

NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District will be held starting at **5:00 p.m.** on **September 30, 2021** in the Chateau at 955 Fairway Boulevard, Incline Village, Nevada.

In accordance with the Governor's Emergency Directive, all those in attendance will be required to wear a mask. Thank you, in advance, for your compliance

- 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. DISTRICT GENERAL MANAGER UPDATE (for possible action) – **pages 4 - 14**
- F. REVIEW OF THE LONG RANGE CALENDAR (for possible action) – **page 15**
- G. REPORTS TO THE BOARD* - Reports are intended to inform the Board and/or the public.
1. 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) (Requesting Trustee: Treasurer Michaela Tonking) – **page 16**
 2. Fiscal Year 2020/21 Fourth Quarter Budget Update: Fourth Quarter Financial Report Through June 30, 2021 (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 17 - 46**
 3. Fiscal Year 2020/21 Fourth Quarter Budget Update: Popular CIP Status Report Through June 30, 2021 (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 47 - 50**
- H. 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.)

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 September 30, 2021 - Page 2

1. Review, discuss and possibly approve the Mathis Group Pre-Contract Board and Executive Team Interviews Proposal in the total amount of \$8,000 (Requesting Trustee: Board Chairman Tim Callicrate) – **pages 51 - 53**
- I. GENERAL BUSINESS (*for possible action*)
 1. Review, discuss and provide to the District General Manager: (Requesting Trustee: Board Chairman Tim Callicrate) – **pages 54 - 110**
 - (a) Performance Evaluation (in accordance with the District General Manager’s Employment Agreement, Section 7, PERFORMANCE EVALUATION)
 - (b) Merit Salary Increase
Review, discuss and possibly propose changes to the District General Manager’s Employment Agreement (in accordance with the District General Manager’s Employment Agreement, Section 3. SALARY, subparagraph 3.3 and Section 7. PERFORMANCE EVALUATION, subparagraph 7.3)
 - (c) Contract Extension
Review, discuss and possibly propose changes to the District General Manager’s Employment Agreement (in accordance with the District General Manager’s Employment Agreement, Section 2, TERM OF AGREEMENT)
 - (d) Phone/Technology Allowance
Review, discuss and possibly propose changes to the District General Manager’s Employment Agreement (in accordance with the District General Manager’s Employment Agreement, Section 4, BENEFITS, subparagraph 4.4)
 2. Review, discuss and possibly approve augmentations to the FY2021/22 approved budget to reflect carry-over of available appropriations from the FY2020/21 capital budget to support ongoing capital improvement projects (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 111 - 114**
 3. Review, discuss, and potentially approve a scope of work for special legal counsel related to the beach deed and authorize the General Manager to execute a contract with counsel not-to-exceed \$25,000 (Requesting Staff Member: District General Counsel Joshua Nelson) – **pages 115 - 120**
 4. Review, discuss and possibly approve the District’s Strategic Plan for 2021-2023 (Requesting Staff Member: District General Manager Indra Winquest) – **pages 121 - 182**
 5. Policy 15.1.0: Accounting, Auditing and Financial Reporting, Audit Committee: Review and update from the September 2, 2021 Board Meeting – continuing discussion (Requesting Trustee: Board Chairman Tim Callicrate) – **pages 183 - 259**
 6. Review, discuss, and possibly provide direction on next steps to further discuss and/or recommended revisions to Policy 16.1.1 Recreation Roll Policy (Requesting Staff Member: District General Manager Indra Winquest) – **pages 260 - 341**
- J. FINAL PUBLIC COMMENTS* - Limited to a maximum of three (3) minutes in duration.
- K. ADJOURNMENT (*for possible action*)



NOTICE OF MEETING

Agenda for the Board Meeting of September 30, 2021 - Page 3

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Monday, September 27, 2021 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of September 30, 2021) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 253:

1. IVGID Anne Vorderbruggen Building (893 Southwood Boulevard, Incline Village, Nevada; Administrative Offices)
2. IVGID's website (www.yourtahoeplace.com/Board of Trustees/Meetings and Agendas)
3. State of Nevada public noticing website (<https://notice.nv.gov/>)

/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. **IVGID'S agenda packets are available at IVGID's website, www.yourtahoeplace.com; go to "Board Meetings and Agendas".***

MEMORANDUM

TO: Board of Trustees

FROM: Indra Winqest
District General Manager

SUBJECT: General Manager's Status Report
Prepared for the meeting of September 30, 2021

DATE: September 22, 2021

General Manager & Board of Trustees Priority Projects & Tasks

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Effluent Pond Lining Project	30% Design Documents anticipated mid-September 2021 to be submitted to NDEP & TRPA	GM Winqest/Director PW Underwood/ Trustee Dent	IVGID Staff received the draft basis of design memorandum in August. Jacobs is moving forward with preliminary design of Pond #2 and associated piping. 30% Design documents will be submitted mid-September 2021 to NDEP & TRPA to begin the permitting process.
Effluent Pipeline Project	Phase I ongoing	GM Winqest/ Director PW Underwood/ Trustee Dent	Evaluation of pipe material/construction method ongoing. HDR is performing the surge analysis on the pipeline to provide information to Granite Inliner.
Burnt Cedar Pool Project	Completion Date scheduled for May 2022	Engineering Manager Nelson/GM Winqest	Pool floor concrete and sidewall shotcrete have been completed. Wading pool underground piping and shotcrete has been completed. Underground contractor back on site to install new sewer line from restrooms to the CMU wall, start excavation for walking path and retaining walls, move existing forcemain and main electrical feed where they conflict with the walking path & retaining walls.

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
<p><u>Internal Controls Project(s)</u> Review of Internal Control Policies and Procedures</p>	Ongoing	Director of Finance Navazio	Staff continues to make progress in implementing contract management and change order process improvements; procurement card authorizations updated; reviewing internal controls with new auditors. Update provide to Audit Committee (8/10/21).
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 – draft presented for discussion at 4/29 BOT mtg. Recommended Capitalization Policy scheduled for 9/30 BOT mtg. (pending Moss Adams review).
Project & Contract Consultant Review - Moss Adams 1	Ongoing Implementation of Recommendations	GM Winqest/Director of Finance Navazio	Final Moss Adams report presented at BOT meeting held on 1/13/21. Implementation plan for management responses presented at 3/10 BOT mtg.
Review of Board Policies re Budget and Fiscal Management Capitalization (8.1 / 9.1) Fund Balance / Reserves (7.1) Capital Program (12.1 / 13.1)	Sept. 2021	Director of Finance Navazio	Draft updates to Capitalization and Reserve policies completed; engaged Moss Adams to review and update Capital Program Planning and Budgeting policies – as well as peer review of capitalization policy. Target date for BOT discussion 9/30/21.
2020-21 Annual Audit	December 2021	Audit Committee / Director of Finance/Controller	Ongoing – per audit workplan schedule: Trail balances (9/24) Auditors on site (9/27 – 10/15).

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Ordinance 7 GM Advisory Committee	Fall 2021	GM Winqest/Board Chairman Callicrate	Three Community Forums took place May 13 & 19, 2021. Parcel Owner Survey was active from July 1 – July 26 th , 2021. Over 2,300 completed surveys were received. Last meeting 9/7/2021. Next meeting 9/21/2021.
Smith vs IVGID Litigation	Ongoing	Legal Counsel/Board of Trustees/GM Winqest	Updates provided to the board on 4/14/21. Board of Trustees authorized payment to the court special master in the amount of \$12,500 at the 6/9/21 BOT meeting.
Utilities Performance/Asset Management Review	Schedule for completion July 2021	GM Winqest/Board	Raffelis Finalized the Report after taking into consideration Board of Trustees comments and feedback.
2021 - 2023 Strategic Plan	Summer 2021	Senior Management Team/Board of Trustees	Draft Plan was agendaized on 6/9/2021 for Board discussion and potential feedback and direction. Staff has taken direction and presented an updated draft at the 7/13/21 meeting. Additional feedback was given and a final draft will be brought back at the 9/30 BOT Meeting.
USFS Parcel Acquisition – Potential Dog Park	Ongoing	GM Winqest	District has formally filed for a special use permit for utilization of the forest service parcel across from Incline High School on Village Blvd. USFS has requested additional information 7/30/21. USFS has transitioned the request to the formal review process. IVGID Staff is preparing the formal application.

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Transition to Enterprise Fund Accounting for beginning 2021-22 Fiscal Year	Ongoing	GM Winqwest/Director of Finance Navazio	State of Nevada, CLGF considered IVGID request in January. Staff filed Tentative Budget with Dept. of Taxation, initiating the District's transition to Enterprise Fund reporting beginning with the 2021-22 Fiscal Year. FY2021/22 Budget is on Board agenda for May 26 th .
Recreation Punch card accounting	2021-22 Budget	Director of Finance Navazio	Punch Card accounting has been adjusted for the 2021-22 fiscal year. Additional changes will be evaluated based on any revisions to Ordinance 7.
USACE Grant Funding for Pond Lining/Pipeline Projects	TBD	GM Winqwest/ Director PW Underwood	Laura Whitney (USACE) shared new model agreements on 11/23. New target for completion of agreements is 10/31/21. Laura Whitney visited project site on 7/13/21. Staff is working closely with Laura Whitney to provide the required documents for funding the projects.

IVGID Golf Courses Update

Through August, both courses are staying on-course to meet budget for the 2021 Golf Season, even though August saw overall play decline due to the fires and smoke. The Championship Course through August is 1% higher than year-to-date play totals from the 2020 Golf Season (16,547 vs 16,438) and the Mountain Course is 3% higher (13,299 vs 12,882) than 2020 Golf Season year-to-date. Due to rounds at or slightly ahead of budget and the incremental increases for Golf fees, Revenue at the Championship Course is 8% ahead of budgeted Revenue and the Mountain Course is 12.5% behind budgeted Revenue. Both courses combined are 4.6% ahead of budgeted Revenue. Expenses are not fully vetted through August, but early indications are that both courses will be under expenses due to staffing and other expenses not needed. Both golf courses continue to get rave reviews by all golfers and this is because of the incredible job Jeff Clouthier and his crew are doing daily to provide a quality product. This was verified by a the USGA Greens representative who just finished his yearly examination of the courses. He had nothing but great things to say and once he has compiled his final report I will be providing this to the Board. Once again, as a

reminder the Mountain Course front-nine will be closing September 16 due to the much needed cart path repair project. Closing dates for the season for the Championship Course will be October 17th and October 14th for the Mountain Course, as long as the weather cooperates.

STD Champ - Course Statistics	
Avg. Rounds Per Day :	156
Avg. \$ Per Round:	\$ 84.16
Merchandise \$ Per Round	\$ 24.04
Total Golf Rev Per Round:	\$ 123.02

STD MT - Course Statistics	
Avg. Rounds Per Day:	133
Avg. \$ Per Round:	\$ 34.65
Merchandise \$ Per Round:	\$ 3.39
Total Golf Rev Per Round:	\$ 39.68

STD Championship Course Rounds by Type		
Type	Rounds	% of Total Rounds
PPH	5,315	32%
Play Pass	6,163	37%
Guest	1,662	10%
Non PPH	2,991	18%
Other	416	3%
Total	16,547	100%

STD Mountain Course Rounds by Type		
Type	Rounds	% of Total Rounds
PPH	5,588	42%
Play Pass	2,860	22%
Guest	1,189	9%
Non PPH	3,360	25%
Other	302	2%
Total	13,299	100%

- Championship Course Operating Costs -\$77.93 per round
- Mountain Course Operating Costs - \$40.19
 - These figures are from the February 2021 Budget Workshop

General Managers Residents Golf Advisory Committee

The Committee has officially started meeting and two meetings have been held discussing several topics, such as: sustainable financial and operations model, service levels, overall impact of golf to the community and how to communicate effectively the value of IVGID golf courses to property values in the community. At the next meeting, we will do a deep-dive into the Global Golf Report, and how this pertains to today's golf environment both nationally and here in our community. Other topics will include; providing data on the value that the Resident Golf Organizations bring to the golf courses, determining what the "operational costs" are for both golf courses, which will in turn help guide the committee through pricing and tee time availability recommendations for revisions. **Committee members are: Sharon Heider (Teesters), Will Hale (TIGC), Katherine Holland (IVGC-L), Martha Marsh (Mountain Niners), Lonny Parsons (Polo Club), Mike Cornell (At-Large), Liam Nolan (At Large), Jenny Uvira (Working Bears), IVGID – Darren Howard - Director of Golf/Community Services, Indra Winquest - District General Manager, and Kendra Wong - IVGID Trustee.** The committee will be working together over the next several months to provide recommendations that may potentially get included in the 2022-23 budget.

Tyler Technologies Implementation Update

The Tyler project has been moving forward on a weekly basis with Staff working with the Tyler implementation team to setup, configure, and transition data and processes to the Tyler HR and Payroll platform. The IVGID finance team has structured and implemented the District's Chart of Accounts to allow the accounting of Payroll transactions to be processed within Tyler, to this point all finance transactions are still being processed in the current FMS.

It was determined with consultations from the Tyler implementation team and the District's payroll and HR team that the go-live date for Payroll should be moved from July 1st of 2021 to January 1st of 2022. This change was made to allow additional needed data export and translations from the currently used HRMS to Tyler as well allowing a simpler transition with 2021's W2s.

This change was documented through a \$0 change order executed by Tyler and the District. Staff are continuing to manage the project internally, with weekly progress meetings between the Tyler Project Manager and District implementation team. The Finance implementation is scheduled to begin November 8th 2021.

Key Project Updates

For more information on current district capital projects.

Webpage Link:

<https://www.yourtahoepace.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 completed the RRA and it was submitted by the Director of Public Works to the EPA in early June 2021 to meet the required deadline. Farr West will begin the next phase of their work on the Emergency Response Plan (ERP) with a staff workshop in late July 2021. The ERP must be complete within 6 months of the RRA submittal. A contract to complete this work was authorized at the December 9, 2020 Board Meeting.

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. Raftelis has completed their draft report and presented the draft report, findings and recommendations to Board at their meeting of July 13, 2021 Board meeting. The report is being finalized pending feedback provided to Raftelis from Trustees. Target completion date: August 2021.

Burnt Cedar Swimming Pool Improvements – 3970BD2601

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. The

Guaranteed Maximum Price contract approved by the Board of Trustees on April 29, 2021. CORE Construction mobilized to the site May 3, 2021. New pool concrete floor and shotcrete walls were completed in August. The wading pool underground piping and shotcrete was completed in August. The underground crew returned to the site and excavated the sewer line from the showers to the retaining wall. During construction it was discovered that the sewer line serving the building was not flowing correctly. IVGID Staff determined that the sewer line had been installed with a belly, and was causing backups in the restrooms during high use periods. New sewer pipe, laterals, and a floor drain for the swimsuit water extractor was installed from the restrooms to the concrete CMU wall. The underground crew is working on the excavation for the walking path, retaining walls, and the relocation of a sewer forcemain and main electrical feed that conflict with the proposed retaining wall location. Construction will require complete closure of the pool and pool deck for the entire 2021 season.

CORE 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)
\$3,845,865.00	\$0	\$3,845,865.00	\$1,547,260.56	\$2,298,604.44

Tennis Center Renovation – 4588BD1604

The Tennis Center Renovation project was substantial complete on June 30, 2021. The project included providing a new single entry point to the tennis center via new concrete stairs and an ADA ramp, refresh and modernization to the restrooms (seasonal heating, ADA accessible, new finishes), remodel to the pro-shop (providing new retail displays, interior finishes, new layout), providing a new self-serve area (ice machine, vending, new finishes), remove and replace metal siding and trim, and redesign of the deck (expanded deck, landscaping, awning). The goal of the improvements was to make the venue more welcoming and user friendly, and we believe the design team (BJG Architects, Lloyd Engineering, MSA Engineering Consultants) and the contractor, Daniel Fraiman Construction, have delivered.

Daniel Fraiman Construction Contract Closeout:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$709,000	\$42,114.08	\$751,114.08	\$751,114.08	\$0

Effluent Pipeline Project – 2524SS2010

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. At the June 9, 2021 Board of Trustees Meeting, Trustees approved HDR to begin work on Phase I Critical Repairs investigation/design. Granite, HDR, NDEP, TRPA, and IVGID Staff attended the kick off partnering meeting which established open lines of communication between all stakeholders and developed milestone dates for the team to meet. The design team is working on a hydraulic analysis of the pipeline to assist in determining appropriate pipe material and installation method.

Effluent Pond Lining Project – 2599SS2010

At the January 28, 2021 Board of Trustees Meeting, Trustees approved a Construction Manager-At-Risk (CMAR) pre-construction contract to Granite Construction. At the June 9, 2021 Board of Trustees Meeting, Trustees approved Jacobs Engineering to begin design work on the effluent pond lining project. A component of the Water Resource Recovery Facility (WRRF) operation and a key requirement in the NDEP permit is to have an emergency lined effluent storage basin. A key part of the Effluent Pipeline Project will be providing enough effluent storage capacity to allow Granite a full work week on the effluent pipeline repairs to optimize production, reduce construction time, and construction costs. Granite, Jacobs Engineering, NDEP, and IVGID Staff attended the kick off partnering meeting which established open lines of communication between all stakeholders and developed milestone dates for the team to meet. Jacobs has put together the scope of work for the design phase of the pond project utilizing Pond #2. They are reviewing the pipeline alignment from the effluent storage reservoir to Pond #2. The draft Basis of Design Report was provided for Staff review and comment in early August. Jacobs is preparing 30% design plans for submittal mid-September to NDEP and TRPA to begin the permitting process.

Rec Center Upstairs Lobby Restroom Remodel – 4484BD1902

A 2021 Capital Improvement project that will remodel the men's and women's upstairs lobby restrooms within the Recreation Center. The project includes ADA access, ADA restroom stall, new tile, fixtures and partitions. Ward Young Architecture designed the project and Avail Construction was the low responsive bidder. The Board of Trustees approved the construction project at the May 12, 2021 Board meeting. The contractor has provided submittals for approval and has staged the construction fencing and dumpster. Staff worked with the contractor to obtain a deductive change order to remove the penny tile, individual mirrors, and sconces. These items are to be replaced with wall to wall mirror, undercounter subway tile, general lighting, and a backsplash that matches the countertop material. The overall deductive change order is \$1,836.45. Some of the materials have a longer than normal lead time, which will result in extending the construction time. Staff requested that the contractor not begin demolition until all materials are in stock.

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$159,832.40	(\$1,836.45)	\$157,995.95	\$12,160.00	\$145,835.95

Financial Transparency

Staff continues to work on the June 2021/Year-end close with preliminary financial results expected by mid-September, following the year-end account payables cut-off and year-end account reconciliations.

The new fiscal year began on July 1. FY2021/22 budget guidelines have been issued to District staff and training are being prepared to inform District Staff of updates to accounting changes being implemented with the new fiscal year budget. These include transition to Enterprise Fund accounting for Community Services and Beach funds, changes in accounting treatment to expense items previously recorded as capital assets, as well as methodology for charges related to central services overhead cost recovery.

At the Board meeting of September 2, 2021, the Board approved establishing Blanket Purchase Orders estimated to exceed \$50,000 for FY2021/22.

A fourth quarter budget update presenting unaudited FY2020/21 year-end results is scheduled to come to the Board in September, the report will also include staff recommendation for Board action on carry-over of FY2020/21 appropriations required for capital projects continuing into the new fiscal year.

The District's Independent Auditor (Davis Farr) continues to perform work related to the audit of the District's financials for the fiscal year ended June 30, 2021. Staff continues to respond to information requests ranging from internal control documentation, back-up for invoice payments selected by the Auditor for testing, as well as status report on issued identified by the District's previous auditors in conjunction with the FY2019/20 year-end audit. The external auditors are scheduled to be on-site starting the week of September 27, 2021. At the present time, the audit remains on schedule per the audit work plan presented to and reviewed by the Audit Committee.

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

From August 2, 2021 to September 7, 2021

PO Number	Vendor	Description	PO Amount
22-0051	Vermont Systems	Annual Maintenance	\$24,744.72
22-0057	RCX Sports LLC	Flag Football Gear for Flag Football League	\$4,050.
22-0061	JM Squared Equipment	SPS Improvements: Pump/Motor	\$5,850.
22-0063	Bruce Purves Construction Inc.	Repairs to AG Picnic Area	\$23,638.
22-0064	Doppelmayr USA, Inc.	Lodgepole Ski Lift Maintenance & Imp.	\$20,061.25
22-0065	Doppelmayr USA, Inc.	Lodgepole Ski Lift Maintenance & Imp.	\$10,856.
22-0079	Club Car, LLC	30 Golf Cart Batteries	\$9,500.
22-0080	Tri-Strategies, Ltd.	Legislative Advocacy Services	\$20,000.

Public Records Requests

Following are the public records requests from August 3, 2021 through September 7, 2021

Date Requested	By Whom	Subject	Date Responded	Status/Comments
06/28/2021	Gumz, Joy	Salary Information for 2020 (plus other employee items)	08/25/2021	Complete
07/12/2021	Katz, Aaron	Raftelis Report Details		Due 09/31/2021
07/26/2021	Katz, Aaron	La Crosse Tournament, Taste of Incline and Unknown Fashion Show		La Crosse Tournament documents – COMPLETE (07/29/2021) Unknown Fashion Show is Republican Women – COMPLETE (09/07/2021)
07/31/2021	Gumz, Joy	Ordinance 7 Survey results	08/10/2021	Complete
08/11/2021	Katz, Aaron	Name and Contact Information for person at USFS that the GM is working with to acquire the parcel across the street from IHS	08/25/2021	Complete
08/12/2021	Katz, Aaron	NACE Membership Information	08/17/2021	Complete
08/16/2021	Katz, Aaron	TFS event at the Chateau	08/16/2021	Complete
08/16/2021	Katz, Aaron	Welcome Packets	08/25/2021	Complete
08/18/2021	Dobler, Cliff	Effluent Export Pipeline Engineering Charges 2012 to 2019	08/25/2021	Complete
08/18/2021	Dobler, Cliff	According to Trustee Schmitz, the District has a contract with outside legal firm to examine DPSEF contract and its relativity to Dillon's Rule	08/30/2021	Complete
08/19/2021	Dobler, Cliff	Expanded request: Percentage of allocations and methodology to the percentages (Parks, etc.)	09/07/2021	Complete
08/20/2021	Dobler, Cliff	E-Mails between Derrick Aaron and Director of Finance		Anticipate to complete NLT 09/17/2021
08/21/2021	Dobler, Cliff	Invoices for Task Order #37 and Invoices for Task Order #30, Amd #1 – CH2M Hill/Jacobs	09/02/2021	Complete
08/25/2021	Katz, Aaron	USFS Contact Information for parcel across the street from Incline High School	08/25/2021	Complete
08/25/2021	Dobler, Cliff	Effluent Export Pipeline Engineering Charges 2012 to 2019 – Detail	08/25/2021	Complete
08/25/2021	Dobler, Cliff	USFS Permit, etc. re: Dog Park	08/26/2021 09/07/2021	Complete Complete
08/25/2021	Dobler, Cliff	Note 15 of 2020 CAFR	08/30/2021	Complete
08/26/2021	Katz, Aaron	Hospital Auxiliary Event		Due date established at 9/30/2021
08/31/2021	Katz, Aaron	Republican Women's Club Fashion Show/Luncheon	09/07/2021	Complete
08/31/2021	Katz, Aaron	WM Trash Rate Increase	09/07/2021	Complete

Date Requested	By Whom	Subject	Date Responded	Status/Comments
09/03/2021	Dobler, Cliff	Two Purchase Orders and One Amendment	09/03/2021	Complete
09/03/2021	Dobler, Cliff	Draft Report mentioned by Brad Underwood at the 09/02 BOT Meeting (Lumos)	09/08/2021	Complete
09/03/2021	Dobler, Cliff	Jacobs draft report and contract amendment	09/07/2021	Complete – ASA only provided
09/06/2021	Dobler, Cliff	LGIP Statements		Due date established at 9/30/2021
09/07/2021	Katz, Aaron	Use of the Chateau by Toccata	09/07/2021	Complete

DATE	DAY OF THE WEEK	TIME	LOCATION	TYPE OF MEETING - 2021	COMPLETED MEMORANDUMS WITH ALL BACK UP MATERIALS FOR AGENDA ITEMS FROM BOARD MEMBERS/STAFF DUE DATES	ITEMS SLATED FOR CONSIDERATION
TBD	TBD	TBD		Special Board Meeting		GM's Ordinance 7 Committee recommendations
10/13	Wednesday	6 p.m.		Regular Board Meeting	10/04/2021 8 a.m.	Public Records Update (in GM report) and attach final Raftelis report to GM Report Wetlands Improvement Project – Construction Contract Award (Underwood) Golf Cart Path design - Contract Amendment with Lumos (Underwood) Utility Fund analysis (Navazio) Board Policies/Practices review and/or status report (Navazio) Award a contract to purchase Golf Carts (Championship Course)
10/26	Tuesday	6 p.m.		Regular Board Meeting	10/19/2021 8 a.m.	Effluent Pipeline Project – Contract Amendment with HDR (Underwood)
11/10	Wednesday	6 p.m.		Regular Board Meeting	11/01/2021 8 a.m.	Public Records Update (in GM report) 1 st Quarter Budget Update (Navazio) Pricing Policy discussion (Navazio/Wong)
12/08	Wednesday	6 p.m.		Regular Board Meeting	11/29/2021 8 a.m.	Public Records Update (in GM report) Golf Season Wrap Update (Howard) Key Rates (Golf and Facilities)
				2022		
01/12	Wednesday					
01/26	Wednesday					
02/09	Wednesday					
02/23	Wednesday					
03/09	Wednesday					
03/30	Wednesday					

<i>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</i>
Revisions to Ordinance 7 (allow 45 days ahead of action)
Tyler Technologies project status report will be in the General Manager's report – To be determined
Possible discussion on IVGID needs as it relates to potential land use agreement with DPSEF (Request by Trustee Schmitz – 01/18/2021)
Develop a policy and criteria for Professional Services (see Moss Adams 1 Report) (Request by Trustee Schmitz – 03/10/2021; asked again on 4/29/2021)
Framework for pricing across the District (Request by Trustee Schmitz – 03/10/2021)
Tax implications for benefits for employees (Request by Trustee Schmitz – 03/10/2021 – District General Counsel Nelson is working on an opinion)
Review of service levels – Golf will be coming first – date to be determined
Discussion, by the Board of Trustees, what they want to see in the Staff submitted memorandums (Request by Trustee Schmitz – 04/29/2021)
Trustee Tinking asked for a Policy 3.1.0 review (5/26/2021)
Next step on Diamond Peak parking lot/Ski Way
Incline Beach House – revisit where we have been, revisit financing options and how does the Board want to move forward (tentative)
BOT Handbook
Code of Conduct
List of contracts, etc. that need annual Board Review – District General Manager and District Clerk

*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, 2022.

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
08/05/2021	0	Auto Pay	US Foodservice, Inc.	11,366.00	Paid
08/19/2021	0	Auto Pay	AT&T	13,793.02	Paid
08/19/2021	0	Auto Pay	Ping Golf Equipment	14,671.98	Paid
08/31/2021	0	Auto Pay	Southern Glazer's Wine & Spirits	14,073.84	Paid
08/05/2021	776762	Check	Badger Meter, Inc.	13,940.10	Paid
08/05/2021	776790	Check	Thomas Petroleum, LLC	11,012.90	Paid
08/12/2021	776805	Check	Jacobs Engineering Group Inc, Formerly CH2M Hill	14,904.63	Paid
08/12/2021	776816	Check	US Foodservice, Inc.	13,910.54	Paid
08/19/2021	776831	Check	Clean Earth Enviromenatal Solutions, Inc	12,262.38	Paid
08/19/2021	776833	Check	Core West, INC DBA Core Construction Serv. of NV	301,686.15	Paid
08/19/2021	776836	Check	Daniel Fraiman Construction	52,931.23	Paid
08/19/2021	776850	Check	JP Engineering LLC	10,500.00	Paid
08/19/2021	776858	Check	NV Energy	107,759.50	Paid
08/19/2021	776861	Check	Olympus & Associates, Inc.	63,340.00	Paid
08/19/2021	776866	Check	Reno Disposal/Dbas:Waste Management of Nevada	13,397.34	Paid
08/25/2021	776886	Check	BBK-Best Best & Krieger LLP	12,651.00	Paid
08/25/2021	776898	Check	Jacobs Engineering Group Inc, Formerly CH2M Hill	17,015.50	Paid
08/25/2021	776913	Check	SHI International Corp.	56,546.64	Paid
08/25/2021	776917	Check	Tate Snyder Kimsey Architects Ltd DBA TSK	13,403.75	Paid
08/31/2021	776982	Check	Thomas Petroleum, LLC	13,322.37	Paid
08/05/2021	5086	EFT	Sierra Meat Co	11,708.32	Paid
08/05/2021	5088	EFT	Tri Sage Consulting	10,174.24	Paid
08/12/2021	5096	EFT	Maco Machinery CO. Inc. Dba: Artec Machine Systems	27,600.25	Paid
08/19/2021	5111	EFT	Doppelmayr USA, Inc.	17,213.73	Paid
08/19/2021	5116	EFT	Moss Adams LLP	10,500.00	Paid
08/19/2021	5120	EFT	PQ Corporation	29,853.70	Paid
08/31/2021	5180	EFT	Sierra Meat Co	14,166.16	Paid
				<u>903,705.27</u>	

MEMORANDUM

TO: Board of Trustees

FROM: Paul Navazio
Director of Finance

SUBJECT: Fiscal Year 2020/21 4th Quarter Budget Update:
District Financial Results (Unaudited) through June 30, 2021

DATE: September 21, 2021

I. RECOMMENDATION

This is an informational report and therefore no Board action is required.

II. BACKGROUND AND DISCUSSION

This communication represents the FY2020-21 4th Quarter Budget Update and includes a summary of sources and uses of funds across all District activities, based on unaudited actual results, for the period from July 1, 2020 through June 30, 2021.

District Revenues & Expenditures

District revenues totaling \$42,779,330 were recorded through the fourth quarter of FY2020/21. Total revenues collected represent 78.7% of the total sources of \$54,382,650 included in the District's amended budget for FY2020/21. Revenues through the fourth quarter as reported are \$11.6 million under the year-to-date budget through June 30, 2021; however, this variance includes \$1,471,440 in Central Services Overhead Cost Recovery and \$8,927,332 in sources of funds that represent planned use of fund balance for selected capital projects. In addition, a net loss (\$216,463) from disposition of capital assets has been recorded as a result of the bi-annual physical inventory, and is reflected as a negative revenue. Adjusting for these three "sources" impacting FY2020/21 budget comparison, revenues received and collected through the 4th quarter of the fiscal year are \$988,045 under budget.

The District's amended budget for FY2020/21 includes expenditure appropriations totaling \$52,764,823 across all funds, including operations, capital and debt. The amended budget reflects appropriations included in the original adopted budget of \$51,393,708 and \$1,371,115 in supplemental appropriations authorized by separate Board action since adoption of the budget on May 27, 2020. Overall, District expenditures recorded through the fourth quarter ending June 30, 2021, total \$38,634,516 which represents 73.2% of the approved fiscal year budget. Expenditures through the fourth quarter are \$14.13 million under the annual expenditure budget through June 30, 2021. This variance includes \$1.47 million related to the change in accounting for Central Services Overhead, \$1.77 million in personnel savings (8.9%) and \$1.44 million in savings within the services and supply category. The balance of savings is largely attributable to timing of capital project expenditures within the District's Utility and Community Services capital project funds.

Overall, the unaudited financial results through the fourth quarter of FY2020/21 reflect sources exceeding uses by \$4,144,855, which represents a favorable variance relative to the amended fiscal year budget which assumed sources exceeding uses by \$1,617,828.

- Table 1 provides a summary of sources and uses for each operating fund, including Internal Services, as well as for Community Services capital and debt funds and Beach capital and debt funds.
- Table 2 provides a District-wide roll-up of sources and uses of funds by major category. Major sources include tax revenues, facility fees, charges for services, etc. while major uses include personnel costs, services and supplies, utilities, capital, debt, etc.

This report also includes, via attachment, the complete set of monthly financial reports for the period ending June 30, 2021 which are posted on the District's Financial Transparency webpage. This information includes District-wide roll-ups, summary by major fund types as well as results for each individual fund.

Expensing of Items Budgeted as Capital Improvements.

As part of the year-end close process for the fiscal year ended June 30, 2021, staff has identified a total of \$1.29 million in costs that were recorded as capital expenditures that do not meet the criteria for capital assets and have therefore been adjusted to be recorded as operating expenses (primarily Professional Services and Services and Supplies).

However, because these costs were budgeted as capital improvements, rather than operating expenses, some line items within the Utility Fund and the Community Services and Beach Capital Fund reflect expenditures either exceeding budget or against no budget appropriations. In each instance, the budget for these expenses remains in the capital improvement line items, and thus has no significant impact on the financial results reported at the overall fund level.

Note: This agenda item reporting unaudited revenues and expenditures through the fourth quarter of the fiscal year ended June 30, 2021 has been updated from the report originally published for the (cancelled) Board meeting of September 15. Since the preparation of the 9/15 report additional accounting entries have been posted as part of the year-end close process, and are reflected in this report:

- *Recording of capital asset disposition related to the bi-annual physical inventory of fixed assets (\$303,984), and*
- *Adjustment to accrual of vacation leave balances (\$313,374)*

Table 1 – District-wide Financial Summary by Major Fund Types

MONTH-END FINANCIAL RESULTS								
JUNE 2021								
UNAUDITED								
Fund	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance	YTD % of Budget
100 General Fund								
Sources	5,343,240	697,670	135,861	(561,810)	5,343,240	3,767,180	(1,576,060)	70.5%
Uses	5,170,251	378,590	551,601	(173,011)	5,170,251	2,922,799	2,247,451	56.5%
Net Sources/Uses	172,989	319,080	(415,741)	(734,820)	172,989	844,380	671,391	
200 Utilities								
Sources	15,856,126	1,265,019	879,444	(385,574)	15,856,126	12,751,219	(3,104,907)	80.4%
Uses	15,934,108	801,476	1,229,504	(428,028)	15,934,108	11,623,667	4,310,440	72.9%
Net Sources/Uses	(77,982)	463,543	(350,060)	(813,603)	(77,982)	1,127,552	1,205,533	
300 Community Services								
Sources	18,700,152	1,112,962	1,390,980	278,018	18,700,152	18,096,695	(603,458)	96.8%
Uses	18,149,871	1,447,958	1,766,303	(318,346)	18,149,871	15,303,220	2,846,651	84.3%
Net Sources/Uses	550,281	(334,996)	(375,324)	(40,327)	550,281	2,793,474	2,243,193	
390 Beach								
Sources	1,501,785	130,352	9,381	(120,971)	1,501,785	1,503,713	1,928	100.1%
Uses	1,906,299	253,710	264,391	(10,681)	1,906,299	1,702,314	203,984	89.3%
Net Sources/Uses	(404,514)	(123,358)	(255,010)	(131,652)	(404,514)	(198,601)	205,912	
400 Internal Services								
Sources	3,228,036	258,541	269,502	10,961	3,228,036	2,417,505	(810,531)	74.9%
Uses	3,256,310	273,997	350,798	(76,801)	3,256,310	2,540,614	715,696	78.0%
Net Sources/Uses	(28,274)	(15,456)	(81,296)	(65,841)	(28,274)	(123,109)	(94,835)	
500 Community Services Capital								
Sources	6,127,741	5,605,210	12,383	(5,592,827)	6,127,741	626,575	(5,501,166)	10.2%
Uses	6,245,754	121,100	273,392	(152,292)	6,245,754	2,907,253	3,338,501	46.5%
Net Sources/Uses	(118,013)	5,484,110	(261,009)	(5,745,119)	(118,013)	(2,280,677)	(2,162,664)	
590 Beach Capital								
Sources	3,207,672	64,153	69,324	5,171	3,207,672	3,196,016	(11,656)	99.6%
Uses	1,712,789	20,000	788,149	(768,149)	1,712,789	1,245,205	467,584	72.7%
Net Sources/Uses	1,494,883	44,153	(718,825)	(762,978)	1,494,883	1,950,811	455,928	
600 Community Services Debt								
Sources	410,150	8,203	9,525	1,322	410,150	412,748	2,598	100.6%
Uses	383,172	-	-	-	383,172	383,172	(0)	100.0%
Net Sources/Uses	26,978	8,203	9,525	1,322	26,978	29,575	2,597	
690 Beach Debt								
Sources	7,748	155	167	12	7,748	7,720	(28)	99.6%
Uses	6,270	-	-	-	6,270	6,270	(0)	100.0%
Net Sources/Uses	1,478	155	167	12	1,478	1,450	(28)	
DISTRICT-WIDE SUMMARY								
Sources	54,382,650	9,142,264	2,776,568	(6,365,697)	54,382,650	42,779,370	(11,603,280)	78.7%
Uses	52,764,823	3,296,830	5,224,138	(1,927,308)	52,764,823	38,634,516	14,130,307	73.2%
Net Sources/Uses	1,617,828	5,845,434	(2,447,570)	(8,293,004)	1,617,828	4,144,855	2,527,027	

Table 2 – District-wide Financial Results: Sources and Uses by Major Category

UNAUDITED							
CURRENT YEAR TO BUDGET COMPARISON							
07/01/2020 - 06/30/2021							
	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Ad Valorem Property Tax	1,770,000	76,000	(1,696)	(77,696)	1,770,000	1,760,049	(9,952)
Consolidated Taxes	1,668,000	187,900	182,547	(5,353)	1,668,000	1,928,841	260,841
Charges for Services	29,853,023	2,152,105	2,572,637	420,532	29,853,023	29,689,395	(163,629)
Facility Fees	6,580,990	131,621	146,593	14,972	6,580,990	6,569,408	(11,582)
Rents	12,100	780	-	(780)	12,100	-	(12,100)
Intergovernmental - Operating Grants	69,700	5,675	12,715	7,040	69,700	95,294	25,594
Interfund Services	3,568,285	287,820	295,105	7,285	3,568,285	2,629,169	(939,116)
Central Services Revenue	1,471,440	122,620	-	(122,620)	1,471,440	-	(1,471,440)
Non Operating Income/Leases	118,130	2,765	2,791	26	118,130	127,897	9,767
Investment Earnings	343,650	27,700	(95,126)	(122,826)	343,650	107,275	(236,375)
Capital Grants	-	-	-	-	-	88,505	88,505
Proceeds from Capital Asset Dispositions	-	-	(338,999)	(338,999)	-	(216,463)	(216,463)
Funded Capital Resources	8,927,332	6,147,278	-	(6,147,278)	8,927,332	-	(8,927,332)
TOTAL SOURCES	54,382,650	9,142,264	2,776,568	(6,365,697)	54,382,650	42,779,370	(11,603,280)
USES							
Salaries and Wages	14,051,146	1,216,143	1,872,288	(656,145)	14,051,146	13,040,045	1,011,102
Employee Fringe	5,820,293	486,453	564,887	(78,434)	5,820,293	5,057,955	762,337
Total Personnel Cost	19,871,439	1,702,596	2,437,175	(734,579)	19,871,439	18,098,000	1,773,439
Professional Services	643,415	39,025	749,242	(710,217)	643,415	1,129,315	(485,900)
Services and Supplies	9,030,515	656,020	1,543,439	(887,419)	9,030,515	7,589,097	1,441,418
Insurance	700,020	51,775	50,112	1,663	700,020	667,548	32,472
Utilities	2,411,687	172,974	177,820	(4,845)	2,411,687	2,183,288	228,399
Cost of Goods Sold	1,654,938	184,018	188,425	(4,407)	1,654,938	1,147,259	507,679
Central Services Cost	1,471,440	122,620	-	122,620	1,471,440	-	1,471,440
Defensible Space	200,000	100,000	89,015	10,985	200,000	200,000	(0)
Capital Improvements	15,748,793	259,100	(57,654)	316,754	15,748,793	6,594,946	9,153,847
Debt Service	1,032,576	8,702	46,565	(37,863)	1,032,576	1,025,063	7,513
Transfers Out	-	-	-	-	-	-	-
TOTAL USES	52,764,823	3,296,830	5,224,138	(1,927,308)	52,764,823	38,634,516	14,130,307
SOURCES(USES)	1,617,828	5,845,434	(2,447,570)	(8,293,004)	1,617,828	4,144,855	2,527,027

III. COMMENTS

This fourth quarter budget update presents unaudited financial results through the 4th quarter of FY 2020/21. Copies of the monthly financial reports for the period ending June 30, 2021 have been posted on the District's Financial Transparency webpage.

Attachment:

- Monthly Financial Summary Reports – FY2020/21 through June 30, 2021 (unaudited)

MONTHLY FINANCIAL SUMMARY REPORTS

FISCAL YEAR 2020/21
UNAUDITED
JUNE 2021

District Wide Summary

Community Services Summary

Beach Summary

District-wide Roll-up

General Fund

Utilities

Community Services Funds

Internal Services

Capital Project Funds

Debt Service Funds

MONTH- END FINANCIAL RESULTS

JUNE 2021

UNAUDITED

Fund	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance	YTD % of Budget
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Net Sources/Uses	1,617,828	5,845,434	(2,447,570)	(8,293,004)	1,617,828	4,144,855	2,527,027	

MONTH- END FINANCIAL RESULTS
JUNE 2021
UNAUDITED

COMMUNITY SERVICES: OPERATIONS BY VENUE / CAPITAL / DEBT

Fund	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance	YTD % of Budget
Golf - Championship Course								
Sources	3,424,103	643,325	696,826	53,501	3,424,103	3,262,146	(161,957)	95.3%
Uses	3,717,478	506,915	590,464	(83,549)	3,717,478	3,346,551	370,927	90.0%
Net Sources/Uses	(293,376)	136,410	106,362	(30,047)	(293,376)	(84,406)	208,970	
Golf - Mountain Course								
Sources	1,081,205	178,607	186,875	8,268	1,081,205	1,066,090	(15,115)	98.6%
Uses	1,141,209	165,693	152,887	12,805	1,141,209	1,014,395	126,814	88.9%
Net Sources/Uses	(60,004)	12,914	33,987	21,073	(60,004)	51,694	111,699	
320 Golf								
Sources	4,505,308	821,932	883,701	61,769	4,505,308	4,328,235	(177,072)	96.1%
Uses	4,858,688	672,608	743,351	(70,743)	4,858,688	4,360,947	497,741	89.8%
Net Sources/Uses	(353,380)	149,324	140,350	(8,975)	(353,380)	(32,711)	320,669	
330 Facilities								
Sources	1,481,314	138,943	236,996	98,054	1,481,314	814,408	(666,906)	55.0%
Uses	1,504,583	130,177	228,922	(98,745)	1,504,583	1,012,686	491,897	67.3%
Net Sources/Uses	(23,270)	8,765	8,074	(691)	(23,270)	(198,278)	(175,009)	
340 Ski - Diamond Peak								
Sources	8,623,060	(21,878)	(74,436)	(52,558)	8,623,060	8,613,172	(9,888)	99.9%
Uses	8,075,342	237,063	252,405	(15,342)	8,075,342	6,603,786	1,471,556	81.8%
Net Sources/Uses	547,718	(258,941)	(326,842)	(67,900)	547,718	2,009,387	1,461,669	
350 Recreation								
Sources	2,246,998	146,642	169,480	22,838	2,246,998	2,275,766	28,768	101.3%
Uses	2,212,155	204,135	265,055	(60,921)	2,212,155	1,941,007	271,148	87.7%
Net Sources/Uses	34,843	(57,493)	(95,576)	(38,083)	34,843	334,759	299,916	
360 Community Services Admin.								
Sources	754,003	(39,773)	101,185	140,958	754,003	915,530	161,527	121.4%
Uses	415,786	76,931	80,476	(3,545)	415,786	377,556	38,230	90.8%
Net Sources/Uses	338,217	(116,704)	20,709	137,413	338,217	537,974	199,757	
370 Parks								
Sources	874,242	37,299	35,086	(2,213)	874,242	877,397	3,155	100.4%
Uses	856,535	91,704	125,742	(34,038)	856,535	758,179	98,357	88.5%
Net Sources/Uses	17,707	(54,405)	(90,656)	(36,251)	17,707	119,219	101,512	
380 Tennis								
Sources	215,228	29,797	38,968	9,171	215,228	272,186	56,958	126.5%
Uses	226,781	35,339	70,350	(35,011)	226,781	249,060	(22,279)	109.8%
Net Sources/Uses	(11,553)	(5,542)	(31,382)	(25,840)	(11,553)	23,126	34,679	
COMMUNITY SERVICES OPERATIONS								
Sources	18,700,152	1,112,962	1,390,980	278,018	18,700,152	18,096,695	(603,458)	96.8%
Uses	18,149,871	1,447,958	1,766,303	(318,346)	18,149,871	15,303,220	2,846,651	84.3%
Net Sources/Uses	550,281	(334,996)	(375,324)	(40,327)	550,281	2,793,474	2,243,193	
500 Community Services Capital								
Sources	6,127,741	5,605,210	12,383	(5,592,827)	6,127,741	626,575	(5,501,166)	10.2%
Uses	6,245,754	121,100	273,392	(152,292)	6,245,754	2,907,253	3,338,501	46.5%
Net Sources/Uses	(118,013)	5,484,110	(261,009)	(5,745,119)	(118,013)	(2,280,677)	(2,162,664)	
600 Community Services Debt								
Sources	410,150	8,203	9,525	1,322	410,150	412,748	2,598	100.6%
Uses	383,172	-	-	-	383,172	383,172	(0)	100.0%
Net Sources/Uses	26,978	8,203	9,525	1,322	26,978	29,575	2,597	
COMMUNITY SERVICES - COMBINED								
Sources	25,238,043	6,726,375	1,412,889	(5,313,486)	25,238,043	19,136,018	(6,102,026)	75.8%
Uses	24,778,797	1,569,058	2,039,695	(470,638)	24,778,797	18,593,645	6,185,152	75.0%
Net Sources/Uses	459,246	5,157,317	(626,807)	(5,784,124)	459,246	542,372	83,126	

MONTH- END FINANCIAL RESULTS
JUNE 2021
UNAUDITED

BEACH: OPERATIONS / CAPITAL / DEBT

Fund	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance	YTD % of Budget
390 Beach - Operations								
Sources	5,343,240	130,352	9,381	(120,971)	1,501,785	1,503,713	1,928	28.1%
Uses	1,906,299	253,710	264,391	(10,681)	1,906,299	1,702,314	203,984	89.3%
Net Sources/Uses	3,436,941	(123,358)	(255,010)	(131,652)	(404,514)	(198,601)	205,912	
590 Beach Capital								
Sources	3,207,672	64,153	69,324	5,171	3,207,672	3,196,016	(11,656)	99.6%
Uses	1,712,789	20,000	788,149	(768,149)	1,712,789	1,245,205	467,584	72.7%
Net Sources/Uses	1,494,883	44,153	(718,825)	(762,978)	1,494,883	1,950,811	455,928	
690 Beach Debt								
Sources	7,748	155	167	12	7,748	7,720	(28)	99.6%
Uses	6,270	-	-	-	6,270	6,270	(0)	100.0%
Net Sources/Uses	1,478	155	167	12	1,478	1,450	(28)	
BEACH - COMBINED								
Sources	8,558,660	194,660	78,873	(115,787)	4,717,205	4,707,449	(9,756)	55.0%
Uses	3,625,358	273,710	1,052,540	(778,830)	3,625,358	2,953,790	671,568	81.5%
Net Sources/Uses	4,933,302	(79,050)	(973,667)	(894,617)	1,091,847	1,753,660	661,812	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
ALL DISTRICT**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Ad Valorem Property Tax	1,770,000	76,000	(1,696)	(77,696)	1,770,000	1,760,049	(9,952)
Consolidated Taxes	1,668,000	187,900	182,547	(5,353)	1,668,000	1,928,841	260,841
Charges for Services	29,853,023	2,152,105	2,572,637	420,532	29,853,023	29,689,395	(163,629)
Facility Fees	6,580,990	131,621	146,593	14,972	6,580,990	6,569,408	(11,582)
Rents	12,100	780	-	(780)	12,100	-	(12,100)
Intergovernmental - Operating Grants	69,700	5,675	12,715	7,040	69,700	95,294	25,594
Interfund Services	3,568,285	287,820	295,105	7,285	3,568,285	2,629,169	(939,116)
Central Services Revenue	1,471,440	122,620	-	(122,620)	1,471,440	-	(1,471,440)
Non Operating Income/Leases	118,130	2,765	2,791	26	118,130	127,897	9,767
Investment Earnings	343,650	27,700	(95,126)	(122,826)	343,650	107,275	(236,375)
Capital Grants	-	-	-	-	-	88,505	88,505
Proceeds from Capital Asset Dispositions	-	-	(338,999)	(338,999)	-	(216,463)	(216,463)
Funded Capital Resources	8,927,332	6,147,278	-	(6,147,278)	8,927,332	-	(8,927,332)
TOTAL SOURCES	54,382,650	9,142,264	2,776,568	(6,365,697)	54,382,650	42,779,370	(11,603,280)
USES							
Salaries and Wages	14,051,146	1,216,143	1,872,288	(656,145)	14,051,146	13,040,045	1,011,102
Employee Fringe	5,820,293	486,453	564,887	(78,434)	5,820,293	5,057,955	762,337
Total Personnel Cost	19,871,439	1,702,596	2,437,175	(734,579)	19,871,439	18,098,000	1,773,439
Professional Services	643,415	39,025	749,242	(710,217)	643,415	1,129,315	(485,900)
Services and Supplies	9,030,515	656,020	1,543,439	(887,419)	9,030,515	7,589,097	1,441,418
Insurance	700,020	51,775	50,112	1,663	700,020	667,548	32,472
Utilities	2,411,687	172,974	177,820	(4,845)	2,411,687	2,183,288	228,399
Cost of Goods Sold	1,654,938	184,018	188,425	(4,407)	1,654,938	1,147,259	507,679
Central Services Cost	1,471,440	122,620	-	122,620	1,471,440	-	1,471,440
Defensible Space	200,000	100,000	89,015	10,985	200,000	200,000	(0)
Capital Improvements	15,748,793	259,100	(57,654)	316,754	15,748,793	6,594,946	9,153,847
Debt Service	1,032,576	8,702	46,565	(37,863)	1,032,576	1,025,063	7,513
Transfers Out	-	-	-	-	-	-	-
TOTAL USES	52,764,823	3,296,830	5,224,138	(1,927,308)	52,764,823	38,634,516	14,130,307
SOURCES(USES)	1,617,828	5,845,434	(2,447,570)	(8,293,004)	1,617,828	4,144,855	2,527,027

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
GENERAL FUND**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Ad Valorem Property Tax	1,770,000	76,000	(1,696)	(77,696)	1,770,000	1,760,049	(9,952)
Consolidated Taxes	1,668,000	187,900	182,547	(5,353)	1,668,000	1,928,841	260,841
Charges for Services	2,400	200	2	(198)	2,400	162	(2,238)
Intergovernmental - Operating Grants	-	-	-	-	-	1,440	1,440
Central Services Revenue	1,471,440	122,620	-	(122,620)	1,471,440	-	(1,471,440)
Non Operating Income/Leases	-	-	-	-	-	8,200	8,200
Investment Earnings	131,400	10,950	(44,993)	(55,943)	131,400	68,488	(62,912)
Funded Capital Resources	300,000	300,000	-	(300,000)	300,000	-	(300,000)
TOTAL SOURCES	5,343,240	697,670	135,861	(561,810)	5,343,240	3,767,180	(1,576,060)
USES							
Salaries and Wages	2,081,280	173,918	302,391	(128,473)	2,081,280	2,047,726	33,555
Employee Fringe	1,105,120	94,514	106,509	(11,995)	1,105,120	957,723	147,397
Total Personnel Cost	3,186,401	268,432	408,900	(140,468)	3,186,401	3,005,449	180,952
Professional Services	392,975	24,792	43,993	(19,202)	392,975	285,670	107,305
Services and Supplies	780,940	63,837	112,826	(48,989)	780,940	440,793	340,147
Insurance	53,100	4,425	4,283	142	53,100	51,394	1,706
Utilities	106,685	9,105	9,535	(430)	106,685	109,363	(2,678)
Central Services Cost	-	-	13,072	(13,072)	-	(1,335,748)	1,335,748
Capital Improvements	650,150	8,000	(41,008)	49,008	650,150	365,878	284,272
TOTAL USES	5,170,251	378,590	551,601	(173,011)	5,170,251	2,922,799	2,247,451
SOURCES(USES)	172,989	319,080	(415,741)	(734,820)	172,989	844,380	671,391

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
UTILITY FUND**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	12,402,440	988,512	1,126,116	137,604	12,402,440	12,711,165	308,725
Intergovernmental - Operating Grants	31,000	-	6,820	6,820	31,000	39,857	8,857
Interfund Services	241,400	11,400	7,612	(3,788)	241,400	119,895	(121,505)
Investment Earnings	148,500	12,375	(37,887)	(50,262)	148,500	33,681	(114,819)
Proceeds from Capital Asset Dispositions	-	-	(223,216)	(223,216)	-	(153,379)	(153,379)
Funded Capital Resources	3,032,786	252,732	-	(252,732)	3,032,786	-	(3,032,786)
TOTAL SOURCES	15,856,126	1,265,019	879,444	(385,574)	15,856,126	12,751,219	(3,104,907)
USES							
Salaries and Wages	2,801,780	241,787	424,777	(182,990)	2,801,780	2,844,275	(42,495)
Employee Fringe	1,449,604	122,663	151,950	(29,287)	1,449,604	1,357,142	92,461
Total Personnel Cost	4,251,383	364,450	576,727	(212,277)	4,251,383	4,201,417	49,966
Professional Services	182,050	11,683	128,937	(117,254)	182,050	227,259	(45,209)
Services and Supplies	2,093,257	134,437	440,272	(305,835)	2,093,257	2,030,188	63,069
Insurance	203,880	16,990	16,444	546	203,880	197,331	6,549
Utilities	932,594	72,487	79,773	(7,286)	932,594	815,167	117,427
Cost of Goods Sold	-	-	1,500	(1,500)	-	7,125	(7,125)
Central Services Cost	392,709	32,726	(3,543)	36,269	392,709	356,440	36,269
Defensible Space	100,000	50,000	44,507	5,493	100,000	100,000	0
Capital Improvements	7,135,100	110,000	(101,678)	211,678	7,135,100	3,053,119	4,081,981
Debt Service	643,134	8,702	46,565	(37,863)	643,134	635,620	7,514
Transfers Out	-	-	-	-	-	-	-
TOTAL USES	15,934,108	801,476	1,229,504	(428,028)	15,934,108	11,623,667	4,310,440
SOURCES(USES)	(77,982)	463,543	(350,060)	(813,603)	(77,982)	1,127,552	1,205,533

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
WATER**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	4,965,219	399,102	532,407	133,305	4,965,219	5,270,749	305,530
Interfund Services	241,400	11,400	7,612	(3,788)	241,400	119,895	(121,505)
Investment Earnings	3,000	250	0	(250)	3,000	665	(2,335)
Proceeds from Capital Asset Dispositions	-	-	(19,442)	(19,442)	-	16,160	16,160
Funded Capital Resources	450,000	37,500	-	(37,500)	450,000	-	(450,000)
TOTAL SOURCES	5,659,619	448,252	520,576	72,324	5,659,619	5,407,469	(252,150)
USES							
Salaries and Wages	1,245,017	108,408	201,534	(93,126)	1,245,017	1,307,423	(62,406)
Employee Fringe	650,118	55,233	70,793	(15,560)	650,118	628,998	21,121
Total Personnel Cost	1,895,136	163,642	272,327	(108,685)	1,895,136	1,936,421	(41,285)
Professional Services	75,350	5,792	103,721	(97,930)	75,350	142,668	(67,318)
Services and Supplies	1,074,105	68,743	272,741	(203,998)	1,074,105	1,056,860	17,245
Insurance	112,020	9,335	9,035	300	112,020	108,422	3,598
Utilities	461,346	36,056	44,020	(7,965)	461,346	424,962	36,384
Cost of Goods Sold	-	-	1,500	(1,500)	-	7,125	(7,125)
Central Services Cost	193,355	16,113	(2,022)	18,135	193,355	175,220	18,135
Defensible Space	50,000	25,000	22,254	2,746	50,000	50,000	(0)
Capital Improvements	2,286,609	110,000	(139,697)	249,697	2,286,609	942,917	1,343,692
Debt Service	307,020	5,330	29,543	(24,213)	307,020	303,780	3,239
Transfers Out	(128,113)	(10,676)	(49,575)	38,899	(128,113)	(194,622)	66,509
TOTAL USES	6,326,827	429,333	563,848	(134,514)	6,326,827	4,953,753	1,373,074
SOURCES(USES)	(667,208)	18,918	(43,271)	(62,190)	(667,208)	453,716	1,120,924

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
SEWER**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	6,946,421	582,410	594,004	11,594	6,946,421	6,934,096	(12,325)
Investment Earnings	145,500	12,125	(37,887)	(50,012)	145,500	33,016	(112,484)
Proceeds from Capital Asset Dispositions	-	-	(203,774)	(203,774)	-	(169,540)	(169,540)
Funded Capital Resources	2,582,786	215,232	-	(215,232)	2,582,786	-	(2,582,786)
TOTAL SOURCES	9,674,707	809,767	352,344	(457,424)	9,674,707	6,797,573	(2,877,134)
USES							
Salaries and Wages	1,391,062	119,452	204,411	(84,959)	1,391,062	1,372,416	18,646
Employee Fringe	716,482	60,381	72,068	(11,687)	716,482	650,301	66,181
Total Personnel Cost	2,107,544	179,833	276,479	(96,646)	2,107,544	2,022,717	84,827
Professional Services	81,700	5,892	25,216	(19,324)	81,700	65,954	15,746
Services and Supplies	780,335	45,689	136,636	(90,947)	780,335	803,209	(22,874)
Insurance	91,860	7,655	7,409	246	91,860	88,909	2,951
Utilities	468,998	36,099	35,514	585	468,998	388,276	80,722
Central Services Cost	193,355	16,113	(2,022)	18,135	193,355	175,220	18,135
Defensible Space	50,000	25,000	22,254	2,746	50,000	50,000	0
Capital Improvements	4,848,491	-	38,019	(38,019)	4,848,491	2,110,202	2,738,289
Debt Service	336,114	3,373	17,023	(13,650)	336,114	331,840	4,275
Transfers Out	128,113	10,676	49,575	(38,899)	128,113	194,622	(66,509)
TOTAL USES	9,086,510	330,329	606,102	(275,773)	9,086,510	6,230,949	2,855,561
SOURCES(USES)	588,197	479,438	(253,758)	(733,196)	588,197	566,623	(21,574)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
SOLID WASTE**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	312,000	-	3,700	3,700	312,000	360,797	48,797
TOTAL SOURCES	312,000	-	3,700	3,700	312,000	360,797	48,797
USES							
Salaries and Wages	111,689	9,397	12,962	(3,564)	111,689	112,177	(488)
Employee Fringe	53,966	4,581	5,878	(1,297)	53,966	51,129	2,837
Total Personnel Cost	165,656	13,979	18,840	(4,861)	165,656	163,306	2,349
Services and Supplies	143,605	12,188	24,125	(11,938)	143,605	88,542	55,063
Utilities	1,710	198	192	6	1,710	1,737	(27)
TOTAL USES	310,971	26,364	43,157	(16,793)	310,971	253,585	57,385
SOURCES(USES)	1,029	(26,364)	(39,457)	(13,093)	1,029	107,212	106,183

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
TAHOE WATER SUPPLIERS ASSOCIATION**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	178,800	7,000	(3,995)	(10,995)	178,800	145,523	(33,277)
Intergovernmental - Operating Grants	31,000	-	6,820	6,820	31,000	39,857	8,857
TOTAL SOURCES	209,800	7,000	2,825	(4,175)	209,800	185,380	(24,420)
USES							
Salaries and Wages	54,011	4,529	5,870	(1,341)	54,011	52,258	1,753
Employee Fringe	29,037	2,467	3,211	(743)	29,037	26,714	2,323
Total Personnel Cost	83,048	6,996	9,081	(2,084)	83,048	78,973	4,075
Professional Services	25,000	-	-	-	25,000	18,637	6,363
Services and Supplies	95,212	7,818	6,769	1,049	95,212	81,578	13,634
Utilities	540	135	48	87	540	192	348
Central Services Cost	6,000	500	500	-	6,000	6,000	-
TOTAL USES	209,800	15,449	16,398	(949)	209,800	185,380	24,420
SOURCES(USES)	-	(8,449)	(13,573)	(5,124)	-	-	-

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
COMMUNITY SERVICES FUND**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	16,616,228	1,046,214	1,415,316	369,103	16,616,228	16,092,512	(523,716)
Facility Fees	1,763,645	35,274	40,960	5,686	1,763,645	1,762,766	(879)
Rents	12,100	780	-	(780)	12,100	-	(12,100)
Intergovernmental - Operating Grants	38,700	5,675	5,895	220	38,700	53,997	15,297
Interfund Services	98,849	17,879	17,992	113	98,849	91,769	(7,080)
Non Operating Leases	118,130	2,765	2,791	26	118,130	119,697	1,567
Investment Earnings	52,500	4,375	(12,256)	(16,631)	52,500	4,472	(48,028)
Proceeds from Capital Asset Dispositions	-	-	(79,718)	(79,718)	-	(28,518)	(28,518)
TOTAL SOURCES	18,700,152	1,112,962	1,390,980	278,018	18,700,152	18,096,695	(603,458)
USES							
Salaries and Wages	6,857,641	550,126	814,780	(264,654)	6,857,641	6,159,583	698,058
Employee Fringe	2,225,323	172,356	217,106	(44,750)	2,225,323	1,942,752	282,572
Total Personnel Cost	9,082,964	722,482	1,031,886	(309,404)	9,082,964	8,102,335	980,630
Professional Services	44,625	1,000	1,025	(25)	44,625	35,770	8,855
Services and Supplies	4,758,505	325,261	422,435	(97,174)	4,758,505	3,627,701	1,130,804
Insurance	389,760	22,755	22,024	731	389,760	367,254	22,506
Utilities	1,229,994	73,385	77,510	(4,125)	1,229,994	1,129,611	100,383
Cost of Goods Sold	1,571,338	172,018	175,574	(3,557)	1,571,338	1,057,580	513,758
Central Services Cost	972,685	81,057	(8,658)	89,715	972,685	882,970	89,715
Defensible Space	100,000	50,000	44,507	5,493	100,000	100,000	(0)
TOTAL USES	18,149,871	1,447,958	1,766,303	(318,346)	18,149,871	15,303,220	2,846,651
SOURCES(USES)	550,281	(334,996)	(375,324)	(40,327)	550,281	2,793,474	2,243,193

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
CHAMPIONSHIP GOLF**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	3,391,291	642,669	701,218	58,549	3,391,291	3,214,950	(176,340)
Facility Fees	32,812	656	762	106	32,812	33,019	207
Proceeds from Capital Asset Dispositions	-	-	(5,154)	(5,154)	-	14,176	14,176
TOTAL SOURCES	3,424,103	643,325	696,826	53,501	3,424,103	3,262,146	(161,957)
USES							
Salaries and Wages	1,258,610	184,725	256,745	(72,020)	1,258,610	1,170,676	87,934
Employee Fringe	364,034	45,426	58,923	(13,496)	364,034	349,938	14,096
Total Personnel Cost	1,622,644	230,151	315,668	(85,516)	1,622,644	1,520,615	102,029
Professional Services	7,980	-	-	-	7,980	6,403	1,578
Services and Supplies	962,511	106,702	139,454	(32,751)	962,511	797,277	165,234
Insurance	75,180	12,530	12,128	402	75,180	72,765	2,415
Utilities	212,370	21,068	26,787	(5,718)	212,370	227,960	(15,590)
Cost of Goods Sold	588,087	115,738	98,784	16,954	588,087	495,907	92,180
Central Services Cost	248,707	20,726	(2,355)	23,081	248,707	225,626	23,081
TOTAL USES	3,717,478	506,915	590,464	(83,549)	3,717,478	3,346,551	370,927
SOURCES(USES)	(293,376)	136,410	106,362	(30,047)	(293,376)	(84,406)	208,970

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
MOUNTAIN GOLF**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	818,834	172,432	190,068	17,636	818,834	809,745	(9,089)
Facility Fees	221,481	4,430	5,144	714	221,481	222,882	1,401
Non Operating Leases	40,890	1,745	1,815	70	40,890	41,464	574
Proceeds from Capital Asset Dispositions	-	-	(10,152)	(10,152)	-	(8,002)	(8,002)
TOTAL SOURCES	1,081,205	178,607	186,875	8,268	1,081,205	1,066,090	(15,115)
USES							
Salaries and Wages	409,731	61,931	69,726	(7,795)	409,731	346,777	62,954
Employee Fringe	117,206	13,522	16,482	(2,959)	117,206	112,455	4,751
Total Personnel Cost	526,937	75,453	86,208	(10,755)	526,937	459,232	67,706
Professional Services	4,170	-	-	-	4,170	2,296	1,874
Services and Supplies	349,229	47,278	40,999	6,279	349,229	333,305	15,924
Insurance	17,280	2,880	2,787	93	17,280	16,725	555
Utilities	91,760	12,710	9,067	3,643	91,760	84,117	7,643
Cost of Goods Sold	89,532	22,180	14,403	7,777	89,532	62,188	27,344
Central Services Cost	62,301	5,192	(576)	5,768	62,301	56,533	5,768
TOTAL USES	1,141,209	165,693	152,887	12,805	1,141,209	1,014,395	126,814
SOURCES(USES)	(60,004)	12,914	33,987	21,073	(60,004)	51,694	111,699

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
FACILITIES FUND**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	1,440,299	138,123	254,444	116,322	1,440,299	790,683	(649,616)
Facility Fees	41,015	820	953	133	41,015	41,275	260
Proceeds from Capital Asset Dispositions	-	-	(18,400)	(18,400)	-	(17,550)	(17,550)
TOTAL SOURCES	1,481,314	138,943	236,996	98,054	1,481,314	814,408	(666,906)
USES							
Salaries and Wages	446,134	41,441	70,161	(28,720)	446,134	329,647	116,487
Employee Fringe	193,412	18,469	21,824	(3,355)	193,412	155,209	38,203
Total Personnel Cost	639,546	59,910	91,985	(32,075)	639,546	484,857	154,690
Professional Services	1,170	-	-	-	1,170	1,184	(14)
Services and Supplies	446,503	33,944	75,516	(41,571)	446,503	280,325	166,178
Insurance	11,820	985	953	32	11,820	11,440	380
Utilities	53,930	4,888	4,956	(67)	53,930	48,372	5,558
Cost of Goods Sold	324,619	28,200	55,862	(27,662)	324,619	162,113	162,506
Central Services Cost	26,995	2,250	(349)	2,599	26,995	24,396	2,599
TOTAL USES	1,504,583	130,177	228,922	(98,745)	1,504,583	1,012,686	491,897
SOURCES(USES)	(23,270)	8,765	8,074	(691)	(23,270)	(198,278)	(175,009)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
SKI FUND**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	10,148,735	500	2,896	2,396	10,148,735	10,206,918	58,183
Facility Fees	(1,640,400)	(32,808)	(38,097)	(5,289)	(1,640,400)	(1,650,784)	(10,384)
Interfund Services	14,985	7,535	9,429	1,894	14,985	17,011	2,026
Non Operating Leases	77,240	1,020	976	(44)	77,240	78,233	993
Investment Earnings	22,500	1,875	(9,711)	(11,586)	22,500	1,723	(20,777)
Proceeds from Capital Asset Dispositions	-	-	(39,929)	(39,929)	-	(39,929)	(39,929)
TOTAL SOURCES	8,623,060	(21,878)	(74,436)	(52,558)	8,623,060	8,613,172	(9,888)
USES							
Salaries and Wages	3,135,849	91,995	139,439	(47,444)	3,135,849	2,740,266	395,583
Employee Fringe	1,050,665	48,458	63,872	(15,414)	1,050,665	902,190	148,475
Total Personnel Cost	4,186,514	140,453	203,310	(62,858)	4,186,514	3,642,456	544,058
Professional Services	23,700	1,000	100	900	23,700	17,267	6,433
Services and Supplies	2,058,216	46,067	37,891	8,176	2,058,216	1,484,662	573,554
Insurance	212,700	-	-	-	212,700	195,881	16,819
Utilities	627,070	13,040	14,878	(1,838)	627,070	547,831	79,239
Cost of Goods Sold	529,100	-	-	-	529,100	317,925	211,175
Central Services Cost	438,043	36,504	(3,774)	40,278	438,043	397,765	40,278
TOTAL USES	8,075,342	237,063	252,405	(15,342)	8,075,342	6,603,786	1,471,556
SOURCES(USES)	547,718	(258,941)	(326,842)	(67,900)	547,718	2,009,387	1,461,669

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
RECREATION FUND**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	1,007,900	120,600	147,180	26,580	1,007,900	1,014,837	6,937
Facility Fees	1,222,098	24,442	28,382	3,940	1,222,098	1,229,835	7,737
Intergovernmental - Operating Grants	17,000	1,600	-	(1,600)	17,000	37,176	20,176
Proceeds from Capital Asset Dispositions	-	-	(6,083)	(6,083)	-	(6,083)	(6,083)
TOTAL SOURCES	2,246,998	146,642	169,480	22,838	2,246,998	2,275,766	28,768
USES							
Salaries and Wages	1,037,021	96,825	145,830	(49,005)	1,037,021	966,114	70,907
Employee Fringe	327,605	28,797	33,674	(4,876)	327,605	274,637	52,967
Total Personnel Cost	1,364,626	125,622	179,504	(53,882)	1,364,626	1,240,752	123,874
Professional Services	5,850	-	-	-	5,850	5,919	(69)
Services and Supplies	502,086	49,080	70,599	(21,519)	502,086	411,476	90,610
Insurance	55,920	4,660	4,510	150	55,920	54,124	1,796
Utilities	132,640	11,070	9,520	1,550	132,640	108,567	24,073
Cost of Goods Sold	33,400	3,900	1,808	2,092	33,400	13,225	20,175
Central Services Cost	117,633	9,803	(886)	10,689	117,633	106,944	10,689
TOTAL USES	2,212,155	204,135	265,055	(60,921)	2,212,155	1,941,007	271,148
SOURCES(USES)	34,843	(57,493)	(95,576)	(38,083)	34,843	334,759	299,916

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
COMMUNITY SERVICES ADMINISTRATION FUND**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	(317,830)	(63,110)	79,535	142,645	(317,830)	(123,602)	194,228
Facility Fees	1,041,833	20,837	24,196	3,359	1,041,833	1,036,383	(5,450)
Investment Earnings	30,000	2,500	(2,545)	(5,045)	30,000	2,748	(27,252)
TOTAL SOURCES	754,003	(39,773)	101,185	140,958	754,003	915,530	161,527
USES							
Salaries and Wages	147,970	14,377	25,897	(11,520)	147,970	158,671	(10,701)
Employee Fringe	61,384	5,374	5,882	(508)	61,384	50,263	11,121
Total Personnel Cost	209,354	19,751	31,779	(12,028)	209,354	208,934	420
Professional Services	-	-	925	(925)	-	925	(925)
Services and Supplies	76,768	4,708	3,057	1,651	76,768	39,966	36,802
Utilities	7,604	634	405	229	7,604	7,706	(102)
Central Services Cost	22,060	1,838	(197)	2,035	22,060	20,025	2,035
Defensible Space	100,000	50,000	44,507	5,493	100,000	100,000	(0)
TOTAL USES	415,786	76,931	80,476	(3,545)	415,786	377,556	38,230
SOURCES(USES)	338,217	(116,704)	20,709	137,413	338,217	537,974	199,757

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
PARKS FUND**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	26,600	7,500	3,675	(3,825)	26,600	22,350	(4,250)
Facility Fees	729,978	14,600	16,953	2,353	729,978	734,600	4,622
Rents	12,100	780	-	(780)	12,100	-	(12,100)
Intergovernmental - Operating Grants	21,700	4,075	5,895	1,820	21,700	16,821	(4,879)
Interfund Services	83,864	10,344	8,563	(1,781)	83,864	74,758	(9,106)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	28,868	28,868
TOTAL SOURCES	874,242	37,299	35,086	(2,213)	874,242	877,397	3,155
USES							
Salaries and Wages	313,796	41,441	65,564	(24,123)	313,796	317,963	(4,167)
Employee Fringe	82,979	8,978	11,180	(2,202)	82,979	76,041	6,939
Total Personnel Cost	396,775	50,419	76,744	(26,325)	396,775	394,003	2,772
Professional Services	1,170	-	-	-	1,170	1,184	(14)
Services and Supplies	302,862	27,314	37,179	(9,866)	302,862	212,206	90,656
Insurance	13,320	1,110	1,074	36	13,320	12,892	428
Utilities	96,485	9,035	11,174	(2,139)	96,485	96,226	259
Central Services Cost	45,923	3,827	(429)	4,256	45,923	41,667	4,256
TOTAL USES	856,535	91,704	125,742	(34,038)	856,535	758,179	98,357
SOURCES(USES)	17,707	(54,405)	(90,656)	(36,251)	17,707	119,219	101,512

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
TENNIS FUND**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	100,400	27,500	36,301	8,801	100,400	156,631	56,231
Facility Fees	114,828	2,297	2,667	370	114,828	115,555	727
TOTAL SOURCES	215,228	29,797	38,968	9,171	215,228	272,186	56,958
OPERATING USES							
Salaries and Wages	108,530	17,391	41,418	(24,027)	108,530	129,469	(20,939)
Employee Fringe	28,038	3,331	5,271	(1,940)	28,038	22,018	6,020
Total Personnel Cost	136,568	20,722	46,689	(25,966)	136,568	151,487	(14,919)
Professional Services	585	-	-	-	585	593	(8)
Services and Supplies	60,330	10,168	17,740	(7,572)	60,330	68,485	(8,155)
Insurance	3,540	590	571	19	3,540	3,426	114
Utilities	8,135	940	724	216	8,135	8,832	(697)
Cost of Goods Sold	6,600	2,000	4,717	(2,717)	6,600	6,223	378
Central Services Cost	11,023	919	(90)	1,009	11,023	10,014	1,009
TOTAL USES	226,781	35,339	70,350	(35,011)	226,781	249,060	(22,279)
SOURCES(USES)	(11,553)	(5,542)	(31,382)	(25,840)	(11,553)	23,126	34,679

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
BEACH FUND**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	831,955	117,180	31,203	(85,977)	831,955	885,555	53,600
Facility Fees	658,580	13,172	14,233	1,061	658,580	653,588	(4,992)
Investment Earnings	11,250	-	10	10	11,250	635	(10,615)
Proceeds from Capital Asset Dispositions	-	-	(36,065)	(36,065)	-	(36,065)	(36,065)
TOTAL SOURCES	1,501,785	130,352	9,381	(120,971)	1,501,785	1,503,713	1,928
USES							
Salaries and Wages	810,930	124,224	157,350	(33,126)	810,930	800,752	10,178
Employee Fringe	221,093	27,319	29,866	(2,547)	221,093	198,994	22,099
Total Personnel Cost	1,032,023	151,543	187,215	(35,672)	1,032,023	999,746	32,277
Professional Services	14,765	800	-	800	14,765	5,329	9,436
Services and Supplies	500,991	57,463	50,454	7,009	500,991	362,416	138,575
Insurance	37,980	6,330	6,127	203	37,980	36,760	1,220
Utilities	130,894	16,737	10,115	6,622	130,894	119,172	11,722
Cost of Goods Sold	83,600	12,000	11,351	649	83,600	82,554	1,046
Central Services Cost	106,046	8,837	(871)	9,708	106,046	96,338	9,708
TOTAL USES	1,906,299	253,710	264,391	(10,681)	1,906,299	1,702,314	203,984
SOURCES(USES)	(404,514)	(123,358)	(255,010)	(131,652)	(404,514)	(198,601)	205,912

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
INTERNAL SERVICES FUND**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Interfund Services	3,228,036	258,541	269,502	10,961	3,228,036	2,417,505	(810,531)
TOTAL SOURCES	3,228,036	258,541	269,502	10,961	3,228,036	2,417,505	(810,531)
USES							
Salaries and Wages	1,499,515	126,089	172,991	(46,902)	1,499,515	1,187,709	311,806
Employee Fringe	819,153	69,601	59,457	10,144	819,153	601,345	217,808
Total Personnel Cost	2,318,668	195,690	232,447	(36,758)	2,318,668	1,789,053	529,614
Professional Services	9,000	750	-	750	9,000	-	9,000
Services and Supplies	896,822	75,022	116,231	(41,209)	896,822	726,776	170,046
Insurance	15,300	1,275	1,234	41	15,300	14,809	491
Utilities	11,520	1,260	886	374	11,520	9,976	1,544
Capital Improvements	5,000	-	-	-	5,000	-	5,000
TOTAL USES	3,256,310	273,997	350,798	(76,801)	3,256,310	2,540,614	715,696
SOURCES(USES)	(28,274)	(15,456)	(81,296)	(65,841)	(28,274)	(123,109)	(94,835)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
COMMUNITY SERVICES CAPITAL PROJECTS FUND**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Facility Fees	533,195	10,664	12,383	1,719	533,195	536,571	3,376
Capital Grants	-	-	-	-	-	88,505	88,505
Proceeds from Capital Asset Dispositions	-	-	-	-	-	1,500	1,500
Funded Capital Resources	5,594,546	5,594,546	-	(5,594,546)	5,594,546	-	(5,594,546)
TOTAL SOURCES	6,127,741	5,605,210	12,383	(5,592,827)	6,127,741	626,575	(5,501,166)
USES							
Professional Services	-	-	353,155	(353,155)	-	353,155	(353,155)
Services and Supplies	-	-	388,587	(388,587)	-	388,587	(388,587)
Capital Improvements	6,245,754	121,100	(468,350)	589,450	6,245,754	2,165,510	4,080,244
TOTAL USES	6,245,754	121,100	273,392	(152,292)	6,245,754	2,907,253	3,338,501
SOURCES(USES)	(118,013)	5,484,110	(261,009)	(5,745,119)	(118,013)	(2,280,677)	(2,162,664)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
BEACH CAPITAL PROJECTS FUND**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Facility Fees	3,207,672	64,153	69,324	5,171	3,207,672	3,196,016	(11,656)
TOTAL SOURCES	3,207,672	64,153	69,324	5,171	3,207,672	3,196,016	(11,656)
USES							
Professional Services	-	-	222,132	(222,132)	-	222,132	(222,132)
Services and Supplies	-	-	12,635	(12,635)	-	12,635	(12,635)
Capital Improvements	1,712,789	20,000	553,382	(533,382)	1,712,789	1,010,438	702,351
TOTAL USES	1,712,789	20,000	788,149	(768,149)	1,712,789	1,245,205	467,584
SOURCES(USES)	1,494,883	44,153	(718,825)	(762,978)	1,494,883	1,950,811	455,928

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
COMMUNITY SERVICES DEBT SERVICE FUND**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Facility Fees	410,150	8,203	9,525	1,322	410,150	412,748	2,598
TOTAL SOURCES	410,150	8,203	9,525	1,322	410,150	412,748	2,598
USES							
Debt Service	383,172	-	-	-	383,172	383,172	(0)
TOTAL USES	383,172	-	-	-	383,172	383,172	(0)
SOURCES(USES)	26,978	8,203	9,525	1,322	26,978	29,575	2,597

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
BEACH DEBT SERVICE FUND**

CURRENT YEAR TO BUDGET COMPARISON

07/01/2020 - 06/30/2021

UNAUDITED

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Facility Fees	7,748	155	167	12	7,748	7,720	(28)
TOTAL SOURCES	<u>7,748</u>	<u>155</u>	<u>167</u>	<u>12</u>	<u>7,748</u>	<u>7,720</u>	<u>(28)</u>
USES							
Debt Service	6,270	-	-	-	6,270	6,270	(0)
TOTAL USES	<u>6,270</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,270</u>	<u>6,270</u>	<u>(0)</u>
SOURCES(USES)	<u>1,478</u>	<u>155</u>	<u>167</u>	<u>12</u>	<u>1,478</u>	<u>1,450</u>	<u>(28)</u>

MEMORANDUM

TO: Board of Trustees

FROM: Paul Navazio
Director of Finance

SUBJECT: Fiscal Year 2020/21 Fourth Quarter Budget Update:
Popular CIP Status Report Through June 30, 2021

DATE: September 7, 2021

I. RECOMMENDATION

This is an informational report and therefore no Board action is required.

II. BACKGROUND AND DISCUSSION

This communication represents the FY2020/21 4th Quarter Popular CIP Status Report intended to provide an update for the District's Capital Improvement Program (CIP) Budget for activities for the period from July 1, 2020 through June 30, 2021. This report complies with Board Policy 13.1.0.2 relating to periodic reports on the status of the District's capital projects.

The Board received the FY202/21 1st Quarter Popular CIP Status report at its meeting of November 19, 2020, and 2nd quarter Popular CIP Status report at its meeting of February 24, 2021, and the 3rd quarter report at its meeting of May 12, 2021. This agenda item, via attachment, provides the Board with the fourth quarterly Popular Report, reflecting unaudited financial results for the fiscal year ending June 30, 2021.

Overview

The District's FY2020/21 approved capital budget adopted by the Board on May 27, 2020 provides for appropriations totaling \$14,377,677 in support of planned capital projects across all District activities, including Administration (\$650,150), Utilities (\$7,140,286), Community Services (\$6,127,741), Beaches (\$454,500) and Internal Services (\$5,000). Subsequent amendments to the capital budget, totaling \$1,313,677, were approved via separate action by the Board of Trustees, resulting in an amended budget of \$15,691,354.

	Prior Year Carryforward	FY2020/21 Approved Budget	Amendments	Amended Budget	Expenditures thru 6/30/21
General Fund	\$ 300,000	\$ 650,150	\$ -	\$ 650,150	\$ 429,458
Utility Fund	2,553,786	7,140,286	(10,069)	7,130,217	3,307,644
Internal Services	-	5,000	-	5,000	0
Community Services	2,500,701	6,127,741	65,457	6,193,198	2,907,253
Beach	-	454,500	1,258,289	1,712,789	1,245,205
<i>Total All Funds</i>	<i>\$ 5,354,487</i>	<i>\$ 14,377,677</i>	<i>\$ 1,313,677</i>	<i>\$ 15,691,354</i>	<i>\$ 7,889,560</i>

Overall, capital project expenditures through the fourth quarter of FY2020/21 (June 30, 2021) totaled \$7,889,560, or 50.5% of the amended CIP budget.

In addition to reporting actual expenditures for each approved capital improvement project through June 30, 2021, the report also includes specific modifications, per Board action, to the adopted FY2020/21 CIP budget. The report also includes a brief "status" classification to assist in understanding the information contained in this report as well as to help track changes in individual project status from quarter to quarter.

Adjustments to Adopted FY2020/21 Capital Budget Reflected in CIP Status Report

The following summarizes modifications to Capital Project budget reflected in the 4th Quarter CIP Status Report per previous Board action:

Summary of Board Actions Impacting the FY2020/21 Capital Budget					
Board Agenda	Project Description	Project #	Action	Amount	Fund
6/23/2020	Watermain Replacement - Martis Peak Road vicinity Unallocated Capital Project Funding	2299WS1704	Reduce Project Budget per Bid Award	(353,910) <u>353,910</u>	Utility Fund Utility Fund
6/23/2020	Maintenance Building Drainage, Washpad and Pavement Unallocated Capital Project Funding	3141GC1501	Reduce Project Budget per Bid Award	(121,567) <u>121,567</u>	Golf Fund Golf Fund
8/12/2020	IT infrastructure Microsoft Office Licenses Windows Server Operating System	1213CO1505 1213CO1803 1213CO1804	Re-allocation of Project Budget	(33,700) (9,300) <u>43,000</u>	General Fund General Fund General Fund
12/9/2020	Watermain Replacement - Slott Pk Ct Unallocated Capital Project Funding	2299WS1706	Advance Funding for Design of FY2020/21 construction project	45,000 <u>(45,000)</u>	Utility Fund Utility Fund
12/9/2020	Burnt Cedar Swimming Pool Improvements	3970BD2601	Supplemental Appropriation form Fund Balance	258,289	Beach Fund
2/24/2021	FY 2019/20 Carry-over Adjustments Utility Fund Community Services Fund(s)	various various	Adjust FY2019/20 Carry-over Adjust FY2019/20 Carry-over	(10,069) 65,457 <u>55,388</u>	Utility Fund Various
4/29/2021	Burnt Cedar Swimming Pool Improvements	3970BD2601	Supplemental Appropriation form Fund Balance	1,000,000	Beach Fund
			Total CIP Budget Amendments	<u>\$ 1,313,677</u>	

Board Actions Since Third Quarter Report - Adjustments to FY2020/21 Capital Budget

The Board of Trustees approved (via Resolution No. 1882, dated April 29, 2021) amending the capital budget to appropriate \$1.00 million for the Burnt Cedar Swimming Pool Improvement Project (CIP # 3970BD2601) to advance construction funding into the FY2020/21 fiscal year.

Pending Carry-over Appropriations

Expenditures charged to capital projects through the fourth quarter of FY2020/21 result in available unexpended appropriations of \$7.80 million. Of this amount, an estimated \$5.98 million is expected to be re-appropriated through carry-over to the FY2021/22 budget in support of ongoing capital projects and programs. Of this amount, \$1,875,000 in carry-over appropriations were approved with the adoption of the FY2021/22 budget, and an additional \$4.11 million in carry-over appropriation requests are pending Board action via a separate agenda item.

Capital Improvement Charges Transferred to Operating Expenses

As part of the year-end close process for the fiscal year ended June 30, 2021, staff has identified a total of \$1.29 million in costs that were recorded as capital expenditures that do not meet the criteria for capital assets. While these costs are reflected in the attached Popular CIP Status Report as expenses charged to the projects where they were budgeted, these costs have been recorded as operating expenses and will not be capitalized.

Attachment:

- Popular CIP Status Report - FY2020/21, through June 30, 2021

Incline Village General Improvement District		Capital Improvement Projects Report to the Board of Trustees					For the Fourth Quarter - Fiscal Year Ending June 30, 2021			Fiscal Year		Fiscal Year			
DESCRIPTION	PROJECT #	Prior Year	Current Year	Projects Cancelled	Adjustments	Reallocation	Future Year	FY2020/21	Fiscal Year	Variance	Status	Recommended Carry-forward			
		Carry Forward	Budgeted				Reservation Fund Balance	Adjusted Budget	Expenditures As of 6/30/21						
Chateau:															
Resurface Patio Deck - Chateau	3350BD1302		36,000					36,000	17,300	18,700	Completed				
Replace Air Walls Chateau	3350BD1704		56,500					56,500	3,150	53,350	Completed				
Retrofit Chateau Ventilation Ducts	3350ME2001		7,500					7,500	6,600	900	Completed				
Caterina Kitchen Equipment	3350FF1204								(3,288)	3,288	Completed				
		\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 23,762	\$ 76,238		\$ -			
Diamond Peak Ski Resort:															
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	25,000	15,000					40,000	-	40,000	Delayed	40,000			
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502		55,000					55,000	34,793	20,207	In Progress				
Review Ski Lift Maintenance and Improvements	3462HE1702	239,864	25,000		(9,680)			255,184	199,720	55,464	Completed				
Ridge Ski Lift Maintenance and Improvements	3462HE1903		45,000					45,000	33,450	11,550	Completed				
Ski Resort Snowmobile Fleet Replacement	3464LE1601		16,000					16,000	14,452	1,549	Completed				
2013 Yamaha Rhino (ATV) #674	3464LV1732		21,000					21,000	-	21,000	In Progress				
Replace Ski Rental Equipment	3468RE0002	335,000	200,000					535,000	-	535,000	In Progress	514,840			
Replace 2010 Shuttle Bus #635	3469HE1739		140,000					140,000	-	140,000	Delayed				
Replace 2010 Shuttle Bus #636	3469HE1740		140,000					140,000	-	140,000	Delayed				
Pavement Maintenance, Diamond Peak and Ski Way	3469L1105		25,000					25,000	21,335	3,665	On-going				
Ski Way and Diamond Peak Parking Lot Reconstruction	3469L11805	220,000	300,000		8,320			528,320	19,500	508,820	Delayed	500,000			
Diamond Peak Facilities Flooring Material Replacement	3499BD1710		55,000					55,000	-	55,000	Delayed	55,000			
Arc Flash Study - Ski	3499BD2002		20,000					20,000	13,600	6,400	Completed				
Commerce/Middleware Software	3499CE1909	202,000	-					202,000	100,000	102,000	Completed				
Replace Staff Uniforms	3499OE1205		135,000					135,000	-	135,000	In Progress	135,000			
Ski Master Plan Implementation (Entitlements)	3653BD1501	450,000	-				(400,000)	50,000	2,760	47,240	Delayed				
	Total Diamond Peak	\$ 1,471,864	\$ 1,192,000	\$ -	\$ (1,360)	\$ -	\$ (400,000)	\$ 2,262,504	\$ 439,610	\$ 1,822,895		\$ 1,244,840			
Parks:															
Resurface and Coat Incline Park Bathroom Floors	4378BD1603		13,940					13,940	4,730	9,210	Delayed				
Rosewood Creek Foot Bridges	4378BD1705		8,000					8,000	11,068	(3,068)	Completed				
Preston Field Retaining Wall Replacement	4378BD1801		10,000					10,000	6,573	3,427	On-going				
2008 JD Pro-Gator #624	4378LE1731		36,000					36,000	35,170	830	Completed				
2015 Ball Field Groomer #706	4378LE1742		24,000					24,000	-	24,000	Delayed	24,000			
Maintenance, East & West End Parks	4378L1207		7,000					7,000	3,110	3,890	In Progress				
Pavement Maintenance, Village Green Parking	4378L11303		7,500					7,500	100	7,400	Delayed				
Pavement Maintenance, Preston Field	4378L11403		5,000					5,000	1,630	3,370	In Progress				
Pavement Maintenance, Overflow Parking Lot	4378L11602		5,000					5,000	100	4,900	Delayed				
Pump Track	4378L11604		-					-	250	(250)					
Pavement Maintenance - Incline Park	4378L11802		3,500					3,500	1,050	2,450	Delayed				
2004 Pick-up Truck 4x4 (1-Ton) #541	4378LV1737		45,000					45,000	43,623	1,377	Completed				
Replace Playgrounds - Preston	4378RS1601		7,500					7,500	-	7,500	Delayed				
Incline Park Facility Renovations (Net of Grants)	4378L11803		-					-	86,005	(86,005)	Prior Year				
2003 1-Ton Service Truck #520	4378LV1736		-					-	43,063	(43,063)	Prior Year				
	Total Parks	\$ -	\$ 172,440	\$ -	\$ 43,063	\$ -	\$ -	\$ 215,503	\$ 236,472	\$ (20,969)		\$ 24,000			
Tennis:															
Paint All Court Fences and Light Poles, Replace Wind Screens	4588BD1602		26,000					26,000	-	26,000	Delayed				
Tennis Center Renovation	4588BD1604	996,630	-					996,630	854,440	142,190	Completed				
Pavement Maintenance, Tennis Facility	4588L1201		5,000					5,000	-	5,000	Delayed				
Resurface Tennis Courts 8-9-10-11	4588RS1401		17,600				(17,600)	-	-	-					
Tennis Center Pickle Ball Court Conversion	4588RS2101		-					17,600	-	17,600	Completed				
	Total Tennis	\$ 996,630	\$ 48,600	\$ -	\$ -	\$ -	\$ -	\$ 1,045,230	\$ 872,040	\$ 173,190		\$ -			
Recreation Center:															
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902		170,000					170,000	45,067	124,933	In Progress	124,933			
Pavement Maintenance, Recreation Center Area	4884L11102		62,500					62,500	63,006	(506)	Completed				
Fitness Equipment	4886LE0001		45,000					45,000	45,481	(481)	Completed				
Rec Center Locker Room Improvements	4899FF1202		60,000					60,000	65,807	(5,807)	In Progress				
Recreation Center Elevator Modernization	4899ME2001		97,500					97,500	87,681	9,819	Completed				
Recreation Center Printer Copier Replacement 980 Incline Way	4899OE1607		20,000					20,000	8,870	11,130	Completed				
Repair Deck Stairs and Powder Coat All Patio Deck Railings	4884FF1502		-					24,200	24,200	-	Completed				
	Total Recreation Center	\$ -	\$ 455,000	\$ -	\$ 24,200	\$ -	\$ -	\$ 479,200	\$ 340,112	\$ 139,088		\$ 124,933			
Community Services Administration:															
Arc Flash Study - Community Services	4999BD2001		10,000					10,000	7,000	3,000	In Progress	3,000			
Web Site Redesign and Upgrade	4999OE1399		80,000					80,000	-	80,000	Delayed	80,000			
	Total Community Services Administration	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 7,000	\$ 83,000		\$ 83,000			
Beach:															
Burnt Cedar Swimming Pool Improvements	3970BD2601		225,000		1,258,289			-	1,483,289	1,228,710	256,579	In Progress	256,579		
Pavement Maintenance, Ski Beach	3972BD1301		6,000					6,000	1,200	4,800	On-going				
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501		55,000					55,000	-	55,000	Delayed	55,000			
Burnt Cedar Dumpster enclosure	3972BD1707		35,000					35,000	5,860	29,140	Delayed	29,140			
Beach Furnishings	3972FF1704		7,000					7,000	6,535	465	Completed				
Pavement Maintenance, Incline Beach	3972L11201		6,500					6,500	4,700	1,800	On-going				
Pavement Maintenance, Burnt Cedar Beach	3972L11202		12,500					12,500	200	12,300	On-going	12,300			
Replace Playgrounds - Beaches	3972RS1701		7,500					7,500	-	7,500	On-going				
Incline Beach Facility Replacement	3973L11302		100,000					100,000	-	100,000	Delayed	100,000			
	Total Beach	\$ -	\$ 454,500	\$ -	\$ 1,258,289	\$ -	\$ -	\$ 1,712,789	\$ 1,245,205	\$ 467,584		\$ 453,019			
District-wide Total		\$ 17,341,377	\$ 9,023,190	\$ -	\$ 1,313,677	\$ -	\$ (11,986,890)	\$ 15,691,354	\$ 7,889,560	\$ 7,801,795		\$ 4,347,277			

MEMORANDUM

TO: Board of Trustees

FROM: Tim Callicrate
District Board Chairman

SUBJECT: Review, discuss and possibly approve the Mathis Group Pre-Contract Board and Executive Team Interviews Proposal in the total amount of \$8,000

DATE: September 15, 2021

I. RECOMMENDATION

That the Board of Trustees makes a motion to approve the Mathis Group Pre-Contract Board and Executive Team Interviews Proposal in the total amount of \$8,000 which is attached hereto.

II. BACKGROUND

At the September 2, 2021, Board Chairman Callicrate had a General Business item to discuss this matter with the Board and there were no objections to having Staff take the first step of getting a proposal for the interviews. This Consent Calendar Item is the response to that Board request.

III. FINANCIAL IMPACT

This cost will be charged to 100.11.110.7680 (Board of Trustees Training and Education) which has a total budget of \$6,600 and this means that this budgeted item will be over budget by \$1,400.



September 9, 2021

To: Indra Winquest, District General Manager
Cc: Tim Callicrate, President

From: Dr. Bill Mathis
Management Psychologist

Re: Pre-contract Board and Executive Team Interviews

Thank you for the opportunity to begin building a high performance board and with exception support of the Executive Team. With this as a goal, I recommend spending a couple hours with each board member and 1.5 hours with key executive staff to determine the best opportunities for growth and trainings:

- I. Board Interview Areas:
 - a. Best style available to meet objectives. Every person can flex personality and style to meet their best purpose.
 - b. What board agreements would best serve to enhance communications and cooperation (board norms). Every board is unique.
 - c. What are the best strategies to get projects done most effectively at the board policy levels?
 - d. Managing conflicts and differences between board members?
 - e. Selecting and solving strategies when differences in goals and styles stop progress.
 - f. Personal techniques to solve and influence other board members and support groups?
 - g. Identify management style and emotional IQ's.

- II. Executive Team:
 - a. Identify goals for a highly communicative team?
 - b. Identify personal styles and emotional IQ scores to enhance working with others.
 - c. Strategies for meeting board's needs.
 - d. Groom staff when they are clear on goals.



- e. Has staff communicated to the GM who is needed for excellent communication to begin?
- f. Policy vs how to implement. Where to draw the line?

Costs estimated 2 days consultation/Dr. Bill	\$6,000
Materials, travel, lodging and additional time if authorized by GM for staff interviews	<u>\$2,000</u>
	\$8,000

Follow up recommendations will come before the board as a follow up.

Regards,

Dr. Bill Mathis

General Business Item 1.1.(a) Performance Evaluation

MEMORANDUM

TO: Board of Trustees

FROM: Erin Feore
Director of Human Resources

SUBJECT: Incline Village General Improvement District's General Manager Indra S. Winqest Annual Performance Evaluation

DATE: September 8, 2021

Staff received five out of five evaluations from the Board of Trustees which are included in the packet. Below is the summary evaluation for each competency from the Board of Trustees:

Competency	Chairman Callicrate	Vice Chairman Dent	Treasurer Tonking	Trustee Wong	Secretary Schmitz
Policy Facilitation and Board Relationship	ER	MR	MR	ER	MR
Leadership Effectiveness	ER	MR	ER	ER	MR
Planning, Initiative, Risk-Taking	MR	MR	MR	MR	MR
Functional and Operational Management	MR	MR	ER	ER	MR
Representation, Advocacy & Citizen Participation	ER	MR	ER	ER	MR
Integrity, Communications & Personal Development	MR/ER	MR	ER	ER	MR
Human Relations Skills	ER	ER	ER	ER	MR
Overall Evaluation	ER	MR	ER	ER	MR

NI = Needs Improvement
MR = Meets Requirements
ER = Exceeds Requirements

The following is the Nevada Revised Statutes reference under which the General Manager's performance evaluation falls:

NRS 241.031 Meeting to consider character, misconduct or competence of elected member of public body or certain public officers.

1. *Except as otherwise provided in subsection 2, a public body shall not hold a closed meeting to consider the character, alleged misconduct or professional competence of:*

(a) *An elected member of a public body; or*

(b) *A person who is an appointed public officer or who serves at the pleasure of a public body as a chief executive or administrative officer or in a comparable position, including, without limitation, a president of a university, state college or community college within Nevada System of Higher Education, a superintendent of a county school district, a county manager and a city manager.*

2. *The prohibition set forth in subsection 1 does not apply if the consideration of the character, alleged misconduct or professional competence of the person does not pertain to his or her role as an elected member of a public body or an appointed public officer or other officer described in paragraph (b) of subsection 1, as applicable.*

(Added to NRS by 1993, 2336; A 2005, 2245)

Attached, as a reference document that was provided to the Board of Trustees prior to the completion of their evaluations, is the General Manager Goals for FY2020-2021 report.

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Chairman Tim Callicrate**

A. POLICY FACILITATION AND BOARD RELATIONSHIP

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Facilitative Leadership – Builds cooperation and consensus among and within diverse groups helping them identify common goals and act effectively to achieve them, recognizing interdependent relationships and multiple causes of community issues and anticipating the consequences of policy decisions.	ER
Facilitation of Board Effectiveness – Assists elected officials in developing policies that can be implemented effectively and that serves the best interests of the community.	ER
Preparation - Provides sufficient staff reports and related agenda materials to allow for effective Board discussion/decision-making. Provides information to Board members in a timely manner. Obtains and evaluates relevant information and implements or recommends appropriate solutions to problems.	MR
Professionalism – Displays a professional attitude/image that assures public confidence.	MR
Accessibility – Is accessible and responsive to Board member requests and communications.	ER
Planning – Plans effectively to address upcoming issues. Identifies needs, studies issues and provides alternative solutions.	ER
Responsiveness – Responds in a timely manner to issues and opportunities that arise.	ER

Comments: GM Winquest has shown himself to be an effective team builder as evidenced by the Ordinance 7 committee and Golf Advisory committees as two examples. He has worked closely with Board members to help revamp policies and procedures used in the District's governance. He strives for high levels of professionalism through his willingness to outreach to varied Community members and groups, presents himself as being knowledgeable and well prepared. He has been working continuously to plan for current and future capital projects (Burnt Cedar Pool renovation and the Effluent Pipeline as well as the Beaches Master Plan, The Dog Park, Golf Course Cart Paths) and additionally Internal Controls, Enterprise Fund Accounting to name just a few.

B. LEADERSHIP EFFECTIVENESS

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement - NI

	Rating
Coaching/Mentoring – Provides direction, support, feedback and recognition to enable others to meet their potential.	MR/ER
Team Leadership – Facilitates teamwork between departments, with the Board of Directors, and with the community.	ER
Empowerment – Creates a work environment that encourages responsibility and decision-making at all levels.	MR
Delegation – Assigns responsibility to others effectively. Supports innovative problem-solving by involving others in implementing better methods and procedures.	MR
Role Model – Sets a professional example and strong work ethic in and out of the workplace. Inspires others to achieve results.	ER
Fairness - Consistently strives to be fair and consistent in working relationships, and shows respect for others. Shows appreciation for the contributions of staff.	ER

Comments: GM Winquest worked with our prior HR Director to implement an effective coaching and mentoring culture. His leadership through the COVID pandemic showed his resolve to tackle unforeseen issues head-on. With the emergency shutdown of District facilities in an unproven

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Chairman Tim Callicrate**

environment Mr Winqest took control, established effective working relationships with all our first responders, District personnel, Community stakeholders and communicated in real time important safeguards and protocols throughout our District venues.

C. PLANNING, INITIATIVE, RISK-TAKING

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Strategic planning – Facilitates planning processes for the District to anticipate future needs and trends. Articulates a vision to the District and the community.	MR
Plan implementation - Creates implementation plans which follow the adopted direction of the Board.	MR
Initiative – Demonstrates a personal orientation toward action and accepting responsibility for results. Resists the status quo and removes barriers which delay progress toward goals.	ER
Risk-taking – Develops new ideas or practices. Urges the District toward initiative, change, and prompt action.	MR

Comments: Mr Winqest is strong in his strategic planning and initiative through his clear, concise goals and objectives for 2020/2021. Due to the pandemic it proved more problematic in implementation and risk taking in relation to Internal Controls, Enterprise Fund Accounting.

D. FUNCTIONAL AND OPERATIONAL MANAGEMENT

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Financial Management – Plans, implements and directs a comprehensive financial program for the District’s long-range goals. Effectively communicates financial information to the Board and the public. Anticipates financial needs or potential impacts and addresses them in advance.	MR
Management of Resources – Maintains a high level of quality and quantity in staff work and facilitates operational procedures and service delivery that maximize effectiveness. Sets standards and measures results.	MR/ER
Service Delivery – Understands the basic principles of service delivery in the District’s service areas: water, sewer, trash, recreation, and capital project delivery. Promotes efficiency and effectiveness in delivery of services.	ER
Operational Knowledge – Understands the basic principles of operational needs including: revenue sources, budgeting, financial tracking, human resources, staffing, work operations, and technological advancements. Promotes efficiency and effectiveness in all operations.	MR/ER
Responsiveness - Follows-ups recommendations, concerns or complaints as promptly as possible.	MR

Comments: GM Winqest has shown a willingness to learn new procedures and roles through his growth from the Director of Parks and Recreation, through his appointment as the Assistant GM, then Interim GM and finally as the General Manager; these last three taking place in the course of 2 years. His ability to hire professionals attendant to the particular needs of the District has shown to be an ability to put the appropriate individuals into the right positions; specifically our Director of Finance Paul Navazio, Our Director of Public Works Brad Underwood and our Director of Human Resources

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Chairman Tim Callicrate**

Erin Feore. Each of these individuals has been able to effectively transition through a very difficult last 18 months guided by Mr Winqest and his knowledge of the Board's direction, the needs of the District and the concerns of the Community.

E. REPRESENTATION, ADVOCACY, AND CITIZEN PARTICIPATION

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
District Representation - Represents the District well in presentations to civic groups, media and the public and provides a positive, professional image. Develops cooperative working relationships with outside governmental agencies and other outside groups.	ER
Democratic Advocacy – Fosters the values and integrity of local government. Enhances community understanding of District's goals, objectives and processes.	ER
Citizen Participation – Recognizes the rights of citizens and promotes individual involvement in the District's processes. Responds to issues and concerns promptly. Handles individual citizen's complaints well.	ER

Comments: GM Winqest has spent the last 18 years striving to continuously improve public participation in all aspects of the District's operations. This last year was no exception. He has shown a very strong ability to include a diverse cross section of the Community even if he, himself, disagrees with an individuals own bias.

F. INTEGRITY, COMMUNICATIONS, AND PERSONAL DEVELOPMENT

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Integrity – Demonstrates fairness, honesty, ethical and legal awareness in relationships and activities, and personal accountability for actions.	MR/ER
Verbal Communication - Promotes and engages in two-way communication. Facilitates the flow of ideas, information and understanding between the District and among individuals.	ER
Verbal Communication – Clearly and concisely communicates ideas, information, problems and questions using language appropriate to the listener.	MR
Accessibility - Is accessible to Board, staff and citizens. Is open and accepting of new ideas, suggestions and concerns.	ER
Written Communication - Writes clear and concise memos, letters and reports which convey all relevant information using words and phrases appropriate to the audience.	MR
Personal development – Demonstrates a commitment to continuous learning, improvement, education, and self-development.	MR

Comments: GM Winqest has proven to be a consistent and effective communicator through his Board Updates, written communique and personal integrity by taking full responsibility for his actions. Personal development through education and self-development have been difficult this past year but are goals he has expressed on a number of occasions when the time and environment lend themselves to hands-on place based learning.

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Chairman Tim Callicrate**

G. HUMAN RELATIONS SKILLS

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Consistently strives to be fair and consistent in working relationships, and shows respect for others. Shows appreciation for the contributions of staff.	ER
Is straight-forward in communications, and is capable of being firm when circumstances warrant. Uses criticism constructively and objectively, while demonstrating sensitivity to the feelings of others.	ER
Follows-ups recommendations, concerns or complaints as promptly as possible.	MR

Comments:

H. SUMMARY EVALUATION

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
A. Policy Facilitation and Board Relationship	ER
B. Leadership Effectiveness	ER
C. Planning, Initiative, Risk-Taking	MR
D. Functional and Operational Management	MR
E. Representation, Advocacy and Citizen Participation	ER
F. Integrity, Communications and Personal Development	MR/ER
G. Human Relations Skills	ER

Overall Evaluation:

 X Exceeds Requirements Meets Requirements Needs Improvement

Board Chair

Board Vice Chair

Board Secretary

Board Treasurer

Board Trustee

General Manager

Date

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Vice Chairman – Matthew Dent**

A. POLICY FACILITATION AND BOARD RELATIONSHIP

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Facilitative Leadership – Builds cooperation and consensus among and within diverse groups helping them identify common goals and act effectively to achieve them, recognizing interdependent relationships and multiple causes of community issues and anticipating the consequences of policy decisions.	NI
Facilitation of Board Effectiveness – Assists elected officials in developing policies that can be implemented effectively and that serves the best interests of the community.	ER
Preparation - Provides sufficient staff reports and related agenda materials to allow for effective Board discussion/decision-making. Provides information to Board members in a timely manner. Obtains and evaluates relevant information and implements or recommends appropriate solutions to problems.	MR
Professionalism – Displays a professional attitude/image that assures public confidence.	NI
Accessibility – Is accessible and responsive to Board member requests and communications.	ER
Planning – Plans effectively to address upcoming issues. Identifies needs, studies issues and provides alternative solutions.	MR
Responsiveness – Responds in a timely manner to issues and opportunities that arise.	ER

Comments:

Lead by example and display the communication you want to see your staff using with others. The GM report to the board has greatly increased under your leadership and your team has eliminated many issues left from previous leadership. Continue to move things forward.

B. LEADERSHIP EFFECTIVENESS

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement - NI

	Rating
Coaching/Mentoring – Provides direction, support, feedback and recognition to enable others to meet their potential.	MR
Team Leadership – Facilitates teamwork between departments, with the Board of Directors, and with the community.	NI
Empowerment – Creates a work environment that encourages responsibility and decision-making at all levels.	MR
Delegation – Assigns responsibility to others effectively. Supports innovative problem-solving by involving others in implementing better methods and procedures.	MR
Role Model – Sets a professional example and strong work ethic in and out of the workplace. Inspires others to achieve results.	ER
Fairness - Consistently strives to be fair and consistent in working relationships, and shows respect for others. Shows appreciation for the contributions of staff.	MR

Comments:

Overall great job, one area for improvement would be leading by example when it comes to written/verbal, your team will follow your lead. You do admit when you have made a mistake and take ownership for that. We need to settle all inherited litigation and create a fresh start.

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Vice Chairman – Matthew Dent**

C. PLANNING, INITIATIVE, RISK-TAKING

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Strategic planning – Facilitates planning processes for the District to anticipate future needs and trends. Articulates a vision to the District and the community.	MR
Plan implementation - Creates implementation plans which follow the adopted direction of the Board.	MR
Initiative – Demonstrates a personal orientation toward action and accepting responsibility for results. Resists the status quo and removes barriers which delay progress toward goals.	MR
Risk-taking – Develops new ideas or practices. Urges the District toward initiative, change, and prompt action.	ER

Comments: Indra does a great job in this area. I appreciate his understanding to take calculated risks and be bold with some management practices. An example of this is implementing new practices at the Beaches, sometimes they don't work and other times they are a great success.

D. FUNCTIONAL AND OPERATIONAL MANAGEMENT

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Financial Management – Plans, implements and directs a comprehensive financial program for the District's long-range goals. Effectively communicates financial information to the Board and the public. Anticipates financial needs or potential impacts and addresses them in advance.	MR
Management of Resources – Maintains a high level of quality and quantity in staff work and facilitates operational procedures and service delivery that maximize effectiveness. Sets standards and measures results.	MR
Service Delivery – Understands the basic principles of service delivery in the District's service areas: water, sewer, trash, recreation, and capital project delivery. Promotes efficiency and effectiveness in delivery of services.	MR
Operational Knowledge – Understands the basic principles of operational needs including: revenue sources, budgeting, financial tracking, human resources, staffing, work operations, and technological advancements. Promotes efficiency and effectiveness in all operations.	MR
Responsiveness - Follows-ups recommendations, concerns or complaints as promptly as possible.	ER

Comments:

The District has made huge steps forward to lower the standby services charge, delivered a budget with many line items, and began to make corrections where weaknesses have been exposed in internal controls.

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Vice Chairman – Matthew Dent**

E. REPRESENTATION, ADVOCACY, AND CITIZEN PARTICIPATION

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
District Representation - Represents the District well in presentations to civic groups, media and the public and provides a positive, professional image. Develops cooperative working relationships with outside governmental agencies and other outside groups.	MR
Democratic Advocacy – Fosters the values and integrity of local government. Enhances community understanding of District’s goals, objectives and processes.	ER
Citizen Participation – Recognizes the rights of citizens and promotes individual involvement in the District’s processes. Responds to issues and concerns promptly. Handles individual citizen’s complaints well.	MR

Comments:

Overall good job. Make sure to keep a laser focus on what matters and not spend lots of time on the items that aren’t a priority.

F. INTEGRITY, COMMUNICATIONS, AND PERSONAL DEVELOPMENT

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Integrity – Demonstrates fairness, honesty, ethical and legal awareness in relationships and activities, and personal accountability for actions.	MR
Verbal Communication - Promotes and engages in two-way communication. Facilitates the flow of ideas, information and understanding between the District and among individuals.	MR
Verbal Communication – Clearly and concisely communicates ideas, information, problems and questions using language appropriate to the listener.	MR
Accessibility - Is accessible to Board, staff and citizens. Is open and accepting of new ideas, suggestions and concerns.	ER
Written Communication - Writes clear and concise memos, letters and reports which convey all relevant information using words and phrases appropriate to the audience.	NI
Personal development – Demonstrates a commitment to continuous learning, improvement, education, and self-development.	MR

Comments:

Too much time spent writing or responding to long emails that distract resources from actual priorities. I would like to see resources allocated for the general managers professional development along with senior staff. Make sure to guard your time and allocate issues or projects to staff in order to staff focused.

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Vice Chairman – Matthew Dent**

G. HUMAN RELATIONS SKILLS

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Consistently strives to be fair and consistent in working relationships, and shows respect for others. Shows appreciation for the contributions of staff.	ER
Is straight-forward in communications, and is capable of being firm when circumstances warrant. Uses criticism constructively and objectively, while demonstrating sensitivity to the feelings of others.	MR
Follows-ups recommendations, concerns or complaints as promptly as possible.	ER

Comments:

No comment.

H. SUMMARY EVALUATION

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
A. Policy Facilitation and Board Relationship	MR
B. Leadership Effectiveness	MR
C. Planning, Initiative, Risk-Taking	MR
D. Functional and Operational Management	MR
E. Representation, Advocacy and Citizen Participation	MR
F. Integrity, Communications and Personal Development	MR
G. Human Relations Skills	ER

Overall Evaluation:

___ Exceeds Requirements ___X___ Meets Requirements _____ Needs Improvement

Board Chair

Board Vice Chair

Board Secretary

Board Treasurer

Board Trustee

General Manager

Date

**Incline Village General Improvement District
 General Manager Evaluation Form
 Performance Review Period: 2020-2021
 Treasurer – Michaela Tonking**

A. POLICY FACILITATION AND BOARD RELATIONSHIP

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Facilitative Leadership – Builds cooperation and consensus among and within diverse groups helping them identify common goals and act effectively to achieve them, recognizing interdependent relationships and multiple causes of community issues and anticipating the consequences of policy decisions.	MR
Facilitation of Board Effectiveness – Assists elected officials in developing policies that can be implemented effectively and that serves the best interests of the community.	MR
Preparation - Provides sufficient staff reports and related agenda materials to allow for effective Board discussion/decision-making. Provides information to Board members in a timely manner. Obtains and evaluates relevant information and implements or recommends appropriate solutions to problems.	MR
Professionalism – Displays a professional attitude/image that assures public confidence.	ER
Accessibility – Is accessible and responsive to Board member requests and communications.	ER
Planning – Plans effectively to address upcoming issues. Identifies needs, studies issues and provides alternative solutions.	MR
Responsiveness – Responds in a timely manner to issues and opportunities that arise.	ER

Comments: Indra is working on managing the board and the various changes the board has requested in terms of communication and planning for the upcoming meetings and I feel as though this has improved over the last year. Indra is faced with a challenge of board effectiveness by the board needing to provide better direction. Indra is always very responsive to the community and to board members.

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Treasurer – Michaela Tonking**

B. LEADERSHIP EFFECTIVENESS

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement - NI

	Rating
Coaching/Mentoring – Provides direction, support, feedback and recognition to enable others to meet their potential.	ER
Team Leadership – Facilitates teamwork between departments, with the Board of Directors, and with the community.	ER
Empowerment – Creates a work environment that encourages responsibility and decision-making at all levels.	ER
Delegation – Assigns responsibility to others effectively. Supports innovative problem-solving by involving others in implementing better methods and procedures.	MR
Role Model – Sets a professional example and strong work ethic in and out of the workplace. Inspires others to achieve results.	ER
Fairness - Consistently strives to be fair and consistent in working relationships, and shows respect for others. Shows appreciation for the contributions of staff.	ER

Comments: Indra has created a very new senior team with all employees feeling very invested in the community and in the district. He is an easy leader to follow and gives employees support and proper feedback.

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Treasurer – Michaela Tonking**

C. PLANNING, INITIATIVE, RISK-TAKING

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Strategic planning – Facilitates planning processes for the District to anticipate future needs and trends. Articulates a vision to the District and the community.	MR
Plan implementation - Creates implementation plans which follow the adopted direction of the Board.	MR
Initiative – Demonstrates a personal orientation toward action and accepting responsibility for results. Resists the status quo and removes barriers which delay progress toward goals.	ER
Risk-taking – Develops new ideas or practices. Urges the District toward initiative, change, and prompt action.	ER

Comments: Indra and team have begun the process of strategic planning and working with the board to update proper documents. Indra has been working to change the status quo and has made great improvements in the district

D. FUNCTIONAL AND OPERATIONAL MANAGEMENT

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Financial Management – Plans, implements and directs a comprehensive financial program for the District's long-range goals. Effectively communicates financial information to the Board and the public. Anticipates financial needs or potential impacts and addresses them in advance.	MR
Management of Resources – Maintains a high level of quality and quantity in staff work and facilitates operational procedures and service delivery that maximize effectiveness. Sets standards and measures results.	ER
Service Delivery – Understands the basic principles of service delivery in the District's service areas: water, sewer, trash, recreation, and capital project delivery. Promotes efficiency and effectiveness in delivery of services.	ER
Operational Knowledge – Understands the basic principles of operational needs including: revenue sources, budgeting, financial tracking, human resources, staffing, work operations, and technological advancements. Promotes efficiency and effectiveness in all operations.	MR
Responsiveness - Follows-ups recommendations, concerns or complaints as promptly as possible.	ER

Comments: Indra is well versed in the operations of the districts and has the ability to wear multiple hats. Indra has created a senior team that he can rely on especially in terms of financial management. As a new GM and these trying times Indra has and to address and change many of the operations across the district.

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Treasurer – Michaela Tonking**

E. REPRESENTATION, ADVOCACY, AND CITIZEN PARTICIPATION

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
District Representation - Represents the District well in presentations to civic groups, media and the public and provides a positive, professional image. Develops cooperative working relationships with outside governmental agencies and other outside groups.	ER
Democratic Advocacy – Fosters the values and integrity of local government. Enhances community understanding of District’s goals, objectives and processes.	ER
Citizen Participation – Recognizes the rights of citizens and promotes individual involvement in the District’s processes. Responds to issues and concerns promptly. Handles individual citizen’s complaints well.	ER

Comments: Indra does a lot of work to engage the members of the community. He is well respected in the community; as well as an engaged member in it.

F. INTEGRITY, COMMUNICATIONS, AND PERSONAL DEVELOPMENT

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Integrity – Demonstrates fairness, honesty, ethical and legal awareness in relationships and activities, and personal accountability for actions.	ER
Verbal Communication - Promotes and engages in two-way communication. Facilitates the flow of ideas, information and understanding between the District and among individuals.	ER
Verbal Communication – Clearly and concisely communicates ideas, information, problems and questions using language appropriate to the listener.	
Accessibility - Is accessible to Board, staff and citizens. Is open and accepting of new ideas, suggestions and concerns.	ER
Written Communication - Writes clear and concise memos, letters and reports which convey all relevant information using words and phrases appropriate to the audience.	MR
Personal development – Demonstrates a commitment to continuous learning, improvement, education, and self-development.	MR

Comments: There has been a push for different information to be recorded and developed in terms of contracts, board packets and other written communications which Indra has been working to address those needs. Indra is very honest and ethical and is well aware of the impact of his actions and those of the districts.

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Treasurer – Michaela Tonking**

G. HUMAN RELATIONS SKILLS

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Consistently strives to be fair and consistent in working relationships, and shows respect for others. Shows appreciation for the contributions of staff.	ER
Is straight-forward in communications, and is capable of being firm when circumstances warrant. Uses criticism constructively and objectively, while demonstrating sensitivity to the feelings of others.	ER
Follows-ups recommendations, concerns or complaints as promptly as possible.	ER

Comments:

H. SUMMARY EVALUATION

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
A. Policy Facilitation and Board Relationship	MR
B. Leadership Effectiveness	ER
C. Planning, Initiative, Risk-Taking	MR
D. Functional and Operational Management	ER
E. Representation, Advocacy and Citizen Participation	ER
F. Integrity, Communications and Personal Development	ER
G. Human Relations Skills	ER

Overall Evaluation:

 X Exceeds Requirements Meets Requirements Needs Improvement

Board Chair

Board Vice Chair

Board Secretary

Board Treasurer

Board Trustee

General Manager

Date

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Trustee Kendra Wong**

A. POLICY FACILITATION AND BOARD RELATIONSHIP

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Facilitative Leadership – Builds cooperation and consensus among and within diverse groups helping them identify common goals and act effectively to achieve them, recognizing interdependent relationships and multiple causes of community issues and anticipating the consequences of policy decisions.	ER
Facilitation of Board Effectiveness – Assists elected officials in developing policies that can be implemented effectively and that serves the best interests of the community.	MR
Preparation - Provides sufficient staff reports and related agenda materials to allow for effective Board discussion/decision-making. Provides information to Board members in a timely manner. Obtains and evaluates relevant information and implements or recommends appropriate solutions to problems.	ER
Professionalism – Displays a professional attitude/image that assures public confidence.	ER
Accessibility – Is accessible and responsive to Board member requests and communications.	ER
Planning – Plans effectively to address upcoming issues. Identifies needs, studies issues and provides alternative solutions.	ER
Responsiveness – Responds in a timely manner to issues and opportunities that arise.	MR

Comments: Indra effectively manages a board with diverse perspectives. He does a good job of balancing the policy needs of the district with the current board's over attention to detail.

B. LEADERSHIP EFFECTIVENESS

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement - NI

	Rating
Coaching/Mentoring – Provides direction, support, feedback and recognition to enable others to meet their potential.	ER
Team Leadership – Facilitates teamwork between departments, with the Board of Directors, and with the community.	ER
Empowerment – Creates a work environment that encourages responsibility and decision-making at all levels.	ER
Delegation – Assigns responsibility to others effectively. Supports innovative problem-solving by involving others in implementing better methods and procedures.	ER
Role Model – Sets a professional example and strong work ethic in and out of the workplace. Inspires others to achieve results.	ER
Fairness - Consistently strives to be fair and consistent in working relationships, and shows respect for others. Shows appreciation for the contributions of staff.	ER

Comments: Indra has maintained a high level of employee morale despite a high level of turnover and lack of staffing. Indra did an outstanding job navigating the ever changing landscape of COVID to keep employees and members of the public safe.

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Trustee Kendra Wong**

C. PLANNING, INITIATIVE, RISK-TAKING

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Strategic planning – Facilitates planning processes for the District to anticipate future needs and trends. Articulates a vision to the District and the community.	MR
Plan implementation - Creates implementation plans which follow the adopted direction of the Board.	MR
Initiative – Demonstrates a personal orientation toward action and accepting responsibility for results. Resists the status quo and removes barriers which delay progress toward goals.	MR
Risk-taking – Develops new ideas or practices. Urges the District toward initiative, change, and prompt action.	MR

Comments: Due to COVID, a lot of Indra's time was spent reacting to new mandates and public safety initiatives. While I would have liked to spend more time moving the district's priority projects forward, the fact that Indra accomplished all his stated goals while managing during COVID is laudable.

D. FUNCTIONAL AND OPERATIONAL MANAGEMENT

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Financial Management – Plans, implements and directs a comprehensive financial program for the District's long-range goals. Effectively communicates financial information to the Board and the public. Anticipates financial needs or potential impacts and addresses them in advance.	ER
Management of Resources – Maintains a high level of quality and quantity in staff work and facilitates operational procedures and service delivery that maximize effectiveness. Sets standards and measures results.	ER
Service Delivery – Understands the basic principles of service delivery in the District's service areas: water, sewer, trash, recreation, and capital project delivery. Promotes efficiency and effectiveness in delivery of services.	ER
Operational Knowledge – Understands the basic principles of operational needs including: revenue sources, budgeting, financial tracking, human resources, staffing, work operations, and technological advancements. Promotes efficiency and effectiveness in all operations.	ER
Responsiveness - Follows-ups recommendations, concerns or complaints as promptly as possible.	ER

Comments: Given Indra's experience with the district, he understands the operations of the district and expectations of the community better than anyone.

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021**

E. REPRESENTATION, ADVOCACY, AND CITIZEN PARTICIPATION

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
District Representation - Represents the District well in presentations to civic groups, media and the public and provides a positive, professional image. Develops cooperative working relationships with outside governmental agencies and other outside groups.	ER
Democratic Advocacy – Fosters the values and integrity of local government. Enhances community understanding of District’s goals, objectives and processes.	ER
Citizen Participation – Recognizes the rights of citizens and promotes individual involvement in the District’s processes. Responds to issues and concerns promptly. Handles individual citizen’s complaints well.	ER

Comments: Since becoming GM, Indra has gone above and beyond to engage as many members of the public as possible. Going forward, I would like to see Indra spend more time engaging with members of the public who bring different perspectives and constructive recommendations and less time with individuals who have repeatedly harass our staff.

F. INTEGRITY, COMMUNICATIONS, AND PERSONAL DEVELOPMENT

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Integrity – Demonstrates fairness, honesty, ethical and legal awareness in relationships and activities, and personal accountability for actions.	ER
Verbal Communication - Promotes and engages in two-way communication. Facilitates the flow of ideas, information and understanding between the District and among individuals.	ER
Verbal Communication – Clearly and concisely communicates ideas, information, problems and questions using language appropriate to the listener.	ER
Accessibility - Is accessible to Board, staff and citizens. Is open and accepting of new ideas, suggestions and concerns.	ER
Written Communication - Writes clear and concise memos, letters and reports which convey all relevant information using words and phrases appropriate to the audience.	ER
Personal development – Demonstrates a commitment to continuous learning, improvement, education, and self-development.	ER

Comments: Indra has maintained a high level of professionalism and integrity amongst repeated unwarranted and unsubstantiated attacks from members of the Audit Committee and public. Indra continues to provide detailed status updates and regularly communicates with the Board. Indra has surrounded himself with a strong Senior Team and engages mentors, both formally and informally.

G. HUMAN RELATIONS SKILLS

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Trustee Kendra Wong**

Consistently strives to be fair and consistent in working relationships, and shows respect for others. Shows appreciation for the contributions of staff.	ER
Is straight-forward in communications, and is capable of being firm when circumstances warrant. Uses criticism constructively and objectively, while demonstrating sensitivity to the feelings of others.	ER
Follows-ups recommendations, concerns or complaints as promptly as possible.	ER

Comments:

H. SUMMARY EVALUATION

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
A. Policy Facilitation and Board Relationship	ER
B. Leadership Effectiveness	ER
C. Planning, Initiative, Risk-Taking	MR
D. Functional and Operational Management	ER
E. Representation, Advocacy and Citizen Participation	ER
F. Integrity, Communications and Personal Development	ER
G. Human Relations Skills	ER

Overall Evaluation:

 X Exceeds Requirements Meets Requirements Needs Improvement

Board Chair

Board Vice Chair

Board Secretary

Board Treasurer

Board Trustee

General Manager

Date

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Secretary Sara Schmitz**

A. POLICY FACILITATION AND BOARD RELATIONSHIP

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Facilitative Leadership – Builds cooperation and consensus among and within diverse groups helping them identify common goals and act effectively to achieve them, recognizing interdependent relationships and multiple causes of community issues and anticipating the consequences of policy decisions.	MR(1)
Facilitation of Board Effectiveness – Assists elected officials in developing policies that can be implemented effectively and that serves the best interests of the community.	MR-(2)
Preparation - Provides sufficient staff reports and related agenda materials to allow for effective Board discussion/decision-making. Provides information to Board members in a timely manner. Obtains and evaluates relevant information and implements or recommends appropriate solutions to problems.	NI(3)
Professionalism – Displays a professional attitude/image that assures public confidence.	NI(4)
Accessibility – Is accessible and responsive to Board member requests and communications.	MR(5)
Planning – Plans effectively to address upcoming issues. Identifies needs, studies issues and provides alternative solutions.	MR(6)
Responsiveness – Responds in a timely manner to issues and opportunities that arise.	MR(7)

Comments:

1. Indra has taken the initiative and a leadership role with the Ordinance 7 Committee. The committee is made up of a diverse group of people brought together to formulate recommendations to the Board. He facilitates building cooperation with the Board, community members and with Washoe County. Additionally, he has brought a committee together to address the fees and operational costs of the golf courses. Having community members involved will help shape the pricing structures and help address the operational costs impacting the golf rates.
2.
 - a. Indra has been building a new culture in the organization, one based on adherence to Board Policies and Practices. More details are covered on this in comments in Section D.
 - b. As it relates to management responses contained in the Moss Adams Construction Advisory Fact Validation Report (contained in the January 13th, 2021 Board Packet), Recommendation #4 was to agendaize for Board of Trustees discussion and direction a policy with procedures for competitive solicitation of profession services including scope definitions and requires, schedule, format and threshold considerations. This has not been accomplished.
3. Delivering accurate and complete Board of Trustees meeting packets has been an ongoing challenge. This continues to be an area for improvement. It has been requested that legal counsel review contracts prior to the completion of Board packets so that fewer revisions are needed during board meetings.
4. Indra is very passionate about his role as the General Manager, however at times negative emotional reactions are demonstrated. Being a leader, it's important for Indra to temper his emotional and defensive responses. Over the course of the year I've seen an improvement in this area, however it remains an area for thoughtful and continued development.

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Secretary Sara Schmitz**

5. Indra is very accessible and as the year has progressed and we've developed a good working relationship. In addition to being accessible, he also reaches out for support and ideas. He effectively shares information. I believe he is accessible in the same manner to the community and all of staff.
6. The challenges of COVID have made planning both difficult and extremely important. Indra and his team worked to anticipate the impacts of COVID while continuing to move forward with other crucially important projects such as the Effluent Pipeline project.
7. I have observed Indra being responsive to his staff, community members as well as with me as Trustee. A suggestion is to call people when a situation appears to be frustrating or confusing. Email isn't the best way to resolve confusion or dampen frustrations.

B. LEADERSHIP EFFECTIVENESS

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement - NI

	Rating
Coaching/Mentoring – Provides direction, support, feedback and recognition to enable others to meet their potential.	(1)
Team Leadership – Facilitates teamwork between departments, with the Board of Directors, and with the community.	MR(2)
Empowerment – Creates a work environment that encourages responsibility and decision-making at all levels.	(1)
Delegation – Assigns responsibility to others effectively. Supports innovative problem-solving by involving others in implementing better methods and procedures.	MR-(3)
Role Model – Sets a professional example and strong work ethic in and out of the workplace. Inspires others to achieve results.	MR(4)
Fairness - Consistently strives to be fair and consistent in working relationships, and shows respect for others. Shows appreciation for the contributions of staff.	MR(5)

Comments:

1. I recommend HR conduct at peer review to provide Indra feedback on his leadership effectiveness. As a Trustee, I have not been able to observe his coaching/mentoring or empowerment. What I have observed is that Indra has been building a management team and working to bring the newer members of his team and newer managers up to speed with their roles and the responsibilities. Indra has implemented changes in venue managers' responsibility to budgets and financial results. Indra demonstrates appreciation for his organization. While I believe he is coaching his team toward continued improvement, openly acknowledging the need for improvement is as important as openly praising his staff.
2. Indra works to build relationships with the community and is continually implementing new ideas and approaches. His Ordinance 7 and Golf Committees are two examples. He works with his staff and the Board in a constructive manner; that of being open and forthright which builds trust.
3. As Indra builds the knowledge of his new team members, it will be important for him to delegate and hold them responsible and accountable.
4. Indra has worked very long hours over the past year. Some due to COVID, but some perhaps could be offloaded to his managers or delegated to other community members. At times, he expends time and energy on issues beyond the jurisdiction of the District that could be reduced

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Secretary Sara Schmitz**

or avoided. The issues beyond include things that are important to the community like the transit hub. His intentions are good, but it has an impact on his focus and time.

5. Indra shows great appreciation of his team and staff. Being fair also means holding people accountable which is at times more challenging.

C. PLANNING, INITIATIVE, RISK-TAKING

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Strategic planning – Facilitates planning processes for the District to anticipate future needs and trends. Articulates a vision to the District and the community.	MR
Plan implementation - Creates implementation plans which follow the adopted direction of the Board.	MR
Initiative – Demonstrates a personal orientation toward action and accepting responsibility for results. Resists the status quo and removes barriers which delay progress toward goals.	ER
Risk-taking – Develops new ideas or practices. Urges the District toward initiative, change, and prompt action.	MR

Comments:

Indra has had many challenges over the past year, so the fact the Strategic Plan is behind schedule is understandable.

Indra has exceeded expectations in his team’s management of the various venues with the changing COVID protocols and his efforts to change the culture to one of openness and fiscal responsibility. He initiated and implemented reductions of signing authority, reduced expenditures to adhere to Dillion’s Rule, and made changes to the procurement card use policy. He engaged Moss Adams on two projects that identified areas for improvement and contracted Raftelis to provide recommendations related to asset management and public works performance.

His management team has taken on the implementation of the Tyler software, the updating of the District’s outdated and insufficient internal controls, the change of financial reporting, the implementation and review of the popular report on a quarterly basis and other large projects that continue move forward all while having an incomplete management team. Resource constraints need to be evaluated to ensure these important projects are delivered in a timely manner.

D. FUNCTIONAL AND OPERATIONAL MANAGEMENT

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Financial Management – Plans, implements and directs a comprehensive financial program for the District’s long-range goals. Effectively communicates financial information to the Board and the public. Anticipates financial needs or potential impacts and addresses them in advance.	NI(1)
Management of Resources – Maintains a high level of quality and quantity in staff work and facilitates operational procedures and service delivery that maximize effectiveness. Sets standards and measures results.	MR-(2)

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Secretary Sara Schmitz**

Service Delivery – Understands the basic principles of service delivery in the District’s service areas: water, sewer, trash, recreation, and capital project delivery. Promotes efficiency and effectiveness in delivery of services.	MR(3)
Operational Knowledge – Understands the basic principles of operational needs including: revenue sources, budgeting, financial tracking, human resources, staffing, work operations, and technological advancements. Promotes efficiency and effectiveness in all operations.	NI(4)
Responsiveness - Follows-ups recommendations, concerns or complaints as promptly as possible.	ER(5)

Comments:

1. Indra has worked with the Board, the finance department and the Nevada Department of taxation to implement the change of accounting for the Community Services and the Beach Funds. For the first time in many years, the Board is receiving and reviewing quarterly financial report and investment updates. This demonstrates Indra’s motivation to adhere to Board Policies and Practices, something that has been missing for many years.
 - a. The category of Financial Management doesn’t have any reference to internal controls and they are a critically important responsibility of the General Manager. After a year of discussing the needed improvements to the financial internal controls, the updates provided to the Audit Committee still had references to long out of date Board policies, capitalization policies that are known to be incorrect such as capitalizing feasibility studies, and a lack of specificity for separation of duties.
 - b. This was rated as Needs Improvement because of the importance of accurate and complete financial internal controls. They are being worked on, but the progress and results have been slow. I have encouraged Indra and the Director of Finances request additional resources from the Board. Since the Board is ultimately responsible, I would assume all would be supportive of the funds for resources.
2. The District has experienced a larger than typical turn over. This turnover came during a challenging time due to COVID. Indra has worked to fill positions, however the project manager role and position has been an identified need for more than a year while budget was available and the Board was expressing support for this important role. The Moss Adams report documented a number of issues due to project management and change control. These were identified as high risk issues and the position would be responsible for resolving and managing to these issues. Filling this role should remain a priority.
3. Indra has many years of experience managing the Recreation Center and the Beaches. Being promoted to the role of General Manager, he is now responsible for the management of all of the venues, Public Works, information technology, finance and human resources. This is a significant expansion from his previous role and experience. He has worked to understand and at the same time build a management team.
 - a. He is working to understand operational costs and the pricing structure of the various venues. Having a clear Board policy for pricing would be helpful for budgeting and for the management team.
 - b. As it relates to the Moss Adams Construction Advisory Fact Validation Report Recommendation #7, identified as a high risk issue, it is unclear how current policies are sufficient to ensure payment is not made for services not delivered.
 - c. Indra has moved the effluent pipeline and pond lining projects forward. Something that has been needed for years, but wasn’t accomplished.
 - d. The Tyler Software project was initially brought forward to address the outdated and unsupported payroll system. This project was expanded in scope without going out to

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Secretary Sara Schmitz**

bid. The schedule for payroll being implemented is some time in 2022. Given the expansion of scope and costs, this project should have been better vetted with outsourcing being considered as an option for payroll processing.

- e. The Burnt Cedar Pool project is another long overdue project that was moved forward.
 - f. The Tennis Center renovations were delivered within the project schedule and budget.
 - g. Indra brought forward recommendation on the deferment of some projects/expenditures and changing of others to better address the needs of the community. Examples include the deferment of new golf carts during COVID and converting tennis courts into additional pickle ball courts.
 - h. While the Recreation Center restrooms were moved forward outside of Board Practice 13.2.0 (3.8.6.0) in that the Board of Trustees didn't award or execute the design contract, Indra and his team adjusted and redirected the locker room renovation project which was of financial benefit to the District and to staff in meeting their needs. While this resulted in a reduction of costs and scope while meeting the needs identified by key staff members, the restroom project wasn't allowed that same opportunity. This was a lesson learned for all involved.
 - i. Other projects have been completed or are in progress and are reported on using the popular report. The projects referenced here are ones with significant costs and/or significant impact for parcel owners. Having a construction project manager will be a benefit going forward.
4. Indra has been working to expand his knowledge and understanding of public works, finance and the financial management of the District. I recommend he attend continuing education to improve his knowledge of strategic planning, financial management and internal controls.
5. Indra demonstrates responsiveness. He has had to manage through the ever changing landscape of COVID requirements, made changes to the punch cards and daily use beach passes, quickly resolved the problem with the foundation beneath the kitchen floor at the Chateau and managed through the turnover of staff. He has been confronted with many operational challenges and the District has managed to keep venues open and available to the parcel owners.

E. REPRESENTATION, ADVOCACY, AND CITIZEN PARTICIPATION

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
District Representation - Represents the District well in presentations to civic groups, media and the public and provides a positive, professional image. Develops cooperative working relationships with outside governmental agencies and other outside groups.	MR
Democratic Advocacy – Fosters the values and integrity of local government. Enhances community understanding of District's goals, objectives and processes.	MR
Citizen Participation – Recognizes the rights of citizens and promotes individual involvement in the District's processes. Responds to issues and concerns promptly. Handles individual citizen's complaints well.	MR

Comments:

Indra has been working to help community members understand the scope of the District's jurisdiction and has made some difficult community interface changes due to his understanding of Dillion's Rule. He works effectively with TRPA and Washoe County on issues impacting the District. He's currently

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Secretary Sara Schmitz**

also working with the US Forest Service on the potential acquisition of property for a dedicated dog park.

A suggestion for Indra in the coming year is to conduct quarterly virtual town halls to share information and also answer questions. I believe the ‘fireside chats’ during COVID were helpful. Now that we have the survey results and can read how many community members don’t understand their recreation privileges, having periodic zoom meetings would perhaps reduce the confusion. Using technology will give more parcel owners the ability to participate.

F. INTEGRITY, COMMUNICATIONS, AND PERSONAL DEVELOPMENT

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Integrity – Demonstrates fairness, honesty, ethical and legal awareness in relationships and activities, and personal accountability for actions.	MR-(1)
Verbal Communication – Promotes and engages in two-way communication. Facilitates the flow of ideas, information and understanding between the District and among individuals.	MR-(2)
Verbal Communication – Clearly and concisely communicates ideas, information, problems and questions using language appropriate to the listener.	MR-(2)
Accessibility – Is accessible to Board, staff and citizens. Is open and accepting of new ideas, suggestions and concerns.	MR(3)
Written Communication – Writes clear and concise memos, letters and reports which convey all relevant information using words and phrases appropriate to the audience.	MR-(2)
Personal development – Demonstrates a commitment to continuous learning, improvement, education, and self-development.	NI

Comments:

1. Staff should never tolerate or be placed in an environment where they feel harassed or threatened. It is important to continually educate staff on the policies and the process for reporting harassment. Personal accountability of the public and community members needs to be clear as it relates to the treatment of staff members.
2. Indra overall does a great job communicating both verbally and in writing. At times, he can react with negative emotions allowing a missed opportunity for better understanding or reduced frustration.
3. Indra is easily accessible to me as a Board member, community members and other agencies such as Washoe County, TRPA, etc. He addresses concerns and is mostly willing to listen to new ideas and suggestions. A development opportunity would be for Indra work on responding calmly and professional in stressful situations rather than becoming defensive. Defensiveness doesn’t appear as listening or seeking to understand the perspective of others. When he takes time to think before responding, he does demonstrate a willingness to accept suggestions. I suggest he enroll in executive leadership education.
4. This past year has been a very busy one. Continuing education, given that Indra has not had experience in the role of a GM, is important. I would encourage the District to be supportive of his continued education in strategic planning, financial management, internal controls, and

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Secretary Sara Schmitz**

executive leadership. Continuing education is important part of an effective leadership team. In the past, this may not have been supported, however as one Trustee I would support such plans and related expenditures.

G. HUMAN RELATIONS SKILLS

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
Consistently strives to be fair and consistent in working relationships, and shows respect for others. Shows appreciation for the contributions of staff.	MR
Is straight-forward in communications, and is capable of being firm when circumstances warrant. Uses criticism constructively and objectively, while demonstrating sensitivity to the feelings of others.	MR-
Follows-ups recommendations, concerns or complaints as promptly as possible.	MR

Comments:

Indra is supportive, appreciative and protective of staff. When constructive criticism is shared, at times, Indra will react with emotion becoming defensive and dismissive. As a leader, it is important to think strategically and acknowledge when something could have been done differently with potentially better results. To improve, one must first acknowledge there could have been a better way to accomplish something. Becoming defensive may cause his staff members to avoid providing him with valuable insights. Responding to stressful situations calmly and professionally would benefit Indra, the board and may also Indra and his team operate more effectively.

H. SUMMARY EVALUATION

Exceeds Requirement – ER; Meets Requirement – MR; Needs Improvement – NI

	Rating
A. Policy Facilitation and Board Relationship	MR-
B. Leadership Effectiveness	MR-
C. Planning, Initiative, Risk-Taking	MR
D. Functional and Operational Management	MR-
E. Representation, Advocacy and Citizen Participation	MR
F. Integrity, Communications and Personal Development	MR-
G. Human Relations Skills	MR

Overall Evaluation:

Indra has taken on a very large and challenging role as GM. While he has knowledge and experience interacting with the community the operational aspects of the Recreation Center, programming and the beaches, having responsibility for the District has placed Indra in areas of responsibility and situations whereby he is inexperienced. He has done a good job given all of the challenges, but I recommend he seek to further his education in the coming year. My overall rating is a MR- due to a few areas where improvements have been identified.

**Incline Village General Improvement District
General Manager Evaluation Form
Performance Review Period: 2020-2021
Secretary Sara Schmitz**

_____ Exceeds Requirements __MR-__ Meets Requirements _____ Needs Improvement

Board Chair

Board Vice Chair

Board Secretary

Board Treasurer

Board Trustee

General Manager

Date

General Business
Item 1.6.(a)
Fiscal Year 2020-
2021 Review of
Annual Goals

MEMORANDUM

TO: Board of Trustees

FROM: Indra Winquest
District General Manager

SUBJECT: General Manager's Fiscal Year 2020-2021 Review of Annual Goals
Prepared for the meeting of September 15, 2021

DATE: September 8, 2021

Year End Review of District General Manager Goals for Fiscal Year 2020-2021

The past year has been life changing for all of us and these are unprecedented times. I feel this has certainly been the case for IVGID and the Incline Village and Crystal Bay communities (Community). My first year as General Manager has been both extremely challenging and rewarding at the same time. Fortunately, I believe that the District and Community has done an outstanding job of managing through the impacts of the pandemic. There have been challenges almost daily and our success is a testament to the collaboration between the Board of Trustees, District Staff, and the Community. I feel we have learned quite a bit about how to operate our venues, facilities, and services in a safer and more efficient manner with an increased focus on public health and safety which will be important as we navigate through and hopefully away from the impacts of this pandemic.

The IVGID Community Services Venues have all been both successful and challenged in different ways. Diamond Peak, the Championship and Mountain Golf Courses, the Tennis and Pickleball Center, and many of our outdoor recreation programs and events have been very successful and in very high demand. However, the Recreation Center, Food and Beverage, and Facilities (weddings, events), and some community programs have been seriously impacted. Although never perfect, District Staff has done an outstanding job managing and operating the venues and services through a constantly changing environment.

Over the past year, we have experienced significant turnover which can be both a challenge and an opportunity. The District is focused on succession planning and, most recently, we have had several promotions at the management and upper management level. We have also been fortunate to recruit several new Staff coming from other agencies and industries. In the past year, we have a new Director of Finance, Director of Public Works, Director of Human Resources (internal), Director of Information Technologies (internal), Parks & Recreation Superintendent (internal), Communications Coordinator (internal), Controller, Engineering Manager and other key positions in the Engineering and Public Works Department. IVGID is transitioning as a District and I am confident that we have a strong management team that is committed to necessary change and maintain a high level of service to the community.

Additional highlights from the past year include but are not limited to:

(Please note that the review of the 2020-21 GM Goals begins on page 3 of this memorandum and as is provided for additional reference)

- Effective management of the 2020-21 Fiscal Year Budget
- Advancement of the effluent pipeline and pond lining project.
- Third party reviews of District policies, financial practices, and contract/project management.
- Implementation of heightened restrictions at IVGID beaches for public health and safety and overall parcel owner experience.
- Completion of priority projects such as the Tennis Center Renovation, Pickle Ball court conversion, and the ongoing Burnt Cedar Pool Project, Recreation Center Restroom Renovation, Mountain Course Pathways Project, as well as several Public Works projects.
- Ordinance 7 Committee review including community wide parcel owner survey.
- Public Works Asset & Infrastructure Study
- Focus on Internal Controls within the District including revising internal district staff spending authority, purchasing, and procurement.
- Creation and recruitment of new District Project Manager position
- Transition to new District Legal Counsel

Although I feel it has been a successful year overall, there is still plenty of room for improvement and enhancement. Areas of continued focus will be:

- Internal Controls
- Contract and Project Management
- Utility rate Study
- Utility Fund Stability
- Policy review and revision including pricing
- Finalize phase 1 of the revisions to Ordinance 7
- Continued focus on the Effluent Pipeline and Pond Lining Project
- Effectively manage the 2021-23 District Strategic Plan
- Define expectations as they relate to how the District collaborates with local non profits
- Continued focus on the Board Priority Projects and align with recommendations in the various venue and community master plans
- Work with GM Resident Golf Advisory Committee

I am excited about the future of the District and the Community and look forward to continuing to work together with the Board of Trustees, the Community and the District Staff to continue to improve in areas needed while enhancing the overall experience of parcel owners and customers across District venues, facilities, and services. Our biggest challenges we are anticipating in the next year are recruitment and retention of the District workforce, and

transitioning through and out of the pandemic. I feel that the District is both in healthy financial and operational shape and well prepared for the continued transition.

Following are the accepted goals for the District General Manager for Fiscal Year 2020-2021 (September 30, 2020) and a year-end update on each goal:

GOAL	UPDATE
<p>1. Effectively manage through COVID crisis to have an outcome that is favorable to the adopted District's budget and the overall health and safety of staff and the community members at IVGID venues & Facilities</p>	<p>District's financial results through the 2020/21 fiscal year are favorable to the approved budgets across most program areas. Shortfall in revenues – due to curtailment of venue access and activities during the COVID pandemic - are more than offset by lower than budgeted expenditures as a result of aggressive cost-saving measures. Diamond Peak operations yielded over \$2.0 million in net revenues in excess of the budgeted contribution to supplement Recreation Facility Fee revenues. Beach fund revenues exceeded budget by over \$260,000 while operating expenses ended the fiscal year under budget by over \$200,000. The one program area that experienced unfavorable results relative to the budget was Facilities/Events where revenues fell nearly \$650,000 below budget, offset by expenditures ending the year \$500,000 under budget. Non-critical capital project expenditures were also reviewed throughout the fiscal year and several budgeted projects were deferred to future years.</p> <p>Constant oversight to the changing OSHA, State of Nevada, and Federal regulations ensured continued compliance with all health, safety and business regulations. Introduced new communication opportunities to provide regular updates to the community and foster conversation to assure resident knowledge of changing operations related to closures or reductions.</p>
<p>2. Improve financial reporting by ensuring that the CIP Popular Report on capital is issued in a timely manner, capital data sheets are updated and accurate, and provide quarterly budget updates to the Board of Trustees</p>	<p>Quarterly CIP Popular Report and Budget update due for quarter ending September 2020 was provided to the Board on November 18, 2020; quarterly budget update for quarter ending December 2020 was provided to the Board on February 24, 2021; quarterly budget update for quarter ending March 2021 was provided to the Board on May 12, 2021; and quarterly budget update for quarter and year ending June 2021 will be provided to the Board in September. The report format was updated to include adjustments to project budgets through augmentation or re-allocations; in addition, for FY2020/21, amounts approved for capital project carry-overs with approval of the District's budget were adjusted at mid-year to</p>

		reflect actual carry-over amounts available for these projects.
3.	Conduct and complete a Public Works Performance Management and Asset Management Study	This contract was awarded by the Board of Trustees at their January 13, 2021 Board meeting with Raftelis. The final draft of the report was presented to the Board of Trustees on July 13, 2021. Final document being prepared after final feedback from Trustees.
4.	Bring forward to the Board of Trustees (via Audit Committee) for consideration improved District Internal Control policies, procedures and practices based on Director of Finance recommendations along with input from outside consultant(s).	Framework for system of Internal Controls was presented to the Audit Committee on multiple occasions, with the most recent update provided at the August 10 th meeting. Finance staff is reviewing existing policies and procedures, and presented to the Audit Committee initial draft revisions for identified priority areas. Staff has also updated delegated spending authority for managers and supervisors and provided guidance to staff regarding the District's purchasing policy and applicable Board policy and NRS requirements. Staff is also implementing recommendations from the external independent auditor regarding internal controls impacting financial reporting as well as recommendations from outside consultants related to contract management. This past year, new staff has been hired with direct expertise in developing and implementing internal controls. Staff continues to work with the Audit Committee, via assigned internal control liaison, on ongoing updates to internal control documents.
5.	Manage transition to Enterprise Fund Accounting once consultant has rendered their recommendation and that recommendation is approved by the Board of Trustees and concurred to by the State of Nevada.	The District had a hearing with the Department of Taxation on January 28, 2021. The FY 2021-22 Budget is has been developed and approved by the Board of Trustees (May 26, 2021) implementing Enterprise Fund reporting for Community Services and Beach activities.
6.	Work with the Board of Trustees and community to evaluate and bring forward to the Board of Trustees proposed amendments to Ordinance 7	The GM's Committee on Ordinance 7 began meeting on September 29, 2020. The committee has met 21 times over the past 11 months. Additionally, 3 virtual community forums were held and a parcel owner survey has been successfully implemented with over 4,300 responses. The committee is currently in the final stages of formalizing recommendations to present to the board of trustees.
7.	Review and recommend to the Board of Trustees punch card utilization and accounting improvements	On September 9, 2020, there was a Board workshop on punch card accounting. Additionally, a contract was issued to Moss Adams that included a review and opinion on Punch Card Accounting. As a result, the accounting for punch card contra revenue transactions has been updated to eliminate the transfer of contra-revenues between Community Services and Beach fund(s). The accounting for punch cards will also be reviewed by the District's

	new external auditor in conjunctions with the audit of the FY2020/21 financial statements. Lastly, the Ordinance 7 General Manager's Committee is discussing the future of Recreation Punch Cards.
8. Develop and bring forward to the Board of Trustees a 2021/2022/2023 Strategic Plan for their approval	Staff presented a draft 2021-23 Strategic Plan at the May 26 th , June 9 th , July 13 th Board of Trustees Meetings. Feedback has been received and the final draft will be presented at the September 15, 2021 meeting for final approval.
9. Transition to a new firm to provide legal services to the District once selected by the Board of Trustees	The legal services agreement with Best Best & Krieger (BB&K) was discussed at the Board's December 2020 meeting and it was reviewed by outside independent counsel. The Board of Trustees formally approved a 3-year contract for BB&K's legal services at the February 10, 2021 Meeting.
10. The Board of Trustees agreed to setting a date for the District General Manager's performance evaluation no later than September 30, 2021 and conduct that evaluation at a meeting closest to that date but not later than that date.	Districts General Managers Performance Evaluation is currently scheduled as part of the September 15, 2021 Board of Trustees Meeting Agenda.

General Business Item 1.1.(b) Merit Salary Increase

MEMORANDUM

TO: Board of Trustees

FROM: Erin Feore
Director of Human Resources

SUBJECT: District General Manager's Merit Salary Increase: Review, discuss and possibly make changes to the District General Manager's Employment Agreement (in accordance with the District General Manager's Employment Agreement, Section 3. SALARY, subparagraph 3.3 and Section 7. PERFORMANCE EVALUATION, subparagraph 7.3)

DATE: September 23, 2021

On September 30, 2021, the Board of Trustees will give the General Manager his performance evaluation. Should the Board of Trustees desire to provide the District General Manager with a merit salary increase, based on his performance evaluation, the Board of Trustees will be required to make a motion on the merit salary increase to be awarded, if any, which would be retroactive back to July 1, 2021.

As a courtesy, below is a template for the motion to be made:

I move that an amendment to the District General Manager's Employment Agreement be prepared for Board consideration as follows:

SECTION 3. SALARY

3.1 IVGID agrees to pay General Manager an annual base salary for services rendered in the amount of _____ (\$ _____) ("Base Salary").

The District General Manager's 2020-2021 base salary was \$195,000 and following is a table, with a small variety of potential percentage increases, that are provided as a courtesy:

2020-21 Contract Base Salary	3% Cost of Living Adjustment (COLA) effective 07/01/2021	Potential Merit Salary Increase based on \$195,000 base salary	New 2021-22 Contract Base Salary
\$195,000	\$200,850.	1% increase would be \$1,950	\$202,800*
\$195,000	\$200,850.	2% increase would be \$3,900	\$204,750*
\$195,000	\$200,850.	3% increase would be \$5,850	\$206,700*
\$195,000	\$200,850.	4% increase would be \$7,800	\$208,650*
\$195,000	\$200,850.	5% increase would be \$9,750	\$210,600*

*The above merit increase examples are calculated based on the District General Manager's 2020-2021 base salary of \$195,000 as stated in the employment agreement. The far right column shows the potential actual 2021-2022 salary for the General Manager including the provided COLA based on these example increases.

The COLA was provided as authorized by the below clause in the District General Manager's Employment Agreement:

SECTION 3. SALARY

3.2 General Manager shall receive annual compensation cost of living increases provided to other management-level IVGID employees.

General Business

Item 1.1.(c) Contract Extension

MEMORANDUM

TO: Board of Trustees

FROM: Erin Feore
Director of Human Resources

SUBJECT: District General Manager's Employment Agreement: Term Review, discuss and possibly propose changes to the District General Manager's Employment Agreement (in accordance with the District General Manager's Employment Agreement, Section 2, TERM OF AGREEMENT)

DATE: September 22, 2021

On September 30, 2021, the Board of Trustees will give the General Manager his performance evaluation. This is an appropriate time to review the District General Manager's Employment Agreement and make any necessary changes. Following is the specific paragraph from the employment agreement:

SECTION 2. TERM OF AGREEMENT

2.1 General Manager shall serve as the IVGID Manager effective July 1, 2020 ("the Effective Date"). This Agreement shall thereafter continue in full force and effect for a three (3) year term or until such time as either party terminates this Agreement pursuant to the provisions hereof. General Manager's employment as IVGID General Manager shall be at will. This means that General Manager may be terminated from his employment with IVGID at any time, without cause, and without notice, subject to the provisions hereof.

The current employment agreement expires June 30, 2023. A request has been received to extend the employment agreement by 2 years; a new expiration date of July 30, 2025. This request potentially implicated NRS 354.626 which limits the length of employment agreements for the General Manager. To avoid any concerns, any request should be structured as a series of options. We understand that the prior Board memo for the cancelled September 15th meeting included a potential five-year term. Some community members raised concerns based on NRS 354.626. Staff had already identified these issues and would have clarified the proposed approach at the meeting. However, we welcome community feedback and appreciate the community's diligence in identifying this potential issue.

As a courtesy, below is a template for the motion to be made:

I move that an amendment to the District General Manager's Employment Agreement be prepared for Board consideration as follows:

SECTION 2. TERM OF AGREEMENT

*2.1 General Manager shall serve as the IVGID Manager effective July 1, 2020 ("the Effective Date"). This Agreement shall thereafter continue in full force and effect for a **two (2) year term** or until such time as either party*

terminates this Agreement pursuant to the provisions hereof. The two (2) year term shall automatically be extended by an additional year effective July 1st each year unless either party has provided written notice of its decision to decline the option. Notwithstanding the foregoing, no event shall this Agreement extend past June 30, 2025. General Manager's employment as IVGID General Manager shall be at will. This means that General Manager may be terminated from his employment with IVGID at any time, without cause, and without notice, subject to the provisions hereof.

The time-period could be changed as deemed appropriate by the Board of Trustees. Formal adoption of the amendment would occur at a future Board meeting.

Employment Agreement

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT EMPLOYMENT
AGREEMENT
GENERAL MANAGER

This Employment Agreement ("Agreement") is made and entered into this 1st day of July, 2020, by and between the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT ("IVGID") and INDRA WINQUEST ("General Manager").

SECTION 1. DUTIES

1.1 IVGID hereby employs General Manager full-time to uphold and abide the laws of the State of Nevada, District Ordinances, written Policies, Practices, and Resolutions enacted by IVGID Board of Trustees ("Board of Trustees"), as well as the applicable job description attached hereto as **Exhibit A (Job Description)**, and to perform such other duties and functions as the Board of Trustees shall from time to time assign.

1.2 General Manager shall faithfully, diligently, and to the best of General Manager's abilities, perform all duties that are required under this Agreement. General Manager agrees that General Manager has a duty of loyalty and a fiduciary duty to IVGID.

1.3 General Manager shall devote the whole of General Manager's working time, skill, experience, knowledge, ability, labor, energy, attention, and best effort exclusively to IVGID's business and affairs.

1.4 General Manager shall not engage in any employment, activity, consulting service, or other enterprise, for compensation or otherwise, which is actually or potentially in conflict with, inimical to, or which interferes with the performance of General Manager's duties. General Manager shall not, during the term of this Agreement, individually, as a partner, joint venture, officer or shareholder, invest or participate in any business venture or non-profit conducting business in the established boundaries of Incline Village and Crystal Bay.

1.5 The General Manager is an exempt employee as defined and consistent with the FAIR Labor Standards Act. General Manager is hired with the understanding that he is responsible for accomplishing the duties required of General Manager. General Manager does not have set work hours, he is expected to be available at all times. It is recognized that the General Manager must devote a great deal of time to the business of IVGID outside of IVGID's customary office hours, and to that end General Manager's schedule of work each day and week shall vary in accordance with the work required to be performed in accordance with any specific direction provided by the Board of Trustees.

1.6 General Manager shall abide by the Nevada Ethics in Government Law (NRS Chapter 281A), related regulations, and ethics opinions issued by the Nevada Ethics Commission. The Nevada Ethics Law establishes the public policy and standards of

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT EMPLOYMENT
AGREEMENT
GENERAL MANAGER

conduct necessary to ensure the integrity and impartiality of government, free from conflicts of interest between public duties and private interests of state and local public officers and employees.

SECTION 2. TERM OF AGREEMENT

2.1 General Manager shall serve as the IVGID Manager effective July 1, 2020 ("the Effective Date"). This Agreement shall thereafter continue in full force and effect for a three (3) year term or until such time as either party terminates this Agreement pursuant to the provisions hereof. General Manager's employment as IVGID General Manager shall be at will. This means that General Manager may be terminated from his employment with IVGID at any time, without cause, and without notice, subject to the provisions hereof.

SECTION 3. SALARY

3.1 IVGID agrees to pay General Manager an annual base salary for services rendered in the amount of one hundred ninety five thousand dollars (\$195,000) ("Base Salary").

3.2 General Manager shall receive annual compensation cost of living increases provided to other management-level IVGID employees.

3.3 In accordance with Section 7 below, the Board of Trustees shall conduct annual evaluations of General Manager's performance and the Board of Trustees shall consider the results of these performance evaluations when deciding whether to provide additional compensation. However, all salary increases and/or performance incentives shall be provided in the sole discretion of the Board of Trustees.

SECTION 4. BENEFITS

4.1 General Manager shall receive the health, dental, and vision insurance and recreational benefits provided to other management-level IVGID employees.

~~4.2 IVGID shall provide one hundred percent (100%) of the cost for life and disability insurance for the General Manager. The life insurance policy shall not be for less than \$1,000,000.00.~~

4.3 IVGID shall contribute that percentage of the employer's share defined contribution (457) program provided to other IVGID employees with same years of service and shall further contribute that percentage of the General Manager's income toward retirement benefits provided to other IVGID employees with the same years of

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT EMPLOYMENT
AGREEMENT
GENERAL MANAGER**

service. Retirement benefits shall be provided by the way of IVGID's existing 401(a) plan or such other mechanisms as IVGID may implement in the future.

4.4 General Manager shall receive a phone/technology allowance of fifty dollars (\$50.00) per month.

SECTION 5. LEAVE

5.1 Annual Vacation Leave. IVGID shall include General Manager in its Annual Leave Program and provide him with an annual accrual of two hundred (200) hours of Annual Vacation Leave. General Manager shall accrue Annual Vacation Leave in the manner described in the IVGID's Personnel Policies and shall be subject to the cap on accrual of such leave as described therein. The General Manager shall be entitled to retain any existing Annual Vacation Leave existing as of the Effective Date.

5.2 General Manager shall be entitled to sell back to IVGID up to one hundred (100) hours of Annual Vacation Leave at the end of each calendar year.

5.3 Paid Holiday Leave. IVGID shall include General Manager in its Paid Holiday Leave program as described in IVGID's Personnel Policies and General Manager shall be paid for the designated Holidays.

5.4 Sick Leave. IVGID shall include General Manager in its Sick Leave program as described in IVGID's Personnel Policies. Subject to any changes to such policies, the General Manager shall accrue four (4) hours of sick leave in the first and second pay periods each month.

SECTION 6. TERMINATION OF AGREEMENT & SEVERANCE

6.1 Termination by IVGID. General Manager understands and agrees that General Manager has no constitutionally-protected property or other interest in General Manager's employment as IVGID General Manager.

6.2 General Manager understands and agrees that General Manager works at the will and pleasure of the Board of Trustees, and that General Manager may be terminated, or asked to resign, at any time, with or without cause or advance notice.

6.3 Notice of termination shall be provided to General Manager in writing. "Termination," as used in this Agreement, shall also include: (i) a request by a 4/5's super majority vote of the Board of Trustees that General Manager resign occurring within ninety days before or after an election for the Board of Trustees; (ii) a request by the majority vote of the Board of Trustees that General Manager resign occurring

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT EMPLOYMENT
AGREEMENT
GENERAL MANAGER

at any other time; or (iii) any material reduction in the powers and authority of the IVGID General Manager including but not limited to the existing terms of Resolution 1480.

6.4 Termination by General Manager. General Manager may voluntarily terminate employment at any time by giving not less than thirty (30) days' notice.

6.5 Severance Benefit. If General Manager is terminated by the Board of Trustees without cause, then General Manager shall receive a one-time, lump sum cash payment equivalent to the sum of (i) General Manager's then-current monthly salary multiplied by twelve (12), (ii) the cash value of General Manager's then-current monthly medical premiums multiplied by twelve (12) as of the effective date of termination of employment and (iii) the cash value of his Annual Vacation Pay balance.

6.6 Eligibility for such severance payment is expressly conditioned upon General Manager's execution of (i) a waiver and release of any and all of General Manager's claims against IVGID, and (ii) a covenant not to sue. All normal payroll taxes and withholdings as required by law shall be made with respect to any amounts paid under this Section.

6.7 Ineligibility for Severance (Termination for Cause; Voluntary Resignation). Notwithstanding the terms in this Section 6, General Manager shall not be eligible to receive, and IVGID shall not be obligated to pay, and shall not pay, any severance amounts or continue any benefits, if General Manager is terminated for Cause.

6.8 "Cause," as used herein, shall mean, and be limited to, a termination for any of the following reasons: (i) conviction of a felony or other crime involving moral turpitude (ii) fraud, material dishonesty, or gross negligence in the General Manager's performance of his duties as IVGID General Manager; or (iii) civil liability for a violation of statute or law constituting misconduct in office or ethical violation.

6.9 In the event the Board of Trustees terminates General Manager for Cause, General Manager's sole remedy shall be a judicial action in declaratory relief to determine whether there was Cause. If the court determines there was no Cause, General Manager shall receive the severance pay provided in this Section 6, but no other damages, litigation costs or expenses, or attorneys' fees. Further, IVGID shall not be obligated to pay any severance amounts or continue any benefits in the event General Manager voluntarily resigns his employment.

6.10 In the event of discharge of General Manager from his employment hereunder or any termination of this Agreement, General Manager shall return to IVGID as soon

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT EMPLOYMENT
AGREEMENT
GENERAL MANAGER**

as reasonably practicable after said discharge or termination all documents, materials, equipment, machines, procurement cards, employee identification card, keys, and all other tangible property of IVGID and shall maintain confidential any information of IVGID which cannot be returned.

6.11 In the event of General Manager's death, this Agreement shall terminate immediately and any and all compensation then due the General Manager shall be paid and delivered in his named beneficiary or the representative of his estate or trust, as the case may be.

SECTION 7. PERFORMANCE EVALUATION

7.1 Annually, or at such other time as desired by the Board of Trustees, the Board of Trustees and General Manager shall meet to evaluate the performance of General Manager on a date mutually determined by both parties.

7.2 The Board of Trustees may, in its sole discretion, use any professional assistance in establishing standards, including but not limited to an agreed-upon facilitator.

7.3 Nothing in this provision shall be construed to require the Board of Trustees to grant General Manager pay increases based on the performance standards, if any, mentioned above nor to limit in any manner the discretion of the Board of Trustees to grant or not grant increases.

7.4 Nor shall anything in this Agreement be construed to require the Board of Trustees to evaluate General Manager solely upon the performance standards, if any, mentioned above, nor to limit the discretion of the Board of Trustees to evaluate General Manager as it deems necessary in the sole discretion of the Board of Trustees.

**SECTION 8. PROFESSIONAL DEVELOPMENT, PROFESSIONAL ASSOCIATIONS,
AND OUTSIDE ACTIVITIES**

8.1 IVGID shall pay General Manager's annual membership dues and/or other similar professional organizational dues as approved by the Board of Trustees through the budgetary process.

8.2 During appointment as IVGID General Manager, and subject to the Board of Trustees budgetary approval of funds for such purpose, General Manager may attend and/or participate in professional activities, including, but not limited to, General Manager conferences and events, the League of Cities conferences and events, and

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT EMPLOYMENT
AGREEMENT
GENERAL MANAGER**

such other national, regional, and local associations, provided that General Manager's ability to perform his duties as IVGID General Manager is not compromised.

8.3 General Manager shall be paid his regular salary and benefits while traveling to, attending, or participating in professional activities, and shall be entitled to expense advances and/or reimbursement in accordance with IVGID's Personnel Policies or other applicable policy.

8.4 General Manager shall be entitled to reimbursement for the actual costs of the following expense categories that he incurs as a result of the professional development activities authorized in this section: airfare, rental car, conference fees, meals, and lodging, consistent with IVGID's Personnel Policies or other applicable policy and subject to annual budget appropriations.

8.5 General Manager shall notify the Board of Trustees in writing in advance of any absences of more than one day related to such professional development activities.

8.6 If General Manager wishes to engage in other outside professional activities (e.g. teaching, consulting, expert witness testimony, speaking, or other non-IVGID connected business for which compensation is paid), he shall seek and obtain express prior consent of the Board of Trustees. Notwithstanding the foregoing, the Board of Trustees authorizes General Manager to (i) coach middle/high school basketball and (ii) act as a board member for a charter school provided that the time for such endeavors does not interfere with his General Manager job duties as of the Effective Date.

8.7 General Manager will take paid or unpaid leave time for all such outside activities of this nature should such activities interfere with the General Manager's regular IVGID duties.

SECTION 9. REIMBURSEMENT FOR EXPENSES

General Manager shall be entitled to reimbursement of reasonable business-related expenses subject to the requirements and restrictions of IVGID's Personnel Policies or other applicable policy.

SECTION 10. BONDING/INDEMNIFICATION

10.1 IVGID shall bear the full cost of any fidelity or other bonds required of General Manager under any law or ordinance. IVGID shall defend, hold harmless, and indemnify General Manager against any tort, civil rights, personnel, discrimination, professional liability claim or demand or other legal action, whether groundless or

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT EMPLOYMENT
AGREEMENT
GENERAL MANAGER**

otherwise, arising out of an alleged act of omission occurring in the performance of General Manager's duties, excepting any claim or demand arising out of (i) an alleged felony or other crime involving moral turpitude; (ii) fraud, material dishonesty, willful misconduct or gross negligence by the General Manager; or (iii) a violation of statute or law constituting misconduct in office or ethical violation.

10.2 IVGID may compromise and settle any such claim or suit and pay the amount of any settlement or judgment therefrom.

10.3 This Section 10 shall survive any termination or resignation of the General Manager or expiration of this Agreement. This section is not intended to provide any rights in excess of those rights provided by state law.

SECTION 11. MISCELLANEOUS

11.1 IVGID Board of Trustees, in consultation with General Manager, shall fix any other terms and conditions of employment as IVGID may determine from time to time, relating to the performance of General Manager, provided such terms and conditions are not inconsistent with or in conflict with the provisions of this Agreement, IVGID Ordinances, Policy, Practices or Resolution, or any applicable law. No such terms and conditions shall be binding upon the parties to this Agreement unless and until they are reduced to writing and signed by both parties. Neither party may rely upon such terms and conditions without such an executed writing.

11.2 Unless otherwise specifically provided herein, all provisions of the policies and rules of IVGID relating to vacation and sick leave, retirement contributions, health benefits, holidays and other fringe benefits and working conditions as they now exist or hereafter may be amended, also shall apply to General Manager as they would to other IVGID employee. Except for terms expressly addressed by this Agreement, all other terms of IVGID's Personnel Policies and benefits programs shall apply. To the extent there is an inconsistency between the Personnel Policies or benefits programs, the terms of this Agreement shall apply.

SECTION 12. NOTICES

Notices pursuant to this Agreement shall be in writing given by deposit in the custody of the United States Postal Service, postage prepaid, addressed as follows:

Incline Village General Improvement District
893 Southwood Blvd, Incline Village NV 89451
P: 775-832-1323
F: 775-832-1380

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT EMPLOYMENT
AGREEMENT
GENERAL MANAGER

GENERAL MANAGER

Indra Winqest

893 Southwood Blvd, Incline Village NV 89451

P: 775-832-1323

F: 775-832-1380

or

General Manager's home address on file with the IVGID's Human Resources Department.

Alternatively, notices required pursuant to this Agreement may be personally served in the same manner as is applicable to the civil judicial process. Notice shall be deemed given as of the date of personal service or as of the date of deposit of such written notice in the course of transmission in the United States Postal Service or into a traceable overnight delivery service (e.g. Federal Express or similar).

SECTION 13. GENERAL PROVISIONS

13.1 The text herein shall constitute the entire agreement between the parties, and supersedes any and all other writings, documents, correspondence, agreements or understandings, either oral or in writing, between the parties hereto with respect to the employment of General Manager by IVGID. Each party to this Agreement acknowledges that no representation, inducements, promises, or agreements, orally or otherwise, have been made by any party, or anyone acting on behalf of any party, which are not embodied herein, and that no other agreement, statement, or promise not contained in this Agreement shall be valid or binding on either party.

13.2 This Agreement shall be binding upon and inure to the benefit of the heirs at law and executors of General Manager.

13.3 If any provision, or any portion thereof, contained in this Agreement is held unconstitutional, invalid, or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed severable, shall not be affected and shall remain in full force and effect.

13.4 General Manager may not assign this Agreement in whole or in part.

13.5 This Agreement shall be governed by the laws of the State of Nevada. The venue for any and all litigation arising from this Agreement shall be in the state district or federal courts located in Washoe County, Nevada.

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT EMPLOYMENT
AGREEMENT
GENERAL MANAGER

13.6 This Agreement may be modified or amended, or any of its provisions waived, only by a subsequent written agreement executed by each of the parties. The parties agree that this requirement for written modifications cannot be waived and any attempted waiver shall be void.

13.7 General Manager and IVGID agree and acknowledge that the provisions of this Agreement have been arrived at through negotiation and that each party has had a full and fair opportunity to revise the provisions of this Agreement and to have such provisions reviewed by legal counsel, and that both parties agree that they either have had the provisions of this Agreement reviewed by legal counsel or have voluntarily chosen not to do so. IVGID expressly agrees and acknowledges that IVGID General Manager was not representing IVGID regarding the terms of this Agreement. The parties agree any ambiguities in construing or interpreting this Agreement shall not be resolved against the drafting party. The titles of the various sections are merely informational and shall not be construed as a substantive portion of this Agreement.

IT IS SO AGREED:

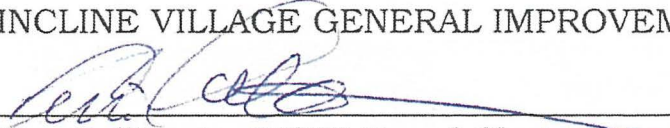
IVGID GENERAL MANAGER



Indra Winqest

IT IS SO AGREED:


INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT



Tim Callicrate, IVGID Board Chairman


APPROVED AS TO FORM:

By:



Joshua Nelson, IVGID General Counsel

ATTEST:



Susan Herron, IVGID District Clerk



JOB DESCRIPTION
DISTRICT GENERAL MANAGER POSITION

Job Title: General Manager
Job Number: 1110A
Salary Grade: Contract
Department: Administration
Reports to: Board of Trustees
FLSA Status: Exempt - Executive
Salary Range: \$182,000 to \$230,000 (which includes measurable incentives)

SUMMARY

Under the general direction of the District's Board of Trustees, assumes full responsibility for the operation and management of the Incline Village General Improvement District (IVGID).

ESSENTIAL DUTIES AND RESPONSIBILITIES

Not necessarily in order of priority, include the following. Other duties may be assigned by the Board of Trustees.

1. Provides excellent customer service to parcel owners, local businesses, government agencies and visitors to Incline Village/Crystal Bay.
2. Oversees the operation and management of the District, including the supervision and control of all of the District's property, activities, personnel, business, and operations. The General Manager is the chief executive officer of IVGID, responsible for all services, programs, budgets, and the overall operational and financial performance of the District.
3. Recommends, supports the development of, and implements policies and directives set by the Board of Trustees.
4. Directs operation and management of the District in compliance with Ordinances, Resolutions, Regulations, Long Range Principles, Policies and Practices.
5. Directs and participates in the development and implementation of long and short range goals, objectives, policies, practices, and procedures for the District.
6. Implements all personnel rules and regulations, recommends staffing levels, and maintains authority to hire, discipline, or discharge employees as may be necessary to carry out District business.
7. Leads, manages, mentors, empowers and coaches direct reports such as, but not limited to, the Senior Team.
8. Negotiates a variety of contracts and agreements on the District's behalf including labor negotiations with various union bargaining units.



JOB DESCRIPTION DISTRICT GENERAL MANAGER POSITION

9. Prepares and coordinates preparation of and administers the annual operating budget, long range financial planning, and capital improvement programs for approval by the Board of Trustees.
10. Coordinates preparation and presents to the Board of Trustees agenda packages as requested by the Board of Trustees.
11. Controls, monitors, and reports on programs, projects, and activities in collaboration with Department Heads and Directors.
12. Participates in the development of departmental strategic management and business plans.
13. Leads and supports District wide efforts and training to provide excellent customer service with a focus on retention and loyalty building service.
14. As supported and guided by the Board of Trustees, represents IVGID to the community, media, and other entities, organizations, and government agencies at the local, regional, state, and federal levels.
15. Confers with and responds to District stakeholders and their requests for services, suggestions, and complaints.
16. Supports District managers in identifying day-to-day and IVGID organization-wide departmental operating issues and problems; analyzes alternatives and initiates solutions through effective leadership, collaboration and communication.
17. Directs Staff in the preparation, award, and administration of service, maintenance, construction, concessionaire, material, and other contracts.
18. Assists, advises, and supports the Board of Trustees on special projects, problems, and initiatives.
19. In support of the Board of Trustees, acts as primary interface with the District's General Counsel.
20. Adheres to and enforces stated safety policies and procedures.

LEADERSHIP AND SUPERVISORY RESPONSIBILITIES

1. Leads and manages a staff of Directors and Department Heads who, in turn, lead and supervise a total of approximately 750 employees (including seasonal employees) in the General Manger Department, Administrative, Internal Services, Community Services and Public Works areas.
2. Responsible for the overall leadership, direction, coordination, and evaluation of these units.
3. Carries out leadership responsibilities in accordance with the organization's policies, practices and procedures and applicable laws.



JOB DESCRIPTION DISTRICT GENERAL MANAGER POSITION

4. Responsibilities include interviewing, hiring, and training employees; planning, assigning, and directing work; appraising performance; rewarding and disciplining employees; addressing complaints and resolving problems.
5. Works closely with the Senior Staff which is defined as Director of Human Resources, Executive Assistant/District Clerk, Director of Finance, Ski Resort General Manager, Director of Parks & Recreation, Director of Public Works, Director of Asset Management and Director of Information Systems & Technology.
6. Is responsible for fostering a positive and productive organizational culture.

QUALIFICATIONS

1. To perform this job successfully, an individual must be qualified to perform each essential duty satisfactorily.
2. The requirements listed below are representative of the knowledge, skill, and/or ability required.
3. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION

1. A Bachelor's degree in Public Administration, Business, Finance, Accounting, Engineering or other related field from an accredited four year college or university is required or relevant work experience with increasing responsibilities which include the management and leadership of a sizable organization.
2. A Master's Degree in Public Administration or Business Administration is strongly preferred.

EXPERIENCE

1. A minimum of ten (10) years of related, increasingly responsible, management experience within a customer-service driven and multi-functional environment is required.
2. Experience must also include successful leadership and management of disparate disciplines, i.e., finance, engineering, operations, administration, recreation, and marketing.
3. Experience within a municipal, governmental, community based organization, or recreational service environment is strongly preferred.
4. Experience reporting to a publically elected Board and experience in providing public services subject to public scrutiny is also strongly preferred.



JOB DESCRIPTION
DISTRICT GENERAL MANAGER POSITION

COMPREHENSION/COMMUNICATIONS SKILLS

1. Ability to read, analyze, and interpret complex documents.
2. Ability to understand, use, and effectively communicate to a diverse audience financial, technical, regulatory, and operational data.
3. Ability to respond effectively to sensitive inquiries or complaints and to establish and maintain effective working relationships with a broad variety of people.
4. Ability to develop presentations and write articles to address a community-wide audience.
5. Ability to make effective and persuasive speeches and presentations on controversial or complex topics to employees, management, public groups, and the Board of Trustees.
6. Ability to effectively communicate in a one on one environment, where emotions may run extremely high.
7. Ability to influence others through persuasion, leading by example and team decision-making skills as opposed to the authority of rank is essential.
8. Overall, must be an extremely effective communicator, orally and in writing, with an open and approachable style.
9. The duties and responsibilities of this position necessitate the use of a cellular phone/mobile communication device for District business reasons.

MATHEMATICAL SKILLS

1. Ability to apply advanced mathematical concepts and mathematical operations to tasks such as development of budgets, review of budgets, operating statements and other financials, and analysis of strategy/policy making decisions and related economic impacts.

COLLABORATION ABILITY

1. Must have validated strong collaborative and consensus building skills to be applied in leadership and problem solving situations.
2. Ability to create a climate in which people want to do their best and encourage participation and open dialogue at all levels.

REASONING ABILITY

1. Ability to apply principles of logical or scientific thinking to a wide range of intellectual and practical problems.
2. Ability to deal with a variety of abstract and concrete variables.



JOB DESCRIPTION
DISTRICT GENERAL MANAGER POSITION

CERTIFICATES, LICENSES, REGISTRATIONS

1. Valid and current drivers' license, acceptable to the State of Nevada, with a driving record which ensures insurability is required.
2. Successful completion State of Nevada/Federal background check through fingerprinting because position has unsupervised access to children, the elderly or individuals with disabilities and/or has access to their records. Pursuant to National Child Protection Act (NCPA) of 1993 as amended by the Volunteers for Children Act (VCA).

It is the employee's responsibility to maintain all required certifications and licenses and to report any changes to the supervisor

OTHER SKILLS AND ABILITIES

1. Well developed and proven leadership skills, especially in the use of delegation, collaboration, participation and example; and strong interpersonal and customer 'retention' service skills; excellent organizational, planning, analytical and problem solving skills; ability to set priorities, but also remain flexible.
2. Must be ethical, trustworthy, self-confident, open and approachable, decisive, responsible, dependable, resourceful, enthusiastic, highly motivated, community oriented, and goal and results-oriented.
3. Ability to ski/snowboard and golf is preferred.
4. Experience or ability to turn enterprise(s) from loss to profit/breakeven.

PHYSICAL DEMANDS

1. The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. In compliance with applicable disability laws, reasonable accommodations may be provided for qualified individuals with a disability who require and request such accommodations. Applicants and incumbents are encouraged to discuss potential accommodations with the employer.
2. While performing the duties of this job, the employee is regularly required to sit; use hands to finger, handle, or feel; and talk or hear. The employee frequently is required to reach with hands and arms. The employee is occasionally required to stand; walk; climb or balance; stoop, kneel, crouch, or crawl; and taste or smell. The employee must occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and ability to adjust focus.



JOB DESCRIPTION
DISTRICT GENERAL MANAGER POSITION

WORK ENVIRONMENT

1. The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.
2. While performing the duties of this job, the employee is occasionally exposed to outside weather conditions. The noise level in the work environment is usually moderate.
3. Requires mental dexterity to handle emergency situations and be on call twenty four hours per day/seven days per week.

TRAVEL REQUIREMENTS

1. Should be able to travel, as required, to further the interests and needs of the District.

RESIDENCY

1. The District General Manager must reside within forty five (45) miles of the Incline Village General Improvement District service area boundaries (Incline Village and Crystal Bay, Nevada) and within the State of Nevada during the term of this employment contract.

I have read and understand this explanation and job description.

Employee Signature: _____ Date: _____

Employee Name: _____

**General Business
Item 1.1.(d)
Phone/Technology
Allowance**

MEMORANDUM

TO: Board of Trustees

FROM: Erin Feore
Director of Human Resources

SUBJECT: District General Manager's Employment Agreement: Phone/Technology Allowance - Review, discuss and possibly make changes to the District General Manager's Employment Agreement (in accordance with the District General Manager's Employment Agreement, Section 4, BENEFITS, subparagraph 4.4)

DATE: September 23, 2021

On September 30, 2021, the Board of Trustees will give the General Manager his performance evaluation. This is an appropriate time to review the District General Manager's Employment Agreement and make any necessary changes. Following is the specific paragraph from the employment agreement:

SECTION 4. BENEFITS

4.4 General Manager shall receive a phone/technology allowance of fifty dollars (\$50.00) per month.

The District General Manager has expressed a desire to have the flexibility within his employment agreement to make a switch, at his determination, to a District-issued cellular telephone and discontinue the monthly allowance. Therefore, a contract change is being requested as follows:

As a courtesy, below is a template for the motion to be made:

I move that an amendment to the District General Manager's Employment Agreement be prepared for Board consideration as follows:

SECTION 4. BENEFITS

*4.4 General Manager shall receive **either** a District-issued phone **or** a phone/technology allowance of fifty dollars (\$50.00) per month and that this determination can be made by the General Manager's at a time determined by the General Manager. No pro-rated allowance will be issued therefore the General Manager should make the determination by or before the end of the month.*