative. Late responses need not be considered.

12.4 Verbal and written reprimands shall only be subject to review through Step 4 of the Grievance Procedure and shall not be subject to arbitration or litigation. For any action which is not arbitrable, the affected Employee may prepare a written statement responding to the reprimand and such statement shall be included in the Employee's official personnel file(s) if it is submitted within five (5) calendar days of the final disposition by the General Manager or their designee. Such written responses shall remain in the official personnel file(s) for as long as the reprimand remains in file.

13. INVESTIGATORY LEAVE

13.1 The District may place an employee on investigatory leave without prior notice in order to review or investigate allegations of conduct which, at the District's sole discretion, would warrant relieving the employee immediately from work duties. If upon conclusion of the investigation neither suspension without pay nor discharge is determined by the District to be appropriate, the employee shall be paid for the leave. If, as a result of the investigation,

the District determines that the allegations against the employee support discharge, then the investigatory leave period shall be without pay. If, as a result of the investigation, the District determines that the allegations against the employee support a suspension, then the appropriate portion of the investigatory leave period shall be applied to the suspension.

13.2 When an employee is placed on investigatory leave, the Union will be sent a notice of such action.

13.3 Any Employee being suspended, involuntarily demoted or discharged shall not be removed from the payroll or otherwise adversely affected until after the completion of a pre-disciplinary hearing before the Department Head or acting Department Head. The purpose of a pre-disciplinary hearing is for the Employee to respond to the specific charges and present evidence on their behalf. The Employee must be timely notified in writing of the dismissal, involuntary demotion or suspension and the reasons therefore. The Employee shall have the right to be represented at this hearing by a Union Representative. After hearing the evidence presented at the hearing, the Department Head shall render a written decision within five (5) working days. Discipline more severe than that described in the Notice of Intent may not be imposed without the issuance of a further Notice of Intent; however, the District may reduce such discipline without the issuance of a further Notice of Intent. A copy of the decision will be provided to the Union.

13.4 Upon receiving the Department Head's written decision, an Employee who has been suspended, involuntarily demoted or discharged, shall have the right to appeal such decision through the Grievance and Arbitration Procedure of this Agreement, beginning at Step 4.

14. GRIEVANCES

14.1 Except where a remedy is otherwise provided for, any Employee shall have the right to present a grievance arising from his employment in accordance with the rules and regulations of this procedure. A grievance shall be defined as a dispute between the District and the Union arising over the interpretation or application of a specific provision of this Agreement which is not a management right. Grievances as defined above shall be resolved pursuant to this Article.

14.2 All parties so involved must act in good faith and strive for objectivity, while endeavoring to reach a solution at the earliest possible step of the procedure. The aggrieved Employee shall have the assurance that the filing of a grievance will not result in reprisal of any nature. The aggrieved Employee shall have the right to be represented or accompanied by a Representative of the Union at all stages of the grievance procedure.

14.3 Certain time limits in the grievance procedure are designed to quickly settle a grievance. It is realized, however, that on occasion the parties concerned may be unable to comply with the established limitations. In such instances, the limitations may be extended upon the mutual agreement of all parties concerned in writing, in advance of the expiration of the time limits. Deadlines which fall on a District non-business day will automatically be extended to the next business day. A business day is Monday through Friday, excluding observed holidays.

14.4 Failure of the aggrieved Employee to file an appeal within the prescribed time limit for any step of the procedure shall constitute abandonment of the grievance. Employer shall abide by prescribed time limits.

14.5 Any person responsible for conducting any conference, meeting or hearing under the formal grievance procedure shall give due and timely notice to all persons concerned.

14.6 When two or more Employees experience a common grievance, they may initiate a single grievance proceeding. The initial hearing of the grievance shall be by the immediate Supervisor, Manager or Department Head who has the prime responsibility for all of the aggrieved Employees.

14.7 The grievance procedure shall be as follows:

Step 1. When an Employee becomes aware that dissatisfaction exists with their work or work situation, Employee should discuss the matter informally with their immediate supervisor. Initial discussion should be sought by the Employee not later than ten (10) working days after the event giving rise to the grievance occurred, or ten (10) working days after the Employee should have had knowledge of the event, whichever is later. The following provisions relating to formal grievance procedure does not restrict the Employee and Supervisor from seeking advice and counsel from Managers and Department Heads when:

a) Mutually consented to by the Employee and Supervisor.

b) It appears that settlement can be reached at this informal level.

Step 2. The Supervisor will hear the grievance and give their written decision within five (5) working days of the receipt of the formal grievance papers.

Step 3. If the written decision of the Supervisor is unsatisfactory to the Employee, the Employee may request that the grievance be presented to the Department Head for review. This request must be made in writing within five (5) working days of the receipt of the Supervisor's decision. The Department Head will hear the grievance and give their written decision within ten (10) working days of the receipt of the formal grievance papers.

Step 4. If the written decision of the Department Head is unsatisfactory to the

Employee, the Employee may request that the grievance be presented to the General Manager for review. This request must be made in writing within five (5) working days of the receipt of the Department Head's decision. The General Manager will hear the grievance and give their written decision within ten (10) working days of the receipt of the formal grievance papers.

Step 5. If the written decision of the General Manager is unsatisfactory to the Employee, the Union or Employee within ten (10) working days may request the grievance be advanced to arbitration. The arbitrator list will be requested within one-hundred twenty (120) days and the arbitrator from a list of seven (7) names supplied by the Federal Mediation and Conciliatory Service (FMCS), or another arbitration service mutually agreeable to the Employer and Union. The parties shall select the arbitrator by

alternately striking names until one name remains. The Union representative shall strike the first name. The decision of the arbitrator shall be final and binding upon both parties.

14.8 The arbitrator shall have no authority to alter, amend, add to or subtract in any way the terms and conditions of this Agreement. The arbitrator shall confine their decision to a determination of the facts and an interpretation and application of this Agreement. The parties agree to each pay one-half the costs of the arbitrator.

14.9 COMPLAINT RESOLUTION PROCEDURE

14.9.1 TERMS

14.9.2 A complaint is defined as a complaint by an employee or the Union regarding the terms and conditions of an employee's employment which are not subject to the Grievance and Arbitration Procedures.

14.9.3 ADJUSTMENT OF COMPLAINTS

14.9.4 The employee shall attempt to resolve complaints with his/her immediate supervisor as soon as practicable. If the complaint is not resolved through informal discussion, the employee may notify the shop steward. The shop steward shall investigate the complaint and make a report to the Union representative.

14.9.5 When the Union has a complaint or when an Employee's complaint has not been resolved, the Union representative may bring the complaint to the attention of the District. The Union representative and the local Personnel Department will meet to discuss the complaint and to attempt to resolve it.

14.9.6 Informal resolutions, although final, shall not be precedent setting unless otherwise agreed to by the parties. Settlement offers made in this informal process shall not be introduced against a party or in grievances or arbitration.

15. CESSATION OF WORK

15.1 Under no circumstances shall any dispute or disagreement be permitted to cause a cessation of work. Employer hereby declares opposition to lookouts and Union hereby declares opposition to strikes, sympathetic or otherwise, and to stoppage or slowdown of work.

16. HEALTH AND WELFARE

16.1 Employer will provide and pay 100% of the insurance premium costs of medical, hospital, dental, prescription, and vision coverage for employees and dependents of all employees hired prior to or on June 30, 2012. Employees hired on or after July 1, 2012 will pay twenty-five percent (25%) of the cost of dependent coverage. The Employer will provide and pay 100% of insurance premium costs for life, accidental death and dismemberment, short term and disability insurances for the employee for the life of the contract.

16.2 The Employer shall provide a long-term disability plan at no cost to the Employees. The current plan will provide a benefit equal to 66 & 2/3% of monthly salary (not to exceed \$7,500.00 a month) commencing on the ninety-first (91) day of a qualifying disability.

17. PENSION

17.1 Pension benefits, as set forth herein, shall be paid after six (6) months of employment for Employees in the bargaining unit who choose to participate in the Operating Engineers Pension Trust Fund.

17.2 The Employer shall pay into the Operating Engineers Pension Trust Fund an amount equal to thirteen and one-third 13.3% percent of the Employee's gross W2 earnings. This amount includes the contribution to the Union's Retiree's Health Care Trust. (Effective after full ratification date is first payroll after full pay period.)

17.3 All Employees who are enrolled in the union pension system shall continue to be eligible for enrollment in the system, as long as they are full-time Employees of Employer, whether or not they are members of the bargaining unit.

17.4 The Employer shall make the payments provided in Section 17.2 at the times and in the manner provided in the Trust Agreement creating the Pension Trust Fund for Operating Engineers, and is bound by all the terms and conditions thereof and any amendment or amendments thereto. Eligibility of Employees shall be determined by the Trustees of said Trust.

17.5 The Employer shall deduct for union dues and make available an automatic payroll deduction for credit union deposits.

17.6 As an alternative to the Operating Engineers Pension Trust Fund, Employees may elect to enroll in another pension plan available through Employer.

17.7 The District will "match" 100% of an employee's contribution into a deferred compensation plan up to 4% of the employee's annual wages effective August 1, 2005.

Effective July 1, 2017 the contribution rate would increase by 0% totaling 2%

Effective July 1, 2018 the contribution rate would increase by 1% totaling 3% Effective July 1, 2019 the contribution rate would increase by 1% totaling 4%.

18. MANAGEMENT RIGHTS

18.1 Incline Village General Improvement District retains the exclusive right, except as expressly stated herein, to operate and direct the affairs of the District in all its various aspects, including but not limited to, the right to direct the work force; to determine the size of the work force and the number of employees, classifications, qualifications, fitness and positions; to plan, direct and control all the operations and services of the District; to determine the methods, means, and organization by which such operations and services are to be conducted; to assign and transfer employees within its operations; to combine, divide, or reorganize its operations; to assign and schedule work; to establish and enforce

reasonable work rules; to hire, promote, demote, suspend, discipline, as a possible alternative to layoffs the right to discuss furlough of employees, discharge or relieve employee's due to lack of work or other legitimate reasons; and to change or eliminate existing methods, equipment operation or department/ facilities.

18.2 Union agrees that Employer shall have complete freedom in questions involving termination of employment, transfer, advancement, and layoffs due to lack of work, except that no Employee shall be discharged for Union activities. Union recognizes and agrees that reprimands, suspensions and discharges of Employees for inefficiency, carelessness or insubordination are necessary and proper to the successful operation of Employer's business.

18.3 Nothing in this Agreement shall be construed as abrogating any rights that either party hereto has under the statutes of the State of Nevada.

19. TERMS OF AGREEMENT

19.1 This Agreement shall become effective on the 1st day of July 2020, and remain in effect through the 30th day of June 2023. This Agreement shall continue in effect from year to year thereafter, unless either of the parties hereto gives notice to the other in writing, pursuant to NRS Chapter 288, in each year during which this Agreement may be automatically renewed, either of a desire to terminate or to modify this Agreement, In the event of such a notice, the parties hereto agree: (1) to meet and confer with the other through their authorized agents for the purpose of negotiating a new Agreement or an Agreement containing the proposed modifications; (2) to notify such State and Federal agencies and boards within the time required by any applicable laws, of the existence of such dispute, provided that no agreement has been reached by that time; and (3) to continue in full force and effect without resorting to strikes or lockout³, all the terms and conditions of the existing Agreement for a period of sixty (60) days after such notice is given to such State or Federal board or agency or until the expiration of the existing Agreement, whichever occurs later.

19.2 Reopener Language: This agreement shall be automatically reopened for all negotiation items beginning with FY2018 (July 1, 2017-June 30, 2020) reported on or about November 1, 2018 in annual audit in the event the revenues to the District's General Fund useable in the year received decline from the total revenues received by the District's General Fund for the previous fiscal year, (audited), by 30% or if the unreserved ending fund balance in the District's General Fund has been budgeted for less than 4% of the actual expenditures from the General fund for the previous fiscal year pursuant to NAC 354.650(1), and the District has fully complied with the provisions of NAC 354.650(1). The parties agree to the above procedures constitute compliance with NRS 288.150.

20. AGREEMENT BINDING UPON PARTIES

This Agreement shall be binding upon the heirs, executors, administrators, successors, and lessees of the parties hereto. In the event of the reorganization, transfer or change in the method of administering the service provided, the District shall provide the Agreement shall continue in full force and effect with the Union recognized as the proper bargaining representative of the Employees at the facility.

20.1 IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals by their respective officers duly authorized to do so this ____ day of _____, 2021.

EMPLOYER:
INCLINE VILLAGE
GENERAL IMPROVEMENT
DISTRICT

UNION:
OPERATOR ENGINEERS
UNION LOCAL NO. 3
Of the International Union of
Operating Engineers, AFL-CIO

Tim Callicrate, Chairman

Sara Schmitz, Secretary

Reviewed and Approved:

Indra Winquest, General Manager

Joshua Nelson, Legal Counsel

EXHIBIT A

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Union Salary Ranges

Effective July 1, 2020

PAY Scale

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Union Salary Ranges

Effective July 1, 2020

Uncertified Scale

*Top of Ranges Increased 1.5%
from previous year.*

Min to Max 40%

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
G3	\$19.91	\$23.89	\$27.87	\$1,593	\$1,911	\$2,230	\$41,410	\$49,692	\$57,974
G4	\$20.92	\$25.11	\$29.29	\$1,674	\$2,009	\$2,343	\$43,521	\$52,225	\$60,929
G5	\$21.97	\$26.36	\$30.75	\$1,757	\$2,109	\$2,460	\$45,692	\$54,831	\$63,969
G6	\$22.72	\$27.27	\$31.81	\$1,818	\$2,181	\$2,545	\$47,261	\$56,713	\$66,165
G7	\$25.22	\$30.27	\$35.31	\$2,018	\$2,421	\$2,825	\$52,463	\$62,956	\$73,449
G8	\$27.64	\$33.17	\$38.70	\$2,212	\$2,654	\$3,096	\$57,500	\$69,000	\$80,500
G9	\$30.16	\$36.19	\$42.22	\$2,413	\$2,895	\$3,378	\$62,733	\$75,279	\$87,826
G10	\$32.62	\$39.14	\$45.66	\$2,609	\$3,131	\$3,653	\$67,845	\$81,414	\$94,983
G11	\$35.08	\$42.10	\$49.12	\$2,807	\$3,368	\$3,929	\$72,972	\$87,567	\$102,161
G12	\$37.57	\$45.08	\$52.60	\$3,006	\$3,607	\$4,208	\$78,145	\$93,773	\$109,402

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Standard Salary Ranges

Effective July 1, 2020

*Top of Ranges Increased 1.5%
from previous year.*

Min to Max 40%

GRADE	HOURLY			BI-WEEKLY			ANNUAL		
	Minimum	Mid	Max	Minimum	Mid	Max	Minimum	Mid	Max
16	\$18.65	\$22.39	\$26.12	\$1,492	\$1,791	\$2,089	\$38,801	\$46,561	\$54,321
18	\$20.57	\$24.68	\$28.80	\$1,645	\$1,975	\$2,304	\$42,782	\$51,338	\$59,895
20	\$22.67	\$27.20	\$31.74	\$1,814	\$2,176	\$2,539	\$47,155	\$56,586	\$66,017
22	\$25.00	\$30.00	\$35.00	\$2,000	\$2,400	\$2,800	\$51,996	\$62,395	\$72,794
25	\$28.93	\$34.72	\$40.51	\$2,315	\$2,778	\$3,241	\$60,184	\$72,221	\$84,258
26	\$30.38	\$36.46	\$42.54	\$2,431	\$2,917	\$3,403	\$63,200	\$75,840	\$88,480
27	\$31.90	\$38.28	\$44.66	\$2,552	\$3,062	\$3,573	\$66,352	\$79,622	\$92,893
32	\$40.72	\$48.86	\$57.00	\$3,257	\$3,909	\$4,560	\$84,689	\$101,627	\$118,565

EXHIBIT B
JOB CLASSIFICATIONS & GRADES
 IVGID Utilities
 July 1, 2020

Grade	Job Classification
G11	Sr. Electrician/Instrumentation Technician Assistant Water/Wastewater Operator III Supervisor (Water Lead) Assistant Water/Wastewater Operator III Supervisor (Wastewater Lead) Assistant Collections/Distribution Operator III Supervisor Lead
G10	Collections/Distribution Operator III Water/Wastewater Operator III Senior Inspector
G9	Collections/Distribution Operator II Water/Wastewater Operator II Mechanic II Inspector II Electrician/Instrumentation Technician I Utilities Asset Management Technician
G8	Collection/Distribution Operator I Water/Wastewater Operator I Mechanic I Laboratory Analyst I Inspector I Solid Waste & Regulatory Compliance Technician
G7	Meter Reader I Buildings Maintenance III — Electrical Buildings Maintenance III — Finish Carpenter Buildings Maintenance III — Mechanical Technician Inspector I
G6	Buildings Maintenance II Collection/Distribution Operator in Training Water/Wastewater Operator In Training
G5	Buildings Maintenance I Assistant Mechanic
G3	Customer Service Representative

JOB CLASSIFICATIONS & GRADES

IVGID

Finance/Accounting

Information and Technology (IT)

July 1, 2017

Grade	Job Classification
	<u>Finance/Accounting</u>
16	Administration Technician
18	Accounts Payable Technician
22	Payroll Coordinator
25	Accountant
	<u>Information and Technology (IT)</u>
22	IT Technician
26	IT Network Administrator
32	Principle IS & T Analyst

EXHIBIT C

Pay - For - Performance Matrix Fiscal Year 2020 and 2023

If an employee is on a P I P they will not receive an increase for the year.

COLA floor will be no less than 1% and no cap on the ceiling.

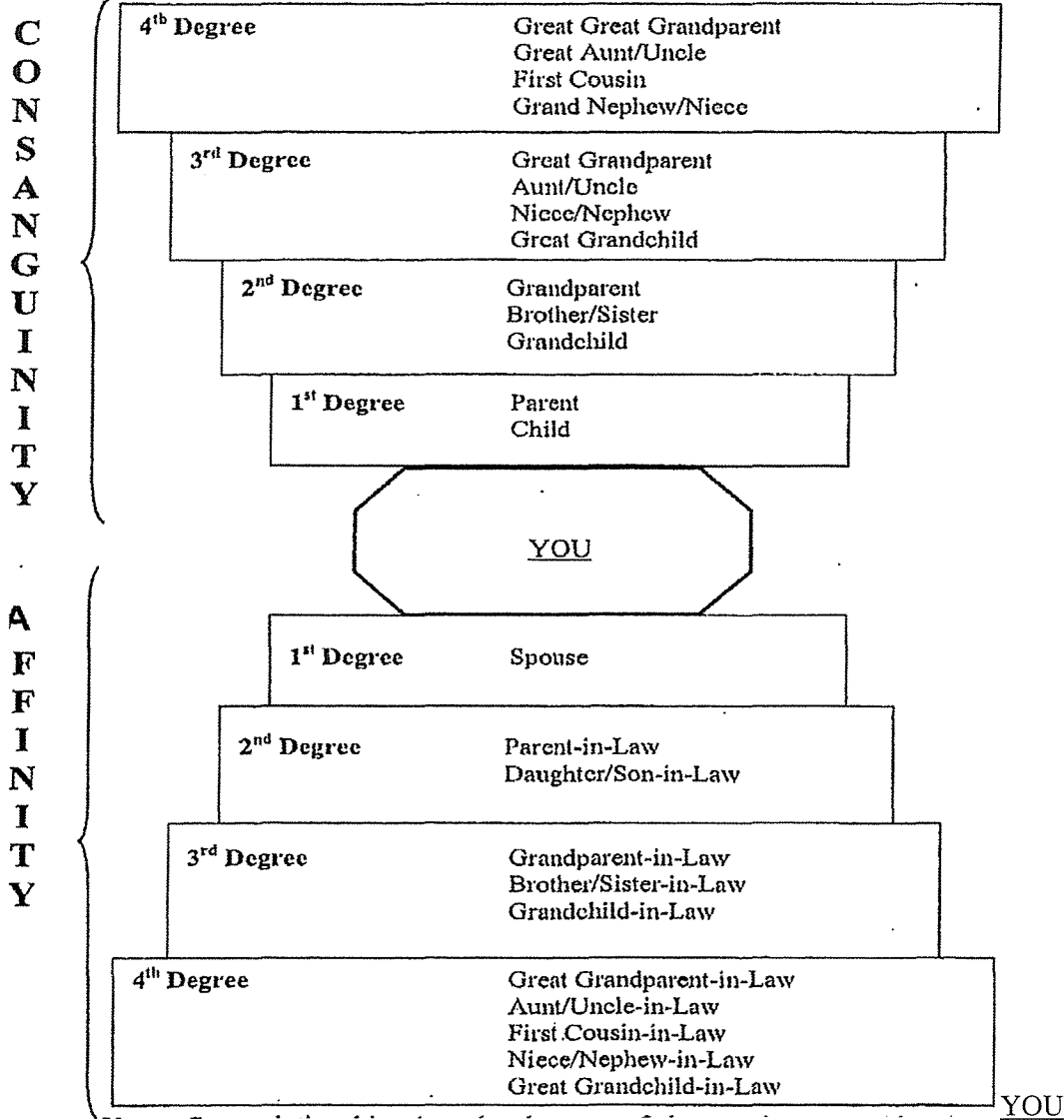
Merit Adjustment	Performance Evaluation Rating On Anniversary Date of hire	Performance Increase	Total Pay for Performance Increase
Merit increase	NEEDS IMPROVEMENT	0 %	= PERFORMANCE REVIEW
Merit increase	MEETS REQUIREMENTS	2%	PERFORMANCE REVIEW
Merit increase	EXCEEDS REQUIREMENTS	4 %	PERFORMANCE REVIEW

Once an employee reaches the maximum annual salary, the performance increases would be awarded as a lump sum check, calculated by multiplying the employee's maximum annual salary by the percentage earned from their performance per the matrix.

(Does not include Working Out of Class increases of pay as those are temporary increases for special circumstances. If those Working out of Classes become permanent to the base annual salary they will be paid out)

EXHIBIT D.

CONSANGUINITY / AFFINITY CHART



Note: Step relationships (step-brother, step-father, etc.) are considered to be the same as blood relationships. Domestic Partners are considered the same as spouse.

EXHIBIT E

Grievant Name:	Date:
Department:	Work Telephone Number:
Classification:	Date of Incident Giving Rise to Grievance:
Article(s) & Section(s) of Contract Violated:	
Explanation of Grievance: (Attach additional sheets if needed)	
Remedy Sought: (Attach additional sheets if needed)	
Employee Signature:	Date:
Steward Signature: Date: If available.	
Business Representative/Designee Signature:	Date:
TO BE COMPLETED BY THE APPROPRIATE MANAGEMENT REPRESENTATIVE:	
Date Date of Date of Grievance Received: Meeting: Response: _____	
Step 1 Date Date of Date of Grievance (Attach copy of written response) Received: Meeting: Response:	
Step 2 Date Date of Date of Grievance (Attach copy of written response) Received: Meeting: Response:	
Step 3 Date Date of Date of Grievance (Attach copy of written response) Received: Meeting: Response:	
Step 4 Date Date of Date of Grievance (Attach copy of written response) Received: Meeting: Response:	

GRIEVANCE FORM
To Be Completed By The Grievant (Please Print or Type)

MEMORANDUM

TO: Board of Trustees

FROM: Indra Winqest
General Manager

SUBJECT: General Manager's Status Report
Prepared for the meeting of March 10, 2021

DATE: March 3, 2021

General Manager & Board of Trustees Priority Projects & Tasks

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Effluent Pond Lining Project Request for Qualifications (RFQ) <i>*updated</i>	Findings Memorandum to BOT on 4/14	GM Winqest/Engineering Manager Chorey/ Trustee Dent	CMAR reviewing background information and working to prepare Findings Memorandum.
Effluent Pipeline Project Request for Qualifications (RFQ)	See above	GM Winqest/Engineering Manager Chorey/ Trustee Dent	See above
Burnt Cedar Pool Project	Guaranteed Maximum Price (GMP) will be presented for approval, 4/28/21	Engineering Manager Chorey/GM Winqest	50% Construction Documents complete. Submitted to Washoe County and TRPA for Permits.
<u>Internal Controls Project(s)</u> Review of Internal Control Policies and Procedures <i>*updated</i>	Winter/Spring	Director of Finance Navazio	Ongoing – I/C documents and project plan agendized for Audit Committee meeting of 3/11/21. Staff prioritizing update of spending authority for procurement, contracts, change orders and procurement cards.
Consultant review of four (4) Accounting Practices – Moss Adams 2	Completed	GM Winqest/Director of Finance Navazio/Audit Committee	Final Report by Moss Adams presented at the 1/28/21 BOT meeting. Next steps include updating Board capitalization policy
Project & Contract Consultant Review - Moss Adams 1 <i>*updated</i>	Completed	GM Winqest/Director of Finance Navazio	Final Moss Adams report presented at BOT meeting held on 1/13/21. Will be presenting implementation plan for management responses at the 3/10 BOT Meeting.

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
RFP for Independent Audit Services / Financial Reporting	March 2021	Audit Committee / Director of Finance Navazio	Audit Committee recommendation re new independent auditor on Board 3/10/21 for contract award.
Ordinance 7 GM Advisory Committee <i>*updated</i>	Winter/Spring 2020/21	GM Winquest	Last meeting took place 3/2/21. Next meeting's scheduled for 3/9/21 and 3/16/21.
Smith vs IVGID Litigation	Ongoing	Legal Counsel/Board of Trustees/GM Winquest	Update provided by Legal Counsel at the 9/9/20 BOT mtg. Billing reconciliation on agenda for the 3/10 BOT meeting.
Utilities Performance/Asset Management Review <i>*updated</i>	Schedule for completion June 2021	GM Winquest/Board	Raftelis is conducting ongoing Zoom interviews and is scheduled to be on site at the end of March.
2021 - 2023 Strategic Plan <i>*updated</i>	March 2021	Senior Management Team/Board of Trustees	Staff currently working a Draft Strategic Plan to serve as a starting point for discussions. Plan to present prelim draft in late March/Early April.
USFS Parcel Acquisition – Potential Dog Park	Ongoing	GM Winquest	Have resumed discussions with the USFS regarding special use permit. Legislation did not pass.
Transition to Enterprise Fund Accounting for beginning 2021-22 Fiscal Year <i>*updated</i>	Ongoing	GM Winquest/Director of Finance Navazio	State of Nevada, CLGF considere IVGID request in January. Staff initiating the District's transition to Enterprise Fund Accounting beginning with the 2021-22 Fiscal Year.
Recreation Punch card accounting <i>*updated</i>	Fall/Winter 2020	Director of Finance Navazio	Elimination of Punch Card contra-revenue accounts being implemented for current year as well as FY2021/22 budget.

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
USACE Grant Funding for Pond Lining/Pipeline Projects	TBD	GM Winquest/Engineering Manager Chorey	Laura Whitney (USACE) shared new model agreements on 11/23. New target for completion of agreements is 3/31/21
Ski Way Reconstruction Project <i>* updated</i>	TBD	Engineering Manager Chorey	Ongoing conversations with Washoe County. Wood Rodgers to prepare memo to document alternative construction techniques.

Ordinance 7 General Manager Advisory Committee

A page on the IVGID website has been created and that link is <https://www.yourtahoeplace.com/ivgid/general-managers-committee-on-ordinance-7>. Meeting minutes have been placed on the website. The last meeting of the committee was held on scheduled March 2, 2021. The next scheduled meeting is Tuesday, March 9, 2021. There will be a verbal update at the Board of Trustees meeting on March 10, 2021. The Committee is in the process of formalizing recommendations to present to the community at upcoming virtual forums, as well as a community wide survey. Recommendations will be related to areas including but not limited to Daily Beach Passes. Recreation Punch Card Exchange Passes, Recreation Punch Cards, guest access, definition of a guest, commercial operations, disciplinary action for abuse of recreation privileges, administrative clean up, and more.

Diamond Peak Update

The District's ski area completed its 87th day of operation on February 28th. During February the conditions were mostly dry although we continued to offer a variety of groomed terrain to our Picture Pass Holders and guests. Similar to the month of January the resort experienced 2 days in the month where strong winds resulted in a closure of Crystal Express lift. On February 12th and the 13th the resort saw nearly 15" of snow which was the only reported snowfall for the month. For the month the final skier count was 35,609. The season to date skier visit count at the end of February was 96,244.

Through the month of February our Ski and Ride Centers taught 2,534 lessons as compared to 4,831 lessons last February down nearly 47%. For the month, 7% of our skier visits were in a lesson as compared to 16% in February 2020. Ski and Snowboard Rentals for the month included 6342 units, a decrease of 12% from the previous February. The number of total skier visits for the month that used rental equipment was 17% compared to 23% of skier visits during February 2020.

February 1st through the 7th the ski area hosted the 2021 IVGID Community Appreciation Week. During the event IVGID Picture Pass Holders received free lift tickets to ski and ride at Diamond Peak.

The ski area continues to operate with best practices and guidelines in place, please practice physically distancing from one another, wear a face covering while visiting, do not visit if you are feeling unwell, plan ahead and please remember to visit diamondpeak.com for the latest information about Diamond Peak's operations.

Key Project Updates

See more information on current district capital projects.

Webpage Link:

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

Risk and Resilience Assessments and Emergency Response Plan

The America's Water Infrastructure Act (AWIA) requires preparation of Risk and Resilience Assessments (RRA) and emergency response plans (ERPs). Farr West Engineering's contract to complete this work was authorized at the December 9, 2020 Board Meeting. IVGID staff and Farr West participated in a RRA workshop, and work is scheduled to be complete in June 2021.

Utilities Management Review and Asset Assessment

The Utilities Management Review and Asset Assessment includes evaluation of IVGID Public Works' organizational structure and staffing, review of operational efficiency, and review of financial and capital investment. At the January 13, 2021 Board Meeting, Trustees authorized a professional services contract with Raftelis, who has started reviewing requested documentation and conducting virtual interviews with select staff and Trustees. Raftelis is scheduled to be on site at the end of March to tour facilities and conduct additional interviews.

Burnt Cedar Swimming Pool Improvements

A 2021 Capital Improvement and Board of Trustees Priority Project, this project will reconstruct the two (2) existing pools (full size and toddler) at Burnt Cedar Beach. A design consultant has been selected and worked with IVGID Staff and a community group to develop a preferred conceptual design and, on August 12, 2020, the Board of Trustees unanimously selected a preferred option. Final design is nearly complete and construction drawings have been submitted to Washoe County and TRPA for the required permits. The Project is tentatively scheduled to begin construction in May 2021. Construction will require complete closure of the pool and pool deck for the entire 2021 season.

Tennis Center Renovation

The project includes remodeling the pro-shop and restrooms, enclosing the existing kitchenette area, expanding and enhancing the deck area, and layout improvements to make the venue more welcoming. The construction contract was awarded at the June 10, 2020 Board of Trustees meeting. Construction has commenced and the project is scheduled to be substantially complete April 1, 2021.

Daniel Fraiman Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$709,000	\$36,362	\$745,362	\$582,933	\$162,428

Effluent Pipeline Project – 2524SS2010

District Staff provided a detailed Effluent Export Project update to the Board of Trustees on January 29, 2020. The immediate priority is to replace all of the remaining Segment 3 pipeline (12,385 linear feet) and to make immediate repairs to the Segment 2 pipeline (17,314 linear feet) to extend its life and mitigate a potential future leak site. At the January 28, 2021 Board of Trustees Meeting, Trustees approved a Construction Manager-At-Risk (CMAR) pre-construction contract to Granite Construction. A kick-off meeting was held on February 11th and Granite is currently reviewing available background material in advance of preparing a Findings Memorandum. This Memorandum will help inform the selection of a Design Engineer.

Effluent Pond Lining Project – 2599SS2010

A component of the Water Resource Recovery Facility (WRRF) operation is a 2.4-million-gallon effluent storage basin located adjacent to the wastewater resource recovery facility (Plant). The WRRF Effluent Storage Alternative Analysis Memorandum, September 2018, recommends a reinforced concrete, or the combination of concrete and shotcrete, lining that provides the best long term value, maximizes storage volume, and has low maintenance to keep in service. At the January 28, 2021 Board of Trustees Meeting, Trustees approved a Construction Manager-At-Risk (CMAR) pre-construction contract to Granite Construction. A kick-off meeting was held on February 11th and Granite is currently reviewing available background material in advance of preparing a Findings Memorandum. This Memorandum will help inform the selection of a Design Engineer.

Financial Transparency

Fiscal Year 2019/2020 Year-End Audit. The District's filed its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2020 along with audit opinion, with the State of Nevada Department of Taxation on February 15, 2021, consistent with the extension deadline approved by the State. Staff will continue to work with the Audit Committee to address items identified in the auditor's Schedule of Findings, as well as additional recommendations related to financial reporting from the Moss Adams engagement.

Staff completed the close for January 2021 accounting period and monthly financial reports were posted on the District's website and on our OpenGov platform. The close for the month of February is scheduled to be completed the week of March 15th.

The District's mid-year budget update was presented to the Board at its meeting of February 24th, in conjunction with the Board's 2nd FY2021/22 budget workshop. The workshop provided the Board with an update on development venue operating budgets as well as discussion of the District's pricing policy governing fees and charges in relation to cost-recovery objectives.

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

From February 1, 2021 to March 3, 2021

PO Number	Vendor	Description	PO Amt
21-0163	Silver State International	Bus #636 Engine Repair	\$5,500.
21-0161	Kassbohrer All Terrain Vehicles, Inc.	Repair Parts	\$9,000.
21-0160	Rapid Construction	Replace and reline sewer mains and manholes; Tanager St.	\$17,710.
21-0159	FARR Construction Corp.	Sewer Pump Station Imp. Project	\$5,500.
21-0158	Frank Olsen Company	Parts for the replace and reline sewer mains and manholes project	\$6,214.
21-0157	Cumming Management Group, Inc.	Burnt Cedar Pool; 50% design review	\$5,440.
21-0155	Badger Meter, Inc.	Water meters	\$13,500.
21-0152	Tri-Strategies, Ltd.	81 st Legislative Session services	\$20,000.
21-0151	Turf Star, Inc.	Replacement of carryall #591	\$12,168.
21-0150	Turf Star, Inc.	Replacement of carryall #590	\$12,168.
21-0149	Turf Star, Inc.	Replacement of carryall #589	\$12,168.
21-0148	Belkcorp AG, LLC	Fairway mower reel parts	\$7,350.

Public Records Requests

Following are the public records requests from February 1, 2021 through March 4, 2021.

Date Requested	By Whom	Subject	Date Responded	Status/Comments
02/03/2021	Martini, Margaret	18 items regarding the Hyatt Sport Shop	02/17/2021	Complete (from records perspective; questions need answers from GM)
02/03/2021	Abel, Helen and Mike	List of 2013, 2014, 2015 & 2016 Part-Time & Seasonal Employees	02/17/2021	Complete
02/11/2021	Katz, Aaron	E-mail from Gail Krolick to Nelson and Board of Trustees (mentioned at 02/10/21 BOT Meeting)	02/16/2021	Complete
02/12/2021	Katz, Aaron	Banner Advertising Invoices	02/16/2021	Complete
02/12/2021	Dobler, Cliff	4404LGF Form	02/12/2021	Complete
02/17/2021	Katz, Aaron	GFOA – Membership and Certificate of Excellence	02/17/2021	Complete pending response about membership
02/17/2021	Wright, Frank	Gold and Silver Cards	02/25/2021	Complete
02/17/2021	Wright, Frank	IRS reporting of employee recreational benefits	02/25/2021	Complete
02/17/2021	Wright, Frank	IRS reporting of Gold and Silver Card benefits received	02/25/2021	Complete

General Manager's Status Report -7-
 Prepared for the meeting of March 10, 2021

March 3, 2021

Date Requested	By Whom	Subject	Date Responded	Status/Comments
02/17/2021	Newman, Linda	CAFR and Transmittals	03/01/2021	Complete
02/20/2021	Dobler, Cliff	All NDEP Correspondence: 12-3-2014 to 5-9-2019		Forecasting 03-31-2021 response
02/20/2021	Dobler, Cliff	Compliance Plan NDEP and all documents associated with Permit #NS003009	03/03/2021	Complete
02/26/2021	Katz, Aaron	Resolution 1505	03/03/2021	Complete
03/01/2021	Dobler, Cliff	Punch Cards – Exchange and purchased for cash – 1/1/2020 to 12/31/2020	03/03/2021	Complete
03/02/2021	Dobler, Cliff	Resolution 1701 – Resolution and report	03/02/2021	Complete
03/02/2021	Dobler, Cliff	Wetlands Hunt Program	03/02/2021	Complete
03/03/2021	Katz, Aaron	Hyatt Time Share Representative Contact Information	03/03/2021	Complete
03/04/2021	Krolick, Gail	Designer/Engineer on four different construction projects	03/04/2021	Complete

Please note that this report may not be 100% complete; it is always being updated.

IVGID Marketing Department update for March 10, 2021 GM Report

This season, the ramp up for Diamond Peak Ski Resort was challenging, with many unknown variables due to the COVID-19 pandemic contributing to uncertainty for resort operators and the skiing public. The Marketing team concentrated our early-season communications outreach on our local residents and stakeholders, ensuring that season pass holders from prior seasons were aware of our season pass perks, deadlines and pricing, and communicating our intention to open and operate the resort with new health and safety measures in place.

Pass sales have been very strong this season, setting new records for Resident passes sold. We assume this reflects the increase in full-time residents moving in to the Incline Village/Crystal Bay community, as well as the exceptional service levels that Diamond Peak has provided over the past several seasons.

In the pages that follow, there are a number of high-level reports that the Marketing Department either uses to assess our overall performance, or compiles to ensure our District venues are meeting expectations and staff are informed of the public sentiment for our facilities. Reports cover the first half of the season, generally November 1, 2020 – January 31, 2021.

Online Reputation Management Dashboard

Summary of online reviews Diamond Peak received during the months of December and January on platforms such as Yelp, Google, TripAdvisor, and via the Diamond Peak post-departure customer survey (sent to all customers after their visit). Plus a few highlights or interesting reviews in text form.

Social Media Metrics

Summary of social media metrics tracked annually to gauge effectiveness of organic and paid social media campaigns. Overall trend on social platforms is brands are given less and less organic reach, and are being required to pay to share content widely with social media followers. This, combined with the drastically smaller paid advertising budget approved for this fiscal year, is contributing to lower than predicted engagement levels on social platforms this winter – especially on golf and weddings social accounts.

Paid Advertising Dashboard

Summary of paid advertising campaigns managed by EXL Media for Diamond Peak. IVGID Board of Trustees decided not to fund paid advertising campaigns for other Community Services venues this fiscal year.

Google Analytics Dashboard – DiamondPeak.com

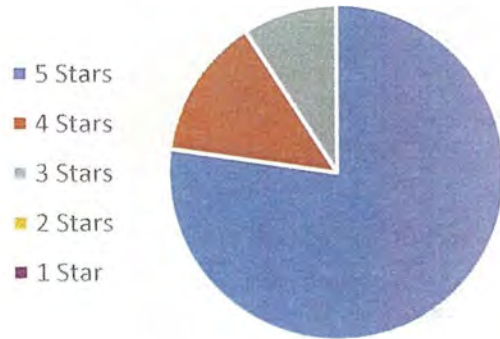
These pages are reports from our Google Analytics account highlighting traffic sources to the DiamondPeak.com website for this winter (Nov. 1 – Jan. 31) compared to the same period last winter. High-level differences include: the ecommerce conversion rate has gone up quite a bit (which can be attributed to the necessity of purchasing products in advance this year), and the amount of traffic coming from Paid Search has gone down by about 22% (because we are spending much less on paid advertising this year).

Diamond Peak Online Reputation Management Dashboard - December 2020

DEC	Review Ratings					Reviews	Reviews	Rating Avg	Rating
	5 Stars	4 Stars	3 Stars	2 Stars	1 Star	DEC	Lifetime	DEC	Lifetime
Google	16	2	1	0	0	19	772	4.8	4.6
TripAdvisor	0	1	0	0	0	1	282	4.0	4.5
Yelp	1	0	1	0	0	2	283	4.0	4
	17	3	2	0	0	22	1337		

Post-Departure Customer Survey NPS (Net Promoter Score) <i>scale = -100 to 100</i>	
NPS - Month	67.9
NPS - Season	67.9

Review Ratings



"Solid little mountain with big mountain level terrain and long runs given its acreage. Have gotten some great snow here. Usually not very crowded. The food is also really good at each of the decks, wide array for drink options. I would report on the best runs but I'm keeping my favorite spots a secret."

-Jared V. (Google, 5 stars)

"Super friendly staff. Very family-oriented place and beautiful views of the lake."

- GNas (Google, 5 stars)

"This review is 3 stars because of the long lines. It took an hour and a half just to get our kids snowboard rentals. It's not because of the Covid protocols. The staff they had were great but it was not enough to have an efficient process. Then it took 40 minutes just to order my food. Again the only cashier they had was great. You'd think over a holiday week they would have all registers open. Lastly, as we loaded the tram to leave the driver said he's going on a break so he won't be making all the stops."

- Tifani S. (Yelp, 3 stars)

View more customer comments online:

[Google Reviews](#)

[Trip Advisor Reviews](#)

[Yelp Reviews](#)

[Post-Departure Customer Survey Report](#)



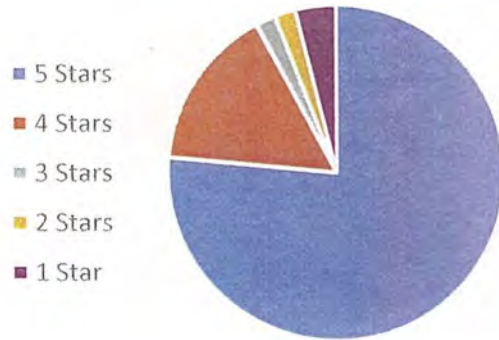
Diamond Peak Online Reputation Management Dashboard - January 2021

JAN

	Review Ratings					Reviews	Reviews	Rating Avg	Rating
	5 Stars	4 Stars	3 Stars	2 Stars	1 Star	JAN	Lifetime	JAN	Lifetime
Google	39	3	1	0	1	44	816	4.8	4.6
TripAdvisor	0	3	0	0	0	3	285	4.0	4.5
Yelp	0	2	0	1	1	4	287	2.8	4
	39	8	1	1	2	51	1388		

Post-Departure Customer Survey NPS (Net Promoter Score) <i>scale = -100 to 100</i>	
NPS - Month	69.1
NPS - Season	68.4

Review Ratings



View more customer comments online:

[Google Reviews](#)

[Trip Advisor Reviews](#)

[Yelp Reviews](#)

[Post-Departure Customer Survey Report](#)

"We had a great time learning to ski here at Diamond peak. The school instructor was knowledgeable and so helpful, the views were incredible and it wasn't crowded at all. I will say that the staff is hit or miss. When it came to the ticket booth attendant and some of the lift operators, they could be rather curt and rude but then other lift operators were so enthusiastic and friendly - it's really just a mixed bag. Nonetheless, we'd definitely return to Diamond peak for another trip in the future."

Aleclairenmasteron (TripAdvisor 4 stars)

"I spoke with Tah to schedule my ski lesson today. I have never received such genuine customer service! Thank you Tah for helping me schedule and answering all my questions. Can't wait to actually visit the resort in a couple weeks. :)"

-Jovie G. (Google 5 stars)

Skiing Lake Tahoe from big to small, this resort was the small. This small ski resort is easy to navigate and filled with staff who were eager to help. The views of Lake Tahoe from the top of the mountain were breath taking! This resort is great for families and has a well established terrain park for those thrill seekers out there.

livingmybestlife11 (TripAdvisor 4 stars)



Social Media Metrics - Diamond Peak Ski Resort

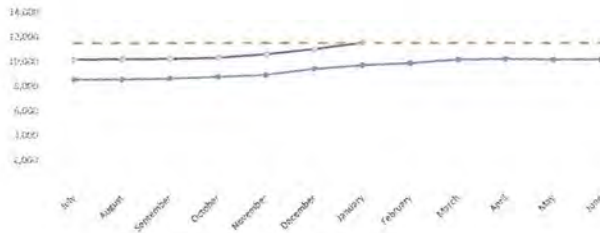
2020-21 MONTH TO DATE SOCIAL MEDIA KPIs

Diamond Peak	July	August	September	October	November	December	January	February	March	April	May	June	Goal
Instagram Followers	10,170	10,188	10,205	10,295	10,565	10,987	11,521						11,500
Facebook Page Likes	20,586	20,565	20,572	20,569	20,632	20,748	20,881						21,000
Facebook Engaged users	779	1,505	3,601	6,463	9,068	21,504	41,668						105,000
Facebook Impressions	49,266	106,347	162,603	239,928	322,982	849,881	1,812,965						4,614,000
FB Page Consumptions	904	1,661	4,291	7,279	9,849	26,995	57,733						130,000
VTP Instagram Followers	2,140	2,137	2,128	2,130	2,127	2,192	2,341						2,300

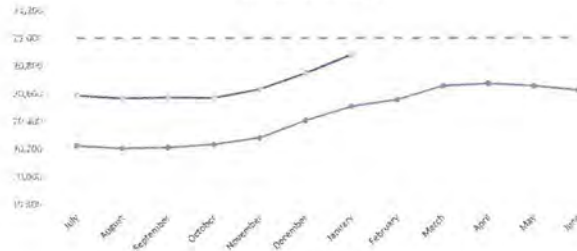
2019-20 MONTH TO DATE SOCIAL MEDIA KPIs

Diamond Peak	July	August	September	October	November	December	January	February	March	April	May	June	Goal
Instagram Followers	8,550	8,552	8,615	8,751	8,903	9,399	9,686	9,871	10,154	10,209	10,159	10,149	10,300
Facebook Page Likes	20,223	20,205	20,211	20,234	20,281	20,406	20,509	20,556	20,657	20,673	20,654	20,624	20,500
Facebook Engaged users	2,481	3,521	5,467	8,710	9,766	32,407	61,196	85,445	98,526	102,334	104,809	105,265	200,000
Facebook Impressions	86,726	140,195	231,964	510,745	557,911	1,354,608	2,516,127	3,563,173	4,015,706	4,261,135	4,570,581	4,613,524	5,600,000
FB Page Consumptions	3,112	4,270	7,013	10,181	11,167	38,345	75,076	106,155	123,003	127,183	129,678	130,160	275,000
VTP Instagram Followers	1,377	1,375	1,411	1,451	1,514	1,600	1,852	2,086	2,176	2,166	2,160	2,150	2,000

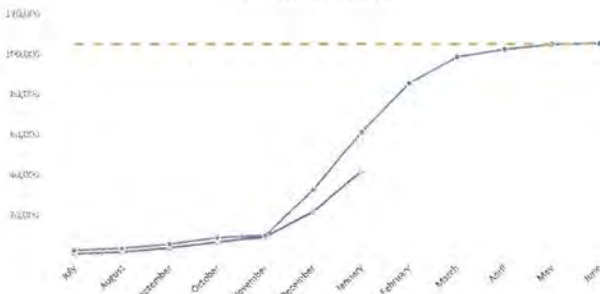
Instagram Followers
(Fiscal 2020-21 vs. 2019-20)



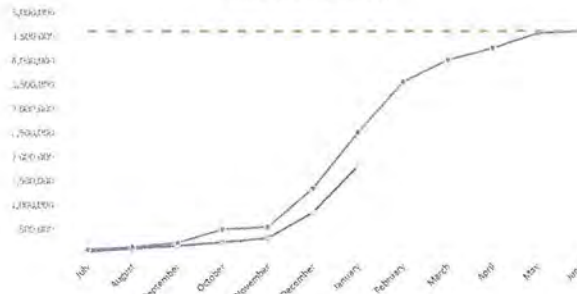
Facebook Likes
(Fiscal 2020-21 vs. 2019-20)



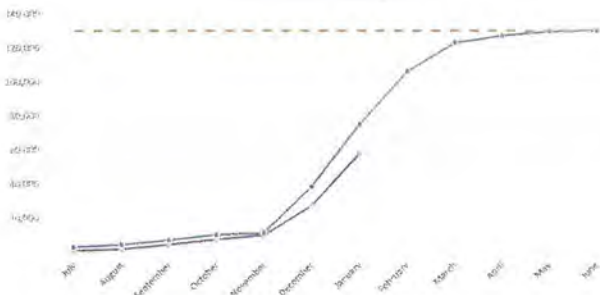
Facebook Engaged Users
(Fiscal 2020-21 vs. 2019-20)



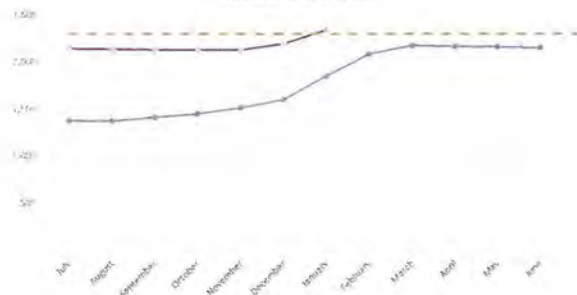
Facebook Impressions
(Fiscal 2020-21 vs. 2019-20)



Facebook Page Consumptions
(Fiscal 2020-21 vs. 2019-20)



VTP Instagram Followers
(Fiscal 2020-21 vs. 2019-20)



Details/Definitions:

- Instagram Followers = sum of individuals who clicked on the Follow button to follow the Instagram Profile
- Facebook Page Likes = sum of individuals who clicked the Like button to Like the Facebook Page
- Facebook Engaged users = sum of individuals per day who clicked on Facebook Page posts (ex. liked, commented, shared, or engaged by taking another action.)
- Facebook Impressions = number of times a post from a Facebook Page is displayed
- Facebook Page Consumptions = number of times individuals clicked on content posted on a page

Notes:

2020-21 season challenges (COVID-19) may attribute to some decreases across KPIs
Impressions from employment campaign removed for Oct, Nov & Dec 2020

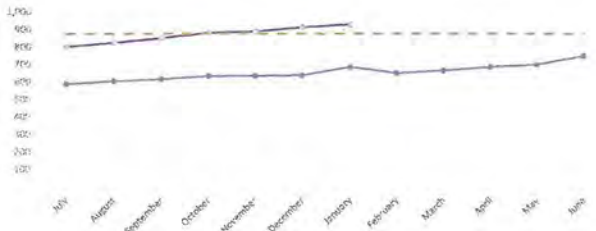


Social Media Metrics - Incline Village Golf Courses

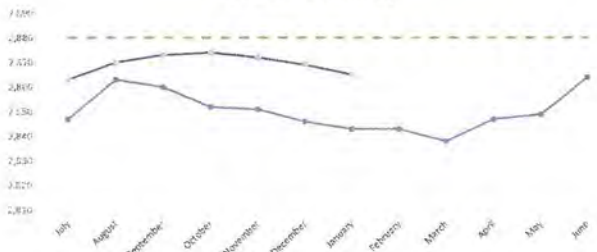
2020-21 MONTH TO DATE SOCIAL MEDIA KPIS														
Golf	July	August	September	October	November	December	January	February	March	April	May	June	Goal	
Instagram Followers	800	823	851	880	888	913	929						875	
Facebook Page Likes	2,863	2,870	2,873	2,874	2,872	2,869	2,865						2,880	
Facebook Engaged users	773	1,717	2,661	3,154	3,269	3,381	3,414						5,000	
Facebook Impressions	25,659	51,358	83,555	100,617	104,205	109,231	111,661						300,000	
FB Page Consumptions	829	1,925	2,993	3,469	3,556	3,710	3,732						6,000	

2019-20 MONTH TO DATE SOCIAL MEDIA KPIS														
Golf	July	August	September	October	November	December	January	February	March	April	May	June	Goal	
Instagram Followers	587	605	616	634	636	639	686	651	665	686	700	750	625	
Facebook Page Likes	2,847	2,863	2,860	2,852	2,851	2,846	2,843	2,843	2,838	2,847	2,849	2,864	2,850	
Facebook Engaged users	1,839	3,870	4,329	4,554	4,614	4,811	5,352	5,486	5,737	6,126	6,126	6,759	10,500	
Facebook Impressions	189,305	386,219	394,904	398,913	400,368	408,597	418,423	422,055	431,445	437,736	437,736	457,138	630,000	
FB Page Consumptions	1,974	4,095	4,738	4,981	5,045	5,335	5,905	6,038	6,325	6,694	6,694	7,413	12,000	

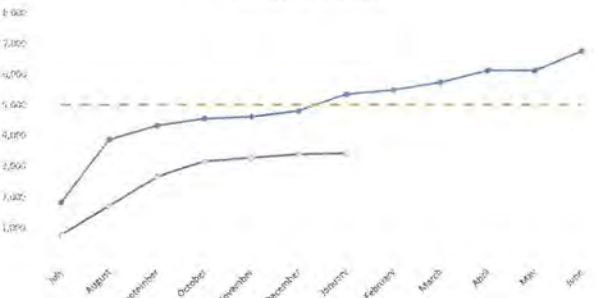
Instagram Followers
(Fiscal 2020-21 vs. 2019-20)



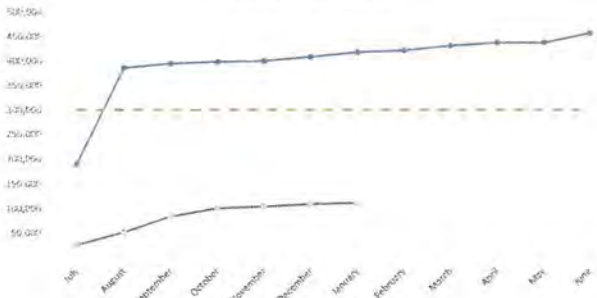
Facebook Likes
(Fiscal 2020-21 vs. 2019-20)



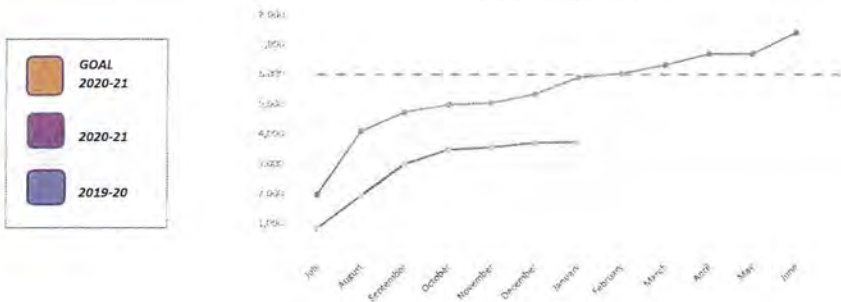
Facebook: Engaged Users
(Fiscal 2020-21 vs. 2019-20)



Facebook Impressions
(Fiscal 2020-21 vs. 2019-20)



Facebook Page Consumptions
(Fiscal 2020-21 vs. 2019-20)



Details/Definitions:

- Instagram Followers = sum of individuals who clicked on the Follow button to follow the Instagram Profile
- Facebook Page Likes = sum of individuals who clicked the Like button to Like the Facebook Page
- Facebook Engaged Users = sum of individuals per day who clicked on Facebook Page posts (ex. liked, commented, shared, or engaged by taking another action.)
- Facebook Impressions = number of times a post from a Facebook Page is displayed
- Facebook Page Consumptions = number of times individuals clicked on content posted on a page

Notes:

2020 season challenges (COVID-19, restrictions on play & events) may attribute to some decreases across KPIS

Social Media Metrics - Weddings & Events

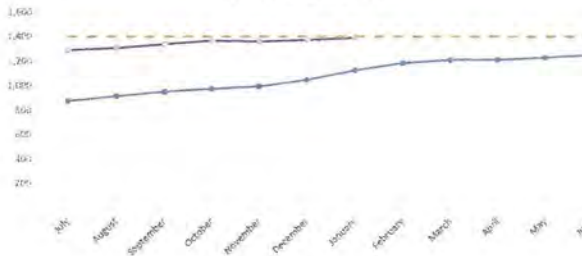
2020-21 MONTH TO DATE SOCIAL MEDIA KPIS

Weddings & Events	July	August	September	October	November	December	January	February	March	April	May	June	Goal
Instagram Followers	1,290	1,307	1,338	1,367	1,359	1,373	1,391						1,400
Facebook Page Likes	858	864	866	870	873	883	888						925
Facebook Engaged users	192	330	708	1,129	1,314	1,556	1,706						6,000
Facebook Impressions	5,833	11,218	21,455	36,984	44,158	51,955	57,766						450,000
FB Page Consumptions	248	409	974	1,475	1,697	2,004	2,251						7,200

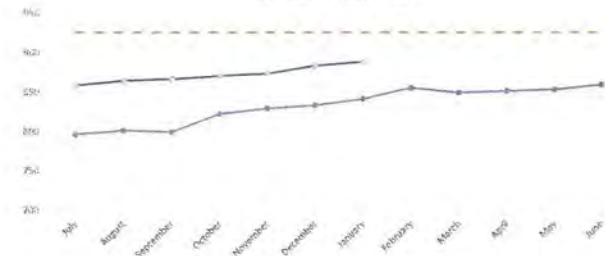
2019-20 MONTH TO DATE SOCIAL MEDIA KPIS

Weddings & Events	July	August	September	October	November	December	January	February	March	April	May	June	Goal
Instagram Followers	875	914	951	974	994	1,047	1,125	1,184	1,210	1,211	1,230	1,250	960
Facebook Page Likes	796	801	799	822	829	833	841	855	849	851	853	859	850
Facebook Engaged users	110	680	1,169	2,451	2,617	3,406	5,207	6,082	6,816	6,960	7,048	7,103	5,700
Facebook Impressions	3,609	17,172	29,972	54,605	60,362	150,270	301,870	424,869	504,596	509,645	512,893	516,104	525,000
FB Page Consumptions	131	851	1,499	3,208	3,401	4,253	6,293	7,214	8,009	8,192	8,294	8,340	7,200

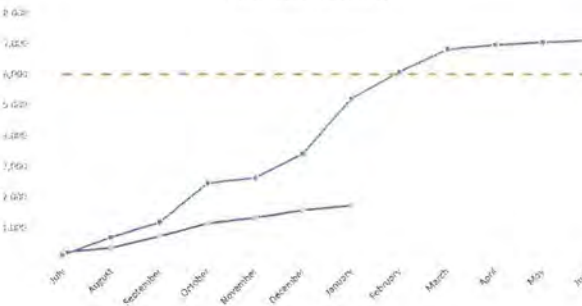
Instagram Followers
(Fiscal 2020-21 vs. 2019-20)



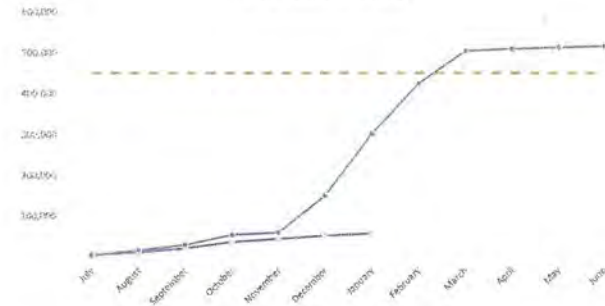
Facebook Likes
(Fiscal 2020-21 vs. 2019-20)



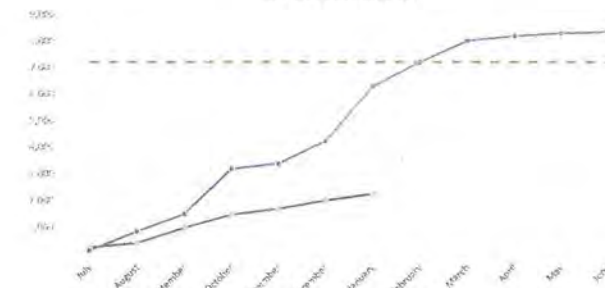
Facebook Engaged Users
(Fiscal 2020-21 vs. 2019-20)



Facebook Impressions
(Fiscal 2020-21 vs. 2019-20)



Facebook Page Consumptions
(Fiscal 2020-21 vs. 2019-20)



Details/Definitions:

- Instagram Followers = sum of individuals who clicked on the Follow button to follow the Instagram Profile
- Facebook Page Likes = sum of individuals who clicked the Like button to Like the Facebook Page
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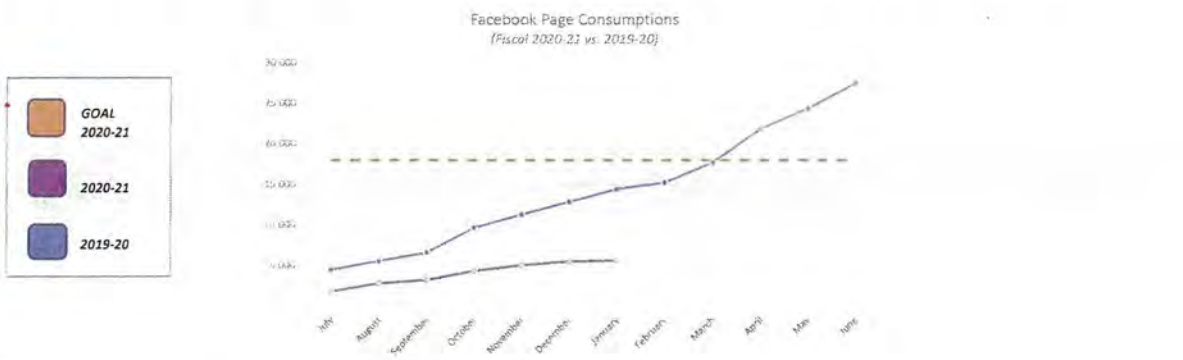
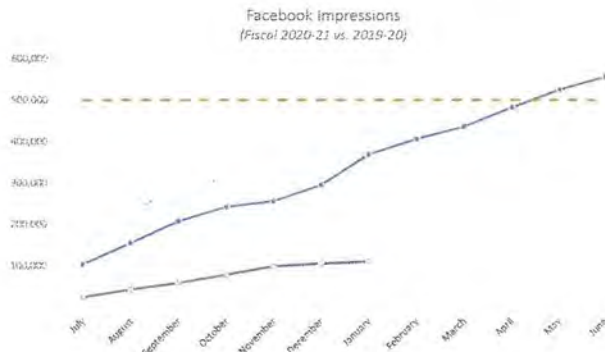
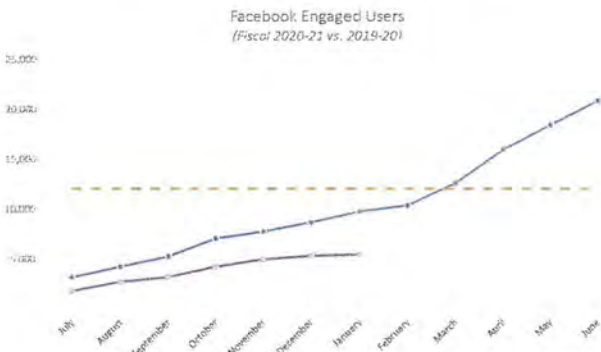
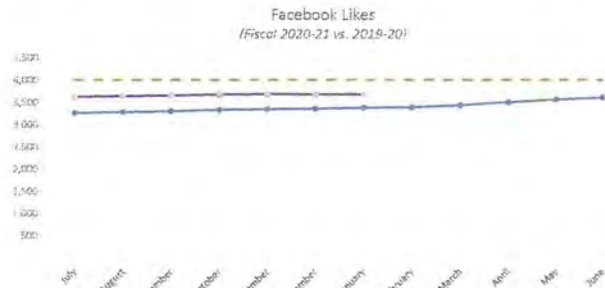
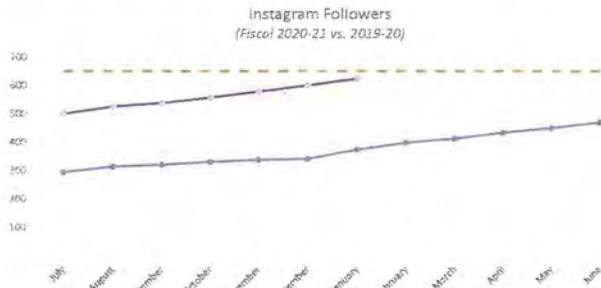
Notes:

2019-20 impressions include paid impressions from FB ads. Budget cut for 2020-21.

Social Media Metrics - Parks & Rec

2020-21 MONTH TO DATE SOCIAL MEDIA KPIS														
Parks & Rec	July	August	September	October	November	December	January	February	March	April	May	June	Goal	
Instagram Followers	500	526	538	557	578	600	623						650	
Facebook Page Likes	3,622	3,638	3,648	3,671	3,682	3,674	3,674						4,000	
Facebook Engaged users	1,765	2,691	3,159	4,198	4,922	5,277	5,413						12,000	
Facebook Impressions	24,602	43,370	59,062	79,014	99,295	105,645	111,038						500,000	
FB Page Consumptions	1,823	2,800	3,225	4,359	5,052	5,535	5,645						18,000	

2019-20 MONTH TO DATE SOCIAL MEDIA KPIS														
Parks & Rec	July	August	September	October	November	December	January	February	March	April	May	June	Goal	
Instagram Followers	294	314	321	331	338	341	373	398	412	434	450	470	350	
Facebook Page Likes	3,262	3,279	3,295	3,328	3,345	3,357	3,378	3,388	3,431	3,505	3,558	3,604	3,200	
Facebook Engaged users	3,147	4,209	5,247	7,047	7,743	8,658	9,736	10,340	12,591	15,968	18,445	20,894	11,900	
Facebook Impressions	104,358	155,518	208,292	242,533	256,720	295,300	369,197	406,770	436,384	482,446	525,065	556,262	545,000	
FB Page Consumptions	4,496	5,590	6,613	9,679	11,305	12,895	14,456	15,248	17,717	21,857	24,407	27,523	18,000	



GOAL 2020-21

2020-21

2019-20

Details/Definitions:

- Instagram Followers = sum of individuals who clicked on the Follow button to follow the Instagram Profile
- Facebook Page Likes = sum of individuals who clicked the Like button to Like the Facebook Page
- Facebook Engaged Users = sum of individuals per day who clicked on Facebook Page posts (ex. liked, commented, shared, or engaged by taking another action.)
- Facebook Impressions = number of times a post from a Facebook Page is displayed
- Facebook Page Consumptions = number of times individuals clicked on content posted on a page

Notes:

Increases across spring 2020 KPIS may be attributed to an increase of online programming and content during COVID-19 pandemic



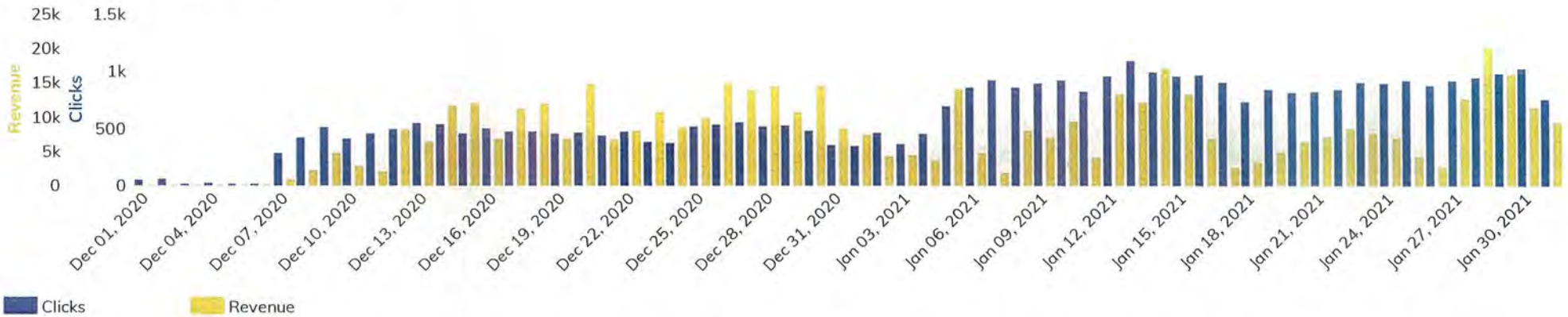
Diamond Peak Ski Resort December 2020- January 2021 Digital Report



Overall Digital Campaign Results



Overall Clicks & Revenue from Digital Media By Date



Overall Digital Stats by Site

Campaign or Site Name	Cost	Impressions	Clicks	Number of Transactions	Revenue	ROAS (Return on Ad Spend)
QuantCost	\$11,312.82	2,803,591	1,161	1,447	\$254,046.80	\$22.46
Diamond Peak Facebook	\$3,172.00	359,471	4,311	404	\$115,530.60	\$36.42
Diamond Peak Google	\$10,261.98	408,832	12,755	381	\$54,878.00	\$5.35
Diamond Peak Bing	\$2,452.85	82,012	2,220	55	\$9,485.00	\$3.87

Insights

1. Revenue data is collected from pixels placed on the Diamond Peak booking engine. These pixels pass back revenue associated with the corresponding media buy.
2. For this report revenue is tracked via DoubleClick Campaign Manager/Search 360 and Facebook.

ROAS is determined by taking Total Revenue generated & attributed to Digital Paid Media and dividing by Total Digital Media Spend.

Q Paid Search by Search Engine

Grid contains more rows, but they have been clipped.

Account Name	Impressions	Clicks	CTR	Cost per Click	Cost	Number of Transactions	Total Revenue	ROAS (Return on Ad Spend)
Total	176,165	14,834	8.42%	\$0.82	\$12,222.62	436	\$64,363.00	\$5.27
Diamond Peak Google	94,153	12,614	13.40%	\$0.77	\$9,769.77	381	\$54,878.00	\$5.62
Diamond Peak Bing	82,012	2,220	2.71%	\$1.10	\$2,452.85	55	\$9,485.00	\$3.87

Industry Benchmarks & Search Impression Share

1. The Travel Industry benchmark for Paid Search is a 4.68% CTR & a \$1.53 CPC. However, in most of these campaigns branded terms (company names) are purchased - resulting in better results. The above Diamond Peak results exceed the industry standards and we do not buy branded terms. We do not buy branded terms due to limited budget & strong organic presence with those terms.
2. The Search Impression Share (the percent of impressions you received on the search search sites based on the number of impressions available) was 12% for Google & 22% on BING. The goal is to have at least 50%, however due to the limited budget we are below that.

Q Paid Search By Campaign

Grid contains more rows, but they have been clipped.

Campaign Name	Impressions	Clicks	CTR	Cost per Click	Cost	Number of Transactions	Total Revenue	ROAS (Return on Ad Spend)
Google Ski Non GeoTargeted	59,242	8,320	14.04%	\$0.63	\$5,200.77	292	\$43,136.00	\$8.29
Google Ski GeoTargeted	27,833	3,279	11.78%	\$0.86	\$2,809.47	63	\$9,954.00	\$3.54
BING Ski GeoTargeted	47,382	1,348	2.85%	\$0.80	\$1,075.49	42	\$7,549.00	\$7.02
BING Ski Non GeoTargeted	34,630	872	2.52%	\$1.58	\$1,377.36	13	\$1,936.00	\$1.41
Google Lessons/Ski School	7,078	1,015	14.34%	\$1.73	\$1,759.53	26	\$1,788.00	\$1.02

Explanation of Campaign Targets

1. Non-Geotargeted Campaigns target anyone in the United States. These keywords all have a Lake Tahoe/Tahoe/Incline word attached.
2. The Geo-Targeted Campaigns target anyone in the Reno & San Francisco DMAs. These words do not contain a location and are more generic such as ski resort, lift ticket deals, etc.
3. Lessons/Ski School only runs on Google due to lack of volume on these terms on BING.

Paid Search Top 10 Keywords

Keyword Text	Impressions	Clicks	CTR	Avg. CPC	Cost	Number of Transactions	Total Revenue	ROAS (Return on Ad Spend)
incline village ski	6,418	1,682	26.21%	\$0.38	\$646.54	206	\$28,957.00	\$44.79
discount lift tickets	25,647	1,885	7.35%	\$0.63	\$1,192.50	56	\$9,772.00	\$8.19
incline village resort	14,838	679	4.58%	\$1.09	\$737.41	34	\$6,368.00	\$8.64
cheap tahoe lift tickets	46,761	4,444	9.50%	\$0.71	\$3,150.12	45	\$5,880.00	\$1.87
ski resort	26,748	1,775	6.64%	\$1.13	\$2,014.10	32	\$5,084.00	\$2.52
tahoe ski resorts	3,265	355	10.87%	\$0.99	\$352.75	6	\$2,165.00	\$6.14
lift ticket	4,702	530	11.27%	\$0.66	\$349.97	13	\$1,944.00	\$5.55
snowboard lessons	4,539	738	16.26%	\$1.89	\$1,392.69	26	\$1,788.00	\$1.28
ski tahoe	3,560	403	11.32%	\$0.77	\$311.20	4	\$536.00	\$1.72
lake tahoe skiing	5,698	630	11.06%	\$0.73	\$457.53	5	\$530.00	\$1.16

Google Display Banner Buy Targeting Incline Village/Crystal Bay Locals

Campaign Name	Impressions	Clicks	CTR	Cost per Click	Cost	Number of Transactions	Total Revenue	ROAS (Return on Ad Spend)
Diamond Peak Locals Messaging	314,679	141	0.04%	\$3.49	\$492.21	0	\$0.00	\$0.00

Additional Paid Search & Google Display Insights

1. Keyword optimizations continue to be made on a daily basis. The optimizations are helping the overall paid search ROAS, which increased 36% from the December ROAS of \$3.75.
3. Thru January, Google generated the most revenue and had the higher ROAS. If this continues, we will reallocate some of the BING dollars to Google.
4. Google Display Locals Campaign only ran in December and was reported on the December dashboard.

f. Facebook Ads

Grid contains more rows, but they have been clipped.

Campaign	Impressions	Clicks	CTR	Cost Per Click	Cost	Number of Transactions	Total Revenue	ROAS (Return on Ad Spend)
Total	359,471	4,311	1.20%	\$0.74	\$3,172.00	404	\$115,530.60	36.42
2020-21 Skiers/Boarders Target	197,139	2,833	1.44%	\$0.62	\$1,750.00	343	\$93,644.00	53.51
2020 Locals Campaign	30,509	386	1.27%	\$1.30	\$500.00	38	\$12,007.60	24.02
CRM List - Past Visitors in 18/19 or 19/20 With No Visit Yet in 20/21	131,823	1,092	0.83%	\$0.84	\$922.00	23	\$9,879.00	10.71

Industry Benchmarks & Flight Dates

- The Travel Industry benchmark for Facebook is .90% CTR and \$0.63 CPC. The Diamond Peak CTR is well above the industry benchmark. The Skiers/Boarders Campaign has an equivalent CPC. The Locals Campaign had a higher CPC than industry average, due to the narrow geo-target.
- The above campaigns ran during the following months:
 Skiers/Boarders Target - December & January
 Locals Target - December
 CRM List - January

f. Geotargeted Skiers/Boarders Facebook Campaign Performance By Ad Title

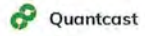
Ad	Impressions	Clicks	Cost	Total Revenue	ROAS (Return on Ad Spend)
Diamond Peak Lift Tickets	110,389	1,529	\$901.91	\$37,955.00	42.08
Uncrowded Tahoe Skiing	43,155	521	\$375.00	\$20,068.00	53.51
Ride Tahoe For Less	55,418	489	\$412.50	\$15,942.00	38.65
Diamond Peak Misses You	46,674	623	\$396.66	\$9,879.00	24.91
Tahoe's Best Ski Value	45,051	449	\$337.25	\$9,587.00	28.43
Kids Ski Free	17,031	184	\$170.16	\$7,162.00	42.09
Tahoe's best Terrain Park	11,244	130	\$78.52	\$2,930.00	37.32

CRM List Campaign Facebook Performance By Ad Title

Ad	Impressions	Clicks	Cost	Total Revenue	ROAS (Return on Ad Spend)
Diamond Peak Misses You	46,674	623	\$396.66	\$9,879.00	24.91
Diamond Peak Lift Tickets	39,043	243	\$260.61	\$0.00	0.00
Ride Tahoe For Less	18,625	111	\$128.97	\$0.00	0.00
Tahoe's Best Ski Value	16,436	64	\$75.82	\$0.00	0.00
Uncrowded Tahoe Skiing	11,045	51	\$59.94	\$0.00	0.00

Facebook Insights

1. The Skiers/Boarders target performed very well with an ROAS over \$53.
2. The CRM List was added in January to reach visitors who had skied Diamond Peak in 18/19 or 19/20, but not yet skied this year. This data is continually updated in the CRM system and automatically pushed to Facebook, to ensure we are always targeting the most accurate list.
3. The Top 2 Ads for Skiers/Boarders (for ROAS) were "Diamond Peak Lift Tickets" and "Uncrowded Tahoe Skiing."
4. The Top Ad for CRM Target (for ROAS) was "Diamond Peak Misses You." We are pausing the text listings that have minimal clicks and have not generated revenue.



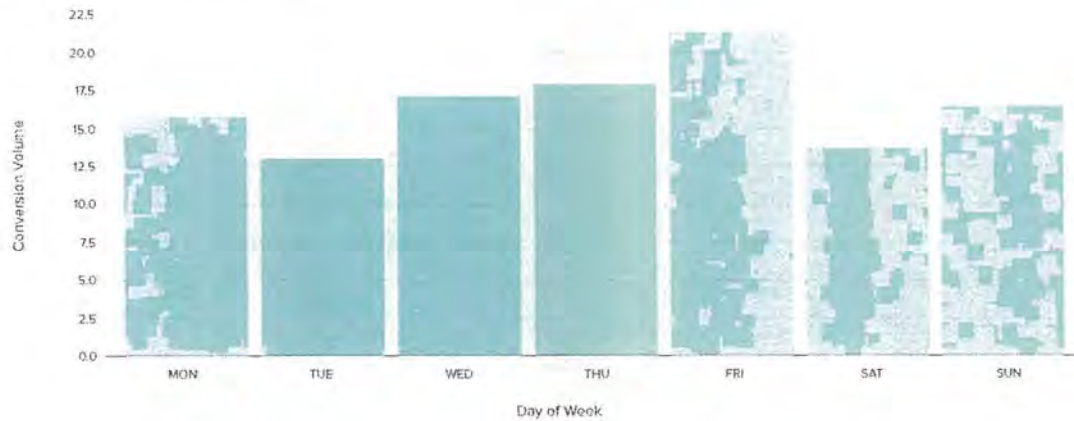
Grid contains more rows, but they have been clipped.

Site	Impressions	Clicks	CTR	CPC	Cost	Number of Transactions	Total Revenue	ROAS (Return on Ad Spend)
Total	2,803,591	1,161	0.04%	\$9.74	\$11,312.82	1,447	\$254,046.80	\$22.46

Quantcast Insights Specific to Paid Media

1. Quantcast is our programmatic display partner for the 2020-21 season. Quantcast specializes in AI-driven real-time advertising, audience insights and measurement. With a pixel on the Diamond Peak website, they are able to gather real-time information on Diamond Peak users and apply that first party data to precise targeting of potential new users.
2. Quantcast continues to generate a large amount of revenue and a strong ROAS of \$22.
3. The majority of Quantcast's revenue is from view thru conversions.
4. Additional paid media insights are shown below.

Average Conversions by Day of Week

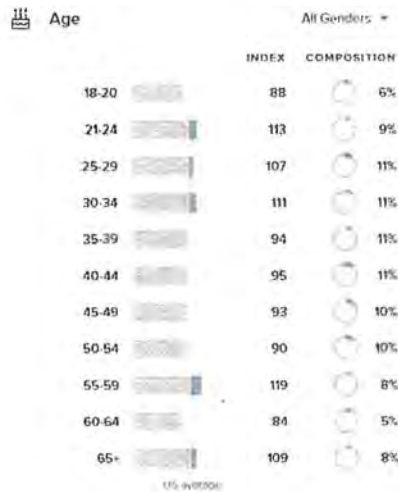


Quantcast Insights on Purchasing Audience Demographic (Not specific to paid media)

Note: Below is the demographic data provided at the start of the campaign. We will provide updated & overall demographic data on the final campaign report.

Index: The index affinity is a measurement against the internet population. The baseline is 100 so anything above shows higher affinity or higher likelihood compared to the internet population.

Composition: Percent of users that fall into each bucket.



Channels

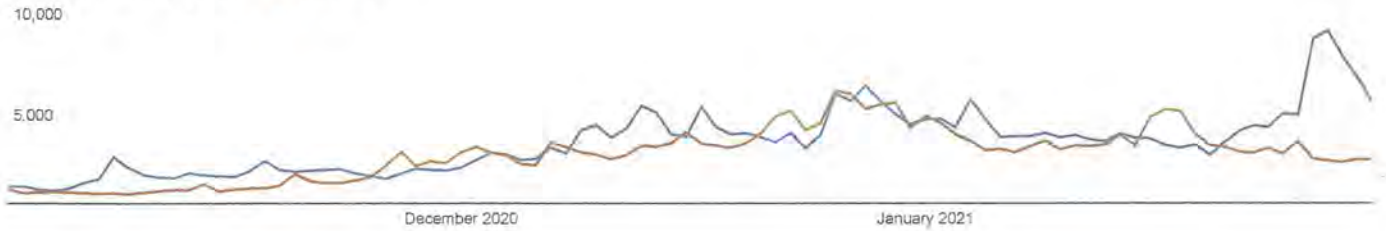
All Users +0.00% Sessions

Nov 1, 2020 - Jan 31, 2021
Compare to: Nov 1, 2019 - Jan 31, 2020

Explorer

Summary

Nov 1, 2020 - Jan 31, 2021: Sessions
Nov 1, 2019 - Jan 31, 2020: Sessions



Default Channel Grouping	Acquisition			Behavior			Conversions eCommerce		
	Sessions	% New Sessions	New Users	Bounce Rate	Pages / Session	Avg. Session Duration	Ecommerce Conversion Rate	Transactions	Revenue
	24.74% ▲ 279,084 vs 223,733	4.40% ▼ 56.13% vs 58.71%	19.26% ▲ 156,655 vs 131,360	13.36% ▲ 32.90% vs 37.97%	16.56% ▲ 4.24 vs 3.64	9.89% ▲ 00:03:04 vs 00:02:47	139.71% ▲ 2.72% vs 1.14%	199.02% ▲ 7,598 vs 2,541	257.21% ▲ \$2,380,040.80 vs \$666,290.00
1. Organic Search									
Nov 1, 2020 - Jan 31, 20...	162,624 (58.27%)	52.97%	86,140 (54.99%)	27.52%	4.82	00:03:37	3.36%	5,466 (71.94%)	\$1,752,771.20 (73.64%)
Nov 1, 2019 - Jan 31, 20...	125,575 (56.13%)	54.14%	67,991 (51.76%)	30.89%	4.17	00:03:22	1.38%	1,739 (68.44%)	\$446,801.00 (67.06%)
% Change	29.50%	-2.17%	26.69%	-10.90%	15.62%	7.31%	142.71%	214.32%	292.29%
2. Direct									
Nov 1, 2020 - Jan 31, 20...	76,021 (27.24%)	58.75%	44,660 (28.51%)	38.47%	3.56	00:02:28	2.22%	1,686 (22.19%)	\$494,102.80 (20.76%)
Nov 1, 2019 - Jan 31, 20...	55,349 (24.74%)	58.91%	32,604 (24.82%)	40.48%	3.26	00:02:24	0.96%	533 (20.98%)	\$139,937.00 (21.00%)
% Change	37.35%	-0.27%	36.98%	-4.97%	9.19%	2.67%	130.31%	216.32%	253.09%
3. Paid Search									
Nov 1, 2020 - Jan 31, 20...	16,283 (5.83%)	71.50%	11,643 (7.43%)	38.36%	3.45	00:02:01	1.49%	242 (3.19%)	\$64,651.00 (2.72%)
Nov 1, 2019 - Jan 31, 20...	21,089 (9.43%)	74.91%	15,798 (12.03%)	58.31%	2.50	00:01:37	0.63%	133 (5.23%)	\$43,063.00 (6.46%)
% Change	-22.79%	-4.55%	-26.30%	-34.21%	37.93%	24.72%	135.66%	81.95%	50.13%
4. Email									
Nov 1, 2020 - Jan 31, 20...	9,481 (3.40%)	41.38%	3,923 (2.50%)	53.35%	2.87	00:02:01	0.98%	93 (1.22%)	\$30,959.80 (1.30%)
Nov 1, 2019 - Jan 31, 20...	3,520 (1.57%)	44.74%	1,575 (1.20%)	43.81%	3.11	00:02:06	1.34%	47 (1.85%)	\$14,031.00 (2.11%)
% Change	169.35%	-7.52%	149.08%	21.78%	-7.85%	-3.72%	-26.54%	97.87%	120.65%
5. Referral									
Nov 1, 2020 - Jan 31, 20...	6,686 (2.40%)	60.53%	4,047 (2.56%)	35.54%	3.61	00:02:31	1.14%	76 (1.00%)	\$28,655.00 (1.20%)
Nov 1, 2019 - Jan 31, 20...	7,110 (3.18%)	60.94%	4,333 (3.30%)	38.80%	3.33	00:02:23	0.75%	53 (2.09%)	\$13,306.00 (2.00%)

% Change	-5.96%	-0.68%	-6.60%	-8.42%	8.32%	5.34%	52.49%	43.40%	115.35%
6. Social									
Nov 1, 2020 - Jan 31, 20...	4,422 (1.58%)	72.55%	3,208 (2.05%)	54.48%	2.75	00:01:49	0.61%	27 (0.36%)	\$7,189.00 (0.30%)
Nov 1, 2019 - Jan 31, 20...	7,929 (3.54%)	79.49%	6,303 (4.80%)	70.97%	2.06	00:01:00	0.43%	34 (1.34%)	\$8,367.00 (1.26%)
% Change	-44.23%	-8.74%	-49.10%	-23.24%	33.29%	80.32%	42.39%	-20.59%	-14.08%
7. Display									
Nov 1, 2020 - Jan 31, 20...	3,517 (1.26%)	85.19%	2,996 (1.91%)	48.85%	2.72	00:00:42	0.23%	8 (0.11%)	\$1,712.00 (0.07%)
Nov 1, 2019 - Jan 31, 20...	3,086 (1.38%)	87.20%	2,691 (2.05%)	48.80%	2.08	00:00:21	0.06%	2 (0.08%)	\$785.00 (0.12%)
% Change	13.97%	-2.31%	11.33%	0.10%	31.10%	100.30%	250.98%	300.00%	118.09%
8. (Other)									
Nov 1, 2020 - Jan 31, 20...	50 (0.02%)	76.00%	38 (0.02%)	28.00%	4.16	00:02:37	0.00%	0 (0.00%)	\$0.00 (0.00%)
Nov 1, 2019 - Jan 31, 20...	75 (0.03%)	86.67%	65 (0.05%)	46.67%	1.59	00:00:05	0.00%	0 (0.00%)	\$0.00 (0.00%)
% Change	-33.33%	-12.31%	-41.54%	-40.00%	162.18%	3,129.95%	0.00%	0.00%	0.00%

Rows 1 - 8 of 8

Acquisition Overview

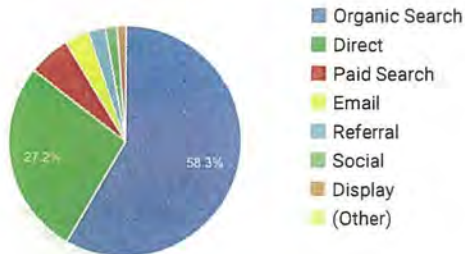
All Users +0.00% Sessions

Nov 1, 2020 - Jan 31, 2021
Compare to: Nov 1, 2019 - Jan 31, 2020

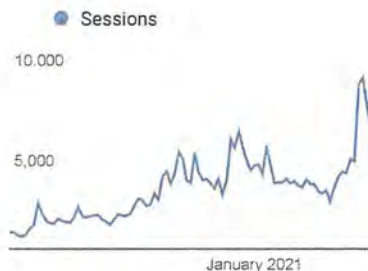
Primary Dimension: Conversion: Top Channels eCommerce Edit Channel Grouping

Top Channels

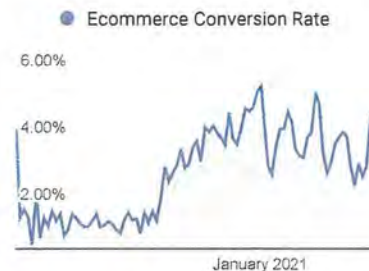
Nov 1, 2020 - Jan 31, 2021



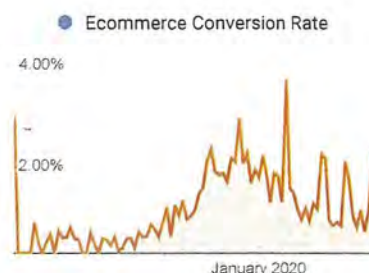
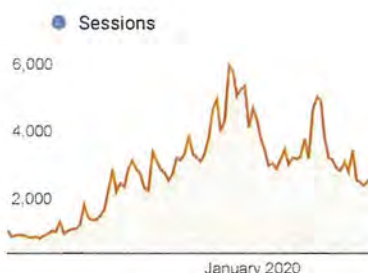
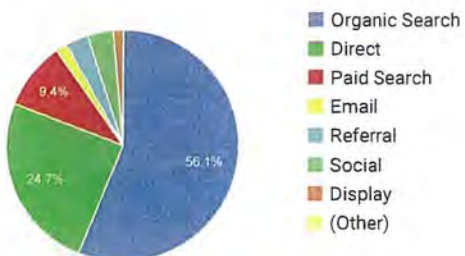
Sessions



Conversions



Nov 1, 2019 - Jan 31, 2020



Acquisition

Behavior

Conversions

	Sessions	% New Sessions	New Users	Bounce Rate	Pages / Session	Avg. Session Duration	Ecommerce Conversion Rate	Transactio...	Revenue
	24.74%	4.40%	19.26%	13.36%	16.56%	9.89%	139.71%	199.02%	257.21%
1 Organic Search	29.50%			10.90%			142.71%		
2 Direct	37.35%			4.97%			130.31%		
3 Paid Search	22.79%			34.21%			135.66%		
4 Email	169.35%			21.78%			26.54%		
5 Referral	5.96%			8.42%			52.49%		
6 Social	44.23%			23.24%			42.39%		
7 Display	13.97%			0.10%			250.98%		
8 (Other)	33.33%			40.00%			0.00%		

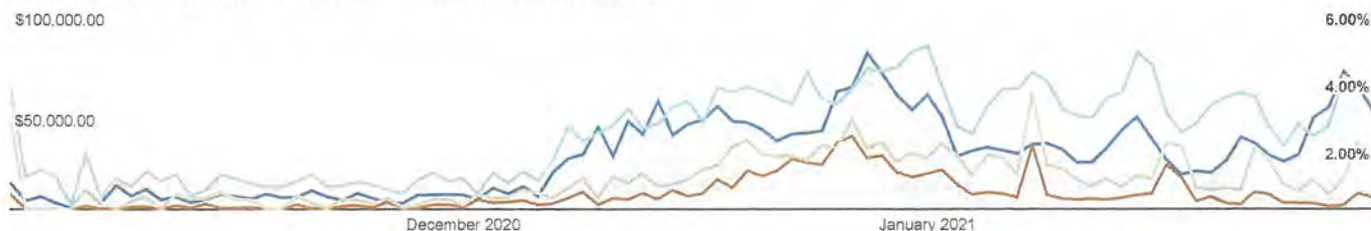
Ecommerce Overview

All Users +0.00% Sessions

Nov 1, 2020 - Jan 31, 2021
Compare to: Nov 1, 2019 - Jan 31, 2020

Overview

Nov 1, 2020 - Jan 31, 2021: Revenue Ecommerce Conversion Rate
Nov 1, 2019 - Jan 31, 2020: Revenue Ecommerce Conversion Rate



Revenue & Conversion Rate

Revenue
257.21%
\$2,380,040.80 vs \$666,290.00

Ecommerce Conversion Rate
139.71%
2.72% vs 1.14%

Transactions

Transactions
199.02%
7,598 vs 2,541

Avg. Order Value
19.46%
\$313.25 vs \$262.22

Marketing

Campaigns
84.15% Transactions
337 vs 183

62.78% Revenue
\$93,702.80 vs \$57,563.00

-11.60% Avg. Order Value
\$278.05 vs \$314.55

Internal Promotion
0.00% Impressions
0 vs 0

Order Coupon Code
0.00% Transactions
0 vs 0

0.00% Revenue
\$0.00 vs \$0.00

0.00% Avg. Order Value
\$0.00 vs \$0.00

Affiliation
199.02% Transactions
7,598 vs 2,541

257.21% Revenue
\$2,380,040.80 vs \$666,290.00

19.46% Avg. Order Value
\$313.25 vs \$262.22

Product	Product Revenue	% Product Revenue
1. Adult 1-day lift ticket		
Nov 1, 2020 - Jan 31, 2021	\$614,233.00	25.79%
Nov 1, 2019 - Jan 31, 2020	\$129,995.00	19.51%
% Change	372.51%	32.21%
2. Full Adult (24-64) Season Pass		
Nov 1, 2020 - Jan 31, 2021	\$273,228.00	11.47%
Nov 1, 2019 - Jan 31, 2020	\$67,412.00	10.12%
% Change	305.31%	13.41%
3. Youth 1-day lift ticket		
Nov 1, 2020 - Jan 31, 2021	\$247,769.00	10.40%
Nov 1, 2019 - Jan 31, 2020	\$58,540.00	8.79%
% Change	323.25%	18.42%
4. Adult 2 Day Lift Ticket		
Nov 1, 2020 - Jan 31, 2021	\$182,929.00	7.68%
Nov 1, 2019 - Jan 31, 2020	\$0.00	0.00%
% Change	100.00%	100.00%
5. Full Youth (13-23) Season Pass		
Nov 1, 2020 - Jan 31, 2021	\$142,462.00	5.98%
Nov 1, 2019 - Jan 31, 2020	\$21,507.00	3.23%

% Change	349.45%	25.76%
6. IVGiD Picture Pass Holder Full Adult (24-64) Season Pass		
Nov 1, 2020 - Jan 31, 2021	\$132,151.00	5.55%
Nov 1, 2019 - Jan 31, 2020	\$0.00	0.00%
% Change	100.00%	100.00%
7. Youth 2 Day Lift Ticket		
Nov 1, 2020 - Jan 31, 2021	\$87,883.00	3.69%
Nov 1, 2019 - Jan 31, 2020	\$0.00	0.00%
% Change	100.00%	100.00%
8. Beginner 1-day lift ticket		
Nov 1, 2020 - Jan 31, 2021	\$79,198.00	3.33%
Nov 1, 2019 - Jan 31, 2020	\$37,177.00	5.58%
% Change	113.03%	-40.39%
9. Adult 1-day Rental Pkg - Ski		
Nov 1, 2020 - Jan 31, 2021	\$70,030.00	2.94%
Nov 1, 2019 - Jan 31, 2020	\$17,455.00	2.62%
% Change	301.20%	12.26%
10. Adult 3 Day Lift Ticket		
Nov 1, 2020 - Jan 31, 2021	\$63,240.00	2.66%
Nov 1, 2019 - Jan 31, 2020	\$0.00	0.00%
% Change	100.00%	100.00%

Incline Village General Improvement District legislative report #1

The 81st Legislative Session began on February 1, 2021 amid protections and protocols to combat the potential transmission of COVID-19. Legislators are largely sequestered, gathering for floor sessions only. Committee meetings are held virtually.

This year's session is expected to be focused on the state's finances, redistricting, taxes, election processes, environment policy, and criminal justice.

Highlights thus far:

- Two new lawmakers were appointed and sworn-in to fill vacant legislator seats. In the Senate, Fabian Donate replaced Yvanna Cancela, who left to join the Biden administration. In the Assembly, Tracy Brown-May replaced Alexander Assefa, who resigned.
- The legislature passed a \$50 million measure to help small businesses and nonprofits hurt by the COVID-19 pandemic.
- The state accepted approximately \$633 million in federal grant dollars from the federal CRRSA bill to go toward emergency rental assistance and education spending.
- Approximately 200 bills have been introduced as of March 3, with 1,137 bill draft requests in the queue
- The legislature may open the building to the public in April as vaccinations increase.

Bills to be aware of:

BDR R-199: Calls for an **interim study** of general improvement districts (GID) and recommending legislation.

Status: Currently with the Legislative Counsel Bureau

Notes: Previous studies included the creation, financing, and governance of GID. A 1975 study ([Legislative Counsel Bureau Bulletin No. 77-11](#)) resulted in several pieces of legislation designed to ensure the financial soundness and stability of GID. A 1995 committee study examined revenue from taxes under [Senate Concurrent Resolution 40](#). The committee's initial recommendations included stopping all sales tax to GID and making them self-sufficient. However, the legislature passed 10 laws regarding regulations of room

taxes pledged to GID, financing underground utilities and bonds, charging fees for snow removal, and others ([Citation link, page 255](#)).

AB154: Authorizes a public utility to provide required **notices by electronic transmission** to customers, such as rate adjustments.

Bill link: <https://www.leg.state.nv.us/App/NELIS/REL//81st2021/Bill/7498/Overview>

Status: Hearing on 3/4

Notes: *A customer must request electronic transmission and the utility has the ability to provide electronic transmission of notices.*

SB39: Authorizing the State Treasurer and governmental entities to **accept digital tokens**, such as stablecoins. Digital tokens received by a governmental entity must be converted to United States dollars.

Bill link: <https://www.leg.state.nv.us/App/NELIS/REL//81st2021/Bill/7215/Overview>

Status: Heard on 2/17

Notes: *A stablecoin is a type of cryptocurrency whose value is tied to an outside asset, such as the U.S. dollar or gold, to stabilize the price.*

SB77: exempting certain predecisional and deliberative meetings of public bodies from the requirements of the **Open Meeting Law**.

Bill link: <https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7340/Overview>

Status: Heard on 2/10

Notes: *The issue centers around the National Environmental Policy Act (NEPA), which requires federal agencies to assess the environmental effects of proposed actions prior to making decisions. NEPA allows for public bodies such as state or local municipalities to be involved in the process as "cooperating agencies." But involved parties are required to keep confidential discussions and information until the publication of an environmental impact statement or environmental assessment. This bill would align the state's open meeting law with the federal Freedom of Information Act (FOIA).*

AB63: Existing law authorizes the governing body of a local government to establish a fund to stabilize the operation of the local government or mitigate the effects of a natural disaster (NRS 354.6115). This bill expands the use of such a fund to include mitigating the effects of an emergency which is declared by the local government.

Bill link: <https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7316/Overview>

Status: Heard on 2/12 & 2/24

SB11: Authorizes Washoe County to impose a **supplemental governmental services tax** of \$0.01 per \$1.00 of valuation of a vehicle. Proceeds from the tax are to be used for road construction, maintenance, homelessness and welfare programs.

Bill link: <https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7186/Overview>

Status: Heard on 2/23 & 3/4

Notes:

SB109: Requires governmental agencies to request **information related to sexual orientation and gender identity** and reporting the information to the LCB annually.

Bill link: <https://www.leg.state.nv.us/App/NELIS/REL//81st2021/Bill/7414/Overview>

Status: Heard on 3/3

Notes: *The bill would result in an unfunded mandate.*

AB39: Clarifying the records of a governmental entity that are required to be made available to the public by **defining “public book or record”** as all recorded information, excluding notes or personal materials that do not have an official purpose.

Bill link: <https://www.leg.state.nv.us/App/NELIS/REL//81st2021/Bill/7290/Overview>

Status: Bill was introduced and referred to the Assembly Committee on Government Affairs on 2/4

SB43: Increases the membership of the **Advisory Board on Outdoor Recreation** by adding the Executive Director of the Nevada Association of Counties, DOI and USDA.

Bill link: <https://www.leg.state.nv.us/App/NELIS/REL//81st2021/Bill/7219/Overview>

Status: Heard on 2/11

Note: *This board advises the State government on any matters concerning outdoor recreation.*

Dates to be aware of:

- Legislator bill Introductions due by March 15, 2021
- Bill must pass out of its first committee by April 9, 2021
- Bill must pass out of its house of origin by April 20, 2021
- Final Economic Forum report on May 4, 2021
- Bill must pass out of its second house committee by May 14, 2021
- Bill must pass out of its second house by May 21, 2021
- Sine Die on May 31, 2021

Legislative programs to note:

Nevada Main Street Program: This program provides financial resources to main street revitalization that involves aesthetics, business creation/retention, and housing.

1532 – Nevada Main Street Program

Cost allocation:

The program uses a national accredited approach that advocates a return to community self-reliance, local empowerment, and the rebuilding of central business districts based on their assets, unique architecture, personal service, local ownership and entrepreneurship, and a sense of community.

Budget Highlights:

- B000** Continuation of base year operations.
- E350** This decision unit provides program funding of \$391,484 over the 2021-23 biennium and allows the program to be established in The Executive Budget.
- E686** Reduces Main Street funding by \$216,484 over the 2021-23 biennium, for a total recommended funding of \$175,000, compared to \$350,000 over the 2019-21 biennium.

Program Activities (FY20):

- 7 grants awarded to 5 communities totaling \$149,750 in funding and leveraging \$358,873 in total project costs
- 10 rural programs and 2 urban programs:
 - Exploring: Boulder City, Fallon, Henderson, Lander County, Lovelock, Winnemucca
 - Affiliate: Ely, Mesquite, Reno, Tonopah, Wells
 - Designated: Gardnerville (Nationally Accredited)
- Partners include **Travel Nevada, Outdoor Recreation, Nevada State Historic Preservation Office, Small Business Development Center, USDA, Gulnn Center, Nevada Preservation Foundation**

Nevada Governor's Office of
ECONOMIC DEVELOPMENT

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Thank you.

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Paul@Tri-Strategies.com

Eddie Ableser
(480) 343-1602
Eddie@Tri-Strategies.com

DATE	DAY OF THE WEEK	TIME	LOCATION	TYPE OF MEETING - 2021	COMPLETED MEMORANDUMS WITH ALL BACK UP MATERIALS FOR AGENDA ITEMS FROM BOARD MEMBERS DUE DATES	ITEMS SLATED FOR CONSIDERATION
03/24	Wednesday	TBD		Special Board Meeting	03/15/2021 8 a.m.	Possible Budget Workshop #3 – Capital Budget Set date for public hearings (budget and Rec Roll)
03/31	Wednesday	6 p.m.		Regular Board Meeting	03/22/2021 8 a.m.	Diamond Peak Uniforms Contract Award (Consent Calendar) (Bandelin) Rental Skis Contract Award (Consent Calendar) (Bandelin) District Strategic Plan (first reading)
04/14	Wednesday	6 p.m.		Regular Board Meeting	04/05/2021 8 a.m.	Public Records Update (in GM report) Approval of FY2021/22 Tentative Budget
04/28	Wednesday	6 p.m.		Regular Board Meeting	04/19/2021 8 a.m.	Authorize the Burnt Cedar Pool CMAR Construction Contract (Chorey)
05/12	Wednesday	6 p.m.		Regular Board Meeting	05/03/2021 8 a.m.	Public Records Update (in GM report)
05/26	Wednesday	6 p.m.		Regular Board Meeting	05/17/2021 8 a.m.	Adoption FY2021/22 Budget (incl. Public Hearing) Approval of Rec Roll – FY2021/22 (incl. Public Hearing)
Late May- Early June	TBD	TBD		Audit Committee Meeting	TBD	Conduct advertising and interviews for appointment to Audit Committee (At-Large Member with one-year term). Appointment must be made no later than July 1, 2021.
06/09	Wednesday	6 p.m.		Regular Board Meeting	05/31/2021 8 a.m.	Public Records Update (in GM report) Raftelis Final Report (tentative date)
06/30	Wednesday	6 p.m.		Regular Board Meeting	06/21/2021 8 a.m.	
07/14	Wednesday	6 p.m.		Regular Board Meeting	07/05/2021 8 a.m.	Public Records Update (in GM report)
07/28	Wednesday	6 p.m.		Regular Board Meeting	07/19/2021 8 a.m.	
08/11	Wednesday	6 p.m.		Regular Board Meeting	08/02/2021 8 a.m.	Public Records Update (in GM report)
08/25	Wednesday	6 p.m.		Regular Board Meeting	08/16/2021 8 a.m.	
09/08	Wednesday	6 p.m.		Regular Board Meeting	08/30/2021 8 a.m.	Public Records Update (in GM report)
09/29	Wednesday	6 p.m.		Regular Board Meeting	09/20/2021 8 a.m.	
10/13	Wednesday	6 p.m.		Regular Board Meeting	10/04/2021 8 a.m.	Public Records Update (in GM report)
10/27	Wednesday	6 p.m.		Regular Board Meeting	10/18/2021 8 a.m.	
11/10	Wednesday	6 p.m.		Regular Board Meeting	11/01/2021 8 a.m.	Public Records Update (in GM report)
12/08	Wednesday	6 p.m.		Regular Board Meeting	11/29/2021 8 a.m.	Public Records Update (in GM report)

Items sitting in the parking lot (to be discussed but (a) not yet scheduled for a specific Regular Board Meeting) or (b) a future Board not on this calendar

RFID Picture Passes – Item for next Strategic Plan or three years from now – software not available nor is infrastructure/hardware

TRPA EIS Contract at Diamond Peak

Revisions to/Split Ordinance 7 (allow 45 days ahead of action)

September 1, 2021 – General Manager Performance Review and Review of Goals for FY 2020/2021

Review of the Washpad Project (see award made on 06/23/2020)

Next step on Incline Beach House

Report on audit of selected parcels

Report on audit of recreation and beach fees (request made at 12/9/2020 meeting)

Correspondence in Board packet – Chairman Callicrate

Third and fourth quarter financial reports (add to LRC)

Tyler Technologies project status report (request made at 01/13/2021 meeting)

Possible discussion on IVGID needs as it relates to potential land use agreement with DPSEF (Request by Trustee Schmitz – 01/18/2021)

Authorize the 2021 Waterline Improvement Construction Contract (Chorey)

Utility Rate Study (see minutes of 1/13/2021)

*Budget approval is required after the third Monday however whatever date is selected, a 10-day notice must be given. Must accomplished no later than June 1, 2021.

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra S. Winqest
District General Manager

FROM: Paul Navazio
Director of Finance

Nathan Chorey
Engineering Manager

SUBJECT: Management responses and implementation plan regarding recommendations from the final report regarding the District's contract administration submitted by Moss Adams, LLC

STRATEGIC

PLAN REFERENCE(S): Long Range Principle #2 Finance

DATE: March 3, 2021

I. ACTION, IF ANY, REQUIRED

There is no action required by the Board of Trustees as this is a report item that provides, in a publicly noticed meeting, management's responses and implementation schedule for recommendations contained in the final report regarding the District's contract administration policies and procedures review submitted by Moss Adams, LLC. (Presented to Board of Trustees by Moss Adams LLC representative Stephen Bacchetti at the meeting of January 13, 2021.

II. BACKGROUND

At its meeting of June 10, 2020, the Board of Trustees authorized then (Interim) General Manager to execute a professional services contract with Moss Adams LLP for in an amount not-to-exceed \$38,000, to review of up to five specific contracts, to include identified samples of recent consulting and construction contracts.

As communicated to the Board of Trustees in conjunction with the presentation of the Moss Adams report, the report's finding and recommendations will assist the

District in identifying opportunities to improve policies, procedures and internal controls related to management of professional services consulting and construction contracts to ensure and promote transparency and accountability related to capital program investments.

The report prepared by Moss Adams, LLC includes specific findings and recommendations informed by industry best practices in the areas of:

- Contract Administration Management and Controls
- Bid and Procurement Management and Controls
- Change Order and Scope Management and Controls
- Expenditure Management and Controls
- Design and Construction Budget Management and Controls
- Project Close-Out Controls

The final report issued by Moss Adams also includes management's responses to each of the report findings and recommendations as well as planned actions and timetable related to each of the key improvement opportunities identified in the report (see Appendix C). This report has been prepared to provide the Board with a summary of these planned actions.

Attachments:

- 1) Management Responses –
 - a. Summary of Management Response
 - b. Detailed Management Responses
- 2) IVGID Construction Advisory Fact Validation Report prepared by Moss Adams, LLC, dated December 21, 2020

SUMMARY OF MANAGEMENT RESPONSES

Rec. #	Key Improvement Opportunities	Category	Management Response	Planned Resolution Date
1	As a best practice, IVGID should finalize policies and procedures defining processes for master planning, reporting, and communication efforts, including when to utilize these procedures (e.g., thresholds), who is responsible for each activity, and procedures for final approval.	Contract Administration Management and Controls	Capital project planning, management and reporting will be facilitated by implementation of annual capital program planning workshop(s), detailed budgets for specific projects and/or phases, regular quarterly capital program status reports and individual project close-out reports for priority CIP Projects	Regular Quarterly CIP Updates – FY2020/21 Q1 presented 10/27/20 CIP Planning Workshop (Feb 2021) Capital Budget Details – FY2021/22 Budget Process (Winter/Spring 2021) Project Close-out Reports – on-going
2	As a best practice, the District should consolidate all Public Works and Contract Administration policies, procedures, and resolutions into one document to ensure effective controls and communication of the policies and procedures and obtain Board approval.	Contract Administration Management and Controls	Existing internal control policies and procedures, including those related to construction contracts and professional services contracts administration are being reviewed, evaluated and updated. These include Board policies and practices, Accounting and Finance policies and procedures, as well as application of applicable NRS requirements. Policies and procedures will be evaluated on a regular schedule as well as upon changes in District staffing and periodic updates to the NRS.	Update to District staff delegated spending authority (1/1/21) Review of contract procurement procedures and thresholds (Jan 2021) Invoice Processing and Payment procedures (Jan 2021) Update to Board Policies to provide explicit thresholds and authorities (per NRS) – (Feb 2021)
3	The District should consider procuring and implementing new technology and tools to formalize, streamline, and improve contract administration controls and reporting capabilities.	Contract Administration Management and Controls	Management concurs that existing and best-of-breed technology can greatly improve and streamline contract administration, internal controls and reporting.	Contract administration process review (Dec 2020 -Mar 2021) Updated procedures (July 2021) Tyler Finance and Accounting ERP / Capital Budgeting (July 2022)
4	As best practice, the District should implement policy and procedures for the competitive solicitation of professional services, including format and threshold considerations.	Bid and Procurement Management and Controls	The District is follows requirements established by NRS 332, the Local Government Procurement Act, as the highest authority for procedures related to local government purchases, including professional services contracts. NRS 332.115.1(b) specifically provides that professional services are “not adapted to award by competitive solicitation.	Agendize for Board discussion and direction (TBD)
5	As best practice, the District should ensure appropriate documentation and execution of any modification to contractual agreements, including change in scope, responsibilities, conditions, or deliverables.	Change Order and Scope Management and Controls Application	Change orders for professional services contracts are generally handled through Additional Services Addendum or separate Task Order, as well as corresponding increase to the Purchase Order established with each contract. Supporting documentation is provided to Accounting. These changes are reviewed for consistency with Board authorization prior to payment of invoices.	Approval process and documentation for change orders to construction contracts will be included as part of overall policy and process documentation effort (See #'s 2,5, and 6).
6	As a best practice, IVGID should establish more robust change order reporting within key capital program reporting to ensure end users understand change order impact and assigned responsibility.	Change Order and Scope Management and Controls Application	Management supports enhancing capital project reporting to include documentation of approved change orders.	Quarterly CIP Popular Status Reports – (Feb 2021) Major Project Status Reports – as scheduled CIP Project Close-out Reports – as scheduled
7	As best practice, the District should implement formal contract amendment and change order approval and document control and retention processes within procedural documents.	Change Order and Scope Management and Controls Application	Staff believes all change order documentation has been provided.	Approval process and documentation for change orders to construction contracts will be included as part of overall policy and process documentation effort (See #'s 2,5, and 6).
8	The District should ensure all payment processing procedures are completed and reviewed/signed off on prior to payment approval	Expenditure Management and Controls	Management concurs with the recommendation that all payment processing procedures are completed and reviewed prior to payment approval, consistent with current policy and procedures (Accounting and Financial Procedures – Purchasing and Accounts Payable Cycles).	N/A - Current Policies and Procedures in place.
9	The District should evaluate the appropriateness of current invoice processing policy or ensure the establishment of invoice control procedures by requiring vendors to send all final invoices and statements directly to the District Accounting Department.	Expenditure Management and Controls	Management concurs with the need to review current invoice processing procedures to ensure efficient processing while maintaining effective internal controls related to vendor and contractor payments.	Invoice Processing and Payment procedures (Jan 2021) (See Recommendation #2)
10	The District should produce ongoing project-level budget-to-actual expenditure reporting, including key details such as budget, expenditures, committed/encumbrances, and forecasted expenditures.	Design and Construction Budget Management and Controls	See Recommendation #1, above).	See Recommendation #1, above).

SUMMARY OF MANAGEMENT RESPONSES

Rec. #	Key Improvement Opportunities	Category	Management Response	Planned Resolution Date
11	The District should implement and formalize project close-out procedures for professional services.	Project Close-Out Controls	Management concurs with this recommendation and will formalize project close-out checklists and procedures for professional services contracts.	Formal Project Close-Out Checklist/Procedures – 1/31/21
12	The District should formally implement the already developed and informally utilized close-out checklists into required project close-out procedures.	Project Close-Out Controls	See Recommendation #11, above.	See Recommendation #11, above.

Observation #2) Public Works policies and procedures should be consolidated, formalized, and approved by the Board.

Recommendation: As a best practice, the District should consolidate all Public Works and Contract Administration policies, procedures, and resolutions into one document to ensure effective controls and communication of the policies and procedures and obtain Board approval.

Management Response:

Management concurs with this recommendation.

Existing internal control policies and procedures, including those related to construction contracts and professional services contracts administration are being reviewed, evaluated and updated. These include Board policies and practices, Accounting and Finance policies and procedures, as well as application of applicable NRS requirements. Policies and procedures will be evaluated on a regular schedule as well as upon changes in District staffing and periodic updates to the NRS.

Resolution Date:

- Update to District GM-delegated spending authority (03/01/21)
- Review/Update of contract procurement procedures and thresholds..... (Jan 2021)
- Invoice Processing and Payment procedures (Jan 2021)
- Update Board Policies to provide explicit thresholds and authorities (per NRS)..... (March/April 2021)

Lead Staff: *Director of Public Works / Engineering Manager*



Observation #3) The District could improve contract administration and reporting by considering additional technology resources.

Recommendation: The District should continue procurement and implementation efforts for new technology and tools to formalize, streamline, and improve contract administration controls and reporting capabilities.

Management Response:

Management concurs that existing and best-of-breed technology can greatly improve and streamline contract administration, internal controls and reporting. Currently, the District utilizes several, independent software tools related to capital budgeting and reporting, contract management, fixed assets and stakeholder communication. Existing systems can be improved, incrementally; however the District’s transition to a new Financial and Accounting Enterprise Reporting (ERP), provides opportunity to develop integrated capital budget planning and reporting as well as imbedded internal control processes and customized approval thresholds.

Resolution Date:

- Contract administration process review..... (Dec 2020 -Mar 2021)
- Updated procedures (April-May 2021...update for new fiscal year = 7/1/21)

Lead Staff:



Observation #4) The District policy and procedures did not include competitive solicitation requirements for Professional Service Agreements.

Recommendation: *As best practice, the District should implement policy and procedures for the competitive solicitation of professional services, including format and threshold considerations.*

Management Response:

The District is follows requirements established by NRS 332, the Local Government Procurement Act, as the highest authority for procedures related to local government purchases, including professional services contracts. NRS 332.115.1(b) specifically provides that professional services are “not adapted to award by competitive solicitation.

Management supports the clarification of Board policy related to the procurement of professional services contracts and consideration of establishment of thresholds for competitive bidding for selected categories of professional services.

Resolution Date:

Agendize for Board discussion and direction; in conjunction with Review and Update of Board Policies and Practices..... (April-May, Updated by 7/1/21)

Lead Staff: General Manager / Board Clerk



Observation #5) The District did not adequately document and execute contract amendments for PICA Corporation’s original professional service agreement.

Recommendation: *As best practice, the District should ensure appropriate documentation and execution of any modification to contractual agreements, including change in scope, responsibilities, conditions, or deliverables.*

Management Response:

Change orders for professional services contracts are generally handled through Additional Services Addendum or separate Task Order, as well as corresponding increase to the Purchase Order established with each contract. Supporting documentation is provided to Accounting. These changes are reviewed for consistency with Board authorization prior to payment of invoices.

Resolution Date:

Approval process and documentation for change orders to construction contracts will be included as part of overall policy and process documentation effort (See #'s 2, 5, and 6).

Lead Staff: *Engineering Manager*

Observation #6) Change order and addendum scope changes were not reported to key stakeholders with key performance indicators to adequately report change order impact and assigned responsibility.

Recommendation: *As a best practice, IVGID should establish change order and addendum-specific reporting within key capital program reporting to ensure end users understand change order impact and assigned responsibility.*

Management Response:

Management supports enhancing capital project reporting to include documentation of approved change orders.

Resolution Date:

Quarterly CIP Popular Status Reports – (November (2020), February (2021), May (2021), Sept (2021)
Major Project Status Reports – as scheduled
CIP Project Close-out Reports – as scheduled

Lead Staff: *Director of Finance*

Observation #7) The District was unable to provide appropriate change order approval documentation for seven construction change orders for Mountain Golf Course Clubhouse Renovation Project.

Recommendation: *As best practice, the District should implement formal contract amendment and change order approval processes within procedural documents.*

Management Response:

Staff believes all change order documentation has been provided.

Typically when a construction project is awarded, the Board's motion to approve the contract also provides authorization for District staff to approve change orders to the construction contract up to 10% of the project. The Board action approving the Mountain Clubhouse Improvement Project specifically authorized staff to approve change orders up to 10% of contract cost (\$100,000).

Since staff is authorized to approve change orders (up to a certain amount) they are typically handled by PW Engineering, the Director of Public Works, or the department overseeing the work. It is staff's interpretation the specific Board authorization granted at time of contract award provides staff change

order authority and supersedes the stated spending authority of the given position, in the absence of explicit authority.

Resolution Date:

Approval process and documentation for change orders to construction contracts will be included as part of overall policy and process documentation effort (*See #'s 2, 5, and 6*).

Lead Staff: *Engineering Manager / Director of Finance*

Observation #8) The District processed project payments in excess of contractual agreements for two of eight contracts under review.

Recommendation: The District should ensure all payment processing procedures are completed and reviewed/signed off on prior to payment approval.

Management Response:

Management concurs with the recommendation that all payment processing procedures are completed and reviewed prior to payment approval, consistent with current policy and procedures (*Accounting and Financial Procedures – Purchasing and Accounts Payable Cycles*).

Two instances were identified within the scope of this report. One involved payments processed within the contract authority plus contingency approved by the Board (\$503,750 vs. \$495,000 billed), and one exceeded contract contingency authority by \$61.00 (\$484,800 vs. \$484,861 billed).

Resolution Date:

N/A - Current Policies and Procedures in place.

Observation #9) Per District policy, invoices are to be sent directly to the Accounting Department; however, based on our review and inquiry, invoices are also received by Engineering Department.

Recommendation: The District should revise current invoice processing policy to effectively receive invoices by the appropriate department. Otherwise, ensure the establishment of invoice control procedures by requiring vendors to send all final invoices and statements directly to the District Accounting Department.

Management Response:

Management concurs with the need to review current invoice processing procedures to ensure efficient processing while maintaining effective internal controls related to vendor and contractor payments.

Resolution Date:

Invoice Processing and Payment procedures (March, 2021)
(See Recommendation #2)

Lead Staff: Controller

Observation #10) Timely consolidated project reporting with key project information was unavailable within IVGID management reporting

Recommendation: The District should continue the development and formalization of ongoing project-level budget-to-actual expenditure reporting, including key details such as budget, expenditures, committed/encumbrances, and forecasted expenditures

Management Response:

Capital project planning, management and reporting will be facilitated by implementation of annual capital program planning workshop(s), detailed budgets for specific projects and/or phases, regular quarterly capital program status reports and individual project close-out reports for priority CIP Projects. (See Recommendation #1, above).

Resolution Date:

Regular Quarterly CIP Updates FY2020/21 Q1 Status Report presented 11/19/20
FY2020/21 Q2 Status Report presented 2/24/21

CIP Planning Workshop – (Scheduled for March 24, 2021)

Capital Budget Details FY2021/22 Budget Process (Winter/Spring 2021)

Project Close-out Reports On-Going. Staff expanding Project Close-out reporting to Board of Trustees for significant projects via agendaized Board memo and/or General Manager Report Updates

Lead Staff: Director of Finance

Observation #11) The District did not maintain formal project close-out procedures for professional services, resulting in potential for incomplete scopes, draft deliverables, and/or documentation.

Recommendation: The District should implement and formalize project close-out procedures for professional services.

Management Response:

Management concurs with this recommendation and will formalize project close-out checklists and procedures for professional services contracts.

Resolution Date:

Formal Project Close-Out Checklist/Procedures Updated 1/31/21

Lead Staff: *Engineering Manager*

Observation #12) The District has an opportunity to improve construction close-out procedures by formalizing already developed checklists and document retention procedures.

Recommendation: The District should formally implement and update the informally utilized close-out checklists into required close-out procedures for construction projects.

Management Response:

Management concurs with this recommendation and will formalize project close-out checklists and procedures. (See Recommendation #11, above).

Resolution Date:

Formal Project Close-Out Checklist/Procedures Updated 1/31/21

Lead Staff: *Engineering Manager*

Payment of Bills (for possible action) (For District payments exceeding \$10,000 or any item of capital expenditure, in the aggregate in any one transaction, a summary of payments made shall be presented to the Board at a public meeting for review. The Board hereby authorizes payment of any and all obligations aggregating less than \$10,000 provided they are budgeted and the expenditure is approved according to District signing authority policy)

Date	Check	Payment Type	Vendor	Amount	Status
02/04/2021	775504	Check	Clean Earth Enviromenatal Solutio	19,768.03	Outstanding
02/04/2021	4342	EFT	PQ Corporation	14,212.45	Outstanding
02/04/2021	775533	Check	Southwest Gas	22,990.38	Outstanding
02/10/2021	775547	Check	AT&T	14,967.03	Outstanding
02/10/2021	4364	EFT	CC Cleaning Service, LLC	13,485.00	Outstanding
02/10/2021	4368	EFT	EXL Media	36,604.40	Outstanding
02/10/2021	775563	Check	K. G. Walters Construction Co	73,781.42	Outstanding
02/17/2021	0	Auto Pay	US Foodservice, Inc.	14,335.15	Outstanding
02/17/2021	775603	Check	North Lake Tahoe Fire Protection D	44,825.30	Outstanding
02/17/2021	775604	Check	North Lake Tahoe Fire Protection D	47,899.88	Outstanding
02/17/2021	775606	Check	NV Energy	72,404.22	Outstanding
02/24/2021	775635	Check	Daniel Fraiman Construction	99,590.39	Outstanding
02/24/2021	775639	Check	Flyers Energy LLC	10,072.78	Outstanding
				484,936.43	

MEMORANDUM

TO: Board of Trustees

FROM: Matthew Dent
Trustee and Audit Committee Chair

Paul Navazio
Director of Finance

SUBJECT: Review, discuss and possible approve the award of a contract for independent audit services to Davis Farr LLP for Fiscal Years Ending June 30, 2021 through June 30, 2025

DATE: March 2, 2021

I. RECOMMENDATION

It is recommended that the Board of Trustee make a motion to authorize the General Manager and Audit Committee Chair to execute a professional services contract with Davis Farr LLP to provide Independent Audit Services to the District for up to a five-year period, commencing with the annual independent audit for the fiscal year ending June 30, 2021, through the fiscal year ending June 30, 2025.

II. BACKGROUND

Board Policy 15.1.0 provides that among the charges of the Board-appointed Audit Committee is to conduct the procurement process for selection of the District's Independent Auditor, and to make a recommendation to the Board of Directors, who makes the final selection.

Fiscal year 2019/2020 was the final year of a multi-year engagement with Eide Bailly, who has served as the District's Independent Auditor since 2015/16, following their acquisition of Kafoury & Associates, who served as the District Auditor since 2010/2011.

A Request for Proposal (RFP) for Independent Audit Services was developed with input from the Audit Committee and issued on November 10, 2020. Three firms submitted proposals prior to the submission deadline of December 17, 2020.

Firm	Annual Fee	Out of Pocket Cost	Five-Year Cost
Barnard Vogler & Co., CPA's	\$ 59,000	Included in annual fee	\$275,000
Davis Farr, LLP	\$ 49,000	NTE \$5,000	\$253,100
Moss Adams, LLC	\$ 82,000	Included in annual fee	\$430,000

III. DISCUSSION

Review of Proposals

Upon receipt of proposals, the Director of Finance and two members of the Audit Committee were asked to assist with a review of each proposal and provide a scoring/ranking, based on the criteria spelled out in the RFP document. Subsequently, as the District's new Controller was hired, this position was also brought into the review process.

After initial ranking of the three proposals, two firms Davis Farr LLP and Moss Adams LLP were invited to participate in virtual panel interviews.

Following the panel interviews, the review committee discussed each of the proposals to include, overall qualifications, experience of audit team members, relevant experience auditing clients of similar size and complexity, familiarity with the District, and overall approach to the engagement.

The review committee reached consensus to recommend to the Audit Committee that Davis Farr LLP be forwarded to the Board of Directors to serve as the District's next Independent Auditor under a multi-year contract, supplemented with annual engagement letters to guide each annual audit.

At the Audit Committee meeting of February 24, 2021, the full committee considered the recommendation from the review committee and passed a unanimous motion to forward to the Board of Trustees the recommendation to engage Davis Farr LLP to serve as the District's next independent auditor.

The recommendation is based on:

- confidence that the firm is qualified to serve as the District's independent auditor,

- they are a medium-sized regional firm that provides audit services exclusively to governmental entities,
- has demonstrated an extensive list of current and former clients with business-type municipal operations similar to IVGID,
- extensive experience auditing municipal utilities,
- has current clients in the Tahoe basin, as well as
- favorable interaction with the Audit Partners and Senior Management representatives.
- In addition, the cost differential between the proposals from the two finalist firms is a significant factor in the review committee recommendation.

Proposed Contract for Independent Audit Services

Scope -

The enclosed professional services contract is based on the scope of services outlined in the Request for Proposal and detailed in the selected firm's formal proposal (see contract Exhibit A).

In general the scope of services covers the annual audit of the District's financial statements for the fiscal years ending June 30, 2021 through 2025. Consultant's examination will be conducted in accordance with generally accepted auditing standards, the AICPA Audit and Accounting Guide, Audits of State and Local Government Units, and the Government Auditing Standards issued by the Comptroller General of the United States.

Term -

The proposed contract provides for a five-year term, covering audits for fiscal years 2020/2021 through 2024/2025. The contract includes a provision whereby the District has the ability to terminate the agreement, at its sole discretion. The contract also provides for the option to renew or extend the agreement for up to three additional one-year terms.

Project Approach / Staffing Plan –

In their response to the RFP, Davis Farr outlined its approach to performing the audit services (see Section E of Davis Farr proposal), including staffing plan, audit software, evaluation of internal controls. The proposal also provides for the specific steps to be included in the various stages of the audit (Planning and Inquiry, Year-

end Testing, Completion of Audit and Preparation of Financial Statements). The audit plan includes meetings with the Audit Committee and Board of Trustees throughout the audit process and to present the results of the audit.

The review committee had discussed with Davis Farr their proposed staffing plan for the financial audit. Davis Farr has indicated flexibility in allocating audit work to additional, available staff auditors, without impacting proposed fee schedule. The proposed contract specifies that the auditor will assign a minimum of two staff auditors to conduct field work.

Fee Schedule -

The proposed contract specifies a fixed fee to conduct each of the annual financial audits during the term of the agreement, as follows:

DESCRIPTION	AUDIT FEE				
	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
<i>Annual Audit</i>	\$44,000	\$44,000	\$45,300	\$46,700	\$48,100
<i>Maximum Out of Pocket Travel Costs (will not be billed if not incurred)</i>	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
<i>Maximum Total</i>	\$49,000	\$49,000	\$50,300	\$51,700	\$53,100

If the District requires a Federal Single Audit, our fees would be \$2,500 per major program required to be audited. (Major programs are only required when federal grant expenditures exceed \$750,000 in a fiscal year).

Annual Engagement Letter(s) -

The proposed professional services agreement included with this agenda item serves as the master contract covering terms and conditions over the course of a contemplated multi-year agreement between the District and Davis Farr LLP for the provision of audit services. It should be noted that annually, prior to the commencement of any work related to the annual audit, a formal Engagement Letter will be presented to the Audit Committee and executed by the Chair of the Audit Committee. The annual engagement letters are required under Government Auditing Standards, and will outline the roles, responsibilities, schedule and deliverables related to each individual annual audit.

Additional Services -

The proposed contract contemplates the possibility that the District's Independent Auditor may be requested to undertake additional work, at the request of the District, that falls outside the scope of the annual audit.

For any additional work performed outside the engagement for the annual financial audit, the consultant will invoice the District for actual hours expended, based on the following rates:

	Hourly Rate
<i>Partners</i>	\$180
<i>Managers</i>	\$130
<i>Supervisor/Senior</i>	\$110
<i>Staff</i>	\$90

IV. FINANCIAL IMPACT

The proposed contract provides for audit services related to the annual audit of the District's financial statements and transaction records on a fixed-fee basis. The fees are established at an annual not-to-exceed amount ranging from \$49,000 for the first year and increasing annual to a not-to-exceed amount of \$53,100 for the fifth year.

Funding to cover the District's cost of the annual independent audit is provided within the approved annual budget, allocated to each of the major funds included in each annual audit. The proposed fees included in this contract are within the cost associated with each of the recent annual audits performed by the District's previous independent auditor.

V. CONCLUSION

It is recommended that the Board of Trustee make a motion to authorize the General Manager and Audit Committee Chair to execute a professional services contract with Davis Farr, LLP to provide Independent Audit Services to the District

for up to a five-year period, commencing with the annual independent audit for the fiscal year ending June 30, 2021, through the fiscal year ending June 30, 2025.

Attachments:

- 1) Professional Services Agreement for Provision of Independent Audit Services – Davis Farr LLP
- 2) Proposal for Professional Audit Services – Davis Farr LLP

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
PROFESSIONAL SERVICES AGREEMENT
FOR SERVICES TO BE PROVIDED
ON A TASK ORDER BASIS**

PURCHASE ORDER NUMBER: _____

1. PARTIES AND DATE.

This Agreement is made and entered into this ____ day of _____, 2021, by and between the Incline Village General Improvement District, a Nevada general improvement district (“District”) and Davis Farr LLP a California limited liability partnership, with its principal place of business at 2301 Dupont Drive, Suite 200, Irvine, CA 96212 (“Consultant”). The District and Consultant are sometimes individually referred to as “Party” and collectively as “Parties.”

2. RECITALS.

2.1 District. District is a general improvement district organized under the laws of the State of Nevada, with power to contract for services necessary to achieve its purpose.

2.2 Consultant. Consultant desires to perform and assume responsibility for the provision of certain professional services required by the District on the terms and conditions set forth in this Agreement. Consultant represents that it is experienced in providing audit services to public clients, is licensed in the State of Nevada, and is familiar with the plans of District.

2.3 Project. District desires to engage Consultant to render professional services on a task order basis for various projects within the District. The term “Project”, as used herein, shall mean the project described in the Task Orders (defined below in Section 3.1.1).

3. TERMS.

3.1 Scope of Services and Term.

3.1.1 General Scope of Services. Consultant promises and agrees to furnish to the District, on a task order basis, all labor, materials, tools, equipment, services, and incidental and customary work necessary to fully and adequately supply annual independent audit services, to including audit of the annual financial statements, Comprehensive Annual Financial Report (CAFR) and preparation of related auditor’s reports, necessary for the Project (“Services”). The types of services to be provided are more particularly described in Exhibit “A” attached hereto and incorporated herein by reference. No Services shall be performed unless authorized by an engagement letter and task order executed by the District and Consultant (“Task Order”). All Services shall be subject to, and performed in accordance with this Agreement, the relevant Task

Order, the exhibits attached hereto and incorporated herein by reference, and all applicable local, state and federal laws, rules and regulations.

3.1.2 Term. The term of this Agreement shall be from March ____, 2021 to February 28, 2026, unless earlier terminated as provided herein. Consultant shall complete the Services within the term of this Agreement, and shall meet any other established schedules and deadlines set forth in the Task Order. The District shall have the unilateral option, at its sole discretion, to renew this Agreement annually for no more than three additional one-year terms.

3.2 Responsibilities of Consultant.

3.2.1 Control and Payment of Subordinates; Independent Contractor. The Services shall be performed by Consultant or under its supervision. Consultant will determine the means, methods and details of performing the Services subject to the requirements of this Agreement and such directions and amendments from District as herein provided. The District retains Consultant on an independent contractor basis and not as an employee. No employee or agent of Consultant shall become an employee of District. Any additional personnel performing the Services under this Agreement on behalf of Consultant shall also not be employees of the District and shall at all times be under Consultant's exclusive direction and control. Consultant shall pay all wages, salaries, and other amounts due such personnel in connection with their performance of Services under this Agreement and as required by law. Consultant shall be responsible for all reports and obligations respecting such additional personnel, including, but not limited to: social security taxes, income tax withholding, unemployment insurance, disability insurance, and workers' compensation insurance.

3.2.2 Schedule of Services. Consultant shall perform the Services expeditiously, within the term of this Agreement, and in accordance with the specific schedule that shall be set forth in the Task Order ("Schedule of Services"). Consultant represents that it has the professional and technical personnel required to perform the Services in conformance with such conditions. In order to facilitate Consultant's conformance with each Schedule, the District shall respond to Consultant's submittals in a timely manner. Upon the District's request, Consultant shall provide a more detailed schedule of anticipated performance to meet the relevant Schedule of Services.

3.2.3 Conformance to Applicable Requirements. All work prepared by Consultant shall be subject to the District's approval.

3.2.4 Substitution of Key Personnel. Consultant has represented to the District that certain key personnel will perform and coordinate the Services under this Agreement. Should one or more of such personnel become unavailable, Consultant may substitute other personnel of at least equal competence subject to the District's written approval. In the event that the District and Consultant cannot agree as to the substitution of key personnel, the District shall be entitled to terminate this Agreement for cause. As discussed below, any personnel who fail or refuse to perform the Services in a manner acceptable to the District, or who are determined by the District to be uncooperative, incompetent, a threat to the adequate or timely completion of the Project or a threat to the safety of persons or property, shall be promptly removed from the Project by the Consultant at the request of the District.

The key personnel for performance of this Agreement are as follows:

Jennifer Farr, CPA, MBA, Partner
Dean Votava, CPA, Quality Control Reviewer
Jeff Ball, CPA, Senior Manager
Shelby Kuryllo, Audit Supervisor
Diego Vanegas, CPA, CISA, CITP, Partner

3.2.5 District's Representative. The District hereby designates Indra Winquest, General Manager, or his or her designee, to act as its representative for the performance of this Agreement ("District's Representative"). The District's Representative shall have the power to act on behalf of the District for all purposes under this Contract. Consultant shall not accept direction or orders from any person other than the District's Representative or his or her designee. The District may update the District's Representative with written notice to Consultant.

3.2.6 Consultant's Representative. Consultant hereby designates Jennifer Farr, Partner, her designee, to act as its representative for the performance of this Agreement ("Consultant's Representative"). Consultant's Representative shall have full authority to represent and act on behalf of the Consultant for all purposes under this Agreement. The Consultant's Representative shall supervise and direct the Services, using his best skill and attention, and shall be responsible for all means, methods, techniques, sequences and procedures and for the satisfactory coordination of all portions of the Services under this Agreement. The Consultant may update the Consultant's Representative with written notice to District.

3.2.7 Coordination of Services. Consultant agrees to work closely with the District staff in the performance of Services and shall be available to the District's staff, consultants and other staff at all reasonable times.

3.2.8 Standard of Care; Performance of Employees. Consultant shall perform all Services under this Agreement in a skillful and competent manner, consistent with the standards generally recognized as being employed by professionals in the same discipline in the State of Nevada. Consultant represents and maintains that it is skilled in the professional calling necessary to perform the Services. Consultant warrants that all employees and subcontractors shall have sufficient skill and experience to perform the Services assigned to them. Finally, Consultant represents that it, its employees and subcontractors have all licenses, permits, qualifications and approvals of whatever nature that are legally required to perform the Services, including a Washoe County Business License, and that such licenses and approvals shall be maintained throughout the term of this Agreement. As provided for in the indemnification provisions of this Agreement, Consultant shall perform, at its own cost and expense and without reimbursement from the District, any services necessary to correct errors or omissions which are caused by the Consultant's failure to comply with the standard of care provided for herein. Any employee of the Consultant or its sub-consultants who is determined by the District to be uncooperative, incompetent, a threat to the adequate or timely completion of the Project, a threat to the safety of persons or property, or any employee who fails or refuses to perform the Services in a manner acceptable to the District, shall be promptly removed from the Project by the

Consultant and shall not be re-employed to perform any of the Services or to work on the Project.

3.2.9 Laws and Regulations. Consultant shall keep itself fully informed of and in compliance with all local, state and federal laws, rules and regulations in any manner affecting the performance of the Project or the Services, and shall give all notices required by law. If required, Consultant shall assist District, as requested, in obtaining and maintaining all permits required of Consultant by federal, state and local regulatory agencies. Consultant shall be liable for all violations of local, state and federal laws, rules and regulations in connection with the Project and the Services. If the Consultant performs any work knowing it to be contrary to such laws, rules and regulations and without giving written notice to the District, Consultant shall be solely responsible for all costs arising therefrom. Consultant shall defend, indemnify and hold the District, its officials, directors, officers, employees and agents free and harmless, pursuant to the indemnification provisions of this Agreement, from any claim or liability arising out of any failure or alleged failure to comply with such laws, rules or regulations.

3.2.10 Insurance.

3.2.10.1 Time for Compliance. Consultant shall not commence the Services under this Agreement until it has provided evidence satisfactory to the District that it has secured all insurance required under this section. In addition, Consultant shall not allow any subcontractor to commence work on any subcontract until it has provided evidence satisfactory to the District that the subcontractor has secured all insurance required under this section.

3.2.10.2 Minimum Requirements. Consultant shall, at its expense, procure and maintain for the duration of the Agreement insurance meeting the requirements set forth herein. Consultant shall also require all of its subcontractors to procure and maintain the same insurance for the duration of the Agreement. Such insurance shall meet at least the following minimum levels of coverage:

(A) Minimum Limits of Insurance. Consultant shall maintain limits no less than: (1) *General Liability*: \$1,000,000 per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability Insurance or other form with general aggregate limit is used, either the general aggregate limit shall apply separately to this Agreement/location or the general aggregate limit shall be twice the required occurrence limit; (2) *Automobile Liability*: \$1,000,000 combined single limit (each accident) for bodily injury and property damage; and (3) *Industrial Insurance*: Workers' Compensation limits as required by the Labor Code of the State of Nevada. Employer's Liability limits of \$1,000,000 per accident for bodily injury or disease; and (4) *Professional Liability/Errors and Omissions*: Consultant shall procure and maintain, and require its sub-consultants to procure and maintain, for a period of five (5) years following completion of the Services, professional liability/errors and omissions liability insurance appropriate to their profession. Such insurance shall be in an amount not less than \$1,000,000 per claim, and shall be endorsed to include contractual liability. "Covered Professional Services" as designated in the Professional Liability/Errors and Omissions policy must specifically include work performed under this Agreement.

Requirements of specific coverage or limits contained in this section are not intended as a limitation on coverage, limits, or other requirement, or a waiver of any coverage normally

provided by any insurance. Any available coverage shall be provided to the parties required to be named as additional insured pursuant to this Agreement. Defense costs shall be payable in addition to the limits.

3.2.10.3 Insurance Endorsements. The insurance policies shall contain the following provisions, or Consultant shall provide endorsements on forms supplied or approved by the District to add the following provisions to the insurance policies:

(A) Commercial General Liability. The commercial general liability policy shall be endorsed to provide the following: (1) the District, its directors, officials, officers, employees, agents and volunteers shall be covered as additional insureds; (2) the insurance coverage shall be primary insurance as respects the District, its directors, officials, officers, employees, agents and volunteers, or if excess, shall stand in an unbroken chain of coverage excess of the Consultant's scheduled underlying coverage. Any insurance or self-insurance maintained by the District, its directors, officials, officers, employees, agents and volunteers shall be excess of the Consultant's insurance and shall not be called upon to contribute with it in any way; and (3) the insurance coverage shall contain or be endorsed to provide waiver of subrogation in favor of the District, its directors, officials, officers, employees, agents and volunteers or shall specifically allow Consultant to waive its right of recovery prior to a loss. Consultant hereby waives its own right of recovery against District, and shall require similar written express waivers and insurance clauses from each of its subconsultants.

(B) Automobile Liability. The automobile liability policy shall be endorsed to provide the following: (1) the District, its directors, officials, officers, employees, agents and volunteers shall be covered as additional insureds with respect to the ownership, operation, maintenance, use, loading or unloading of any auto owned, leased, hired or borrowed by the Consultant or for which the Consultant is responsible; (2) the insurance coverage shall be primary insurance as respects the District, its directors, officials, officers, employees, agents and volunteers, or if excess, shall stand in an unbroken chain of coverage excess of the Consultant's scheduled underlying coverage. Any insurance or self-insurance maintained by the District, its directors, officials, officers, employees, agents and volunteers shall be excess of the Consultant's insurance and shall not be called upon to contribute with it in any way; and (3) the insurance coverage shall contain or be endorsed to provide waiver of subrogation in favor of the District, its directors, officials, officers, employees, agents and volunteers or shall specifically allow Consultant to waive its right of recovery prior to a loss. Consultant hereby waives its own right of recovery against District, and shall require similar written express waivers and insurance clauses from each of its subconsultants.

(C) Industrial (Workers' Compensation and Employers Liability) Insurance. The insurer shall agree to waive all rights of subrogation against the District, its directors, officials, officers, employees, agents and volunteers for losses paid under the terms of the insurance policy which arise from work performed by the Consultant.

(D) All Coverages. Each insurance policy required by this Agreement shall be endorsed to state that: (A) coverage shall not be suspended, voided, reduced or canceled except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the District; and (B) any failure to comply with reporting or other

provisions of the policies, including breaches of warranties, shall not affect coverage provided to the District, its directors, officials, officers, employees, agents and volunteers.

3.2.10.4 Separation of Insureds; No Special Limitations. All insurance required by this Section shall contain standard separation of insureds provisions. In addition, such insurance shall not contain any special limitations on the scope of protection afforded to the District, its directors, officials, officers, employees, agents and volunteers.

3.2.10.5 Deductibles and Self-Insurance Retentions. Any deductibles or self-insured retentions must be declared to the District.

3.2.10.6 Acceptability of Insurers. Insurance is to be placed with insurers with a current A.M. Best's rating no less than A:VII, admitted to transact in the business of insurance in the State of Nevada, or on the Insurance Commissioner's approved but not admitted list.

3.2.10.7 Verification of Coverage. Consultant shall furnish the District with original certificates of insurance and endorsements effecting coverage required by this Agreement on forms satisfactory to the District. The certificates and endorsements for each insurance policy shall be signed by a person authorized by that insurer to bind coverage on its behalf, and shall be on forms provided by the District if requested. All certificates and endorsements must be received and approved by the District before work commences. The District reserves the right to require complete, certified copies of all required insurance policies, at any time.

3.2.10.8 Subconsultants. Consultant shall not allow any subcontractors or subconsultants to commence work on any subcontract until they have provided evidence satisfactory to the District that they have secured all insurance required under this section. Policies of commercial general liability insurance provided by such subcontractors or subconsultants shall be endorsed to name the District as an additional insured using ISO form CG 20 38 04 13 or an endorsement providing the exact same coverage. If requested by Consultant, District may approve different scopes or minimum limits of insurance for particular subcontractors or subconsultants.

3.2.10.9 Compliance With Coverage Requirements. If at any time during the life of the Agreement, any policy of insurance required under this Agreement does not comply with these specifications or is canceled and not replaced, District has the right but not the duty to obtain the insurance it deems necessary and any premium paid by District will be promptly reimbursed by Consultant or District will withhold amounts sufficient to pay premium from Consultant payments. In the alternative, District may terminate this Agreement for cause.

3.2.11 Safety. Consultant shall execute and maintain its work so as to avoid injury or damage to any person or property. In carrying out its Services, the Consultant shall at all times be in compliance with all applicable local, state and federal laws, rules and regulations, and shall exercise all necessary precautions for the safety of employees appropriate to the nature of the work and the conditions under which the work is to be performed.

3.3 Fees and Payments.

3.3.1 Compensation. Consultant shall receive compensation, including authorized reimbursements, for all Services rendered under this Agreement at the rates set forth in Exhibit "B" attached hereto and incorporated herein by reference. The total compensation per Task Order shall be set forth in the Task Order, and shall not exceed such amount without written approval of the District's Representative. Extra Work may be authorized, as described below; and if authorized, said Extra Work will be compensated at the rates and manner set forth in this Agreement.

3.3.2 Payment of Compensation. Consultant shall submit to District a monthly itemized invoice which indicates work completed and hours of Services rendered by Consultant. The invoice shall describe the amount of Services and supplies provided since the initial commencement date of Services under this Agreement, and since the start of the subsequent billing periods, through the date of the invoice ("Project Task Tracking Sheet"). Invoices shall be sent to the attention of Director of Finance at the address set forth in Section 3.5.2. Consultant shall include a Project Task Tracking Sheet with each invoice submitted. District shall, within forty-five (45) days of receiving such invoice and Project Task Tracking Sheet, review the invoice and pay all approved charges thereon.

3.3.3 Reimbursement for Expenses. Consultant shall not be reimbursed for any expenses unless authorized under Exhibit "B" or otherwise in writing by the District.

3.3.4 Extra Work. At any time during the term of this Agreement, the District may request that Consultant perform Extra Work. As used herein, "Extra Work" means any work which is determined by the District to be necessary for the proper completion of the Project, but which the Parties did not reasonably anticipate would be necessary at the execution of this Agreement. Consultant shall not perform, nor be compensated for, Extra Work without written authorization from the District's Representative. Where Extra Work is deemed merited by the District, an amendment to this Agreement shall be prepared by the District and executed by both Parties before performance of such Extra Work, or the District will not be required to pay for the changes in the scope of work. Such amendment shall include the change in fee and/or time schedule associated with the Extra Work. Amendments for Extra Work shall not render ineffective or invalidate unaffected portions of this Agreement

3.4 Accounting Records.

3.4.1 Maintenance and Inspection. Consultant shall maintain complete and accurate records with respect to all costs and expenses incurred under this Agreement. All such records shall be clearly identifiable. Consultant shall allow a District representative during normal business hours to examine, audit, and make transcripts or copies of such records and any other documents created pursuant to this Agreement. Consultant shall allow inspection of all work, data, documents, proceedings, and activities related to the Agreement for a period of three (3) years from the date of final payment under this Agreement.

3.5 General Provisions.

3.5.1 Termination of Agreement.

3.5.1.1 Grounds for Termination. The District may, by written notice to Consultant, terminate the whole or any part of this Agreement at any time and without cause by giving written notice to Consultant of such termination, and specifying the effective date thereof, at least seven (7) days before the effective date of such termination. Upon termination, Consultant shall be compensated only for those services which have been adequately rendered to the District, and Consultant shall be entitled to no further compensation. Consultant may not terminate this Agreement except for cause. Consultant shall not be entitled to payment for unperformed Services, and shall not be entitled to damages or compensation for termination of this Agreement by District except for the amounts authorized herein.

3.5.1.2 Effect of Termination. If this Agreement is terminated as provided herein, the District may require Consultant to provide all finished or unfinished Documents and Data (defined below) and other information of any kind prepared by Consultant in connection with the performance of Services under this Agreement. Consultant shall be required to provide such documents and other information within fifteen (15) days of the request.

3.5.1.3 Additional Services. In the event this Agreement is terminated in whole or in part as provided herein, the District may procure, upon such terms and in such manner as it may determine appropriate, services similar to those terminated.

3.5.2 Delivery of Notices. All notices permitted or required under this Agreement shall be given to the respective Parties at the following address, or at such other address as the respective parties may provide in writing for this purpose:

District

Incline Village General Improvement
District
893 Southwood Blvd.
Incline Village, NV 89451
Attn: Paul Navazio,
Director of Finance

Consultant

Davis Farr, LLP
18201 Von Karman Ave, Suite 1100
Irvine, CA 92612
Attn: Jennifer Farr, Partner

Such notice shall be deemed made when personally delivered or when mailed, forty-eight (48) hours after deposit in the U.S. Mail, first class postage prepaid and addressed to the Party at its applicable address. Actual notice shall be deemed adequate notice on the date actual notice occurred, regardless of the method of service.

3.5.3 Ownership of Materials and Confidentiality.

3.5.3.1 Documents & Data. All source code, reports, programs, manuals, disks, tapes, and any other material prepared by or worked upon by Consultant for the Services shall be the exclusive property of the District, and the District shall have the right to obtain from Consultant and to hold in District's name copyrights, trademark registrations, patents, or

whatever protection Consultant may appropriate to the subject matter. Consultant shall provide District with all assistance reasonably required to perfect the rights in this subsection.

3.5.3.2 Confidentiality. All ideas, memoranda, specifications, plans, procedures, drawings, descriptions, computer program data, input record data, written information, and other Documents and Data either created by or provided to Consultant in connection with the performance of this Agreement shall be held confidential by Consultant. Such materials shall not, without the prior written consent of the District, be used by Consultant for any purposes other than the performance of the Services. Nor shall such materials be disclosed to any person or entity not connected with the performance of the Services or the Project. Nothing furnished to Consultant which is otherwise known to Consultant or is generally known, or has become known, to the related industry shall be deemed confidential. Consultant shall not use the District's name or insignia, photographs of the Project, or any publicity pertaining to the Services or the Project in any magazine, trade paper, newspaper, television or radio production or other similar medium without the prior written consent of the District.

3.5.4 Cooperation; Further Acts. The Parties shall fully cooperate with one another, and shall take any additional acts or sign any additional documents as may be necessary, appropriate or convenient to attain the purposes of this Agreement.

3.5.5 Attorney's Fees. If either Party commences an action against the other Party, either legal, administrative or otherwise, arising out of or in connection with this Agreement, the prevailing party in such litigation shall be entitled to have and recover from the losing party reasonable attorney's fees and all other costs of such action.

3.5.6 Indemnification. To the fullest extent permitted by law, Consultant shall defend, indemnify and hold the District, its officials, officers, employees, volunteers, and agents free and harmless from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury, in law or equity, to property or persons, including wrongful death, in any manner arising out of, pertaining to, or relating to any negligence or willful misconduct of Consultant, its officials, officers, employees, agents, consultants, and contractors arising out of or in connection with the performance of the Services, the Project, this Agreement, or any Task Order, including without limitation the payment of all consequential damages, expert witness fees, and attorney's fees and other related costs and expenses. Consultant shall defend, at Consultant's own cost, expense and risk, any and all such aforesaid suits, actions or other legal proceedings of every kind that may be brought or instituted against District, its directors, officials, officers, employees, agents, or volunteers. Consultant shall pay and satisfy any judgment, award or decree that may be rendered against District or its directors, officials, officers, employees, agents, or volunteers, in any such suit, action or other legal proceeding. Consultant's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by the District, its directors, officials officers, employees, agents or volunteers.

3.5.7 Entire Agreement. This Agreement contains the entire Agreement of the Parties with respect to the subject matter hereof, and supersedes all prior negotiations, understandings or agreements. This Agreement may only be modified by a writing signed by both Parties.

3.5.8 Governing Law. This Agreement shall be governed by the laws of the State of Nevada. Venue shall be in Washoe County.

3.5.9 Time of Essence. Time is of the essence for each and every provision of this Agreement.

3.5.10 District's Right to Employ Other Consultants. The District reserves right to employ other consultants in connection with this Project.

3.5.11 Successors and Assigns. This Agreement shall be binding on and shall inure to the benefit of the successors in interest, executors, administrators and assigns of each Party.

3.5.12 Assignment or Transfer. Consultant shall not assign, hypothecate, or transfer, either directly or by operation of law, this Agreement or any interest herein without the prior written consent of the District. Any attempt to do so shall be null and void, and any assignees, hypothecates or transferees shall acquire no right or interest by reason of such attempted assignment, hypothecation or transfer.

3.5.13 Subcontracting. Consultant shall not subcontract any portion of the work required by this Agreement, except as expressly stated herein, without prior written approval of District. Subcontracts, if any, shall contain a provision making them subject to all provisions stipulated in this Agreement.

3.5.14 Construction; References; Captions. Since the Parties or their agents have participated fully in the preparation of this Agreement, the language of this Agreement shall be construed simply, according to its fair meaning, and not strictly for or against any Party. Any term referencing time, days or period for performance shall be deemed calendar days and not work days. All references to Consultant include all personnel, employees, agents, and subcontractors of Consultant, except as otherwise specified in this Agreement. All references to the District include its officials, officers, employees, agents, and volunteers except as otherwise specified in this Agreement. The captions of the various articles and paragraphs are for convenience and ease of reference only, and do not define, limit, augment, or describe the scope, content, or intent of this Agreement.

3.5.15 Amendment; Modification. No supplement, modification, or amendment of this Agreement shall be binding unless executed in writing and signed by both Parties.

3.5.16 Waiver. No waiver of any default shall constitute a waiver of any other default or breach, whether of the same or other covenant or condition. No waiver, benefit, privilege, or service voluntarily given or performed by a Party shall give the other Party any contractual rights by custom, estoppel, or otherwise.

3.5.17 No Third Party Beneficiaries. There are no intended third party beneficiaries of any right or obligation assumed by the Parties.

3.5.18 Invalidity; Severability. If any portion of this Agreement is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

3.5.22 Authority to Enter Agreement. Consultant has all requisite power and authority to conduct its business and to execute, deliver, and perform the Agreement. Each Party warrants that the individuals who have signed this Agreement have the legal power, right, and authority to make this Agreement and bind each respective Party.

3.5.23 Counterparts. This Agreement may be signed in counterparts, each of which shall constitute an original.

3.5.24 Limitation of Liability. The District does not and will not waive and expressly reserves all available defenses and limitations contained in Chapter 41 of the Nevada Revised Statutes.

3.5.25 Non-Appropriations. The District may terminate this Agreement, effective immediately upon receipt of written notice on any date specified if for any reason the District's funding source is not appropriated or is withdrawn, limited, or impaired.

[Signatures on Following Page]

**SIGNATURE PAGE
TO
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
PROFESSIONAL SERVICES AGREEMENT
FOR SERVICES TO BE PROVIDED
ON A TASK ORDER BASIS**

**INCLINE VILLAGE GENERAL
IMPROVEMENT DISTRICT**

Davis Farr LLP

By: _____
Indra Winqest
General Manager

By: _____
Jennifer Farr
Partner

Attest:

By: _____
[INSERT NAME]
[INSERT TITLE]

EXHIBIT “A”

SCOPE OF SERVICES

The objectives and scope of the work to be performed is as follows:

- Consultant will perform an audit examination of the financial statements of the Incline Village General Improvement District for the fiscal years ending June 30, 2021 through 2025. Consultant’s examination will be conducted in accordance with generally accepted auditing standards, the AICPA Audit and Accounting Guide, Audits of State and Local Government Units, and the Government Auditing Standards issued by the Comptroller General of the United States. We will review the District draft of the Comprehensive Annual Financial Report and provide an opinion on the report.
- If needed, Consultant will perform a compliance audit of federal expenditures in accordance with the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards in any year the District has federal expenditures of more than \$750,000.
- Consultant will issue a report on compliance and internal control over financial reporting based on an audit of financial statements in accordance with Government Auditing Standards.
- Consultant will issue a report on compliance with the applicable provisions of NRS 354 or other Nevada Revised Statutes or Nevada Administrative Code requiring such disclosure.
- Consultant will prepare a letter to the Board of Directors summarizing the audit results in accordance with the Codification of Auditing Standards Section 260.
- Consultant will prepare a letter to the Board of Directors reporting matters dealing with internal control that meet the threshold of being a significant deficiency or material weakness, as defined by the Codification of Auditing Standards Section 265. Consultant will immediately report any irregularities or illegal acts that come to our attention to management and/or those charged with governance.
- Consultant will meet with the Audit Committee or Board of Directors to discuss the audit at the audit results.
- Consultant will serve as advisors to the District regarding generally accepted accounting principles. Throughout the year, the management and other finance personnel of the District will have access to us to seek advice in the application of generally accepted accounting principles, advice regarding debt issuance, financial statement preparation and content, tax and any other matters relating to the District. Each year, Consultant will go over upcoming accounting standards in a meeting with District staff.

EXHIBIT “B”
COMPENSATION

Annual Financial Audit -

Consultant will be compensated for work performed in conjunction with the annual audit based on a fixed fee, as follows:

DESCRIPTION	AUDIT FEE				
	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
<i>Annual Audit</i>	\$44,000	\$44,000	\$45,300	\$46,700	\$48,100
<i>Maximum Out of Pocket Travel Costs (will not be billed if not incurred)</i>	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
<i>Maximum Total</i>	\$49,000	\$49,000	\$50,300	\$51,700	\$53,100

If the District requires a Federal Single Audit, fees would be \$2,500 per major program required to be audited. Generally speaking, major programs are only required when federal grant expenditures exceed \$750,000 in a fiscal year.

Additional work -

For any additional work performed outside the engagement for the annual financial audit, the consultant will invoice the District for actual hours expended, based on the following rates:

	Hourly Rate
<i>Partners</i>	\$180
<i>Managers</i>	\$130
<i>Supervisor/Senior</i>	\$110
<i>Staff</i>	\$90

Manner of Payment

Consultant will bill for services based on hours of work completed during the course of the engagement and actual out-of-pocket expenses incurred.



INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Prepared By:
Davis Farr LLP
2301 Dupont Drive, Suite 200
Irvine, CA 92612

December 14, 2020

Contact Person:
Jennifer Farr, CPA, MBA | Partner
Office: 949.474.2020 | Direct: 949.783.1740
Email: jfarr@davisfarr.com

Incline Village General Improvement District
PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

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APPENDIX

Peer Review Documentation

December 14, 2020

Incline Village General Improvement District
Paul Navazio, Director of Finance
893 Southwood Boulevard
Incline Village, NV 89451

Dear Mr. Navazio,

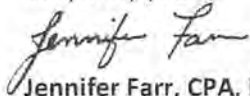
We are pleased to provide our proposal to perform audit services to the Incline Village General Improvement District (the "District") for the fiscal years ending June 30, 2021 through 2025.

Our service philosophy is one of open and constant communication, a proactive approach and responsive, value-added services. We will listen to your ideas and concerns and will bring creative solutions to you in both financial and other operational areas. We are aware that while the District has solicited numerous proposals, Davis Farr LLP would be your best selection for the following reasons which are set forth in greater detail in our proposal:

- We currently provide audit services to 31 cities in California and many special districts in California and Nevada, including the Tahoe Regional Planning Agency and the Tahoe Transportation District. Our deep understanding of the issues facing California and Nevada governments enables us to provide high quality audit services to the Incline Village General Improvement District.
- We take a proactive leadership role in local government accounting and auditing issues. We serve on the Government Accounting and Audit Committee of the Cal CPA Society, the CSMFO Professional Standards Committee and are frequent speakers on technical topics at conferences and training events throughout California.
- We extensively utilize data mining software to evaluate anomalies in your accounting data. This helps focus our auditors' attention on potential errors in the accounting records and transactions that could be more susceptible to fraud.

We appreciate the opportunity to share our credentials and look forward to developing our professional relationship. Our proposal remains a firm and irrevocable offer 90 days. I look forward to you contacting me so that I may answer further any questions which you may have. You may contact me at (949) 783-1740.

Very truly yours,



Jennifer Farr, CPA, MBA
Partner

Incline Village General Improvement District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Section A – About Davis Farr LLP

Background Information – Davis Farr LLP is a full service regional accounting firm that specializes in providing attest and advisory services to federal, state, and local governments as well as non-profit entities out of our Irvine, Carlsbad, and Tacoma offices. This engagement would be serviced by our Irvine office. Our personnel have served governmental and non-profit entities for over 40 years. A breakdown of our government audit personnel by classification is as follows:

Classification	Number of Employees
<i>Partners</i>	7
<i>Managers</i>	8
<i>Supervisors</i>	4
<i>Seniors</i>	17
<i>Staff</i>	13
<i>Administrative</i>	3
<i>Total personnel</i>	52

License to Practice in Nevada– Davis Farr LLP and all key personnel are licensed with the California State Board of Accountancy to practice as independent certified public accountants. We are also licensed to practice in Nevada.

Independence – Davis Farr LLP is independent with respect to the Incline Village General Improvement District or any of its component unites as defined by U.S. General Accounting Office’s *Government Auditing Standards* and Generally Accepted Auditing Standards. Neither Davis Farr LLP nor the key personnel have any potential or real conflicts of interest. Davis Farr LLP has not provided any services to the Incline Village General Improvement District over the past five years.

Insurance – Davis Farr LLP has sufficient insurance coverage to meet or exceed the District’s requirements and will provide insurance certificates to the District prior to entering into a contract.

Quality Control – Davis Farr LLP and its Partners are members of the American Institute of Certified Public Accountants (AICPA) and is a member of the AIPCA’s Government Audit Quality Center. Our firm is a voluntary participant in the AICPA Peer Review Program. Included in the appendix is our most recent Peer Review report where our firm received a *Pass*. A *Pass* demonstrates the highest level of quality control in a Peer Review. The Peer Review included a review of government engagements. Davis Farr LLP has not had any federal or state desk reviews or field reviews during the past three years with the exception of a review performed by the Department of Transportation (DOT). The report concluded that our audit work complied with the requirements of the single audit act, the uniform guidance, and DOT’s major programs and included a recommendation related to documentation. There has been no disciplinary action taken or pending against the firm during the past three years with state regulatory bodies or professional organizations.

Incline Village General Improvement District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Training – Every professional of the firm must enroll in continuing professional education courses. Each person is required to take at least 80 hours of training over a two-year period including 24 hours a year specific to government accounting and audit topics. Courses cover a wide spectrum of professional and technical subjects, and include Fraud Auditing, Professional Ethics and Governmental Accounting and Auditing topics to help the practitioner maintain his/her professional expertise.

PROFESSIONAL AFFILIATIONS

Government Audit Quality Center – Davis Farr LLP is a member of the Government Audit Quality Center (GAQC). The GAQC promotes the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services. GAQC is a voluntary membership center for CPA firms and state audit organizations that perform governmental audits.

National Registry of CPE Sponsors – Davis Farr LLP is registered to provide continuing professional education through the National Association of State Board of Accountancy (NASBA). NASBA recognizes CPE program sponsors who provide continuing professional education programs in accordance with nationally recognized standards.

Cal CPA – Many of the CPAs employed by Davis Farr LLP are members of Cal CPA and regularly participate in chapter meetings, education, and events. Cal CPA recognized one of Davis Farr LLP’s partners with their *Women to Watch* award in the Experienced Leader category. Davis Farr will be presenting at the upcoming **Women’s Leadership Forum** in June 2020. Davis Farr LLP partners are also members of the **Governmental Accounting and Auditing Committee** of the CalCPA.

American Institute of CPAs – Davis Farr LLP and the firm’s Partners are members of the American Institute of CPAs (AICPA). The AICPA develops standards for audits, provides educational guidance materials to its members, and monitors and enforces compliance with the profession’s technical and ethical standards.

CSMFO – The Partners of Davis Farr LLP are members of the California Society of Municipal Finance Officers (CSMFO), the statewide organization serving all California municipal finance professionals. Firm personnel regularly attend CSMFO Chapter Meetings and Conferences. The Partners of Davis Farr LLP are frequent presenters on accounting and auditing technical topics at Chapter Meetings and Conferences.



Incline Village General Improvement District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

GFOA – The Government Finance Officers Association (GFOA) enhances and promotes the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies, policies, and practices for the public benefit. The Partners of Davis Farr LLP are members of the Certificate of Achievement Program’s Special Review Committee. The Committee reviews Comprehensive Annual Financial Reports submitted to GFOA for the CAFR Award Program.



Section B – Our Prior Experience Auditing Government Agencies

Davis Farr LLP is a leader in the local government sector throughout the Southern California Area. Currently, we service approximately 60 local, state, and federal government entities. Davis Farr LLP services routinely provided to our clients include, but are not limited to:



Incline Village General Improvement District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Our government expertise includes Cities, Special Districts, and other Governmental entities. Among the government agencies that the professionals of Davis Farr LLP have served recently are the following:

City of Avalon	Cucamonga Valley Water District
City of Carlsbad	Eastern Municipal Water District
City of Commerce	Hass Avocado Board
City of Coronado	Irvine Ranch Water District
City of Costa Mesa	Leucadia Wastewater District
City of Dana Point	Metropolitan Water District of Southern CA
City of Delano	Municipal Water District of Southern California
City of Encinitas	Orange County LAFCO
City of Fontana	Oxnard Housing Authority
City of Fountain Valley	Placer County Water Agency
City of Garden Grove	Salton Sea Authority
City of Huntington Beach	San Diego County Water Authority
City of Laguna Niguel	San Diego Association of Governments
City of Mission Viejo	San Diego LAFCO
City of Poway	San Dieguito Riverpark Authority
City of Rancho Santa Margarita	Sweetwater Authority
City of Santee	Tahoe Regional Planning Agency
City of Victorville	Tahoe Transportation District
County of Woodland	Vallecitos Water District
County of Fresno Housing Authority	Walnut Valley Water District
County of San Diego	West Basin Municipal Water District

Incline Village General Improvement District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Section C – Client References

For your convenience, we have listed below references for audit work currently being performed by Davis Farr LLP personnel for several government agencies in California and Nevada. For each of the references, we currently serve as independent auditors and have served these clients for a number of years.

	Client	Hours	Client Contact	Telephone/Email
1.	Tahoe Regional Planning Agency PO Box 5310 Stateline, NV 89449	500	Chris Keillor Finance Director	775.588.4527 ckeillor@trpa.org
<i>Financial Statement Audit of Agency, Single Audit, and Compliance Audits</i>				
2.	Tahoe Transportation District 1000 Emerald Bay Rd South Lake Tahoe, CA 96150	350	Joanie Schmitt Chief Financial Officer	530.542.8745 jschmitt@tahoetransportation.org
<i>Financial Statement Audit of Agency, Single Audit, and Compliance Audits</i>				
3.	City of Huntington Beach 2000 Main Street Huntington Beach, CA	500	Dahle Bulosan, Interim CFO	714.536.5648 dbulosan@surfcity-hb.org
<i>Agreed-Upon Procedures engagements for Transient Occupancy Taxes.</i>				
4.	City of Garden Grove 11222 Acacia Pkwy Garden Grove, CA	800	Heidy Munoz, Accounting Supervisor	714.741.5055 heidym@ggcity.org
<i>Financial Statement Audit of City, Housing Authority, Single Audit, Agreed-Upon Procedures engagements for Transient Occupancy Taxes, Franchise Taxes, and Revenue agreements.</i>				
5.	City of Poway 13325 Civic Center Drive Poway, CA 92064	400	Aaron Beanan, Director of Finance	858.668.4411 abeanan@poway.org
<i>Financial Statement Audit, Single Audit.</i>				

Incline Village General Improvement District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Section D – Partner, Supervisory and Staff Qualifications and Experience

The successful outcome of any audit requires personnel with the managerial and technical skills to perform the work required. The engagement team who will serve the Incline Village General Improvement District have served together as a team of professionals on numerous financial audit examinations of local government entities. While not anticipated, any personnel substitutions will be of equally qualified personnel.

We believe that efficient administrative management and supervision of the audits is an extremely critical factor in achieving the desired results for Incline Village General Improvement District. In that regard, our proposal organizational structure for providing independent auditing services is as follows:



Incline Village General Improvement District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

JENNIFER FARR, CPA, MBA
PARTNER

California CPA Certificate No. 76292, October 1998

Ms. Farr will serve as the Partner on this audit. She will oversee the project to ensure all required deadlines are met, provide technical assistance to the audit teams, and review the final reports before they are released. Ms. Farr is a Certified Public Accountant with over 20 years of experience in local government auditing. Ms. Farr is a frequent speaker on matters pertaining to technical issues and new GASB pronouncements. Ms. Farr is also responsible for training in the area of local governmental accounting and auditing.



PROFESSIONAL AFFILIATIONS & AWARDS

- California Society of Certified Public Accountants
 - Government Accounting & Auditing Committee
- California Society of Municipal Finance Officers
 - Professional Standards Committee
- American Institute of Certified Public Accountants
- GFOA CAFR Reviewer
- Recipient of the Cal CPA Women to Watch award in the Experienced Leader category

EDUCATION

- Bachelor of Arts - Business Administration/Accounting (*California State University, Fullerton*)
- Bachelor of Arts - English (*California State University, Fullerton*)
- Master of Business Administration (*California State University, Fullerton*)

AUDITS OF CALIFORNIA CITIES

City of Avalon
City of Benicia
City of Burbank
City of Carlsbad
City of Commerce
City of Campbell
City of Coronado
City of Costa Mesa
City of Culver City
City of Dana Point
City of Delano
City of Encinitas
City of Fontana

City of Fountain Valley
City of Garden Grove
City of Half Moon Bay
City of Hayward
City of Highland
City of Indian Wells
City of Jurupa
City of Hayward
City of La Quinta
City of Mission Viejo
City of National City
City of Orange
City of Palm Springs

City of RSM
City of Rosemead
City of San Bruno
City of Santa Ana
City of Santee
City of Upland
City of Victorville
City of Villa Park
City of Walnut Creek
City of West Covina
City of Whittier
City of Woodland

Incline Village General Improvement District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

DEAN VOTAVA, CPA

QUALITY CONTROL REVIEWER

California CPA Certificate No. 64413

Dean Votava will serve as the Quality Control Reviewer on the engagement. Mr. Votava has over 25 years of experience in government auditing, accounting, and consulting. As a second reviewer, Mr. Votava will be involved in approving the audit plan, reviewing key audit workpapers, reviewing all reports, and acting as a second technical resource to the City.



PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

EDUCATION

Bachelor of Business Administration – Accounting
University of North Dakota, Grand Forks

AUDITS OF CALIFORNIA CITIES

Mr. Votava has managed numerous financial statement audits, redevelopment agency audits and OMB Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards for a number of significant local government entities. Some of the California City audit engagements managed by Mr. Votava include the following:

City of Garden Grove

City of Carlsbad

City of Palm Springs

City of West Covina

City of Upland

City of Whittier

City of Pomona

City of La Puente

City of San Bernardino

City of Torrance

City of Mission Viejo

City of Santa Ana

City of Norwalk

City of Hesperia

City of Indio

City of Gilroy

City of Costa Mesa

City of South Gate

City of El Segundo

City of Fontana

Incline Village General Improvement District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

JEFF BALL, CPA

SENIOR MANAGER

Mr. Ball has eleven years of audit experience, spending the majority of that time on audits for local government and governments. The types of audits Mr. Ball is involved in include financial audits of cities and special districts and governments; Transient Occupancy Tax and Lease Revenue Compliance Audits for various Cities; Single Audits in accordance with OMB Circular A-133.

EMPLOYMENT HISTORY

Davis Farr LLP: June 2015-current

A Top 10 National CPA Firm: July 2008-June 2015



EDUCATION

Bachelor of Business Economics w/Emphasis in Accounting
University of California Santa Barbara

AUDITS OF GOVERNMENT AGENCIES

During his eleven years of experience, Mr. Ball had performed financial statements audits and OMB Circular A-133 Single Audits for a number of significant local government entities. Some of the more significant audit engagements managed by Mr. Ball include the following:

Beach Cities Heath District	City of Rancho Santa Margarita
Bighorn-Desert View Water Agency	City of Solana Beach
City of Avalon	City of Santee
City of Culver City	City of Whittier
City of Highland	City of Victorville
City of Inglewood	City of Woodland
City of Mission Viejo	City of Irvine TOT AUP
City of Moreno Valley	Eastern Municipal Water District
Hass Avocado Board	San Diego LAFCO

Mr. Ball has significant experience working with federal grant programs typically awarded to local governments. These federal awarding agencies include Department of Housing and Urban Development, Department of Homeland Security, Department of Transportation, Department of Justice, and the Environmental Protection Agency. In addition to this he has been involved in SOC1 Type II audits (formerly SAS 70) for various government benefits administrators.

Incline Village General Improvement District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

SHELBY KURLLO
AUDIT SUPERVISOR



Ms. Kuryllo has over five years of audit experience, spending the majority of that time on audits for non-profits, and federal and local government engagements. The types of audits Ms. Kuryllo has been involved in include: financial audits of non-profits, cities and special districts; grant specific audits of funds awarded by Federal, state, and county governments; Single Audits in accordance with OMB Circular A-133; and Federal compliance audits.

EMPLOYMENT HISTORY

Davis Farr LLP July 2015 through present

EDUCATION

Bachelor of Arts in Accounting, Vanguard University of Southern California

RELEVANT EXPERIENCE

AUDITS OF SPECIAL DISTRICTS

Beach Cities Health District
Hass Avocado Board
Placer County Water Agency
Tahoe Regional Planning Agency
Trabuco Canyon Water District

AUDITS OF CITIES

City of Avalon
City of Dana Point
City of Delano
City of Huntington Beach
City of Mission Viejo
City of Rancho Santa Margarita
City of Santee

Incline Village General Improvement District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

DIEGO VANEGAS, CPA, CISA, CITP

PARTNER

INTRODUCTION

Diego Vanegas, CPA, CISA, CITP has over 14 years of progressive governmental accounting and audit experience, including extensive compliance audit experience for governmental and non-profit agencies. He has been involved in financial/compliance audits, internal control audits and assessments, operational/performance audits, and cost proposal analysis/price reviews for various governmental agencies. Mr. Vanegas has served in many capacities depending on the size and requirements of the engagements. He has participated in audits of federal agencies such as NSF, CMS, and CNCS, among others. Additionally, Mr. Vanegas has been involved in agreed-upon-procedures and audit engagements of state/local agencies. These engagements have often combined both financial and compliance aspects of the audit as well as Information Technology (IT). Furthermore, he has strong internal control audit experience through the performance of SSAE 16 Service Organization Controls (formerly known as SAS 70) audits of the internal controls of service organizations, as well as knowledge of *Government Auditing Standards*, Office of Management and Budget (OMB) Circular A-87 and the Federal Acquisition Regulations (FAR).

EMPLOYMENT HISTORY

- Davis Farr LLP: Partner – January 1, 2018 – Present
- Davis Farr LLP: Manager – June 2015 – December 31, 2017
- Top 10 National CPA Firm – May 2005 - June 2015

EDUCATION

- Bachelor of Science in Business Administration, with an emphasis in Accounting
California State University - Los Angeles.
- Bachelor of Science in Computer Information Systems, with an emphasis in Business Systems
California State University - Los Angeles.

PROFESSIONAL CERTIFICATIONS

- Certified Public Accountant, State of California, No. 113040
- Certified Information Technology Professional, No. 3298
- Certified Information Systems Auditor

Incline Village General Improvement District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Section E – Audit Approach

Davis Farr plans and conducts our engagements in the most efficient manner possible, and our audit approach is unique with regard to the following:

- Our firm is sensitive to the priorities and work requirements of our clients. We work around the schedules of our clients when scheduling segments of the audit or requesting documentation in order to minimize disruption of District staff and to complete the audit in a timely manner.
- Whenever possible, we use accounting support already prepared by the District staff to avoid duplication or unnecessary requests for audit supporting schedules. Typically, we request support for balance sheet items, the year ending trial balance and cash and long-term debt confirmations.
- Our firm's expertise is in governmental auditing. Our auditors are GASB experts and skilled at addressing audit issues that are specific to local governments. You will not spend time training our personnel.
- When formulating internal control recommendations, we obtain a thorough understanding of the specific circumstances at your District to provide a tailored, practical recommendation.
- Throughout the year we are a resource to our clients in providing accounting advice, researching technical questions, dealing with tax problems, and helping with other problems as they arise.

Audit Software - We utilize CaseWare audit software for the electronic District of workpapers. We have the ability to accept audit documentation in either hard copy or electronic format. CaseWare allows us the ability to import trial balances that can be provided in either excel or a text document. Some of the benefits of using CaseWare trial balance software are as follows:

- We create our own lead sheets (i.e., analytical review comparison schedules). This limits the amount of time finance staff spends creating audit schedules. Our software automatically generates analytical review reports by account number for ease of analyzing significant fluctuations between fiscal years.
- We can link the financial statement schedules directly to the CaseWare trial balances. As a result, we can provide the District with financial statements almost immediately after receiving the trial balance from the District. Additionally, journal entries are easy to post to the financial statement schedules and the risk of data entry error is minimized.
- We can provide the District with reports showing the coding of the financial statement schedules for ease of review by District staff. These reports show each account coded to a specific financial statement line item as well as journal entries that are posted during the audit.

Data Mining Software

We have a dedicated team of personnel trained to use special data mining software, IDEA. Our software uses source data from your accounting system to search for anomalies, such as duplicate or voided checks, cross-referencing vendor addresses with employee addresses, detecting accounting transactions

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PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

recorded on the weekend, reviewing journal entry postings for unauthorized individuals. The IDEA software identifies specific transactions for the auditors to review for potential fraud or error.

Internal Control Evaluation

Our approach to evaluating internal controls involves observation and inquiry. We spend time with the personnel responsible for the accounting cycles to gain an understanding of the processes. We also carefully evaluate your policies and procedures. After our initial evaluation, we identify key controls in your processes and design test to evaluate the effectiveness of those processes. In the initial year of the audit, we will focus on the following accounting cycles:

- Billing and cash receipting
- Capital assets
- Purchase and disbursements
- Payroll
- Investment and cash controls
- Information systems

In future years, we will review the accounting cycles noted above but also look at other processes such as credit card transactions, petty cash, inventory controls, offsite cash receipting, employee reimbursements, contract compliance, and other areas. Our goal is to modify our audit approach every year to further evaluate your internal controls.

Audit Stage	Procedures Performed and Sampling Approach
Planning and inquiry	<p>During the planning phase of the audit, we plan to perform the following procedures:</p> <ul style="list-style-type: none"> • Meet with finance personnel to obtain an understanding of significant transactions during the year. • Communicate with the Board of Directors regarding fraud, compliance with laws, and any concerns they have regarding the finances of the District. • Perform internal control evaluations as noted on the previous page. • Determine materiality levels that will be used in selecting audit transactions. • Perform a risk assessment to develop the audit plan for the year. • Review minutes of Board of Directors meetings. • Review important new contracts, bond documents, and agreements. • Evaluate compliance with investments. • Test purchase orders and contract management. • Test a random sample of 25-40 cash disbursements to determine adherence to policies and internal controls. The sample size is dependent on the auditor's annual risk assessment. • Perform a review of the organization's information systems and controls.

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	<ul style="list-style-type: none"> • Perform compliance testing of federal grants, as necessary. • Review the prior audited financial statements and provide feedback to District staff regarding best practices for financial reporting. • Provide a GASB Update and templates for implementing new accounting standards
Year-End Testing	<p>After the books are closed and ready for audit, we will perform our year-end procedures which include the following:</p> <ul style="list-style-type: none"> • We will confirm 100% of all cash and investment balances and test market values provided by your investment custodians. • We will test for proper cutoffs of accounts receivable and grants receivable. • We will confirm and test material notes and loans receivable. • We will test additions and deletions to capital assets. We will review 65% of ongoing capital projects. We will review depreciation expense for reasonableness. • We will test interfund transactions including due to/due from other funds, advances, and transfers. We will review legal documents supporting loans and test the allowability of transfers out of restricted funds. • We will test current liabilities and perform a search for unrecorded liabilities. • We will review unearned revenue balances for proper cutoffs. • We will test the balances of accrued payroll and employee related liabilities. • We will confirm long-term debt with independent parties. • In years of new debt issuances, we will review the journal entry to record the debt to ensure the accuracy of the accounting. • Testing of actuarial valuations and calculations related to OPEB obligations and disclosures under GASB 75. We will statistically sample census data. • Testing of actuarial valuations and calculations related to pension obligations and disclosures under GASB 68. • Evaluation of claims and judgments payable. • Testing of restrictions and classifications of net position. • Analyze grant revenues and expenses to ensure proper matching within the fiscal year. • Test the reasonableness of interest income, realized, and unrealized gains/losses on investments. • Analytically and substantively test revenues and expenses reported in the financial statements. • We will incorporate an element of unpredictability every year that will focus on an audit area that is not typically considered a high or significant risk area such as petty cash, credit card purchases, new vendors, travel expenses, etc.

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	<p>The aforementioned tests are only a few of the tests performed during the examination and by no means is it meant to be all inclusive. During the final stage of the audit we will meet with Finance staff to review our audit findings and any adjusting journal entries.</p>
<p><i>Single Audit Approach</i></p>	<p>As part of our Single Audit for the years in which the District expends greater than \$750,000, we will perform the following procedures in accordance with the Uniform Guidance:</p> <ul style="list-style-type: none"> • Perform an evaluation of the major programs required to be tested • Review OMB guidance and the OMB Compliance Supplement for the grant program audited. • Review internal controls for each of the applicable 14 compliance areas for each program audited. • Using AICPA sampling guidance, we will select a sample for each of the applicable 14 compliance areas for each program audited. We will test the sample for compliance with those 14 areas. • Test the indirect cost rate, if applicable • Review monitoring reports for noncompliance and follow up on the resolution of past noncompliance, if applicable. • Issue a single audit report of federal expenditures. • File the data collection form within the specified deadline.
<p><i>Completion of the Audit and Preparation of Financial Statements</i></p>	<p>The nature and extent of the work required is dependent on our assessment of the likelihood of misstatements in the financial statements together with our conclusions from the planning and testing stages of the audit. All of the audit information is then used to reach a conclusion on whether the financial statements taken as a whole conform with generally accepted accounting principles.</p> <ul style="list-style-type: none"> • We will review significant events after year end • We will review attorney letters for significant legal matters • Review the draft the Comprehensive Annual Financial Report (CAFR) • We will ensure accurate and complete disclosures in the notes to the financial statements. • We will meet with the Audit Committee or Board of Directors to present the results of the audit.

Document Publication and Quality Control Procedures

Every report produced by Davis Farr goes through five levels of details reviews using checklists to guide the review. The report is verified for mathematical and grammar accuracy by a staff auditor. The senior audit reviews the report to ensure footnote references are accurate and complete. The report is also carefully reviewed by the audit manager, the audit partner, and an independent quality control reviewer. Our process ensures high quality audit reports that you can rely on.

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Creating final PDF documents of reports in a searchable format is a seamless process for our auditors. We utilize Foxit PDF software to assemble our reports. Final spiral bound reports are printed on high quality color copiers. We can utilize our firm's report covers or bind the reports in covers provided by the District.

Section F – Implementation of New GASB Pronouncements

The District will be required to implement the following accounting standards during the upcoming fiscal years. Part of our service to you includes consulting on these new auditing standards. A sampling of significant new GASB pronouncements planned or proposed for local governments that will impact the Incline Village General Improvement District are listed below:

GASB	Description
<i>GASB 84: Fiduciary Activities</i>	This statement establishes criteria for identifying fiduciary activities of all state and local governments. The statement describes four fiduciary funds that should be reported, if applicable: (1) pension trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. We will work with the District to identify the activities required to be reported in these four fund types and provide transition guidance for the fiscal year ending June 30, 2020.
<i>GASB 87: Leases</i>	The objective of this statement is to better meet the information needs of the financial statement users by improving accounting and financial reporting for leases by governments. The standard will be effective for the fiscal year ending June 30, 2021.
<i>GASB 90: Majority Equity Interests</i>	We do not believe this standard will be applicable for the Incline Village General Improvement District.
<i>GASB 91: Conduit Debt Obligations</i>	The primary objectives of this Statement are to eliminate diversity in practice associated with conduit debt obligations. The standard will be effective for the fiscal year ending June 30, 2021.
<i>GASB 92: Omnibus</i>	This standard modifies some elements of past standards. We do not believe this standard will be applicable to the District.
<i>GASB 93: Replacement of Interbank Offered Rates</i>	The primary objective of this Statement is to revise certain language related to LIBOR, specifically as it relates to the termination of hedge accounting for derivative instruments. The standard will be effective for the fiscal year ending June 30, 2021.
<i>GASB 94: Public-Private and Public-Public Partnership and Availability</i>	The primary objectives of this Statement is to provide guidance related to public-private and public-public partnership arrangements in which a government contracts with an operator to provide public services. The Statement also provides guidance for accounting and financial reporting for availability payment arrangements in

Incline Village General Improvement District

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Payment Arrangements	which a government compensates an operator for services in an exchange or exchange-like transaction. This standard will be effective for the fiscal year ending June 30, 2023.
GASB 95: Postponement of the Effective Dates	This standard postponed some of the previously mentioned effective dates for implementation.
GASB 96: Subscription Based Information Technology Agreements	This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements for governments. This statement is effective for the fiscal year ending June 30, 2023.
GASB 97: 457 Deferred Comp Plans	This statement clarifies the accounting for governments with 457 Deferred Compensation Plans. This statement is effective for the fiscal year ending June 30, 2022.

Section G – Scope of Work

Our understanding of the objectives and scope of the work to be performed is as follows:

- We will perform an audit examination of the financial statements of the Incline Village General Improvement District for the fiscal years ending June 30, 2021 through 2025. Our examination will be conducted in accordance with generally accepted auditing standards, the AICPA Audit and Accounting Guide, Audits of State and Local Government Units, and the Government Auditing Standards issued by the Comptroller General of the United States. We will review the District draft of the Comprehensive Annual Financial Report and provide an opinion on the report.
- If needed, we will perform a compliance audit of federal expenditures in accordance with the *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* in any year the District has federal expenditures of more than \$750,000.
- We will issue a report on compliance and internal control over financial reporting based on an audit of financial statements in accordance with Government Auditing Standards.
- We will issue a report on compliance with the applicable provisions of NRS 354 or other Nevada Revised Statutes or Nevada Administrative Code requiring such disclosure.
- We will prepare a letter to the Board of Directors summarizing the audit results in accordance with the Codification of Auditing Standards Section 260.
- We will prepare a letter to the Board of Directors reporting matters dealing with internal control that meet the threshold of being a significant deficiency or material weakness, as defined by the Codification of Auditing Standards Section 265. We will immediately report any irregularities or illegal acts that come to our attention to management and/or those charged with governance.

Incline Village General Improvement District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

- We will meet with the Audit Committee or Board of Directors to discuss the audit at the audit results.
- Finally, we perceive the scope of our work as being advisors to the District regarding generally accepted accounting principles. Throughout the year, the management and other finance personnel of the District will have access to us to seek advice in the application of generally accepted accounting principles, advice regarding debt issuance, financial statement preparation and content, tax and any other matters relating to the District. Each year, we will go over upcoming accounting standards in a meeting with District staff.

Identification of Anticipated Audit Problems

There are no anticipated audit problems.

Report Format

We utilize AICPA standard audit report language for our audit opinions and reports. The Comprehensive Annual Financial Report will follow the guidelines established by GASB and GFOA.

Exceptions

We have no exceptions to the terms, conditions, and requirements as specified in the request for proposal.

Section H – Proposed Timing of the Audit for FY 20/21

The following proposed timing is subject to the District’s revision and approval:

Task	Fiscal Year Ending June 30, 2021
<i>Audit Request List Provided</i>	April 1, 2021
<i>Audit Planning Mtg/ Audit Committee Mtg</i>	May 2021
<i>Interim Audit Procedures</i>	May 2021
<i>Final Audit Request List Provided</i>	By June 1, 2021
<i>Final Audit Fieldwork</i>	September 20-October 1, 2021
<i>Exit Meeting</i>	October 1, 2021
<i>Draft Report provided to Auditors</i>	October 1, 2021
<i>Report Comments to District</i>	October 8, 2021
<i>Finalization of Audit Reports</i>	Within 5 working days of receiving final approval from District to finalize
<i>Audit Committee and Board of Directors</i>	As scheduled

Incline Village General Improvement District

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

Section I – Segmentation of the Audit

The following is our estimate of the hours by professional classification required to perform the audit:

Classification	Hours	Percentage
<i>Partner</i>	50	13%
<i>Manager</i>	80	20%
<i>Audit Supervisor</i>	150	37%
<i>Staff Auditor</i>	120	30%
Total	400	100%

APPENDIX



Report on the Firm's System of Quality Control

Davis Farr LLP

Irvine, California;

and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Davis Farr LLP (the firm) in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and examination of a service organization (SOC 1, Type 2 Report).

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

CPAs ■ Advisors

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909.948.9990 / 800.644.0696 / FAX 909.948.9633
gvl@gvlcpa.com
www.gvlcpa.com



Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Davis Farr LLP in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Davis Farr LLP has received a peer review rating of *pass*.

GYL LLP

Ontario, California
September 23, 2019

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest
District General Manager

FROM: Nathan Chorey, P.E.
Engineering Manager

SUBJECT: Review, discuss and possibly approve a design services contract for the Mountain Golf Cart Path Replacement Project – Fund: Community Services; Division: Golf; CIP# 3241LI1903; Vendor: Lumos and Associates in the amount of \$75,100

STRATEGIC PLAN: Long Range Principle #5 – Assets and Infrastructure

DATE: March 1, 2021

I. RECOMMENDATION

That the Board of Trustees makes a motion to:

1. Authorize a Design Services Contract for the Mountain Golf Cart Path Replacement Project – Fund: Community Services; Division: Golf; CIP# 3241LI1903; Vendor: Lumos and Associates in the amount of \$75,100.
2. Authorize Staff to approve payment of permitting fees associated with the Mountain Golf Cart Path Replacement Project estimated to be \$10,000.
3. Authorize Staff to execute the contract documents.

II. DISTRICT STRATEGIC PLAN

Long Range Principle #5 – Assets and Infrastructure – The District will practice perpetual asset renewal, replacement, and improvement to provide safe and superior long term utility services and recreation activities.

- The District will maintain, renew, expand, and enhance District infrastructure to meet the capacity needs and desires of the community for future generations.
- The District will maintain, procure, and construct District assets to ensure safe and accessible operations for the public and the District's workforce.

III. BACKGROUND

The Mountain Golf Course has approximately 14,440 linear feet of cart pathways which equates to ~110,000 square feet of pavement. In addition, there is approximately 5,000 linear feet of asphalt curb. The last major path project was over 15 years ago. The District has performed replacements at various points each year based on areas of greatest need and within the allotted budget. Due to issues of base material, overgrowth of sod, and intrusion by tree roots and other material, the current assessment of the condition of the paths suggests substantial remediation and reconstruction is needed.

At the December 11, 2019 Board of Trustees meeting, the Board of Trustees unanimously passed a motion to establish a new Capital Improvement Project #3241LI1903 Mountain Golf Cart Path Replacement for an amount not to exceed \$166,395. More recently, at the January 13, 2021 Board of Trustees meeting, the Board of Trustees discussed Mountain Golf Cart Path Replacement Project as a Priority Project.

On August 21, 2020 IVGID contracted with Lumos and Associates to; evaluate the pathways and bridges, conduct a Geotechnical Investigation, and provide a Design Memorandum with preliminary cost estimate. The deliverables are attached to this memorandum for your review and reference.

The Pathway Evaluations and Maintenance Recommendations (Design Memorandum), prepared by Lumos and Associates presents two (2) alternatives for pathway reconstruction:

- Alternative #1, Spot Repair – Alternative #1 would take a triage approach to pavement maintenance. The most distressed areas would be treated first before moving to the less distressed areas. This treatment approach would allow IVGID to spread the construction cost over a longer period of time (10 years).
- Alternative #2, Full Cart Path Replacement – Alternative #2 considers full path reconstruction of 14,440 linear feet of cart path as well as miscellaneous BMPs and circulation improvements phased over a period of 2 or 3 years.

Based on Board conversation to date, IVGID Staff requested a proposal based on recommended improvement Alternative #2, Full Cart Path Replacement. The scope of work includes preparation of a base map and 50% construction drawings for the entire Mountain Golf Pathway system, final construction documents for the first year of improvements, Washoe County and Tahoe Regional Planning Agency

permitting, and support during the bid process. The full scope of work is attached to this memorandum.

Items to note:

1. Base map preparation and 50% construction drawings for the entire Mountain Golf Pathway system are included in this design contract as there is efficiency in preparing the entire base map and completing the initial design all at one time.
2. The exact cart paths sections included in the first year of improvements will be selected based on existing cart path condition, impact to golf operations, and permitting requirements.

The project's tentative schedule is attached to this memorandum for reference.

IV. BID RESULTS

This item is not subject to competitive bidding within the meaning of Nevada Revised Statute (NRS) 332.115 as described in subsection (b) Professional Services.

Additionally, per NRS 625.530, selection of a professional engineer or registered architect to perform work on public works projects (where the complete project costs exceed \$35,000) is to be made solely on the basis of the competence and qualifications of the engineer or architect and not on the basis of competitive fees.

V. FINANCIAL IMPACT AND BUDGET

The 2020-2021 CIP budget includes \$166,395 in carryover funds for the Mountain Golf Cart Path Replacement Project.

The table below presents the expenditures, encumbrances, and the final design contract through February 28, 2021 for the Mountain Golf Cart Path Replacement Project.

Task	Cost
Mtn Golf Course Pathway Evaluation – Consultant fees	\$27,500
District Staff time during design and miscellaneous project expenses (Period 7/1/20 – 2/23/21)	\$18,500
Preliminary Design Costs Sub-total	\$46,000
Mtn Golf Course Pathway Final Design – Consultant fees	\$75,100
Estimated Permit Fees	\$10,000
District Staff time during design and miscellaneous project expenses	\$30,000
Final Design Costs Sub-total	\$115,100
Total	\$161,100
Mountain Golf Cart Path Replacement Project, 4588BD1604	\$166,395

VI. ALTERNATIVES

1. Request Staff solicit a final design proposal to execute improvement Alternative #1 and complete Mountain Golf Cart Path repairs over a period of 10-years.
2. Not authorize the final design contract for the Mountain Golf Cart Path Replacement Project and defer the pathway improvements to a future date.

VII. BUSINESS IMPACT

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

Attachments:

- Excerpt from December 11, 2019 Meeting Minutes
- Lumos and Associates, Additional Services Addendum #52
- Incline Village Mountain Golf Course Pathway Bridges Structural Evaluation Report
- Geotechnical Investigation Report - Incline Village Mountain Golf Course Cart Path Evaluation
- Pathway Evaluations and Maintenance Recommendations - Incline Village Mountain Golf Course Cart Path Evaluation (Design Memorandum)
- Lumos and Associates Short Form Agreement and proposal
- Tentative Project Schedule

not be communicating this information to the State and that the objective is to create and build understanding.

Director of Finance Eick then moved onto agenda packet page 144 and said that Staff provided sample definitions and that there was a lot of thought given to these definitions and said that it is only completed or cancelled projects that are available for reallocation. Trustee Dent asked if it was reallocation for the cart paths that came in under budget or was it expand that reallocation if that is the Board's direction understanding that the Board can reallocate. Director of Finance Eick went over the cart path project. Trustee Dent asked about the Mountain Golf Course Clubhouse project. Director of Finance Eick said he does not call it complete. Trustee Dent said okay and that he appreciates knowing that; thank you. Chairwoman Wong said that she is okay with the definitions as they stand and asked if Staff needed anything else. Director of Finance Eick said that he trying to make sure that people have ways to communicate where we are at, trying to look ahead, and that the stress test was provided because not everything is done in one year. Chairwoman Wong said that it would be great to see this report when we look at capital projects for the budget.

H.3. Review, discuss, and possibly authorize a new Capital Improvement Project 3241LI1903 for the Mountain Golf Cart Path Replacement for 2019-2020 fiscal year, Pre-Design Phase for an amount not to exceed \$161,500 by reallocation of \$161,500 from CIP Project 3242LV1899 Mountain Course Cart Fleet (Requesting Staff Member: Director of Golf/Community Services Darren Howard)

Director of Finance Eick gave an overview of the submitted materials.

Trustee Morris asked if we were making this overly complicated because the Board agreed that the money that wasn't used would go to the cart path and that was slightly larger than \$161,500. He doesn't understand why it is \$161,500 and \$163,000 because then we have around two thousand dollars that floats around so why not one project for cart paths that is \$163,000. Director of Finance Eick said that he is aware of that conversation and he doesn't disagree if the Board wants to allocate \$163,000 that is fine. He also thought he heard that the Board didn't want to look at one piece but rather have an understanding/look at the whole project without definition of the pieces or phases. Part of this effort is to communicate to the Board and the public of how we do our work and that there is sensitivity about moving

Minutes

Meeting of December 11, 2019

Page 10

money from one project to another. This is more precise, is open to feedback, and so everyone understands the approach taken. Trustee Dent said that the one hundred and ten thousand square feet is the cart path in its entirety; has Staff gone through and done the assessment of what is really needed. Director of Finance Eick said that there is no conclusion and that this is the top of the funnel which is identifying what needs to be done. Trustee Dent said that his concern is about spending \$161,500 on design or would we be better served to find the worst part of the carts and get something done because we aren't doing it now or in a couple of months. Interim District General Manager Winqest said on agenda packet page 174 it does speak to when our Engineering Team will start the process. He knows that \$161,000 sounds like a lot of money but we need to allow our Engineering Team to do their work. They will go through and evaluate everything in order to put together a scope of work for the project. Staff can keep the Board updated and let you know the progress made as Staff would like to scope the entire project. We hope we don't spend that much and he doesn't think Staff will but Staff was asked to bring back the outer perimeters, by the Board, so we don't want to focus on the details as we have some time because everything is covered in snow. If the Board wants to put a limit on pre-design, Staff will comply. Our best interests will be served by allowing our Engineering Team to evaluate what we need to do and Staff is not going to spend \$161,000 in Engineering time. Trustee Dent asked if you plan on doing this in this fiscal year or push until summer so you won't be doing this in the middle of the golf season or is this something that can push until next fall. Director of Public Works Pomroy said if we go into the design phase, Staff will go through holes one through eighteen and we won't do this until the snow melts off. We will do the assessment/analysis and most of it would occur during golf play. We would have to do some borings to assess the conditions and we would do a full evaluation like was done in 2003 at the Championship Golf Course. Trustee Dent asked how much time do you think it will take. Director of Public Works Pomroy said it depends on if we do it in house or bring in a paving consultant. Trustee Dent asked why can't we do it in house as you are qualified. Director of Public Works Pomroy said that Staff can't do the base mapping which is a decision point. Trustee Dent said that his concern is the cost of this and that the alternative is to create this project and not authorize the money because we don't see it happening this fiscal year rather it would be at the end of the year or the first project in June so let's just create a project so we have a budgeted project and then we can figure out how much to allocate next year and how much we want to authorize for design. Chairwoman Wong said that she would like to ask a clarifying question – the impetus of this was because we had the savings,

then the funds carryover to next year, so if we don't authorize the carryover then essentially do the funds go away. Trustee Dent said we are not doing a pre-design before the end of the fiscal year rather it is a cart path project and then we add to it. Chairwoman Wong said she is fine with it. Trustee Morris said that \$161,000 sounds like a lot for pre-design and the end of the fiscal year is the end of June so he hopes to start some of this work this year and in this fiscal year which would mean late spring of 2020 and not waiting until September 2020 to start. Trustee Dent said that the cart paths are covered in snow until May, the Engineering Staff will go out there and mark it up with paint, categorize the areas and then it will go to survey at some point. It is not a priority project so we don't have to authorize this project or open up the checkbook to something we are not doing. Interim District General Manager Winqest said that the goal was to commit these funds to the Mountain Golf Course cart path project which will start in late May/early June and Staff can come back to you with a better analysis from our internal team and that when they are ready to start that effort, we have approved funds for their internal charges. The Board can make a motion tonight or reallocate the entire amount of \$166,000 plus or we can bring it back later. We just don't want to hamstring our Engineering Team when they are ready to do the work. The goal is to do them as soon as we can and Staff will be bringing back some information at the January 15 meeting. We want to make sure the timing is right especially with us going to lithium battery operated carts; we want to make sure that Staff has the funds. Director of Public Works Pomroy said that there is a current contract with Lakeside Paving to do paving work to fix some of the worst areas. We are onboard with the Board to, within the next thirty six months, to get rehabilitated cart paths; a resolution within a three year time frame.

Trustee Dent made a motion to authorize establishing a new Capital Improvement Project 3241LI1903 Mountain Golf Cart Path Replacement for an amount not to exceed \$166,395. by reallocation of \$166,395 from CIP Project 3242LV1899 Mountain Course Cart Fleet. Trustee Morris seconded the motion. Chairwoman Wong asked for any further comments, hearing none, she called the question – the motion was passed unanimously.

At 7:38 p.m., Chairwoman Wong called for a break; the Board reconvened at 7:50 p.m.

H.4. Review, discuss and possibly approve 2020 Key Rates for the Championship Golf Course, Mountain Golf Course and Resident



Carson City • Fallon • Lake Tahoe • Reno

www.LumosInc.com

Reno
9222 Prototype Drive
Reno, Nevada
775.827.6111

September 10, 2020
Job No. 10164.000

Mr. Mike Lefrancois, P.E.
Senior Engineer

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT – PUBLIC WORKS
1220 Sweetwater Road
Incline Village, Nevada 89451

**SUBJECT: INCLINE VILLAGE MOUNTAIN GOLF COURSE PATHWAY BRIDGES
STRUCTURAL EVALUATION REPORT**

Dear Mr. Lefrancois:

On September 1, 2020, a structural condition survey was conducted at the four golf cart pathway bridges. The purpose of the survey was to assess the condition of the bridges as part of the overall recommendations for maintenance and/or rehabilitation of the existing Mountain Golf Course pathway system.

The scope of the investigation consisted of a visual survey only of the bridge decks, the bridge superstructure components, and the bridge abutments.

Description of the Bridge Structures

The bridges observed were the four golf cart pathway bridges that span over Third Creek. All the bridges have the same construction but with span lengths varying from 36'-6" to 41'-4". They are each 10'-0" wide and consist of 4x12 flat planks that form the bridge deck. The planks span to glued-laminated beams on each side of the bridge. The planks then cantilever approximately 1'-8" over the beams to the bridge edges. The glued-laminated beams clear span the creek to cast-in-place concrete abutment walls which bear on cast-in-place concrete footings. On each side of the bridge abutment walls there are cast-in-place concrete retaining wing walls of varying lengths for grading transitions. The abutment walls and wing walls are typically 16" thick. There is a 24" wide concrete apron at the top of the abutment walls that forms a transition from the asphalt pathway to the bridge deck.

At the bridge deck sides there are continuous 4x6 curbs bolted to 4x6 blocks spaced at approximately five feet on center. 6x6 posts with varying spacing are attached to the planks and beams that support two continuous 2x12's to form a guardrail on each side of the bridges.

Summary of Structural Findings

Bridge at 2nd Hole:

Overall, the bridge superstructure components are in good condition, see Photos 1 and 2. The planks are experiencing only slight wear and the glued-laminated beams are moderately weathered.

At the west abutment there is scouring beneath the abutment wall footing where the soil beneath the footing has been washed away, see Photos 3 and 4. Also at the west abutment, there is some concrete spalling at the abutment wall at the footing transition, see Photo 5. No scouring was observed at the east abutment.

The steel plate beam bearing connections at each of the abutments are in good condition and are experiencing only minor corrosion. At the southwest beam bearing location there is a steel angle connection at the top of the beam to the abutment wall that is experiencing some concrete spalling, see Photo 6.

At the west abutment concrete apron there is some minor cracking and spalling of the concrete at the surface of this transition between the cart path and the bridge deck, see Photo 7. At the east abutment apron there is a crack occurring at the middle of the apron, see Photo 8.

Bridge at 4th Hole:

Overall, the bridge superstructure components are in good condition, see Photos 9 and 12. The planks are experiencing slight to moderate wear (Photo 10) and the glued-laminated beams are moderately weathered.

At the northeast abutment apron there is a post base connection that is experiencing slight corrosion. In addition, there is a missing anchor bolt and untightened nuts at this connection, see Photo 11.

No scouring was observed at either abutment.

The steel plate beam bearing connections at each of the abutments are in good condition and are experiencing only minor corrosion. At the south beam bearing location there is a steel angle connection at the top of the beam to the abutment wall that is experiencing some minor concrete spalling, see Photo 14.

Bridge at 16th Tee:

Overall, the bridge superstructure components are in good condition, see Photos 15-18. The planks are experiencing slight to moderate wear (Photo 19) and the glued-laminated beams are moderately weathered (Photo 17). The steel plate beam bearing connections at each abutment are in good condition and are experiencing only minor corrosion.

At two of the post base plate connections at the concrete apron locations there are missing lag bolts to connect the post to the base plate assembly, see Photos 20 and 21.

At the east abutment there is severe scouring beneath the abutment wall footing where approximately 3 feet of the soil beneath the footing has been washed away, see Photo 22. No scouring was observed at the west abutment.

Bridge at 17th Hole:

Overall, the bridge superstructure components are in good condition, see Photo 23. The planks are experiencing moderate wear (Photo 27) and the glued-laminated beams are moderately weathered (Photos 28 and 29).

At the northwest abutment wing wall there is a significant amount of concrete spalling that has occurred at the end of the wall. It appears that at some point in time there was a steel post at this location that was impacted causing the spalling to occur, see Photo 24.

No scouring was observed at either abutment.

Conclusions and Recommendations

In general, the bridges are all in good condition with most of the repairs being deferred maintenance repairs that can be done at the owner's discretion. We would recommend that the wood superstructure elements be provided with protective coatings. For the glued-laminated beams; a clear or colored penetrating epoxy sealer, and for the deck planks, posts, railing, and curb an exterior paint or stain can be used.

The cracks at the concrete aprons at the 2nd hole bridge should be sealed with an epoxy injection resin. The spalled concrete at the aprons and abutment walls should be patched.

The missing anchor bolt at the 4th Hole Bridge should be replaced with a new bolt drilled and epoxied into the concrete apron. In addition, the missing lag bolts at the 16th Tee post to base plate assemblies should be installed.

The scouring condition below the abutment footings at the west abutment wall at the 2nd Hole Bridge and at the east abutment wall at the 16th Tee bridge should be repaired as soon as possible. Typically, this is done by placing a low strength concrete flowable fill beneath the footings to replace the washed away soil. The flowable fill is capable of filling all voids in the hard to reach places beneath the footing at the washed out areas.

Repair Products

There are several manufactures of repair products for the concrete repairs listed. MAPEI® is a manufacturer of a variety of adhesives and sealants for repairing damaged concrete and protecting existing concrete. Following is a list of product recommendations that can be used for the distressed conditions at the concrete aprons and abutment walls:

- For the cracks at the concrete aprons: Epojet LV is a low-viscosity epoxy injection resin for hairline, structural crack repair. This is used along with Planibond AE a High-Modulus Epoxy Bonding Agent at the surface of the crack.

- Concrete Repair and Patching:
 - For spalling repair patching in abutment walls: Planitop X is a fast-setting, hand-applied repair mortar for vertical structural concrete elements.
 - For top of slab spalling repairs: Planitop 18 is a fast-setting, horizontal repair mortar that allows vehicular traffic within 1 hour.
- Optional Exterior Wall Coating: Elastocolor is a protective and decorative acrylic coating for walls. This is not required but can be applied at the owner's discretion at a cost of approximately \$4.00/square foot of surface area. The advantages of this coating include:
 - Surface protection from fungus, moisture, and weathering
 - Low dirt retention minimizing the need for maintenance
 - Remains flexible to accommodate movement and minor cracking of surface.
 - Unlimited colors to choose from
- Concrete Flowable Fill at Scour Locations: A 150 psi minimum strength high slump, flowable concrete.

For the treatment of the glued-laminated beams: There are many suppliers of penetrating epoxy sealers to seal, preserve and protect hard and soft woods. These sealers bond with the wood to also provide waterproofing and will extend the life of the wood members. They are all readily available for contractors and can be purchased at any construction products store.

For treatment of the bridge deck planks, posts, railing, and curbs: There are a variety of paints and stains that can be used to provide a protective coating for these exterior elements.

Estimate of Probable Costs

The majority of the costs associated with these types of repairs are preparation and application labor costs. In addition, there are difficult logistical issues associated with accessing the bridge abutments and beams. The cost of the products used for the repairs (by any manufacturer) are very low relative to these labor costs. The following are anticipated installed pricing associated with the outlined repair tasks that can be used for planning and budgetary purposes.

Repairs that require immediate action:

- Concrete Flow-Fill below the 2nd Hole Bridge Abutment Footing: \$5,000
- Concrete Flow-Fill below the 16th Tee Bridge Abutment Footing: \$5,000

Deferred Maintenance Repairs to be performed at the owner's discretion:

- Crack Repair at 2nd Hole Bridge Concrete Aprons and Surface Repair of Spalled Concrete at West Abutment Wall, and Spalling at the Top Connections at the 2nd Hole and 4th Hole Bridge Abutment Walls: \$2,500

- Penetrating Epoxy Sealing of Bridge Girders (2 beams per Bridge): \$2,500 Per Bridge
- Protective Paint/Stain Coating for Deck Planks, Posts, Railing, and Curbs: \$5,500 Per Bridge
- Installation of Missing Anchor Bolt at 4th Hole Bridge Post Connection and Installation of Missing Lag Bolts at 16th Tee Bridge Post Connections: \$500

Please note that due to the current bidding climate, these costs are budgetary in nature and subject to market conditions at the time of bidding.

At this time, we would recommend contacting specialty contractors that are experienced in this type of work and that are familiar with these products to visit and assess the site, and along with this report, provide you with a more complete cost proposal.

Limitations

Please note that our findings are based on a visual inspection of exposed and readily accessible superstructure and foundation elements. Concealed or otherwise inaccessible elements were not uncovered for examination. While we have endeavored to provide a comprehensive assessment, it is possible that there are hidden conditions, which, if encountered, might affect our conclusions. As with any limited inspection, it is possible that there are structural deficiencies that cannot be known. In addition, we did not perform an analysis of the current design of the bridge structural components and foundations.

If you have any questions, please do not hesitate to contact me at 775.827.6111.

Sincerely,



Eric Hutchens P.E.
Senior Project Manager, Structural Engineering Division

cc: file

PHOTOS

BRIDGE AT 2nd HOLE PHOTOS



Photo 1 – Bridge Looking East

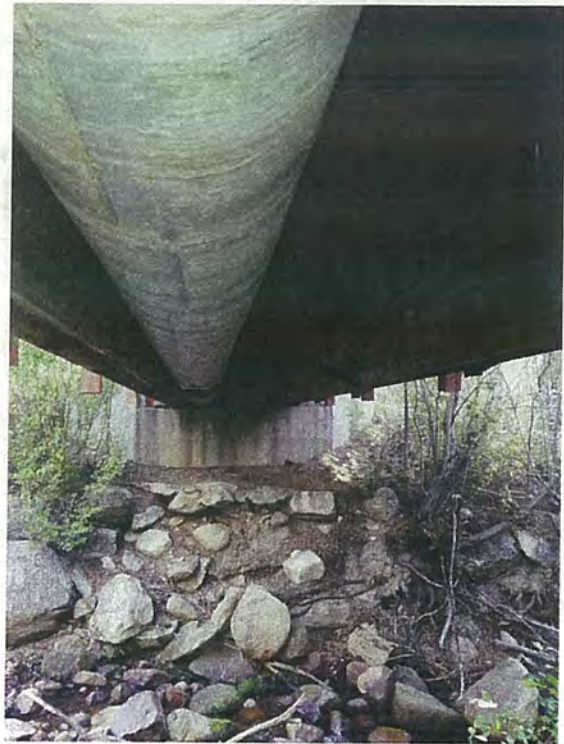


Photo 2 – View of East Abutment



Photo 3 – Scour at West Abutment Footing



Photo 4 – Scour at West Abutment Footing



Photo 5 – Spalling at West Abutment Wall



Photo 6 – Spalling at Top Connection
Southwest Beam Bearing



Photo 7 – Cracking and Spalling at West
Abutment Approach Apron



Photo 8 – Crack at East Abutment Approach
Apron

BRIDGE AT 4th HOLE PHOTOS

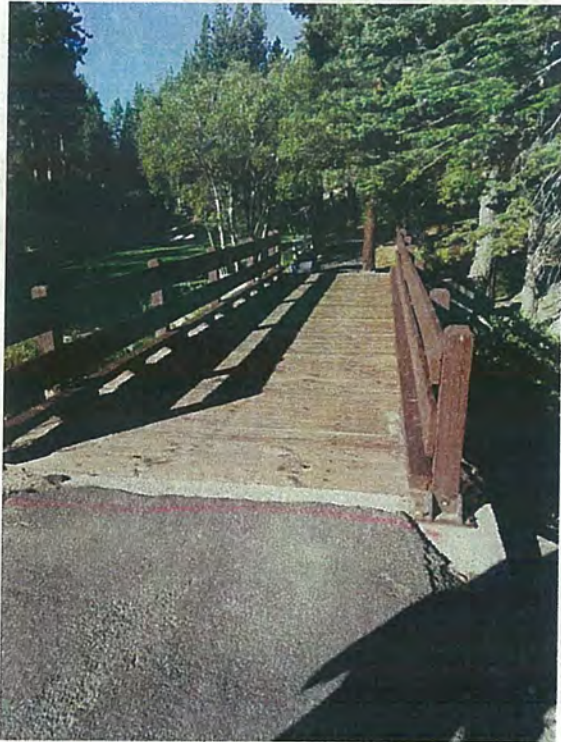


Photo 9 – View Looking Southwest



Photo 10 – Wearing at Deck Surface



Photo 11 – Slight Corrosion/Missing Anchor Bolt



Photo 12 – View of Southwest Abutment



Photo 13 – View of Northeast Abutment



Photo 14 – Spalling at Top Connection at South End Beam Bearing

BRIDGE AT 16th TEE PHOTOS



Photo 15 – View Looking West



Photo 16 – View of West Abutment

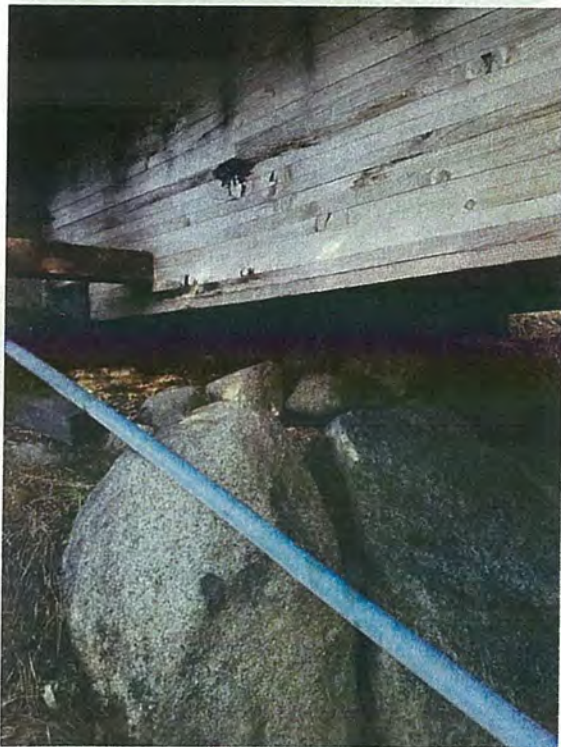


Photo 17 – View of West Abutment

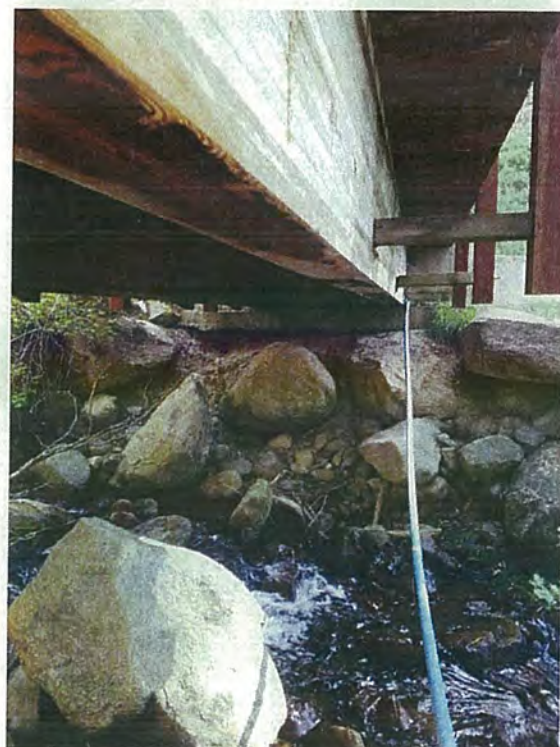


Photo 18 – View of East Abutment



Photo 19 – Wearing at Deck Surface



Photo 20 – Missing Bolt at End Post Connection



Photo 21 – Missing Bolt at End Post Connection



Photo 22 – Severe Scour at East Abutment

BRIDGE AT 17th HOLE PHOTOS



Photo 23 – View Looking South



Photo 24 – Spalling at Northwest Wing Wall



Photo 25 – View of North Abutment

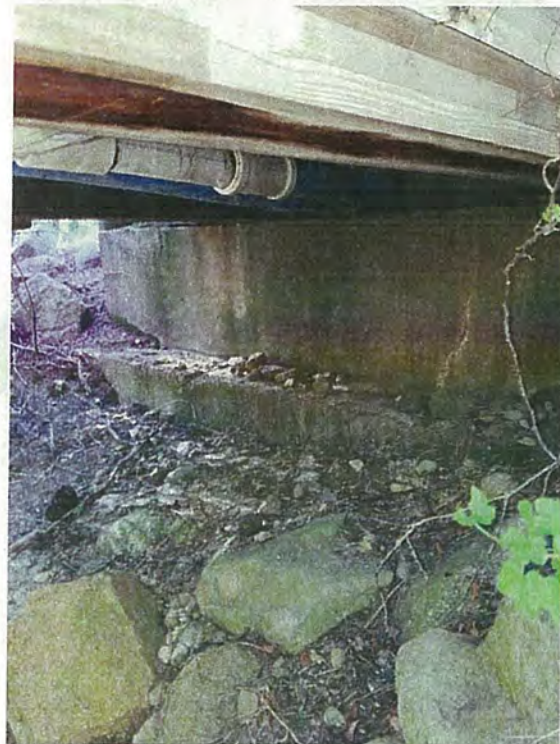


Photo 26 – View of South Abutment



Photo 27 – Moderate Wearing at Deck Surface

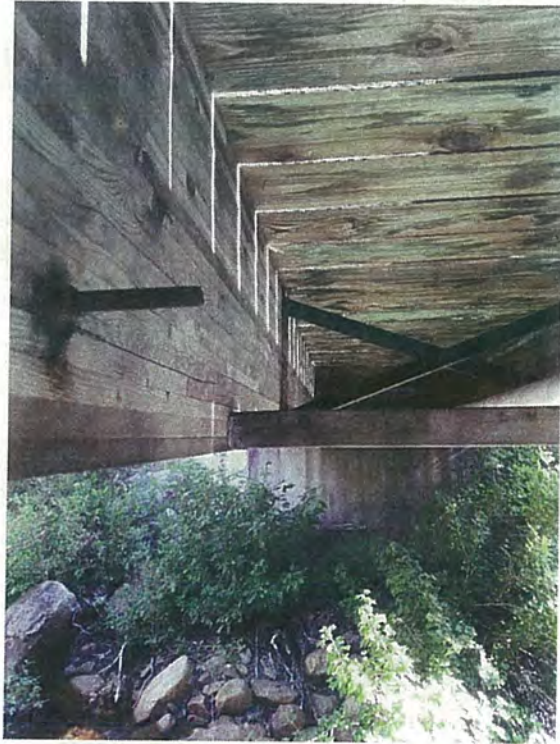


Photo 28 – Typical Weathering at Beams



Photo 29 – Typical Weathering at Beams



GEOTECHNICAL INVESTIGATION REPORT

IVGID MOUNTAIN GOLF COURSE CART PATH EVALUATION

JN: 10164.000

INCLINE VILLAGE, NEVADA

SEPTEMBER, 2020

PREPARED FOR:

INCLINE VILLAGE G.I.D. PUBLIC WORKS
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IVGID MOUNTAIN GOLF COURSE CART PATH EVALUATION Incline Village, Nevada

INTRODUCTION

Submitted here within are the results of Lumos and Associates, Inc. (Lumos) geotechnical investigation for the proposed IVGID Mountain Golf Course Cart Path Evaluation project located in Incline Village, Nevada. A vicinity map is included as Plate 1 and a site map is included as Plate 2.

It is our understanding that the proposed project will consist of re-construction of the cart paths within the Mountain Golf Course. We have assumed that final grades at the site will be approximately the same as the existing grades.

The purpose of our investigation was to characterize the site geology and soil conditions, describe the native soil, determine their engineering properties as they relate to the proposed construction, and to identify any adverse geologic, soil/bedrock, or groundwater conditions. The current scope of work did not include any soil and/or groundwater contamination evaluations at the site.

The recommendations contained herein have been prepared based on our understanding of the proposed improvements and our findings of subsurface conditions at the site. Re-evaluation of the recommendations presented in this report should be conducted after the final site grading and construction plans are completed, if there are any variations from the assumptions described herein.

It is possible that discontinuities are concealed beneath earth materials between and beyond exploration points. Such discontinuities are beyond the evaluation of the Engineer at this time. No guarantee of the consistency of sub-surface conditions or site geology is implied or intended.

GEOLOGIC SETTING

Incline Village is located at the northern end of the Lake Tahoe Basin, a large fault-bounded valley within the eastern portion of the Sierra Nevada geomorphic province. Lake Tahoe is one of the world's largest and deepest alpine lakes, approximately 22 miles long and at least 1,600 feet deep. The Sierra Nevada is geographically characterized by a steep eastern slope that separates the Sierra Nevada and Great Basin geomorphic provinces and a gentle western slope that eases down into the Great Valley.

The surface geology of the project has been mapped by George J. Saucedo (2005). The mapping indicates that Tahoe glacial deposits from the Pleistocene Age underlie a majority of the site (Qta). The mapping also indicates the southern portion of the site is underlain by undivided glacial deposits from the Pleistocene and Holocene age (Qgo). Refer to Plate 3.

The geologic evolution of the Sierra Nevada province is extremely complex and involved a long sequence of events. First, subduction and abduction of oceanic plates below and across the continental plate began. This interaction between the two plates created different metamorphic rock complexes at the collision area known as a trench. Then, the deep continental crust began to melt into granite magma and volcanoes began to erupt above the granite batholiths. The basin and range to the east began to widen and open. Finally, the Sierra Nevada began to rise and tilt a few degrees to the west.

Glaciers have played an active roll in shaping the Sierra Nevada Mountains, particularly during the past two (2) million years. Alpine glaciers were present around Lake Tahoe during much of this period and extended below the current level of the Lake along the west shoreline (i.e., at Emerald Bay). The large U-shaped valleys surrounding the Lake were carved out by ice and display typical glacial features such as polished rock, lateral moraines and glacial lakes (tarns).

SITE CONDITIONS AND FIELD EXPLORATION

At the time of our investigation, the cart path asphalt had extensive cracking throughout (fatigue and transverse).

The current field investigation included a subsurface exploration. The location of the exploratory core drillings were determined by using existing features at the site and a map of the core locations. Therefore, the approximate location of the exploratory core drillings should be considered accurate only to the degree implied by the methods used.

Ten (10) exploratory core drillings were excavated with a Milwaukee core drill and a six (6) inch diameter bit, throughout the proposed project area, to a maximum depth of 24 inches below-existing-grade (b.e.g.). The locations of the exploratory core drillings within the site are shown on Plate 2. The subsurface soils were continuously logged and visually classified in the field by our Geotechnician in accordance with the Unified Soil Classification System (USCS). Representative soil samples were collected at each material change within the exploratory core drillings and subsequently transported to our Carson City geotechnical laboratory for testing and additional analysis.

The subsurface soils encountered consisted generally of silty sands with varying amounts of gravel to the total depths explored for this project. Groundwater was not encountered at the time of our investigation and is not expected to impact the development of this site. However, seasonal groundwater fluctuations should be anticipated at the site.

FIELD AND LABORATORY TEST DATA

Field and laboratory data was developed from samples taken and tests conducted during the field exploration and laboratory phases of this project. The core holes were initially started utilizing a core machine with a six-inch bit, then hand excavated to the depths explored. Representative bulk samples were collected at each lithological change. All samples were subsequently transported to our Carson City geotechnical laboratory for testing and analysis.

Laboratory tests performed on representative samples included sieve analysis, Atterberg Limits, and R-values. Much of this data is displayed on the "logs" of the exploratory core holes to facilitate correlation. Field descriptions presented on the logs have been modified, where appropriate, to reflect laboratory test results. The logs of the exploratory core holes are included in Appendix A of this report as Plates A-1 through A-10. Plate A-11 describes the various symbols and nomenclature shown on the logs.

Individual laboratory test results are presented in Appendix B as Plates B-1 through B-3. Laboratory testing was performed per ASTM standards, except when test procedures are briefly described and no ASTM standard is specifically referenced in the report. Atterberg limits were determined using the dry method of preparation (Plate B-2).

The soil samples obtained during this investigation will be held in our laboratory for 30 days from the date of this report. The samples may be retained longer at an additional cost to the client or obtained from this office upon request.

DISCUSSION AND RECOMMENDATIONS

GENERAL

The following recommendations are based upon the construction and our understanding of this project, as outlined in the introduction of this report. If changes in the construction are proposed, they should be presented to the Lumos Geotechnical Department, so that these recommendations can be reviewed and modified in writing, as necessary. As a minimum, final construction drawings should be submitted to the Lumos Geotechnical Department for review prior to actual construction and verification that our geotechnical design recommendations have been implemented.

GENERAL SITE GRADING

Prior to placement of fill and/or the proposed improvements, the areas to receive fill and/or improvements shall be cleared and grubbed. Clearing and grubbing is not anticipated under the existing cart path. Clearing and grubbing may be required if improvements will be placed outside of the existing cart path. Where required, clearing and grubbing is anticipated to be as much as six (6) inches, or more, where thicker vegetation/roots are present.

Root- or organic-laden soils encountered during excavations, should be stockpiled in a designated area on site for later use in landscaping, or removed off site as directed by the owner. Excavated soils free from any organics, debris or otherwise unsuitable material and with particles no larger than three (3) inches in maximum dimension may be stockpiled and moisture conditioned for later use as compacted structural fill provided it meets the criteria for structural fill soils.

All surfaces to receive fill and/or improvements should be observed and approved by a Lumos representative prior to placement of fill. The surfaces shall be scarified to a minimum depth of twelve (12) inches, oversize particles (+3") removed, moisture conditioned to within two percent (2%) of optimum, and re-compacted to at least ninety

percent (90%) of the ASTM D1557 standard. This requirement may be waived, at the discretion of the Geotechnical Engineer. Fill material should not be placed, spread or compacted while the ground is frozen or during unfavorable weather conditions. When site grading is interrupted by heavy rain or snow, grading or fill operations should not resume until a Lumos representative approves the moisture content and density conditions of the subgrade or previously placed fill.

Unstable conditions due to yielding and/or pumping soils are not anticipated to be encountered on site. However, native soils may yield or pump under heavy equipment loads or where vibratory equipment draws up water. If yielding or pumping conditions are encountered, the soils should be scarified in place, allowed to dry as necessary and re-compacted, where applicable. Alternatively, the unsuitable or saturated soil should be removed, the exposed surface leveled and compacted/tamped as much as practical without causing further pumping, and covered (including the sides) with geotextile stabilizing fabric (Mirafi HP370 or other equivalent). The fabric should then be covered with at least 12 inches of 3- to 6-inch **angular rock fill** with enough fines to fill the inter-rock pore spaces. Placement should be by end dumping. No traffic or other action should be allowed over the fabric, which may cause it to deflect/deform prior to cobble placement. Test sections should be used to determine the minimum thickness and/or number of layers required for stabilization.

Stabilization should be evaluated by proof-rolling standards commensurate with the equipment used, and approved by a Lumos representative. The placement of the stabilizing rock-fill may require additional over-excavation to maintain appropriate grading elevations. A filter fabric (Mirafi 180N or equal) should also be placed over the cobble rock fill to prevent piping of fines from covering soils into the stabilizing rock matrix.

Acceptable structural fill soils to be used for this project should consist of non-expansive material (LL less than 35 and/or a PI less than 12, and/or an Expansion Index less than 20), and should be free of contaminants, organics (less than two percent (2%)), rubble, or natural rock larger than three (3) inches in largest dimension. The R-Value shall be a

minimum of 30. Any import soils should be tested and approved prior to being placed or delivered on-site (seven (7) day advanced notice). Structural fill soils shall also meet the following gradation requirements:

**TABLE 1
STRUCTURAL FILL GRADATION SPECIFICATIONS**

SIEVE SIZE	% PASSING
3"	100
¾"	70 - 100
#40	15 - 65
#200	10 - 30

Soils not meeting all of the above requirements may be approved for use as structural fill at the discretion of the Geotechnical Engineer. It is anticipated the site silty sands will be suitable for reuse as structural fill, provided the oversize particles (+3") are removed. Compacted fill should be placed only on compacted sub-grade or on compacted fill in lifts not exceeding eight (8) inches in loose thickness, moisture conditioned to within two percent (2%) of optimum, and compacted to at least ninety percent (90%) relative compaction, as determined by the ASTM D1557 standard. Particle size, and lift thickness, may be increased by the Geotechnical Engineer, provided the contractor can demonstrate specified compaction requirements can be achieved.

If fill is to be placed on slopes steeper than 5:1, the existing slope shall be benched, in equipment wide swaths, that have a grade at least 20:1 into the slope. The bottom of the fill slope shall have a key a minimum of two (2) feet deep and ten (10) feet wide.

Fill material should not be placed, spread or compacted while the ground is frozen or during unfavorable weather conditions. When site grading is interrupted by heavy rain or snow, grading or filling operations should not resume until a Lumos representative approves the moisture content and density conditions of the subgrade or previously placed fill.

Landscape areas should be cleared of all objectionable material. In cut areas, no other work is necessary except grading to proper elevation. In fill areas, fill should be placed in loose lifts not exceeding twelve (12) inches and compacted to at least ninety percent (90%) relative compaction to prevent erosion.

Water should not be allowed to pond adjacent to structures, and measures should be taken to reduce surface water infiltration into the foundation soils.

A representative of Lumos should be present during site grading operations to ensure that any unforeseen or concealed conditions within the site are identified and properly mitigated, and to test and observe earthwork construction. This testing and observation is an integral part of our service as acceptance of earthwork construction and is dependent upon compaction and stability of the subgrade soils. The soils engineer may reject any material that does not meet engineering characteristics, compaction, and stability requirements. Further, recommendations of this report are based upon the assumption that earthwork construction will conform to recommendations set forth in this section of the report.

PAVEMENT DESIGN

The pavement structural section was determined for the asphalt concrete utilizing an R-value of 51 for the native silty sands (laboratory test results) and an R-value of 70 for the aggregate base course, (Standard Specifications for Public Works Construction (SSPWC)). Refer to Table 2, "Recommended Asphalt Pavement Section". We recommend removing the upper seven (7) inches of asphalt and underlying soil to allow for the recommended asphalt and Type 2, Class B aggregate base to be placed. The area exposed should be scarified in place to a depth of at least 12 inches, particles larger than three (3) inches removed, moisture conditioned to within two percent (2%) of optimum, and compacted to at least ninety percent (90%) of ASTM D1557. Aggregate base should consist of Type 2, Class B material and meet the requirements of the SPPWC. The existing asphalt, base, and/or decomposed granite may be pulverized and reused as aggregate base, provided it meet the requirements of Type 1 Recycled Aggregate Base. Aggregate base material (Type 2, Class B or Type 1 Recycled) should be compacted to at least ninety-five percent (95%) of the laboratory maximum density as determined by the ASTM D1557 standard.

**TABLE 2
RECOMMENDED ASPHALT PAVEMENT SECTION**

	Minimum Asphalt Pavement Thickness	Minimum Aggregate Base Thickness	Properly Prepared Suitable Subgrade
Cart Path	3"	4"	12"

See Appendix C for Calculations

The recommendation for the three inches of asphalt is to help mitigate against the heavy freeze thaw cycles that happen in this area and the four inches of aggregate base is to help maintain a way in which water can move under the path and not pool up to help with the fatigue cracking.

The asphalt concrete shall contain PG64-28NV oil and Type 3 asphalt aggregate per the SSPWC. We recommend a 50-blow Marshall mix that targets three percent (3%) air voids. Asphalt concrete, placed in cart paths, should be compacted to between ninety-three percent (93%) and ninety-eight percent (98%) of the Rice theoretical maximum density.

All mix designs for asphalt concrete should be submitted to the Geotechnical Engineer for review and approval a minimum of seven (7) days prior to paving.

MOISTURE PROTECTION AND DRAINAGE

The finish surface around all structures including the cart path pavement should slope away from foundations and pavements and toward appropriate drop inlets or other surface drainage devices. It is recommended that within ten (10) feet of the cart path a minimum slope of two percent (2%) be used for soil sub-grades. These grades should be maintained for the life of the project.

CONSTRUCTION SPECIFICATIONS

All work shall be governed by the Standard Specification for Public Works Construction (SSPWC), as distributed by Washoe County except as modified herein.

LIMITATIONS

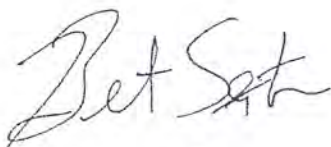
This report has been prepared in accordance with the currently accepted engineering practices in Northern Nevada. The analysis and recommendations in this report are based upon exploration performed at the locations shown on the site plan, the proposed improvements as described in the Introduction section of this report and upon the property in its condition as of the date of this report. Lumos makes no guarantee as to the continuity of conditions as subsurface variations may occur between or beyond exploration points and over time. Any subsurface variations encountered during construction should be immediately reported to Lumos so that, if necessary, Lumos' recommendations may be modified.

This report has been prepared for and provided directly to Incline Village G.I.D. Public Works ("The Client"), and any and all use of this report is expressly limited to the exclusive use of the Client. The Client is responsible for determining who, if anyone, shall be provided this report, including any designers and subcontractors whose work is related to this project. Should the Client decide to provide this report to any other individual or entity, Lumos shall not be held liable for any use by those individuals or entities to whom this report is provided. The Client agrees to indemnify, defend and hold harmless Lumos, its agents and employees from any claims resulting from unauthorized users.

If this report is utilized in the preparation of an Engineer's Estimate of Probable Construction Costs, then the preparer of the estimate acknowledges that the report recommendations are based on the subsurface conditions found at the specific locations investigated on site; that subsurface conditions may vary outside these locations; and that no guaranty or warranty, express or implied, is made that the conditions encountered are representative of the entire site. The preparer of the estimate agrees to indemnify, defend and hold harmless Lumos & Associates, its agents and employees from any and all claims, causes of action or liability arising from any claims resulting from the use of the report in the preparation of an Engineer's Cost Estimate.

This report is not intended for, nor should be utilized for, bidding purposes. If it is utilized for bidding purposes, Client acknowledges that the report recommendations are based on the subsurface conditions found at the specific locations investigated on site; that subsurface conditions may vary outside these locations; and that no guaranty or warranty, express or implied, is made that the conditions encountered are representative of the entire site. The Client agrees to indemnify, defend and hold harmless Lumos & Associates, its agents and employees from any and all claims, causes or action or liability arising from any claims resulting from the use of the report for bidding purposes.

As explained above, subsurface variations may exist and as such, beyond the express findings located in this report, no warranties express, or implied, are made by this report. No affirmation of fact, including but not limited to statements regarding suitability for use of performance shall be deemed to be a warranty or guaranty for any purpose.



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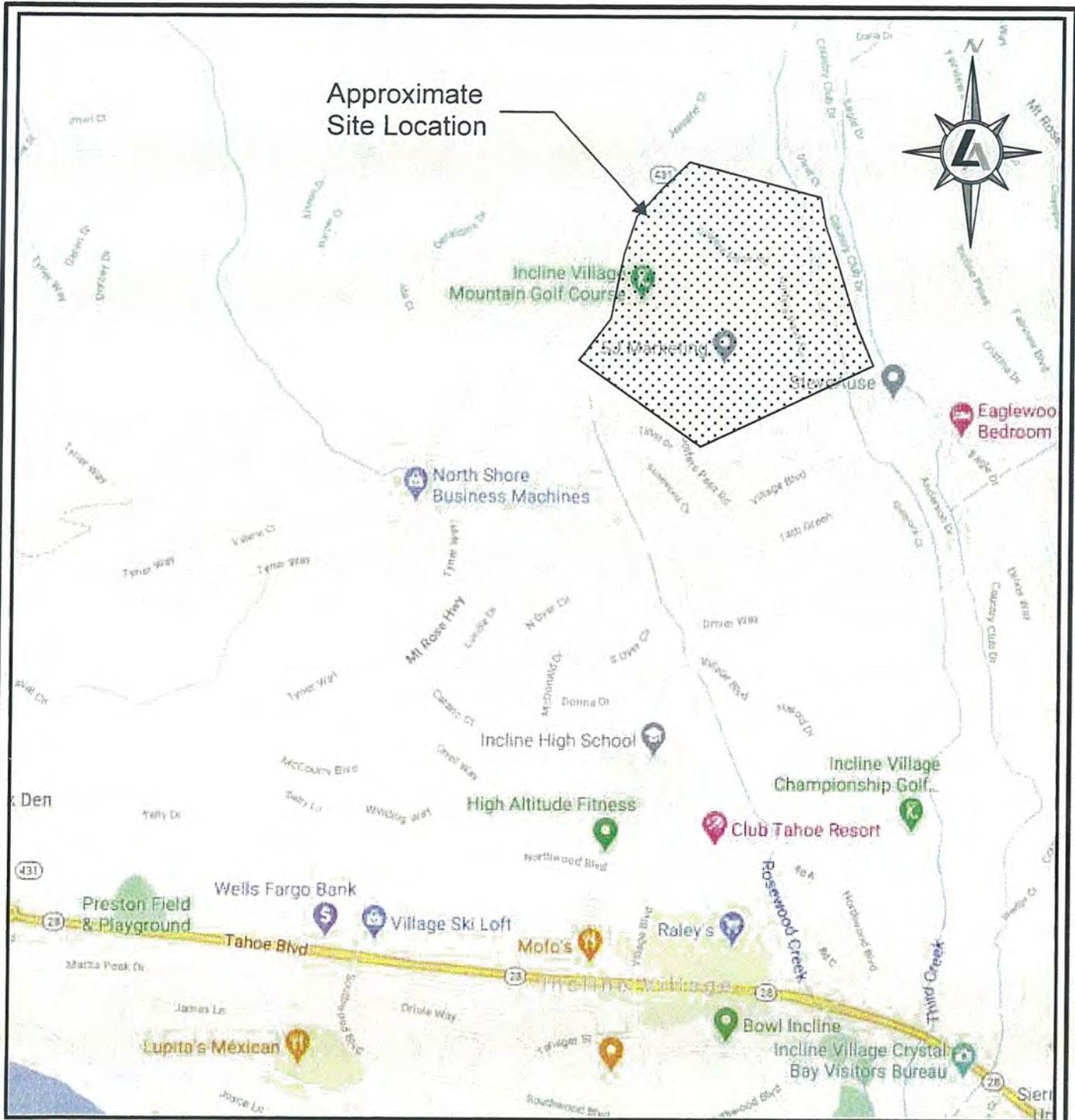
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IVGID Mountain Golf Course Evaluation

VICINITY MAP

PLATE

1

Job Number: 10164.000

Date: Sept., 2020



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IVGID Mountain Golf Course Evaluation

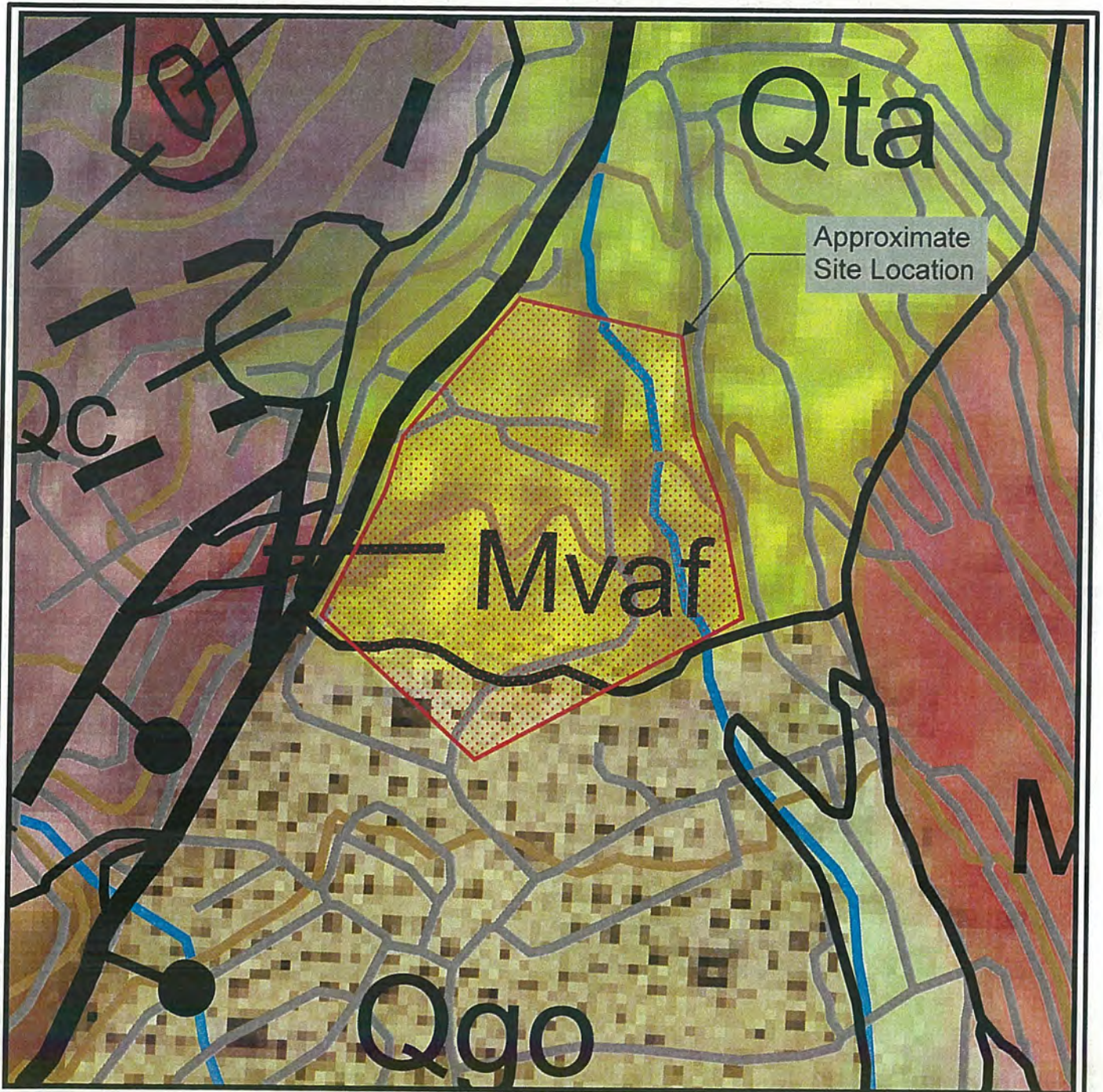
SITE MAP

PLATE

2

Job Number: 10164.000

Date: Sept., 2020



**GEOLOGIC MAP OF THE LAKE TAHOE BASIN
CALIFORNIA AND NEVADA**

George J. Saucedo 2005

Tahoe glacial deposits (Pleistocene) Glacial deposits undivided (Pleistocene and Holocene?)
Qta Till Qgo Outwash deposits


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IVGID Mountain Golf Course Evaluation
GEOLOGIC MAP
 Job Number: 10164.000 Date: Sept., 2020

PLATE
3

APPENDIX A

CORE HOLE No. C-01

Logged By: **B. Sexton**
 Date Logged: **9-9-2020**
 Drill Type: **Hand Excavation**

Total Depth: **2 feet**
 Water Depth: **No groundwater encountered**
 Ground Elev.: **E.G.S. feet ±**

Depth in Feet	Graphic Log	Sample Type	SOIL DESCRIPTION			Natural Moisture Content, %	Moisture Content, %	Dry Density, pcf	Liquid Limit, %	Plasticity Index, %	Gravel, % (3" - #4 Sieve)	Sand, % (#4 - #200 Sieve)	Fines, % (< #200 Sieve)	R-Value	Expansion Index
			Percolation Test	Split Spoon	Ziplock Sample										
					2 1/2" Asphalt, Brittle and Porous										
					1" of Material Similar to Decomposed Granite	0.2									
					2 1/2" of a Fill Material. That Consists of a Light Brown Silty SAND with Gravel (SM) . Moist and Medium Dense. Estimated to have 15% Medium to Fine Gravel, 60% Coarse to Fine Sand, and 25% Non-Plastic Silt.	0.3									
0.5					Brown Silty SAND (SM) . Moist, Medium Dense, and with Roots. For Testing Purposes This Material was Combined with the Same Native Subgrade Layer from Cores 3 and 4.	0.5									
1.0															
1.5															
2.0							5.4	NP	NP	14.2	68.0	17.9	51		
						2.0									

Core Hole terminated at 2 feet.
 Core Holes Filled with Soil and Capped with Non-Shrink Grout.

CORE HOLE LOG - 10164.000 IVGID MTN GOLF.GPJ US LAB.GDT 9/17/20



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IVGID Mountain Golf Course Evaluation
LOG OF EXPLORATORY CORE HOLE

Job Number: 10164.000

Date: September 2020

PLATE

A-1


CORE HOLE No. C-02

Logged By: **B. Sexton**
 Date Logged: **9-9-2020**
 Drill Type: **Hand Excavation**

Total Depth: **2 feet**
 Water Depth: **No groundwater encountered**
 Ground Elev.: **E.G.S. feet ±**

Depth in Feet	Graphic Log	Sample Type	SOIL DESCRIPTION			Natural Moisture Content, %	Moisture Content, %	Dry Density, pcf	Liquid Limit, %	Plasticity Index, %	Gravel, % (3" - #4 Sieve)	Sand, % (#4 - #200 Sieve)	Fines, % (< #200 Sieve)	R-Value	Expansion Index
			SOIL DESCRIPTION												
			2" Asphalt, Brittle, and Fatigue Cracking.												
			1" of Material Similar to Aggregate Base.			0.2									
		Z	3" of a Fill Material. That Consists of a Light Brown Silty SAND with Gravel (SM) . Moist and Medium Dense. Estimated to have 15% Medium to Fine Gravel, 60% Coarse to Fine Sand, and 25% Non-Plastic Silt.			0.3									
0.5		Z	Brown Silty SAND (SM) . Moist, Medium Dense, and with Roots. Estimated 10% Medium to Fine Gravel, 70% Coarse to Fine Sand, and 20% Non-Plastic Silt.			0.5									
1.0															
1.5		Z													
2.0						2.0									
Core Hole terminated at 2 feet. Core Holes Filled with Soil and Capped with Non-Shrink Grout.															

CORE HOLE LOG 10164.000 IVGID.MTN.GOLF.CPJ US LAB.GDT 9/17/20



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IVGID Mountain Golf Course Evaluation

LOG OF EXPLORATORY CORE HOLE

Job Number: 10164.000

Date: September 2020

PLATE

A-2

CORE HOLE No. C-03

Logged By: **B. Sexton**
 Date Logged: **9-9-2020**
 Drill Type: **Hand Excavation**

Total Depth: **2 feet**
 Water Depth: **No groundwater encountered**
 Ground Elev.: **E.G.S. feet ±**

Depth in Feet	Graphic Log	Sample Type	SOIL DESCRIPTION			Natural Moisture Content, %	Moisture Content, %	Dry Density, pcf	Liquid Limit, %	Plasticity Index, %	Gravel, % (3" - #4 Sieve)	Sand, % (#4 - #200 Sieve)	Fines, % (< #200 Sieve)	R-Value	Expansion Index
			Percolation Test	Split Spoon	Ziplock Sample										
			2" Asphalt, Brittle, Porous, and Fatigue and Transverse Cracking.												
			5" of Material Similar to Aggregate Base.			0.2									
0.5		Z													
			Brown Silty SAND (SM) , Moist, Medium Dense, and with Roots. Material Combined with Cores 1 and 4. See Core 1 for Test Results.			0.6									
1.0															
		Z													
1.5															
2.0						2.0									

Core Hole terminated at 2 feet.
 Core Holes Filled with Soil and Capped with Non-Shrink Grout.

CORE HOLE LOG 10164.000 IVGID MTN GOLF.GPJ US LAB.GDT 9/17/20



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IVGID Mountain Golf Course Evaluation
LOG OF EXPLORATORY CORE HOLE

Job Number: 10164.000

Date: September 2020

PLATE
A-3

CORE HOLE No. C-04

Logged By: **B. Sexton**
 Date Logged: **9-9-2020**
 Drill Type: **Hand Excavation**

Total Depth: **1 feet**
 Water Depth: **No groundwater encountered**
 Ground Elev.: **E.G.S. feet ±**

Depth in Feet	Graphic Log	Sample Type	<input type="checkbox"/> Percolation Test	<input type="checkbox"/> Split Spoon	<input type="checkbox"/> Ziplock Sample	Natural Moisture Content, %	Moisture Content, %	Dry Density, pcf	Liquid Limit, %	Plasticity Index, %	Gravel, % (3" - #4 Sieve)	Sand, % (#4 - #200 Sieve)	Fines, % (< #200 Sieve)	R-Value	Expansion Index
			<input checked="" type="checkbox"/> California Sampler	<input type="checkbox"/> Bulk Sample	<input type="checkbox"/> Static Water Table										

SOIL DESCRIPTION

0.2	Z	2" Asphalt, Brittle, Porous, and Fatigue and Transverse Cracking.													
0.3		2" of Material Similar to Decomposed Granite.													
0.5		Brown Silty SAND (SM) , Moist, Medium Dense, and with Roots. Material Combined with Cores 1 and 4. See Core 1 for Test Results.													
1.0		Refusal at 12" Due to a Rock That Couldn't be Excavated Out of the Core Hole.													

Core Hole terminated at 1 feet.
 Core Holes Filled with Soil and Capped with Non-Shrink Grout.

CORE HOLE LOG - 10164.000 IVGID.MTN.GOLF.GPJ US LAB.GDT 9/17/20



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IVGID Mountain Golf Course Evaluation
LOG OF EXPLORATORY CORE HOLE
 Job Number: 10164.000
 Date: September 2020

PLATE
A-4

CORE HOLE No. C-05

Logged By: **B. Sexton**
 Date Logged: **9-9-2020**
 Drill Type: **Hand Excavation**


Total Depth: **1.33 feet**
 Water Depth: **No groundwater encountered**
 Ground Elev.: **E.G.S. feet ±**

Depth in Feet	Graphic Log	Sample Type	Percolation Test	Split Spoon	Ziplock Sample	Natural Moisture Content, %	Moisture Content, %	Dry Density, pcf	Liquid Limit, %	Plasticity Index, %	Gravel, % (3" - #4 Sieve)	Sand, % (#4 - #200 Sieve)	Fines, % (< #200 Sieve)	R-Value	Expansion Index
			California Sampler	Bulk Sample	Static Water Table										

SOIL DESCRIPTION

0.3	3 1/2" Asphalt, Less Cracking Noted, Most Likely a Previously Patched Area.														
0.5	6" of Material Similar to Aggregate Base.														
0.8	Medium Brown Silty SAND with Gravel (SM). Moist, Medium Dense, and with Roots. Estimated 15% Medium to Fine Gravel, 65% Coarse to Fine Sand, and 20% Non-Plastic Silt.														
1.0	Refusal at 16" Due to a Rock That Couldn't be Excavated Out of the Core Hole.														
1.3	Core Hole terminated at 1.33 feet. Core Holes Filled with Soil and Capped with Non-Shrink Grout.														

CORE HOLE LOG 10164.000 IVGID MTN GOLF.GPJ US_LAB.GDT 9/17/20



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IVGID Mountain Golf Course Evaluation

LOG OF EXPLORATORY CORE HOLE

Job Number: 10164.000 Date: September 2020

PLATE
A-5

CORE HOLE No. C-06

Logged By: **B. Sexton**
 Date Logged: **9-9-2020**
 Drill Type: **Hand Excavation**

Total Depth: **2 feet**
 Water Depth: **No groundwater encountered**
 Ground Elev.: **E.G.S. feet ±**


Depth in Feet	Graphic Log	Sample Type	<input type="checkbox"/> Percolation Test	<input checked="" type="checkbox"/> Split Spoon	<input checked="" type="checkbox"/> Ziplock Sample	Natural Moisture Content, %	Moisture Content, %	Dry Density, pcf	Liquid Limit, %	Plasticity Index, %	Gravel, % (3" - #4 Sieve)	Sand, % (#4 - #200 Sieve)	Fines, % (< #200 Sieve)	R-Value	Expansion Index
			<input checked="" type="checkbox"/> California Sampler	<input type="checkbox"/> Bulk Sample	<input type="checkbox"/> Static Water Table										

SOIL DESCRIPTION

0.2	2 1/2" Asphalt, Brittle, Porous, and Fatigue and Transverse Cracking.														
0.5	3 1/2" of Material Similar to Aggregate Base.														
0.5	Medium Brown Silty SAND with Gravel (SM). Moist, Medium Dense, and with Roots. Estimated 15% Medium to Fine Gravel, 65% Coarse to Fine Sand, and 20% Non-Plastic Silt.														
1.0															
1.5															
2.0															

Core Hole terminated at 2 feet.
 Core Holes Filled with Soil and Capped with Non-Shrink Grout.

CORE HOLE LOG 10164.000 IVGID MTN GOLF GPJ US LAB GDT 9/17/20



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IVGID Mountain Golf Course Evaluation

LOG OF EXPLORATORY CORE HOLE

Job Number: 10164.000 Date: September 2020

PLATE

A-6

CORE HOLE No. C-07

Logged By: **B. Sexton**
 Date Logged: **9-9-2020**
 Drill Type: **Hand Excavation**

Total Depth: **2 feet**
 Water Depth: **No groundwater encountered**
 Ground Elev.: **E.G.S. feet ±**


Depth in Feet	Graphic Log	Sample Type	Percolation Test	Split Spoon	Ziplock Sample	Natural Moisture Content, %	Moisture Content, %	Dry Density, pcf	Liquid Limit, %	Plasticity Index, %	Gravel, % (3" - #4 Sieve)	Sand, % (#4 - #200 Sieve)	Fines, % (< #200 Sieve)	R-Value	Expansion Index
			California Sampler	Bulk Sample	Static Water Table										

SOIL DESCRIPTION

0.5		2 1/2" Asphalt, Brittle, Porous, and Fatigue and Transverse Cracking.														
		0.2		2" of Material Similar to Decomposed Granite.												
		0.4		Medium Brown Silty SAND (SM) , Moist, Medium Dense, and with Roots. For Testing Purposes This Material was Combined with the Same Native Subgrade Layer from Cores 8 and 10.												
1.0			8.4		NP	NP	12.1	71.6	16.4	78						
1.5																
2.0			2.0													

Core Hole terminated at 2 feet.
 Core Holes Filled with Soil and Capped with Non-Shrink Grout.

CORE HOLE LOG 10164.000 IVGID MTN GOLF GPJ US LAB.GDT 9/17/20



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IVGID Mountain Golf Course Evaluation
LOG OF EXPLORATORY CORE HOLE
 Job Number: 10164.000
 Date: September 2020

PLATE
A-7

CORE HOLE No. C-08

Logged By: **B. Sexton**
 Date Logged: **9-9-2020**
 Drill Type: **Hand Excavation**


Total Depth: **1.25 feet**
 Water Depth: **No groundwater encountered**
 Ground Elev.: **E.G.S. feet ±**

Depth in Feet	Graphic Log	Sample Type	<input type="checkbox"/> Percolation Test	<input checked="" type="checkbox"/> Split Spoon	<input checked="" type="checkbox"/> Ziplock Sample	Natural Moisture Content, %	Moisture Content, %	Dry Density, pcf	Liquid Limit, %	Plasticity Index, %	Gravel, % (3" - #4 Sieve)	Sand, % (#4 - #200 Sieve)	Fines, % (< #200 Sieve)	R-Value	Expansion Index
			<input checked="" type="checkbox"/> California Sampler	<input type="checkbox"/> Bulk Sample	<input type="checkbox"/> Static Water Table										

SOIL DESCRIPTION

0.2	1 3/4" Asphalt, Brittle, Porous, and Fatigue and Transverse Cracking.														
0.4	2 3/4" of Material Similar to Aggregate Base.														
0.5	Medium Brown Silty SAND (SM) , Moist, Medium Dense, and with Roots. Material Combined with Cores 7 and 10. See Core 7 for Test Results.														
1.0	Refusal at 15" Due to a Rock That Couldn't be Excavated Out of the Core Hole.														
1.3															
	Core Hole terminated at 1.25 feet. Core Holes Filled with Soil and Capped with Non-Shrink Grout.														

CORE HOLE LOG 10164.000 IVGID.MTN.GOLF.GPJ US LAB.GDT 9/17/20



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IVGID Mountain Golf Course Evaluation

LOG OF EXPLORATORY CORE HOLE

Job Number: 10164.000 Date: September 2020

PLATE
A-8

CORE HOLE No. C-09

Logged By: **B. Sexton**
 Date Logged: **9-9-2020**
 Drill Type: **Hand Excavation**

Total Depth: **1.67 feet**
 Water Depth: **No groundwater encountered**
 Ground Elev.: **E.G.S. feet ±**

Depth in Feet	Graphic Log	Sample Type	Percolation Test	Split Spoon	Ziplock Sample	Natural Moisture Content, %	Moisture Content, %	Dry Density, pcf	Liquid Limit, %	Plasticity Index, %	Gravel, % (3" - #4 Sieve)	Sand, % (#4 - #200 Sieve)	Fines, % (< #200 Sieve)	R-Value	Expansion Index
			California Sampler	Bulk Sample	Static Water Table										

SOIL DESCRIPTION

4" Asphalt with Transverse Cracking.

0.3

Medium Brown Silty SAND with Gravel (SM).
 Moist, Medium Dense, and with Roots. Estimated 15% Medium to Fine Gravel, 65% Coarse to Fine Sand, and 20% Non-Plastic Silt.

0.5

1.0

1.5

Refusal at 20" Due to a Root That Couldn't be Excavated Out of the Core Hole.

1.7

Core Hole terminated at 1.67 feet.
 Core Holes Filled with Soil and Capped with Non-Shrink Grout.

CORE HOLE LOG 10164.000 IVGID MTN GOLF.GPJ US_LAB.GDT 9/17/20



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IVGID Mountain Golf Course Evaluation

LOG OF EXPLORATORY CORE HOLE

Job Number: 10164.000

Date: September 2020

PLATE

A-9

CORE HOLE No. C-10

Logged By: **B. Sexton**
 Date Logged: **9-9-2020**
 Drill Type: **Hand Excavation**

Total Depth: **1.5 feet**
 Water Depth: **No groundwater encountered**
 Ground Elev.: **E.G.S. feet ±**

Depth in Feet	Graphic Log	Sample Type	Percolation Test	Split Spoon	Ziplock Sample	Natural Moisture Content, %	Moisture Content, %	Dry Density, pcf	Liquid Limit, %	Plasticity Index, %	Gravel, % (3" - #4 Sieve)	Sand, % (#4 - #200 Sieve)	Fines, % (< #200 Sieve)	R-Value	Expansion Index
			California Sampler	Bulk Sample	Static Water Table										

SOIL DESCRIPTION

0.3	Z	3" Asphalt with Transverse Cracking.													
0.5	Z	4" of Material Similar to Aggregate Base.													
0.6		Medium Brown Silty SAND (SM) , Moist, Medium Dense, and with Roots. Material Combined with Cores 7 and 8. See Core 7 for Test Results.													
1.0	Z														
1.5		Refusal at 18" Due to a Rock That Couldn't be Excavated Out of the Core Hole.													

Core Hole terminated at 1.5 feet.
 Core Holes Filled with Soil and Capped with Non-Shrink Grout.

CORE HOLE LOG 10164.000 IVGID MTN GOLF GRJ US LAB.GDT 9/17/20



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IVGID Mountain Golf Course Evaluation
LOG OF EXPLORATORY CORE HOLE

Job Number: 10164.000

Date: September 2020

PLATE

A-10

SOIL CLASSIFICATION CHART

MAJOR DIVISIONS			SYMBOLS		TYPICAL DESCRIPTIONS	
			GRAPH	LETTER		
COARSE GRAINED SOILS <small>MORE THAN 50% OF MATERIAL IS LARGER THAN NO. 200 SIEVE SIZE</small>	GRAVEL AND GRAVELLY SOILS <small>MORE THAN 50% OF COARSE FRACTION RETAINED ON NO. 4 SIEVE</small>	CLEAN GRAVELS <small>(LITTLE OR NO FINES)</small>		GW	WELL-GRADED GRAVELS, GRAVEL - SAND MIXTURES, LITTLE OR NO FINES	
		GRAVELS WITH FINES <small>(APPRECIABLE AMOUNT OF FINES)</small>		GP	POORLY-GRADED GRAVELS, GRAVEL - SAND MIXTURES, LITTLE OR NO FINES	
		GRAVELS WITH FINES <small>(APPRECIABLE AMOUNT OF FINES)</small>		GM	SILTY GRAVELS, GRAVEL - SAND - SILT MIXTURES	
		GRAVELS WITH FINES <small>(APPRECIABLE AMOUNT OF FINES)</small>		GC	CLAYEY GRAVELS, GRAVEL - SAND - CLAY MIXTURES	
	SAND AND SANDY SOILS <small>MORE THAN 50% OF COARSE FRACTION PASSING ON NO. 4 SIEVE</small>	CLEAN SANDS <small>(LITTLE OR NO FINES)</small>		SW	WELL-GRADED SANDS, GRAVELLY SANDS, LITTLE OR NO FINES	
		CLEAN SANDS <small>(LITTLE OR NO FINES)</small>		SP	POORLY-GRADED SANDS, GRAVELLY SAND, LITTLE OR NO FINES	
		SANDS WITH FINES <small>(APPRECIABLE AMOUNT OF FINES)</small>		SM	SILTY SANDS, SAND - SILT MIXTURES	
		SANDS WITH FINES <small>(APPRECIABLE AMOUNT OF FINES)</small>		SC	CLAYEY SANDS, SAND - CLAY MIXTURES	
		FINE GRAINED SOILS <small>MORE THAN 50% OF MATERIAL IS SMALLER THAN NO. 200 SIEVE SIZE</small>	SILTS AND CLAYS <small>LIQUID LIMIT LESS THAN 50</small>		ML	INORGANIC SILTS AND VERY FINE SANDS, ROCK FLOUR, SILTY OR CLAYEY FINE SANDS OR CLAYEY SILTS WITH SLIGHT PLASTICITY
					CL	INORGANIC CLAYS OF LOW TO MEDIUM PLASTICITY, GRAVELLY CLAYS, SANDY CLAYS, SILTY CLAYS, LEAN CLAYS
	OL			ORGANIC SILTS AND ORGANIC SILTY CLAYS OF LOW PLASTICITY		
SILTS AND CLAYS <small>LIQUID LIMIT GREATER THAN 50</small>			MH	INORGANIC SILTS, MICACEOUS OR DIATOMACEOUS FINE SAND OR SILTY SOILS		
		CH	INORGANIC CLAYS OF HIGH PLASTICITY			
		OH	ORGANIC CLAYS OF MEDIUM TO HIGH PLASTICITY, ORGANIC SILTS			
HIGHLY ORGANIC SOILS				PT	PEAT, HUMUS, SWAMP SOILS WITH HIGH ORGANIC CONTENTS	

NOTE: DUAL SYMBOLS ARE USED TO INDICATE BORDERLINE SOIL CLASSIFICATIONS

Other Tests	
AN	ANALYTICAL TEST (pH, Soluble Sulfate, and Resistivity)
C	CONSOLIDATION TEST
DS	DIRECT SHEAR TEST
MD	MOISTURE DENSITY CURVE

LUMOS LEGEND - 10164.000 IVGID MTN.GOLF.GPJ 10-23-06.GDT 9/15/20



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IVGID Mountain Golf Course Evaluation

LEGEND

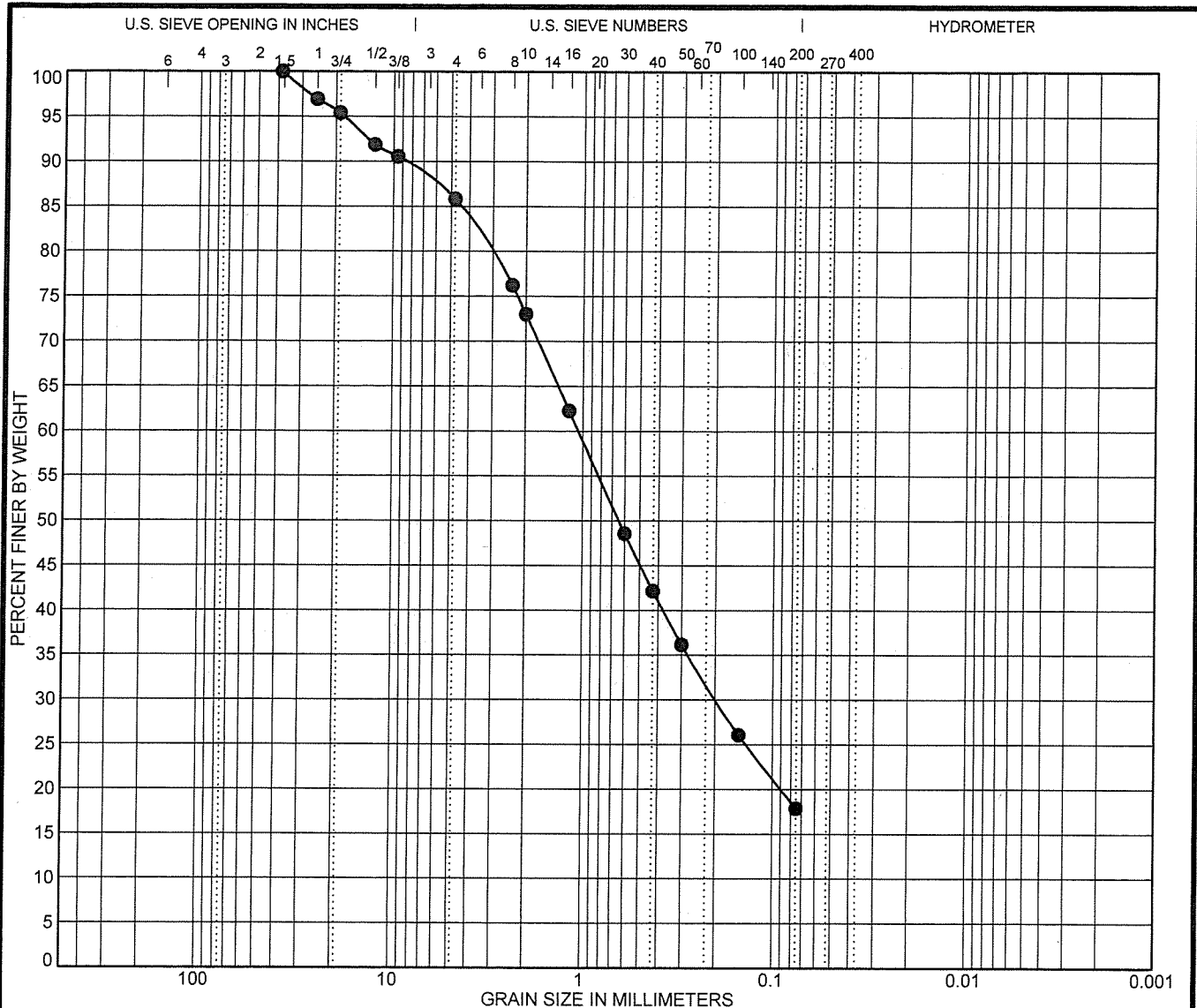
Job Number: 10164.000

Date: September 2020

PLATE

A-11

APPENDIX B



COBBLES	GRAVEL		SAND			SILT OR CLAY
	coarse	fine	coarse	medium	fine	

Specimen Identification		Date: 9-11-2020					LL	PL	PI	Cc	Cu
●	C-01	Classification					NP	NP	NP		
	Depth: 0.5	Silty SAND (SM)									
Sample Location		Combined Native Subgrade from Cores 1, 3, & 4									
	USCS	SM									
	AASHTO										
Specimen Identification		D100	D60	D30	D10	%Gravel	%Sand	%Silt	%Clay		
●	C-01	38.1	1.055	0.196		14.2	68.0	17.9			
	Depth: 0.5										
	Natural Moisture	5.4 %		S.E.		Absorption %					
	R-Value	51		Durability Index		Soundness					
	Percentage of Wear (500 rev)	%		Specific Gravity		Direct Shear					

LUMOS GRAIN SIZE 10164.000 IVGID MTN GOLF GPJ US LAB.GDT 9/15/20

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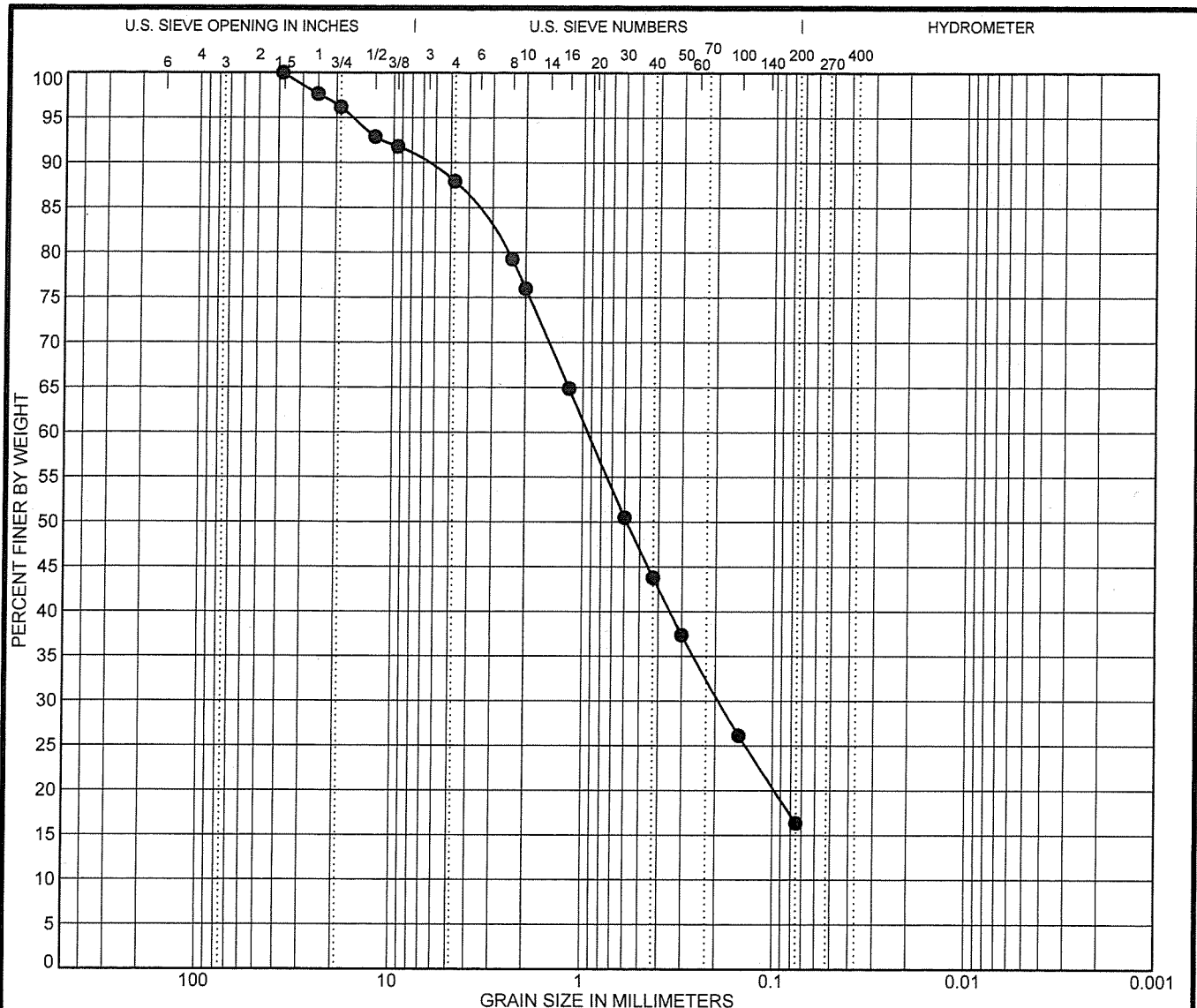
IVGID Mountain Golf Course Evaluation

GRAIN SIZE DISTRIBUTION

Job Number: 10164.000 Date: September 2020

PLATE

B-1.1



COBBLES	GRAVEL		SAND			SILT OR CLAY
	coarse	fine	coarse	medium	fine	

Specimen Identification	Date: 9-11-2020					LL	PL	PI	Cc	Cu
● C-07	Classification					NP	NP	NP		
Depth: 0.38	Silty SAND (SM)									
Sample Location	Combined Native Subgrade from Cores 7, 8, & 10									
USCS	SM									
AASHTO										

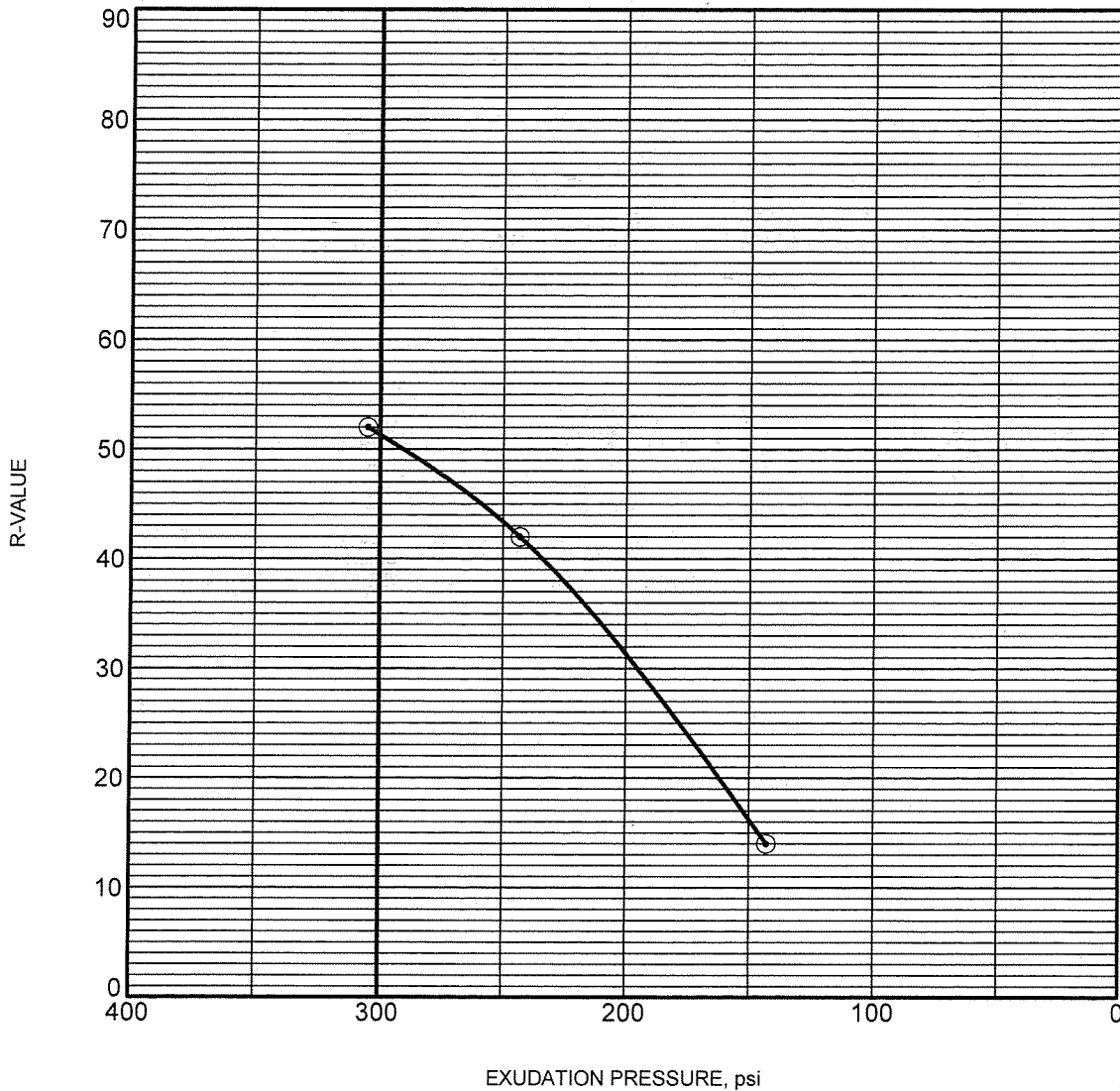
Specimen Identification	D100	D60	D30	D10	%Gravel	%Sand	%Silt	%Clay
● C-07	38.1	0.938	0.19		12.1	71.6	16.4	
Depth: 0.38								
Natural Moisture	8.4 %		S.E.		Absorption %			
R-Value	78		Durability Index		Soundness			
Percentage of Wear (500 rev)	%		Specific Gravity		Direct Shear			

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IVGID Mountain Golf Course Evaluation
GRAIN SIZE DISTRIBUTION
 Job Number: 10164.000 Date: September 2020

PLATE
B-1.2

LUMOS GRAIN SIZE 10164.000 IVGID MTN GOLF GPJ US LAB.GDT 9/15/20



Test Data

Specimen No.	Water Content (%)	Dry Density (pcf)	Expansion (psf)	Exudation (psi)	Test R-Value*
1	13.7	120.0	0.0	143.0	14.0
2	12.2	126.0	0.0	243.0	42.0
3	11.7	120.1	0.0	305.0	52.0

* Reported values have been corrected for sample height, where required.

Test Result

Specimen Identification	Classification	R-Value
C-01 0.5	Silty SAND (SM)	51

R-VALUE: 10164.000 IVGID MTN GOLF GP. US LAB.GDT. 9/15/20



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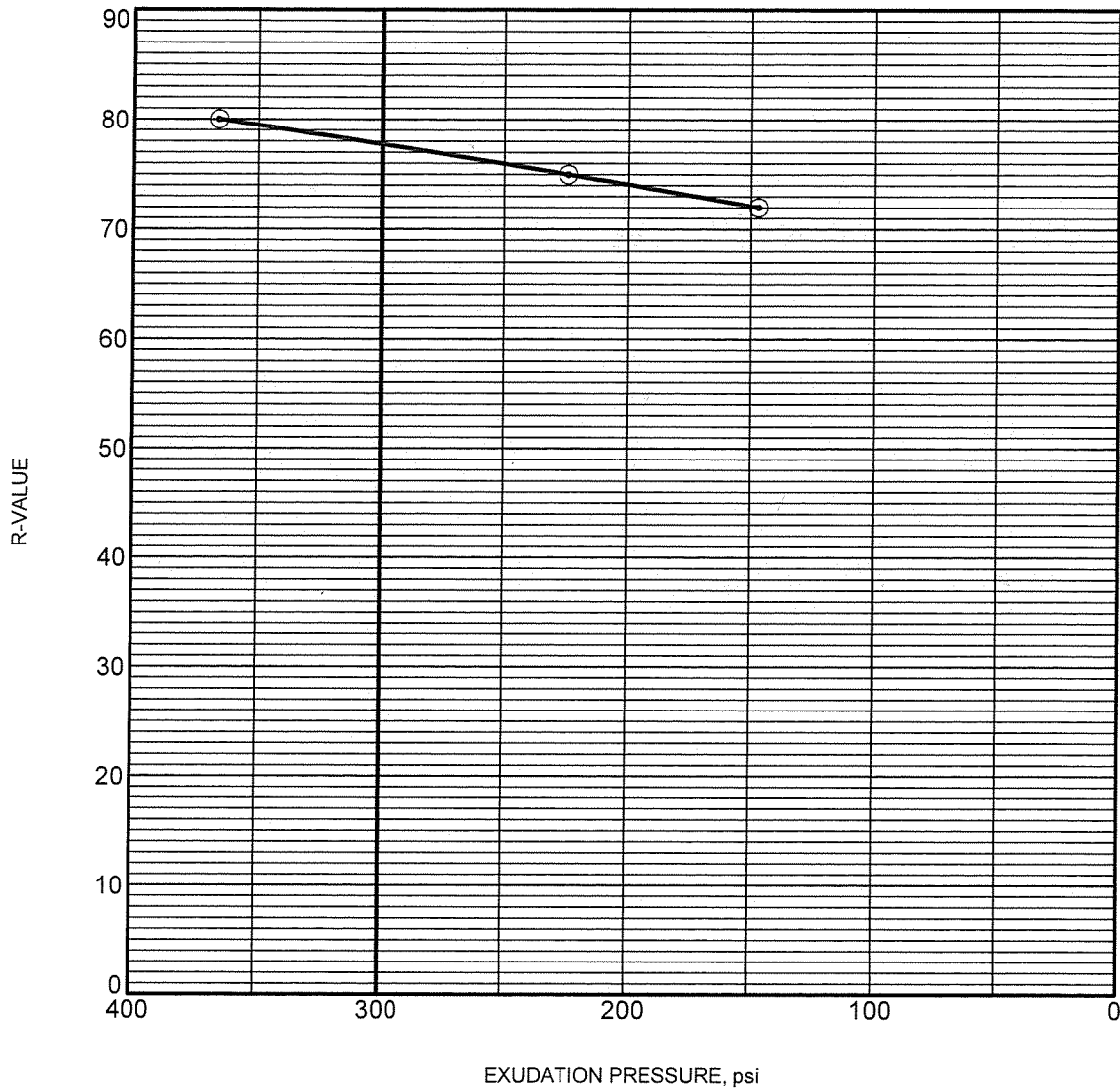
IVGID Mountain Golf Course Evaluation

RESISTANCE VALUE TEST

Job Number: 10164.000

Date: September 2020

PLATE
B-3.1



Test Data

Specimen No.	Water Content (%)	Dry Density (pcf)	Expansion (psf)	Exudation (psi)	Test R-Value*
1	10.6	126.8	0.0	366.0	80.0
2	11.8	125.0	0.0	147.0	72.0
3	11.1	122.4	0.0	224.0	75.0

* Reported values have been corrected for sample height, where required.

Test Result

Specimen Identification	Classification	R-Value
C-07 0.4	Silty SAND (SM)	78

R-VALUE: 10164.000 IVGID MTN GOLF.GPJ US LAB.GDT 9/15/20



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IVGID Mountain Golf Course Evaluation

RESISTANCE VALUE TEST

Job Number: 10164.000

Date: September 2020

PLATE
B-3.2

APPENDIX C

Job # 10164.000
Client: IVGID Mountain Golf Course Evaluation
Description: Pavement Calculations
By: B. Sexton

T.I. = 4.5 (light traffic)
Gf = 2.5
GE = 0.0032(TI)(100-R)
t_{layer} = GE/Gf

$GE_{AC} = 0.0032(4.5)(100-70) = 0.43'$
 $t_{AC} = 0.43/(2.5)(12") = 2.1" \Rightarrow$ **use 3" Asphalt**
 $t_{AC(actual)} = (3)(2.5)/12" = 0.63'$

$GE_{AB} = 0.0032(4.5)(100-51) = .71'$
 $t_{AB} = (0.71 - 0.63)(12")/1.1 = 0.9" \Rightarrow$ **use 4" Aggregate Base**

Therefore, use 3" of Asphalt Concrete underlain by a minimum of 4" of Type 2 Class B Aggregate Base. This is due to the freeze thaw cycles and water migration under the cart path.



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IVGID Mountain Golf Course Evaluation
PAVEMENT CALCULATIONS

Job Number: 10164.000

Date: Sept., 2020

PLATE
C-1

PATHWAY EVALUATION & MAINTENANCE RECOMMENDATIONS

IVGID MOUNTAIN GOLF COURSE CART PATH EVALUATION

JN: 10164.000

INCLINE VILLAGE, NEVADA

FEBRUARY 26, 2021

PREPARED FOR:

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2/26/21



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Appendices

Appendix A – Cart Path Stationing Map

Appendix B – Severity Map

Appendix C – Pavement Distress Evaluation

Appendix D – Slope Failure/Drainage Concerns

Appendix E – Circulation Problem Areas

Appendix F – Cart Path Width

Appendix G – Recommended Repair Logs

Introduction

In September 2020, Lumos & Associates performed an evaluation of the Mountain Golf Course cart path. This evaluation serves to summarize the overall existing state of the Mountain Golf Course cart path, provide estimated quantities and costs for recommended repairs, and provide repair options to assist the Incline Village General Improvement District (IVGID) in budgeting and planning efforts for cart path pavement management. A geotechnical investigation and a structural evaluation of the four cart path bridges were also completed to supplement this pavement evaluation. Bridge evaluations and repair recommendations are included in a separate report titled "Incline Village Mountain Golf Course Pathway Bridges Structural Evaluation Report." Findings from the "Geotechnical Investigation Report," dated September 2020, were used to provide information on the underlying base and subgrade conditions necessary to identify the likely causes of distresses and recommend the appropriate repairs for each area.

Our evaluation of the cart path system under this report covers the following: existing asphalt pavement distresses, previous surface treatments, golf cart ride quality, drainage facilities, Best Management Practice (BMP) evaluation, impacts from tree roots, slope failure, irrigation issues, access restrictions, asphalt concrete curbing, and recommended repairs. The Cart Path Stationing Map, included as Appendix A, provides a layout of the cart path stationing referenced throughout this report for estimating quantities and delineating problem areas. Stationing is approximate based on GIS information provided from IVGID and should not be relied upon for actual construction quantities without prior verification. Photos of specific distress areas with stationing and estimated costs are provided for a quick reference in the Appendices as a way for IVGID to group repairs together or form its own phased rehabilitation plan if desired. This also provides a way to track these areas of concern over time.

The ASTM D6433 – Standard Practice for Roads and Parking Lots Pavement Condition Index Surveys was referenced in effort to standardize asphalt distress categories and descriptions. General pavement information has been provided to give understanding of proper maintenance techniques and reference for recommendations offered later in this report. Each area of concern is accompanied by a recommended rehabilitation technique and cost estimate. Distresses are classified as either high, medium or low severity based on the immediacy recommended for the repairs.

The Lake Tahoe region is susceptible to extreme weathering events. Weathering of the cart path and surrounding slopes will continue to contribute to the severity of the issues outlined in this report. The timeframe associated with the distresses should be re-evaluated on a yearly basis. Engineering judgement was used to rank the severity of the cart path distresses, drainage, and erosion issues and to provide recommendations in terms of priority. Appendix B – Severity Map contains an overview of the severity level of the distresses found in the cart path.

Though there is not a standard width specified for cart paths, the Golf Course Superintendents Association of America (GCSAA) indicates the typical design width of asphalt or concrete cart paths is 7.5 to 8-feet wide. Using this as a guideline, width measurements were taken where the path appeared to be narrower than 7.5 feet based on visual inspection. Several areas of the cart path were found to be constricted to less than 7.5 feet. These areas are depicted in Appendix F. In some circumstances, this can be attributed to grass overgrowth and edge cracking. It is important to note that the total surface coverage should not be increased without permit approval from Tahoe Regional Planning Agency (TRPA) based on coverage requirements. It is our understanding that a land coverage assessment has already been completed by TRPA for this site. Additional proposed coverage will need to be within the allowable coverage form the respective land capability district. In the event that no additional coverage is allowed with in a particular district, coverage would need to be offset

by reducing the area of impervious coverage elsewhere as approved by TRPA. The original cart path design width and relevant coverage information should be verified prior to any pavement widening for coverage accounting purposes. BMPs have also been recommended in this report per the TRPA BMP Handbook.

Asphalt Pavement Background Information

Based on data compiled by the American Society of Golf Course Architects (ASGCA) the expected life cycle of asphalt concrete cart paths is 5-10 years (or longer) assuming on-going maintenance beginning 1-2 years after installation. Asphalt concrete (AC) roadways, on the other hand, generally have a design life of 25 years as they are typically constructed with more durable materials and subject to more stringent materials testing and installation requirements than recreational paths. The pavement's design life will be dependent on quality of construction materials, methods, and long-term maintenance. An aggregate base must be used under the AC to prolong the cart path's service life. If the network is properly maintained, an entity can extend the service life of the cart path well beyond the original design life. Conversely, if regular maintenance is ignored, the pavement is likely to fail prematurely and the costs to repair the cart path will increase significantly. The goal of pavement management is to continually maintain the cart path and delay the increased cost of complete cart path reconstruction once it has failed.

Figure 1 below illustrates a typical asphalt performance curve (red) and typical application of asphalt pavement Maintenance and Rehabilitation (M&R) phases. The figure illustrates that as pavement ages and/or deteriorates, the cost to reconstruct the cart path substantially increases.

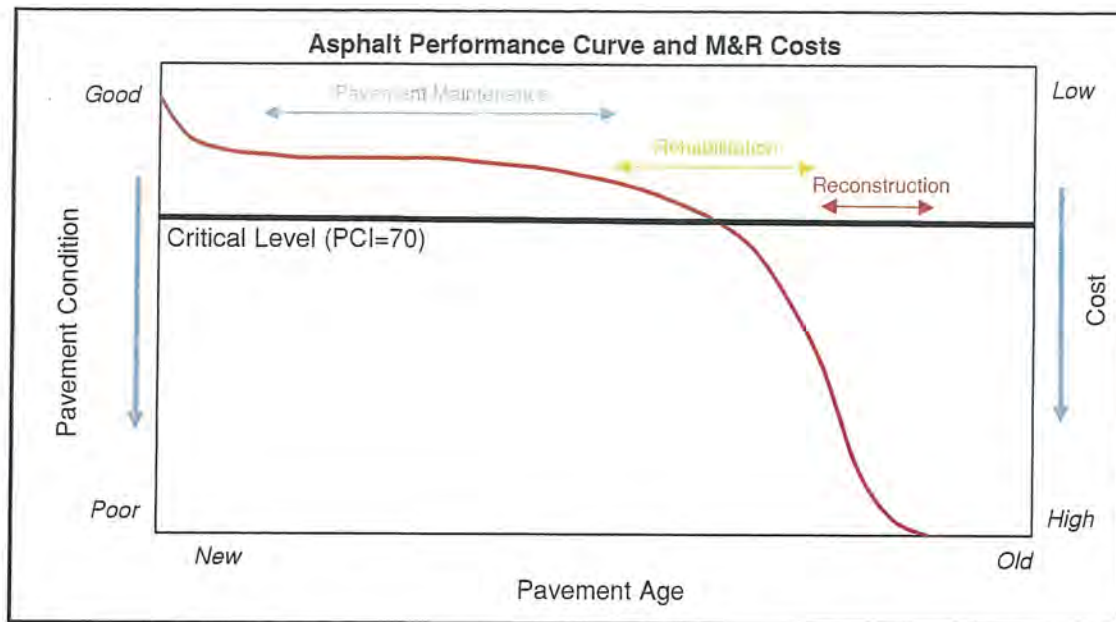


Figure 1: Asphalt Performance Curve and M&R Costs

Selecting the correct type of treatment and rehabilitation technique is imperative to increasing the service life of the cart path. The factors considered when determining these techniques includes types of pavement distress, age, condition, traffic levels, and available funding. Although the scope of this pavement evaluation does not involve an FHWA pavement condition index (PCI) evaluation, most of the recommended repair areas in this report appear to fall below the critical PCI level of 70. However, pavement age is a necessary component to determine pavement PCI level. The cart path has various pavement vintages which were not available for preparation of this report.

Description of Asphalt Pavement Distresses & Repair Methods

Asphalt pavement distresses noted in this evaluation were evaluated with reference to distress descriptions found in ASTM D6433. However, considerations were taken into account for the intended use of the cart path and relative to the overall conditions of the site. The prevalent distresses found

throughout the asphalt cart path include fatigue cracking, edge cracking, longitudinal cracking, transverse cracking, and raveling. Descriptions of each of these distresses are provided below.

Pavement Distresses

Fatigue cracking occurs in areas subjected to repeated traffic loadings that appear as a series of interconnected cracks, with a characteristic alligator pattern or chicken wire appearance. Cracking begins at the bottom of the pavement section and propagates to the surface.

Edge cracking typically occurs to pavements with unpaved shoulders. Edge cracking can also occur adjacent to paved joints due to poor compaction or water infiltration. Cracks run parallel to the outer edge of the pavement and the asphalt pavement can break up.

Longitudinal cracks run parallel to the centerline of the path and are caused by poor construction of joints or shrinkage of the pavement surface as a result of low temperatures, asphalt hardening, and/or daily temperature cycling.

Transverse cracks are predominately perpendicular to the pavement centerline and are caused by shrinkage of pavement surface as a result of low temperatures, asphalt hardening, and/or daily temperature cycling.

Raveling is the wearing away of the pavement surface caused by dislodging of aggregate particles and the loss of asphalt binder. This can be caused by hardened binder, a poor-quality mix, or softened surface due to oil spillage.

Pavement Repair Methods

Repair methods commonly used for the above distress types include crack sealing, shouldering, full-depth pavement patching, pavement reconstruction, and tree root cutting with pavement reconstruction. Descriptions of each repair method are as follows.

Crack seal is a flexible, polymer-modified, rubberized asphalt blend that adheres to the edges of existing cracks and fills in the voids. When dried, crack seal provides a barrier that prevents water from intruding and impacting the subbase. Crack seal is a long-term, cost effective way to maintain and extend the life of the pavement. Sealing minor cracking may extend the useful pavement life for several years.

Shouldering adds crushed rock along the edges of the cart path in order to protect against edge cracking, erosion, and provides a higher level of safety to cart path users. Shouldering is typically done at a two-foot width. However, one-foot width of shouldering is recommended where two feet cannot be maintained. Shouldering is recommended for all new or replaced asphalt pavement. In order to maintain path aesthetics consistent with the rest of the golf course cart path, the aggregate should could be left at the same level as the aggregate base to allow for three to four inches of topsoil and grass to grow up to the edge of the cart path. This would minimize the potential for saturation of the subgrade and provide structural support for the edge of pavement. Note that vegetation along the edge of the path allows a potential for rutting and/or erosion from surface drainage along the path. NDOT Standard Specifications for Road and Bridge Construction provide a description and specification for shouldering materials under Section 704.03.09.

Pulverization-in-place is a pavement rehabilitation method that consists of pulverizing and grinding together the distressed layer of existing asphalt pavement and a portion of the underlying base. The pulverized material is mixed together, graded, and compacted, creating a strengthened base layer

for new asphalt pavement. Pulverizing and grinding the existing asphalt in place reduces the amount of haul by reusing the existing materials. One potential drawback of this method is that the finished surface of the pavement will be slightly higher than the existing pavement surface due to the increased amount of base material under the asphalt. The raised pavement edge could create difficulty for golf carts entering and exiting the cart path unless additional grading is performed along the sides of the path. Raising the cart path may also impact drainage patterns on the site and may create unintended concentrated flows or puddles along the sides of the path if not properly graded to drain.

Cold-in-place recycling (CIR) involves grinding off the asphalt layer, crushing and screening the material to a specific size, mixing it with an asphalt recycling agent, and re-paving a "new" asphalt surface using the recycled material. This entire operation occurs on site with a "train" of vehicles and large equipment, which would likely have difficulty accessing the site, following sharp turns along the path, and staying on the path in narrow areas. This method may not be feasible due to access restrictions and the equipment required. In our opinion, the required equipment (Water Truck, Milling Machine, Recycling Unit, and Emulsion Tanker) is too large to be utilized in this application without significant negative impacts to the surrounding improvements.

Pavement Reconstruction should be used when the existing pavement section needs to be replaced. The entire pavement section is typically removed by pulverizing the entire depth of pavement, base, and subgrade if compromised, unsuitable, or if additional pavement thickness is necessary. If the damage appears to be due to conditions of the underlying soils, the unsuitable soils are removed from the site and structural material is installed prior to placement of the base and new asphalt. This process may utilize either new or recycled material incorporated into the build materials, which are then used for the reconstruction of the complete pavement section.

Tree root cutting with pavement reconstruction is recommended in instances where pavement failure caused by tree roots can be remediated by cutting the tree roots and adding root barriers along the cart path, or by building up the grade of the path over the tree root at the pavement failure location. An arborist should be consulted prior to cutting tree roots to ensure tree health and stability are not compromised. Increasing the depth of soil and/or depth of the pavement base will require additional path grading and pavement reconstruction to accommodate the new pavement elevation above the tree roots. Costs associated with tree root cutting and tree preservation are estimated for budgetary purposes but may vary greatly on a case by case basis due to the amount of fill and grading required.

Existing Condition Evaluation

Approach and General Assessment

A visual inspection of the Mountain Golf Course cart path system was performed in early September 2020. A significant portion of this cart path system appears to be nearing, or has surpassed, its useful life. Several portions of the cart path have undergone maintenance in multiple phases over recent years. Maintenance efforts have included full depth pavement patching, surface paving, and crack-sealing. Some of these recently maintained areas are also failing due to tree root uplift or subgrade issues.

For the purpose of this evaluation and budgetary planning, distresses are categorized as either high, medium, or low severity. High severity distresses are those which have a significant impact on ride quality, safety, or erosion. We recommend that high severity distresses are repaired within one to two years. Medium severity distresses are not as critical and could be deferred 2-5 years if funds are not available to make the repairs. Low severity distresses are those areas where maintenance can be deferred longer without much impact on ride quality, safety, or erosion. Knowing that these distresses will worsen over time due to weather, age, and usage, we recommend monitoring these periodically and scheduling them for repairs over the next 5 to 10 years. Distresses are categorized based on the condition which they existed on the date of inspection in September 2020 and should be reevaluated annually.

Pavement Condition

The most prevalent distresses along the path are fatigue cracking and edge cracking. In several areas, it appears that golf course irrigation is resulting in ponding on the cart path and saturation of the path's base and subgrade in areas where the adjacent grade does not slope away from the path to allow for positive drainage. Subgrade saturation along the edges of the path is contributing to

increased edge cracking. As recommended in the September 2020 Geotechnical Investigation by Lumos & Associates, a Type 2 aggregate base course would improve this situation by allowing water to drain down into the soils, away from the paved surface. In areas where ponding occurs on the cart path, raising the pavement surface to promote positive drainage is recommended.

A lack of pavement base material also expedites fatigue cracking due to a lack of structural support underneath the flexible pavement surface. Surface pavement patching is not recommended for areas experiencing fatigue and edge cracking unless there is evidence of sufficient base material. Based on the geotechnical investigation, it was found that most of the cart path had insufficient or non-existent base. As a result, full-depth pavement reconstruction or pulverization-in-place has been recommended in most areas as a long-term solution. Recent pavement repairs on the path have included approximately 6 inches of aggregate base underneath the new asphalt pavement.

See Appendix C – Pavement Distress Evaluation for photo records of pavement distresses as described above. A ride quality rating has been included for each distress area in this appendix to further document the extent of the severity of the pavement distress and help prioritize recommendations for cart path improvements.

Slope Failure / Drainage Concerns

Slope failure and drainage problems were also discovered during this evaluation at multiple locations along the cart path as evidenced by sediment eroding down the cart path side slopes. In several cases, the adjacent slope appears to be too steep for the soil conditions or experiencing erosion due to heavy runoff. Retaining walls have been recommended along portions of the cart path that contain steep slopes adjacent to the cart path. Slope concerns and drainage issues have been photo documented in Appendix D – Slope Failure/Drainage Concerns.

There are existing rockery walls that require repair or replacement, as well as areas where new retaining walls are recommended. Adding retaining walls to these areas will help reduce the slope

beside the cart path to minimize risk of slope failure and erosion during storm events. Installation of drainage rock and edge drain behind retaining walls will reduce lateral pressure and earth swelling from saturation behind the wall, which often leads to failure of retaining walls. For estimating purposes, a stacked block wall was assumed for all recommended retaining walls and wall repairs.

Several sections of cart path are adjacent to tall, steep slopes with evidence of falling debris and boulders. Timber debris guards are recommended for these areas of concern.

Unsupported edges are a common cause of edge cracking that was identified throughout the cart path system. This is most prevalent in areas where there is a steep slope along the edge of the path with no shoulder. In these areas, aggregate shoulder is recommended.

Wood fencing is recommended as a vehicle barrier and safety measure in several areas to keep carts on the path and reduce rutting and slope erosion. These locations are catalogued in Appendix D.

Maintenance Vehicle Impacts

It is our understanding that small maintenance equipment and vehicles occasionally drive the cart path as necessary to perform work throughout the golf course. Most of the cart path consist of approximately three inches of asphalt on existing grade, with no engineered base for structural support. Portions of the path are also less than eight feet in width, which forces wheels from maintenance vehicles to ride on the unsupported pavement edge, or off the path in some areas.

Heavy loads over the cart path in areas without aggregate base will tend to expedite fatigue cracking and edge cracking in the cart path pavement, which is evidenced by many of the distresses documented in this report. When vehicles drive off the edge of pavement with no aggregate shoulder, rutting is caused along the path. This rutting further compromises the unsupported edge of pavement and can cause erosion issues along slopes.

The recommended pavement section consisting of three inches of asphalt over four inches of aggregate base would be sufficient for the occasional light maintenance vehicle. However, we

recommend ensuring that all maintenance vehicle routes have a minimum width of eight feet to reduce potential for edge cracking and rutting. If maintenance vehicles continually travel over the same segments of cart path, a 4-inch asphalt over 6-inch aggregate base pavement section is recommended to prolong the life of the cart path in these areas. Collateral damage to the existing pavement also applies to construction operations that take place during reparation or reconstruction of the cart path.

BMP Implementation

BMPs are required by TRPA on all developments in the Tahoe basin for the management and control of stormwater runoff and should be used wherever applicable. The Mountain Golf Course property is currently in BMP compliance per TRPA Certificate of Completion #18846. BMP maintenance recommendations for the site are provided by TRPA on this certificate. BMPs should be implemented for all proposed work on the site. General guidance for implementation of BMPs can be found in the TRPA BMP Handbook provided at www.trpa.org. In addition to the items listed on the Certificate of Completion for the site, the following BMPs are recommended as identified in this report and as needed during construction:

Soil and Vegetation Restoration should be used whenever soils are disturbed or compacted. The topsoil's organic matter is difficult to replace. Restoration provides disturbed areas with a stable soil structure, healthy vegetation, and protects against erosion.

Slope Stabilization is recommended in areas that are displaying soil erosion on slopes adjacent to the cart path. Vegetated slope stabilization, retaining walls, riprap, and slope shaping are effective methods for protecting steep slopes against erosion.

Infiltration Trenches can be used to promote storm water infiltration down into the soil where it leaves a paved surface. These are encouraged along parking lot areas where sheet runoff volumes are greatest.

Vehicle Barriers are an effective BMP to protect natural or vegetated areas from disturbance and erosion. An added benefit for vehicle barriers is that they can be used along the path where there are dangerously steep side slopes.

Rip Rap is recommended as a slope stabilization BMP where steep slopes are showing signs of erosion.

Improvement Alternatives

Fully reconstructed asphalt pavement with proper design, construction, and maintenance, can be expected to reach a 25-year design life. However, environmental factors, excessive loads, and improper drainage can shorten the expected design life. Pavement maintenance and repair activities requiring heavy equipment and vehicles are likely to exacerbate the existing pavement distresses since it was not designed or constructed for such loads. As such, impacts to the existing cart path system must be considered during project design and sequencing. Full reconstruction of the path system would minimize this concern by incorporating a pavement section that would support loads from trucks and heavy equipment. If complete reconstruction of the cart path system is desired, a phased approach is recommended in order to keep the golf course operational during construction.

Improvement Alternative #1 – Spot Repair

One phasing alternative would be to take a phased approach to pavement maintenance. The most distressed areas would be treated first before moving to the less distressed areas. This treatment approach would allow IVGID to spread the construction cost over a longer period of time.

A summary of pavement distresses and estimated construction costs to complete the spot repairs that have been identified under Improvement Alternative #1 are provided in the table below:

Recommendation	Severity Level		
	High	Medium	Low
Pavement Reconstruction	\$290,370	\$305,800	-
Block Retaining Wall	\$54,750	-	-
Timber Barricade	-	-	\$13,500
Rip rap	-	-	\$60,000
Shouldering (1' width)	\$900	\$1,220	\$610
Wood Fencing	-	-	\$4,375
AC Curb Cuts	\$750	-	-
Infiltration Trench	\$360	\$5,220	\$4,680
Circulation Improvements	-	-	\$141,060
Total	\$347,130	\$312,240	\$224,225

Table 1: Total Estimated Costs

See Table 3 under the Conclusion section of this report for a breakdown of these costs over a 10-year period. Path circulation improvements, identified in this report would be in addition to these costs.

Improvement Alternative #2 – Full Cart Path Replacement

Improvement Alternative #2 alternative considers full path reconstruction of 14,440 linear feet of cart path as well as miscellaneous BMPs and circulation improvements phased over a period of 2 or

3 years. We anticipate that a pulverization-in-place and repave method would minimize haul-off of the existing pavement material and be a cost-effective option, which provides economy of scale benefits for construction quantities as opposed to performing spot repairs as identified under Alternative #1.

Under this alternative, the total estimated cost for complete pavement replacement, miscellaneous slope stabilization, BMPs, and drainage issues over the course of the project is estimated at approximately \$877,600, including engineering and survey costs. See Table 4 under the Conclusions section of this report for a breakdown of these costs over a three year period. Path circulation improvements, as identified below, would be in addition to these costs.

Circulation Improvements

During initial coordination meetings, it was discussed that Mountain Golf Course staff would like to explore options for relocating the cart path in five locations to help improve circulation. The five areas for circulation improvements were analyzed and are depicted in Appendix E – Circulation Problem Areas and are summarized below.

Hole #2 – Realign path behind Green #2 to Tee-Box #3

The existing cart path currently cuts in front of Tee-Box #3, requiring two-way traffic for riders approaching and leaving the tee-box. This creates a congestion point on the one-lane path. Work involved to realign the cart bath behind Green #2 and behind Tee-Box #3 would require approximately 150 linear feet of pavement removal and 150 linear feet of new asphalt cart path. The estimated cost for this work is approximately \$33,600.

Hole #9 – Widen path to 10 feet between Green #9 and Green #18 for reduced congestion

There is an existing congestion point where riders approach the greens for Hole #9 and Hole #18 park along both sides of the path, blocking the path for through traffic. Staff recommended widening the cart path in this area to 10 feet. Work involved to widen the cart path would require approximately 320 square feet of new asphalt cart path. The estimated cost for this work is approximately \$5,760.

Hole #8-9 – Realign path to create one-way loop at #8 Green/#9 Tee

The existing layout of the cart path loop Tee-Box #9 creates a congestion area with two-way traffic. The proposed realignment of the path at this location would eliminate two-way traffic by creating a one-way loop as shown in Figure 6.0 of Appendix E. This would involve removal of approximately 1,630 square feet of existing asphalt and approximately 1,350 square feet of new asphalt pavement for a net decrease in impervious area of 280 square feet. The estimated cost for this work is approximately \$54,775.

Hole #11 – Shift path to straighten road crossing to Hole #12

The road crossing from Hole #11 to Hole #12 is offset by approximately 85 feet, requiring riders to drive along the shoulder of the road to arrive at Tee-Box #12. This presents a safety concern for golf cart riders driving alongside traffic. In order to straighten this crossing perpendicular to the road, approximately 85 feet of cart path would need to be constructed, along with a significant cut into the bank and associated grading. Note that this work would require clearing and grubbing and may impact the integrity of nearby tree roots. The estimated cost for this path realignment is approximately \$36,125.

Hole #15 – New turn-out w/ curb at green

A new turn-out at the green for Hole #15 would allow riders to keep their carts on the pavement, while providing enough space to maintain through traffic. Keeping carts on the cart path reduces potential for soil erosion and maintenance needs. This new turn-out would require approximately 200 square feet of new pavement, along with 20 feet of asphalt curbing, which is estimated at \$4,000.

Hole #17 – Replace perpendicular turn-out with parallel turn-out

The existing perpendicular turnout at Green #17 requires riders to back out to continue on to the next tee. The layout would be more efficient as a parallel turn-out. Reconfiguration of this turn-out would require approximately 320 square feet of pavement removal and 200 square feet of new asphalt pavement. The estimated total for this work is \$6,800.

Quantities for pavement removal and replacement are approximate and are based on a combination of field measurements and aerial imagery. A TRPA coverage analysis of these areas is recommended prior to moving forward with these circulation improvements. A summary of the costs for these improvements is provided in the table below.

Circulation Improvements				
Location	Pavement Removal (SF)	New AC Pavement (SF)	Description	Estimated Cost
Hole #2	1,200	1,200	Realign path behind Green #2 to Tee-Box #3	\$33,600
Hole #9 (Green)	0	320	Widen path to 10 feet reduced congestion	\$5,760
Hole #9 (Tee)	1,630	1,350	Create one-way loop	\$54,775
Hole #11	335	1,150	Shift path to straighten road crossing to Hole #12	\$36,125
Hole #15	0	200	New turn-out w/ curb at green	\$4,000
Hole #17	320	200	Replace perpendicular turn-out with parallel turn-out	\$6,800
Table 2: Circulation Improvements Table			TOTAL:	\$141,060

Conclusion

To address the deteriorating pavement Lumos and Associates has identified two improvement alternatives.

Improvement Alternative #1 would take a phased approach to treat the most distressed areas first before moving on to the less distressed areas. As documented in this report, roughly 22% of the 14,759 total feet of cart path has distresses categorized as high severity, 23% is categorized as medium level severity distresses, and 5% falls under the category of low severity. The remaining 50% of the cart path was either in fair condition or contained minor distresses that did not meet the threshold for documentation as a low severity distress. However, the remaining 50% of the cart path should continually be evaluated for distresses that may worsen or prevail over time. It is expected that the uncategorized 50% will approach the end of its service life and require repairs or replacement within 10 years.

The categorization used in this report can be used to prioritize repairs and assist in maintenance budget planning over several years, or as budget allows. We recommend that high severity distresses are addressed within 1 to 2 years, medium severity distresses should be addressed within 5 years, and low severity distresses can be deferred approximately 5-10 years based upon September 2020 investigations. All distress areas should be monitored periodically for accelerated deterioration and worsening.

Severity levels were determined based on safety concerns, environmental impacts, ride quality, and overall impact on serviceability of the path. Photos and descriptions are provided for individual distress areas with an evaluation of the level of distress, ride quality, and safety concern for each. These are provided so that IVGID can take a closer look and reprioritize repairs based on any of these characteristics if necessary.

Cost estimates are provided for several cart path circulation improvements as reviewed on site with IVGID and Mountain Golf Course staff. Circulation improvements can improve functionality and safety of the cart path. However, we recommend prioritizing structural and pavement surface items before addressing circulation improvements, as funding allows. The total estimated repair costs and recommended repair periods for Alternative #1 are provided in the summary table below:

Summary of Recommended Repair Costs				
Severity	Recommended Repair Period	Estimated Construction Cost	Est. Engineering, Survey & Permit Fees	Total by Phase
High	2021 to 2023	\$347,130	\$40,700	\$387,830
Medium	2023 to 2027	\$312,240	\$37,200	\$349,440
Low	2027 to 2031	\$224,225	\$29,400	\$253,625
Totals:		\$883,595	\$107,300	\$990,895

Table 3: Summary of Improvement Alternative #1 Repair Costs

Alternatively, Improvement Alternative #2 – Full Reconstruction, proposes a full path system reconstruction approach could be taken to maximize the service life of the reconstructed pavement. With this approach, construction phasing can be implemented so that portions of the golf course remain operational during construction. Phasing will be dependent on the budget available. It is recommended that IVGID evaluates the budget available and appropriates annual funds toward cart path repairs at the Mountain Golf Courses. Based on the annual funds available, a repair or reconstruction approach and scope of work will need to be determined. If the repair strategy is selected, we recommend following the repair schedule provided in this report or a variation of this based on the available budget. If a full cart path reconstruction approach is selected, IVGID can use the estimated unit prices provided in this report to determine phasing limits that are within the

available budget. Costs will fluctuate depending on the selected method for reconstruction and the quantities assigned to each contract.

If there is a desire to keep the golf course open during construction activities, phasing can be designed to focus the work over defined areas that will allow for continuous golf play. For example, the first phase may focus on the "Back 9" and the second phase may focus on the "Front 9." Once a scope of work and schedule is identified, construction drawings, specifications, bid schedule, and contract documents will need to be prepared for contractors to bid the work and begin construction. For estimation purposes, we have assumed a unit price of \$4.50 per square foot for pulverization in-place and re-paving of three inches of asphalt pavement. The total path length is roughly 14,440 lineal feet by approximately eight feet wide, totaling 115,520 square feet. Mobilization costs are assumed at 10% and 5% is assumed for miscellaneous related work, such as tree root trimming and grading.

Engineering and surveying costs under Phase 1 would include 60% design for the entire path reconstruction, along with 100% design plans, permitting, and bid assistance for roughly one-third of the cart path reconstruction. No TRPA permitting is assumed under Phase 1. Phases 2 and 3 would include 100% design plans for each respective Phase, making up the remaining two-thirds of the cart path reconstruction and site improvements. Phases 2 and 3 would not require additional surveying, but would require TRPA permitting.

Permit fees are estimated around \$7,000 per phase. As shown in the table below, the estimated construction costs for full path reconstruction, assuming an in-place pulverization method, as well as other miscellaneous improvements, is approximately \$770,000 with roughly \$108,000 of engineering, surveying, and permit fees.

Potential Phased Full Path Reconstruction Costs				
Length of Path (LF)	Recommended Repair Period	Estimated Construction Cost	Est. Engineering, Surveying & Permit Fees	Total by Phase
4,813	2021	\$256,500	\$69,100	\$325,600
4,813	2022	\$256,500	\$19,500	\$276,000
4,814	2023	\$256,500	\$19,500	\$276,000
N/A	Misc. Repairs (Retaining walls, timber barricades, rip rap, shouldering, wood fencing, infiltration trench)	(Included Above)	(Included Above)	(Included Above)
Total:		\$769,500	\$108,100	\$877,600

Table 4: Summary of Improvement Alternative #2 Costs

The estimated engineering and survey fees above include the design of full path reconstruction, BMPs, and site circulation improvements. Permit fees through Washoe County are expected to be minimal. However, the extent and cost for TRPA permitting and coordination has not been determined and will be in addition to these fees.

Next Steps

It is our understanding that a target construction start date is around September or October of 2021. Upon request from IVGID, Lumos and Associated would be pleased to prepare a proposal including a scope of services for completion of final design, bid assistance, and construction services for the proposed improvements under the selected alternative. If IVGID elects to proceed with Lumos' proposed scope of services, the following steps would occur.

1. Topographic Survey
2. Design Drawings and Specifications
3. Preparation of Bid Documents
4. Permitting through TRPA & Washoe County
5. Publicly Advertise for Construction Bids
6. Evaluate Bids
7. Award Bid and Contractor's Issue Notice to Proceed
8. Construction Staking
9. Construction Assistance and Contract Administration
10. Materials testing and inspection (if requested)

Appendix A: Cart Path Stationing Map

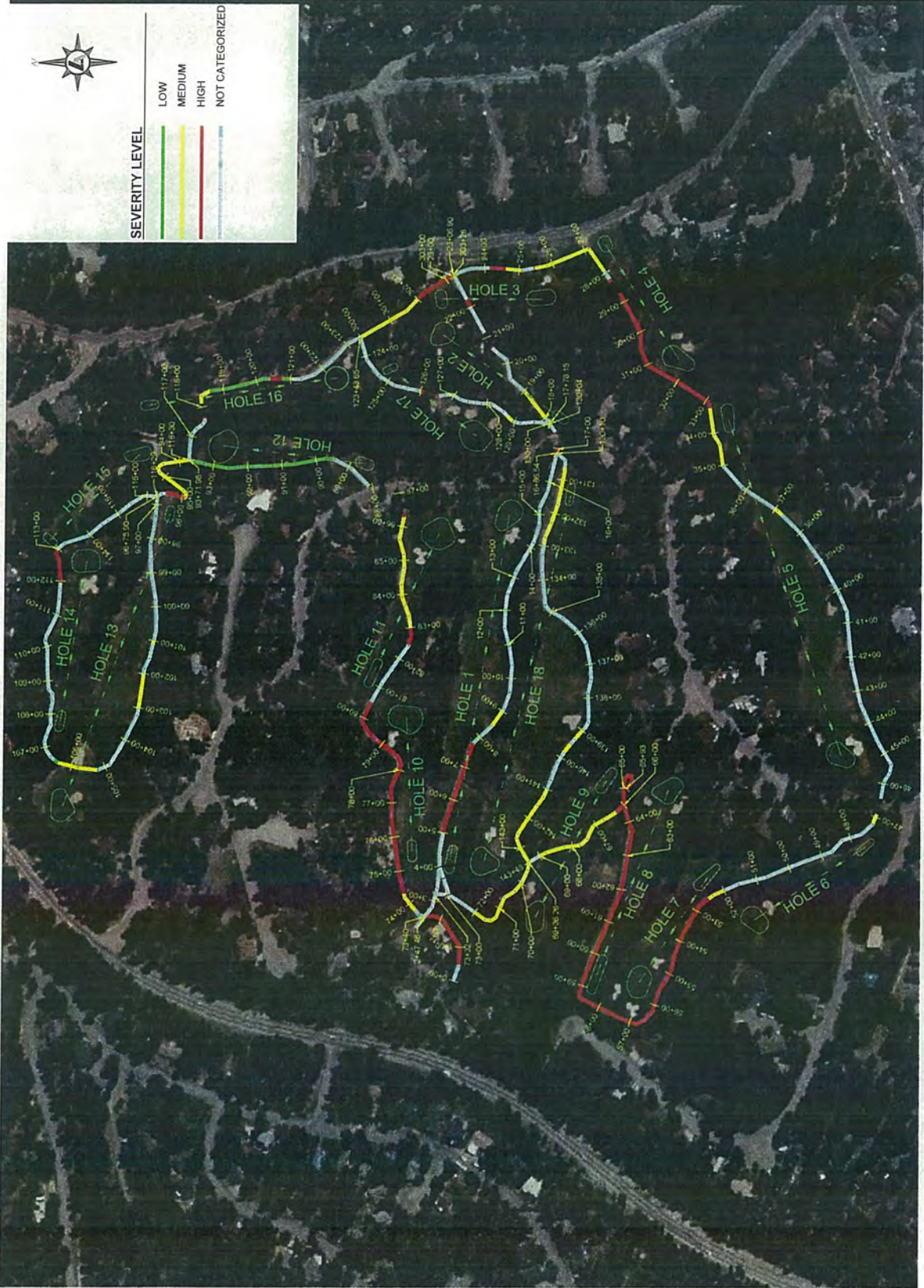
Appendix B: Severity Map

REV	DATE	DESCRIPTION



SEVERITY LEVEL

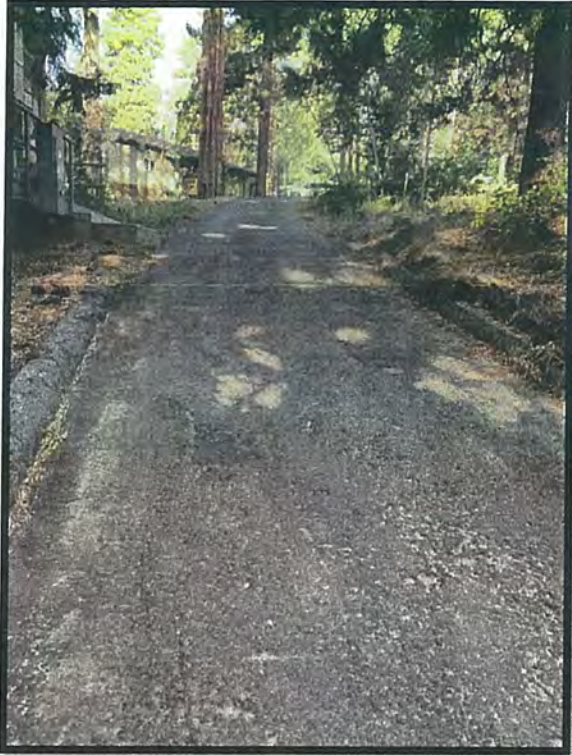
- LOW (Green line)
- MEDIUM (Yellow line)
- HIGH (Red line)
- NOT CATEGORIZED (Blue line)



L:\Projects\10184-000 - Mountain Golf Course Evaluation\Drawings\Task Cart Path Severity Map.dwg
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Appendix C: Pavement Distress Evaluation

Station 0+50 – Station 1+25

**Location**

- Behind clubhouse

Pavement Distress

- High severity raveling

Ride Quality

- Very poor

Safety Concern

- Low

Length of Distress

- 75-ft

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- Unit Price - \$15 / SF
- 75-ft L x 8-ft W
- \$9,000



Location

- Behind clubhouse

Pavement Distress

- High severity AC heaving at channel drain
- Medium severity raveling
- Medium severity transverse cracking
- Medium severity longitudinal cracking

Ride Quality

- Very Poor

Safety Concern

- Medium

Length of Distress

- 125-ft

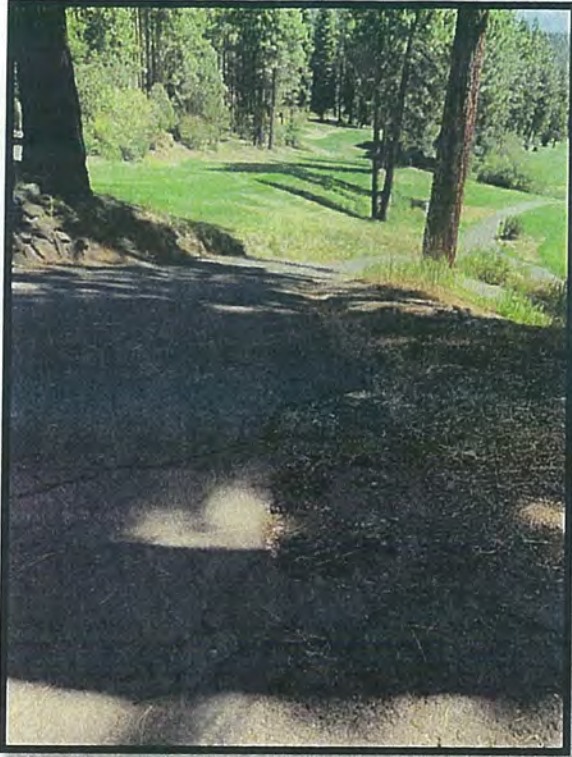
Recommended Repair

- Pavement Reconstruction

Estimated Cost

- Unit Price - \$15 / SF
- 125-ft L x 8-ft W
- \$15,000

Station 1+25 – Station 2+50



Location

- Behind clubhouse

Pavement Distress

- High severity edge cracking

Ride Quality

- Poor

Safety Concern

- Medium

Length of Distress

- See above

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- See above



<p>Location</p> <ul style="list-style-type: none"> • Hole 1 <p>Pavement Distress</p> <ul style="list-style-type: none"> • High severity transverse cracking <p>Ride Quality</p> <ul style="list-style-type: none"> • Very poor <p>Safety Concern</p> <ul style="list-style-type: none"> • Low <p>Length of Distress</p> <ul style="list-style-type: none"> • 3-ft <p>Recommended Repair</p> <ul style="list-style-type: none"> • Pavement Reconstruction <p>Estimated Cost</p> <ul style="list-style-type: none"> • Unit Price - \$15 / SF • 3-ft L x 8-ft W • \$360
--



<p>Location</p> <ul style="list-style-type: none"> • Hole 1 <p>Pavement Distress</p> <ul style="list-style-type: none"> • Medium severity transverse cracking • Medium severity edge cracking <p>Ride Quality</p> <ul style="list-style-type: none"> • Poor <p>Safety Concern</p> <ul style="list-style-type: none"> • Low <p>Length of Distress</p> <ul style="list-style-type: none"> • 10-ft <p>Recommended Repair</p> <ul style="list-style-type: none"> • Pavement Reconstruction <p>Estimated Cost</p> <ul style="list-style-type: none"> • Unit Price - \$15 / SF • 10-ft L x 8-ft W • \$1,200
--



Location

- Hole 1

Pavement Distress

- High severity transverse cracking
- Low severity edge cracking

Ride Quality

- Very poor

Safety Concern

- Low

Length of Distress

- 3-ft

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- Unit Price - \$15 / SF
- 3-ft L x 8-ft W
- \$360



Location

- Hole 1

Pavement Distress

- High severity transverse cracking
- Medium severity depression

Ride Quality

- Very poor

Safety Concern

- Low

Length of Distress

- 20-ft

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- Unit Price - \$15 / SF
- 20-ft L x 8-ft W
- \$2,400



Location

- Hole 1

Pavement Distress

- High severity transverse cracking

Ride Quality

- Very poor

Safety Concern

- Low

Length of Distress

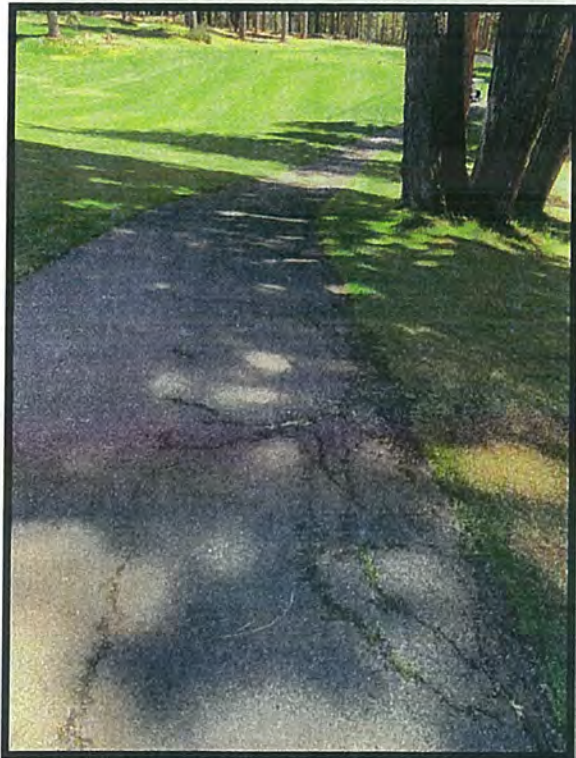
- 5-ft

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- Unit Price - \$15 / SF
- 5-ft L x 8-ft W
- \$600



Location

- Hole 1

Pavement Distress

- Medium severity transverse cracking
- Medium severity edge cracking
- Medium severity fatigue cracking

Ride Quality

- Mediocre

Safety Concern

- Low

Length of Distress

- 100-ft

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- Unit Price - \$15 / SF
- 100-ft L x 8-ft W
- \$12,000



Location

- Intersection with Golfers Pass Rd (Hole 1 to Hole 2)

Pavement Distress

- High severity fatigue cracking
- High severity edge cracking

Ride Quality

- Very poor

Safety Concern

- Low

Length of Distress

- 20-ft

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- Unit Price - \$15 / SF
- 20-ft L x 15-ft W
- \$4,500



Location

- Intersection with Golfers Pass Rd (Hole 1 to Hole 2)

Pavement Distress

- High severity edge cracking
- High severity bump at road crossing

Ride Quality

- Very Poor

Safety Concern

- Medium

Length of Distress

- 5-ft

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- Unit Price - \$15 / SF
- 5-ft L x 10-ft W
- \$750



Location

- Intersection with Golfers Pass Rd (Hole 1 to Hole 2)

Pavement Distress

- High severity bump at road crossing

Ride Quality

- Very Poor

Safety Concern

- Medium

Length of Distress

- 5-ft

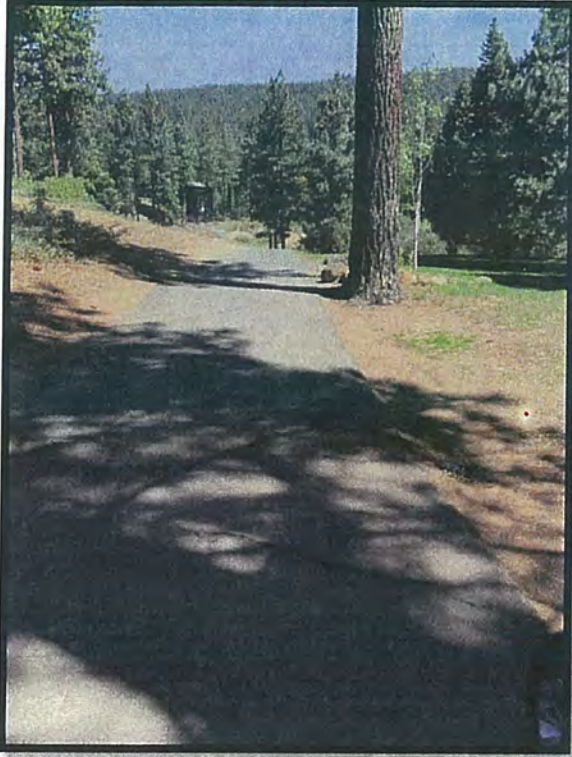
Recommended Repair

- Pavement Reconstruction

Estimated Cost

- Unit Price - \$15 / SF
- 5-ft L x 8-ft W
- \$600

Station 17+50 – Station 17+70

**Location**

- Hole 2 Tee

Pavement Distress

- Medium severity transverse cracking (caused by tree roots)

Ride Quality

- Poor

Safety Concern

- Low

Length of Distress

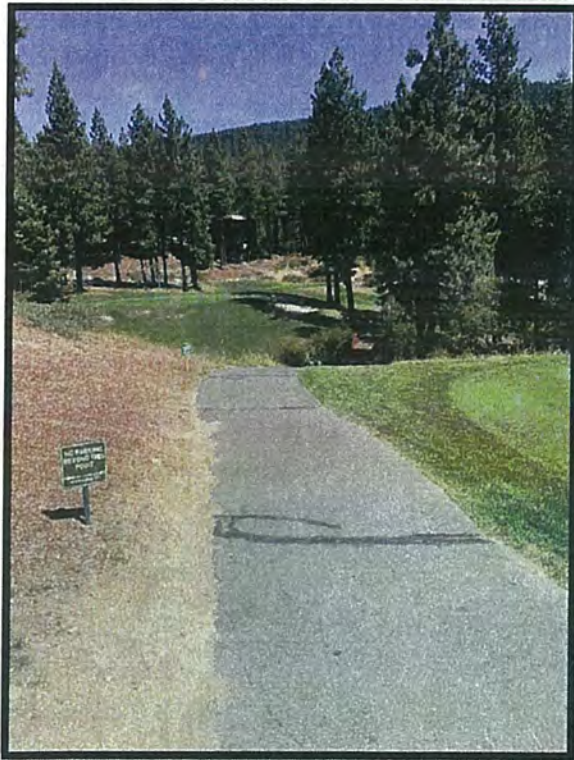
- 20 ft

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- Unit Price - \$15 / SF
- 20-ft L x 8-ft W
- \$2,400



Location

- Hole 2 Tee

Pavement Distress

- Medium severity transverse cracking
- Low severity edge cracking

Ride Quality

- Mediocre

Safety Concern

- Low

Length of Distress

- 100-ft

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- Unit Price - \$15 / SF
- 100-ft L x 8-ft W
- \$12,000



Location

- Hole 2/3

Pavement Distress

- High severity transverse cracking

Ride Quality

- Very Poor

Safety Concern

- Low

Length of Distress

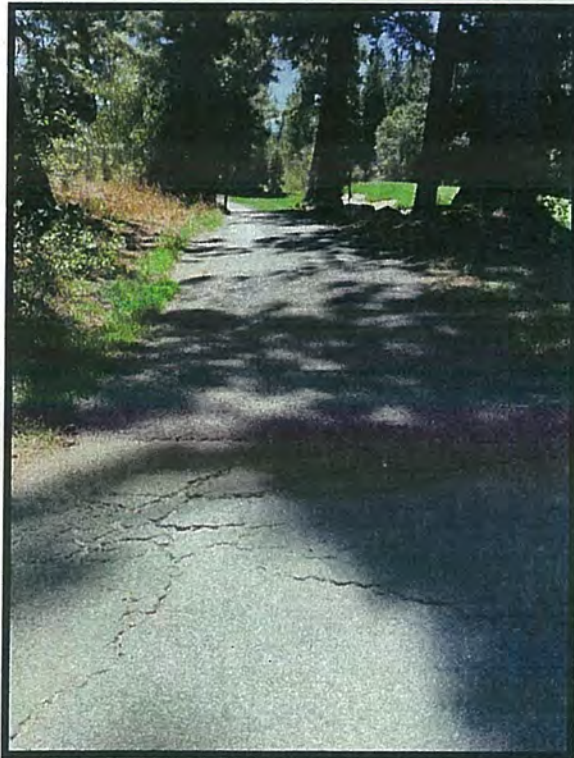
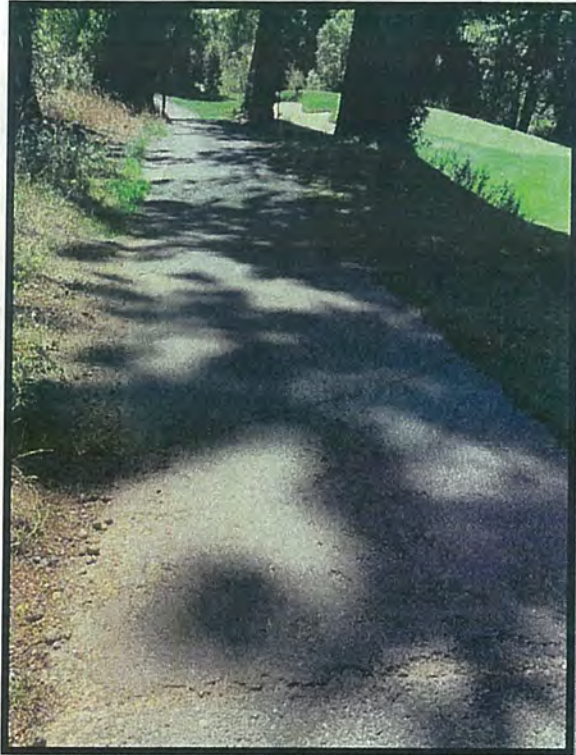
- 25-ft

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- Unit Price - \$15 / SF
- 25-ft L x 8-ft W
- \$3,000



Location

- Hole 3

Pavement Distress

- High severity transverse cracking
- High severity raveling

Ride Quality

- Very poor

Safety Concern

- Low

Length of Distress

- 40-ft

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- Unit Price - \$15 / SF
- 40-ft L x 8-ft W
- \$4,800



Location

- Hole 3

Pavement Distress

- Medium severity fatigue cracking
- Medium severity transverse cracking
- Medium severity longitudinal cracking
- Medium severity edge cracking

Ride Quality

- Mediocre

Safety Concern

- Low

Length of Distress

- 50 ft

Recommended Repair

- Pavement Reconstruction
- Shouldering (1-ft width, downhill side)

Estimated Cost

- Unit Price - \$15 / SF (Reconstruction)
- Unit Price - \$1 / LF (Shouldering)
- 50-ft L x 8-ft W, 50-ft L x 1-ft W
- \$6,000 + \$50 = \$6,050



Location

- Hole 3

Pavement Distress

- High severity transverse cracking
- Medium severity raveling

Ride Quality

- Mediocre

Safety Concern

- Low

Length of Distress

- 160-ft

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- Unit Price - \$15 / SF
- 160-ft L x 8-ft W
- \$19,200

Station 25+50 – Station 27+10



Location	<ul style="list-style-type: none"> • Hole 3
Pavement Distress	<ul style="list-style-type: none"> • High severity transverse cracking • High severity edge cracking
Ride Quality	<ul style="list-style-type: none"> • Very poor
Safety Concern	<ul style="list-style-type: none"> • Low
Length of Distress	<ul style="list-style-type: none"> • See above
Recommended Repair	<ul style="list-style-type: none"> • Pavement Reconstruction
Estimated Cost	<ul style="list-style-type: none"> • See above



Location	<ul style="list-style-type: none"> • Hole 3/4
Pavement Distress	<ul style="list-style-type: none"> • Medium severity transverse cracking
Ride Quality	<ul style="list-style-type: none"> • Mediocre
Safety Concern	<ul style="list-style-type: none"> • Low
Length of Distress	<ul style="list-style-type: none"> • See above
Recommended Repair	<ul style="list-style-type: none"> • Pavement Reconstruction
Estimated Cost	<ul style="list-style-type: none"> • See above

Station 27+10 – Station 27+90



<p>Location</p> <ul style="list-style-type: none"> • Hole 3/4 <p>Pavement Distress</p> <ul style="list-style-type: none"> • High severity raveling <p>Ride Quality</p> <ul style="list-style-type: none"> • Mediocre <p>Safety Concern</p> <ul style="list-style-type: none"> • Low <p>Length of Distress</p> <ul style="list-style-type: none"> • 80-ft <p>Recommended Repair</p> <ul style="list-style-type: none"> • Pavement Reconstruction <p>Estimated Cost</p> <ul style="list-style-type: none"> • Unit Price - \$15 / SF • 20-ft L x 20-ft W + 60-ft L x 8-ft W • \$13,200



<p>Location</p> <ul style="list-style-type: none"> • Hole 4 <p>Pavement Distress</p> <ul style="list-style-type: none"> • High severity transverse cracking (caused by tree roots) <p>Ride Quality</p> <ul style="list-style-type: none"> • Poor <p>Safety Concern</p> <ul style="list-style-type: none"> • Low <p>Length of Distress</p> <ul style="list-style-type: none"> • See above <p>Recommended Repair</p> <ul style="list-style-type: none"> • Pavement Reconstruction <p>Estimated Cost</p> <ul style="list-style-type: none"> • See above
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Location

- Hole 4

Pavement Distress

- High severity edge cracking
- Medium severity transverse cracking

Ride Quality

- N/A

Safety Concern

- Medium

Length of Distress

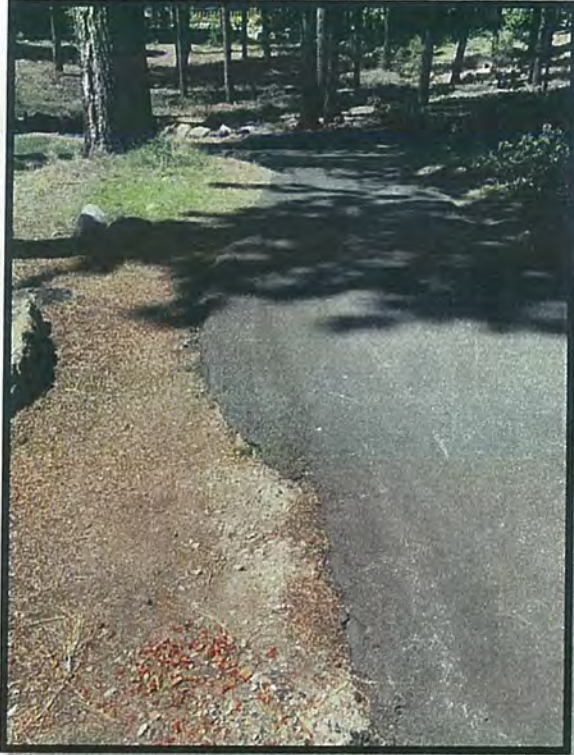
- 425-ft

Recommended Repair

- Pavement Reconstruction
- Shouldering (1-ft width, both sides)

Estimated Cost

- Unit Price - \$15 / SF (Reconstruction)
- Unit Price - \$1 / LF (Shouldering)
- 425-ft L x 8-ft W, 850-ft L x 1-ft W
- \$51,000 + \$850 = \$51,850



Location

- Hole 4

Pavement Distress

- Medium severity edge cracking

Ride Quality

- N/A

Safety Concern

- Medium

Length of Distress

- See above

Recommended Repair

- Pavement Reconstruction
- Shouldering (1-ft width, both sides)

Estimated Cost

- See above



Location

- Hole 4

Pavement Distress

- Medium severity edge cracking

Ride Quality

- N/A

Safety Concern

- Medium

Length of Distress

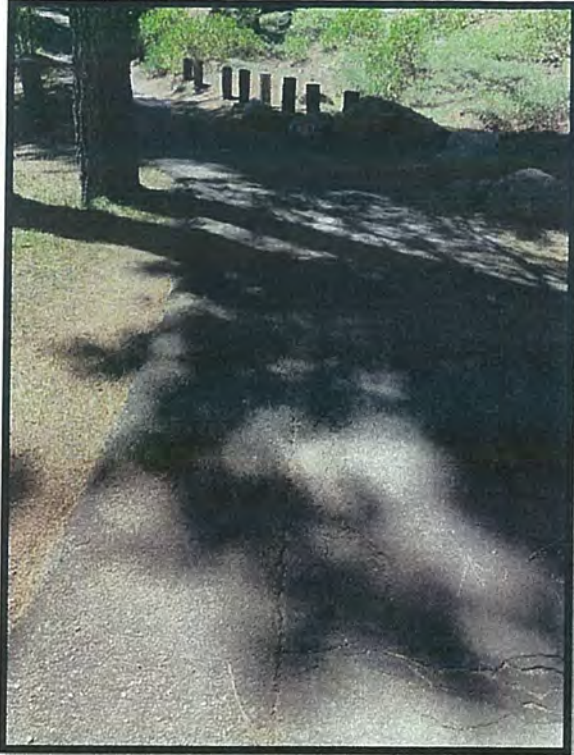
- See above

Recommended Repair

- Pavement Reconstruction
- Shouldering (1-ft width, both sides)

Estimated Cost

- See above



Location

- Hole 4

Pavement Distress

- Medium severity edge cracking

Ride Quality

- N/A

Safety Concern

- Medium

Length of Distress

- See above

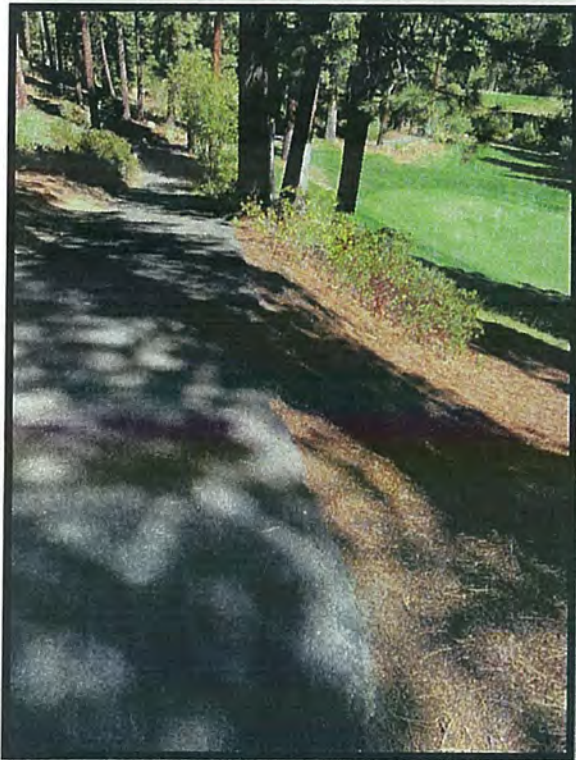
Recommended Repair

- Pavement Reconstruction
- Shouldering (1-ft width, both sides)

Estimated Cost

- See above





Location

- Hole 4

Pavement Distress

- Medium severity edge cracking

Ride Quality

- N/A

Safety Concern

- Medium

Length of Distress

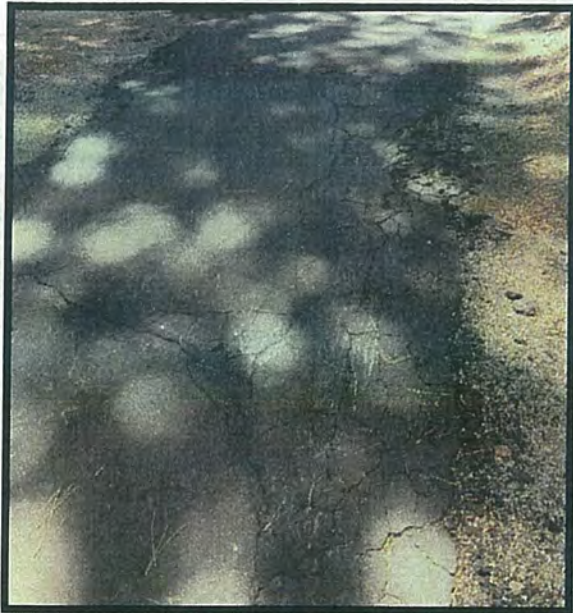
- See above

Recommended Repair

- Pavement Reconstruction
- Shouldering (1-ft width, both sides)

Estimated Cost

- See above



Location

- Hole 4/5

Pavement Distress

- High severity edge cracking
- High severity fatigue cracking
- Medium severity transverse cracking

Ride Quality

- Very poor

Safety Concern

- Low

Length of Distress

- 25-ft

Recommended Repair

- Pavement Reconstruction
- Shouldering (1-ft width, both sides of path)

Estimated Cost

- Unit Price - \$15 / SF (Reconstruction)
- Unit Price - \$1 / LF (Shouldering)
- 25-ft L x 8-ft W, 50-ft L x 1-ft W
- \$3,000 + \$50 = \$3,050



Location

- Hole 5

Pavement Distress

- High severity edge cracking
- Medium severity transverse cracking (caused by tree roots)

Ride Quality

- Mediocre

Safety Concern

- Low

Length of Distress

- 175-ft

Recommended Repair

- Pavement Reconstruction
- Shouldering (1-ft width, both sides of path)

Estimated Cost

- Unit Price - \$15 / SF (Reconstruction)
- Unit Price - \$1 / LF (Shouldering)
- 175-ft L x 8-ft W, 350-ft L x 1-ft W
- \$21,000 + \$350 = \$21,350



Location

- Hole 5

Pavement Distress

- High severity transverse cracking
- Medium severity edge cracking

Ride Quality

- Poor

Safety Concern

- Low

Length of Distress

- 25-ft

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- Unit Price - \$15 / SF
- 25-ft L x 8-ft W
- \$3,000



Location

- Intersection with Golfers Pass Rd (Hole 5 to Hole 6)

Pavement Distress

- Bump at road crossing (each side)

Ride Quality

- Very poor

Safety Concern

- Medium

Length of Distress

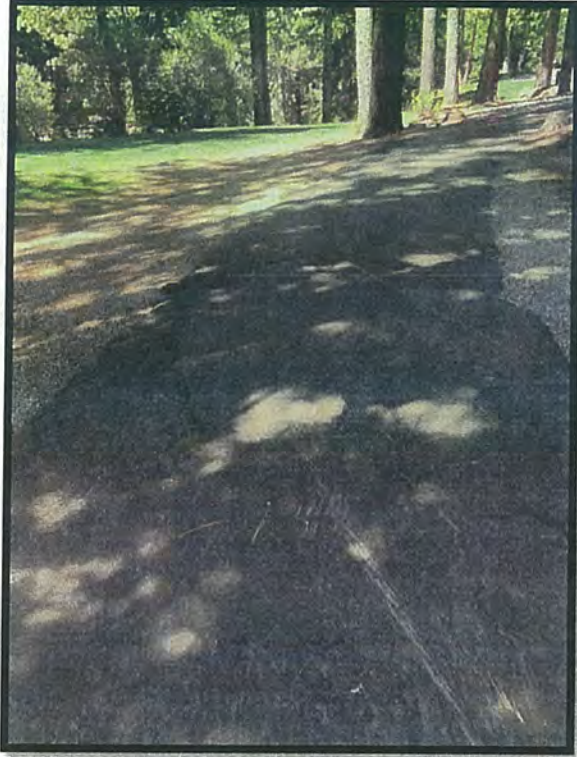
- 5-ft x 2 (each side of road)

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- Unit Price - \$15 / SF
- 5-ft L x 8-ft W (x2)
- \$1,200



Location

- Hole 6 Tee

Pavement Distress

- High severity edge cracking
- Medium severity transverse cracking

Ride Quality

- Mediocre

Safety Concern

- Low

Length of Distress

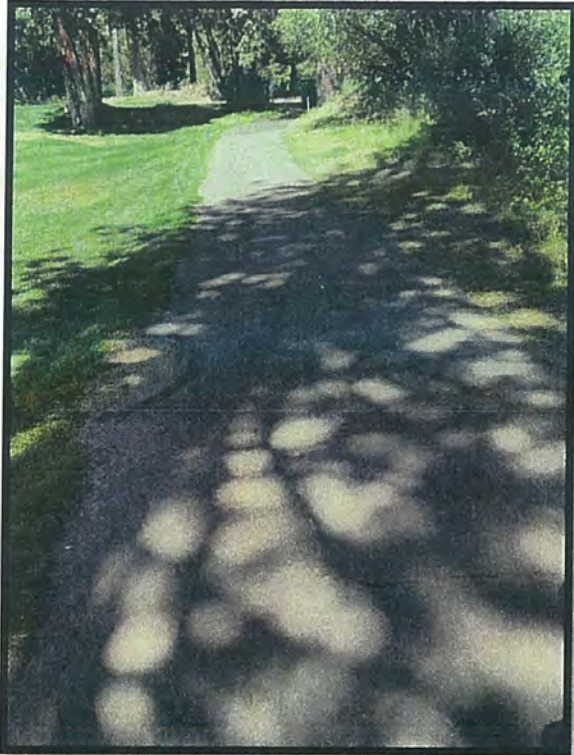
- 10-ft

Recommended Repair

- Pavement Reconstruction
- Shouldering (1-ft width, one side)

Estimated Cost

- Unit Price - \$15 / SF (Reconstruction)
- Unit Price - \$1 / LF (Shouldering)
- 10-ft L x 8-ft W, 10-ft L x 1-ft W
- \$1,200 + \$10 = \$1,210



Location

- Hole 6

Pavement Distress

- Medium severity transverse cracking
- Medium severity fatigue cracking

Ride Quality

- Poor

Safety Concern

- Low

Length of Distress

- 25-ft

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- Unit Price - \$15 / SF
- 25-ft L x 8-ft W
- \$3,000



Location

- Hole 7

Pavement Distress

- Medium severity edge cracking

Ride Quality

- N/A

Safety Concern

- Low

Length of Distress

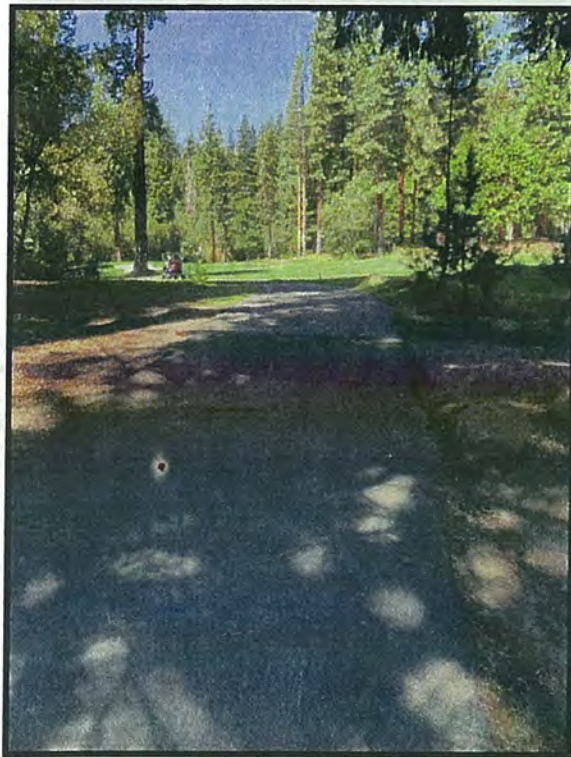
- 60-ft

Recommended Repair

- Shouldering (1-ft width, eastern side)

Estimated Cost

- Unit Price - \$1 / LF
- 60-ft L x 1-ft W
- \$60





Location

- Hole 7

Pavement Distress

- Medium severity edge cracking
- Medium severity transverse cracking

Ride Quality

- Very poor

Safety Concern

- Low

Length of Distress

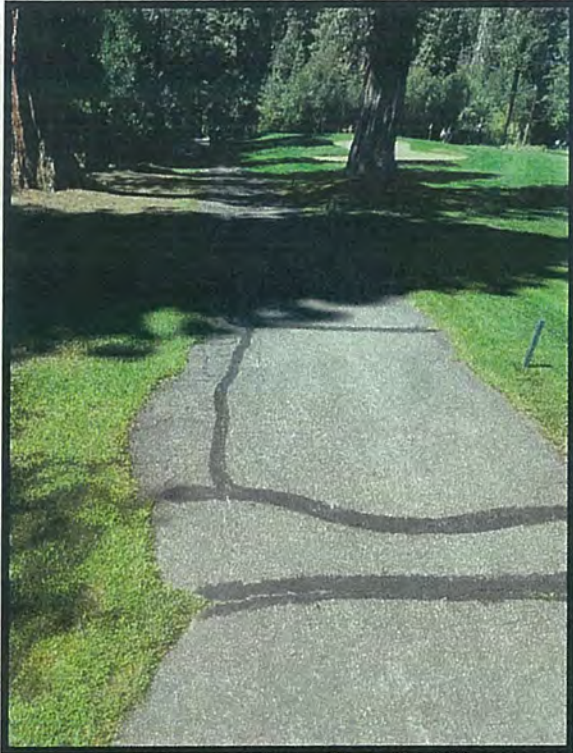
- 50-ft

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- Unit Price - \$15 / SF
- 50-ft L x 8-ft W
- \$6,000



Location

- Hole 7

Pavement Distress

- High severity fatigue cracking
- Medium severity edge cracking
- Medium severity transverse cracking

Ride Quality

- Poor

Safety Concern

- Low

Length of Distress

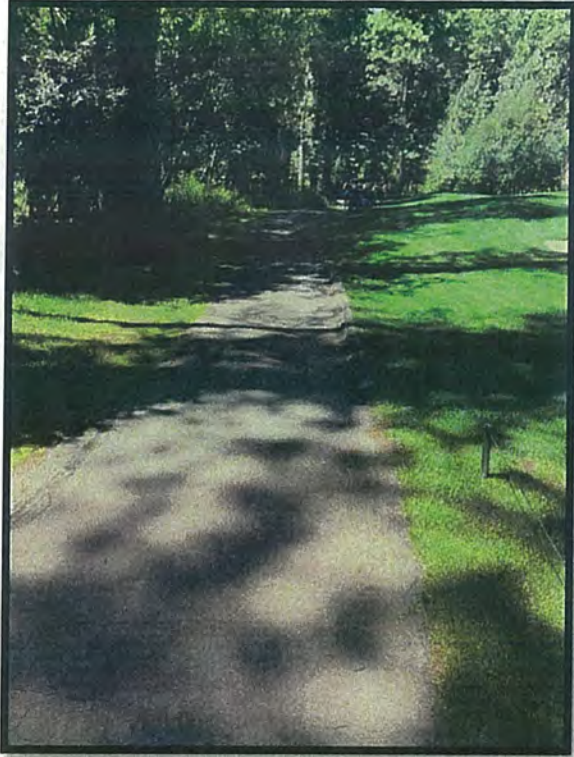
- 515-ft

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- Unit Price - \$15 / SF
- 515-ft L x 8-ft W
- \$61,200



Location

- Hole 7

Pavement Distress

- High severity edge cracking
- Medium severity transverse cracking

Ride Quality

- Poor

Safety Concern

- Low

Length of Distress

- See above

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- See above



Location

- Hole 7

Pavement Distress

- Medium severity edge cracking
- Medium severity transverse cracking

Ride Quality

- Mediocre

Safety Concern

- Low

Length of Distress

- See above

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- See above



Location

- Hole 7

Pavement Distress

- High severity transverse cracking (caused by tree roots)

Ride Quality

- Very poor

Safety Concern

- Low

Length of Distress

- See above

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- See above



Location

- Hole 8

Pavement Distress

- High severity transverse cracking
- Medium severity fatigue cracking
- Low severity edge cracking

Ride Quality

- Mediocre

Safety Concern

- Low

Length of Distress

- 10-ft

Recommended Repair

- Full Depth Pavement Rehabilitation

Estimated Cost

- Unit Price - \$15 / SF
- 730-ft L x 8-ft W
- \$87,600



Location

- Hole 8

Pavement Distress

- High severity transverse cracking
- High severity depression
- Medium severity raveling
- Low severity edge cracking

Ride Quality

- Very poor

Safety Concern

- Low

Length of Distress

- See above

Recommended Repair

- Full Depth Pavement Rehabilitation

Estimated Cost

- See above



Location

- Hole 8

Pavement Distress

- High severity raveling
- High severity transverse cracking
- High severity fatigue cracking

Ride Quality

- Very poor

Safety Concern

- Low

Length of Distress

- See above

Recommended Repair

- Full Depth Pavement Rehabilitation

Estimated Cost

- See above



Location

- Hole 8

Pavement Distress

- High severity transverse cracking
- Medium severity fatigue cracking
- High severity raveling

Ride Quality

- Very poor

Safety Concern

- Low

Length of Distress

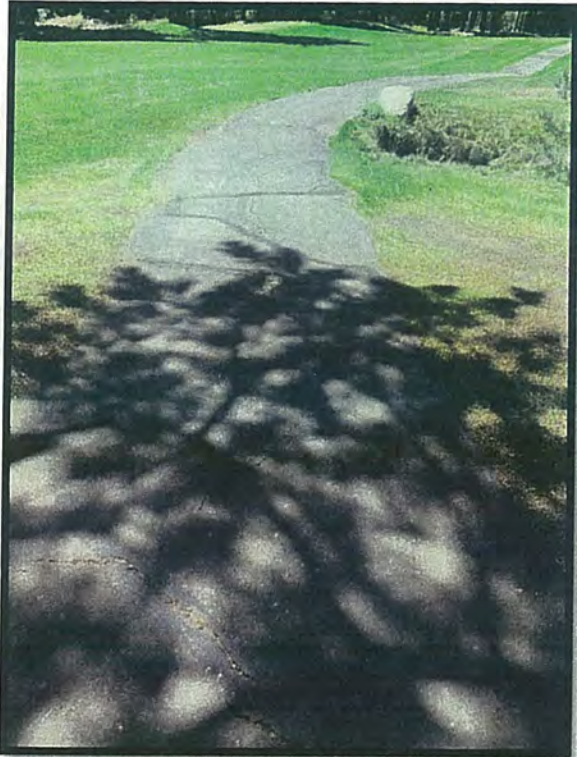
- See above

Recommended Repair

- Full Depth Pavement Rehabilitation

Estimated Cost

- See above



Location

- Hole 8

Pavement Distress

- High severity transverse cracking
- Medium severity edge cracking

Ride Quality

- Very poor

Safety Concern

- Low

Length of Distress

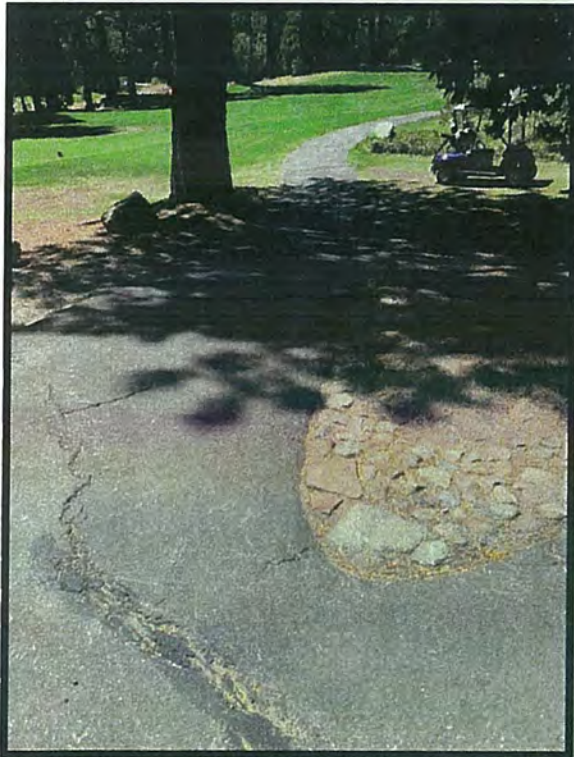
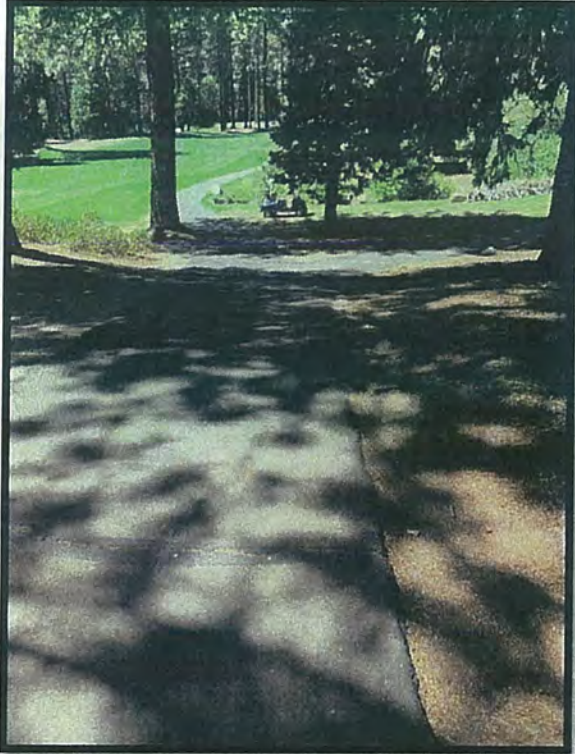
- See above

Recommended Repair

- Full Depth Pavement Rehabilitation

Estimated Cost

- See above



Location

- Hole 8

Pavement Distress

- Medium severity transverse cracking

Ride Quality

- Poor

Safety Concern

- Low

Length of Distress

- See above

Recommended Repair

- Full Depth Pavement Rehabilitation

Estimated Cost

- See above



Location

- Hole 9

Pavement Distress

- High severity edge cracking
- Medium severity transverse cracking

Ride Quality

- Mediocre

Safety Concern

- Low

Length of Distress

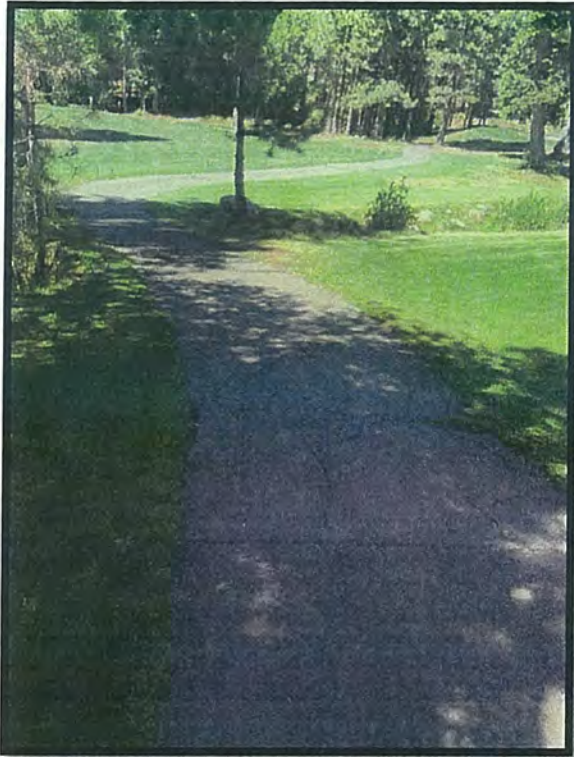
- See above

Recommended Repair

- Full Depth Pavement Rehabilitation

Estimated Cost

- See above



Location

- Hole 9

Pavement Distress

- Medium severity fatigue cracking
- Medium severity transverse cracking

Ride Quality

- Poor

Safety Concern

- Low

Length of Distress

- 175-ft

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- Unit Price - \$15 / SF
- 175-ft L x 8-ft W
- \$21,000



Location

- Hole 9

Pavement Distress

- High severity transverse cracking
- Medium severity fatigue cracking

Ride Quality

- Very poor

Safety Concern

- Low

Length of Distress

- See above

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- See above



Location

- Hole 9

Pavement Distress

- High severity transverse cracking

Ride Quality

- Poor

Safety Concern

- Low

Length of Distress

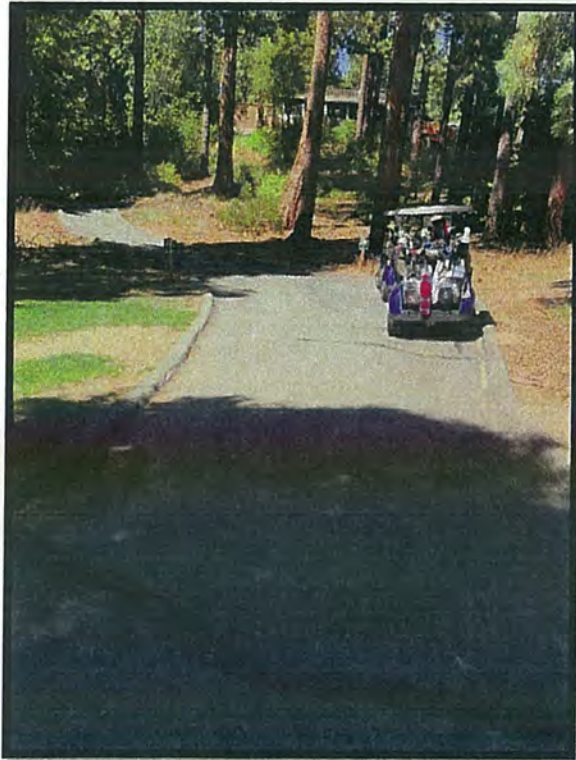
- See above

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- See above



Location

- Hole 9/18

Pavement Distress

- Medium severity transverse cracking (caused by tree roots)
- Low severity longitudinal cracking

Ride Quality

- Poor

Safety Concern

- Low

Length of Distress

- 260-ft

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- Unit Price - \$15 / SF
- 260-ft L x 8-ft W
- \$31,200



<p>Location</p> <ul style="list-style-type: none"> • Hole 9/18 <p>Pavement Distress</p> <ul style="list-style-type: none"> • Medium severity transverse cracking • Medium severity edge cracking <p>Ride Quality</p> <ul style="list-style-type: none"> • Poor <p>Safety Concern</p> <ul style="list-style-type: none"> • Low <p>Length of Distress</p> <ul style="list-style-type: none"> • See above <p>Recommended Repair</p> <ul style="list-style-type: none"> • Pavement Reconstruction <p>Estimated Cost</p> <ul style="list-style-type: none"> • See above



<p>Location</p> <ul style="list-style-type: none"> • Hole 9/18 <p>Pavement Distress</p> <ul style="list-style-type: none"> • Medium severity transverse cracking • Medium severity edge cracking <p>Ride Quality</p> <ul style="list-style-type: none"> • Poor <p>Safety Concern</p> <ul style="list-style-type: none"> • Low <p>Length of Distress</p> <ul style="list-style-type: none"> • See above <p>Recommended Repair</p> <ul style="list-style-type: none"> • Pavement Reconstruction <p>Estimated Cost</p> <ul style="list-style-type: none"> • See above



Location

- Hole 9/18

Pavement Distress

- Medium severity edge cracking
- Low severity transverse cracking

Ride Quality

- Mediocre

Safety Concern

- Low

Length of Distress

- See above

Recommended Repair

- Pavement Reconstruction

Estimated Cost

- See above