



NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District will be held starting at 6:00 p.m. on **Wednesday, November 13, 2019** in the Chateau, 955 Fairway Boulevard, Incline Village, Nevada.

RECOGNITION OF THE INCLINE VILLAGE HIGH SCHOOL GIRLS' GOLF TEAM

- A. PLEDGE OF ALLEGIANCE*
- B. ROLL CALL OF THE IVGID BOARD OF TRUSTEES*
- C. PUBLIC HEARING (TIME CERTAIN FOR 6 P.M.) – To act upon a Resolution authorizing a Medium-Term Installment Purchase Agreement in the form of a Lease Agreement (with PNC Equipment Finance, LLC) including minimum Future Lease Payments not to exceed \$121,605.12 to procure fifty-eight (58) EZ-Go gas-powered golf carts for the Mountain Golf Course – **pages 5-6**
- D. PUBLIC COMMENTS* - Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration.

Public Comment Advisory Statement – *A public body has a legitimate interest in conducting orderly meetings. IVGID may adopt and enforce reasonable restrictions on public comment to ensure the orderly conduct of a public meeting and orderly behavior on the part of persons attending the meeting. Public comment, as required by the Nevada Open Meeting Law, is an opportunity for people to publicly speak to the assembled Board of Trustees. Generally, it can be on any topic, whether or not it is included on the meeting agenda. In other cases, it may be limited to the topic at hand before the Board of Trustees. Public comment cannot be limited by point of view. That is, the public has the right to make negative comments as well as positive ones. However, public comment can be limited in duration and place of presentation. While content generally cannot be a limitation, all parties are asked to be polite and respectful in their comments and refrain from personal attacks. Willful disruption of the meeting is not allowed. Equally important is the understanding that this is the time for the public to express their respective views, and is not necessarily a question and answer period. This generally is not a time where the Board of Trustees responds or directs Staff to respond. If the Chair feels there is a question that needs to be responded to, the Chair may direct the General Manager to coordinate any such response at a subsequent time. Finally, please remember that just because something is stated in public comment that does not make the statement accurate, valid, or even appropriate. The law mitigates toward allowing comments, thus even nonsensical and outrageous statements can be made. However, the Chair may cut off public comment deemed in their judgment to be slanderous, offensive, inflammatory and/or willfully disruptive. Counsel has advised the Staff and the Board of Trustees not to respond to even the most ridiculous statements. Their non-response should not be seen as acquiescence or agreement just professional behavior on their part. IVGID appreciates the public taking the time to make public comment and will do its best to keep the lines of communication open.*

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 November 13, 2019 - Page 2

E. 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.

F. DISTRICT STAFF UPDATE *(for discussion only)*

1. Interim District General Manager Indra Winquest— **pages 7 - 16**
2. Beaches Wrap Up 2019 presented by Interim District General Manager Indra Winquest— **pages 17 - 24**

G. REPORTS TO THE BOARD OF TRUSTEES*

1. Director of Golf/Community Services Darren Howard
 - a. Mountain Golf Course Wrap Up 2019 Season— **starts on page 25**
 - b. Championship Golf Course Wrap Up 2019 Season— **starts on page 39**

H. CONSENT CALENDAR *(for possible action)*

Excerpt from Policy 3.1.0, Conduct Meetings of the Board of Trustees	
0.15	Consent Calendar. 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 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 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.

I. GENERAL BUSINESS *(for possible action)*

1. Review, discuss, and possibly adopt Resolution No. 1875 authorizing a Medium-Term Installment Purchase Agreement in the form of a Lease Agreement (with PNC Equipment Finance, LLC) including minimum Future Lease Payments not to exceed \$121,605.12 to procure fifty-eight (58) gas-powered golf carts for the Mountain Golf Course (Requesting Staff Member: Director of Finance Gerry Eick) — **pages 45 - 76**

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2. Review, discuss, and possibly authorize a purchase of fifty-eight (58) EZ-Go gas-powered golf carts for the Mountain Golf Course for an amount not to exceed \$204,627.16, in lieu of adoption of Resolution No. 1875 (Requesting Staff Member: Director of Finance Gerry Eick) – **pages 77 - 78**
 3. Review, discuss and possibly approve a preferred alternative for the Tennis Center Renovation Project – Fund: Community Services; Division: Tennis; Project 4588BD1604, alternatives range in cost from \$741,940 to \$1,274,571 (Requesting Staff Member: Director of Public Works Joe Pomroy) – **pages 79 - 109**
 4. Review, discuss and possibly approve a preferred location for the Bocce Court Construction Project – Fund: Community Services; Division Parks; Project 4378LI1804 (Requesting Staff Member: Director of Public Works Joe Pomroy) – **pages 110 - 119**
 5. Review, discuss and possibly authorize a cost share funding agreement with the State of Nevada – Division of Environmental Protection (NDEP) 319h Sourcewater Protection Grant Program for “Pilot Project to Reduce Sourcewater Plastic Pollution at Lake Tahoe” with the District receiving \$61,995 in grant funding over a two year period (Requesting Staff Member: Director of Public Works Joe Pomroy) – **pages 120 - 145**
 6. Review, discuss, and possibly provide Staff input on the Incline Beach House – A Community Services Master Plan Priority Project (Requesting Staff Member: Director of Public Works Joe Pomroy) – **pages 146 - 231**
- J. APPROVAL OF MINUTES (*for possible action*)
1. Regular Meeting of October 30, 2019– **pages 232 - 438**
- K. REPORTS TO THE IVGID BOARD OF TRUSTEES*
1. District General Counsel: Law Firm of Hutchison & Steffen
- L. BOARD OF TRUSTEES UPDATE (**NO DISCUSSION OR ACTION**) ON ANY MATTER REGARDING THE DISTRICT AND/OR COMMUNITIES OF CRYSTAL BAY AND INCLINE VILLAGE, NEVADA*
- M. PUBLIC COMMENTS* - Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration; see **Public Comment Advisory Statement** above.



NOTICE OF MEETING

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- N. REVIEW WITH BOARD OF TRUSTEES, BY THE DISTRICT GENERAL MANAGER, THE LONG RANGE CALENDAR (*for possible action*) – **page 439**

- O. ADJOURNMENT (*for possible action*)

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Thursday, November 7, 2019 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of November 13, 2019) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were either faxed or e-mailed to those people who have requested; and a copy was posted at the following seven locations within Incline Village/Crystal Bay in accordance with NRS 241.020:

1. IVGID Anne Vorderbruggen Building (Administrative Offices)
2. Incline Village Post Office
3. Crystal Bay Post Office
4. Raley's Shopping Center
5. Incline Village Branch of Washoe County Library
6. IVGID's Recreation Center
7. The Chateau at Incline Village

/s/ Susan A. Herron, CMC

Susan A. Herron, CMC

District Clerk (e-mail: sah@ivgid.org/phone # 775-832-1207)

Board of Trustees: Kendra Wong, Chairwoman, Tim Callicrate, Peter Morris, Phil Horan, and Matthew Dent.

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

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

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

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winquest
Interim District General Manager

FROM: Susan A. Herron, CMC
District Clerk

SUBJECT: PUBLIC HEARING (TIME CERTAIN FOR 6 P.M.) – Medium-Term Installment Purchase plans for golf carts for the Mountain Golf Course in the amount of \$204,627.16

DATE: November 5, 2019

On November 13, 2019, the Board of Trustees will hold a public hearing on the above subject matter. Following is an outline for the public hearing:

1. Chairwoman Wong will ask the Board for a motion and a second to officially open the public hearing.
2. Chairwoman Wong will call for the question and the Board will take a vote to open the public hearing.
3. Once the public hearing is open, Chairwoman Wong will state that the District is holding a public hearing as required by the Nevada Revised Statutes.
4. Chairwoman Wong will then ask Director of Finance Gerry Eick, for the record, if the District complied with the required notice.
5. Following confirmation, Director of Finance Gerry Eick will then provide an overview of the proposed installation purchase plans.
6. Chairwoman Wong will state the comments made during the public hearing are governed by the Chair and Chairwoman Wong should state the rules she wants to use.
7. Chairwoman Wong will then ask for public comment on the installment purchase plan as included in the Board packet.
8. The duration of the public hearing is at the Board's discretion.
9. After all public comments have been made, a Board member will need to make a motion to close the public hearing, which will need a second, and then Chairwoman Wong will call for the question and a vote will be taken on this motion. Chairwoman Wong will then move onto the remaining agenda items.

TAHOE DAILY Tribune

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IVGID - PUBLIC WORKS,
893 SOUTHWOOD BLVD.
INCLINE VILLAGE, NV 89451
Attn: Susan Herron

Bailee Liston says:

That (s)he is a legal clerk of the
Tahoe Daily Tribune,
a newspaper published Friday
at South Lake Tahoe, in the State of California.

Copy Line

NOI Hearing Nov 13

PO#:

Ad #: 0000505213-01

of which a copy is hereto attached, was published
in said newspaper for the full required period of
1 time(s) commencing on **11/01/2019,**
and ending on **11/01/2019,** all days inclusive.

Bailee Liston

Signed: _____

Date: 11/01/2019 State of Nevada, Carson City

This is an Original Electronic Affidavit.

Price: \$ 93.41

Proof and Statement of Publication

Ad #: 0000505213-01

NOTICE OF INTENTION TO AUTHORIZE A MEDIUM-TERM INSTALLMENT PURCHASE AGREEMENT

Notice is hereby given that the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT, State of Nevada, will hold a public hearing at a regular meeting to be held on November 13, 2019 at the hour of six o'clock (6 P.M. PST) in the CHATEAU, 955 FAIRWAY BLVD., INCLINE VILLAGE, NV to act upon a Resolution authorizing a Medium-Term Installment Purchase Agreement in the form of a Lease Agreement with future minimum payments not exceed a total of \$121,605.12, to enable the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT to acquire fifty eight (58) EZ-Go Gas-Powered Golf Carts for the Mountain Golf Course.

The proposed obligation is to be repaid by revenues of the Community Services Special Revenue Fund, which is a part of the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT. The Community Services Special Revenue Fund will budget for the payments each year as an operating expenditure for the venue using the equipment. The installment purchase agreement will be in the form of a Lease Agreement with PNC Equipment Finance, LLC for a term of four (4) years and includes a Fair Market Value purchase option payment, that is not expected to be exercised.

All persons are invited to attend and to be heard regarding the proposed action. Prior to the hearing, written comments may be filed with the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT District Clerk and will be considered.

Pub: November 1, 2019 Ad#0000505213

MEMORANDUM

TO: Board of Trustees

FROM: Indra Winqest
Interim General Manager

SUBJECT: General Manager's Status Report
Prepared for the meeting of November 13, 2019

DATE: November 6, 2019

Capital Projects Update November 6, 2019

Design

WRRF Aeration System Improvements

The aeration process of wastewater treatment supplies oxygen to facilitate the biological activity that converts raw sewage into treated wastewater effluent. The plant has six-200,000-gallon aeration basins with two jet aeration clusters per basin. These clusters utilize pressurized air to mix and recirculate the wastewater and provide the necessary oxygen to the microorganisms. The pressurized air is delivered by multistage centrifugal blowers that are metered by electronically operated valves in order to keep the correct balance of oxygen in the aeration basins at all times. This project funds the design and replacement of the aeration system equipment at the WRRF. The age of the equipment, the number of hours of operation, and condition assessment indicates the existing centrifugal blowers are at the end of their serviceable life. Additionally, the blowers are no longer supported by the manufacturer and replacement parts are difficult to acquire. Jacobs Engineering has completed the design. Bid opening was October 24, 2019 and Board action will be on December 11.

Tennis Center Renovation

The Board approved on June 19 for staff to begin the design of the tennis center renovation. The architectural, design and permitting services scope of work was approved at the August 14 BOT meeting with the removal of Bocce Courts. The project will be brought back to the Board for design review and prioritization on November 13. The key project objectives are renovation of the pro-shop buildings and surrounding site to renovate aging restrooms, expand the pro-shop by enclosing outdoor kitchenette area, expand and enhance the deck area, improve wayfinding and flow of traffic through the Tennis Center.

Construction

Water Reservoir Safety and Security Improvements

This project would replace the ladders that access the top of the water reservoirs, install intermediate access platforms, install protective railings and install new fall protection devices. The exterior access to the roof area is required to meet the needs of the District to monitor the water quality in the reservoirs and perform routine repairs to radio communication equipment. The ladders also need to be secured from access by the public. The reservoir

ladders, fall protection, platforms, and protective railings will meet the current Occupational Safety and Health Administration (OSHA) safety standards. The Board awarded the contract to Resource Development Company on April 10, 2019. Construction began this summer and is expected to be substantially complete by June 30, 2020.

Incline Park Ballfields Renovations

The project was awarded to Rapid Construction at the March 18, 2019 District Board meeting. The project is substantially complete. All field and dugout work is complete. The scoreboard was modified by the donor and is being manufactured and will be installed at a later date. A new footing will need to be installed to support it.

- New Baseball-specific Turf Infield, Drainage, and Irrigation
- New outfield specific French Drain
- New Scoreboard with naming rights panel
- New Modular Batting Cages with retaining/seating wall
- New Foul Poles
- Expansion of outfield dimensions, fencing replacement, and renovated outfield warning track
- New Backer Board at Backstop/Includes padding
- New enclosed custom modular Dugouts with equipment storage
- Site Signage Improvements

WPS 2-1 Incline – (Adjacent to Burnt Cedar Beach)

Water Pump Station 2-1 (WPS 2-1) is located at the Burnt Cedar Water Disinfection Plant (BCWDP) and pumps the disinfected potable water into the water distribution system to serve Incline Village and Crystal Bay. WPS 2-1 was largely constructed in 1972 with minor upgrades in 1995 and 2012. The electric motor control centers (MCCs) and switchgear at WPS 2-1 date to the original 1972 installation. This equipment does not meet modern OSHA requirements for Arc Flash safety and the MCCs and switchgear is at the end of its service life and no longer supported by the respective manufacturers. Jacobs Engineering completed the design. The Board awarded the contract on August 28, 2019 to San Joaquin Electric. Notice to proceed was issued on September 9 and project completion is April 2020.

Mountain Course Clubhouse Renovation

On August 11, 2018 a fire occurred in the Mountain Course Clubhouse which completely decimated the kitchen area. The renovation plans include a revised allocation of floor space, changes to access and substantial change to customer flow. A new ADA accessibility to the lower level for food service and construction of a new and expanded deck and the installation of new windows and doors. The Board approved the design on May 22, 2019 and authorized advertising for bids which then occurred on June 21, 2019. The Board awarded the construction contract to Houston Smith Construction at the August 14 BOT meeting. Project is currently in construction with grading, utilities, decking and paving being completed prior to the completed. Winter work will be the interior renovation.

Other Projects

The grant funded Incline Creek Restoration project located on the Hole 14 of the Championship Golf Course was awarded to Aspen Developers. Construction began on September 9, 2019. Construction is now complete. Invoices will be prepared and sent for reimbursement to the funding agency.

Items of Note

Recruitment of New Director of Finance

The Director of Finance position was posted on Wednesday, October 23 with a three week response time. As of November 4th, there were 14 applicants. The deadline to apply is November 14th. Staff is developing an interview process that will include panels representing staff, community & professional peers. The job description includes duties and responsibilities related solely to managing the District's financial operations. It currently does not include any additional areas of responsibility. In 2016, IT operations were transitioned to management by a combination of the Director of Human Resources and the General Manager. Additionally, in July, 2019, Risk Management and Safety were also transitioned to management by the Director of Human Resources and the General Manager. Staff will provide an update on November 13.

Burnt Cedar Pool Project Update

Staff is in the final stages of creating an advisory committee that will include staff, board and members of the community. There will be several meetings to discuss the future of the project as well as to determine a range of possibilities for replacement of the pool. Staff is planning to bring back recommendations over the winter with the hope to send out an RFQ for potential firms interested in the design process in the spring of 2020. Staff will continue to update the board and community.

No Smoking Policy Development

In coordination with the NLTFPD, Staff is working on developing a potential "No Smoking" policy that could apply to all IVGID facilities and venues. There has been recent legislation that refers to smoking near vegetation and this has been a topic of discussion in the community for quite some time. Staff is hoping to bring this proposed policy to the Board of Trustees this winter.

Update on meeting with the Forest Service

The meeting with the United States Forest Service originally scheduled for September 30th, was rescheduled to November 13th. Staff will report back with an update after the meeting. This purpose of the meeting is to discuss the parcel located across from Incline High School IVGID is hoping to acquire the parcel for the purposes of public outdoor recreation (potential dog park) and fire prevention.

Congratulations to our Human Resources Team

Attached you will find a letter and a short report from the Nevada Department of Public Safety dated September 27, 2019 which finds that our agency is in full compliance with FBI and State policies. Congratulations to our Human Resources Team for their outstanding work!

Lake Tahoe Basin Management Unit OSV Proposal

As presented by a resident of our community, the USFS/LTBMU has a proposal regarding expansion of over snow vehicle use adjacent to the 5 acre Incline Lake parcel, near and above the Apollo Way neighborhood, and around Third Creek tributaries. I have written a letter to the USFS, which is attached, asking them to sit down and discuss alternatives. In addition, IVGID is allowing the use, under our agreement with the Parasol Tahoe Community Foundation, of a room at the D.W. Reynolds building on November 13, 2019 starting at 3 p.m. and ending at 5 p.m. for a public informational session put on by the USFS/LTBMU. Staff would appreciate as many Board members as possible showing up to this meeting as the period for comments closes on November 19, 2019 and several community members have asked IVGID to take a position on this proposal representing the best interest of the community. The letter is included in the board packet.

District Records Retention Schedule

The District Clerk has submitted the first draft of the District Records Retention Schedule to the State of Nevada Archives who is presently reviewing it. This document is not a public record at this time as it is a draft and will not be released until it is finalized with the State of Nevada which is the first step with the second step being it will be agendized for approval, by the Board of Trustees, once ready.

Financial Transparency

The Monthly District Financial reports are posted on the Financial Transparency page <https://www.yourtahoeplace.com/ivgid/financial-transparency>.

The October financial reports will be available online by November 20. Several items noted before remain. Our revenues are above budgeted levels of charges for services year to date, while internal services are under due to Staff vacant positions causing reduced services. The extra miscellaneous items are in large part of the insurance proceeds for the Mountain Course fire. Expenses for personnel are under budget including the effects of vacancies. Capital Expenditures noted are only for the General Fund and are over budget because of the extra spent on the approved server replacement.

Steve Sisolak
Governor



Nevada Department of
Public Safety
DEDICATION PRIDE SERVICE

George Togliatti
Director

Records, Communications and
Compliance Division

333 West Nye Lane, Suite 100
Carson City, Nevada 89706

Telephone (775) 684-6262 - Fax (775) 687-3289

Mindy McKay
Division Administrator

September 27, 2019

Incline Village General Improvement District
Attn: Lisa Hoopes
893 Southwood Blvd.
Incline Village, NV 89451

Dear Ms. Hoopes

Enclosed please find the 2019 Civil Applicant audit report for your agency. Your agency and you in particular are to be commended for your attention to detail and quality control. Your agency is in full compliance with FBI and State policies.

Please accept this letter as notification that your 2019 audit cycle is complete.

We appreciate your cooperation during this audit. If you have any questions, please do not hesitate to contact me at 775-684-6246 or jsparks@dps.state.nv.us.

Sincerely

A handwritten signature in blue ink, appearing to read "Jeff Sparks".

Jeff Sparks, Civil Applicant Auditor
NCJIS Compliance Unit

cc: 880166



Civil Applicant Auditor: Jeff Sparks
Auditor Contact Information: 333 W. Nye Lane, Suite 100 Carson City, NV 89706 Phone: (775) 684-6246 Email: jsparks@dps.state.nv.us
Audit Date: 09/26/2019

Agency: Incline Village General Improvement District

Point of Contact: Lisa Hoopes

Agency Administrator: Dee Carey

AREAS REVIEWED – Checked off Areas Show in Compliance

- | | |
|---|--|
| <input checked="" type="checkbox"/> User Agreement | <input checked="" type="checkbox"/> Account Usage |
| <input checked="" type="checkbox"/> Supporting Documentation | <input type="checkbox"/> Dissemination |
| <input checked="" type="checkbox"/> Fingerprint Background Waiver | <input checked="" type="checkbox"/> Security |
| <input checked="" type="checkbox"/> Notice to Applicant Waiver | <input checked="" type="checkbox"/> Personnel Training |
| <input checked="" type="checkbox"/> Authorized Personnel List | <input type="checkbox"/> Outsourcing |
| <input checked="" type="checkbox"/> Internal Written Procedures | <input type="checkbox"/> Other: |

I = IN COMPLIANCE
 O = OUT OF COMPLIANCE
 N = NOT APPLICABLE
 R = REVIEWED
 A = AREA OF CONCERN

1.0 ADMINISTRATIVE

User Agreement: In Compliance

Supporting Documentation: In Compliance

Fingerprint Background Waiver: In Compliance

Authorized Personnel List: In Compliance

Internal Written Procedures: In Compliance

Account Usage: In Compliance

2.0 DISSEMINATION

Not Applicable

3.0 SECURITY

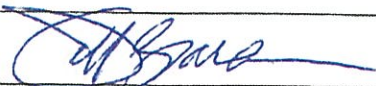
In Compliance

4.0 TRAINING

Training Acknowledgements: In Compliance

5.0 OUTSOURCING

Not applicable

Civil Applicant Auditor: 		Date: 9/27/19
Please refer to the Audit Findings to determine what actions are required by your agency and submit a response to NCJIS Compliance Unit within 30 days of receipt of this report.		
Response Received: N/A	Audit Closed: 09/27/2019	
NCU Supervisor Review: Laura English		Date:



November 4, 2019

United States Forest Service
35 College Drive
South Lake Tahoe, California 96150

Attention of Ms. Ashley Sibr

Subject: Lake Tahoe Basin Management Unit Winter Recreation and Over Snow Vehicle (OSV) Travel Management Proposal.

Dear Ms. Sibr,

Incline Village General Improvement District owns five (5) acres adjacent to Incline Lake area in this proposal, and we are a partner agency with several other agencies, such as the United States Army Corps of Engineers, who through significant grant funding have worked diligently on creek restoration in the Third Creek areas throughout Incline Village. We have also worked collaboratively for years with the North Lake Tahoe Fire Protection District on a defensible space halo in this area, and surrounding our community. We are concerned that the United States Forest Service would like to open up more access to snowmobilers in sensitive environmental zones within and around our community.

Our fundamental concerns include: the beltway adjacent to the five (5) acre parcel near Incline Lake; the Third Creek area above and including Incline Lake; and the section above the Apollo Way neighborhood.

As an agency, we provide a variety of recreational activities for our community. We value and recognize the desire for more open space for motorized recreation and we welcome the opportunity to meet with you and your team to discuss alternatives for your current proposal.



While reviewing your proposal, for our community, safety is our number one goal, and so the area above Apollo Way is of concern. Linking the preexisting OSV above Incline Lake, through the addition of new OSV use at the Incline Lake Property, to the preexisting Apollo area will increase usage in that Apollo area, which is a well known and active avalanche area. Previously, this area was not used much, if at all, because of its history of avalanches, and its relative isolation. Increased use near Apollo increases the avalanche probability, which is dangerous for OSV users and our residential community. In addition, this will subject those residences to OSV noise.

Incline Village General Improvement District is committed to our environment as our Long Range Principle #1, within our District Strategic Plan, is about the environment and reads as follows:

LONG RANGE PRINCIPLE #1
Resources and Environment

Initiating and maintaining effective practices of environmental sustainability for a healthy environment, a strong community and a lasting legacy.

- *Promote and protect Lake Tahoe and other water sources in the Basin as viable sources of drinking water. Promote responsible use of water as a valuable natural resource.*
- *Develop, implement and maintain an effective watershed control program in order to satisfy recommendations in watershed sanitary surveys, advocate for the protection of Lake Tahoe as a viable source of drinking water and to satisfy additional State and Federal requirements*
- *Encourage integrated regional strategies for the planning, design, construction and implementation of water system infrastructure for fire suppression*

To better serve our two agencies' combined goals and find a more consistent approach for our sensitive environment, communities, and recreation, we appreciate the opportunity to comment on your plan and look forward to meeting with you very soon to discuss alternatives.

Regards,


Indra S. Winquest
Interim District General Manager



2019 Beaches Wrap Up



Interim District General Manager Indra Winquest – November 13, 2019



One District ~ One Team

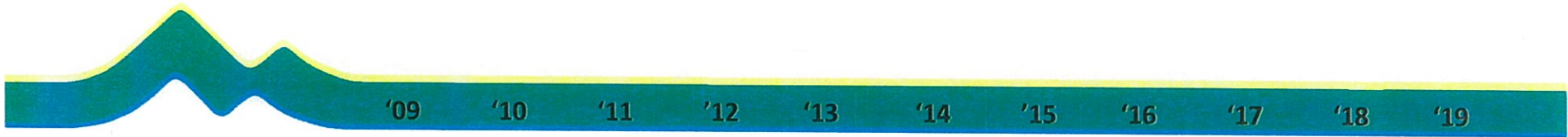
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2019 Beach Operational Highlights

- Preferred Parking at Incline & Burnt Cedar beaches
- Kayak Storage – 6 new racks
- Additional walk in station at Ski Beach
- Lifeguard staffing challenges
- Additional High Sierra Patrol officer peak weekends
- ADA Accessible Mobi Mats at BC and IB
- New Non Motorized Watercraft Concessionaire
- Dynamic Pricing Peak Summer June 29 – August 11
- Increased staff allocation to trash collection



One District ~ One Team



Beach Visits 2009 - 2019

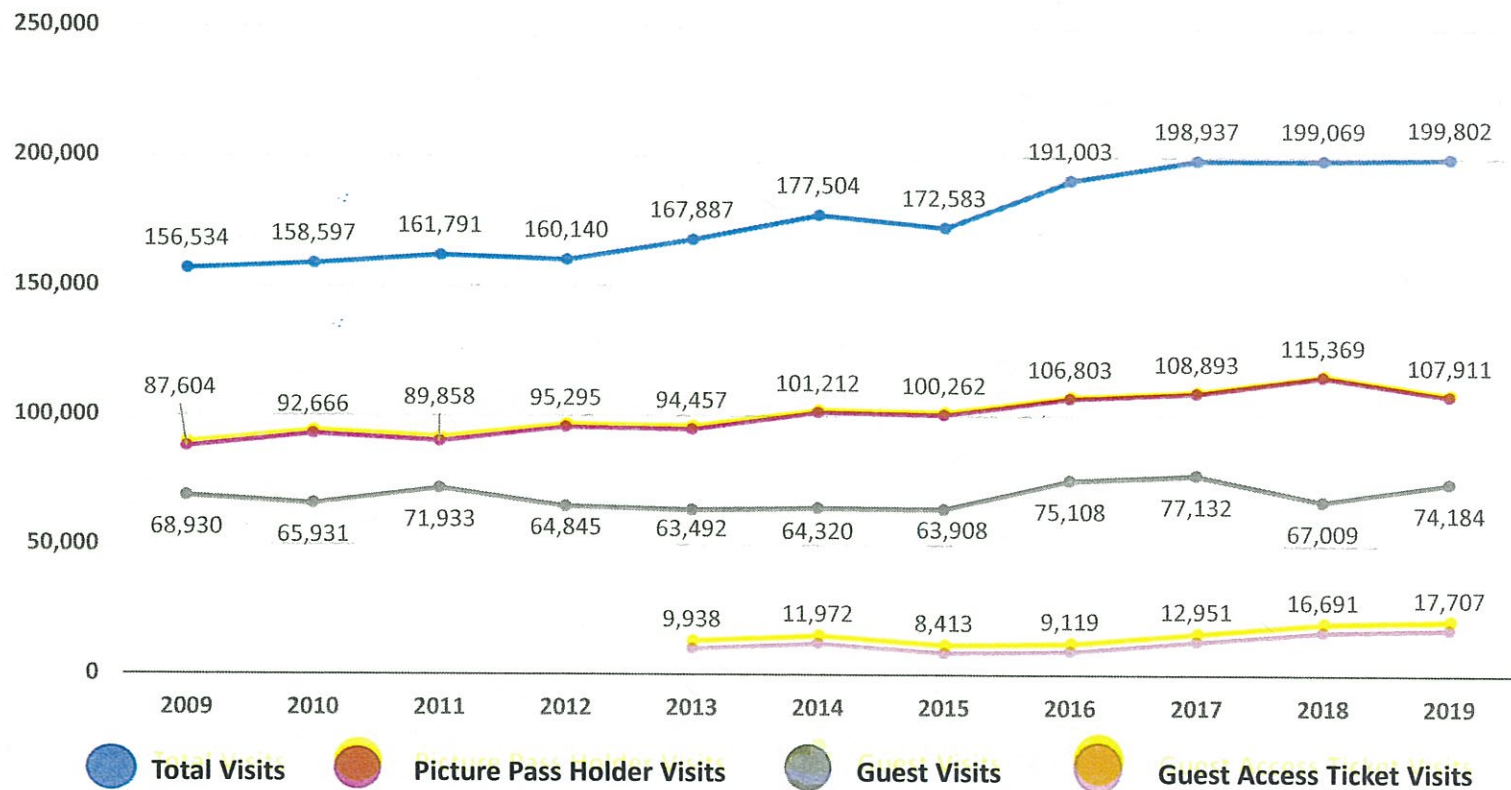
Beach Visits

2009 – 2019

Operating Days

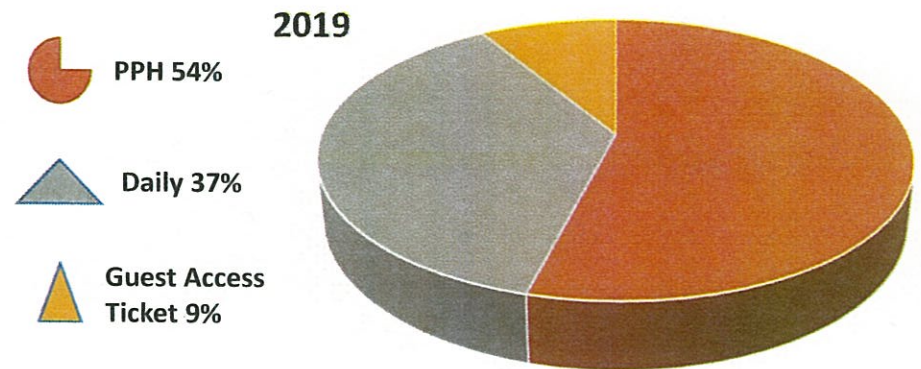
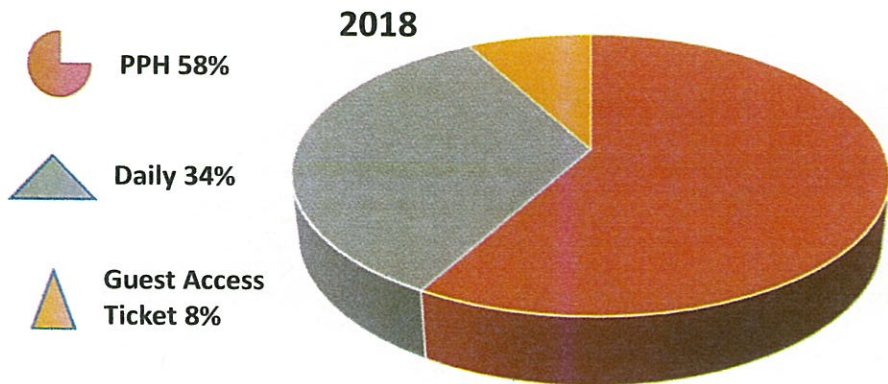
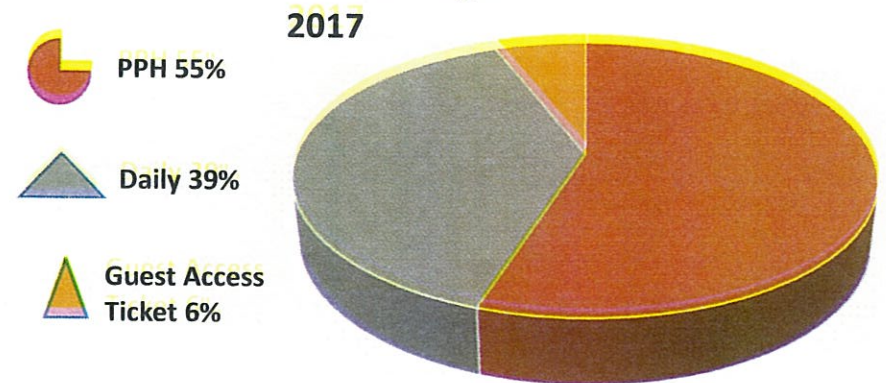
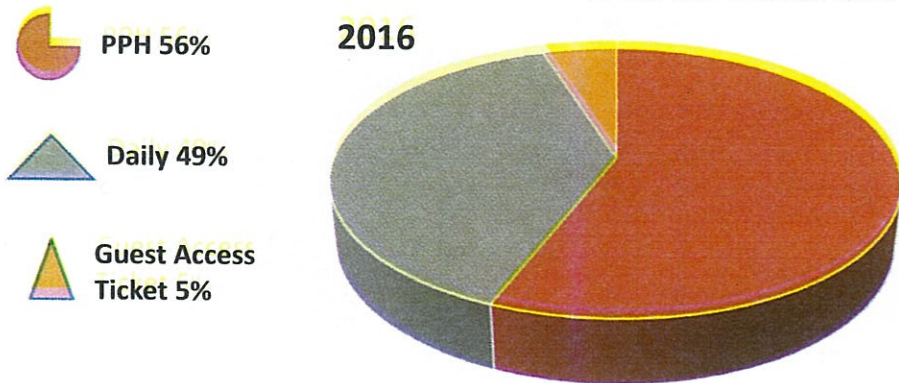
- 2016 – 129
- 2017 - 142
- 2018 – 141
- 2019 – 142

Hyatt Beach Visits:
2019- 97



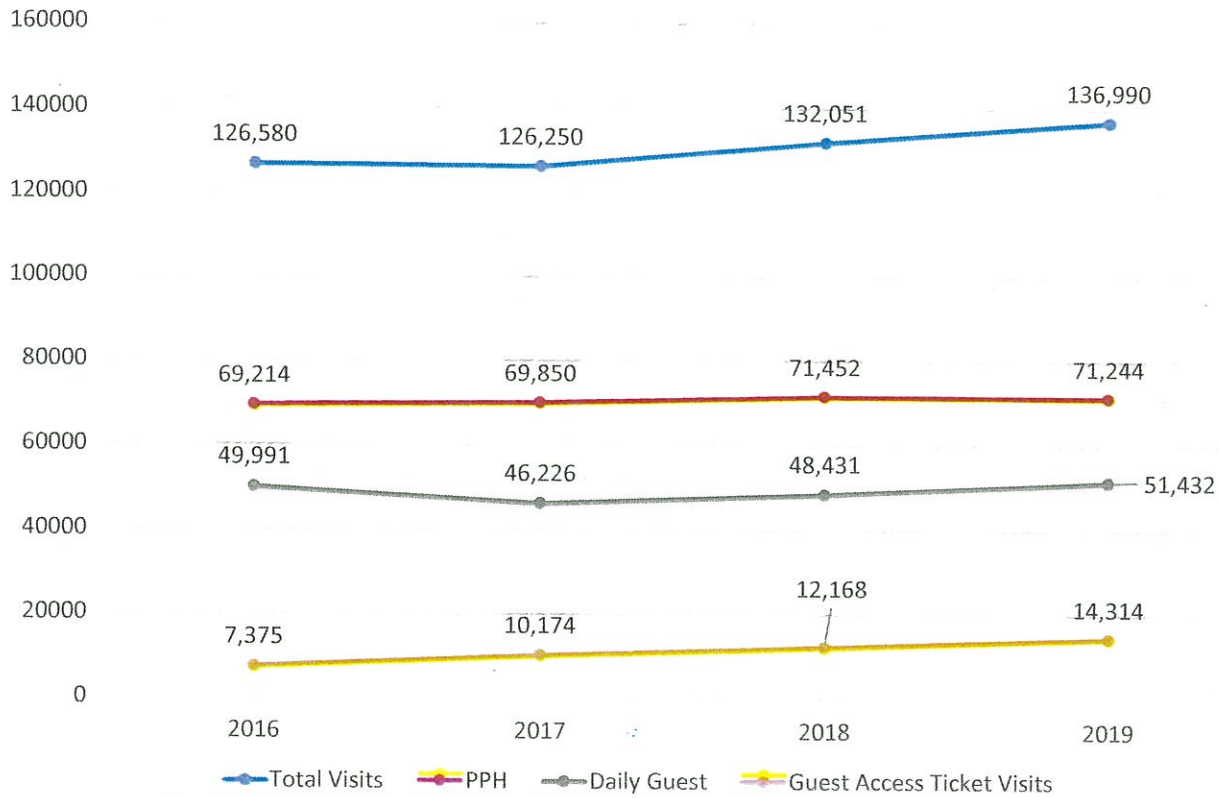
One District ~ One Team

Beach Data showing Guest Access Ticket Usage



One District ~ One Team

Beach Visits July & August (2016 – 2019)

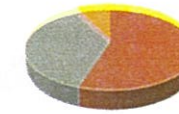


July & August 2016



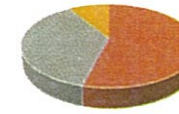
PPH 55% Daily Guest 39% Guest Access Ticket 6%

July & August 2017



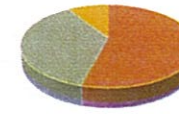
PPH 55% Daily Guest 37% Guest Access Ticket 8%

July & August 2018



PPH 54% Daily Guest 37% Guest Access Ticket 9%

July & August 2019



PPH 52% Daily Guest 38% Guest Access Ticket 10%

One District ~ One Team

Beach Guest Access Tickets

- Provides beach access for guests without a punch card
- Owner not required to be present
- Staff confirms owner/agent on parcel file
- Good for length of stay only
- Must pay daily applicable fee
- 4019 Total Transactions at Recreation Counter between May 1- September 29
- 14, 835 Tickets processed
- 6,822 Guest Access Tickets scanned at beach gates



One District ~ One Team



2020 Potential Operational Enhancements

- Alternatives to the Guest Access Ticket
- RFP for Bar Services Contract ?
- Possibly expand Dynamic Pricing for guest fees
- Additional paddle board storage
- Experiment with additional pedestrian gate access
- Update Beach Rules and Regulations
- No Smoking Policy
- Increased Focus on Hermit Beach activities
- Continued high level focus on trash disposal and education on impacts to the Lake



One District ~ One Team



Thank You!!



One District ~ One Team

GOLF OPERATIONS MOUNTAIN COURSE OVERVIEW

May 2019-September 2019



	May	June	July	August	September	October	Totals
Residents	43	1269	1784	1532	611	Closed	5239
Pass Play	38	663	669	709	709	Closed	2788
Guest	11	293	550	623	221	Closed	1698
Non-Residents	44	789	1620	1685	708	Closed	4846
Other	13	220	247	272	123	Closed	875
Total	149	3234	4870	4821	2372	Closed	15,446

Opening day May 28th

Closed September 15th

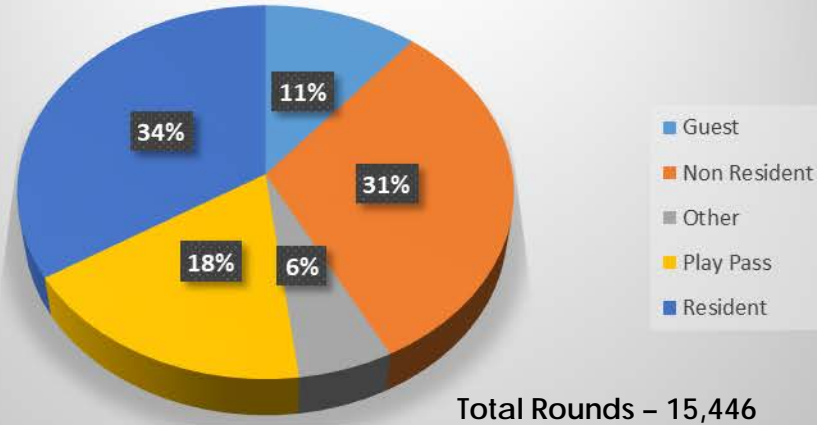
YEAR-TO-DATE BY MONTH AND PLAY TYPE

Monthly per day Average

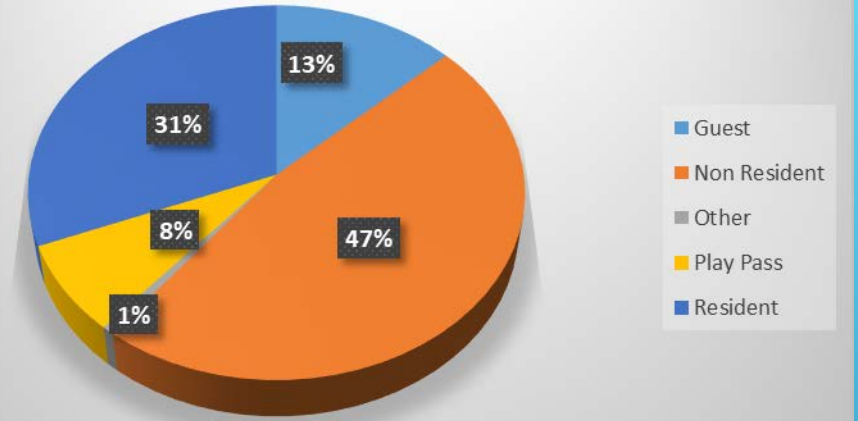
- **May – 37.2** (Opening day was May 28th –Snow)
- **June - 107.8**
- **July – 157.09**
- **August – 155.5**
- **September – 158.1** (Closing day was September 15th)

2019

Rounds by Play Type

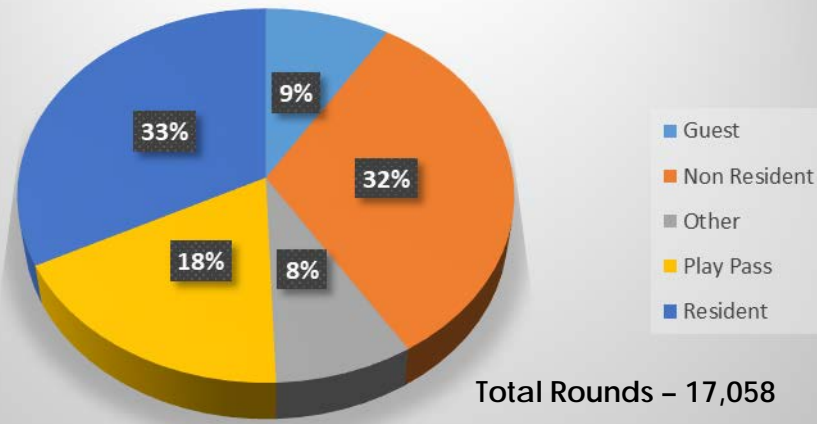


Net Revenue by Play Type

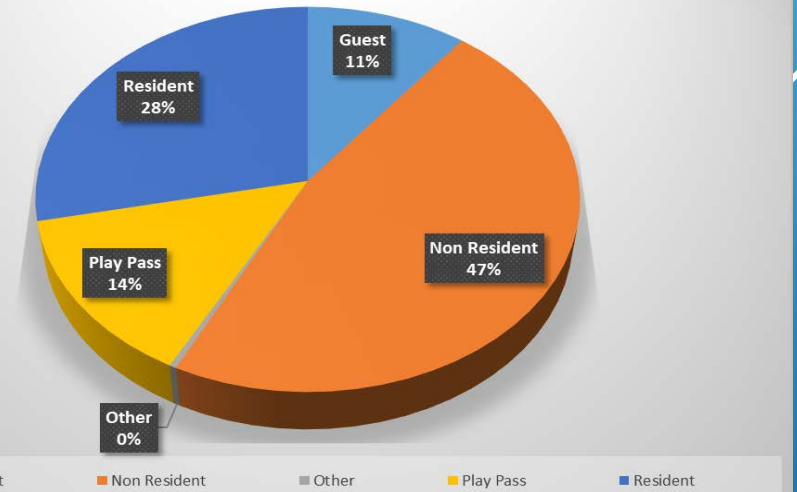


2018

Rounds by Play Type



Net Revenue by Play Type



* These numbers are from previous Director of Golf files.

2019 Compared to 2018 and 10 year averages

	2019	2018	Variance
May, June, Oct.	3383	4775	-1392
July-September	12,063	12,283	-220

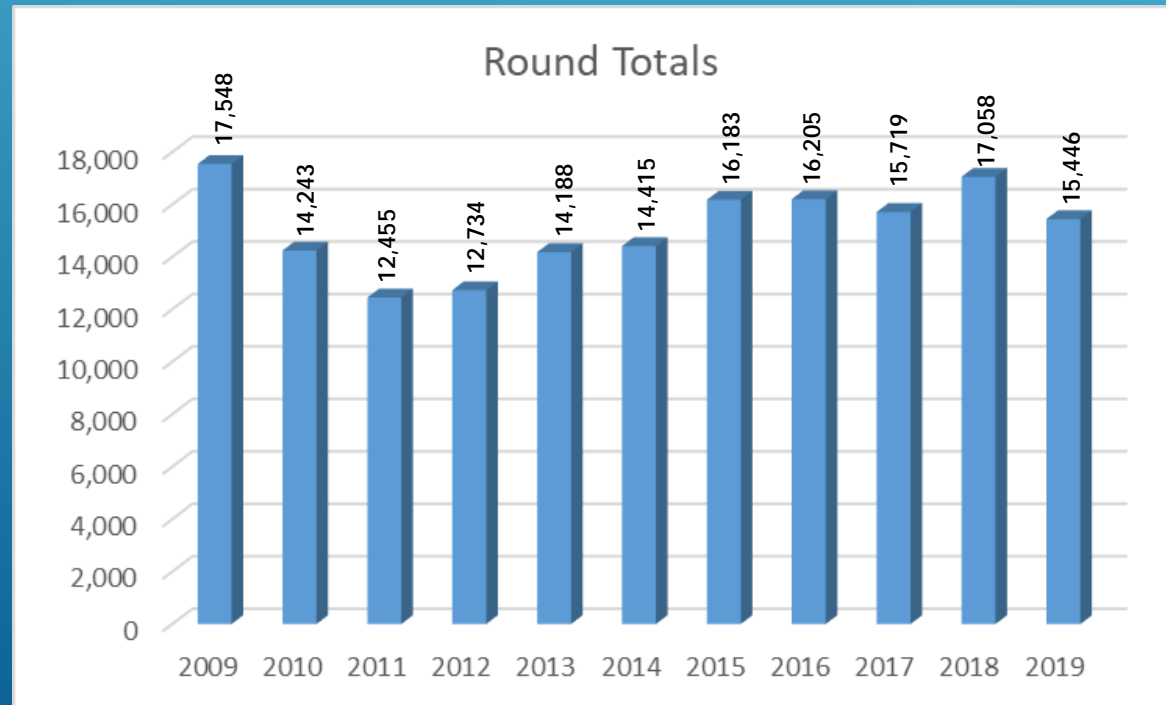
Note: Course closed September 15th.
 In 2018 from September 16th-October 7th
 there were **1675** rounds played

Play mix for entire season	2019 Season	2018 Season	10 Year Average
Residents	5239	5546	5953
Play Passes	2788	3085	1360
Guests	1698	1518	1452
Non-Residents	4846	5497	4874
Other	875	1412	1446

2019 Play mix – 9 holes vs 18 holes

	2019	2018	2017	2016
9 Hole Rounds	4258 (28%)	4614 (27%)	4559 (29%)	3946 (24%)
18 Hole Rounds	11,188 (72%)	12,444 (73%)	11,232 (71%)	12,259 (76%)
Total	15,446	17,058	15,791	16,205

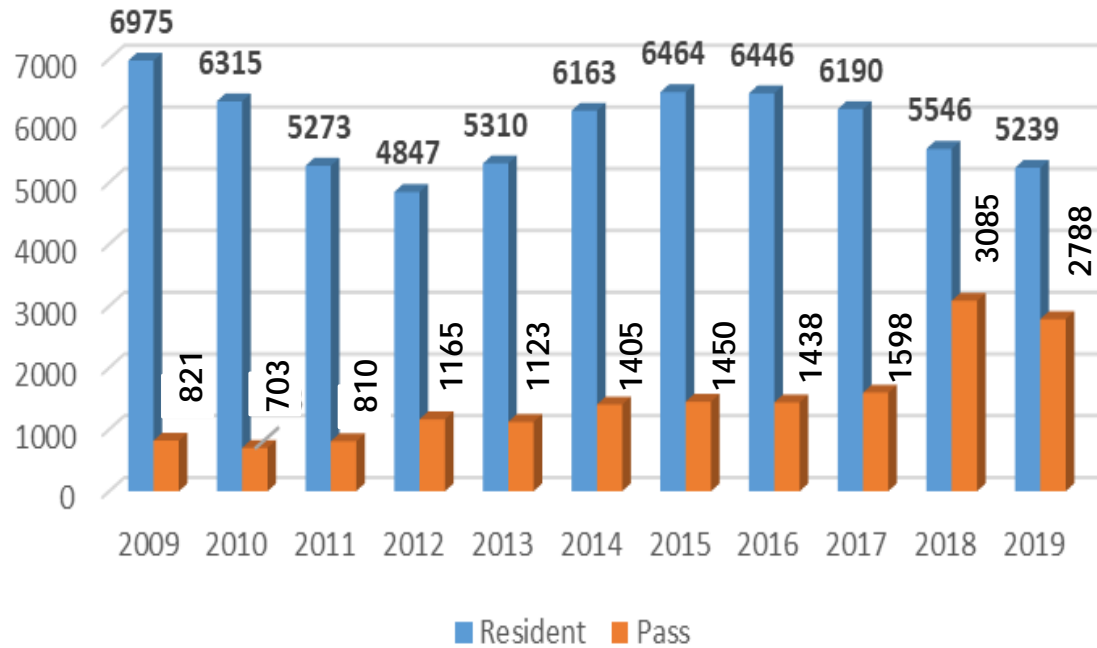
Historical
Yearly Round
Data



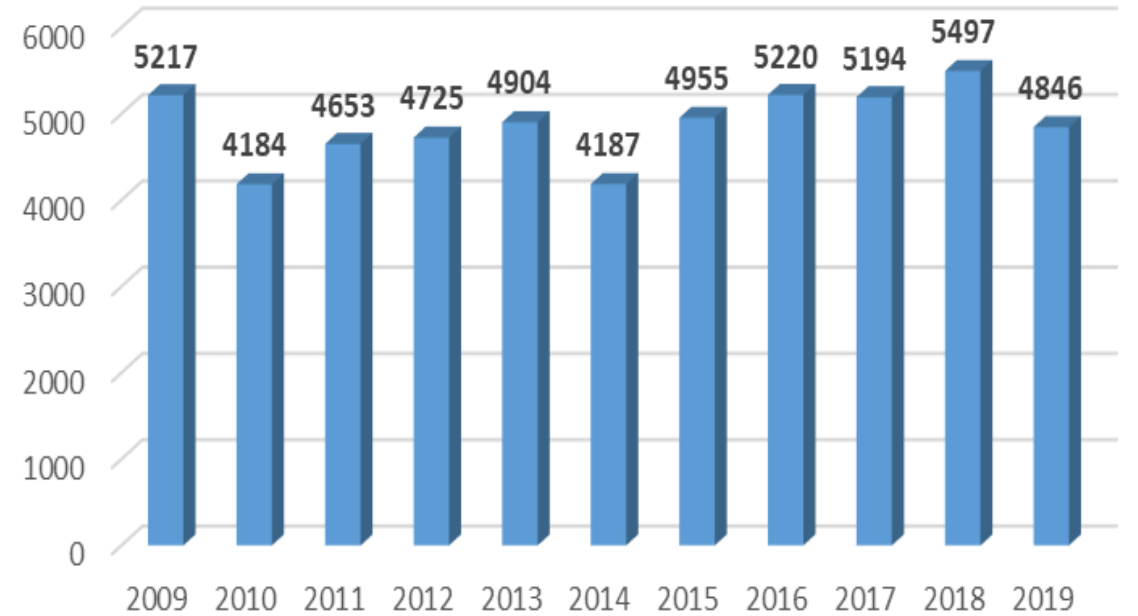
Average – 15,109

Resident & Non-Resident Historical Data

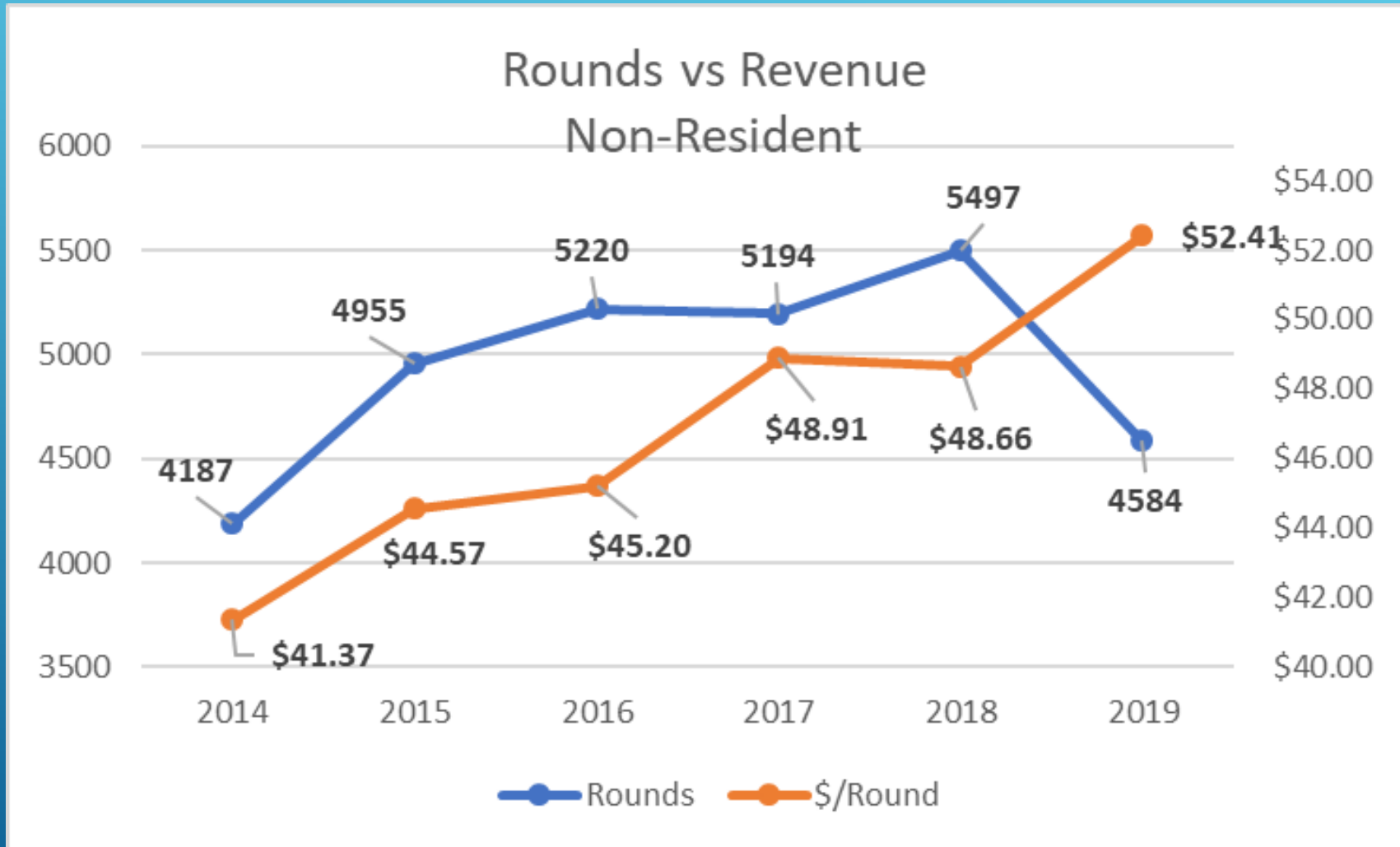
Resident Rounds Mountain



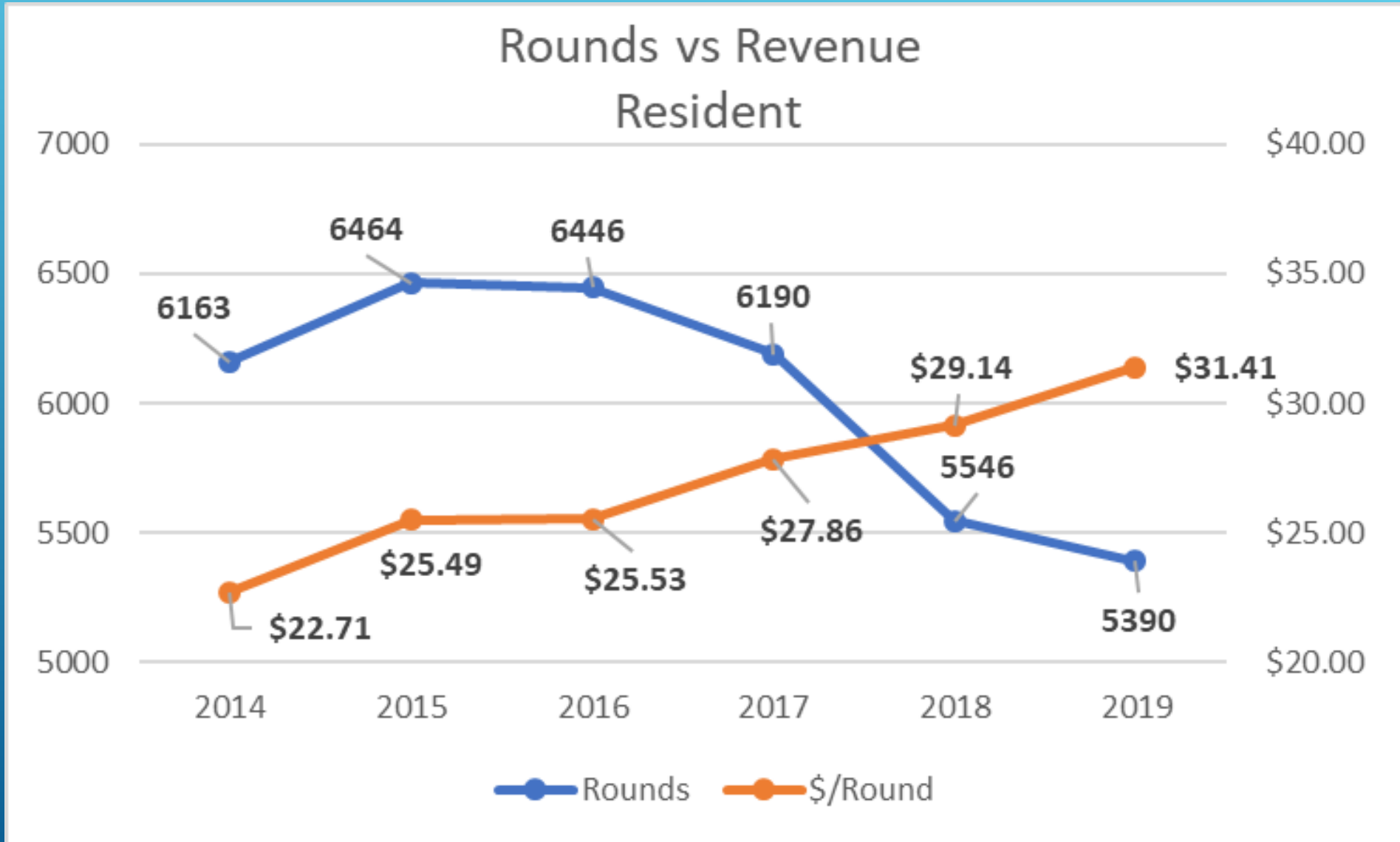
Non Resident Mountain



Green Fee Rounds & Revenue Non-Resident




Green Fee Rounds & Revenue Resident



Total Average Dollar Per Round – All Play Types

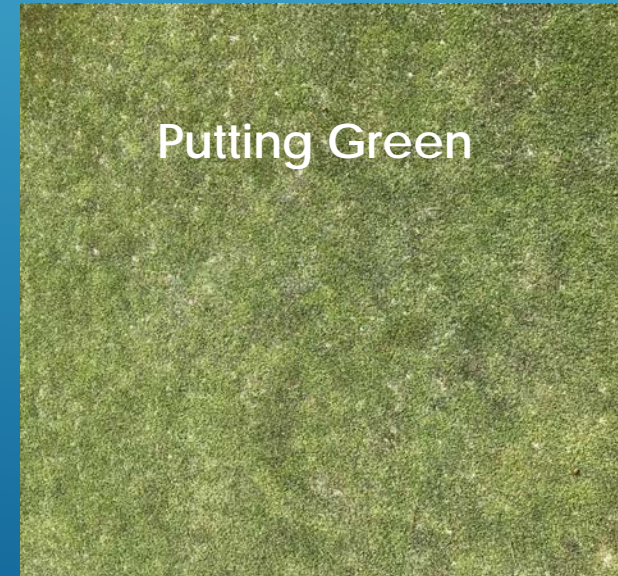
2018	2019
\$33.46	\$35.30
	Difference of \$1.84

-Year in Review-

- Hired a new Head Professional - Ashley Wood who was raised in Incline Village
 - Continued great success and growth with Nine & Wine
 - Golf course boundaries and penalty areas marked for the first time ever
 - Cart Path repair in larger areas
 - Merchandise Sales up 14% over 2018
 - Started renovation of the clubhouse
 - Roof has been completed
 - Porte-cochere has been completed
 - Work is beginning on the inside
- 

Golf Course Improvements/Projects

- Aerification was started early, (September 15th) and we are seeing much more growth than previous years. Golf course should be in better shape at the beginning of next season than in previous years because of early aerification, unless we have devastating weather.
- New bunkers on #4 and #13
- New teeing ground on #3
- Re-sodded and shaped putting green area
- Larger sections of repairs done to cart paths for a better impact and better for the long term.
- Tree work in key areas around the course

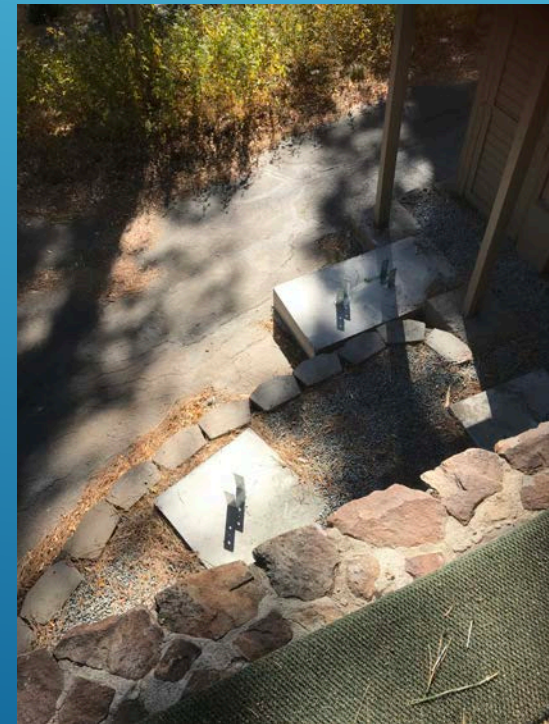


Mountain Course Clubhouse Progression

Deck



New Roof



Footers for Deck Extension →

Questions?





GOLF OPERATIONS OVERVIEW

May 2019-October 2019

	May	June	July	August	September	October	Totals
Residents	235	996	1577	1498	928	661	5895
Pass Play	187	1583	2233	2115	953	421	7492
Guest	74	260	577	714	379	181	2185
Non-Residents	246	1049	1470	1303	1682	420	6170
Other	31	217	276	240	244	166	1174
Total	773	4105	6133	5870	4186	1849	22,916

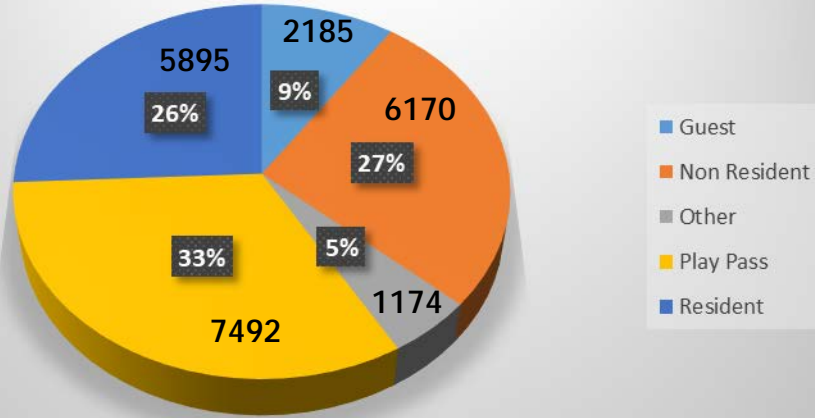
YEAR-TO-DATE BY MONTH AND PLAY TYPE

Monthly per day Average

- **May – 51.5** (Opening day was May 17th – snowed 3 days)
- **June – 136.8**
- **July – 197.8**
- **August – 189.3**
- **September – 139.5** (Last 4 days were weather related)
- **October – 92.4** (Closing Day was October 20th)

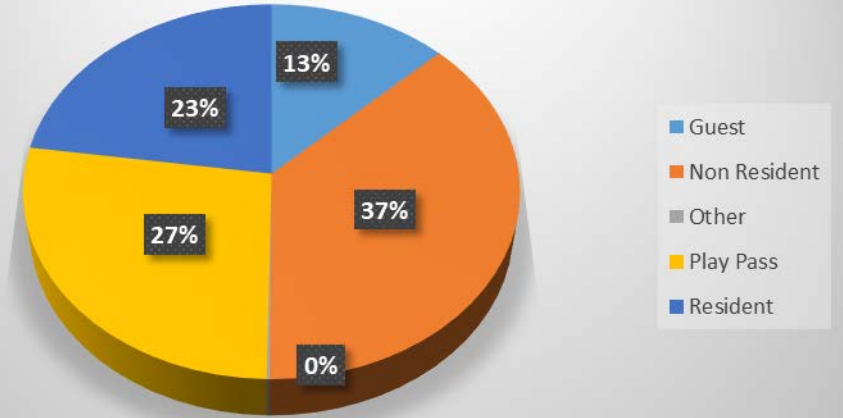
2019

Round by Play Type



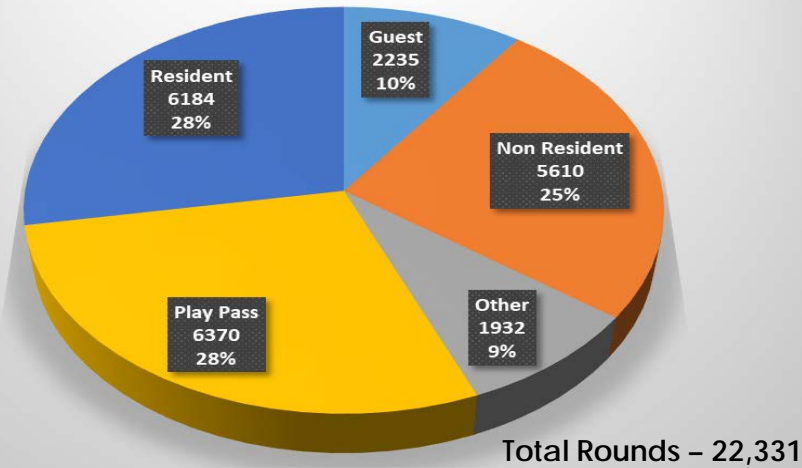
Total Rounds – 22,916

Net Revenue by Play Type



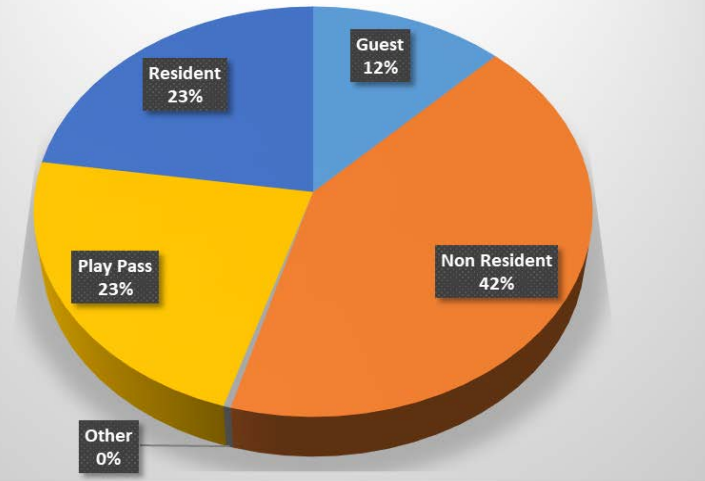
2018

Rounds by Play Types



Total Rounds – 22,331

Net Revenue by Play Type



* These numbers are from previous Director of Golf files.

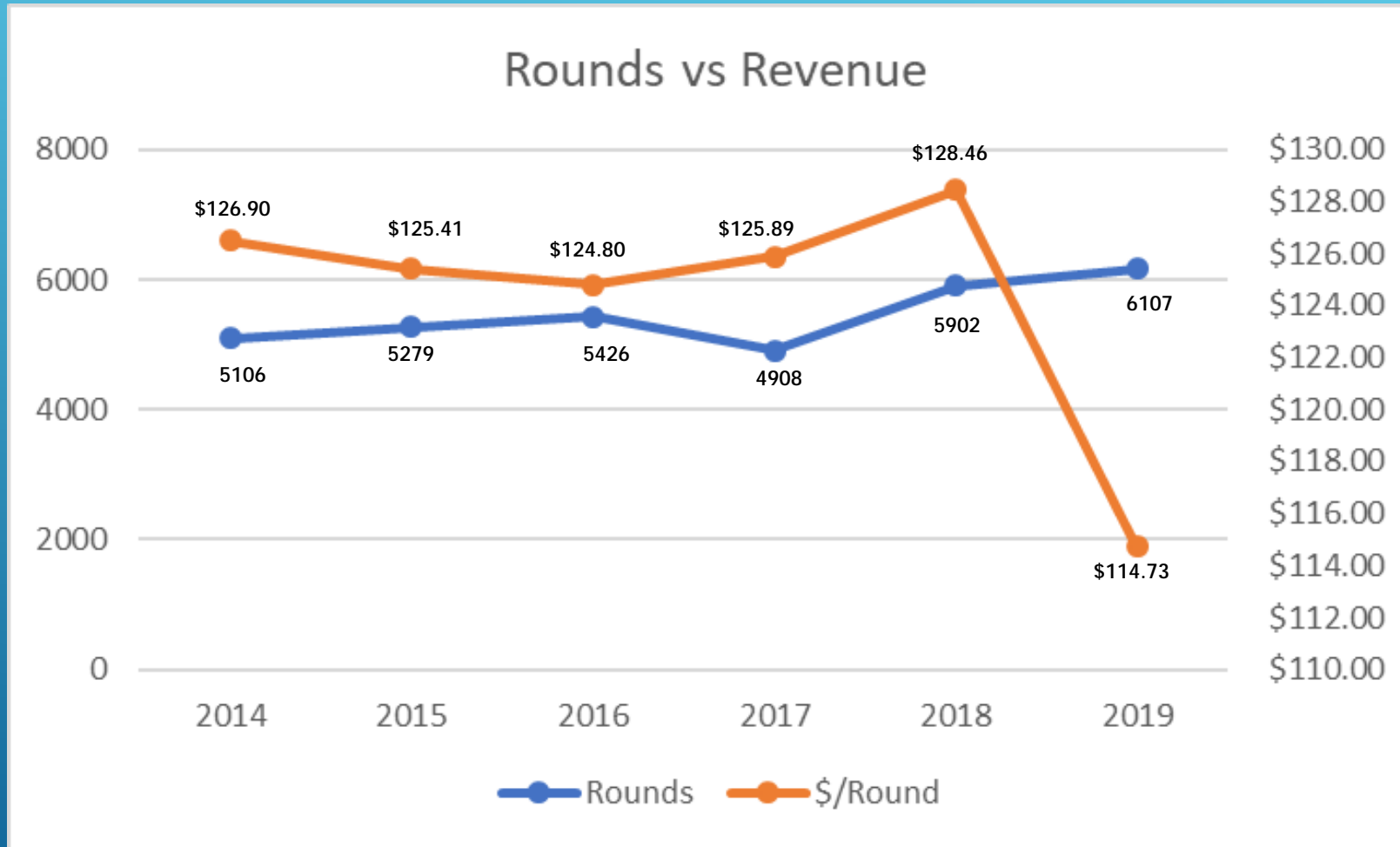
2019 Compared to 2018 and 10 year averages

	2019 Season	2018 Season	Variance
May, June, Oct.	6727	7891	-1164
July-Sept.	16,189	14,905	1284

Play mix for 2019, 2018 and 10 year average for entire season

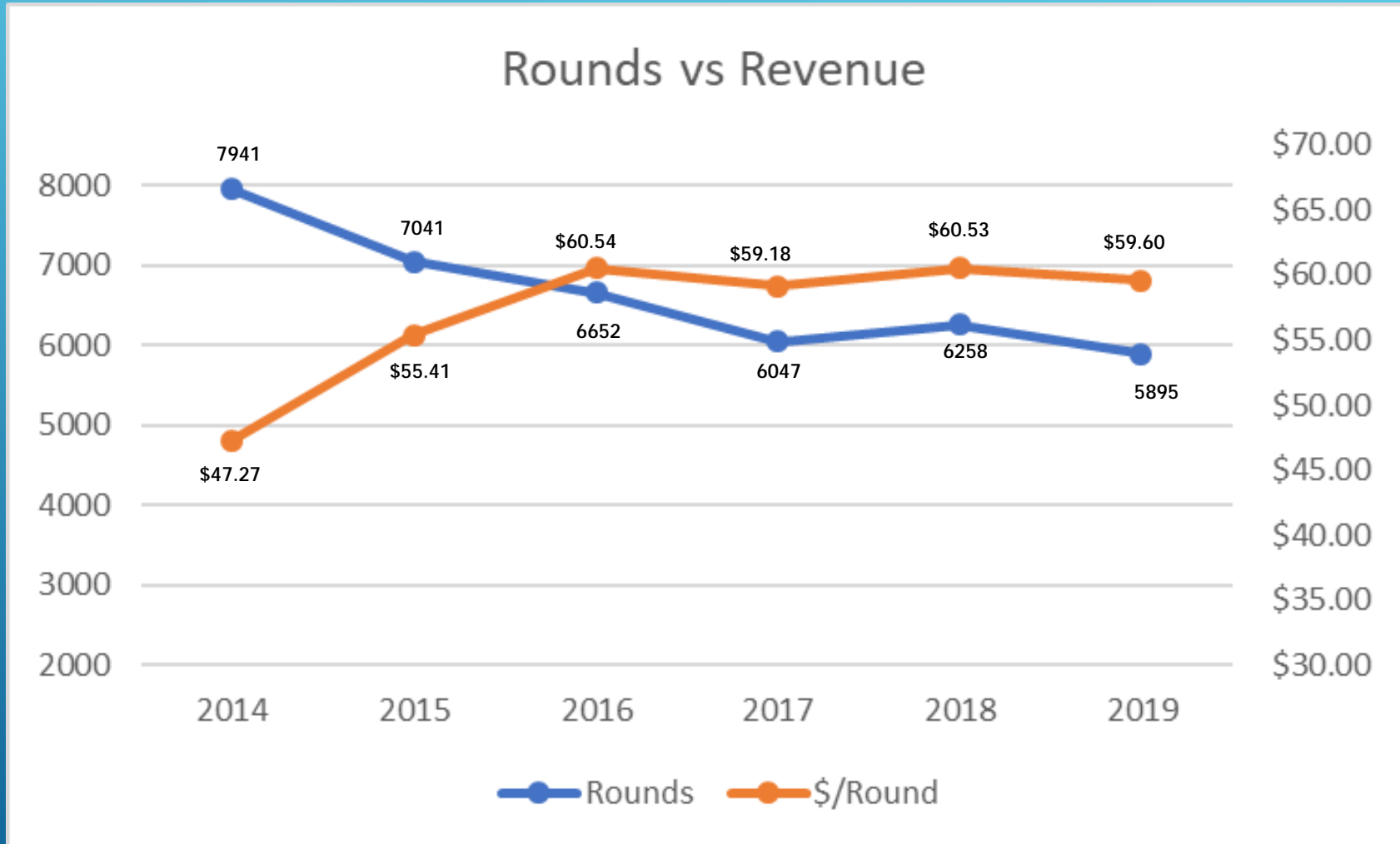
	2019 Season	2018 Season	10 Year average
Residents	5895	6258	6933
Play Passes	7492	6372	6375
Guests	2185	2287	2342
Non-Residents	6170	5902	5358
Other	1174	1977	1575

Green Fee Rounds & Revenue Non-Resident



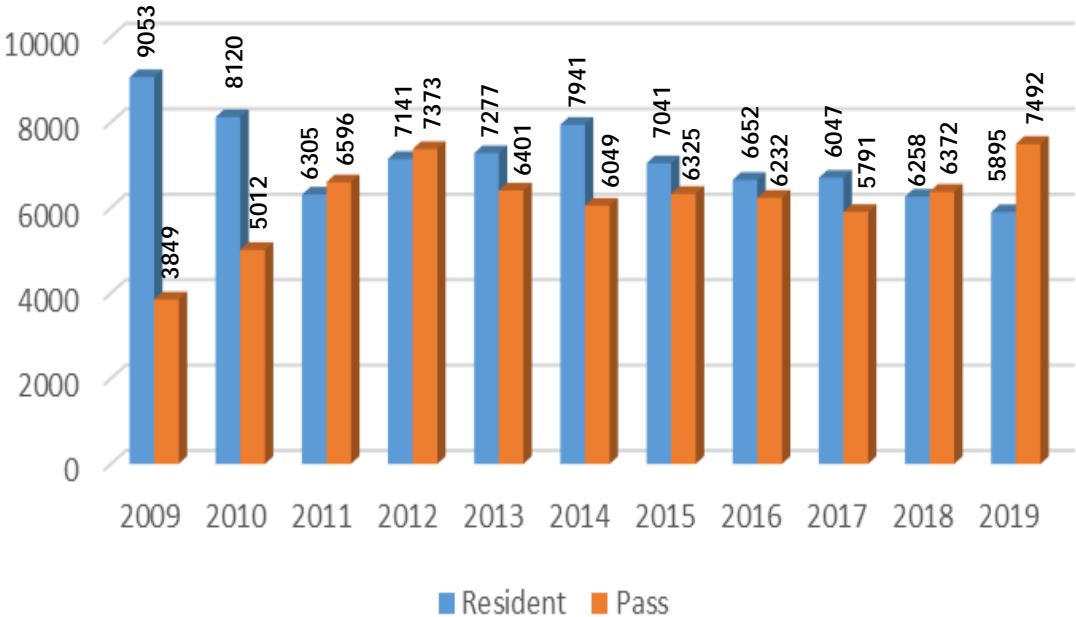
Green Fee Rounds & Revenue

Resident Daily Fee

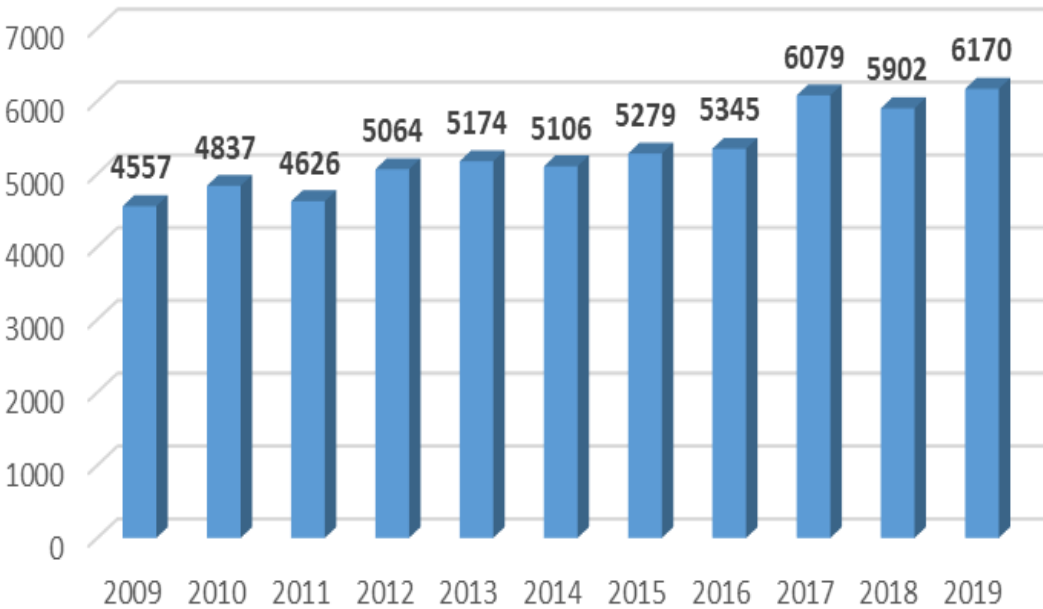


Resident & Non-Resident Historical Data

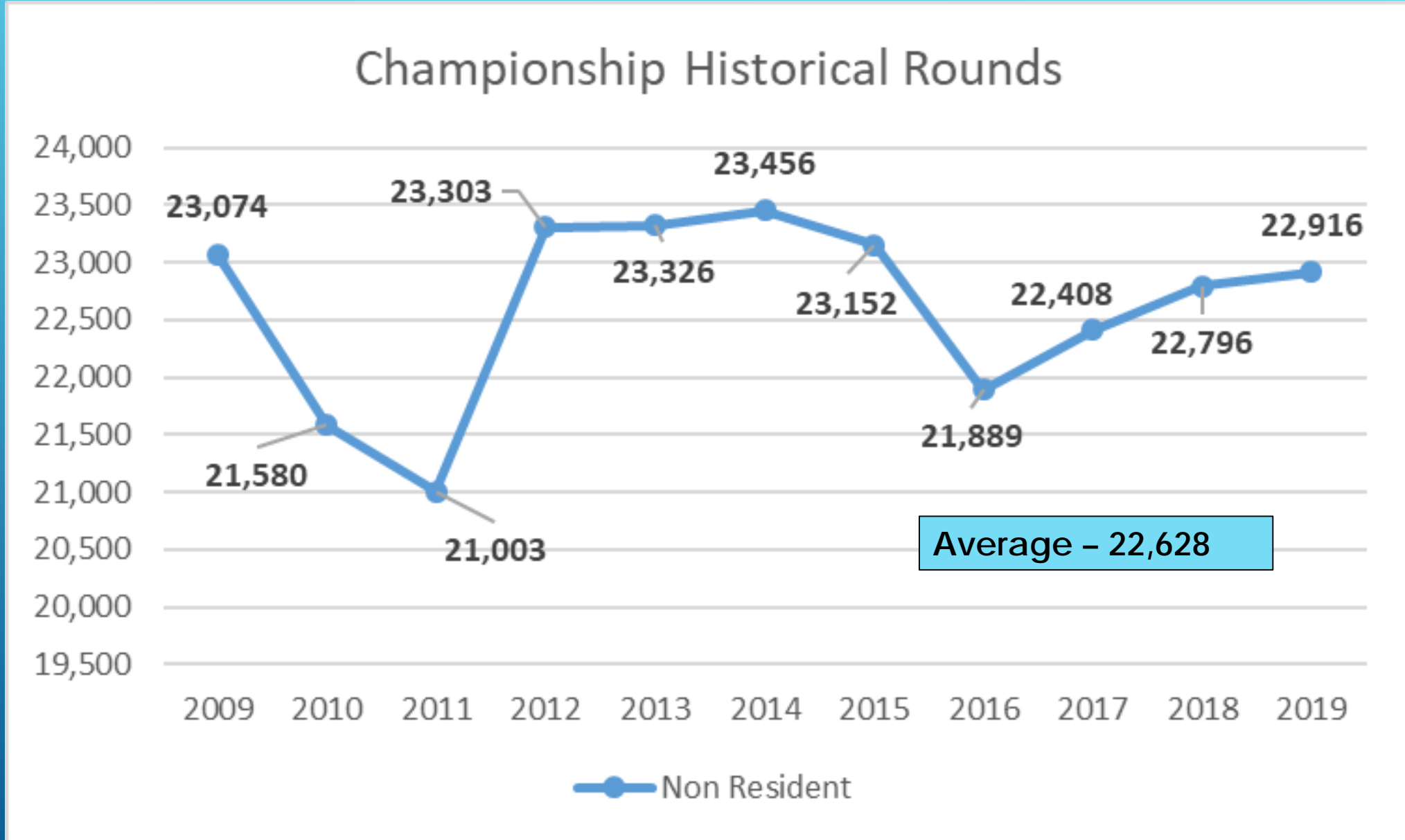
Resident Rounds Champ



Non Resident Champ



Historical Rounds at Championship Course



Total Average Dollar Per Round – All Play Types

-2018-	-2019-
\$74.19	\$69.82
	\$4.37 less

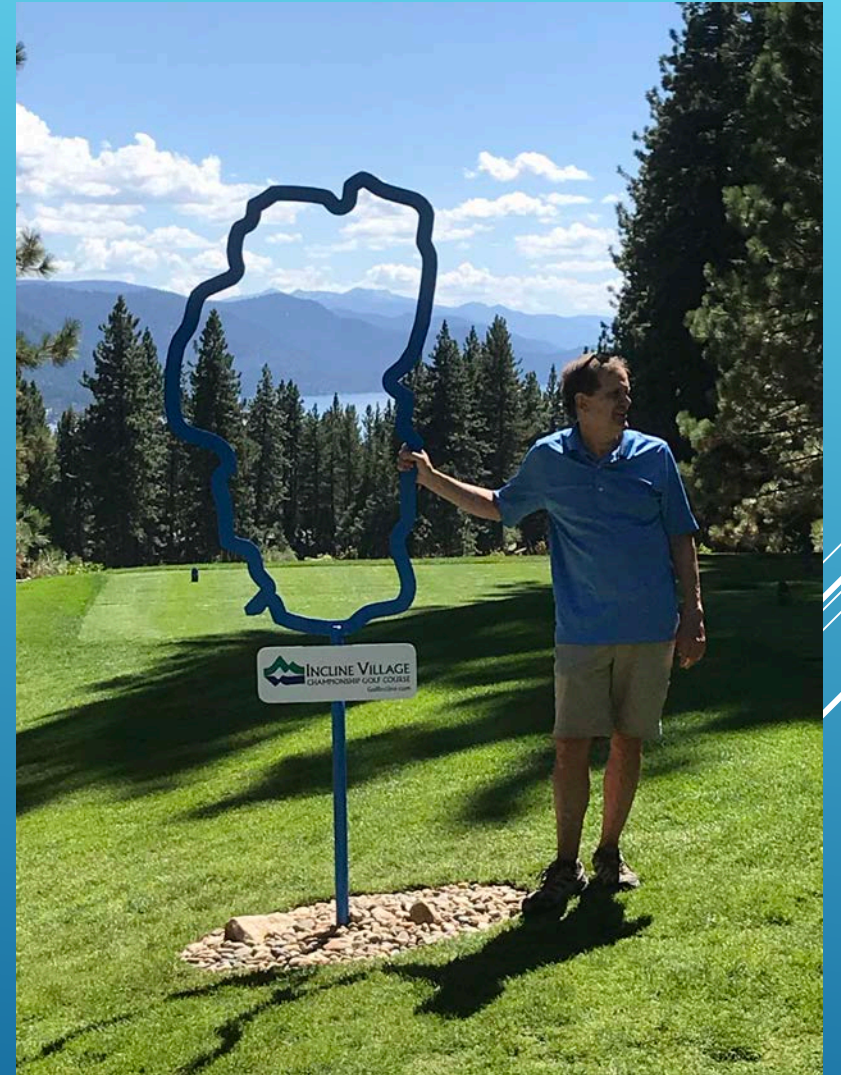
-Club Participation-

- TIGC up 7%
- IVGC up 8%
- IVGCL up 7%
- Teesters down 5%

-Merchandise Sales-
Up 7% over 2018

A decorative graphic consisting of several parallel white lines of varying lengths, slanted upwards from left to right, located in the bottom right corner of the slide.

New selfie station on #7 tee



Ice/Water Station



Cold Scented Towel Station



Golf Course Improvements

- Fairway Bunker renovation on several holes.
- New Red Tee construction underway for holes; #1, #5, #6 & #10
- Greens were at optimal speed throughout the season
- New Bridge on #14
- End of season aerification went well
- Ongoing tree work in key areas throughout the property
- Ball retrieval has started in key areas on the Championship and Mountain courses. This is an initiative to help keep balls from entering Lake Tahoe and is being "championed" by local High School students. We will continue this in the "Spring" as well

Golf Course Projects



#12 Tee
Championship



#18 Fairway



#18 Green



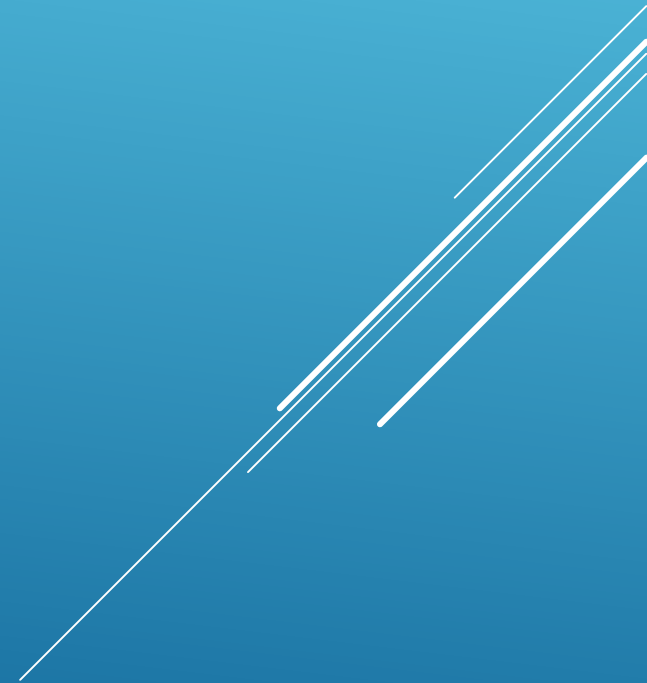
#14 Bridge



#1 Cart Path

Larger section
of cart path

New synthetic turf for next season on the Practice Range



Questions?



MEMORANDUM

TO: Board of Trustees

THROUGH: Indra S. Winqest
Interim General Manager

FROM: Gerald W. Eick, CPA CGMA
Director of Finance

Darren Howard
Director of Golf/Community Services

SUBJECT: Review, discuss, and possibly adopt Resolution No. 1875 authorizing a Medium-Term Installment Purchase Agreement in the form of a Lease Agreement (with PNC Equipment Finance, LLC) including minimum Future Lease Payments not to exceed \$121,605.12 to procure fifty-eight (58) EZ-Go gas-powered golf carts for the Mountain Golf Course.

STRATEGIC PLAN: Long Range Principle #2 – Finance
Long Range Principle #4 - Service
Long Range Principle #5 – Assets and Infrastructure

DATE: October 30, 2019

I. RECOMMENDATION

1. Staff recommends adoption of Resolution No. 1875 authorizing a Lease Agreement with PNC Equipment Finance, LLC for 58 (fifty-eight) EZ-Go gas-powered golf carts including future minimum lease payments totaling \$121,605.12, through 48 (forty-eight) monthly payments of \$2,533.44. Further, the Board of Trustees affirms the District's intention is to not exercise the fair market value purchase option and directs future capital project planning towards consideration of a lithium battery fleet to be integrated within projects for the Mountain Course Maintenance Building.
2. Authorize Staff to execute the EZ-Go Quote Document and provide all documents required for a compliance review by the State of Nevada Department of Taxation under Guidance Letter 16-004 relative to leasing.

3. Direct Staff to schedule the Lease Agreement and related Certificates for approval by the Board of Trustees after receipt of approval by the NV Department of Taxation.

II. DISTRICT STRATEGIC PLAN

Long Range Principle #2 – Finance – The District will ensure fiscal responsibility and sustainability of service capacities by maintaining effective financial policies for operating budgets, fund balances, capital improvement and debt management.

- Comply with State and Federal regulations.
- Develop and maintain long term plan to sustain financial resources

Long Range Principle #4 – Service – The District will provide superior quality service and value to its customers considering responsible use of District resources and assets.

- Provide well defined customer centric service levels consistent with community expectations.

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

- Maintain, renew, expand, and enhance District infrastructure to meet the capacity needs and desires of the community for future generations.

III. BACKGROUND

The Board of Trustees adopted the 2019/2020 Capital Improvement Project Budget for 2019/2020 on May 22, 2019 at a publicly noticed meeting. During deliberations, Staff discussed the consideration of gas, traditional electric, and lithium battery powered units. Lithium battery power was highlighted at the January 2019 Professional Golf Association show and reported on by our Head Professional. Long term, the District is committed to the elimination of gas powered carts considering their effects on the environment. The current fleet of carts was originally leased in 2013 and purchased outright in 2017 with a planned use for two or three years depending on cost to maintain. We are now at a point where repair of major components could exceed the value of the units as is. For service

levels as well as cost, Staff recommends the replacement of the current fleet of fifty-eight (58) carts.

The Board of Trustees received a report at its September 25, 2019 meeting including consideration of alternatives between gas-powered and lithium-powered carts, from two vendors, with both outright purchase and lease options considered. Staff was directed unanimously by the Board of Trustees to bring an action item to lease gas-powered golf carts from EZ-Go.

Staff has conferred with the State of Nevada Department of Taxation over the manner in which to proceed with a transaction when a purchase was in the budget when adopted in May 2019. We can consider leasing as long as the State's guidance is followed before any payments are made.

The September 25, 2019 Board of Trustees report preference was:

Acquire the 58 EZ-Go RXV Gas EFI model cart fleet by paying through a lease for 48 months at \$43.68 per cart, which totals \$121,605.12 for the four years. Acquisition would occur by authorizing Staff to accept the EZ-Go quote dated September 3, 2019 allowing for production of the carts for delivery May 1, 2020. District Staff would allow EZ-Go to immediately pick up the 2013 fleet of carts to avoid winterization and storage expenses while awaiting the delivery of the new fleet. This decision does not impact CIP Project 3241ME1804 for the Mountain Golf Fuel Storage Facility since the equipment originally specified was necessary to support gas carts.

Since this option includes leasing, the District would also have to follow the process prescribed by the Nevada Department of Taxation. The Nevada Department of Taxation issued Guidance Letter 16-004 on September 27, 2016 relating to lease agreements that could be considered alternative financing. Under that guidance, public notice needs to be published ahead of the Board of Trustees authorizing the use of lease financing, and the District will be filing a request for approval of the agreement as the Board of Trustees authorizes. Once approval is received from the State, Staff will notify the Board of Trustees, at their next regular meeting, and proceed with executing remaining portion of the transaction. The Guidance Letter is also coordinated with the now issued GASB statement on lease accounting. The State of Nevada guidance for applying the GASB statement is effective December 15, 2018. Under this accounting, the lease is treated as if it was a purchase.

IV. BID RESULTS

There is no bid requirement for this portion of the transaction. The lease terms were included in the original bids tabulated and reviewed September 25, 2019. The tabulation was:

The District posted a Notice to Bidders August 27 and 28, 2019. Two bids were received on September 3, 2019. The results were:

	<u>EZ-Go</u>	<u>Club Car</u>
<i>Lithium Powered Carts Purchase</i>	<i>\$282,067.60</i>	<i>\$304,500.00</i>
<i>Lithium Powered Carts 48 Mo. Lease</i>	<i>\$135,664.32</i>	<i>\$323,584.32</i>
<i>Gas Powered Carts Purchase</i>	<i>\$204,627.16</i>	<i>\$205,900.00</i>
<i>Gas Powered Carts 48 Mo. Lease</i>	<i>\$121,605.12</i>	<i>\$218,794.56</i>

The lease proposals from EZ-Go were for fair market value leases which means they call for less principal paid by allowing a residual value and no purchase option. The lease proposals from Club Car are fully amortized over the forty-eight (48) months and carry a one dollar (\$1.00) purchase option.

District Staff received a copy of a blank Lease Agreement form, which has led to understanding of specific details unknown at the September 25 meeting. This includes clarifying that a fair market value purchase can be negotiated, but is not an obligation under the lease. The lease is for use of the carts over the forty-eight (48) months and requires them to be return in operable condition.

V. FINANCIAL IMPACT AND BUDGET

The benefits of using leasing over the useful life of the asset versus outright payment conserves cash flow and make resources available for a broader schedule of purchases. In this instance that is the future minimum lease payments totaling \$121,605.12 versus outright purchase of \$204,627.16, though we'd then be entitled to the proceeds for the used carts. The Governmental Accounting Standards Board (GASB) has issued Statement 87, *Leases*, which makes lease transactions the equivalent of a purchase because it is exchanging a stated schedule of payments for use of equipment over a stated period. The District has secured a copy of the amortization schedule that would be used during the term of the lease.

VI. ALTERNATIVES

No alternatives were presented as the Board of Trustees unanimously indicated they intend to approve a lease.

VII. BUSINESS IMPACT

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

VIII. COMMENT

The Schedule of Payments per Cart indicates a T Value of \$2000.00 at the conclusion of the 48 months. EZ-Go has explained that they make the \$2000.00 per cart payment to PNC Equipment Finance, LLC and take possession to resell them elsewhere, if they do not negotiate a fair market value purchase with the District. The District is under no obligation to make the purchase.

The Nevada Department of Taxation issued Guidance Letter 16-004 on September 27, 2016 relating to lease agreements that could be considered alternative financing. Under that guidance, the District will be filing a request for approval of the agreement as the Board of Trustees authorizes. Once approval is received from the State, Staff will notify the Board of Trustees, at their next regular meeting, and proceed with executing remaining portion of the transaction. The Guidance Letter is also coordinated with the now issued GASB statement on lease accounting. The State guidance for applying the GASB statement is effective December 15, 2018.

Attachments:

Sample PNC Equipment Finance, LLC Lease Agreement and Certificates
Schedule of Payment for a Single Cart over the 48 months
State of Nevada Guidance Letter 16-004



RESOLUTION NUMBER 1875

A RESOLUTION AUTHORIZING A MEDIUM-TERM INSTALLMENT PURCHASE AGREEMENT

WHEREAS, the Incline Village General Improvement District serving the communities of Incline Village and Crystal Bay, Nevada, at a regular meeting held on November 13, 2019 at 6 P.M. PST determined that the public interest requires a Medium-Term Installment Purchase Agreement; and the following findings of fact determined: the Incline Village General Improvement District operates the Mountain Golf Course which utilizes a fifty-eight (58) cart fleet of golf carts and has determined that the best use of public funds is to acquire this replacement of this equipment, for a period of four (4) years, through the use of a Lease Agreement with PNC Equipment Finance LLC, which by its terms is deemed an installment purchase agreement.

WHEREAS, proper notice was given of the intention to act upon the Resolution Authorizing a Medium-Term Installment Purchase Agreement pursuant to Nevada Revised Statutes 350.087 and Nevada Administrative Code 350.100 through 350.160.

NOW, THEREFORE, IT IS HEREBY RESOLVED THAT THE BOARD OF TRUSTEES OF THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT proposes to enter a Lease Agreement with a principal amount not to exceed \$204,627.16, at an annual interest rate not to exceed 5% as of the time of closing the equipment's delivery, and to be repaid over four years with minimum future lease payments totaling \$121,605.12 (\$2,533.44 for 48 months), with a fair market value purchase option (that is not expected to be exercised). The purpose for which the funds are to be used is the acquisition of a fifty-eight (58) EZ-Go gas-powered golf carts for use at the Mountain Golf Course.

The obligation will be repaid from operating revenues of the Community Services Special Revenue Fund, through scheduled payments under a Lease Agreement with PNC Equipment Finance, LLC. The dollar amount available to repay the obligation is from lease payments made in monthly installments made each of four (4) years with a fair market value purchase option available after the forty-eighth month. It is probable the fair market value purchase option will not be negotiated, and the fifty-eight (58) gas-powered golf carts will be returned. This form of acquiring the use of this equipment is considered the best net outflow of resources to the operations of the Community Services Special Revenue Fund.

IT IS FURTHER RESOLVED that the District Clerk forward the necessary documents to the Executive Director, Department of Taxation, Carson City, Nevada.

I hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District on the 13th day of November, 2019, by the following vote of the Incline Village General Improvement District Board of Trustees (consisting of five (5) members):

- AYES, and in favor thereof, Trustees:
- NOES:
- ABSENT:
- (Two-thirds vote required)*

Kendra Wong
IVGID Board of Trustees Chairwoman

ATTEST By _____
Susan A. Herron
District Clerk

Borders Golf

Pricing effective January 1, 2019



A Textron Company

Presented By:

Michael A. Grooms II
Senior Corporate Account Manager

Presented To:

Incline Village General Improvement District
893 Southwood Boulevard, Incline Village, Nevada 89451

RXV Gas EFI \$7,929.00 \$459,882.00
 Horsepower: 13.5 HP (10.1 kW)
 Batteries: One, 12 volt maintenance free battery
 Fuel System: Closed-loop electronic fuel injection
 Transaxle: Differential with helical gears
 Standard Tires: Hole-in-One 18x8.50-8 (4 ply)

Front Suspension: Independent A-Arm coil over shock
 Rear Suspension: Mono-Leaf springs with hydraulic shocks
 Brakes: Dual rear wheel mechanical drum
 Ground Speed: 12 +/- .05 mph (19 kph +/- 0.8 kph)

Accessory Options

Body Colors:	Standard - Ivory or Forest Green	<input type="text"/>	\$0.00	<input type="text"/>	\$0.00
	Premium 1 - Almond, Black, Burgundy, Bright White, Electric Blue, Platinum, Flame Red	<input type="text"/>	\$0.00	<input type="text" value="58"/>	\$0.00
	Premium 2 - Inferno Red, Patriot Blue, Oasis Green, Metallic Charcoal, Sunburst Orange	<input type="text"/>	\$242.00	<input type="text"/>	\$0.00
Seat Colors:	Oyster, Stone Beige, Gray	<input type="text"/>	\$0.00	<input type="text"/>	\$0.00
Top Colors:	Oyster, Stone Beige, Black	<input type="text"/>	\$162.00	<input type="text" value="58"/>	\$9,396.00
Fold Down Windshield (top required)		<input type="text"/>	\$90.00	<input type="text" value="58"/>	\$5,220.00
Wheel Covers:	Gold or Silver	<input type="text"/>	\$31.00	<input type="text" value="58"/>	\$1,798.00
USA Trail 18x8.5-8 (6 ply) tires		<input type="text"/>	\$39.00	<input type="text"/>	\$0.00
Alloy Wheel - Kendra Pro Tour 10" tires		<input type="text"/>	\$289.00	<input type="text"/>	\$0.00
Pinstripes:	Pewter, Black, Gold	<input type="text"/>	\$57.00	<input type="text"/>	\$0.00
Bag Cover:	Black, Oyster, Stone Beige	<input type="text"/>	\$133.00	<input type="text"/>	\$0.00
Fender Scuff Guard		<input type="text"/>	\$14.00	<input type="text"/>	\$0.00
Front Bumper		<input type="text"/>	\$0.00	<input type="text" value="58"/>	\$0.00
Sweater Basket		<input type="text"/>	Included	<input type="text" value="58"/>	\$0.00
Drink Holders		<input type="text"/>	Included	<input type="text" value="58"/>	\$0.00
Fuel/Oil Gage		<input type="text"/>	\$58.00	<input type="text" value="58"/>	\$3,364.00
Hour Meter		<input type="text"/>	\$45.00	<input type="text"/>	\$0.00
USB Port		<input type="text"/>	\$118.00	<input type="text" value="58"/>	\$6,844.00
Semi-Permanent Tow Bar		<input type="text"/>	\$170.00	<input type="text"/>	\$0.00
Semi-Perm Link		<input type="text"/>	\$46.00	<input type="text"/>	\$0.00
Club & Ball Washer	Driver or Passenger Side	<input type="text"/>	\$66.00	<input type="text" value="58"/>	\$3,828.00
Cooler & Bracket	Driver or Passenger Side	<input type="text"/>	\$56.00	<input type="text"/>	\$0.00
Sand Bottle (single)		<input type="text"/>	\$21.00	<input type="text" value="116"/>	\$2,436.00
Sand Bucket	Driver or Passenger Side	<input type="text"/>	\$66.00	<input type="text"/>	\$0.00
Message Holder (single)		<input type="text"/>	\$14.00	<input type="text" value="116"/>	\$1,624.00
Double Message Holder		<input type="text"/>	\$21.00	<input type="text"/>	\$0.00
Parts Package		<input type="text"/>	\$740.00	<input type="text" value="1"/>	\$740.00
Club Logos		<input type="text"/>	\$6.00	<input type="text" value="58"/>	\$348.00
Number Decals - 2each		<input type="text"/>	\$3.50	<input type="text" value="58"/>	\$203.00

TOTAL \$495,683.00

Corporate Account Discount 48%

Non-OEM Accessory Options \$257,755.16

Premium Seats with High Backs \$296.00 \$17,168.00

Permanent Tow Bar \$286.00 \$0.00

Freight - based on delivery location California \$388.00 \$22,504.00

PURCHASE PRICE \$297,427.16

Upon delivery & acceptance of this proposed fleet E-Z-GO will terminate Lease # Trade Info: 2013 E-Z-GO RXV -\$1,600.00 -\$92,800.00

Trade values may be adjusted due to final condition. All fleet cars must be in running condition with working chargers. Damages beyond normal wear & tear will be the responsibility of the club. \$204,627.16

TOTAL PURCHASE PRICE \$3,528.05

UNIT PRICE

Purchase Type: May 1, 2020 Delivery
NET 30 with Credit Approval

Lease Type: 48 Month FMV - \$43.68 per car per month

Lease Type: 60 Month FMV - \$40.95 per car per month

Michael A. Grooms II 9/3/2019
Senior Corporate Account Manager Date Quote accepted by Date

Pricing DOES NOT include State and Local Taxes - All Orders Are Subject to Acceptance and Credit Approval - Incoterms: FCA Augusta, Proposal valid for 30 days.



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.nv.gov>
1550 College Parkway, Suite 115
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Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE
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Building L, Suite 235
Reno, Nevada 89502
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BRIAN SANDOVAL
Governor
JAMES DUVOLLD
Chair, Nevada Tax Commission
DEONNE E. CONTINE
Executive Director

LAS VEGAS OFFICE
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555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

Guidance Letter 16-004

Date: September 27, 2016

To: Local Government Finance Officers; Local Government Auditing Firms

From: Terry E. Rubald, Deputy Executive Director, Department of Taxation
Co-authored by Kelly Langley, Supervisor, Local Government Finance, Division of Local Government Services

cc: Committee on Local Government Finance, Marvin Leavitt, Chairman
Deonne Contine, Executive Director, Department of Taxation

Subject: Review of Current and Pending GASB standards on Lease Accounting; Requirements for Reporting Installment-purchase Agreements; and Types of Installment-purchase Agreements and Medium Term Obligations Subject to Approval by the Department of Taxation

SUMMARY

Local governments regularly enter into leases for various reasons. Leasing provides alternative financing solutions allowing government to have the benefit of necessary items such as vehicles, heavy equipment, and buildings without having to purchase them outright. Leasing may be the solution which allows local governments to preserve capital dollars for other projects for which leasing is not an option; enables improvement of cash flow; and incorporates flexible structuring to meet budget needs.

The purpose of this Guidance Letter is to clarify the types of installment purchase and medium-term obligation financing transactions subject to approval by the Department of Taxation pursuant to NRS 350.089. In addition, this Guidance Letter reviews the existing Governmental Accounting Standards Board ("GASB") standard on leases as well as the latest GASB exposure draft on lease accounting to assist the reader in understanding how to treat and report various financial lease arrangements pursuant to Nevada law. Finally, the Guidance Letter makes recommendations for reporting to the Department and on local government financial statements consistent with generally accepted accounting principles and Nevada law.

AUTHORITY FOR THIS LETTER

NRS 354.472(1)(d): One of the purposes of the Local Government Budget and Finance Act is to provide for the control of revenues, expenditures and expenses in order to promote prudence and efficiency in the expenditure of public money. NRS 354.612(2) requires fund financial

statements and other schedules to be prepared in accordance with generally accepted accounting principles.

Guidance Letter 16-004 was approved by the Committee on Local Government Finance on September 26, 2016.

DISCUSSION

Statutory and Regulatory Framework

NRS 350.089 provides that medium-term obligations and installment-purchase agreements adopted by a local government must be approved by the Executive Director of the Department of Taxation ("Department"). A medium-term obligation is defined in NRS 350.007 as an obligation to repay borrowed money evidenced by a note or bond and having a term of 10 years or less, except for terms of less than 1 year which are payable in full from money appropriated for the same fiscal year that the obligation is incurred.

An installment-purchase agreement is specifically defined in NRS 350.0055 as the purchase of real or personal property by installment, lease, or other transaction types described in NRS 350.800 and which will be discussed in more detail below. Historically the Department has treated most capital leases as a type of installment purchase agreement subject to approval pursuant to NRS 350.089. Under NRS 350.089, however, installment-purchase agreements do not include obligations to pay rent pursuant to a lease which contains no option or right to purchase or which contain only an option or right to purchase the property without any credit towards the purchase price for lease or rental payments. With the advent of more creative leasing arrangements in recent times, it becomes important to understand the characteristics of leases in order to determine whether the lease is subject to Department approval.

NRS 350.013 requires the annual submission to the Department of Taxation and to the appropriate Debt Management Commission, of a report of the outstanding general obligation debt, other general obligations or special obligations, or levies of any special elective tax. In counties whose population is 100,000 or more, the statements may be updated more often than once a year to include items related to installment purchases that do not count against a debt limit.

NAC 350.010 describes the information which must be included in the Annual Statement and Report by municipalities required by NRS 350.013. In addition to various schedules concerning general obligation debt, the report must also include the amount of any other debts, such as mortgages or capital leases, which the governing body contemplates incurring before the end of the fiscal year following the date of the schedule.

NRS 350.014(1) requires the submission of proposed installment-purchase agreements with a term of more than 10 years to be approved by the appropriate debt management commission.

Governmental Accounting Standards Board Statements

The Department finds that Governmental Accounting Standards Board ("GASB") Statements, including but not limited to, No. 62, Codification of Accounting and Financial reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements and No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments are appropriate standards for the preparation of financial statements for all funds and comply with the requirements of NRS 354.612(2) as generally accepted accounting

principles. In particular, Statement No. 34 establishes the components of basic financial statements for general purpose governments. Statement No. 62 provides lease accounting standards for reporting leases in local government financial statements, including criteria for determining whether a lease is a capital or operating lease. GASB 62 criteria are useful in classifying leases subject to reporting and/or approval by the Department.

In addition, the Department recognizes GASB is in the process of adopting an Exposure Draft regarding financial reporting for leases by state and local governments. The GASB Exposure Draft coordinates with the Financial Accounting Standards Board ("FASB") Accounting Standards Update ("ASU") on leases. The Department anticipates that when the updated GASB standard becomes effective on December 15, 2018, it will also comply with NRS 354.612(2).¹ The updated GASB standard will establish a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under both the updated GASB and FASB standards, a lessee will be required to recognize a lease liability and an intangible right-to-use lease asset. A lessor will be required to recognize a lease receivable and a deferred inflow of resources.² The goal of the revised ASU is to provide guidance in how to uniformly reflect actual lease liabilities in financial statements.

Lease Accounting

Under GASB 62, a lease is defined as an agreement conveying the right to use capital assets (land and/or depreciable assets) but does not include agreements that are contracts for services that do not transfer the right to use capital assets from one contracting party to the other.³

GASB Statement No. 62 at paragraph 212 classifies leases into capital leases and operating leases from the standpoint of the lessee. From the standpoint of the lessor, leases may be classified as sales-type leases, direct financing leases, leveraged leases, or operating leases.

Criteria for Classifying Leases:

GASB 62, Paragraph 213 provides the criteria by which a lease may be classified as a capital or operating lease by the lessee. The criteria are summarized below.

Capital Leases

If at inception a lease meets at least one of the criteria outlined in paragraph 213 of GASB 62, the lease should be classified as a capital lease by the lessee. Otherwise, it should be classified as an operating lease. Capital leases are essentially treated as a loan for book accounting purposes. The four criteria are:

¹ Effective date is stated in the Exposure Draft, paragraph B129, page 49.

² GASB Exposure Draft, January 25, 2016 "Leases", pg iv. In addition, the 2016 GAAP Guide Volume II notes that the Financial Accounting Standards Board, ("FASB") has also released an Exposure Draft of an Accounting Standards Update ("ASU") on Leases that may have an important impact on the preparation of financial statements in the future. This proposed ASU is part of a joint project with the International Accounting Standards Board ("IASB") to develop a new approach to lease accounting that will ensure that assets and liabilities arising from lease agreements are reflected on an entity's statement of financial position. *See Wolters Kluwer 2016 GAAP Guide Volume II* Restatement and Analysis of Current FASB. Standards, Chapter 54 ASC 840, pg. 54,053

³ GASB Statement 62, Paragraph 211, p. 87.

- The lease transfers ownership of the property to the lessee by the end of the lease term.
- The lease contains a bargain purchase option (i.e., less than the fair market value)
- The lease term is greater than 75% of estimated economic life of the equipment
- The present value at the beginning of the lease term of the minimum lease payments equals or exceeds 90% of leased property's fair market value.⁴

A capital lease is treated by the lessee as both the borrowing of funds and the acquisition of an asset to be depreciated; thus the lease is recorded on the lessee's balance sheet as an asset and corresponding liability (lease payable). Periodic lessee expenses consist of interest on the debt and depreciation of the asset.⁵

Operating Leases

Operating leases are all leases that cannot otherwise be classified as capital leases.⁶ In general, an operating lease must have all of the following characteristics:

- The lease term is less than 75% of the estimated economic life of the equipment
- The present value of the lease payments is less than 90% of the leased property's fair market value
- The lease cannot contain a bargain purchase option (i.e., less than fair market value)
- Ownership is retained by the lessor during and after the lease term
- An operating lease is accounted for by the lessee without showing an asset (for the equipment) or a liability (for the lease payment obligations) on its balance sheet. Periodic payments are accounted for by the lessee as operating expenses for the period)

In addition, if none of the criteria for a capital lease are present and both the collectability of the minimum lease payments is reasonably predictable and no important uncertainties surround the amount of un-reimbursable costs yet to be incurred by the lessor under the lease, the lease is classified as an operating lease.

Paragraph 222 of GASB 62 notes that normally, rental on an operating lease should be charged to expense/expenditure over the lease term as it becomes payable. If rental payments are not made on a straight-line basis, rental expense/expenditure nevertheless should be recognized on a straight-line basis unless another systematic and rational basis is more representative of the time pattern in which use benefit is derived from the leased property, in which case that basis should be used.

Lease / Installment-purchase Agreements⁷:

An Installment-purchase Agreement is defined as an agreement for the purchase of real or personal property by installment or lease. In addition, an installment-purchase agreement includes other transactions in which a municipality acquires real or personal property and another person acquires or retains a security interest in that or other property. A security

⁴ GASB 62, Paragraph 213 contains an exception to the minimum lease payment criterion. If the beginning of the lease term falls within the last 25% of the total estimated economic life of the leased property, including earlier years of use, this criterion should not be used for purposes of classifying the lease. A lessor should compute the present value ("PV") of the minimum lease payment using the interest rate implicit in the lease. A lessee should compute the PV using its incremental borrowing rate, with additional caveats.

⁵ GASB 62, Paragraph 216, p. 91; Paragraph 218, p. 92.

⁶ GASB 62, Paragraph 212 (1)(2), p. 88

⁷ Nevada Revised Statute (NRS) 350.0055

interest transaction must be counted against a municipality's debt limit, unless the obligation by its terms is extinguished by a failure of the governing body to appropriate money for the ensuing fiscal year for payment of the amounts then due (a "non-funding clause"); or the municipality's budget includes a provision for the discharge of the obligation in full in the same fiscal year as when the transaction occurs.⁸

Under NRS 350.089, an Installment-purchase Agreement also includes transactions not required to be counted against the municipality's debt limit if those transactions are (a) greater than \$100,000 for local governments in a county whose population is 100,000 or more; or (b) greater than \$50,000 for a local government in a county whose population is less than 100,000. However, if the Installment-purchase Agreement contains no option or right to purchase at the conclusion of the lease term; or if the lease contains an option or right to purchase the property but does not credit the lease payments towards the purchase price, then the lease is not considered an Installment-purchase Agreement for purposes of enforcement of NRS 350.089.

Application of GASB Standards

A local government which adopts a resolution authorizing a medium-term obligation or installment-purchase agreement whether or not subject to direct approval by the Department under NRS 350.089, however, is still obligated to prepare fund financial statements using generally accepted accounting principles pursuant to NRS 354.612(2). As stated above, GASB Statement No. 62, as well as the GASB and FASB Exposure Drafts soon to be finalized regarding the recognition and measurement of lease liabilities are viewed by the Department as generally accepted accounting principles. As such, local governments should recognize and measure lease liabilities pursuant to the model provided in the GASB and FASB Statements as of their effective dates.

The following discussion reviews GASB standards for lessees, however, the reader should be aware there are additional reporting requirements if the local government is the lessor.

For example, Paragraph 223 in GASB 62 requires disclosure of the following information with respect to leases in the notes to the lessee's financial statements:

a. For capital leases:

1. The gross amount of assets recorded under capital leases as of the date of each set of financial statements presented by major classes according to nature or function. This information may be combined with the comparable information for owned assets.
2. The total of minimum sublease rentals to be received in the future under noncancelable subleases as of the date of the latest financial statements presented.
3. Total contingent rentals actually incurred for each period for which a cash flows statement is presented
4. Assets recorded under capital leases and the accumulated amortization thereon. Unless the expense resulting from amortization of assets recorded under capital leases is included with depreciation expense and the fact that it is so included is disclosed, the amortization expense should be disclosed in the notes to the financial statements.

⁸ NRS 350.800(1)(a-b)

- b. For operating leases having initial or remaining non-cancelable lease terms in excess of one year, the total of minimum rentals to be received in the future under non-cancelable subleases as of the date of the latest financial statements presented.
- c. For all operating leases, rental expense/expenditure for each period for which a cash flows statement is presented, with separate amounts for minimum rentals, contingent rentals, and sublease rentals, Rental payments under leases with terms of a month or less that were not renewed need not be included.
- d. A general description of the lessee's leasing arrangements including, but not limited to the following:
 - (1) The basis on which contingent rental payments are determined
 - (2) The existence and terms of renewal or purchase options and escalation clauses
 - (3) Restrictions imposed by lease agreements, such as those concerning additional debt and further leasing

Under GASB 62, Paragraph 234, leases involving land and building(s) should be accounted for by the lessee by separately capitalizing each asset if the lease contains a provision to transfer ownership by the end of the term of the lease or if the lease contains a bargain purchase option. "For this purpose, the present value of the minimum lease payments after deducting executory costs, including any gain thereon, should be allocated between the two elements in proportion to their fair values at the inception of the lease." The reader should review GASB 62 for other standards if the lease involves land only, if the lease involves equipment as well as real estate, or if the lease involves only part of a building.

GASB 62, Paragraphs 244-256 also establish standards of accounting and financial reporting by a seller-lessee for sale-leaseback transactions involving real estate. For example, Paragraph 245 states that sale-leaseback accounting should be used by a seller-lessee only if a sale-leaseback transaction includes a lessee-lessor relationship that involves the active use of the property by the seller-lessee in consideration for payment of rent; the payment terms and provisions adequately demonstrate the buyer-lessor's initial and continuing investment in the property; and the payment terms and provisions transfer all of the other risks and rewards of ownership as demonstrated by the absence of any other continuing involvement by the seller-lessee. Paragraph 255 indicates that the notes to financial statements of a seller-lessee should include a description of the terms of the sale-leaseback transaction, including future commitments, obligations, provisions, or circumstances that require or result in the seller-lessee's continuing involvement.

For the future, the GASB Exposure Draft concludes a lessee will recognize a lease liability and a lease asset at the beginning of a lease, and the lease liability will be measured at the present value of payments expected to be made for the lease term. The lease asset will be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the beginning of the lease and certain indirect costs.⁹

Paragraph 29 of the GASB Exposure Draft indicates that if a lease agreement is expected to be financed from general government resources, the lease should be accounted for and reported on a basis consistent with governmental fund accounting principles. Paragraph 31 indicates that a lessee's accounting for lease liability would include a description of leasing arrangements; the amount of lease assets recognized; the amount of lease assets by major classes of underlying assets, to be disclosed separately from other capital assets; and a schedule of future lease payments to be made in the notes to financial statements.

⁹ GASB Exposure Draft, 1-25-2016, p. iv

APPLICATION:

1. Until December 15, 2018, local governments should account for and report leases in the local government financial statements on a basis consistent with GASB 62. Thereafter, the local government may rely on the final adopted version of the proposed GASB statement, which is currently known as the GASB Exposure Draft dated January 25, 2016. If the local government is considering early implementation of the new standard, implementation will require recognition and measurement of any previously unrecorded leases (i.e., operating leases) on the local government's financial statements.

2. NRS 350.013(1) requires local governments to submit a complete statement of current general obligation debt and special elective taxes, and a report of current debt and special assessments and retirement schedules, in the detail and form established by the Committee on Local Government Finance, known informally as the Indebtedness Report. Local governments may anticipate revised forms to accommodate the inclusion and listing of those leases recorded on the financial statements consistent with the requirements of NRS 350.013(4), NRS 350.014(1), and NAC 350.010.

3. A lease reported as a capital lease in an agency's CAFR under GASB which does not otherwise meet the definition of a capital lease or installment purchase agreement under Nevada Revised Statutes must still be reported to the Department of Taxation under "Other" for purposes of the Indebtedness Report. For example, if the lease term is greater than 75% of the estimated economic life of the equipment; or the present value at the beginning of the lease term of the minimum lease payments equals or exceeds 90% of the leased property's fair market value, but title does not transfer and there is no bargain purchase option, the lease meets GASB standards as a capital lease. If the resolution authorizing such a lease meets the conditions of NRS 350.087, the lease must also be approved by the Department pursuant to NRS 350.089.

4. Lease accounting as provided in GASB 62 should only be applied to the lease elements of a contract; other elements of a contract should be treated according to the GASB standard appropriate to the contract element.

5. Local governments should review the terms of the agreement and determine whether the agreement is a medium-term obligation or installment-purchase or lease agreement subject to review and approval by the Department. If the agreement meets the definition in NRS 350.007 for a medium-term obligation or the definition in NRS 350.0055 for an installment-purchase agreement, prepare the documentation necessary for review and approval by the Department.

6. Guidelines and references with regard to the procedures for procuring approval of medium-term obligations and installment-purchase agreements are available on the Department's website at

http://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/Local_Government_Finance_Documents/

7. Evaluate the lease agreement to determine whether there is an option or right to purchase. For example, determine whether there is a bargain purchase option as that term is defined in GASB 62, Paragraph 271 at page 119. A bargain purchase option is a provision allowing the lessee the option to purchase the leased property for a price that is sufficiently lower than the expected fair value of the property at the date the option becomes exercisable such that exercise of the option appears, at the inception of the lease, to be reasonably assured. If such a provision is present, and the terms of the agreement otherwise meet the definition of an

installment-purchase agreement, the lease agreement is subject to review and approval by the Department.

8. Evaluate the lease agreement to determine whether the lease or rental payments are credited towards the purchase price. If the title to the subject property and the buildings thereon vest in the local government at the expiration of the lease, either automatically or upon written notice or request by the local government with no further payment, the lease should be considered a capital lease requiring approval by the Department.

For example, consider a financing arrangement known as a "lease-leaseback project" in which property owned by a local government is leased to any person for a minimum amount, as long as such lease requires the other party to construct (or provide for the construction of) a building or buildings upon the subject property. The lease-leaseback approach is realized when a local government enters into two leases with a chosen design/build contractor or financing entity. One lease is a Site Lease and the other is a Facilities Lease. The Site Lease is the document in which the local government leases the real property to the builder or financing entity for a nominal amount (say, \$1 per year). The Facilities Lease is the document the local government will utilize to lease back the real property and completed facilities. It is through the lease payments by the local government that the design/build contractor or financing entity will be paid. Because the local government may simply request title be transferred at the expiration of the Facilities Lease, the transaction may constitute an option to purchase in which the lease payments are considered credited towards the purchase price for purposes of NRS 350.0055.

In certain circumstances, the local government should consider whether the vesting of title at the end of the Site Lease has the same effect, i.e., where the effect of the expiration of the Site Lease is to provide the local government with the ownership of the Facilities that are leased under the Facilities Lease at a price which reflects crediting of the Facilities Lease payments towards the purchase price of the Facilities. In these situations, the transaction as a whole may be the equivalent of an installment purchase agreement under NRS 350.0055. For example if the Facilities Lease and Site Lease have identical terms and on expiration of the Site Lease, the local government will own the Facilities leased under the Facilities Lease without paying any additional consideration, the transaction as a whole appears to be one where the local government has paid the price of the Facilities leased under the facilities lease in installments during the term of the two leases, as it owns the Facilities at the end of that term, without paying any additional sum. In such a situation, the local government should follow the procedure in NRS for obtaining approval of an installment purchase agreement prior to entering into the two leases.¹⁰

9. The local government should consult with its auditors and the Department as to the proper classification of the type of transaction discussed above or other unusual transactions prior to completion of the obligation in order to (1) avoid any potential reporting violations and (2) properly reflect the transaction in the financial statements of the local government.

¹⁰ This paragraph was added after approval by CLGF on 9-26-2016 in order to incorporate a suggestion from bond counsel; and will be presented to CLGF at its next meeting for ratification.

SELECTED REFERENCES

Nevada Revised Statutes, Chapters 350, 354, and 450:

NRS 350.0055 “Installment-purchase agreement” defined.

NRS 350.087 Resolution authorizing medium-term obligation or installment-purchase agreement: Adoption; contents; notice.

NRS 350.089 Approval of resolution for medium-term obligation or installment-purchase agreement by Executive Director of Department of Taxation; appeal to Nevada Tax Commission.

NRS 350.013 Municipalities to submit annually statement of current and contemplated general obligation debt and special elective taxes, statement of debt management policy, plan for capital improvement or alternate statement and certain information regarding chief financial officer; update of information; exceptions

NRS 350.014 Approval or notification of commission required for certain proposals.

NRS 350.0145 Notice and submission of statement of certain proposals to commission; procedure for approval or disapproval.

NRS 354.472 Purposes of Local Government Budget and Finance Act.

NRS 450.665 Powers of board of trustees: Borrowing of money and incurrence or assumption of indebtedness; limitations and conditions.

Nevada Administrative Code, Chapter 350

NAC 350.010 Annual statement and report by municipalities.

NAC 350.120 Forwarding of documents to Department of Taxation following authorization.

NAC 350.130 Authorization void after 18 months.

Governmental Accounting Standards Board

Exposure Draft on Leases (January 25, 2016, Project No. 3-24E), as retrieved from the internet on September 8, 2016 at

<http://www.gasb.org/jsp/GASB/Page/GASBSectionPage&cid=1175804830991>

Governmental Accounting Standards Board Statement No. 62, Codification of Accounting and Financial reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, as retrieved from the internet on September 8, 2016 at

http://www.gasb.org/cs/ContentServer?site=GASB&c=Document_C&pagename=GASB%2FDocument_C%2FGASBDocumentPage&cid=1176159967625

Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, as retrieved from the internet on September 8, 2016 at

http://www.gasb.org/cs/ContentServer?site=GASB&c=Document_C&pagename=GASB%2FDocument_C%2FGASBDocumentPage&cid=1176160029121

Financial Accounting Standards Board

Financial Accounting Standards Board Statement 13, Accounting for Leases, as retrieved from the internet on September 8, 2016 at <http://www.fasb.org/pdf/fas13.pdf>

Exposure Draft on Leases (Topic 842) dated May 16, 2013, as retrieved from the internet on September 8, 2016 at

http://www.fasb.org/cs/ContentServer?c=Document_C&pagename=FASB%2FDocument_C%2FDocumentPage&cid=1176162613656

National Council on Governmental Accounting (NCGA)

Statement 5, *Accounting and Financial Reporting Principles for Lease Agreements of State and Local Governments*

**If you have any questions about this guidance letter, please call the
Local Government Finance Section of
the Division of Local Government Services, Department of Taxation at (775) 684-2100.**

WEBSITE LOCATIONS:

Nevada Revised Statutes (NRS): <http://www.leg.state.nv.us/NRS/>

Nevada Administrative Code: <http://www.leg.state.nv.us/NAC/CHAPTERS.html>

Department of Taxation Guidance letters: http://tax.nv.gov/LocalGovt/PolicyPub/Guidance_Letters/



March 1, 2019

Lease Number XXXXX-X

SAMPLE APPLICATION
123 Main Street
Anytown, USA 00000

Enclosed are the necessary documents needed to complete your lease transaction. Please review, sign and return the following:

- Lease Agreement – Please have the Authorized Signor execute the documents and provide their title.
Opinion of Counsel – Please have your attorney sign and provide the name of the law firm, if applicable.
Certificate of Acceptance – **At the point of delivery, fill out this form and return the original to us. We will be unable to disburse funds until we receive this signed form.**
- Resolution-Certificate of Incumbency - List your Authorized Representative(s) and their title(s) in the body of the Resolution. Have the Authorized Representatives provide their names, title and signatures(s) on the lines which appear under the Authorized Representative Signature Section near the bottom of the Resolution. Finally, have the Secretary or appropriate Trustee attest to the information of the Authorized Representative(s) by signing and printing his/her name, title and date on the **last** signature line provided. **The person who validates the signature should not sign the Lease Agreement.** The Resolution must reflect the title(s) of the individual(s) who have authorization to sign the documents.
- Customer Information Form: Please complete and return.
- Notification of Tax Treatment: Please complete and return.
- Insurance Request Form – Fill in your insurer's information and sign. Please contact your insurer, prior to delivery, to obtain a certificate of insurance. Please enclose the certificate with the signed documentation or have the insurer fax the certificate directly to me.
- Sales Tax Exemption Certificate – Please return a copy with the documents.
- Minutes of Governing Body (approving the purchase & finance of equipment) – Please return a copy with the documents.
- Invoice for payment – Please send your check in the amount of \$XXX.XX, made payable to PNC Equipment Finance, LLC.

Please return the documents to PNC Equipment Finance, LLC, Attn: Molly Williams , 995 Dalton Avenue, Cincinnati, OH 45203.

PNC Equipment Finance, LLC, in its sole discretion, reserves the right to adjust the payment factors in the enclosed documentation to reflect any changes in market conditions up to the date of funding.

Our goal is to ensure that you receive the lowest payment available. Therefore, it is important that the documents are completed and returned to us by _____.

If you have any questions please contact _____

Sincerely,

Jordan Furnish
Commercial Transaction Coordinator

Lease Agreement

Dated as of March 1, 2019Lease Number XXXXX-X

Lessor: PNC Equipment Finance, LLC
995 Dalton Avenue
Cincinnati, OH 45203

Lessee: LESSEE FULL LEGAL NAME
SAMPLE APPLICATION
123 Main Street
Anytown, USA 00000

FEDERAL TAX ID
XXXXXXX

Equipment Description **See attached Certificate of Acceptance for Equipment Description**

Rent Payment Schedule Lease Term is for XX months, with Rent payments due in Advance monthly; quarterly; semi-annual; annually; each in the amount of \$XXX.XX beginning _____.

Lessee shall pay Rent payments exclusively from legally available funds in U.S. currency to Lessor in the amounts and on the dates set forth herein, without notice or demand.

TERMS AND CONDITIONS

- LEASE.** Subject to the terms of this Lease, Lessee agrees to lease from Lessor the equipment (the "Equipment") described in the attached Certificate of Acceptance when Lessor accepts this Lease. Lessee agrees to be bound by all the terms of this Lease.
- DELIVERY AND ACCEPTANCE OF EQUIPMENT.** Acceptance of the Equipment occurs upon delivery. When Lessee receives the Equipment, Lessee agrees to inspect it and to verify by telephone or in writing such information as Lessor may require. Delivery and installation costs are the Lessee's responsibility. If Lessee signed a purchase contract for the Equipment, by signing this Lease Lessee assigns its rights, but none of its obligations under the purchase contract, to Lessor.
- RENT.** Lessee agrees to pay Lessor Rent (plus applicable taxes) in the amount and frequency stated above. Rent Payments under this Lease do not include the accrual of an interest portion. If Lessee's Rent payments are due in Advance, the first Rent payment is due on the date Lessee accepts the Equipment under the Lease. Lessor will advise Lessee as to (a) the due date of each Rent payment, and (b) the address to which Lessee must send payments. Rent is due whether or not Lessee receives an invoice from Lessor. Lessee will pay Lessor any required advance rent when Lessee signs this Lease. Lessee authorizes Lessor to change the Rent by not more than 15% due to changes in the Equipment configuration, which may occur prior to Lessor's acceptance of this Lease. Restrictive endorsements on checks Lessee sends to Lessor will not reduce obligations to Lessor. Unless a proper exemption certificate is provided, applicable sales and use taxes will be added to the Rent.
NON-APPROPRIATION OF FUNDS. Lessee intends to remit all Rent and other payments to Lessor for the full Lease Term if funds are legally available. In the event Lessee is not granted an appropriation of funds at any time during the Lease Term for the Equipment subject to this Lease and operating funds are not otherwise available to Lessee to pay the Rent and other payments due and to become due under this Lease, and there is no other legal procedure or available funds by or with which payment can be made to Lessor, and the non-appropriation did not result from an act or omission by Lessee, Lessee shall have the right to return the Equipment in accordance with Section 16 of the Lease and terminate this Lease on the last day of the fiscal period for which appropriations were received without penalty or expense to Lessee, except as the portion of Rent for which funds shall have been appropriated and budgeted. At least 30 days prior to the end of Lessee's fiscal year, Lessee's chief executive officer (or legal counsel) shall certify in writing that (a) funds have not been appropriated for the upcoming fiscal period, (b) such non-appropriation did not result from any act or failure to act by Lessee, and (c) Lessee has exhausted all funds legally available for the payment of Rent.
- UNCONDITIONAL OBLIGATION.** LESSEE AGREES THAT IT IS UNCONDITIONALLY OBLIGATED TO PAY ALL RENT AND ANY OTHER AMOUNTS DUE UNDER THIS LEASE IN ALL FISCAL YEARS IN WHICH FUNDS HAVE BEEN APPROPRIATED NO MATTER WHAT HAPPENS, EVEN IF THE EQUIPMENT IS DAMAGED OR DESTROYED, IF IT IS DEFECTIVE OR IF LESSEE HAVE TEMPORARY OR PERMANENT LOSS OF ITS USE. LESSEE IS NOT ENTITLED TO ANY REDUCTION OR SET-OFF AGAINST RENT OR OTHER AMOUNTS DUE UNDER THIS LEASE FOR ANY REASON WHATSOEVER.
- DISCLAIMER OF WARRANTIES.** THE EQUIPMENT IS BEING LEASED TO LESSEE IN "AS IS" CONDITION. LESSEE AGREES THAT LESSOR HAS NOT MANUFACTURED THE EQUIPMENT AND THAT LESSEE HAS SELECTED THE EQUIPMENT BASED UPON LESSEE'S OWN JUDGMENT. LESSEE HAS NOT RELIED ON ANY STATEMENTS LESSOR OR ITS EMPLOYEES HAVE MADE. LESSOR HAS NOT MADE AND DOES NOT MAKE ANY EXPRESS OR IMPLIED REPRESENTATIONS OR WARRANTIES WHATSOEVER, INCLUDING WITHOUT LIMITATION, THE EQUIPMENT'S MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, SUITABILITY, DESIGN, CONDITION, DURABILITY, OPERATION, QUALITY OF MATERIALS OR WORKMANSHIP, OR COMPLIANCE WITH SPECIFICATIONS OR APPLICABLE LAW. Lessee is aware of the name of the Equipment manufacturer and will contact the manufacturer for a description of warranty rights. If the manufacturer has provided Lessor with a warranty, Lessor assigns its rights to such warranty to Lessee and Lessee may enforce all warranty rights directly against the manufacturer of the Equipment. Lessee agrees to settle any dispute regarding performance of the Equipment directly with the manufacturer of the Equipment.
- TITLE AND SECURITY INTEREST.** Unless otherwise required by the laws of the state where Lessee is located, Lessor shall have title to the Equipment, except as set forth in section 15.
- USE, MAINTENANCE AND REPAIR.** Lessee will not move the Equipment from the Equipment Location without Lessor's advance written consent. Lessee will give Lessor reasonable access to the Equipment Location so that Lessor can check the Equipment's existence, condition and proper maintenance. Lessee will use the Equipment in the manner for which it was intended, as required by all applicable manuals and instructions, and keep it

- eligible for any manufacturer's certification and/or standard full service maintenance contract. At Lessee's own cost and expense, Lessee will keep the Equipment in good repair, condition and working order, ordinary wear and tear excepted. Lessee will not make any permanent alterations to the Equipment.
8. **TAXES.** Lessee agrees to pay Lessor, when invoiced, all taxes (including any sales, use and personal property taxes), fines, interest and penalties relating to this Lease and the Equipment (excluding taxes based on Lessor's net income). Lessee agrees to file any required personal property tax returns and, if Lessor asks, Lessee will provide Lessor with proof of payment. Lessor does not have to contest any tax assessments.
 9. **INDEMNITY.** Lessor is not responsible for any injuries, damages, penalties, claims or losses, including legal expenses, incurred by Lessee or any other person caused by the transportation, installation, manufacture, selection, purchase, lease, ownership, possession, modification, maintenance, condition, operation, use, return or disposition of the Equipment. To the extent permitted by law, Lessee agrees to reimburse Lessor for and defend Lessor against any claims for such losses, damages, penalties, claims, injuries, or expenses. This indemnity continues even after this Lease has expired, for acts or omissions that occurred during the Lease Term.
 10. **IDENTIFICATION.** Lessee authorizes Lessor to insert or correct missing information on this Lease, including Lessee's official name, serial numbers and any other information describing the Equipment. Lessor will send Lessee copies of such changes. Lessee will attach to the Equipment any name plates or stickers Lessor provides Lessee.
 11. **LOSS OR DAMAGE.** Lessee is responsible for any loss of the Equipment from any cause at all, whether or not insured, from the time the Equipment is shipped to Lessee until it is returned to Lessor. If any item of Equipment is lost, stolen or damaged, Lessee will promptly notify Lessor of such event. Then, at Lessor's option, Lessee will either (a) repair the Equipment so that it is in good condition and working order, eligible for any manufacturer's certification, or (b) pay Lessor an amount equal to the Net Book Value (as defined in Section 14) of the lost, stolen or damaged Equipment. If Lessee has satisfied Lessee's obligations under this Section 11, Lessor will forward to Lessee any insurance proceeds which Lessor receives for lost, damaged, or destroyed Equipment. If Lessee is in default, Lessor will apply any insurance proceeds Lessor receives to reduce Lessee's obligations under Section 14 of this Lease.
 12. **INSURANCE.** Lessee agrees to (a) keep the Equipment fully insured against loss, naming Lessor as loss payee, and (b) obtain a general public liability insurance policy covering both personal injury and property damage in amounts not less than Lessor may tell Lessee, naming Lessor as additional insured, until Lessee has met all Lessee's obligations under this Lease. Lessor is under no duty to tell Lessee if Lessee's insurance coverage is adequate. The policies shall state that Lessor is to be notified of any proposed cancellation at least 30 days prior to the date set for cancellation. Upon Lessor's request, Lessee agree to provide Lessor with certificates or other evidence of insurance acceptable to Lessor. If Lessee does not provide Lessor with evidence of proper insurance within ten days of Lessor's request or Lessor receives notice of policy cancellation, Lessor may (but Lessor is not obligated to) obtain insurance on Lessor's interest in the Equipment at Lessee's expense. Lessee will pay all insurance premiums and related charges.
 13. **DEFAULT.** Lessee will be in default under this Lease if any of the following happens: (a) Lessor does not receive any Rent or other payment due under this Lease within ten days after its due date, (b) Lessee fails to perform or observe any other promise or obligation in this Lease and does not correct the default within ten days after Lessor sends Lessee written notice of default, (c) any representation, warranty or statement Lessee has made in this Lease shall prove to have been false or misleading in any material respect, (d) any insurance carrier cancels or threatens to cancel any insurance on the Equipment, (e) the Equipment or any part of it is abused, illegally used, misused, lost, destroyed, or damaged beyond repair, (f) a petition is filed by or against Lessee under any bankruptcy or insolvency laws, or (g) Lessee defaults on any other agreement between it and Lessor (or Lessor's affiliates).
 14. **REMEDIES.** Upon the occurrence of a default, Lessor may, in its sole discretion, do any or all of the following: (a) provide written notice to Lessee of default, (b) as liquidated damages for loss of a bargain and not as a penalty, declare due and payable, the present value of (i) any and all amounts which may be then due and payable by Lessee to Lessor under this Lease, plus (ii) all Rent payments remaining through the end of the Lease Term, discounted at the higher of 3% or the lowest rate allowed by law, plus the Fair Market Value of the Equipment (collectively, the "Net Book Value"). Lessor has the right to require Lessee to make the Equipment available to Lessor for repossession during reasonable business hours or Lessor may repossess the Equipment, so long as Lessor does not breach the peace in doing so, or Lessor may use legal process in compliance with applicable law pursuant to court order to have the Equipment repossessed. Lessee will not make any claims against Lessor or the Equipment for trespass, damage or any other reason. If Lessor takes possession of the Equipment Lessor may (a) sell or lease the Equipment at public or private sale or lease, and/or (b) exercise such other rights as may be allowed by applicable law. Although Lessee agrees that Lessor has no obligation to sell the Equipment, if Lessor does sell the Equipment, Lessor will reduce the Net Book Value by the amounts Lessor receives. Lessee will immediately pay Lessor the remaining Net Book Value. Lessee agrees (a) that Lessor only needs to give Lessee ten days' advance notice of any sale and no notice of advertising, (b) to pay all of the costs Lessor incurs to enforce Lessor's rights against Lessee, including attorney's fees, and (c) that Lessor will retain all of Lessor's rights against Lessee even if Lessor does not choose to enforce them at the time of Lessee's default.
 15. **LESSEE'S OPTION AT END OF LEASE.** Notwithstanding anything contained in the Lease to the contrary, so long as no default shall have occurred and be continuing, Lessee may, at Lessee's option, purchase the Equipment leased pursuant to this Rental Schedule on an "as is, where is" basis, without representation or warranty, express or implied, at the end of the Initial Term at a price equal to the Fair Market Value thereof, plus applicable taxes. "Fair Market Value" shall be equal to the value which would be obtained in an arms-length transaction between an informed and willing buyer and an informed and willing seller under no compulsion to sell, and in such determination, costs of removal of the Equipment from its location of current use shall not be a deduction from such value. If Lessee and Lessor cannot agree on the Fair Market Value thereof, such value shall be determined by appraisal at the sole expense of Lessee. Appraisal shall be a procedure whereby two recognized independent appraisers, one chosen by Lessee and one by Lessor, shall mutually agree upon the amount in question. If the appraisers are unable to agree upon the amount in question, a third recognized independent appraisers' evaluation shall be binding and conclusive on Lessee and Lessor. This purchase option as applicable shall only be available if Lessee gives Lessor 90 days' prior written notice of Lessee's irrevocable intent to exercise such option and Lessor and Lessee shall have agreed to all terms and conditions of such purchase prior to the expiration date of the Initial Term. Until the Equipment is returned as required below, all terms of the Lease shall remain in full force and effect including the obligation to pay Rent.
 16. **RETURN OF EQUIPMENT.** If (a) default occurs, (b) a non-appropriation of funds occurs in accordance with Section 3, or (c) Lessee does not purchase the Equipment pursuant to Section 15, Lessee will immediately return the Equipment to any location(s) in the continental United States and aboard any carriers(s) Lessor may designate. The Equipment must be properly packed for shipment in accordance with the manufacturer's recommendations or specifications, freight prepaid and insured, maintained in accordance with Section 7, and in "Average Saleable Condition." "Average Saleable Condition" means that all of the Equipment is immediately available for use by a third party buyer, user or lessee, other than Lessee named in this Lease, without the need for any repair or refurbishment. All Equipment must be free of markings. Lessee will pay Lessor for any missing or defective parts or accessories. Lessee will continue to pay Rent until the Equipment is received and accepted by Lessor.
 17. **LESSEE'S REPRESENTATIONS AND WARRANTIES.** Lessee hereby represents and warrants to Lessor that as of the date of this Lease, and throughout the Lease Term: (a) Lessee is the entity indicated in this Lease; (b) Lessee is a State or a fully constituted political subdivision or agency of the State in which Lessee is located; (c) Lessee is duly organized and existing under the Constitution and laws of the State in which Lessee is located; (d) Lessee is authorized to enter into and carry out Lessee's obligations under this Lease, any documents relative to the acquisition of the Equipment and any other documents required to be delivered in connection with this Lease (collectively, the "Documents"); (e) the Documents have been duly authorized,

- executed and delivered by Lessee in accordance with all applicable laws, rules, ordinances, and regulations, the Documents are valid, legal, binding agreements, enforceable in accordance with their terms and the person(s) signing the Documents have the authority to do so, are acting with the full authorization of Lessee's governing body, and hold the offices indicated below their signature, each of which is genuine; (f) the Equipment is essential to the immediate performance of a governmental or proprietary function by Lessee within the scope of Lessee's authority and shall be used during the Lease Term only by Lessee and only to perform such function; (g) Lessee intends to use the Equipment for the entire Lease Term and shall take all necessary action to include in Lessee's annual budget any funds required to fulfill Lessee's obligations for each fiscal year during the Lease Term; (h) Lessee has complied fully with all applicable law governing open meetings, public bidding and appropriations required in connection with this Lease and the acquisition of the Equipment; (i) Lessee's obligations to remit Rent under this Lease constitutes a current expense and not a debt under applicable state law and no provision of this Lease constitutes a pledge of Lessee's tax or general revenues, and any provision which is so constructed by a court of competent jurisdiction is void from the inception of this lease; (j) all payments due and to become due during Lessee's current fiscal year are within the fiscal budget of such year, and are included within an unrestricted and unencumbered appropriation currently available for the lease of the Equipment; and (k) all financial information Lessee has provided to Lessor is true and accurate and provides a good representation of Lessee's financial condition.
18. **LESSEE'S PROMISES.** In addition to the other provisions of this Lease, Lessee agrees that during the term of this Lease (a) Lessee will promptly notify Lessor in writing if it moves Lessee's principal office or it changes names or its legal structure, (b) Lessee will provide to Lessor such financial information as may reasonably request from time to time, and (c) Lessee will take any action Lessor reasonably requests to protect Lessor's rights in the Equipment and to meet Lessee's obligations under this Lease.
 19. **ASSIGNMENT. LESSEE WILL NOT SELL, TRANSFER, ASSIGN, PLEDGE, SUB-LEASE OR PART WITH POSSESSION OF THE EQUIPMENT OR FILE OR PERMIT A LIEN TO BE FILED AGAINST THE EQUIPMENT.** Lessee will not attach any of the Equipment to any real estate. Upon Lessor's reasonable request and at Lessee's cost, Lessee will obtain from each person having an interest in the real estate where the Equipment is located a waiver of any rights they may have in the Equipment.
 20. **ASSIGNMENT BY LESSOR.** This Lease, and the rights of Lessor hereunder and in and to the Equipment, may be assigned and reassigned in whole or in part to one or more assignees by Lessor or its assigns at any time without the necessity of obtaining the consent of Lessee; provided, however, no such assignment or reassignment shall be effective unless and until Lessee shall have been given written notice of assignment disclosing the name and address of the assignee or its agent authorized to receive payments and otherwise service this Lease on its behalf. Upon receipt of notice of assignment, Lessee agrees to record the same in records maintained for such purpose, and further, to make all payments as designated in the assignment, notwithstanding any claim, defense, setoff or counterclaim whatsoever (whether arising from a breach of this Lease or otherwise) that Lessee may from time to time have against Lessor or Lessor's assigns. Lessee agrees to execute all documents, including acknowledgments of assignment, which may reasonably be requested by Lessor or its assigns to protect their interests in the Equipment and in this Lease.
 21. **COLLECTION EXPENSES, OVERDUE PAYMENT.** Lessee agrees that Lessor can, but does not have to, take on Lessee's behalf any action which Lessee fails to take as required by this Lease, and Lessor's expenses will be in addition to that of the Rent which Lessee owes Lessor. If Lessor receives any payment from Lessee after the due date, Lessee shall pay Lessor on demand as a late charge five percent (5%) of such overdue amount, limited, however, to the maximum amount allowed by law.
 22. **AGREED LEASE RATE FACTOR.** Lessee understands that the Equipment may be purchased for cash (the "Equipment Cost") or it may be leased. By signing this Lease, Lessee acknowledges that it has chosen to lease the Equipment from Lessor for the Lease Term and that Lessee has agreed to pay Rent. Each payment of Rent includes a principal amount based on the Equipment Cost and a lease charge rate. If it is determined that Lessee's payments under this Lease result in an interest payment higher than allowed by applicable law, then any excess interest collected will be applied to the repayment of principal and interest will be charged at the highest rate allowed by law. In no event will Lessor charge or receive or will Lessee pay any amounts in excess of the legal amount.
 23. **MISCELLANEOUS.** This Lease contains the entire agreement and supersedes any conflicting provision of any equipment purchase order or any other agreement. **TIME IS OF THE ESSENCE IN THIS LEASE.** If a court finds any provision of Lease to be unenforceable, the remaining terms of this Lease shall remain in effect. **TO THE EXTENT THAT THIS LEASE IS FOUND TO NOT BE A TRUE LEASE, THIS LEASE IS A "FINANCE LEASE" AS DEFINED IN ARTICLE 2A OF THE UNIFORM COMMERCIAL CODE.** Lessee authorizes Lessor (or Lessor's agent) to (a) obtain credit reports, (b) make such other credit inquires as Lessor may deem necessary, and (c) furnish payment history information to credit reporting agencies. To the extent permitted by law, Lessor may charge Lessee a fee of \$250.00 to cover Lessor's documentation and investigation costs.
 24. **NOTICES.** All of Lessee's written notices to Lessor must be sent by certified mail or recognized overnight delivery service, postage prepaid, to Lessor at Lessor's address stated in this Lease, or by facsimile transmission to Lessor's facsimile telephone number, with oral confirmation of receipt. All of Lessor's notices to Lessee may be sent first class mail, postage prepaid, to Lessee's address stated in this Lease. At any time after this Lease is signed, Lessee or Lessor may change an address or facsimile telephone number by giving notice to the other of the change.
 25. **ANTI-MONEY LAUNDERING/INTERNATIONAL TRADE COMPLIANCE.** Lessee represents and warrants to Lessor, as of the date of this Lease, the date of each advance of proceeds under the Lease, the date of any renewal, extension or modification of this Lease, and at all times until the Lease has been terminated and all amounts thereunder have been indefeasibly paid in full, that: (a) no Covered Entity (i) is a Sanctioned Person; or (ii) does business in or with, or derives any of its operating income from investments in or transactions with, any Sanctioned Country or Sanctioned Person in violation of any law, regulation, order or directive enforced by any Compliance Authority; (b) the proceeds of the Lease will not be used to fund any unlawful activity; (c) the funds used to repay the Lease are not derived from any unlawful activity; and (d) each Covered Entity is in compliance with, and no Covered Entity engages in any dealings or transactions prohibited by, any laws of the United States.
 26. As used herein: "**Compliance Authority**" means each and all of the (a) U.S. Treasury Department/Office of Foreign Assets Control, (b) U.S. Treasury Department/Financial Crimes Enforcement Network, (c) U.S. State Department/Directorate of Defense Trade Controls, (d) U.S. Commerce Department/Bureau of Industry and Security, (e) U.S. Internal Revenue Service, (f) U.S. Justice Department, and (g) U.S. Securities and Exchange Commission; "**Covered Entity**" means Lessee, its affiliates and subsidiaries and direct and indirect owners; "**Sanctioned Country**" means a country subject to a sanctions program maintained by any Compliance Authority; and "**Sanctioned Person**" means any individual person, group, regime, entity or thing listed or otherwise recognized as a specially designated, prohibited, sanctioned or debarred person or entity, or subject to any limitations or prohibitions (including but not limited to the blocking of property or rejection of transactions), under any order or directive of any Compliance Authority or otherwise subject to, or specially designated under, any sanctions program maintained by any Compliance Authority.
 27. **USA PATRIOT ACT NOTICE.** To help the government fight the funding of terrorism and money laundering activities, Federal law requires all financial institutions to obtain, verify and record information that identifies each lessee that opens an account. What this means: when the Lessee opens an account, Lessor will ask for the business name, business address, taxpayer identifying number and other information that will allow the Lessor to identify Lessee, such as organizational documents. For some businesses and organizations, Lessor may also need to ask for identifying information and documentation relating to certain individuals associated with the business or organization.
 28. **WAIVERS. LESSOR AND LESSEE EACH AGREE TO WAIVE, AND TO TAKE ALL REQUIRED STEPS TO WAIVE, ALL RIGHTS TO A JURY TRIAL.** To the extent Lessee is permitted by applicable law, Lessee waives all rights and remedies conferred upon a lessee by Article 2A (Sections 508-522) of the Uniform Commercial Code including but not limited to Lessee's rights to: (a) cancel or repudiate this Lease; (b) reject or

revoke acceptance of the Equipment; (c) recover damages from Lessor for any breach of warranty or for any other reason; (d) grant a security interest in any Equipment in Lessee's possession. To the extent Lessee is permitted by applicable law, Lessee waives any rights they now or later may have under any statute or otherwise which requires Lessor to sell or otherwise use any Equipment to reduce Lessor's damages, which requires Lessor to provide Lessee with notice of default, intent to accelerate amounts becoming due or acceleration of amounts becoming due, or which may otherwise limit or modify any of Lessor's rights or remedies. **ANY ACTION LESSEE TAKES AGAINST LESSOR FOR ANY DEFAULT, INCLUDING BREACH OF WARRANTY OR INDEMNITY, MUST BE STARTED WITHIN ONE (1) YEAR AFTER THE EVENT, WHICH CAUSED IT.** Lessor will not be liable for specific performance of this Lease or for any losses, damages, delay or failure to deliver Equipment.

29. **IMPORTANT INFORMATION ABOUT PHONE CALLS.** By providing telephone number(s) to Lessor, now or at any later time, Lessee authorizes Lessor and its affiliates and designees to contact Lessee regarding Lessee account(s) with Lessor or its affiliates, whether such accounts are Lessee individual accounts or business accounts for which Lessee is a contact, at such numbers using any means, including but not limited to placing calls using an automated dialing system to cell, VoIP or other wireless phone number, or leaving prerecorded messages or sending text messages, even if charges may be incurred for the calls or text messages. Lessee consents that any phone call with Lessor may be monitored or recorded by Lessor.

IMPORTANT: READ BEFORE SIGNING. THE TERMS OF THIS LEASE SHOULD BE READ CAREFULLY BECAUSE ONLY THOSE TERMS IN WRITING ARE ENFORCEABLE. TERMS OR ORAL PROMISES WHICH ARE NOT CONTAINED IN THIS WRITTEN AGREEMENT MAY NOT BE LEGALLY ENFORCED. THE TERMS OF THIS LEASE MAY ONLY BE CHANGED BY ANOTHER WRITTEN AGREEMENT BETWEEN LESSEE AND LESSOR. LESSEE AGREES TO COMPLY WITH THE TERMS AND CONDITIONS OF THIS LEASE. LESSEE AGREES THAT THE EQUIPMENT WILL BE USED FOR BUSINESS PURPOSES ONLY AND NOT FOR PERSONAL, FAMILY OR HOUSEHOLD PURPOSES.

LESSEE CERTIFIES THAT ALL THE INFORMATION GIVEN IN THIS LEASE AND LESSEE'S APPLICATION WAS CORRECT AND COMPLETE WHEN THIS LEASE WAS SIGNED. THIS LEASE IS NOT BINDING UPON LESSOR OR EFFECTIVE UNLESS AND UNTIL LESSOR EXECUTES THIS LEASE. THIS LEASE WILL BE GOVERNED BY THE LAWS OF THE STATE OF THE LESSEE.

SAMPLE APPLICATION
("Lessee")

PNC Equipment Finance, LLC
("Lessor")

X

Authorized Signature

Print Name

Title:

Date

X

Authorized Signature

Print Name

Title:

995 Dalton Ave.
Cincinnati, OH 45203

123 Main Street.
Anytown, USA 00000

OPINION OF COUNSEL

I have acted as counsel to the above-referenced Lessee (the "Lessee") with respect to this Lease Agreement by and between the Lessee and Lessor (the "Lease"), and in this capacity have reviewed the original or duplicate originals of the Lease and such other documents as I have deemed relevant. Based upon the foregoing, I am of the opinion that: (A) Lessee is a state or a fully constituted political subdivision or agency of a state within the meaning of Section 103 of the Internal Revenue Code of 1986, as amended; (B) the execution, delivery and performance of the Lease by Lessee has been duly authorized by all necessary action on the part of Lessee; (C) the Lease constitutes a legal, valid and binding obligation of Lessee enforceable in accordance with its terms, except as limited by laws of general application affecting the enforcement of creditors' rights, and does not constitute a debt of Lessee which is prohibited by state law; (D) the authorization, approval and execution of the Lease and all other proceedings of Lessee related to the transactions contemplated thereby have been performed in accordance with all open-meeting laws, public bidding laws, and all other applicable state laws. The undersigned certifies that (s)he is an attorney duly authorized to practice law in the State of _____.

The foregoing opinions are limited to the laws of such State and federal laws of the United States.

Attorney of Lessee

By: _____
Print Name: _____
Law firm: _____

CERTIFICATE OF ACCEPTANCE

Lease Number XXXXX-XX

Quantity	Description	Serial No.
1	Equipment Description	

Equipment Location:
 123 Main Street
 Anytown, USA 00000

Lessee, through its authorized representative, hereby certifies to Lessor that:

1. The Equipment has been delivered to the location where it will be used, which is the Equipment Location given in the Lease Agreement ("Lease");
2. All of the Equipment has been inspected and is (a) complete, (b) properly installed, (c) functioning, and (d) in good working order;
3. Lessee accepts the Equipment for all purposes under the Lease as of _____, 20 (the "Acceptance Date"), which is the date on which the Equipment was delivered and installed;
4. The Equipment is of a size, design, capacity and manufacture acceptable to Lessee and suitable for Lessee's purposes; and
5. Lessee is not in default under the Lease, no Non-Appropriation of Funds (as described in the Lease) has occurred, and all of Lessee's statements and promises set forth in the Lease are true and correct.

Lessor is hereby authorized to insert serial numbers on the Lease.

THIS CERTIFICATE OF ACCEPTANCE IS SIGNED THIS ____ DAY OF _____, 20_.

SAMPLE APPLICATION
("Lessee")

X _____
 Authorized Signature

 Print Name

 Title:

 Date

RESOLUTION AND CERTIFICATE OF INCUMBENCY
Lease Number XXXXX-X

Lessee: SAMPLE APPLICATION

Amount: \$XXX.XX (payment X term)

WHEREAS, Lessee, a body politic and corporate duly organized and existing as a political subdivision, municipal corporation or similar public entity of the State or Commonwealth ("the State") is authorized by the laws of the State to purchase, acquire and lease certain equipment and other property for the benefit of the Lessee and its inhabitants and to enter into contracts with respect thereto; and

WHEREAS, pursuant to applicable law, the governing body of the Lessee ("Governing Body") is authorized to acquire, dispose of and encumber real and personal property, including, without limitation, rights and interest in property, leases and easements necessary to the functions or operations of the Lessee.

WHEREAS, the Governing Body hereby finds and determines that the execution of one or more Lease Agreements or lease schedules ("Leases") in the amount not exceeding the amount stated above for the purpose of acquiring the property ("Equipment") to be described in the Leases is appropriate and necessary to the functions and operations of the Lessee.

WHEREAS, PNC Equipment Finance, LLC ("Lessor") shall act as Lessor under said Leases.

NOW, THEREFORE, Be It Ordained by the Governing Body of the Lessee:

Section 1. Either one of the _____ OR _____ (each an "Authorized Representative") acting on behalf of the Lessee, is hereby authorized to negotiate, enter into, execute, and deliver one or more Leases in substantially the form set forth in the document presently before the Governing Body, which document is available for public inspection at the office of the Lessee. Each Authorized Representative acting on behalf of the Lessee is hereby authorized to negotiate, enter into, execute, and deliver such other documents relating to the Lease as the Authorized Representative deems necessary and appropriate. All other related contracts and agreements necessary and incidental to the Leases are hereby authorized.

Section 2. By a written instrument signed by any Authorized Representative, said Authorized Representative may designate specifically identified officers or employees of the Lessee to execute and deliver agreements and documents relating to the Leases on behalf of the Lessee.

Section 3. The Lessee's obligations under the Leases shall be subject to annual appropriation or renewal by the Governing Body as set forth in each Lease and the Lessee's obligations under the Leases shall not constitute general obligations of the Lessee or indebtedness under the Constitution or laws of the State.

Section 4. This resolution shall take effect immediately upon its adoption and approval.

SIGNATURES AND TITLES OF AUTHORIZED REPRESENTATIVES : AUTHORIZED LEASE SIGNORS ONLY

Name	Title	Signature
Name	Title	Signature

ADOPTED AND APPROVED on this _____, 20__.

Section 5. I, the undersigned Secretary/Clerk identified below, does hereby certify that I am the duly elected or appointed and acting Secretary/Clerk of the above Lessee, a political subdivision duly organized and existing under the laws of the State where Lessee is located, that I have the title stated below, and that, as of the date hereof, the individuals named below are the duly elected or appointed officers of the Lessee holding the offices set forth opposite their respective names. The undersigned Secretary/Clerk of the above-named Lessee hereby certifies and attests that the undersigned has access to the official records of the Governing Body of the Lessee, that the foregoing resolutions were duly adopted by said Governing Body of the Lessee at a meeting of said Governing Body and that such resolutions have not been amended or altered and are in full force and effect on the date stated below.

LESSEE: SAMPLE APPLICATION

Signature of Secretary/Clerk of Lessee

[SEAL]

Print Name: _____
Official Title: _____
Date: _____



995 Dalton Avenue
Cincinnati, Ohio 45203 • Telephone (513) 421-9191

Please Retain for Future Reference
Page No. 1
INVOICE #XXXXXX-X
Customer #XXXXXX

INVOICE DATE
10/11/2018

DUE DATE
Upon Receipt

Bill To:
SAMPLE APPLICATION
123 Main Street
Anytown, USA 00000

Remit To:
PNC Equipment Finance, LLC
Attn: Lease Servicing/Set-Up Processing
995 Dalton Avenue
Cincinnati, OH 45203

INVOICE

Lease No. XXXXX-X

<u>Initial Charges:</u>	
Monthly Rent - 1 st Month	\$XXX.X
Sales Tax – Please submit Exemption Certificate	Exempt
PAY THIS AMOUNT	
	\$XXX.XX

Lease #XXXXX-X

Please provide the following information. By providing such information, you will enable us to ensure prompt payment of your vendor and the correct processing of your lease transaction.

Thank you.

Lessee Information

Full Business Legal Name: SAMPLE APPLICATION		Federal Tax ID Number: XXXXXXX	
Address	City:	State:	Zip:

Preferred Method of Payment: (Please check)

<input type="checkbox"/> Monthly Invoice (Mail)	
Invoices should be directed to:	Attention:
Address	City, State, Zip:
<input type="checkbox"/> Monthly Invoice (Email)	
Billing Contact:	Email:

Contact Information

In order to verify receipt of equipment and review terms and conditions of the lease, please provide contact information for one or more staff that can assist in this process.

Contact 1:	Phone:
Email:	
Contact 2:	Phone:
Email:	

I hereby attest the above information is accurate.

Signature X	Date
----------------	------

Email:

March 1, 2019

SAMPLE APPLICATION

123 Main Street
Anytown, USA 00000

RE: Insurance Coverage Requirements for Equipment Financing Transaction between PNC Equipment Finance, LLC and SAMPLE APPLICATION

Lease# XXXXX-X

Before funding your transaction, PNC Equipment Finance, LLC requires evidence of appropriate insurance coverage on the equipment described in your transaction documents. Please forward this request to your insurance company, agent or broker as soon as possible and ask for the evidence of insurance to be sent to the address below.

PNC Equipment Finance, LLC will have an insurable interest in the following equipment:

Quantity	Description	Serial No.
1	Equipment Description	

As a condition to entering into the equipment financing transaction, PNC Equipment Finance, LLC requires the following at all times during the term of the transaction:

1. All of the equipment must be insured for its full insurable value on a 100% replacement cost basis.
2. PNC Equipment Finance, LLC must be named as lender loss payee under a property insurance policy insuring all risks to the equipment, including fire, theft, and other customary coverage under an "extended coverage" endorsement, with a deductible not to exceed \$10,000 per occurrence.
3. PNC Equipment Finance, LLC must receive evidence that a comprehensive general liability insurance policy is in place with a minimum coverage of \$1,000,000. PNC Equipment Finance, LLC must be named as an additional insured under the liability policy.
4. Each property insurance policy must contain a lender's loss payable clause, or special endorsement, in which the insurer agrees that any loss will be payable in accordance with the policy terms, notwithstanding any act or negligence of the insured.
5. Each policy must provide for 30 days' written notice to PNCEF prior to any cancellation, non-renewal or amendment of the policy.
6. All additional insurance requirements as specified below:

The evidence of insurance can consist of a Certificate of Insurance form, Evidence of Insurance form, Memorandum of Insurance, binder for insurance, declarations page, or the actual policy and endorsements, in each case naming PNC Equipment Finance, LLC as follows:

PNC Equipment Finance, LLC, and its successors and assigns, as lender loss payee
Attn: Insurance Department
995 Dalton Avenue
Cincinnati, OH 45203

When completed, the evidence of insurance should be provided to the following address:

PNC Equipment Finance, LLC
995 Dalton Avenue
Cincinnati, OH 45203

Notification of Tax Treatment

PNC Equipment Finance, LLC a Delaware limited liability company ("**PNC**"), is required to collect and remit sales/use tax in the taxing jurisdiction where your equipment will be located. If you select that you are exempt by marking one of the checkboxes below, you must provide a valid exemption certificate. If you do not provide this certificate *prior* to the booking of your transaction, you will be responsible for sales tax on all accrued payments.

- If tax has been remitted up front and financed into your lease payment, your account will not be marked sales tax exempt if you provide an exemption certificate after your transaction has been booked.
- If your tax is remitted on a monthly basis, your lease may be marked sales tax exempt for the remaining payments left to be invoiced if you provide a valid exemption certificate after your transaction has been booked.
- In the event we do not receive a valid sales tax exemption certificate prior to the date your lease commences, you will be charged sales/use tax.

Personal property tax returns will be filed as required by local law. In the event that any tax abatements or special exemptions are available on the equipment you will be leasing from us, please notify us as soon as possible and forward the related documentation to us. This will ensure that your leased equipment will be reported correctly.

Please indicate below if your lease is subject to tax or whether a valid exemption exists.

Sales Tax

- I agree that my lease is subject to sales/use tax.
- I am exempt from sales/use tax and I have attached a completed exemption certificate to PNC.
- I am claiming a partial exemption from tax. I have attached a completed exemption certificate or other documented proof of this partial exemption.
- I agree that my business is subject to sales/use tax and I have attached a completed resale certificate. This certificate indicates that I will be responsible for collection and remittance of sales/use tax based on the subsequent re-rental of the property.

If applicable to the tax rates in your state, are you outside the city limits or in an unincorporated area?

- Inside city limits
- Outside city limits
- Unincorporated area

Property Tax

- I have a valid abatement or property tax exemption (documentation attached).
- Location: State _____
Taxing District _____

Additional comments:

Lease Number XXXXX-X

Lessee: SAMPLE APPLICATION

Signature:

X

Print Name:

Title:

Date:

PLEASE COMPLETE AND SIGN FORM

Incline Village RXV Gas Sample Schedule of Payments per Cart

Compound Period: Monthly

Nominal Annual Rate: 5.000 %

CASH FLOW DATA

	Event	Date	Amount	Number	Period	End Date
1	Loan	05/01/2020	3,528.05	1		
2	Payment	06/01/2020	43.68	48	Monthly	05/01/2024
3	Payment	06/01/2024	2,000.00	1	Make by EZ-Go not IVGID	

AMORTIZATION SCHEDULE - Normal Amortization

	Date	Payment	Interest	Principal	Balance
Loan	05/01/2020				3,528.05
1	06/01/2020	43.68	14.70	28.98	3,499.07
2	07/01/2020	43.68	14.58	29.10	3,469.97
3	08/01/2020	43.68	14.46	29.22	3,440.75
4	09/01/2020	43.68	14.34	29.34	3,411.41
5	10/01/2020	43.68	14.21	29.47	3,381.94
6	11/01/2020	43.68	14.09	29.59	3,352.35
7	12/01/2020	43.68	13.97	29.71	3,322.64
2020 Totals		305.76	100.35	205.41	
8	01/01/2021	43.68	13.84	29.84	3,292.80
9	02/01/2021	43.68	13.72	29.96	3,262.84

10	03/01/2021	43.68	13.60	30.08	3,232.76
11	04/01/2021	43.68	13.47	30.21	3,202.55
12	05/01/2021	43.68	13.34	30.34	3,172.21
13	06/01/2021	43.68	13.22	30.46	3,141.75
14	07/01/2021	43.68	13.09	30.59	3,111.16
15	08/01/2021	43.68	12.96	30.72	3,080.44
16	09/01/2021	43.68	12.84	30.84	3,049.60
17	10/01/2021	43.68	12.71	30.97	3,018.63
18	11/01/2021	43.68	12.58	31.10	2,987.53
19	12/01/2021	43.68	12.45	31.23	2,956.30
2021 Totals		524.16	157.82	366.34	
20	01/01/2022	43.68	12.32	31.36	2,924.94
21	02/01/2022	43.68	12.19	31.49	2,893.45
22	03/01/2022	43.68	12.06	31.62	2,861.83
23	04/01/2022	43.68	11.92	31.76	2,830.07
24	05/01/2022	43.68	11.79	31.89	2,798.18
25	06/01/2022	43.68	11.66	32.02	2,766.16
26	07/01/2022	43.68	11.53	32.15	2,734.01
27	08/01/2022	43.68	11.39	32.29	2,701.72
28	09/01/2022	43.68	11.26	32.42	2,669.30
29	10/01/2022	43.68	11.12	32.56	2,636.74
30	11/01/2022	43.68	10.99	32.69	2,604.05
31	12/01/2022	43.68	10.85	32.83	2,571.22
2022 Totals		524.16	139.08	385.08	
32	01/01/2023	43.68	10.71	32.97	2,538.25
33	02/01/2023	43.68	10.58	33.10	2,505.15
34	03/01/2023	43.68	10.44	33.24	2,471.91
35	04/01/2023	43.68	10.30	33.38	2,438.53

36	05/01/2023	43.68	10.16	33.52	2,405.01
37	06/01/2023	43.68	10.02	33.66	2,371.35
38	07/01/2023	43.68	9.88	33.80	2,337.55
39	08/01/2023	43.68	9.74	33.94	2,303.61
40	09/01/2023	43.68	9.60	34.08	2,269.53
41	10/01/2023	43.68	9.46	34.22	2,235.31
42	11/01/2023	43.68	9.31	34.37	2,200.94
43	12/01/2023	43.68	9.17	34.51	2,166.43
2023 Totals		524.16	119.37	404.79	
44	01/01/2024	43.68	9.03	34.65	2,131.78
45	02/01/2024	43.68	8.88	34.80	2,096.98
46	03/01/2024	43.68	8.74	34.94	2,062.04
47	04/01/2024	43.68	8.59	35.09	2,026.95
48	05/01/2024	43.68	8.45	35.23	1,991.72
Adjustment				-8.28	2000.00
2024 Totals		218.40	51.97	166.43	
T Value		2000.00		2000.00	
Grand Totals		4,096.64	568.59	3,528.05	

Last interest amount decreased by 0.02 due to rounding.

NOTICE OF INTENTION TO AUTHORIZE
A MEDIUM-TERM INSTALLMENT PURCHASE AGREEMENT

Notice is hereby given that the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT, State of Nevada, will hold a public hearing at a regular meeting to be held on November 13, 2019 at the hour of six o'clock (6 P.M. PST) in the CHATEAU, 955 FAIRWAY BLVD., INCLINE VILLAGE, NV to act upon a Resolution authorizing a Medium-Term Installment Purchase Agreement in the form of a Lease Agreement with future minimum payments not exceed a total of \$121,605.12, to enable the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT to acquire fifty eight (58) EZ-Go Gas-Powered Golf Carts for the Mountain Golf Course.

The proposed obligation is to be repaid by revenues of the Community Services Special Revenue Fund, which is a part of the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT. The Community Services Special Revenue Fund will budget for the payments each year as an operating expenditure for the venue using the equipment. The installment purchase agreement will be in the form of a Lease Agreement with PNC Equipment Finance, LLC for a term of four (4) years and includes a Fair Market Value purchase option payment, that is not expected to be exercised.

All persons are invited to attend and to be heard regarding the proposed action. Prior to the hearing, written comments may be filed with the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT District Clerk and will be considered.

Publication date: November 1, 2019.

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra S. Winqest
Interim General Manager

FROM: Gerald W. Eick, CPA CGMA
Director of Finance

Darren Howard
Director of Golf/Community Services

SUBJECT: Review, discuss, and possibly authorize a purchase of fifty-eight (58) EZ-Go gas-powered golf carts for the Mountain Golf Course for an amount not to exceed \$204,627.16, in lieu of adoption of Resolution No. 1875

STRATEGIC PLAN: Long Range Principle #2 – Finance
Long Range Principle #4 - Service
Long Range Principle #5 – Assets and Infrastructure

DATE: November 5, 2019

I. RECOMMENDATION

1. If the Board of Trustees does not adopt Resolution No. 1875 as per the agenda for November 13, 2019; staff recommends authorizing a purchase of 58 (fifty-eight) EZ-Go gas-powered golf carts for \$204,627.16. Further, the Board of Trustees directs future capital project planning towards consideration of a lithium battery fleet to be integrated within projects for the Mountain Course Maintenance Building.
2. Authorize Staff to execute the EZ-Go Quote Document.

II. DISTRICT STRATEGIC PLAN

Long Range Principle #2 – Finance – The District will ensure fiscal responsibility and sustainability of service capacities by maintaining effective financial policies for operating budgets, fund balances, capital improvement and debt management.

- Comply with State and Federal regulations.
- Develop and maintain long term plan to sustain financial resources

Long Range Principle #4 – Service – The District will provide superior quality service and value to its customers considering responsible use of District resources and assets.

- Provide well defined customer centric service levels consistent with community expectations.

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

- Maintain, renew, expand, and enhance District infrastructure to meet the capacity needs and desires of the community for future generations.

III. BACKGROUND

A separate agenda item for the November 13, 2019 Board of Trustees meeting includes all the background for considering leasing fifty-eight (58) EZ-Go golf carts for the Mountain Course. In the event the Board does not adopt the resolution to allow the lease to proceed, a procurement of a golf cart fleet is still necessary for the Mountain Golf Course. The alternative would be the acceptance of the bid previously reviewed resulting in a purchase in the amount of \$204,627.16.

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest
Interim General Manager

THROUGH: Joseph J. Pomroy, P.E.
Director of Public Works

FROM: Nathan Chorey, P.E.
Engineering Manager

SUBJECT: Review, discuss and possibly approve a preferred alternative for the Tennis Center Renovation Project – Fund: Community Services; Division: Tennis; Project 4588BD1604.

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

DATE: October 31, 2019

I. RECOMMENDATION

That the Board of Trustees moves to review, discuss and possibly approve a preferred alternative (Alternative 1, 2, 3, or 4 or combination of any alternative) for the Tennis Center Renovation Project – Fund: Community Services; Division: Tennis; Project 4588BD1604.

II. DISTRICT STRATEGIC PLAN

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

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

III. BACKGROUND

At the June 19, 2019 Board of Trustees meeting, the Board authorized Staff to solicit a proposal for final design services for the Tennis Center Renovation Project. The design services scope of work, Not to Exceed \$123,000, is to prepare bid level documents based on the completed and accepted pre-design phase of the work. The proposed scope of work also includes cost estimating of the work during the design development phase for Board of Trustees consideration at a future meeting prior to proceeding with final design for the recommended project. This cost estimating step will provide framework for the “small – medium – large – extra-large” project options.

The primary components of the Tennis Center Renovation Project include updated bathrooms to meet current code requirements, as well as aesthetic and functional upgrades, new efficiency kitchen area, new and expanded decking with canopy, major circulation improvements throughout the Tennis Center and entrance area including improved Americans with Disabilities Act (ADA) access. The project previously included two Bocce Ball courts. They have been removed from this project and are now being considered as a separate project and site evaluation is currently underway. Utilities and site drainage will also be improved in the area around the Tennis Center.

The following four alternatives have been prepared to present small, medium, large and extra-large for the Board of Trustees to consider with design development level cost estimating. Three of the four alternatives fall within the District’s approved CIP budget. As a note, the construction of the bocce courts has been removed from the new Tennis renovation construction cost estimates; the CIP data sheet in the 2019-20 CIP includes budget for constructing the bocce courts. The working budget for the Tennis Center Renovation removes \$115,000 from the available CIP budget in this memorandum. A short description of the four alternatives is presented below. These alternatives also will be summarized at the meeting for the Board of Trustees deliberation.

Alternative 1 (Small) – Alternative 1 improvements include enclose the self-service kitchen area and perimeter controls to provide a primary point of entry and improve ADA access. The wooden deck is enlarged and partially covered with a retractable canopy. The water service is relocated underground and the electrical service is upgraded to 200 amps. Proposed drainage improvements will address the spalling concrete valley gutter and provide Best Management Practices (BMPs) in accordance with Tahoe Regional Planning Agency (TRPA) standards.

Alternative 2 (Medium) – In addition to improvements identified in Alternative 1, Alternative 2 includes interior remodel of the restrooms, pro-shop, and kitchenette. The wooden deck material is replaced with low maintenance Trex material.

Alternative 3 (Large) - In addition to improvements identified in Alternatives 1 and 2, Alternative 3 includes an exterior facelift of the Tennis Center. The proposed siding is cement board and batten with a CMU wainscoting.

Alternative 4 (Extra Large) – Alternative 4 includes all the improvements identified in the previous alternatives but utilizes upgraded materials. Specific upgrades include:

- Stone wainscoting instead of CMU.
- Aluminum framed glass railing instead of wood framed.
- Trench drain along tennis court instead of reconstructing the valley gutter.
- Tile floor in the restroom instead of finished concrete.
- Stainless steel partitions instead of phenolic.

IV. FINANCIAL IMPACT AND BUDGET

The 2019-2020 CIP budget includes the Tennis Center Renovation Project, data sheet attached. A budget of \$125,000 is allocated for design phase services. The following table presents the preliminary project cost estimates for the four alternatives and the revised budget currently included in the 2019-20 Capital Improvement Budget that removes costs for bocce court construction.

Description	2019-20 CIP Budget	Alternative No. 1 (Small)	Alternative No. 2 (Medium)	Alternative No. 3 (Large)	Alternative No. 4 (Extra Large)
Project Design	\$125,000	\$123,000	\$123,000	\$123,000	\$123,000
Construction Cost	\$826,000	\$516,940	\$779,705	\$860,139	\$959,571
Construction Contingency	\$124,000	\$51,000	\$78,000	\$86,000	\$96,000
Construction Phase Management	\$95,000	\$51,000	\$78,000	\$86,000	\$96,000
Total	\$1,170,000	\$741,940	\$1,058,705	\$1,155,139	\$1,274,571

The construction cost listed in the CIP Data Sheet for the 2019-20 Tennis Center Renovation, 4588BD1604, Total Expense column includes bocce court

construction at \$100,000 for construction and a contingency of \$15,000. The Table here for 2019-20 budget reflects removing that \$115,000 resulting in a total CIP Budget of \$1,170,000 for the Tennis Center Renovation. Alternatives 1, 2, 3 and 4 do not include the construction of bocce courts. The bocce court construction project will be part of the 2020-21 Capital Budgeting Process. The construction cost estimates are preliminary estimates based on the current design development phase. Contingency listed in the table is the construction contingency for unforeseen conditions during construction. The Construction Costs row includes contractor overhead and profit, general conditions costs and an estimating contingency. The design costs are not to exceed \$123,000 and may be adjusted based on the alternative chosen.

V. COMMENTS

A brief survey was designed and completed by 26 respondents in September 2019. 92% of the respondents were full or part time residents. The question asked was "How important are the following aspects of the Tennis Center Renovation to you?". 82% of respondents or higher rated the deck area, outdoor kitchen, and pathways and access as important to extremely important while 92% rated the restrooms as important to extremely important. Additionally, 100% of respondents rated the pro shop as important to highly important.

V. ALTERNATIVES

This memo is requesting the Board to provide direction to Staff on the preferred alternative for the Tennis Center Renovation Project.

VI. BUSINESS IMPACT

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

Tennis Center Renovation Project Update

November 13, 2019

Nathan Chorey, P.E. – Engineering Manager



District Strategic Plan

Long Range Principle #5 – Assets & Infrastructure

The District will practice perpetual asset renewal, replacement, and improvement to provide safe and superior long term utility services and recreation activities.

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

Past Board Project Discussions

- Spring 2015 – Lloyd Civil and Sports Engineering hired for Tennis Center Facility Assessment and Feasibility study.
- August 24, 2016 – Approved the IVGID Tennis Center Facility Assessment and Master Plan.
- June 19, 2019 – Approved Schematic Design.
- August 14, 2019 – Authorized Design Services contract with BJB Architecture and Engineering.
- August 14, 2019 – Identified renovation of the IVGID Tennis Center as a priority project as part of the 2019 Community Services Master Plan.

Project Objectives

- Improve ADA access wayfinding and circulation.
- Renovate aging restrooms.
- Expand and enhance deck area with awning.
- Upgrade overall functional and aesthetics.
- Enclose kitchenette area.

Existing Access and Circulation



Existing Restrooms



Existing Deck Area



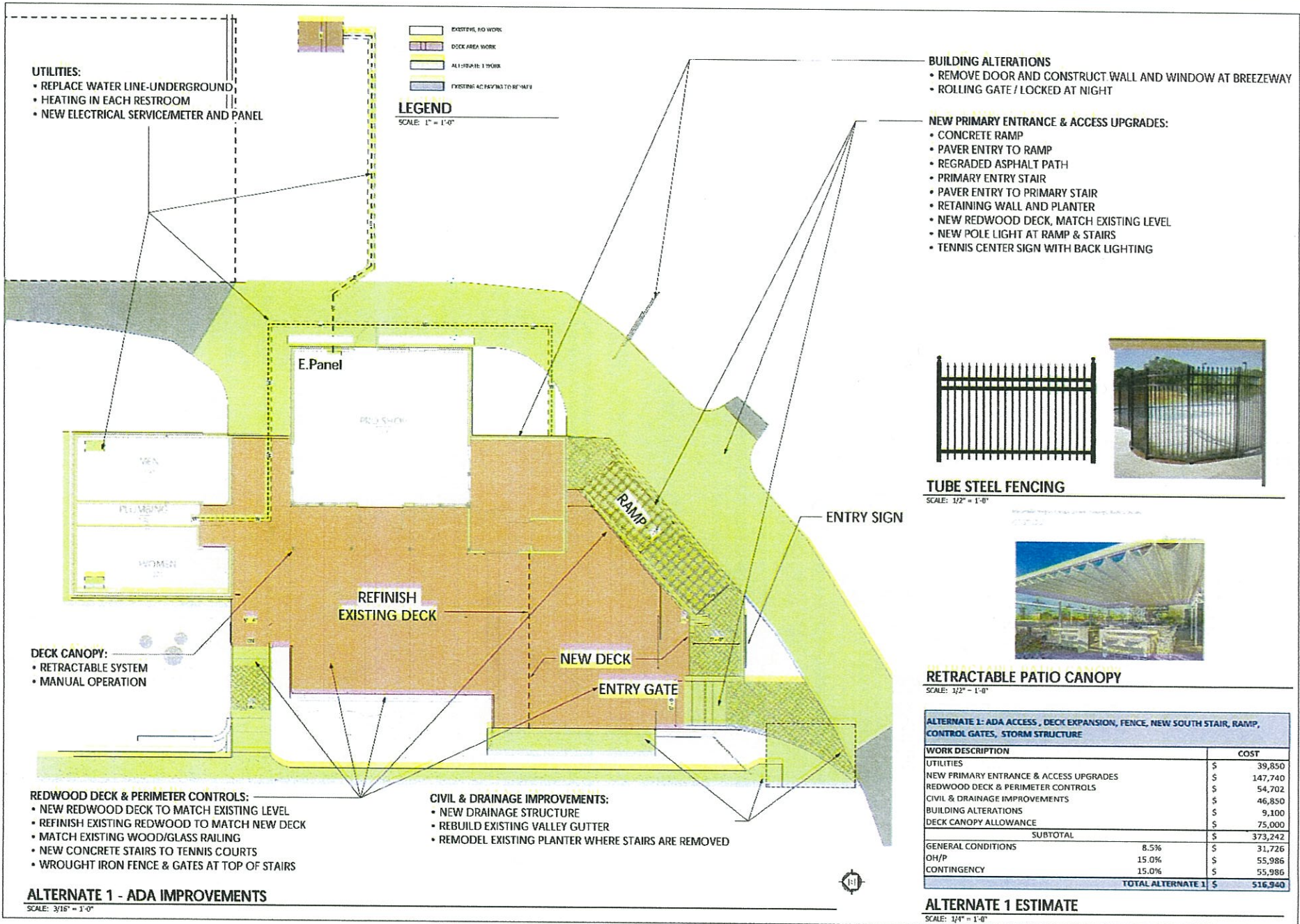
Existing Aesthetics



Existing Kitchenette Area



Alternative #1 - Small



Client: Design Development

IVGID TENNIS PRO SHOP REMODEL
10000 High, Reno, NV 89501
P.O. Box 10000, Reno, NV 89501
INC., NEV 11343, NV 89501

ALTERNATE 1: ADA ACCESS, DECK EXPANSION, FENCE, NEW SOUTH STAIR, RAMP, CONTROL GATES, STORM STRUCTURE	
WORK DESCRIPTION	COST
UTILITIES	\$ 39,850
NEW PRIMARY ENTRANCE & ACCESS UPGRADES	\$ 147,740
REDWOOD DECK & PERIMETER CONTROLS	\$ 54,702
CIVIL & DRAINAGE IMPROVEMENTS	\$ 46,850
BUILDING ALTERATIONS	\$ 9,100
DECK CANOPY ALLOWANCE	\$ 75,000
SUBTOTAL	\$ 373,242
GENERAL CONDITIONS	8.5% \$ 31,726
OH/P	15.0% \$ 55,986
CONTINGENCY	15.0% \$ 55,986
TOTAL ALTERNATE 1	\$ 516,940

Alternative #1 - Small

- Improvements include:
 - Enclose the self-service kitchen area
 - Improve access and circulation
 - Enlarge deck area
 - Utility and drainage upgrades
- Project Budget

Description	Amount
Project Design	\$123,000
Construction Cost Estimate	\$516,940
Construction Contingency	\$51,000
Construction Phase Services	\$51,000
Estimated Project Total	\$741,940

Alternative #2 - Medium

- RESTROOMS:**
- NEW FIXTURES
 - NEW LIGHTING
 - NEW FLOOR FINISH
 - NEW WALL FINISHES
 - NEW VANITY
 - NEW PHENOLIC PARTITIONS

- PRO SHOP:**
- ADD WINDOWS
 - NEW CHANGE ROOM
 - NEW LIGHTING
 - NEW FLOOR FINISH
 - NEW PAINT
 - NEW HEAT
 - NEW SALES CABINETS

- KITCHENETTE**
- CONSTRUCT CONCRETE FLOOR
 - BUILD NEW SELF-SERVE AREA
 - ADD WINDOW
 - ADD SINK
 - NEW REFRIGERATOR
 - NEW S.S. COUNTERTOP & STORAGE
 - DEDICATED JANITOR CLOSET
 - ROLLING BARN DOOR (BEAR PROOF!)
 - NEW HEAT

EXISTING SIDING, ADD
BATTENS & STAIN
COLOR: CHERRY BIRCH

STONEPEAK: 4 X 12
COLOR: LIME
WAINSCOT TO 5'-4"

MARAZZI
MIDTOWN
MOSAICS
COLOR:
BARK

SOLID SURFACE VANITY
ECO: CONSTITING
COLOR: RIVERBED

FLOOR: RESINOUS FLOORING
"DURACHP"
FARTHSTONF: PI HIT

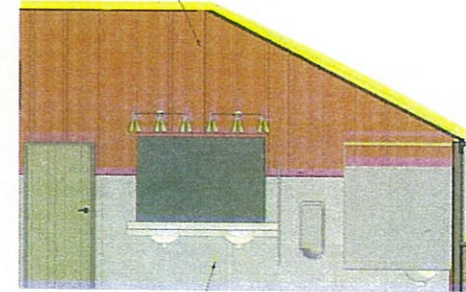
CORIAN
UNDERMOUNT
SINKS

PHENOLIC
PARTITIONS

RESTROOM PROPOSED FINISHES

SCALE: 3/4" = 1'-0"

NEW REDWOOD BATTENS
ON STAINED (B) WOOD
VENEER



NEW TIF. LAVATORY TOP
SINKS, LIGHTING & PARTITIONS

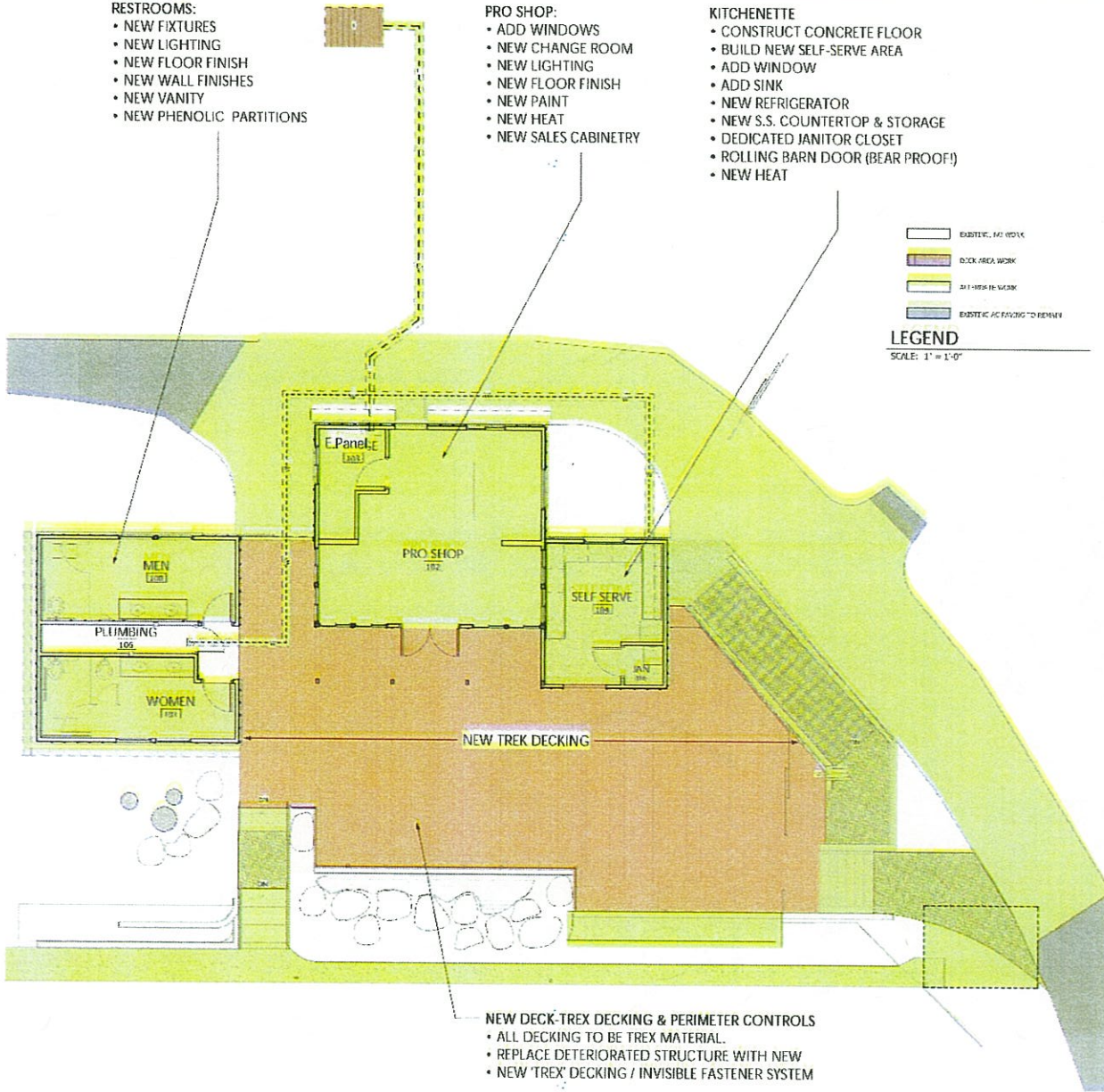
MEN RESTROOM FINISHES REMODEL

SCALE: 3/8" = 1'-0"

- EXISTING, NO WORK
- DECK AREA WORK
- NEW TREX DECKING
- EXISTING ACROSSING TO REMAIN

LEGEND

SCALE: 1" = 1'-0"



- NEW DECK-TREX DECKING & PERIMETER CONTROLS**
- ALL DECKING TO BE TREX MATERIAL.
 - REPLACE DETERIORATED STRUCTURE WITH NEW
 - NEW 'TREX' DECKING / INVISIBLE FASTENER SYSTEM

ALTERNATE 2 - RESTROOM/PROSHOP REMODEL AND NEW DECK

SCALE: 3/16" = 1'-0"

ALTERNATE 2: REMODEL RESTROOMS, NEW KITCHENETTE, NEW RETAIL FINISHES, NEW LIGHTING, NEW CHANGE ROOM

WORK DESCRIPTION	COST	
UTILITIES	\$	39,850
NEW PRIMARY ENTRANCE & ACCESS UPGRADES	\$	147,740
CIVIL & DRAINAGE IMPROVEMENTS	\$	46,850
BUILDING ALTERATIONS	\$	9,100
DECK CANOPY ALLOWANCE	\$	75,000
NEW DECK - TREX DECKING AND PERIMETER CONTROLS	\$	105,150
PRO-SHOP	\$	34,350
KITCHENETTE	\$	31,898
RESTROOMS	\$	73,027
SUBTOTAL	\$	562,964
GENERAL CONDITIONS	8.5%	\$ 47,852
O/H/P	15.0%	\$ 84,445
CONTINGENCY	15.0%	\$ 84,445
TOTAL ALTERNATE 2	\$	779,705

ALTERNATE 2 ESTIMATE

SCALE: 1/4" = 1'-0"



499 S. Vip St.
P.O. Box 100
Waukegan, IL 60087
(815) 491-1212
www.bjg.com

IVGID TENNIS PRO SHOP REMODEL

1945 WILSON AVE
NEEDS VILLAGE, WY 82942

PREPARED BY: B.J.G. ARCHITECTS
DATE: 11/15/16
DRAWN BY: B.J.G. ARCHITECTS
DATE: 11/15/16
CHECKED BY: B.J.G. ARCHITECTS
DATE: 11/15/16
SCALE: 1/4" = 1'-0"

A2.0

Alternative #2 - Medium

- Improvements include:
 - Improvements identified in Alternative #1
 - Interior remodel of restroom, pro-shop, and kitchenette.
 - Replace existing wood deck with Trex material

- **Project Budget**

Description	Amount
Project Design	\$123,000
Construction Cost Estimate	\$779,705
Construction Contingency	\$78,000
Construction Phase Services	\$78,000
Estimated Project Total	\$1,058,705

Alternative #3 - Large

- Improvements include:
 - Improvements identified in Alternatives #1 & #2
 - Siding Replacement of Tennis Center utilizing cement board and batten with a CMU wainscoting
- Project Budget

Description	Amount
Project Design	\$123,000
Construction Cost Estimate	\$860,139
Construction Contingency	\$86,000
Construction Phase Services	\$86,000
Estimated Project Total	\$1,155,139

Alternative #4 – Extra Large

- Improvements include:
 - Improvements identified in Alternatives #1, #2, & #3 utilizing upgrading materials including:
 - Stone wainscoting instead of CMU.
 - Aluminum framed glass railing instead of wood framed.
 - Trench drain along tennis court instead of reconstructing the valley gutter.
 - Tile floor in the restroom instead of finished concrete.
 - Stainless steel partitions instead of phenolic.
- Project Budget

Description	Amount
Project Design	\$123,000
Construction Cost Estimate	\$959,571
Construction Contingency	\$96,000
Construction Phase Services	\$96,000
Estimated Project Total	\$1,274,571

Estimated Total Project Cost

Description	Alternative No. 1 (Small)	Alternative No. 2 (Medium)	Alternative No. 3 (Large)	Alternative No. 4 (Extra Large)
Project Design	\$123,000	\$123,000	\$123,000	\$123,000
Construction Cost	\$516,940	\$779,705	\$860,139	\$959,571
Contingency	\$51,000	\$78,000	\$86,000	\$96,000
Construction Phase Services	\$51,000	\$78,000	\$86,000	\$96,000
Estimated Total Project Cost	\$741,940	\$1,058,705	\$1,155,139	\$1,274,571

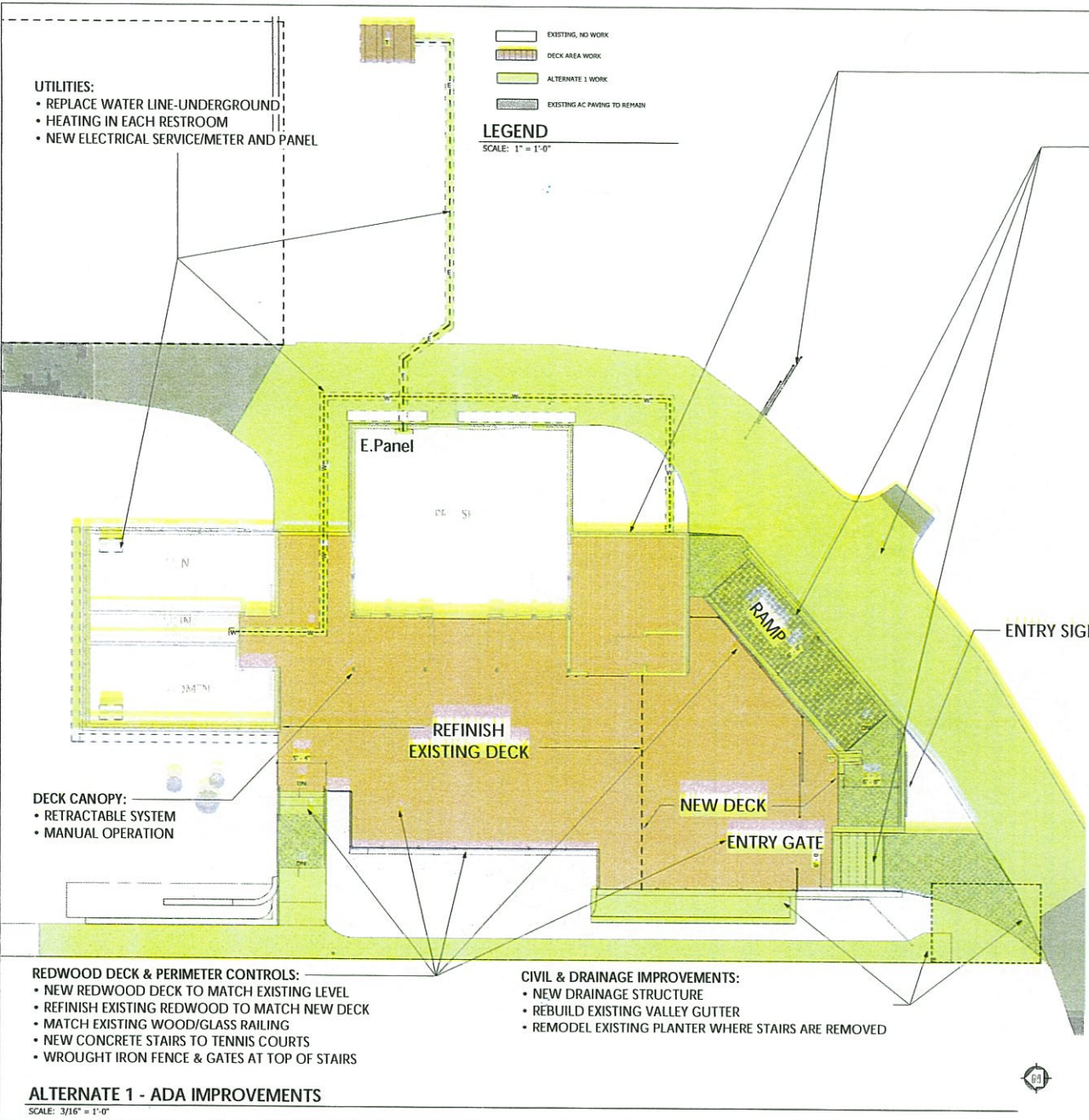
- \$1,285,000 identified for FY 19/20 in current CIP.
- Original Budget included \$115,000 for Bocce Courts.
- Net Budget for Tennis Remodel = \$1,170,000

Project Next Steps

- Complete final design and permitting – *November 2019 to April 2020*
- Bid project – *April/May 2020*
- Award construction contract – *June 2020*
- Construct project – *August 2020 to April 2021*

Recommendation

That the Board of Trustees moves to review, discuss and possibly approve a preferred alternative (Alternative 1, 2, 3, or 4 or combination of any alternative) for the Tennis Center Renovation Project – Fund: Community Services; Division: Tennis; Project 4588BD1604.



- UTILITIES:**
- REPLACE WATER LINE-UNDERGROUND
 - HEATING IN EACH RESTROOM
 - NEW ELECTRICAL SERVICE/METER AND PANEL

LEGEND
 SCALE: 1" = 1'-0"

- BUILDING ALTERATIONS**
- REMOVE DOOR AND CONSTRUCT WALL AND WINDOW AT BREEZEWAY
 - ROLLING GATE / LOCKED AT NIGHT

- NEW PRIMARY ENTRANCE & ACCESS UPGRADES:**
- CONCRETE RAMP
 - PAVER ENTRY TO RAMP
 - REGRADED ASPHALT PATH
 - PRIMARY ENTRY STAIR
 - PAVER ENTRY TO PRIMARY STAIR
 - RETAINING WALL AND PLANTER
 - NEW REDWOOD DECK, MATCH EXISTING LEVEL
 - NEW POLE LIGHT AT RAMP & STAIRS
 - TENNIS CENTER SIGN WITH BACK LIGHTING



TUBE STEEL FENCING
 SCALE: 1/2" = 1'-0"



RETRACTABLE PATIO CANOPY
 SCALE: 1/2" = 1'-0"

- DECK CANOPY:**
- RETRACTABLE SYSTEM
 - MANUAL OPERATION

- REDWOOD DECK & PERIMETER CONTROLS:**
- NEW REDWOOD DECK TO MATCH EXISTING LEVEL
 - REFINISH EXISTING REDWOOD TO MATCH NEW DECK
 - MATCH EXISTING WOOD/GLASS RAILING
 - NEW CONCRETE STAIRS TO TENNIS COURTS
 - WROUGHT IRON FENCE & GATES AT TOP OF STAIRS

- CIVIL & DRAINAGE IMPROVEMENTS:**
- NEW DRAINAGE STRUCTURE
 - REBUILD EXISTING VALLEY GUTTER
 - REMODEL EXISTING PLANTER WHERE STAIRS ARE REMOVED

ALTERNATE 1: ADA ACCESS, DECK EXPANSION, FENCE, NEW SOUTH STAIR, RAMP, CONTROL GATES, STORM STRUCTURE		
WORK DESCRIPTION		COST
UTILITIES		\$ 39,850
NEW PRIMARY ENTRANCE & ACCESS UPGRADES		\$ 147,740
REDWOOD DECK & PERIMETER CONTROLS		\$ 54,702
CIVIL & DRAINAGE IMPROVEMENTS		\$ 46,850
BUILDING ALTERATIONS		\$ 9,100
DECK CANOPY ALLOWANCE		\$ 75,000
SUBTOTAL		\$ 373,242
GENERAL CONDITIONS	8.5%	\$ 31,726
OH/P	15.0%	\$ 55,986
CONTINGENCY	15.0%	\$ 55,986
TOTAL ALTERNATE 1		\$ 516,940

ALTERNATE 1 ESTIMATE
 SCALE: 1/4" = 1'-0"

PROJECT INFORMATION:
 PROJECT NO: 20180054
 DATE: 11/14/2019
 SHEET

A1.0

- RESTROOMS:**
- NEW FIXTURES
 - NEW LIGHTING
 - NEW FLOOR FINISH
 - NEW WALL FINISHES
 - NEW VANITY
 - NEW PHENOLIC PARTITIONS

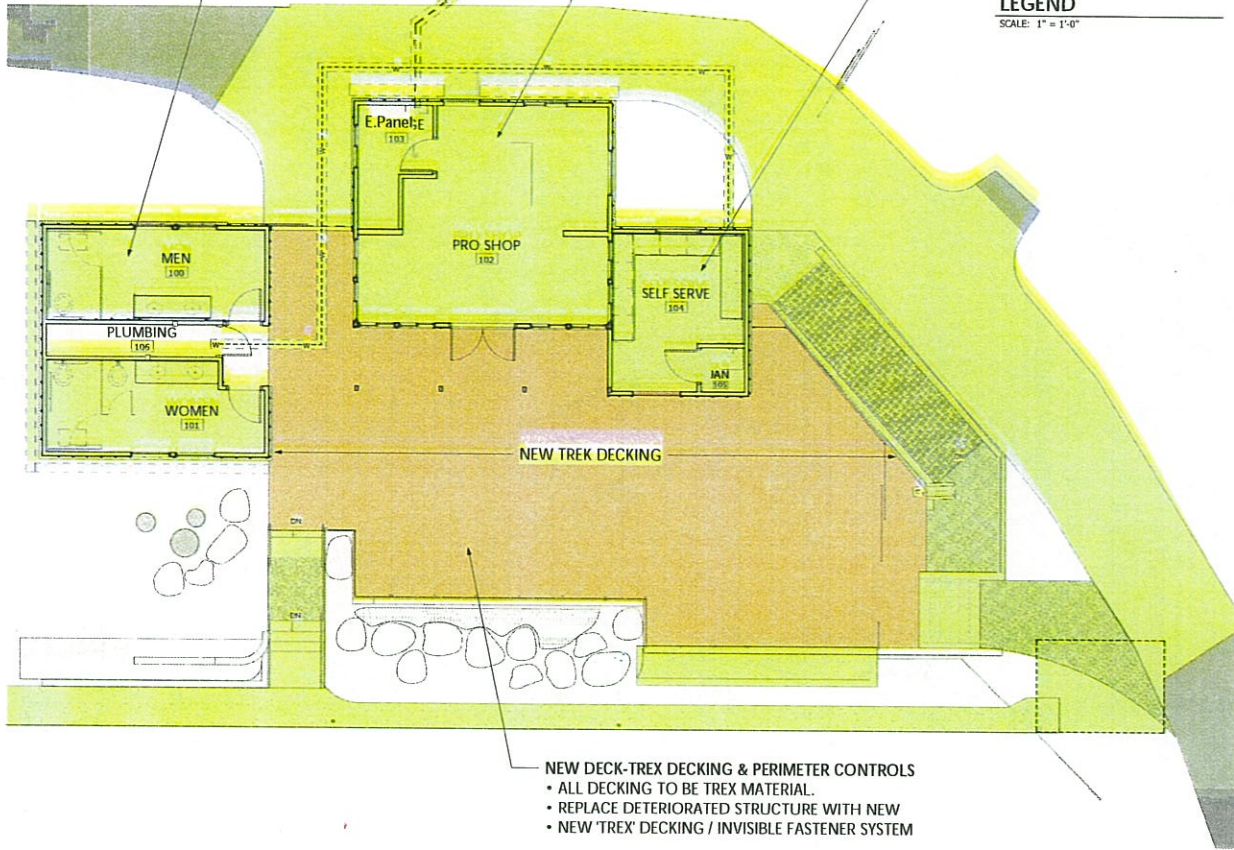
- PRO SHOP:**
- ADD WINDOWS
 - NEW CHANGE ROOM
 - NEW LIGHTING
 - NEW FLOOR FINISH
 - NEW PAINT
 - NEW HEAT
 - NEW SALES CABINETS

- KITCHENETTE**
- CONSTRUCT CONCRETE FLOOR
 - BUILD NEW SELF-SERVE AREA
 - ADD WINDOW
 - ADD SINK
 - NEW REFRIGERATOR
 - NEW S.S. COUNTERTOP & STORAGE
 - DEDICATED JANITOR CLOSET
 - ROLLING BARN DOOR (BEAR PROOF!)
 - NEW HEAT

- EXISTING, NO WORK
- DECK AREA WORK
- ALTERNATE WORK
- EXISTING AC PAVING TO REMAIN

LEGEND

SCALE: 1" = 1'-0"



- NEW DECK-TREX DECKING & PERIMETER CONTROLS**
- ALL DECKING TO BE TREX MATERIAL.
 - REPLACE DETERIORATED STRUCTURE WITH NEW
 - NEW 'TREX' DECKING / INVISIBLE FASTENER SYSTEM

ALTERNATE 2 - RESTROOM/PROSHOP REMODEL AND NEW DECK

SCALE: 3/16" = 1'-0"

EXISTING SIDING: ADD BATTENS & STAIN COLOR: CHERRY BIRCH

STONEPEAK : 4 X 12 COLOR LIME WAINSCOT TO 5'-4"

MARAZZI MIDTOWN MOSAICS COLOR: BARK

SOLID SURFACE VANITY ECO: CONSENTINO COLOR: RIVERBED

FLOOR: RESINOUS FLOORING 'DURACHIP' EARTHSTONE: FLINT

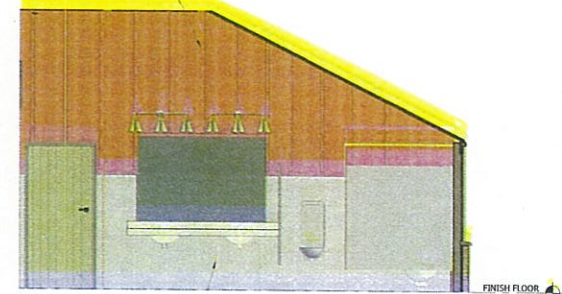
CORIAN UNDERMOUNT SINKS

PHENOLIC PARTITIONS

RESTROOM PROPOSED FINISHES

SCALE: 3/4" = 1'-0"

NEW REDWOOD BATTENS ON STAINED (E) WOOD VENEER



NEW TILE LAVATORY TOP SINKS, LIGHTING & PARTITIONS

MEN RESTROOM FINISHES REMODEL

SCALE: 3/8" = 1'-0"

ALTERNATE 2: REMODEL RESTROOMS, NEW KITCHENETTE, NEW RETAIL FINISHES, NEW LIGHTING, NEW CHANGE ROOM

WORK DESCRIPTION	COST
UTILITIES	\$ 39,850
NEW PRIMARY ENTRANCE & ACCESS UPGRADES	\$ 147,740
CIVIL & DRAINAGE IMPROVEMENTS	\$ 46,850
BUILDING ALTERATIONS	\$ 9,100
DECK CANOPY ALLOWANCE	\$ 75,000
NEW DECK - TREX DECKING AND PERIMETER CONTROLS	\$ 105,150
PRO-SHOP	\$ 34,350
KITCHENETTE	\$ 31,898
RESTROOMS	\$ 73,027
SUBTOTAL	\$ 562,964
GENERAL CONDITIONS	8.5% \$ 47,852
OH/P	15.0% \$ 84,445
CONTINGENCY	15.0% \$ 84,445
TOTAL ALTERNATE 2	\$ 779,705

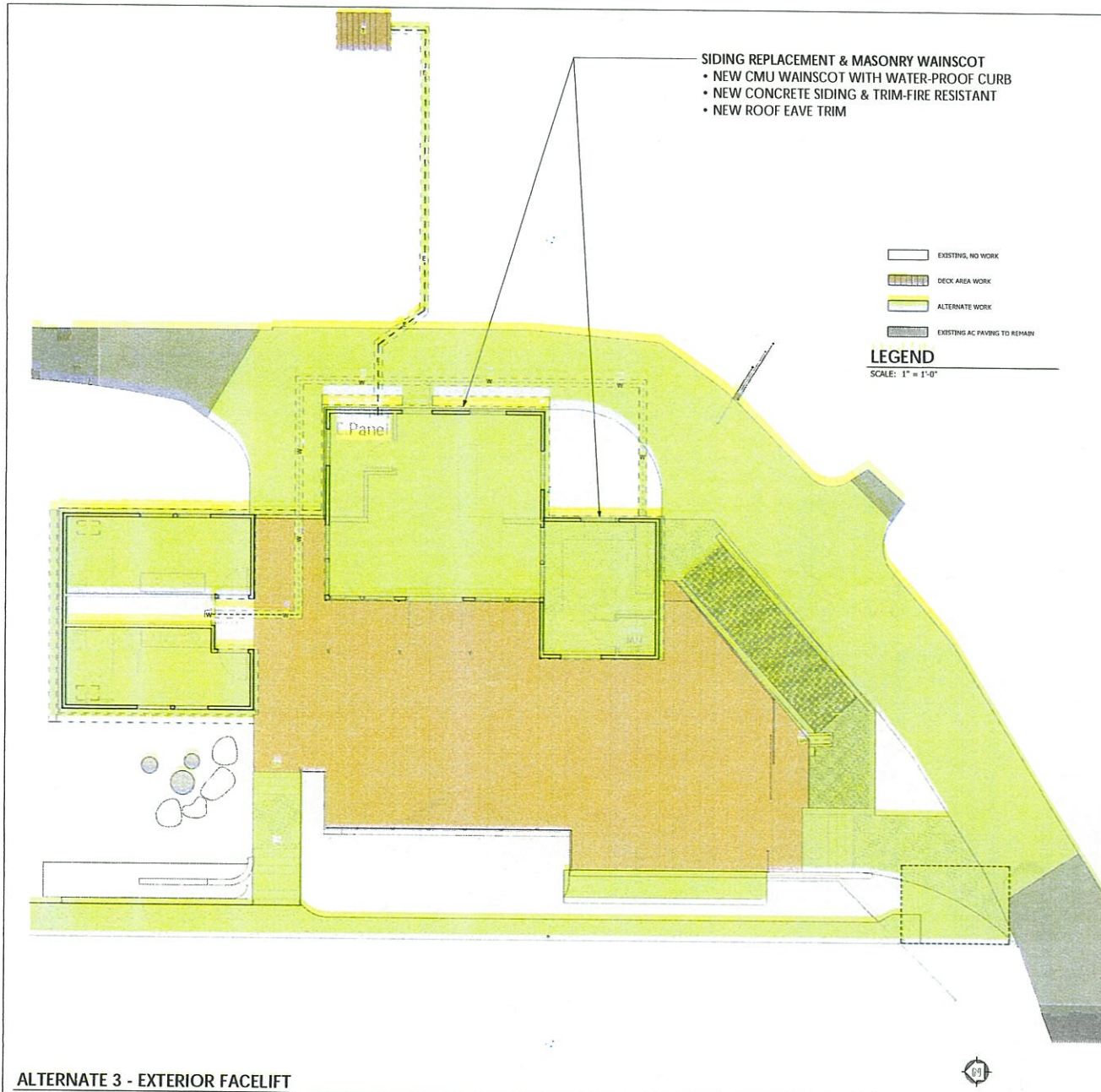
PROJECT INFORMATION:
 COMPANY: B.J.G. CONSULTANTS
 PROJECT NO.: 20180024
 DATE: 1/14/2019
 SHEET

IVGIDD TENNIS PRO SHOP REMODEL

884 Incline Way
 INCLINE VILLAGE, NV 89451

A2.0

C:\Users\jwain\Documents\20180504-IVGID TENNIS CENTRAL RVT19.dwg



SIDING REPLACEMENT & MASONRY WAINSCOT
 • NEW CMU WAINSCOT WITH WATER-PROOF CURB
 • NEW CONCRETE SIDING & TRIM-FIRE RESISTANT
 • NEW ROOF EAVE TRIM

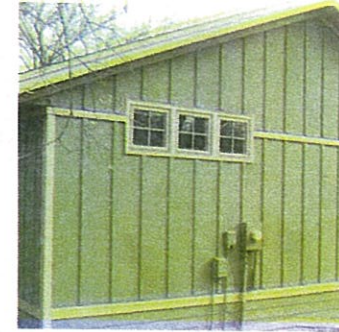
- EXISTING, NO WORK
- DECK AREA WORK
- ALTERNATE WORK
- EXISTING AC PAVING TO REMAIN

LEGEND

SCALE: 1" = 1'-0"

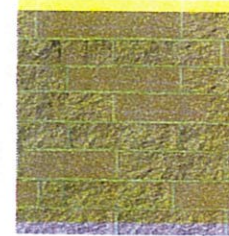
ALTERNATE 3 - EXTERIOR FACELIFT

SCALE: 3/16" = 1'-0"



CEMENT BOARD & BATTEN SIDING

SCALE: 1/4" = 1'-0"



CMU 4X8 & 4X4 4" CMU WAINSCOT

SCALE: 1/4" = 1'-0"

ALTERNATE 3: EXTERIOR FACE LIFT: NEW SIDING AND CMU WAINSCOT		
DESCRIPTION		COST
UTILITIES		\$ 39,850
NEW PRIMARY ENTRANCE & ACCESS UPGRADES		\$ 147,740
CIVIL & DRAINAGE IMPROVEMENTS		\$ 46,850
BUILDING ALTERATIONS		\$ 9,100
DECK CANOPY ALLOWANCE		\$ 75,000
NEW DECK - TREX DECKING AND PERIMETER CONTROLS		\$ 105,150
PRO-SHOP		\$ 34,350
KITCHENETTE		\$ 31,898
RESTROOMS		\$ 73,027
SIDING REPLACEMENT & MASONRY WAINSCOT		\$ 58,075
SUBTOTAL		\$ 621,039
GENERAL CONDITIONS	8.5%	\$ 52,788
OH/P	15.0%	\$ 93,156
CONTINGENCY	15.0%	\$ 93,156
TOTAL ALTERNATE 3		\$ 860,139

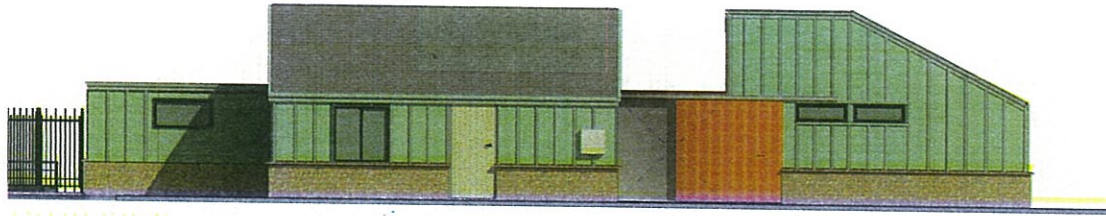
ALTERNATE 3 ESTIMATE

SCALE: 1/4" = 1'-0"

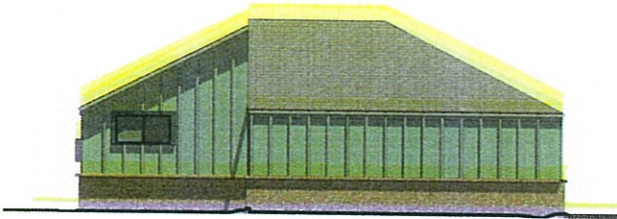


449 S. Virginia St.
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www.bjg.com

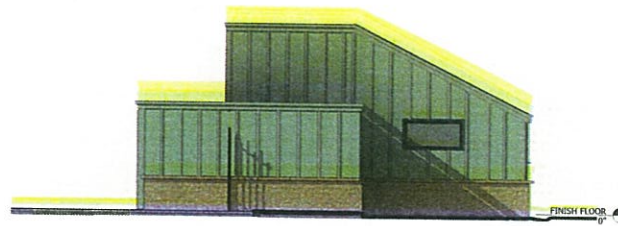
ISSUED FOR:
Design Development



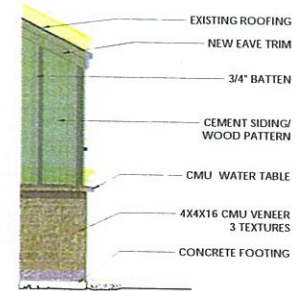
EAST ELEVATION
SCALE: 1/4" = 1'-0"



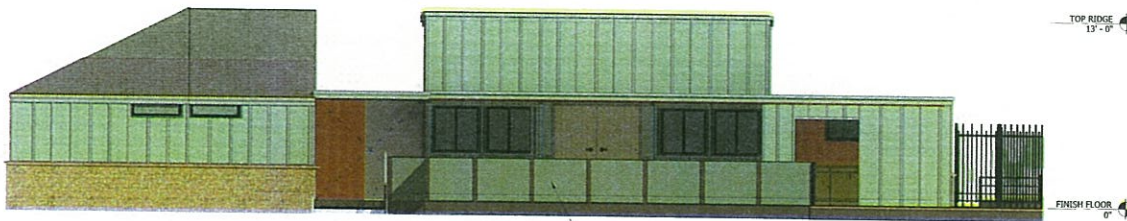
NORTH ELEVATION
SCALE: 1/4" = 1'-0"



SOUTH ELEVATION
SCALE: 1/4" = 1'-0"



ALTERNATE 3 EXTERIOR FINISHES
SCALE: 1/2" = 1'-0"



WEST ELEVATION
SCALE: 1/4" = 1'-0"

MATCH NEW RAILING TO
EXISTING WOOD FRAME / GLASS RAILING

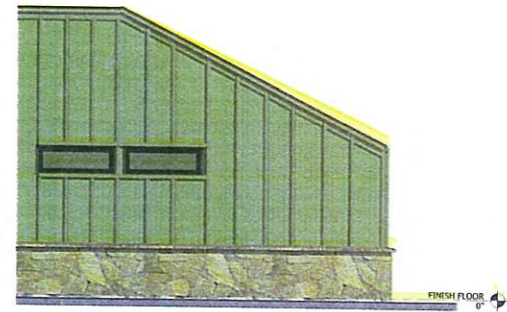
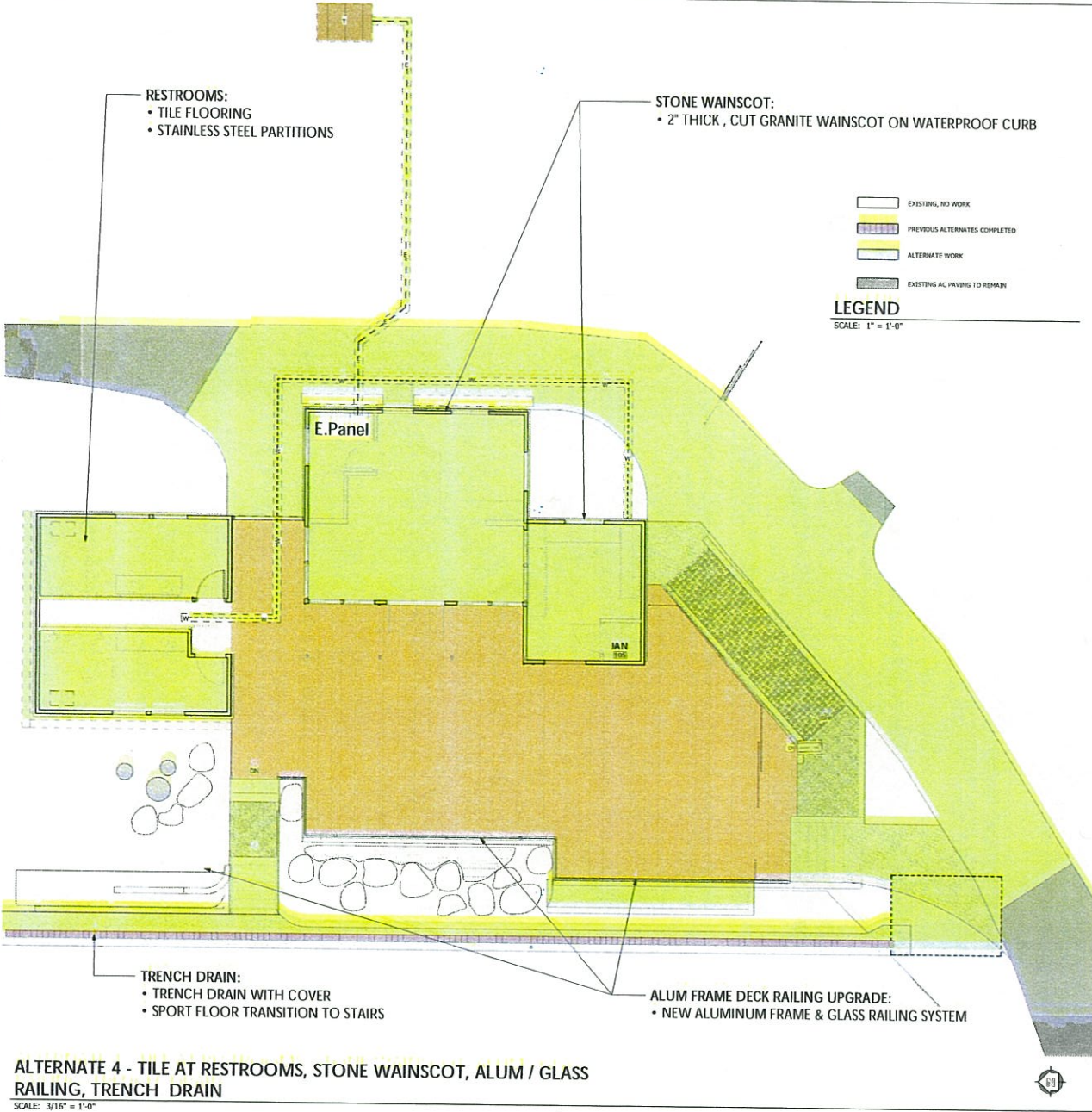
TOP RIDGE
13'-0"

FINISH FLOOR
0"

IVGIDD TENNIS PRO SHOP REMODEL
 964 Incline Way
 INCLINE VILLAGE, NV 89451

PROJECT INFORMATION:
 Copyright © 2019 by B.J.G. Architects & Engineers, Inc. All rights reserved. This drawing is not to be used for any other project without the written consent of B.J.G. Architects & Engineers, Inc.
PROJECT NO: 20180054
DATE: 10/12/2019
SHEET

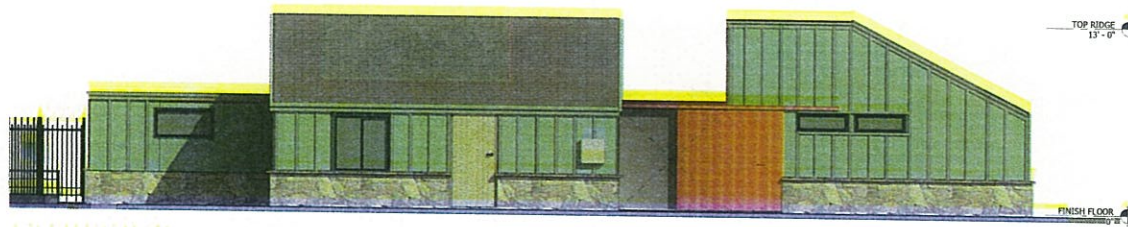
ALTERNATE 3 EXTERIOR ELEVATIONS A3.1



UPGRADED FINISHES
SCALE: 1/4" = 1'-0"

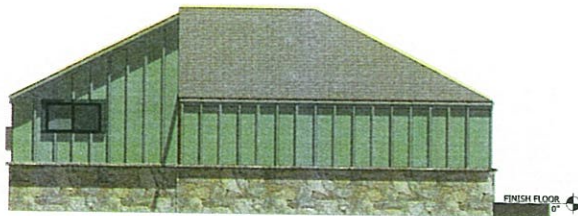
ALTERNATE 4: ENHANCED FINISHES: RESTROOM TILE, STONE WAINSCOT, ALUM RAILING, ENHANCED TRENCH DRAIN AT TENNIS VALLEY GUTTER	
DESCRIPTION	COST
UTILITIES	\$ 39,850
NEW PRIMARY ENTRANCE & ACCESS UPGRADES	\$ 147,740
CIVIL & DRAINAGE IMPROVEMENTS	\$ 46,850
BUILDING ALTERATIONS	\$ 9,100
DECK CANOPY ALLOWANCE	\$ 75,000
NEW DECK - TREX DECKING AND PERIMETER CONTROLS	\$ 105,150
PRO-SHOP	\$ 34,350
KITCHENETTE	\$ 31,898
RESTROOMS	\$ 73,027
SIDING REPLACEMENT & MASONRY WAINSCOT	\$ 58,075
RESTROOM TILE FLOORING	\$ 15,192
RESTROOM STAINLESS STEEL PARTITIONS	\$ 3,750
ALUM FRAME & GLASS RAILING AT DECK	\$ 14,850
TRENCH DRAIN AT TENNIS EDGE	\$ 11,000
STONE WAINSCOT: 2" THK CUT GRANITE VENEER	\$ 27,000
SUBTOTAL	\$ 692,831
GENERAL CONDITIONS	8.5% \$ 58,891
OH/P	15.0% \$ 103,925
CONTINGENCY	15.0% \$ 103,925
TOTAL ALTERNATE 4	\$ 959,571

ALTERNATE 4 ESTIMATE
SCALE: 1/4" = 1'-0"



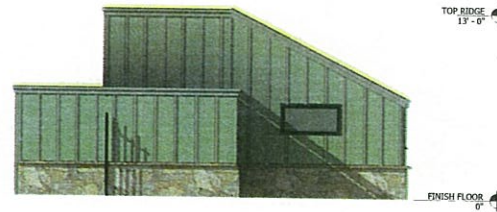
EAST ELEVATION

SCALE: 1/4" = 1'-0"



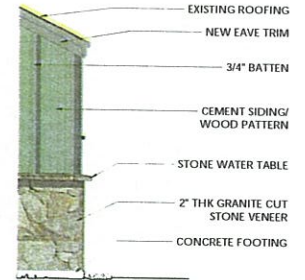
NORTH ELEVATION

SCALE: 1/4" = 1'-0"



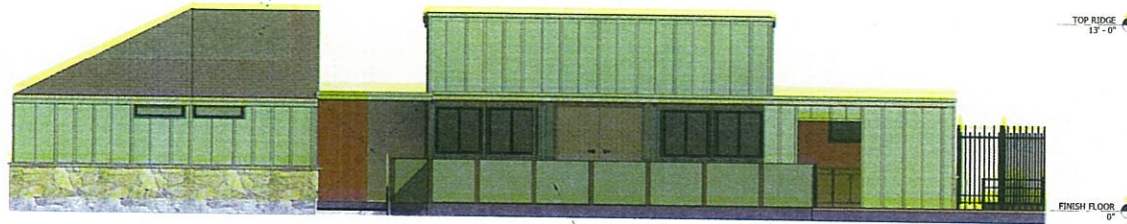
SOUTH ELEVATION

SCALE: 1/4" = 1'-0"



ALTERNATE 4 EXTERIOR FINISHES

SCALE: 1/2" = 1'-0"



WEST ELEVATION

SCALE: 1/4" = 1'-0"



449 S. Virginia St.
Fourth Floor
Reno, NV 89501
(775) 827-1510
www.bjcae.com

ISSUED FOR:
Design Development

INGRID TENNIS PRO SHOP REMODEL

984 Incline Way
INCLINE VILLAGE, NV 89451

PROJECT INFORMATION:

PROJECT NO: 201800314

DATE: 09/25/2019

SHEET

ALTERNATE 4 EXTERIOR ELEVATIONS A4.1

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Project Summary

Project Number:	4588BD1604
Title:	Tennis Center Renovation
Project Type:	D - Capital Improvement - Existing Facilities
Division:	88 - Tennis
Budget Year:	2020
Finance Option:	
Asset Type:	BD - Buildings & Structures
Active:	Yes

Project Description				
<p>A number of the facilities at the Tennis Center Pro-shop/Clubhouse Building are dated, showing wear and tear, and are in need of capital improvement. The condition of the restrooms has been identified by the Tennis DVAT as a high priority for attention by the District. The restrooms are also a source of regular customer complaints. Additionally the deck is approaching end of life and is in need of replacement. The kitchen/sundry area is not well laid out and has been subject to repeated wildlife damage. Finally, the entrance to the pro-shop facility is hidden and difficult to see with customer flow not well laid out. This results in customer confusion as well as frequent intentional and unintentional by-pass of the check-in area/process by customers. This project will design, permit, and complete a strategic remodel of the Tennis Center building to address the above described issues. All finishes will be upgraded with aesthetically pleasing and long wearing materials. Total fixture count of the restrooms is adequate and will be unchanged by the project. Overall footprint of the facility will not be increased in this project.</p>				
Project Internal Staff				
Engineering Division Staff will manage all phases of this project.				
Project Justification				
The Tennis Center building has not seen major capital maintenance in over a decade and is showing signs of wear and tear. It is a source of complaints from guests and was identified as an area requiring enhancement in the 2016 Tennis Center Facility Study. All improvements will be in-line with the recommendations and findings of the finalized Facility Study.				
Forecast				
Budget Year	Total Expense	Total Revenue	Difference	
2020				
Construction Contingency for renovation/remodel at 15%	139,000	0	139,000	
Construction Cost estimate per architect	926,000	0	926,000	
Construction Management and Construction Engineering	95,000	0	95,000	
Design Phase Services	125,000	0	125,000	
Year Total	1,285,000	0	1,285,000	
	1,285,000	0	1,285,000	
Year Identified	Start Date	Est. Completion Date	Manager	Project Partner
2014	Jul 1, 2019	Jun 30, 2020	Engineering Manager	

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest
Interim General Manager

THROUGH: Joseph J. Pomroy, P.E.
Director of Public Works

FROM: Nathan Chorey, P.E.
Engineering Manager

SUBJECT: Review, discuss and possibly approve a preferred site for the Bocce Court Construction Project – Fund: Community Services; Division Parks; Project 4378LI1804.

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

DATE: October 31, 2019

I. RECOMMENDATION

That the Board of Trustees moves to review, discuss and possibly select a preferred site (Sites 1, 2, 3, or 4) for the Bocce Court Construction Project – Fund: Community Services; Division Parks; Project 4378LI1804 located at the Recreation Center.

IVGID Staff recommends construction of the bocce courts at Site #2 and/or Site #3. Site #2 and Site #3 take advantage of existing IVGID infrastructure and has adequate room for additional courts should use patterns warrant future expansions.

II. DISTRICT STRATEGIC PLAN

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

- The District will maintain, renew, expand, and enhance District infrastructure to meet the capacity needs and desires of the community for future generations.

III. BACKGROUND

At the August 14, 2019 Board of Trustees meeting, the Board prioritized construction of bocce courts. Two bocce courts were initially included in the Tennis Center remodel but were removed in favor of maintaining the existing hitting wall. The Board of Trustees then directed Staff to identify other potential bocce court sites within the District.

Bocce court design criteria are presented in the Community Services Master Plan (CSMP); these criteria are based on the United States Bocce Federation (USBF) standards. Specific Project elements are discussed below. Every site would also need parking and access to restrooms. This evaluation includes only existing District owned lands.

A. Quantity

The CSMP recommends a minimum of two (2) courts are provided. Based on community feedback, it is IVGID Staff's preference to include four (4) courts in the initial construction project.

B. Dimensions

Tournament courts are 13 feet by 91 feet. Recreation courts may vary between 8 to 14 feet wide, and 60 to 91 feet long. IVGID Engineering will design the courts to best fit the selected site staying within the recommended dimensions of the recreational courts while attempting to provide tournament size courts.

C. Amenities and Landscape

An accessible path, adjacent walkways, site lighting, and a small gathering area will be included in the construction project. Only minimal amenities are proposed to keep the project cost down. Additional site amenities should be considered in future design phases, if desired.

Site Selection – Phase 1

To aid in site selection, the Public Works Department prepared a site selection pre-design to review all potential alternative sites on District owned parcels. The table

below shows the scoring for all sites considered. The criteria evaluated were site area, site topography, impact to adjacent parcels, parking availability, restroom accessibility, zoning, ownership, permitting, Tahoe Regional Planning Agency (TRPA) land classification and coverage, impacts to existing recreation uses, and expected magnitude of construction and operation costs. This table is an executive summary of a larger evaluation matrix.

Site Location	Overall Score	Major Consideration in Scoring
Preston Field	52	Likely could only build 2 courts, parking fills quickly during field use, impacts to existing playground and park.
Village Green	46	Parking is very limited in summer months, high impact to current uses of fields and areas west of Third Creek are SEZ lands and impacts the par course.
Recreation Center Site 1 – North West	62	Available parking and restrooms at Recreation Center. Large enough for 4 courts only.
Recreation Center Site 2 – North East	67	Available parking and restrooms at Recreation Center. Room for expansion.
Recreation Center Site 3 – East	66	Available parking and restrooms at Recreation Center. Room for expansion.
Recreation Center Site 4 - South	64	Farthest from available parking and restrooms at Recreation Center. Large enough for 4 courts only.

The availability of adequate parking, location in high capability lands (TRPA), and access to required infrastructure make the IVGID Recreation Center property the ideal site for the proposed bocce courts. Based on the established planning and engineering criteria, IVGID Staff recommends construction of the bocce courts at Site #2 and/or Site #3. Site #2 and Site #3 take advantage of existing IVGID infrastructure and has adequate room for additional courts should use patterns warrant future expansions. These sites do not conflict with any recommendations in the CSMP for Recreation Center Expansion. Site #1 provides a nice setting being in an island but is limited to the construction of only four courts. Site #4 is south of the Recreation Center and is also limited to constructing four courts and is located farther from the restrooms and parking.

Staff will discuss the site selection during a presentation at the Board of Trustees meeting and then spend the majority of discussion on the four Recreation Center

sites. Staff will be requesting direction from the Board of Trustees on a preferred site or to consider other alternative sites.

IV. FINANCIAL IMPACT AND BUDGET

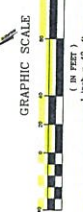
The 2019-2020 CIP budget includes \$15,000 carryover budget from 2018-2019 for Bocce Courts at Recreation Center property design, Project #4378LI1804. These funds will fund internal design of the project. There is currently \$115,000 allocated between construction and contingency for construction of two bocce courts as part of the Tennis Center Renovation Project. It will be important to update the 2020-21 CIP budget for the new construction costs for up to four courts. A construction budget will be developed after initial site selection is completed. The single court constructed at Ski Beach cost \$41,000. The estimate for two bocce courts to be constructed at the tennis center was estimated at \$75,000 without the shade structure. The \$100,000 budget in the Tennis Center Renovation Project included two bocce courts with the shade structure.

V. ALTERNATIVES

None proposed.

VI. BUSINESS IMPACT

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



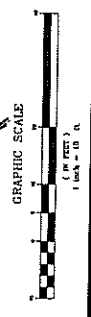
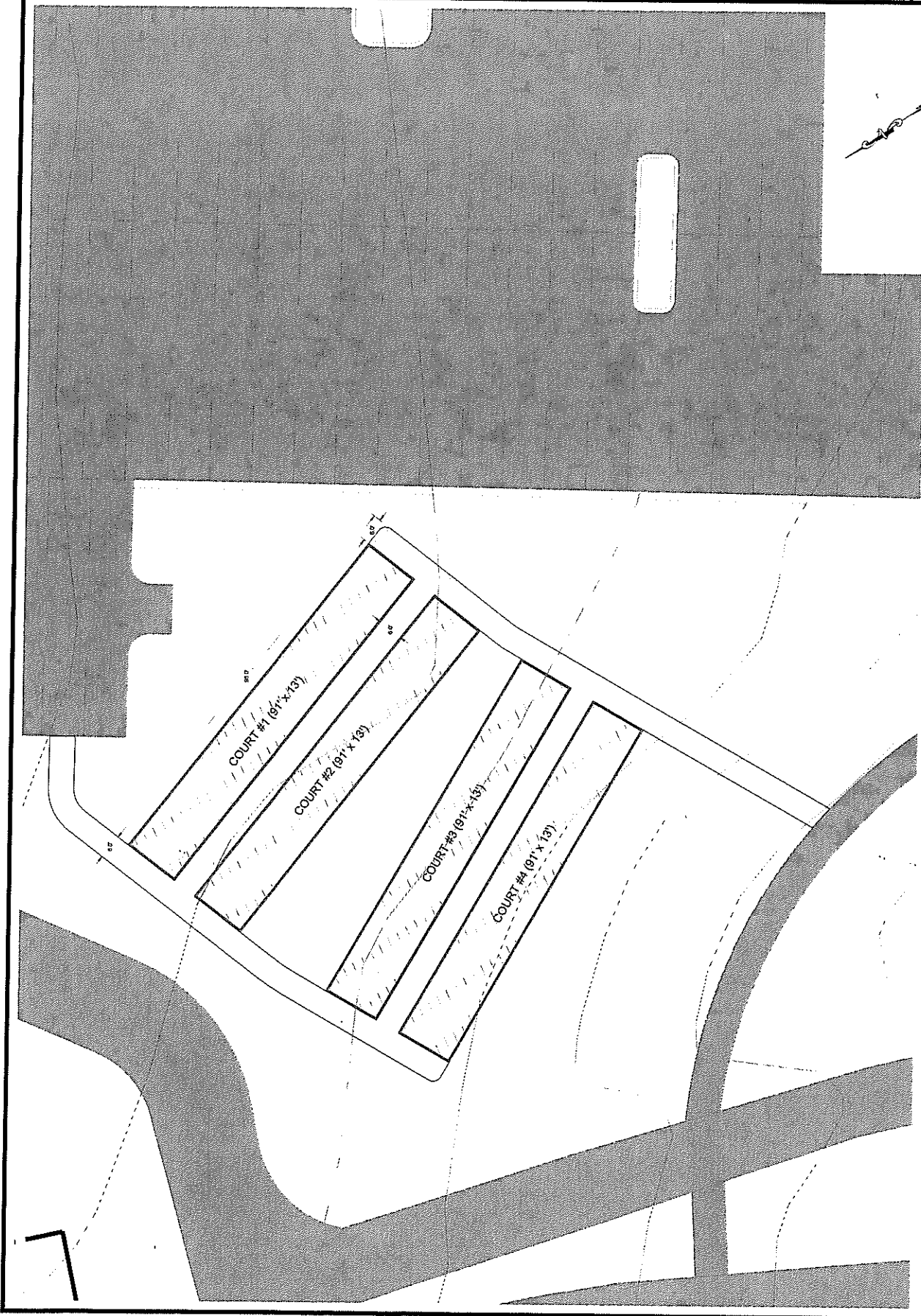
ALTERNATIVE SITES

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 893 Southwood Boulevard; Incline Village, Nevada 89451 Phone 775-832-1267
 INCLINE VILLAGE BOCCO COURTS
 ALTERNATIVE SITE LAYOUTS - OVERALL

PROJECT NO.	2019-0000000000
DATE	08/06/2019
SCALE	AS SHOWN
APPROVED	DATE
DESIGNED BY	
CHECKED BY	
DATE	

NO.	DESCRIPTION	DATE

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 893 Southwood Boulevard, Incline Village, Nevada 89451 Phone 775-832-1267
 INCLINE VILLAGE BOCCIE COURTS
 SITE LAYOUT #1

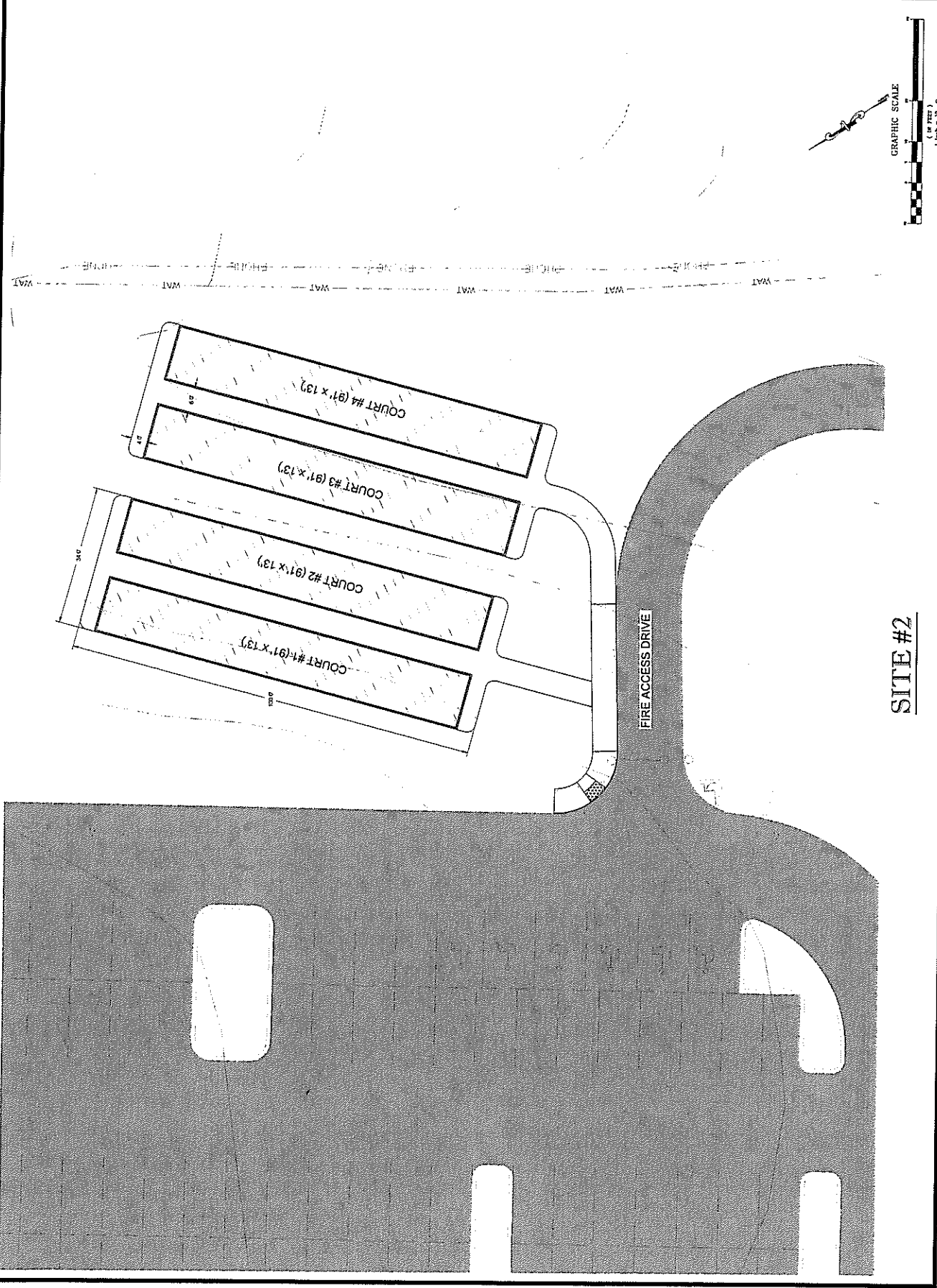


SITE #1

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 893 Southwood Boulevard; Incline Village, Nevada 89451 Phone 775-832-1267
 INCLINE VILLAGE BOCCIE COURTS
 SITE LAYOUT #2

PROJECT NO.	
DRAWN BY	DAVID L. HARRIS
SCALE	AS SHOWN
DATE	
APPROVED	
DATE	

SHEET 3 OF 5



SITE #2



Project Summary

Project Number:	4378LI1804		
Title:	Bocce Courts at Recreation Center Property Design		
Asset Class:	C - Capital Improvement - New Initiatives		
Division:	78 - Parks Services		
Budget Year:	2019		
Scenario Name:	Main	Active:	Yes
Budget Status:	Data Entry		
Locations:			
Project Something:	LI - Land Improvements		

Project Description				
Design of up to four bocce courts located adjacent to the Recreation Center Parking. The design of the new courts will be consistent with the previously completed conceptual design analysis for bocce courts at the District's Recreation Center, the recently completed improvements to the Ski Beach Bocce Court, and the findings/recommendations of the Community Services Master Plan.				
Project Internal Staff				
District Engineering and Parks & Recreation Staff				
Project Justification				
The District has been approached by a group of private donors about funding the construction of up to four bocce courts at the Recreation Center. This project will fund design of the improvements with future construction funded via private donations.				
Forecast				
Budget Year	Total Expense	Total Revenue	Difference	
2019				
Design and Permitting	15,000	0	15,000	
Year Total	15,000	0	15,000	
	15,000	0	15,000	
Year Identified	Start Date	Project Partner	Manager	Est. Completion Date
2018			Director of Parks and Recreation	

M E M O R A N D U M

TO: Board of Trustees

THROUGH: Indra Winqest
Interim General Manager

FROM: Joseph J. Pomroy, P.E.
Director of Public Works

SUBJECT: Review, discuss and possibly authorize a Subgrant Agreement (#DEPS 20-026) with the State of Nevada – Division of Environmental Protection (NDEP) 319h Sourcewater Protection Grant Program for “Pilot Project to Reduce Sourcewater Plastic Pollution at Lake Tahoe”

STRATEGIC PLAN: Long Range Principle 1 – Resources and Environment

DATE: October 30, 2019

I. RECOMMENDATION

That the Board of Trustees moves to:

1. Authorize a Subgrant Agreement (#DEPS 20-026) with the State of Nevada – Division of Environmental Protection for (NDEP) 319h Sourcewater Protection Program Grant for “Pilot Project to Reduce Sourcewater Plastic Pollution at Lake Tahoe”.
2. Authorize Staff to execute the Agreement.

II. DISTRICT STRATEGIC PLAN

Long Range Principle #1 – Resources and Environment – The District will initiate and maintain effective practices for environmental sustainability for a healthy environment, a strong community and a lasting legacy.

- Review and upgrade District policies and practices to encourage or require waste reduction, recycling and environmental preferred purchasing.

- Develop sustainability measures, goals, and metrics to create and or maintain a sustainable District.
- Provide the community with environmental education and technical services on watershed protection, water conservation, pollution prevention, recycling and waste reduction.

III. BACKGROUND

Project Summary:

The project summary for the “Pilot Project to Reduce Sourcewater Plastic Pollution at Lake Tahoe” is to include public education and outreach to achieve behavior change in the region with the goal of raising awareness of plastic pollution, increasing public understanding of the different types of plastics and impacts of their consumer choices, reducing the use of single-use plastics and thereby reducing the presence of plastic in Lake Tahoe’s waters and beaches.

Scope of Work:

Background

As a protected freshwater body, Lake Tahoe should be immune to, or at least safeguarded from, the issue of microplastic pollution. Unlike the ocean and many other freshwater bodies, wastewater does not enter Lake Tahoe. There is no commercial fishing or plastic resin shipping operations like those that contribute significantly to marine plastic pollution. Despite this, the presence of microplastic in the lake is confirmed. Recent research has shown that microplastics were present at every beach tested around the lake. This has led to the conclusion that the source of the microplastic in Lake Tahoe is primarily litter, likely from single-use items that are improperly disposed of in and around the lake.

Though by no means an easy problem to solve, these results show us a direct way to address the issue. As trash is the source of plastic pollution in our lake, the solution requires creating a behavior change in the surrounding population. We aim to bring about this behavior change through a multidimensional approach focused on research, awareness, education, and local business partnerships. Lake Tahoe supplies local communities with tap water that requires minimal treatment (surface water systems operate under an exemption to filtration or “non-filtration permit”) and that water must be protected and free of contaminants such as microplastic. We can and must reduce the input of our plastic litter into the lake.

(Additionally, the Lake Tahoe TMDL guides efforts to restore Lake Tahoe clarity and the reduction of microplastics could even play a role.)

Goals and Objectives

This project is designed to address the issue of microplastic pollution in Lake Tahoe. The objectives of this project are to raise awareness of NPS plastic pollution, increase public understanding of the different types of plastics and the impacts of our consumer choices, reduce the use of single-use plastic, and thereby reduce the presence of plastic in Lake Tahoe's waters and beaches.

Goal 1: Raise Public Awareness of Sources and Fate of Plastic in the Environment

In partnership with the Drink Tahoe Tap® campaign and the Take Care Tahoe campaign, develop new messages and graphics focused on microplastics to increase public awareness of the issue.

Goal 2: Exhibit Development

The Tahoe Science Center will develop a microplastics exhibit and educational materials informed by research. This exhibit and lesson topics will include: Sources of Plastic at Lake Tahoe, From Macro to Micro: How Plastics Break Down, Quantifying Microplastics, and Where Do Microplastics End Up Around the Lake? This project will also produce similar traveling exhibits for use at events around the lake and locations including visitor centers, trailheads, and public beaches.

Goal 3: Education Programs

Partner with the local school-based "Envirolution," "Green Teams," and "Eco-Action Teams" operated by the Sierra Watershed Education Partnerships to get local students conducting outreach to local businesses and survey shoppers about their single-use plastic water bottle purchases. Students, residents, and visitors can also use the new Citizen Science Tahoe mobile app to track plastic litter found on trails, beaches, and in the lake.

Project Deliverables

Education and Awareness Project Deliverables:

1. Create curriculum and education programs to teach local students about NPS plastic pollution. Create "Eco-Action Team" with Incline High School AP Environmental Science class and Sustainability Club and partner with SWEP's "Envirolution Club" and "Green Teams" to conduct outreach to local stores.

2. Build nonpoint source and plastic pollution exhibit at the Tahoe Science Center and at public outreach events.
3. Create partnerships between Eco-Action Team and local businesses which play a key role in products available to the community. Students will conduct local shopper surveys to determine why individuals are choosing single-use plastics and to promote alternatives. Students will also work with local businesses to reduce the purchase and consumption of single-use plastics in our community. Partner with local grocery stores to replace a certain amount of bottled water on the shelves with refillable water bottles. Install signage to educate the consumer on their decision at the point of purchase.

Further outreach with mobile device applications Project Deliverables

1. Promote the use of the "Tap App" and the 40 new water filling stations around the community previously funded by a TWSA/Tahoe Fund grant. Report on use statistics of "Tap App" and volume of water served at filling stations.
2. Students and community members conduct citizen science reporting of litter, with emphasis on plastic litter, using the Citizen Science Tahoe app.

The project partners are the UC Davis Tahoe Environmental Research Center, Heather Segale, Education and Outreach Director, and the Sierra Watershed Education Partnerships, Missy Mohler, Executive Director, and Incline High School, Joel Kivo, Science Teacher and Department Leader.

IV. FINANCIAL IMPACT AND BUDGET

This project will be integrated into the existing TWSA staff and operating budgets over a two (2) year period; January 2020 through December 2021. The TWSA budget for outreach material (refillable water bottles) and existing programs (Water Fill Station Grant Program) are being leveraged for this Grant. All NDEP State funds are part of the Nonpoint Source Pollution 319(h) Grant Funding Program. The Tahoe Water Suppliers Association is managed by the District and District Staff fulfills the role of Executive Director of TWSA. The budget for TWSA is administered by the District and all the member agencies contribute funding to the annual budget. Since the District manages the budget for TWSA, the District will be the Subgrantee for this Grant.

Project Partner	Funding Commitment
Nevada Division of Environmental Protection	\$61,995
TWSA (Managed by IVGID)	\$46,366
UC Davis Tahoe Environmental Research Center	\$31,764
Total Funding Commitment	\$140,195

The TWSA funding commitment is broken down as follows. These items are part of the TWSA budget and will be funded over two years. IVGID, as a member agency contributes approximately 20% of the total TWSA budget. TWSA is able to leverage its existing \$20,000 grant for the Tahoe Tap Water Bottle Filling Station Grant Program.

- Staff Labor Expenses \$16,400
- Services and Supplies (water bottles, signs etc.) \$10,000
- Tahoe Water Fill Station Grant \$20,000

The new funding commitment of \$61,995 from NDEP will be utilized for campaign development, purchase of refillable bottles, exhibits, materials, and funding an AmeriCorps position (managed by TERC), and funding the Sierra Watershed Education Partnership efforts. The UC Davis TERC match is from staff research efforts on this project.

V. BUSINESS IMPACT

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

**SUBGRANT AGREEMENT
CONTROL #DEPS 20-026**

A Subgrant awarded by:

**Department of Conservation and Natural Resources, Division of Environmental Protection
901 S. Stewart Street, Carson City, NV 89701-5249
Phone: (775) 687-4670 Fax: (775) 687-5856**

and awarded to Subgrantee:

**Incline Village GID
1220 Sweetwater Road
Incline Village, NV 89451
hereinafter the "Subgrantee"**

WHEREAS, 40 CFR Part 31.37, NRS 445A.265 and NRS 445A.450 authorize the Division of Environmental Protection to award subgrants of federal financial assistance to local governments for the purposes set forth in authorizing statutes; and

WHEREAS, it is deemed that the project purposes hereinafter set forth are consistent with the federal grant agreement that provides support of the subgrant;

NOW, THEREFORE, in consideration of the aforesaid premises, the parties mutually agree as follows:

1. **REQUIRED APPROVAL.** This Subgrant shall not become effective until and unless approved by appropriate official action of the governing body of each party.

2. **DEFINITIONS.** "State" means the State of Nevada and any state agency identified herein, its officers, employees and immune contractors as defined in NRS 41.0307.

3. **SUBGRANT TERM.** This Subgrant shall be effective from Nevada Division of Environmental Protection Administrator's Approval to December 31, 2021, unless sooner terminated by either party as set forth in this Subgrant.

4. **TERMINATION.** This Subgrant may be terminated by either party prior to the date set forth in paragraph (3), provided that a termination shall not be effective until 30 days after a party has served written notice upon the other party. This Subgrant may be terminated by mutual consent of both parties or unilaterally by either party without cause. The parties expressly agree that this Subgrant shall be terminated immediately if for any reason federal and/or State Legislature funding ability to satisfy this Subgrant is withdrawn, limited, or impaired.

5. **NOTICE.** All notices or other communications required or permitted to be given under this Subgrant shall be in writing and shall be deemed to have been duly given if delivered personally in hand, by telephonic facsimile with simultaneous regular mail, or mailed certified mail, return receipt requested, postage prepaid on the date posted, and addressed to the other party at the address set forth above.

6. **INCORPORATED DOCUMENTS.** The parties agree that the services to be performed shall be specifically described; this Subgrant incorporates the following attachments in descending order of constructive precedence:

ATTACHMENT A: SCOPE OF WORK (consisting of 7 pages)

ATTACHMENT B: NDEP ADDITIONAL TERMS & CONDITIONS (consisting of 4 pages)

ATTACHMENT C: THIRD PARTY MATCH (consisting of 1 page)

7. CONSIDERATION. Public Agency agrees to provide the services set forth in paragraph (6) at a cost of \$N/A per N/A with the total Subgrant or installments payable: quarterly, not exceeding \$61,995.00. Any intervening end to a biennial appropriation period shall be deemed an automatic renewal (not changing the overall Subgrant term) or a termination as the results of legislative appropriation may require.

8. ASSENT. The parties agree that the terms and conditions listed on incorporated attachments of this Subgrant are also specifically a part of this Subgrant and are limited only by their respective order of precedence and any limitations expressly provided.

9. INSPECTION & AUDIT.

a. Books and Records. Each party agrees to keep and maintain under general accepted accounting principles full, true and complete records, agreements, books, and documents as are necessary to fully disclose to the State or United States Government, or their authorized representatives, upon audits or reviews, sufficient information to determine compliance with all state and federal regulations and statutes.

b. Inspection & Audit. Each party agrees that the relevant books, records (written, electronic, computer related or otherwise), including but not limited to relevant accounting procedures and practices of the party, financial statements and supporting documentation, and documentation related to the work product shall be subject, at any reasonable time, to inspection, examination, review, audit, and copying at any office or location where such records may be found, with or without notice by the State Auditor, Employment Security, the Department of Administration, Budget Division, the Nevada State Attorney General's Office or its Fraud Control Units, the State Legislative Auditor, and with regard to any federal funding, the relevant federal agency, the Comptroller General, the General Accounting Office, the Office of the Inspector General, or any of their authorized representatives.

c. Period of Retention. All books, records, reports, and statements relevant to this Subgrant must be retained a minimum three years from the date of final payment by the State to the Public Agency, and all other pending matters are closed. Retention time shall be extended when an audit is scheduled or in progress for a period reasonably necessary to complete an audit and/or to complete any administrative and judicial litigation which may ensue.

10. BREACH; REMEDIES. Failure of either party to perform any obligation of this Subgrant shall be deemed a breach. Except as otherwise provided for by law or this Subgrant, the rights and remedies of the parties shall not be exclusive and are in addition to any other rights and remedies provided by law or equity, including but not limited to actual damages. If the court awards reasonable attorney's fees to the prevailing party, reasonable shall be deemed \$125 per hour.

11. LIMITED LIABILITY. The parties will not waive and intend to assert available NRS chapter 41 liability limitations in all cases. Subgrant liability of both parties shall not be subject to punitive damages. Actual damages for any State breach shall never exceed the amount of funds which have been appropriated for payment under this Subgrant, but not yet paid, for the fiscal year budget in existence at the time of the breach.

12. FORCE MAJEURE. Neither party shall be deemed to be in violation of this Subgrant if it is prevented from performing any of its obligations hereunder due to strikes, failure of public transportation, civil or military authority, act of public enemy, accidents, fires, explosions, or acts of God, including, without limitation, earthquakes, floods, winds, or storms. In such an event the intervening cause must not be through the fault of the party asserting such an excuse, and the excused party is obligated to promptly perform in accordance with the terms of the Subgrant after the intervening cause ceases.

13. INDEMNIFICATION.

- a. To the fullest extent of limited liability as set forth in paragraph (11) of this Subgrant, each party shall indemnify, hold harmless and defend, not excluding the other's right to participate, the other from and against all liability, claims, actions, damages, losses, and expenses, including but not limited to reasonable attorneys' fees and costs, arising out of any alleged negligent or willful acts or omissions of the party, its officers, employees and agents. Such obligation shall not be construed to negate, abridge, or otherwise reduce any other right or obligation of indemnity which would otherwise exist as to any party or person described in this paragraph.
- b. The indemnification obligation under this paragraph is conditioned upon receipt of written notice by the indemnifying party within 30 days of the indemnified party's actual notice of any actual or pending claim or cause of action. The indemnifying party shall not be liable to hold harmless any attorneys' fees and costs for the indemnified party's chosen right to participate with legal counsel.

14. INDEPENDENT PUBLIC AGENCIES. The parties are associated with each other only for the purposes and to the extent set forth in this Subgrant, and in respect to performance of services pursuant to this Subgrant, each party is and shall be a public agency separate and distinct from the other party and, subject only to the terms of this Subgrant, shall have the sole right to supervise, manage, operate, control, and direct performance of the details incident to its duties under this Subgrant. Nothing contained in this Subgrant shall be deemed or construed to create a partnership or joint venture, to create relationships of an employer-employee or principal-agent, or to otherwise create any liability for one agency whatsoever with respect to the indebtedness, liabilities, and obligations of the other agency or any other party.

15. WAIVER OF BREACH. Failure to declare a breach or the actual waiver of any particular breach of the Subgrant or its material or nonmaterial terms by either party shall not operate as a waiver by such party of any of its rights or remedies as to any other breach.

16. SEVERABILITY. If any provision contained in this Subgrant is held to be unenforceable by a court of law or equity, this Subgrant shall be construed as if such provision did not exist and the nonenforceability of such provision shall not be held to render any other provision or provisions of this Subgrant unenforceable.

17. ASSIGNMENT. Neither party shall assign, transfer or delegate any rights, obligations or duties under this Subgrant without the prior written consent of the other party.

18. OWNERSHIP OF PROPRIETARY INFORMATION. Unless otherwise provided by law any reports, histories, studies, tests, manuals, instructions, photographs, negatives, blue prints, plans, maps, data, system designs, computer code (which is intended to be consideration under this Subgrant), or any other documents or drawings, prepared or in the course of preparation by either party in performance of its obligations under this Subgrant shall be the joint property of both parties.

19. PUBLIC RECORDS. Pursuant to NRS 239.010, information or documents may be open to public inspection and copying. The parties will have the duty to disclose unless a particular record is made confidential by law or a common law balancing of interests.

20. CONFIDENTIALITY. Each party shall keep confidential all information, in whatever form, produced, prepared, observed or received by that party to the extent that such information is confidential by law or otherwise required by this Subgrant.

21. PROPER AUTHORITY. The parties hereto represent and warrant that the person executing this Subgrant on behalf of each party has full power and authority to enter into this Subgrant and that the parties are authorized by law to perform the services set forth in paragraph (6).

22. GOVERNING LAW; JURISDICTION. This Subgrant and the rights and obligations of the parties hereto shall be governed by, and construed according to, the laws of the State of Nevada. The parties consent to the jurisdiction of the Nevada district courts for enforcement of this Subgrant.

23. ENTIRE AGREEMENT AND MODIFICATION. This Subgrant and its integrated attachment(s) constitute the entire agreement of the parties and such are intended as a complete and exclusive statement of the promises, representations, negotiations, discussions, and other agreements that may have been made in connection with the subject matter hereof. Unless an integrated attachment to this Subgrant specifically displays a mutual intent to amend a particular part of this Subgrant, general conflicts in language between any such attachment and this Subgrant shall be construed consistent with the terms of this Subgrant. Unless otherwise expressly authorized by the terms of this Subgrant, no modification or amendment to this Subgrant shall be binding upon the parties unless the same is in writing and signed by the respective parties hereto.

IN WITNESS WHEREOF, the parties hereto have caused this Subgrant to be signed and intend to be legally bound thereby.

SUBGRANTEE

By: _____
Signature

Name: _____

Title: _____ Date: _____

DIVISION

By: _____
Signature

Name: Greg Lovato

Title: Administrator Date: _____

Attachment A
Scope of Work
And
Budget Attachment

ATTACHMENT "A"
DEP-S 20-026 Work Plan

A. COVER PAGE

Project Title: Pilot Project to Reduce Sourcewater Plastic Pollution at Lake Tahoe

Lead Agency: Incline Village GID
Tahoe Water Suppliers

Primary Contact: Madonna Dunbar
1220 Sweetwater Road
Incline Village, NV 89451
madonna_dunbar@ivgid.org
Ph. (775) 832-1212

Project Location: Lake Tahoe, HUC: 16050101

Project Summary: The project includes education and public outreach to achieve a behavior change in the region with the goal of raising awareness of plastic pollution, increasing public understanding of the different types of plastics and the impacts of their consumer choices, reducing the use of single-use plastic, and thereby reducing the presence of plastic in Lake Tahoe's waters and beaches.

Start-Complete Dates: Anticipated Project Start Date: 1/1/2020
Anticipated Project Completion Date: 12/31/2021

Fiscal Summary:

NDEP 319(h) _____	\$61,995
Total amount of non-federal match funds _____	\$78,200
Total Project Cost _____	\$140,195

Project Partners: UC Davis Tahoe Environmental Research Center, Heather Segale, Education and Outreach Director, 775-881-7562, hmsegale@ucdavis.edu

Sierra Watershed Education Partnerships, Missy Mohler, Executive Director, 530-583-1430, missy@4swep.org

Incline High School, Joel Kivo, Science Teacher and Department Leader, Jkivo@washoeschools.net

B. SCOPE OF WORK

1. Background

As a protected freshwater body, Lake Tahoe should be immune to, or at least safeguarded from, the issue of microplastic pollution. Unlike the ocean and many other freshwater bodies, wastewater does not enter Lake Tahoe. There is no commercial fishing or plastic resin shipping operations like those that contribute significantly to marine plastic pollution. Despite this, the presence of microplastics in the lake is confirmed. Recent research has shown that microplastics were present at every beach tested around the lake. This has led to the conclusion that the source of the microplastic in Lake Tahoe is primarily litter, likely from single-use items that are improperly disposed of in and around the lake.

Though by no means an easy problem to solve, these results show us a direct way to address the issue. As trash is the source of plastic pollution in our lake, the solution requires creating a behavior change in the surrounding population. We aim to bring about this behavior change through a multidimensional approach focused on research, awareness, education, and local business partnerships. Lake Tahoe supplies local communities with tap water that requires minimal treatment (surface water systems operate under an exemption to filtration or “non-filtration permit”) and that water must be protected and free of contaminants such as microplastic. We can and must reduce the input of our plastic litter into the lake. (Additionally, the Lake Tahoe TMDL guides efforts to restore Lake Tahoe clarity and the reduction of microplastics could even play a role.)

2. Goals and Objectives

This project is designed to address the issue of microplastic pollution in Lake Tahoe. The objectives of this project are to raise awareness of NPS plastic pollution, increase public understanding of the different types of plastics and the impacts of our consumer choices, reduce the use of single-use plastic, and thereby reduce the presence of plastic in Lake Tahoe's waters and beaches.

2.1. GOAL #1: Raise Public Awareness of Sources and Fate of Plastic in the Environment

In partnership with the Drink Tahoe Tap® campaign and the Take Care Tahoe campaign, develop new messages and graphics focused on microplastics to increase public awareness of the issue.

2.2. GOAL #2: Exhibit Development

The Tahoe Science Center will develop a microplastics exhibit and educational materials informed by research. This exhibit and lesson topics will include: Sources of Plastic at Lake Tahoe, From Macro to Micro: How Plastics Break Down, Quantifying Microplastics, and Where Do Microplastics End Up Around the Lake? This project will also produce similar traveling exhibits for use at events around the lake and locations including visitor centers, trailheads, and public beaches.

2.3. GOAL #3: Education Programs

We will also partner with the local school-based “Envirolution,” “Green Teams,” and “Eco-Action Teams” operated by the Sierra Watershed Education Partnerships to get local students conducting outreach to local businesses and survey shoppers about their single-use plastic water bottle purchases. Students, residents, and visitors can also use the new Citizen Science Tahoe mobile app to track plastic litter found on trails, beaches, and in the lake.

3. Tasks and Deliverables

3.1. Task #1: Project Management

Submit quarterly progress reports and reimbursement invoices. Coordinate with funders and partners; and monitor, supervise, and coordinate budgeting and scheduling to ensure project is completed within budget and on schedule.

Deliverables: Quarterly progress reports, draft and final reports, and reimbursement invoices.

3.2. Task #2: Education and Awareness

3.2.1. Create curriculum and education programs to teach local students about NPS plastic pollution.

Deliverables: Curriculum and education program description.

Create "Eco-Action Team" with Incline High School AP Environmental Science class and Sustainability Club and partner with SWEP's "Envirolution Club" and "Green Teams" to conduct outreach to local stores.

Deliverables: Meeting minutes and results from outreach surveys.

3.2.2. Build nonpoint source and plastic pollution exhibit at the Tahoe Science Center and at public outreach events.

Deliverables: Exhibits for Tahoe Science Center and mobile exhibit for outreach events are built.

3.2.3. Create partnerships between Eco-Action Team and local businesses which play a key role in products available to the community. Students will conduct local shopper surveys to determine why individuals are choosing single-use plastics and to promote alternatives. Students will also work with local businesses to reduce the purchase and consumption of single-use plastics in our community. Partner with local grocery stores to replace a certain amount of bottled water on the shelves with refillable water bottles. Install signage to educate the consumer on their decision at the point of purchase.

Deliverables: If possible, report on amount of single-use plastic water bottles removed from shelves. This is dependent upon the cooperation of the vendor (Raley's) to release information. Results of local shopper surveys. TWSA will provide data on distribution of reusable water bottles and the number of participants/attendees at outreach events.

3.3. Task #3: Further outreach with mobile device applications

3.3.1. Promote the use of the "Tap App" and the 40 new water filling stations around the community previously funded by a TWSA/Tahoe Fund grant.

Deliverables: Report on use statistics of "Tap App" and volume of water served at filling stations.

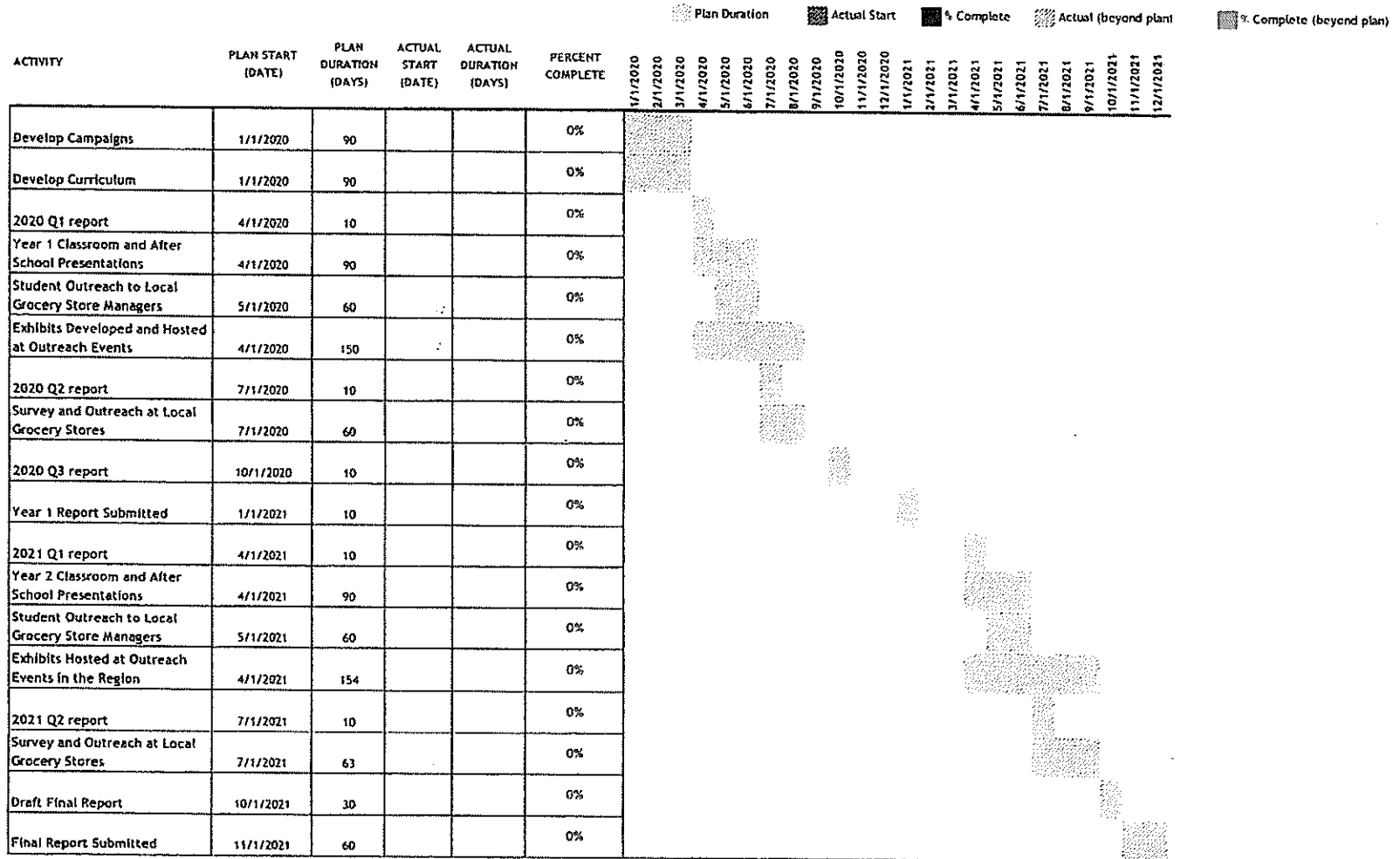
3.3.2. Students and community members conduct citizen science reporting of litter, with emphasis on plastic litter, using the Citizen Science Tahoe app.

Deliverables: Report on use statistics of the Citizen Science Tahoe app, and if possible, an estimate of litter removed from the Basin as a result of the app.

C. SCHEDULE OF TASKS AND DELIVERABLES

Tasks	Date
Progress Reports	Quarterly
Develop campaigns	Jan - Mar 2020
Develop curriculum	Jan - Mar 2020
Year 1 classroom and afterschool presentations	Apr - Jun 2020
Student outreach to local grocery store managers	May - Jun 2020
Exhibits developed and hosted at outreach events	Apr - Aug 2020
Students conduct shopper surveys and outreach at local grocery stores	Jul - Aug 2020
Year 1 report submitted	Dec-20
Year 2 classroom and afterschool presentations	Apr - Jun 2021
Student outreach to local grocery store managers	May - Jun 2021
Exhibits hosted at outreach events in the region	Apr - Aug 2021
Students conduct shopper surveys and outreach at local grocery stores	Jul - Aug 2021
Draft Final Report submitted	Nov 2021
Final Reports submitted	Dec 2021

Pilot Project to Reduce Sourcewater Plastic Pollution in Lake Tahoe



Pilot Project to Reduce Sourcewater Plastic Pollution at Lake Tahoe
Attachment "A"
DEP-S 20-026

D. BUDGET

Project Costs by Budget Category

Category	Rate	319(h) Funds	Cash Match	Inkind Match	Total Budget
Salaries	Hourly				
Madonna Dunbar	\$39.00	\$	\$	\$6,240.00	\$6,240.00
IVGID Other	\$27.50 average	\$	\$	\$5,500.00	\$5,500.00
Heather Segale	\$46.00	\$	\$	\$7,360.00	\$7,374.40
TERC Other + SWEP ED	\$26.67 average	\$	\$	\$6,400.00	\$6,304.80
Fringe Benefits	40% of Salaries				
Fringe Benefits for salaried employees		\$	\$	\$10,200.00	\$10,167.68
Operating	Actual Cost				
Campaign Development		\$10,000.00	\$	\$	\$
Bottles/Exhibit/Signs/student stipends		\$19,000.00	\$10,000.00	\$	\$
Tap App/fill stations		\$	\$20,000.00	\$	\$59,000.00
Travel	State Rate				
		\$	\$	\$	\$0
IDC	5% of TDC				
		\$1,450.00	\$	\$	\$1,450.00
Equipment	Actual Cost				
		\$	\$	\$	\$
		\$	\$	\$	\$
		\$	\$	\$	\$
Subcontract	Actual Cost				
AmeriCorps Members (SNAP)		\$17,375.00	\$12,500.00	\$	\$29,875
Exhibit Evaluator		\$4,170.00	\$	\$	\$4,170
Sierra Watershed Education Partnership		\$10,000.00	\$	\$	\$10,000
Totals:		\$61,995	\$42,500	\$35,700	\$140,195

Pilot Project to Reduce Sourcewater Plastic Pollution at Lake Tahoe

Attachment "A"

DEP-S 20-026

Total Project Costs by Task

*319(h) Funds + Cash Match + In-kind Match

Project Task	Budget Category							
	Category 1	Category 2	Category 3	Category 4	Category 5	Category 6	Category 7	Category 8
A. Grant Administration: Reporting, Invoicing, Preparation of Final Project Report	\$6,240	\$2,496	\$	\$	\$	\$	\$	\$
B. Microplastic Reduction Campaign	\$2,900	\$1,160	\$30,000	\$	\$	\$	\$	\$
C. Sourcewater Protection Exhibits	\$2,600	\$1,040	\$5,000	\$	\$	\$	\$4,170	\$
D. Curriculum and Education Program	\$7,360	\$2,944	\$	\$	\$	\$	\$12,500	\$
E. Envirolution/GreenTeam(SWEP)	\$	\$	\$	\$	\$	\$	\$10,000	\$
F. Pilot Program to Reduce Single Use Plastics	\$2,000	\$800	\$2,000	\$	\$	\$	\$17,375	\$
G. Shopper Surveys and Outreach	\$2,000	\$800	\$2,000	\$	\$	\$	\$	\$
H. Tap-App and Water-Filling Stations	\$2,400	\$960	\$20,000	\$	\$	\$	\$	\$
I.	\$	\$	\$	\$	\$1,450	\$	\$	\$
J.	\$	\$	\$	\$	\$	\$	\$	\$
Total Cost by Category:	\$25,500	\$10,200	\$59,000	\$0	\$1,450	\$0	\$44,045	\$0
Total Project Cost:								\$140,195

Pilot Project to Reduce Sourcewater Plastic Pollution at Lake Tahoe

Attachment "A"

DEP-S 20-026

Attachment B
Additional Agency
Terms & Conditions
Attachment

**ATTACHMENT B
NDEP ADDITIONAL AGENCY TERMS & CONDITIONS
SUBGRANT CONTROL #DEPS 20-026**

1. The Nevada Division of Environmental Protection (NDEP) shall pay no more compensation than the federal Executive Schedule Level 4 daily rate (exclusive of overhead) for individual consultants retained by the Subgrantee or by the Subgrantee's contractors or subcontractors. This limitation as defined in 2 CFR § 1500.9 applies to consultation services of designated individuals with specialized skills who are paid at a daily or hourly rate. The current Level 4 rate is \$78.94 per hour.

2. *NDEP shall only reimburse the Subgrantee for actual cash disbursed.* Invoices may be provided via email or facsimile and must be received by NDEP no later than forty (40) calendar days after the end of a month or quarter except:

- at the end of the fiscal year of the State of Nevada (June 30th), at which time invoices must be received by the first Friday in August of the same calendar year;
- at the expiration date of the grant, or the effective date of the revocation of the Subgrant, at which times original invoices must be received by NDEP no later than thirty-five (35) calendar days after this date.

Failure of the Subgrantee to submit billings according to the prescribed timeframes authorizes NDEP, in its sole discretion, to collect or withhold a penalty of ten percent (10%) of the amount being requested for each week or portion of a week that the billing is late. The Subgrantee shall provide with each invoice a detailed fiscal summary that includes the approved Subgrant budget, expenditures for the current period, cumulative expenditures to date, and balance remaining for each budget category. If match is required pursuant to paragraph 3 below, a similar fiscal summary of match expenditures must accompany each invoice. The Subgrantee shall obtain prior approval to transfer funds between budget categories if the funds to be transferred are greater than ten percent (10%) cumulative of the total Subgrant amount.

3. The Subgrantee shall, as part of its approved scope of work and budget under this Subgrant, provide third party match funds of not less than: **\$78,200.00**. If match funds are required, the Subgrantee shall comply with additional record-keeping requirements as specified in 40 CFR 31.24 and the Third party Match Record-Keeping Requirements attachment, which is attached hereto and by this reference is incorporated herein and made part of this Subgrant.

4. Unless otherwise provided in Scope of work attachment, the Subgrantee shall submit quarterly reports or other deliverables within ten (10) calendar days after the end of each quarter.

5. All payments under this Subgrant are contingent upon the receipt by NDEP of sufficient funds, necessary to carry out the purposes of this Subgrant, from either the Nevada Legislature or an agency of the United States. NDEP shall determine if it has received the specific funding necessary for this Subgrant. If funds are not received from either source for the specific purposes of this Subgrant, NDEP is under no obligation to supply funding for this Subgrant. The receipt of sufficient funds as determined by NDEP is a condition precedent to NDEP's obligation to make payments under this Subgrant. Nothing in this Subgrant shall be construed to provide the Subgrantee with a right of payment over any other entity. If any payments that are otherwise due to the Subgrantee under this Subgrant are deferred because of the unavailability of sufficient funds, such payments will promptly be made to the Subgrantee if sufficient funds later become available.

6. Notwithstanding the terms of paragraph 5, at the sole discretion of NDEP, payments will not be made by NDEP unless all required reports or deliverables have been submitted to and approved by NDEP within the schedule stated in Attachment A.

7. Any funds obligated by NDEP under this Subgrant that are not expended by the Subgrantee shall automatically revert back to NDEP upon the completion, termination or cancellation of this Subgrant. NDEP shall not have any obligation to re-award or to provide, in any manner, such unexpended funds to the Subgrantee. The Subgrantee shall have no claim of any sort to such unexpended funds.

8. The Subgrantee shall ensure, to the fullest extent possible, that at least the "fair share" percentages as stated below for prime contracts for construction, services, supplies or equipment are made available to organizations owned or controlled by socially and economically disadvantaged individuals (Minority Business Enterprise (MBE) or Small Business Enterprise (SBE)), women (Women Business Enterprise (WBE)) and historically black colleges and universities.

	MBE/SBE	WBE
Construction	2%	2%
Services	1%	2%
Supplies	1%	1%
Equipment	1%	1%

The Subgrantee agrees and is required to utilize the following seven affirmative steps:

- a. Include in its bid documents applicable "fair share" percentages as stated above and require all of its prime contractors to include in their bid documents for subcontracts the "fair share" percentages;
- b. Include qualified Small Business Enterprises (SBEs) Minority Business Enterprises (MBEs), and Women Business Enterprises (WBEs) on solicitation lists;
- c. Assure that SBEs, MBEs, and WBEs are solicited whenever they are potential sources;
- d. Divide total requirements, when economically feasible, into small tasks or quantities to e. permit maximum participation of SBEs, MBEs, and WBEs;
- e. Establish delivery schedules, where the requirements of the work permit, which will encourage participation by SBEs, MBEs, and WBEs;
- f. Use the services and assistance of the Small Business Administration and the Minority Business Development Agency, U.S. Department of commerce as appropriate; and
- g. If a subcontractor awards contracts/procurements, require the subcontractor to take the affirmative steps in subparagraphs a. through e. of this condition.

9. The Subgrantee shall complete and submit to NDEP a Minority Business Enterprise/Woman Business Enterprise (MBE/WBE) Utilization Report (Standard Form 334) within fifteen (15) calendar days after the end of each federal fiscal year (September 30th) for each year this Subgrant is in effect and within fifteen (15) calendar days after the termination date of this Subgrant.

10. The books, records, documents and accounting procedures and practices of the Subgrantee or any subcontractor relevant to this Subgrant shall be subject to inspection, examination and audit by the State of Nevada, the Division of Environmental Protection, the Attorney General of Nevada, the Nevada State Legislative Auditor, the federal or other funding agency, the Comptroller General of the United States or any authorized representative of those entities.

11. All books, reports, studies, photographs, negatives, annual reports or other documents, data, materials or drawings prepared by or supplied to the Subgrantee in the performance of its obligations under this Subgrant shall be the joint property of both parties. Such items must be retained by the Subgrantee for a minimum of three years from the date of final payment by NDEP to the Subgrantee, and all other pending matters are closed. If requested by NDEP at any time within the retention period, any such materials shall be remitted and delivered by the Subgrantee, at the Subgrantee's expense, to NDEP. NDEP does not warrant or assume any legal liability or responsibility for the accuracy, completeness, or usefulness of any information, report or product of any kind that the Subgrantee may disclose or use for purposes other than the performance of the Subgrantee's obligations under this Subgrant. For any work outside the obligations of this Subgrant, the Subgrantee must include a disclaimer that the information, report or products are the views and opinions of the Subgrantee and do not necessarily state or reflect those of NDEP nor bind NDEP.

12. Unless otherwise provided in the Scope of Work or Workplan Attachment A, when issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with funds provided under this Subgrant, the Subgrantee shall clearly state that

funding for the project or program was provided by the Nevada Division of Environmental Protection and, if applicable, the U.S. Environmental Protection Agency. The Subgrantee will insure that NDEP is given credit in all official publications relative to this specific project and that the content of such publications will be coordinated with NDEP prior to being published.

13. Unless otherwise provided in the Scope of Work or Workplan Attachment A, all property purchased with funds provided pursuant to this Subgrant is the property of NDEP and shall, if NDEP elects within four (4) years after the completion, termination or cancellation of this Subgrant or after the conclusion of the use of the property for the purposes of this Subgrant during its term, be returned to NDEP at the Subgrantee's expense.

Such property includes but is not limited to vehicles, computers, software, modems, calculators, radios, and analytical and safety equipment. The Subgrantee shall use all purchased property in accordance with local, state and federal law, and shall use the property only for Subgrant purposes unless otherwise agreed to in writing by NDEP.

For any unauthorized use of such property by the Subgrantee, NDEP may elect to terminate the Sub-grant and to have the property immediately returned to NDEP by the Sub-grantee at the Sub-grantee's expense. To the extent authorized by law, the Sub-grantee shall indemnify and save and hold the State of Nevada and NDEP harmless from any and all claims, causes of action or liability arising from any use or custody of the property by the Sub-grantee or the Sub-grantee's agents or employees or any subcontractor or their agents or employees.

For any project involving new or replacement equipment acquired, in whole or in part, using federal funding sources under a subgrant, the Subgrantee is subject to the terms and conditions set forth in 41 CFR § 105-71.132, which contains provisions that govern the title, use, and disposal of the equipment. Equipment means tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

14. The Sub-grantee shall use recycled paper for all reports that are prepared as part of this Sub-grant and delivered to NDEP. This requirement does not apply to standard forms.

15. The Sub-grantee, to the extent provided by Nevada law, shall indemnify and save and hold the State of Nevada, its agents and employees harmless from any and all claims, causes of action or liability arising from the performance of this Sub-grant by the Sub-grantee or the Sub-grantee's agents or employees or any subcontractor or their agents or employees. NDEP, to the extent provided by Nevada law, shall indemnify and save and hold the Sub-grantee, its agents and employees harmless from any and all claims, causes of action or liability arising from the performance of this Sub-grant by NDEP or NDEP's agents or employees.

16. The Sub-grantee and its subcontractors shall obtain any necessary permission needed, before entering private or public property, to conduct activities related to the work plan (Attachment A). The property owner will be informed of the program, the type of data to be gathered, and the reason for the requested access to the property.

17. This Sub-grant shall be construed and interpreted according to the laws of the State of Nevada and conditions established in OMB Circular A-102. Nothing in this Sub-grant shall be construed as a waiver of sovereign immunity by the State of Nevada. Any action brought to enforce this Sub-grant shall be brought in the First Judicial District Court of the State of Nevada. The Sub-grantee and any of its subcontractors shall comply with all applicable local, state and federal laws in carrying out the obligations of this Sub-grant, including all federal and state accounting procedures and requirements established in OMB Circular A-87 and A-133. The Sub-grantee and any of its subcontractors shall also comply with the following:

- a. 40 CFR Part 7 - Nondiscrimination In Programs Receiving Federal Assistance From EPA
- b. 40 CFR Part 29 - Intergovernmental Review of EPA Programs and Activities.

- c. 40 CFR Part 31 - Uniform Administrative Requirements For Grants And Cooperative Agreements To State and Local Governments;
- d. 40 CFR Part 32 – Government-wide Debarment And Suspension (Non-procurement) And Government-wide Requirements For Drug-Free Workplace (Grants);
- e. 40 CFR Part 34 - Lobbying Activities;
- f. 40 CFR Part 35, Subpart O - Cooperative Agreements And Superfund State Contracts For Superfund Response Actions (Superfund Only); and
- g. The Hotel and Motel Fire Safety Act of 1990.

18. The Sub-grantee shall neither assign, transfer nor delegate any rights, obligations or duties under this Sub-grant without the prior written consent of NDEP.

Attachment C
Third Party Match
Record-Keeping Requirements
Attachment

**THIRD PARTY MATCH RECORD-KEEPING REQUIREMENTS ATTACHMENT
TO CONTRACT/SUB-GRANT AGREEMENT
CONTROL #DEPS 20-026**

THIRD PARTY MATCH RECORD-KEEPING REQUIREMENTS

- A. If not included in the scope of work / budget attachment of the contract, the Public Agency, Contractor or Sub-grantee shall provide to the Nevada Division of Environmental Protection (NDEP) a detailed match budget clearly distinguishing between cash and non-cash (in-kind) contributions, prior to submittal of the first invoice.
- B. With each invoice, the Public Agency, Contractor or Sub-grantee shall submit a detailed match schedule that includes: (1) the total match budget; (2) match expenditures for the current period; (3) cumulative match expenditures; and (4) balance remaining. Cash and in-kind expenditures must be identified separately
- C. The Public Agency or Independent Contractor shall establish a file dedicated to this contract that includes the following:
1. For any declared in-kind contributions:
 - (a) An itemized listing of each employee's hourly rate, including the justification for the rate such as the current "Prevailing Wage Rates for Nevada Counties", NRCS cost-share rates, etc.
 - (b) A Fringe Benefit detail and explanation.
 - (c) A copy of an approved Overhead/Indirect Cost Allocation Plan.
 - (d) An itemization of per diem rates, equipment rental/usage rates, etc.
 - (e) Copies (or originals) of timesheets, with employee's and supervisor's signature, noting dates, hours, and projects worked.
 - (f) Copies (or originals) of logs/schedules for equipment usage.
 - (g) Signed statements noting fair market value for in-kind donations of materials or supplies.
 2. For any declared cash contributions:
 - (a) An itemization of each employee's hourly rate including fringe benefits, overhead, and indirect cost.
 - (b) An itemization of per diem rates, equipment rental/usage rates, etc.
 - (c) Copies (or originals) of timesheets, with employee's and supervisor's signature, noting dates, hours, and projects worked.
 - (d) Copies (or originals) of logs/schedules for equipment usage.
 - (e) Copies (or originals) of invoices for materials, supplies, equipment, etc.
- D. The Public Agency, Contractor or Sub-grantee agrees and acknowledges that:
1. Neither the costs nor the values of third party match contributions being used to satisfy the match requirements of the attached contract have been or will be used to satisfy a cost share or match requirement of another federal grant agreement, federal procurement contract, or any other award of federal funds.
 2. Third-party match contributions or expenditures must be made within the effective dates of:
10/01/2018 through 9/30/2023.
 3. All financial records, including match documentation, relevant to this project shall be retained by the Public Agency, Contractor or Sub-grantee for three years from the date of final payment by NDEP to the Public Agency, Contractor or Sub-grantee, and all other pending matters are closed.
 4. Reported match contributions deemed inappropriate or unreasonable during the invoice review process may be disallowed.
 5. NDEP may, at any time, audit the Public Agency, Contractor or Sub-grantee contract files to ensure compliance with the Third Party Match Record-Keeping Requirements. Reported match contributions deemed inappropriate or unreasonable during an audit may be disallowed.
 6. NDEP may require the Public Agency, Contractor or Sub-grantee to repay any funds provided to the Public Agency, Contractor or Sub-grantee under the attached contract that the Public Agency, Contractor or Sub-grantee is unable to match or provide adequate documentation for the reported match.



August 15, 2019

Jason Kuchnicki
Lake Tahoe Watershed Branch Supervisor
Nevada Division of Environmental Protection
901 S. Stewart Street, Suite 4001
Carson City, NV 89701

Dear Jason:

I am writing this letter to express support for the proposal submitted by the Tahoe Water Suppliers Association (TWSA) and UC Davis Tahoe Environmental Research Center's (TERC) to develop a "Pilot Project to Reduce Sourcewater Plastic at Lake Tahoe."

UC Davis would be a partner in this project from start to finish. We would work with the team on project goals, exhibit development, education-program planning and implementation, and contribute our resources and energy to help make certain that this project a complete success. Participating students and visitors to the Tahoe Science Center would gain a better understanding of non-point source pollution, sourcewater protection, and the problem of microplastic pollution. Together, we will work to reduce single-use plastic usage in our region.

UC Davis in-kind match towards this project will include the salary and fringe associated with the work of Heather Segale (education and outreach director; minimum of 80 hours/year), Alison Toy (program coordinator; minimum of 40 hours/year), and Katie Senft (research associate; minimum of 40 hours/year). Additionally, one of TERC's AmeriCorps members will coordinate the school program in Incline Village together with the TWSA and SWEF. The TERC team will provide research expertise on microplastics at Tahoe, curriculum development, exhibit development, program planning, public awareness campaign development together with the creative team of the Take Care Tahoe project, metrics collection, as well as formative and summative evaluation.

We are incredibly excited about the prospect of this project to create real and lasting change concerning single-use plastic in the Lake Tahoe Basin. One goal would be to highlight the success of this project and the students participating in this project at the next Lake Tahoe Federal Summit in 2020 hosted in Nevada.

Sincerely,

A handwritten signature in blue ink that reads "Heather Segale".

Heather Segale
Education and Outreach Director
UC Davis Tahoe Environmental Research Center
775-881-7562
hmsegale@ucdavis.edu

UC DAVIS (530) 754-8372 (TERC) • Watershed Sciences Center • One Shields Avenue, Davis, CA 95616
TAHOE CITY FIELD STATION (530) 583-3279 • 2400 Lake Forest Road • Tahoe City, CA 96145
TAHOE SCIENCE CENTER / LABORATORY (775) 881-7560 • 291 Country Club Drive • Incline Village, NV 89451
<http://tahoe.ucdavis.edu>



SWEP

Sierra Watershed
Education Partnerships

SWEP promotes environmental stewardship by connecting students to their community and local environment through comprehensive watershed education and service learning.

August 15, 2019

Board of Directors:

President:

Michele Prestowitz

Vice President/

Treasurer:

Sally Lyon

Secretary:

Kelsey Porter

John Eaton

Tamara Anderson

Andie Batie

Maggie Bockius

Kirsten Pekarek

Carrie Wyss

Jeff Brunings

Julie Brisbin

To Whom It May Concern:

I am writing this letter to express Sierra Watershed Education Partnerships (SWEP) support for the proposal submitted by the Tahoe Water Suppliers Association (TWS) and UC Davis Tahoe Environmental Research Center's (TERC) to develop a "Pilot Project to Reduce Sourcewater Plastic at Lake Tahoe."

SWEP will bring in students from the Tahoe Truckee Region and from within the Tahoe Truckee Unified School District (TTUSD) to gain a better understanding of non-point source pollution, sourcewater protection, the problem of microplastic pollution. SWEP will partner and work with TSA, TERC and experts to plan outreach programs to reduce single-use plastic usage in our region. In the process students will become aware of their personal effect on the environment and their responsibility to protect water quality and aquatic ecosystems.

SWEP has a long standing history and background in promoting stewardship and connecting Tahoe Truckee students to their community, environment and water related issues in the region. SWEP is delighted to be a part of this next very important and timely "Pilot Project to Reduce Sourcewater Plastic at Lake Tahoe."

Staff:

Executive Director:

Melissa Mohler

missy@4swep.org

Project Director:

Ashley Phillips

ashley@4swep.org

Field Instructor:

Shannon Keener

shannon@4swep.org

Americorp:

Addie Drinkwater

addie@4swep.org

Book Keeper:

Deena Karuna

deena@4swep.org

Sincerely,

Melissa Mohler

Executive Director

Sierra Watershed Education Partnerships

Experience • Discover • Act
530-582-2719 • PO Box 1602 Tahoe City, CA 96145 • www.4swep.org

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest
Interim General Manager

FROM: Joseph J. Pomroy, P.E.
Director of Public Works

SUBJECT: Review, discuss, and possibly provide Staff input on the Incline Beach House – A Community Services Master Plan Priority Project

DATE: October 31, 2019

I. BACKGROUND

The Incline Beach House has been identified as a Community Service Master Plan Priority Project (Top Tier Recommendation) by the District Board of Trustees. The Top Tier Recommendation from page 136 from the Community Services Master Plan includes the recommendations and priorities identified in The IVGID Beaches Recreation Enhancement Opportunities Plan Prepared for Incline Village General Improvement District February 2016 and is located on the website

The Board of Trustees has requested that the project be discussed at the Board level for consideration to be added back to the Capital Improvement Plan beginning in 2020-21. The last presentation and summary discussion on the Incline Beach House Project occurred on March 23, 2017. The Livestream is still available to watch the complete presentation by the Director of Asset Management. The presentation from that meeting follows this memorandum. The following information is from the request for qualifications for architectural and engineering services for the Incline Beach House Project. The selected consultant, Bull Stock Allen, developed and prepared the report that was the basis of the March 23, 2017 Board presentation.

Request for Qualifications (RFQ) For Architectural/Engineering Services For Incline Beach House March 2016

The Incline Village General Improvement District (IVGID or District) will retain the services of a qualified Design Team, registered in the State of Nevada, to provide professional Architectural, Engineering, and Landscape Architecture services in

connection with construction of a new beachfront hospitality facility at Incline Beach consistent with the recommendations outlined in the IVGID Beaches Recreational Enhancement Opportunities Plan. IVGID anticipates selecting a Design Team and making final contract award by the District Board of Trustees on April 27th, 2016.

The project will demolish an existing 1,000 square foot building constructed in the 1970's at the District's Incline Beach property. A replacement building will be constructed to create a beachfront hospitality zone at Incline Beach consistent with the recommendations outlined in the IVGID Beaches Recreational Enhancement Opportunities Plan. Features of this new facility will include: enhanced food concessions with a scramble style lay-out, commercial kitchen space to support food concessions, a standalone bar pavilion for drink service, winterized restrooms sized to contemporary standards, outdoor showers, a shaded outdoor seating area, and adequate storage to accommodate operations. The new facility design must meet Tahoe Regional Planning Agency (TRPA) design criteria, with specific attention directed toward scenic corridor requirements, Washoe County Planning and Building Department requirements, and be fully compliant with the Americans with Disabilities Act.

Cost Estimating

The Incline Beach Scheme A, Scheme B and alternates were cost estimated in February/March 2017. As an estimate for cost inflation from March 2017 to October 2017, a potential resource is the California Construction Cost. The index is developed based upon Building Cost Index (BCI) cost indices average for San Francisco and Los Angeles only as produced by Engineering News Record (ENR). The Index in March 2017 = 6373 and the Index in October 2019 = 6851. This is an index increase of 7.5%.

The Third Quarter 2019 Turner Building Cost Index which measures costs in the non-residential building construction market in the United States has a value of 1162. The Second Quarter 2017 Turner Building Cost Index which measures costs in the non-residential building construction market in the United States has a value of 1031. This represents an index increase of 12.7%.

Mack 5 prepared a conceptual design cost plan for the Incline Village Beach House, Scheme A, Scheme B and alternates; that document follows this memo.

SierraCon prepared a conceptual estimate for hard construction for the Incline Beach House, Scheme A, Scheme B and alternates; that document follows this memo.

Information Resources

Beach Master Plans can be found here.

<https://www.yourtahoepace.com/ivgid/resources/master-plan>

The Community Services Master Plan can be found here.

<https://www.yourtahoepace.com/ivgid/resources/community-services-master-plan>

II. BUDGET

The Incline Beach Facility Study at one point had a budget of \$350,000 in the Capital Improvement Budget, Beach Fund. After spending \$210,031.84 of that budget, it was reduced to a carryover project of \$30,000 in the event of needs for further study. The carryover project has spent \$600, making the total spent to date of \$210,631.84

III. BOARD ACTION FROM MARCH MARCH 23, 2017 BOARD OF TRUSTEES MEETING

The minutes from this agenda item are attached following this memorandum. In accordance with the Board approved motion, design schemes were further refined. Final design and permitting were not started. The preliminary cost estimating was completed and are included with the current agenda item. Public outreach materials were prepared and intercept surveys were conducted at Incline Beach. The Incline Beach House has been identified as a Community Service Master Plan Priority Project (Top Tier Recommendation) by the District Board of Trustees.

Incline Beach House Project Update

March 23, 2017

Bradley A. Johnson, P.E. – Director of Asset Management



District Strategic Plan

Long Range Principle 5 – Assets & Infrastructure

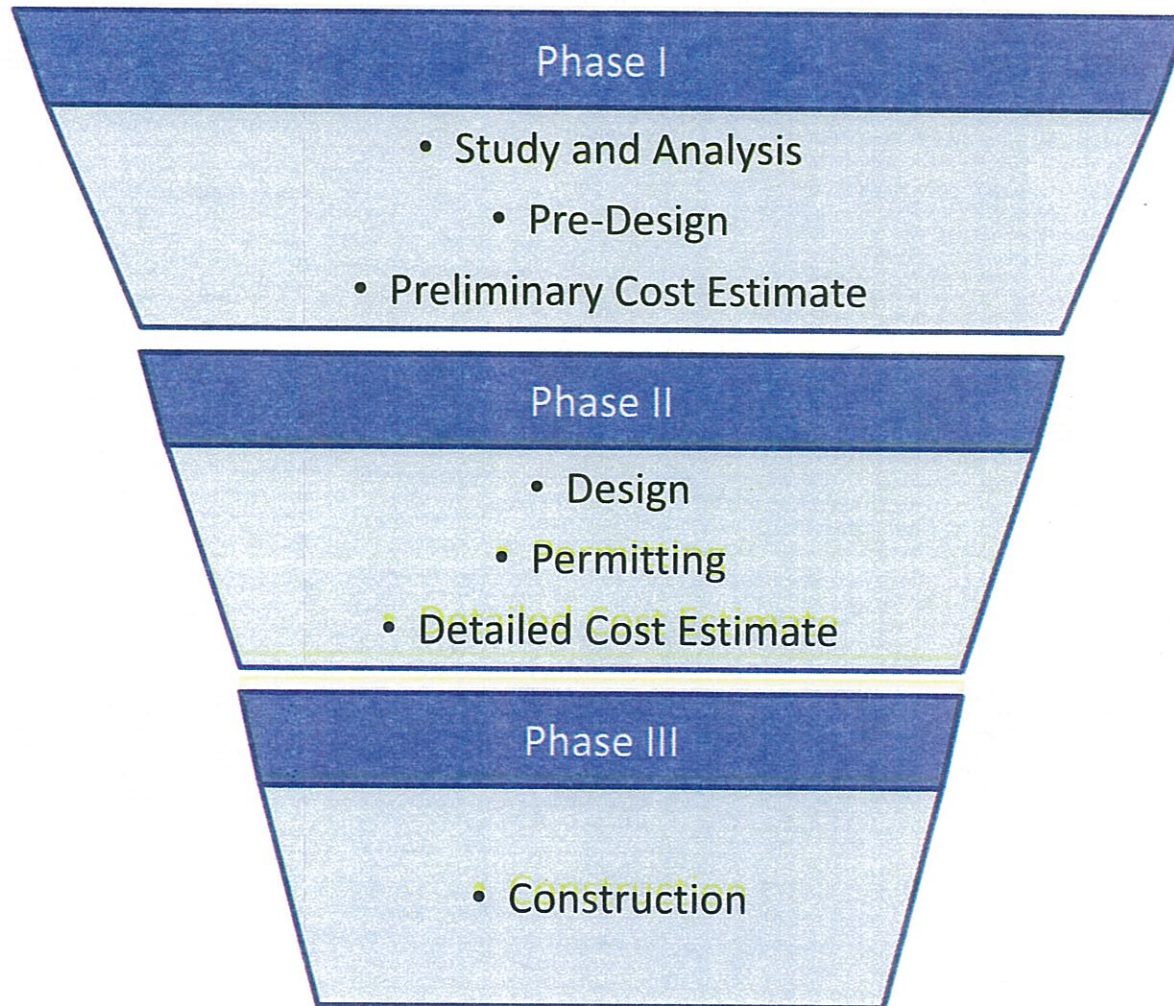
The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation activities.

- Maintain, renew, expand and enhance District infrastructure to meet the capacity needs and desires of the community for future generations.
- Conduct planning and design, in advance of undertaking projects or procurement, to ensure new District assets meet operational requirements and enhance the customer experience.
- 2016-2017 Budgeted Initiative:
 - Set direction on final design of the Incline Beach House Project

Project Milestones To Date

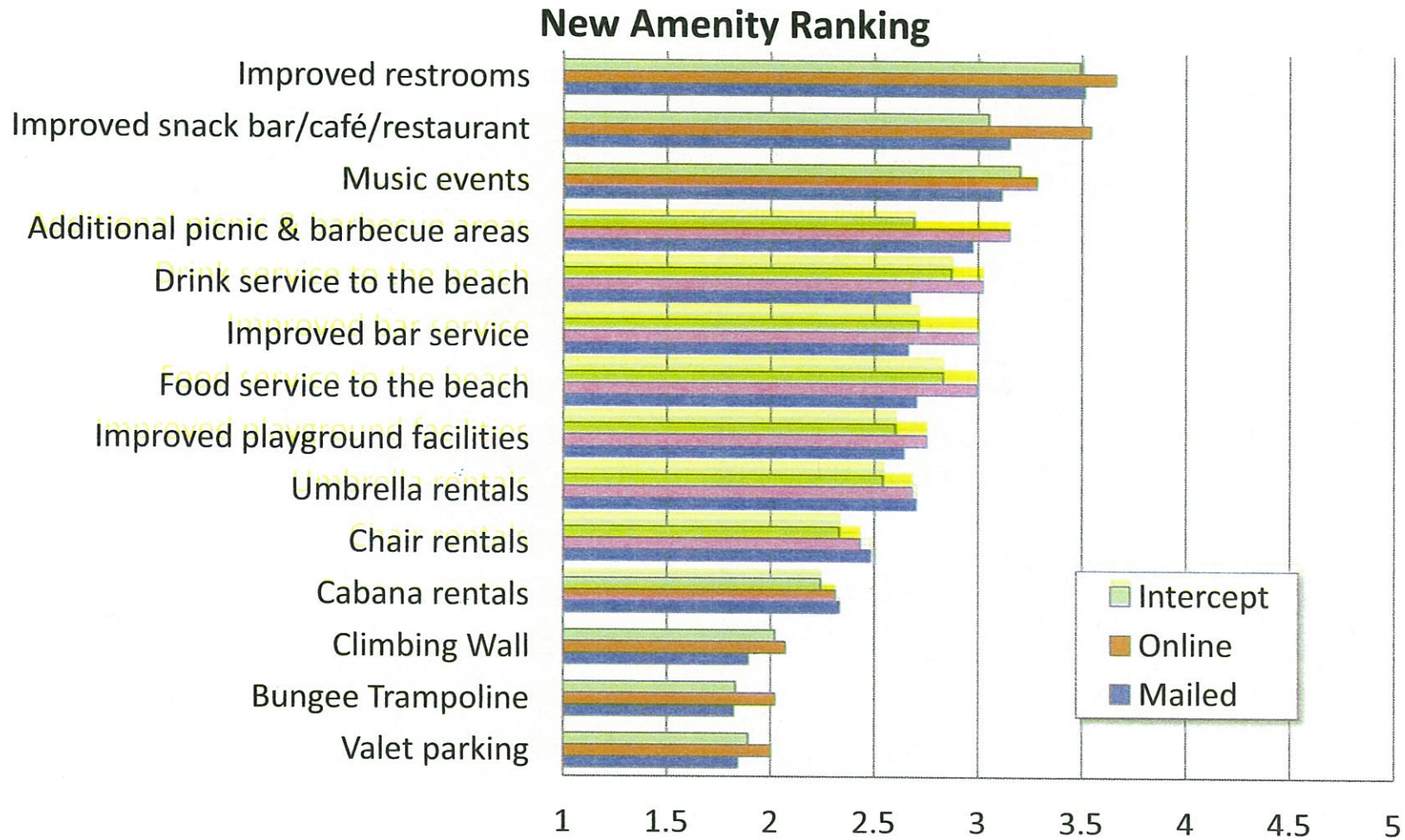
- February 24, 2016 – Beach Facilities Plan Adopted by the Board of Trustees
- May 18, 2016 – Design Contract Awarded by Board of Trustees
- August 5, 2016 – Incline Beach New Facility Flash Vote
- August 18, 2016 – Public Workshop

Project Sequence



Importance of New Amenities and Services

(from Beach Study survey)



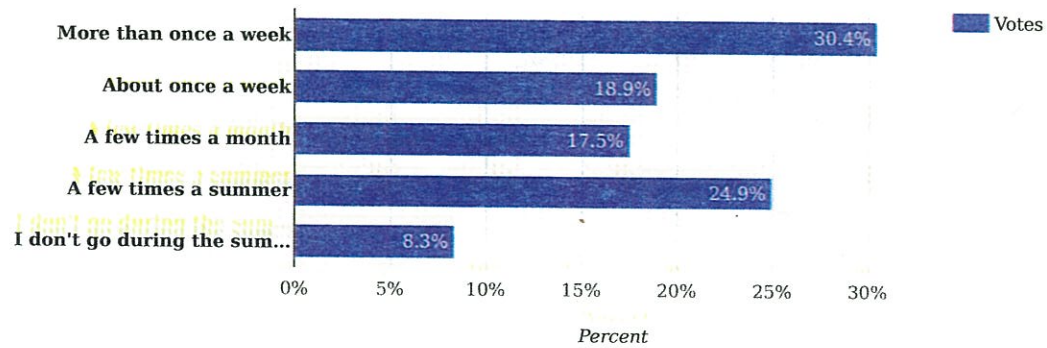
1-5 Scale Average: "1"=Not at all Important to "5"=Absolutely Necessary

Q1

August 5, 2016 Flash Vote

About how often do you go to Incline Beach in the summer?

(784 responses)



Options

Votes (784)

More than once a week

30.4% (238)

About once a week

18.9% (148)

A few times a month

17.5% (137)

A few times a summer

24.9% (195)

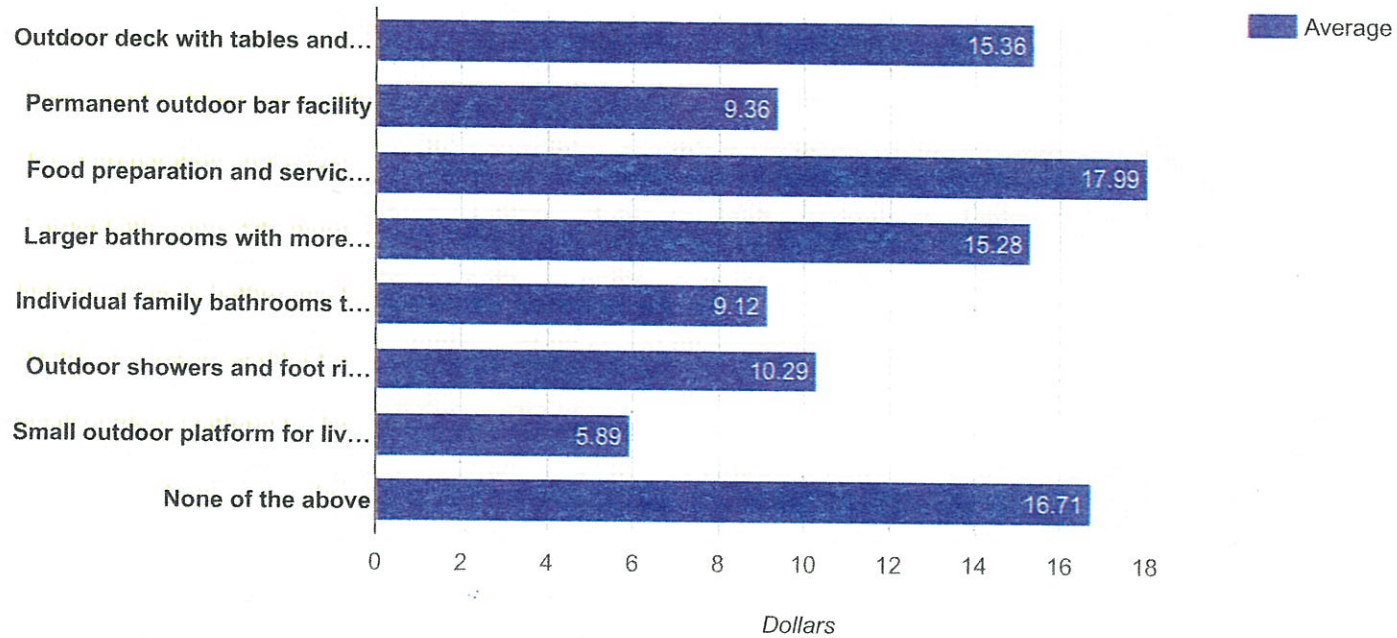
I don't go during the summer

8.3% (65)

August 5, 2016 Flash Vote

IVGID is considering the construction of a new snack bar and restroom building with several possible upgrades. Please tell us how important these upgrades are to you by allocating \$100 across the following options.

(570 responses)

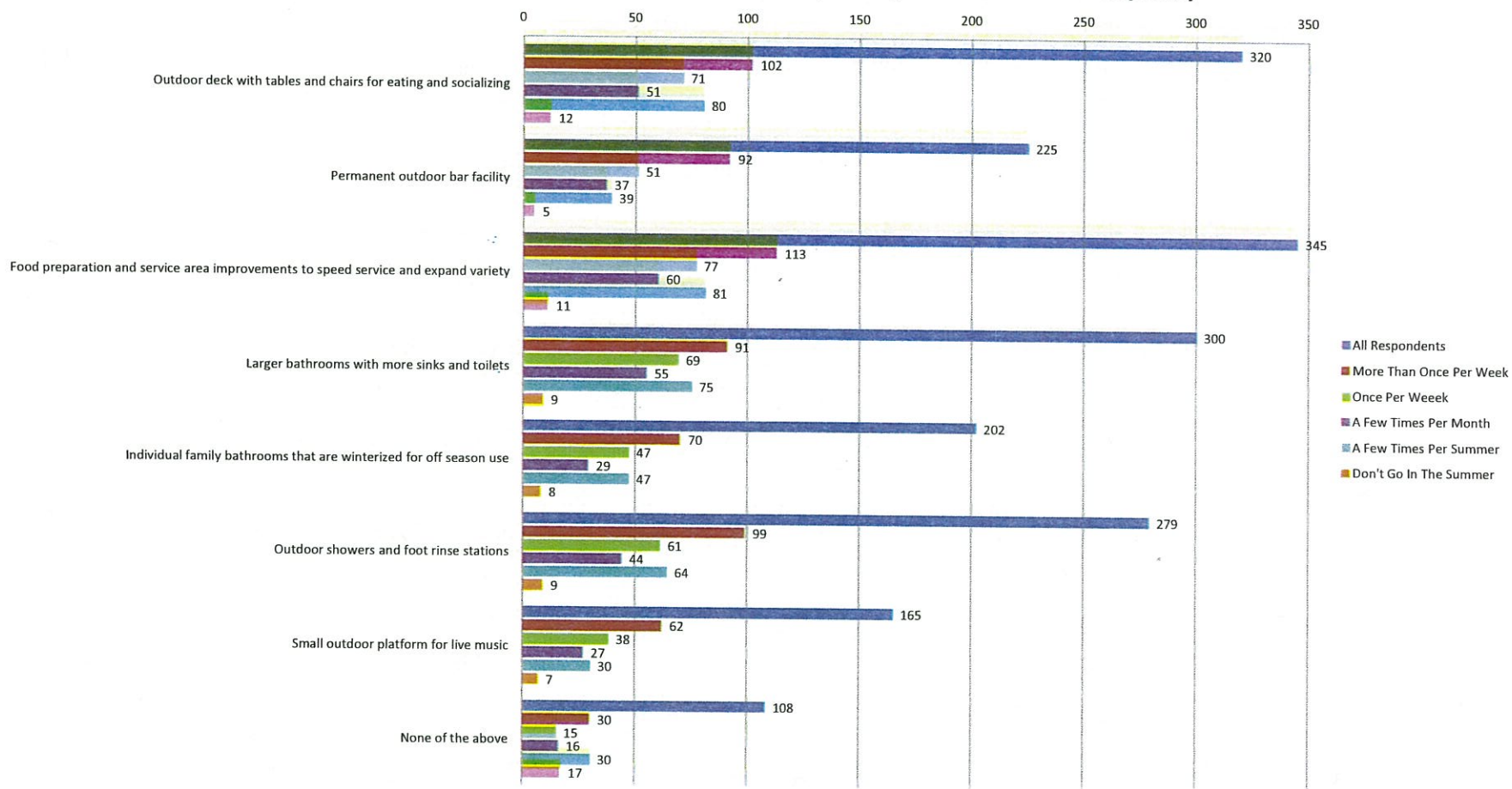


Options

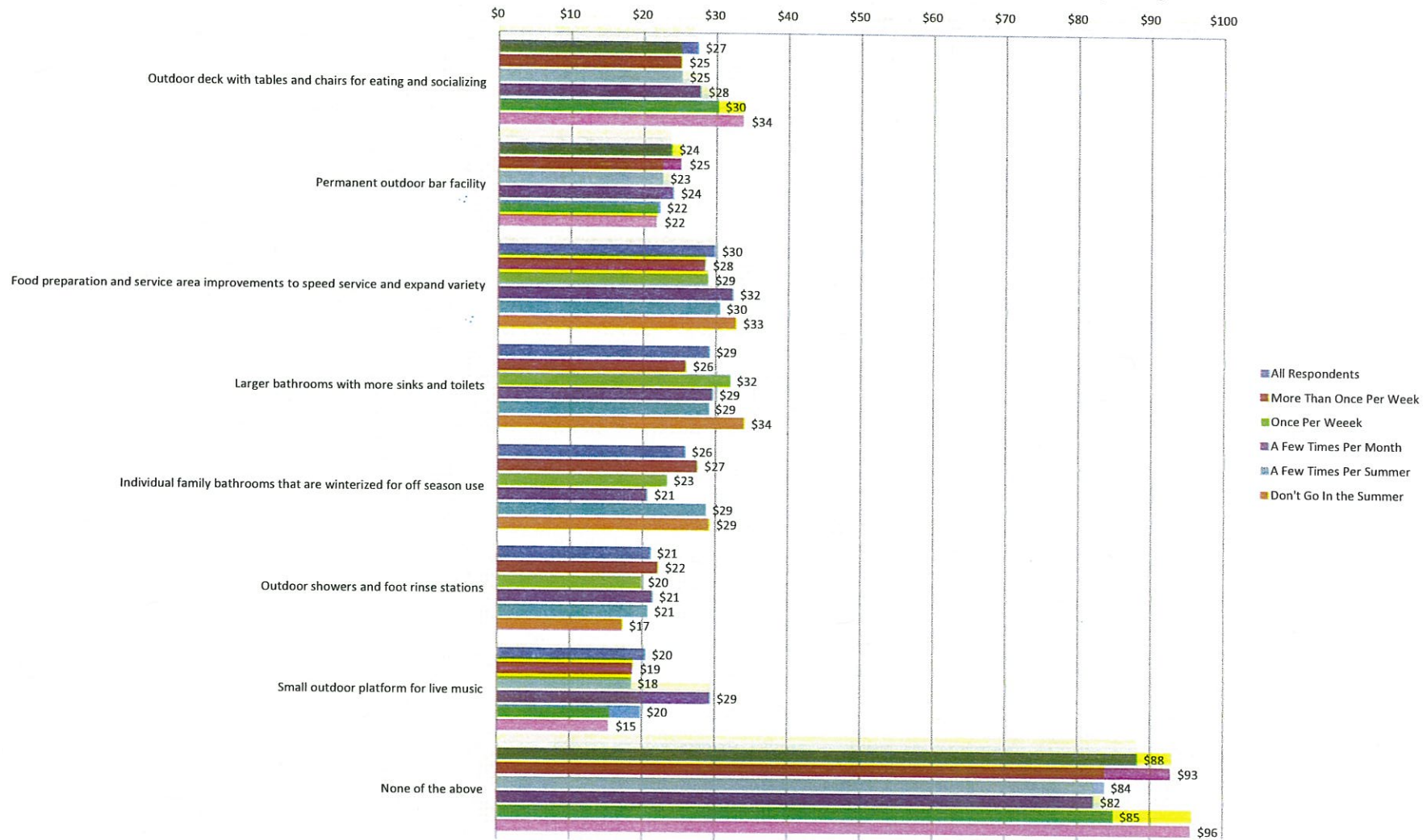
Average (570)

Outdoor deck with tables and chairs for eating and socializing	15.36 (320)
Permanent outdoor bar facility	9.36 (225)
Food preparation and service area improvements to speed service and expand variety	17.99 (345)
Larger bathrooms with more sinks and toilets	15.28 (300)
Individual family bathrooms that are winterized for off season use	9.12 (202)
Outdoor showers and foot rinse stations	10.29 (279)
Small outdoor platform for live music	5.89 (165)
None of the above	16.71 (108)

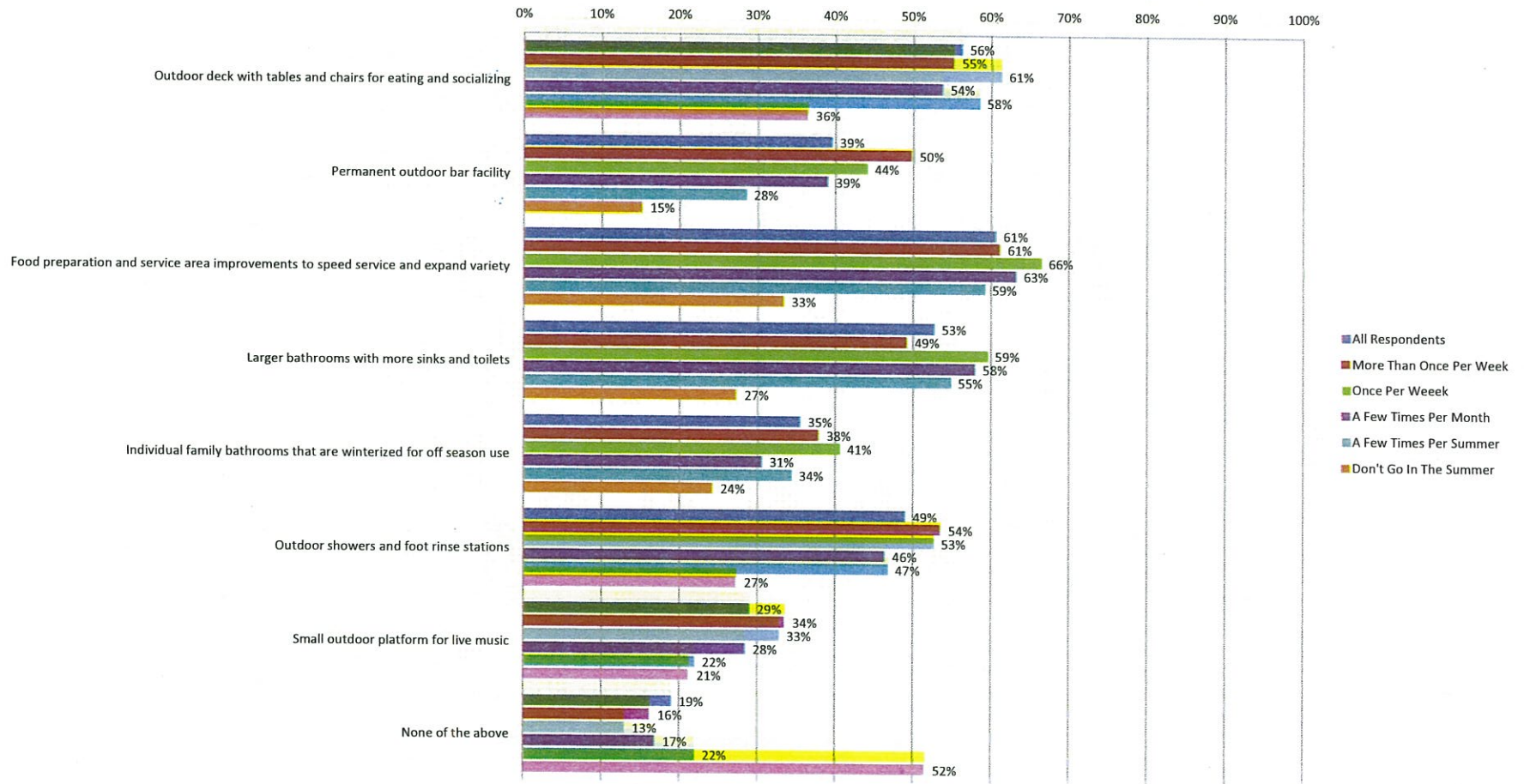
Number of Respondents to Each Question 3 Option by Beach Visitation Frequency



Average Spend per Respondent to Each Question 3 Option by Beach Visitation Frequency



Percentage of Respondents to Each Question 3 Option by Beach Visitation Frequency



Comparable Site Analysis

Comparable Site	Peak Season Saturday Visits	Kitchen/et al (Square Feet)	Scramble (Square Feet)	Bathrooms Stalls	Bar Seats
Sand Harbor		1,400	1085		-
Diamond Peak Base Lodge	2,500	1,990	1000	32	24
Burnt Cedar	1,400	775	-	16	7
Chateau	220	1,875 (No catering kitchen)	-	18	6
Incline Beach (Current)	1,800	470	-	8	12
Incline Beach House (Draft)	1,800	768 - 938	949 - 970	16	18

INCLINE VILLAGE BEACH HOUSE

DESIGN SCHEMES



bull stockwell allen
ARCHITECTURE • PLANNING • INTERIORS



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- EXISTING SITE PLAN
- SITE ALTERNATES
- SCHEME A- SITE PLAN
- SCHEME A- SITE PLAN- ALTERNATES
- SCHEME A- FLOOR PLAN
- SCHEME A- DESIGN CONCEPT
- SCHEME B- SITE PLAN
- SCHEME B- SITE PLAN- ALTERNATES
- SCHEME B- FLOOR PLAN
- SCHEME B- DESIGN CONCEPT

GROSS BUILDING AREAS

SCHEME A:
 SCRAMBLE: +/- 1,000 SF
 KITCHEN: +/- 900 SF
 BOH: +/- 390 SF
 RESTROOMS: +/- 1,010 SF
 FIXTURES: 16

SCHEME B:
 SCRAMBLE: +/- 1,000 SF
 KITCHEN: +/- 850 SF
 BOH: +/- 400 SF
 RESTROOMS: +/- 850 SF
 FIXTURES: 16

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INCLINE VILLAGE BEACH HOUSE

MARCH 2017



bull stockwell allen
 ARCHITECTURE + PLANNING + INTERIORS



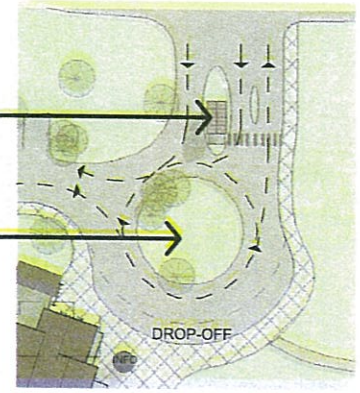
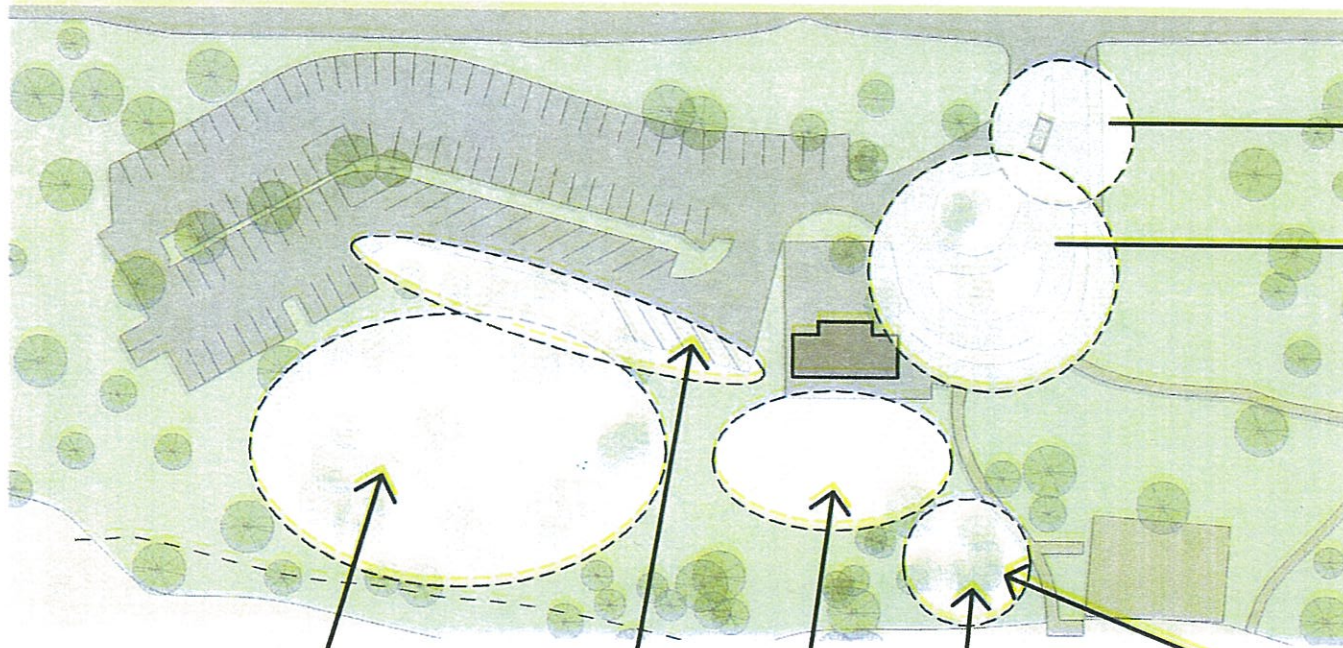
EXISTING SITE PLAN



INCLINE VILLAGE BEACH HOUSE

MARCH 2017





GATEHOUSE AND DROP-OFF IMPROVEMENTS

- IMPROVEMENT OF THE ARRIVAL PROCESS AT THE GATEHOUSE TO HELP ALLVIATE BACK-UP ON BUSY DAYS AND ADDRESS SAFETY CONCERNS FOR PEDESTRIANS
- MODIFICATIONS TO THE DROP-OFF ZONE TO HELP WITH CONGESTION BY ALLOWING VEHICLES TO BYPASS THE DROP-OFF LANE ONCE THEY ARE DONE UNLOADING



LANDSCAPING AT WEST SIDE
LANDSCAPE ENHANCEMENTS TO PROMOTE USE

- EXPANDED PARKING & CONNECTING PATH**
ADDITION OF 10 SPACES (2 HANDICAP) & A PATH TO IMPROVE CONNECTIVITY BETWEEN PARKING & BEACH
- DINING DECK**
DECK SPACE TO ACCOMMODATE OUTDOOR SEATING
- COVERED BAR**

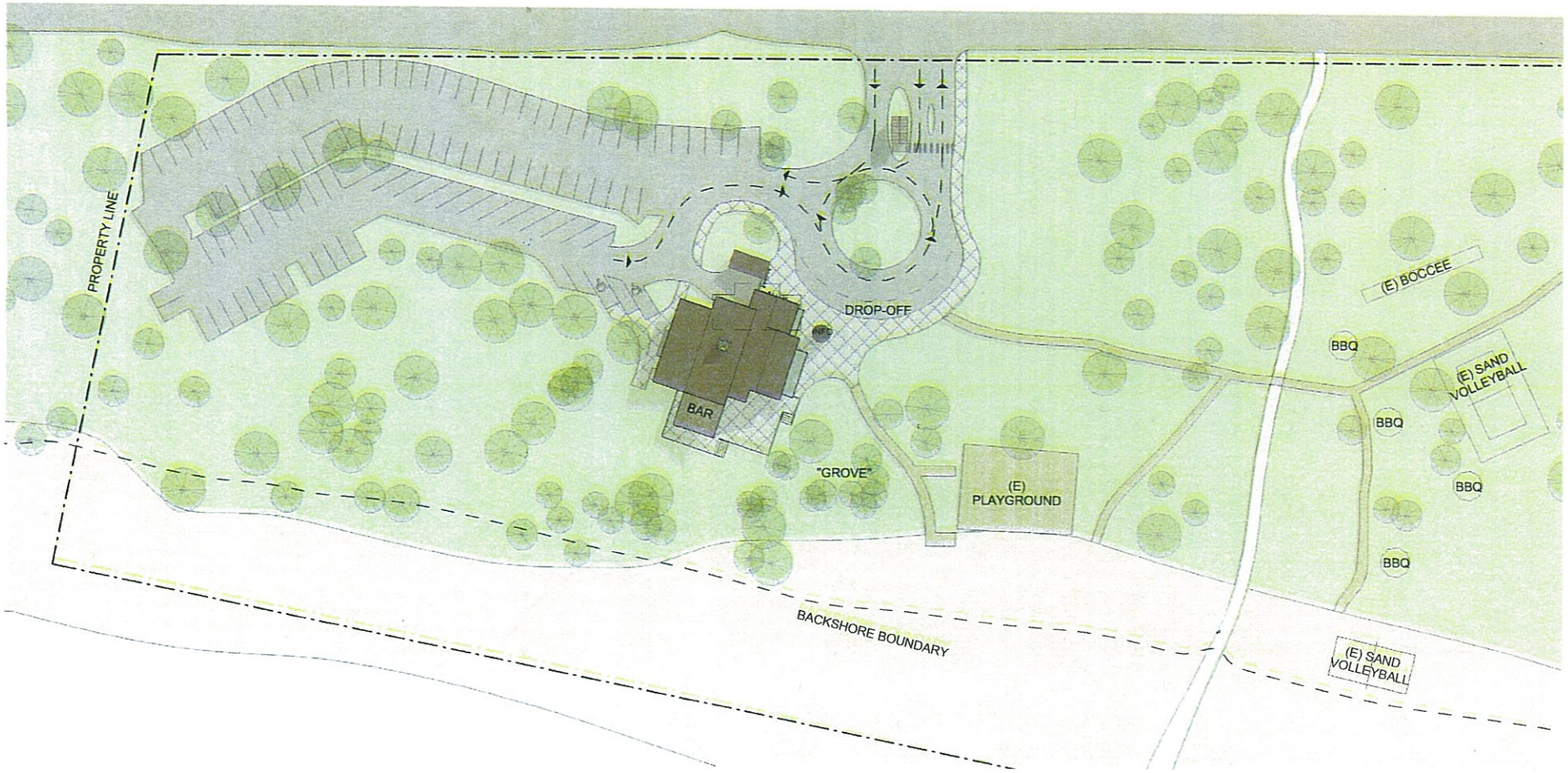


ENLIVENING THE "GROVE"
LANDSCAPE IMPROVEMENTS TO FORMALIZE & ENHANCE SOCIALIZATION SPACE AT THE BEACH

SITE ALTERNATES

INCLINE VILLAGE BEACH HOUSE
MARCH 2017



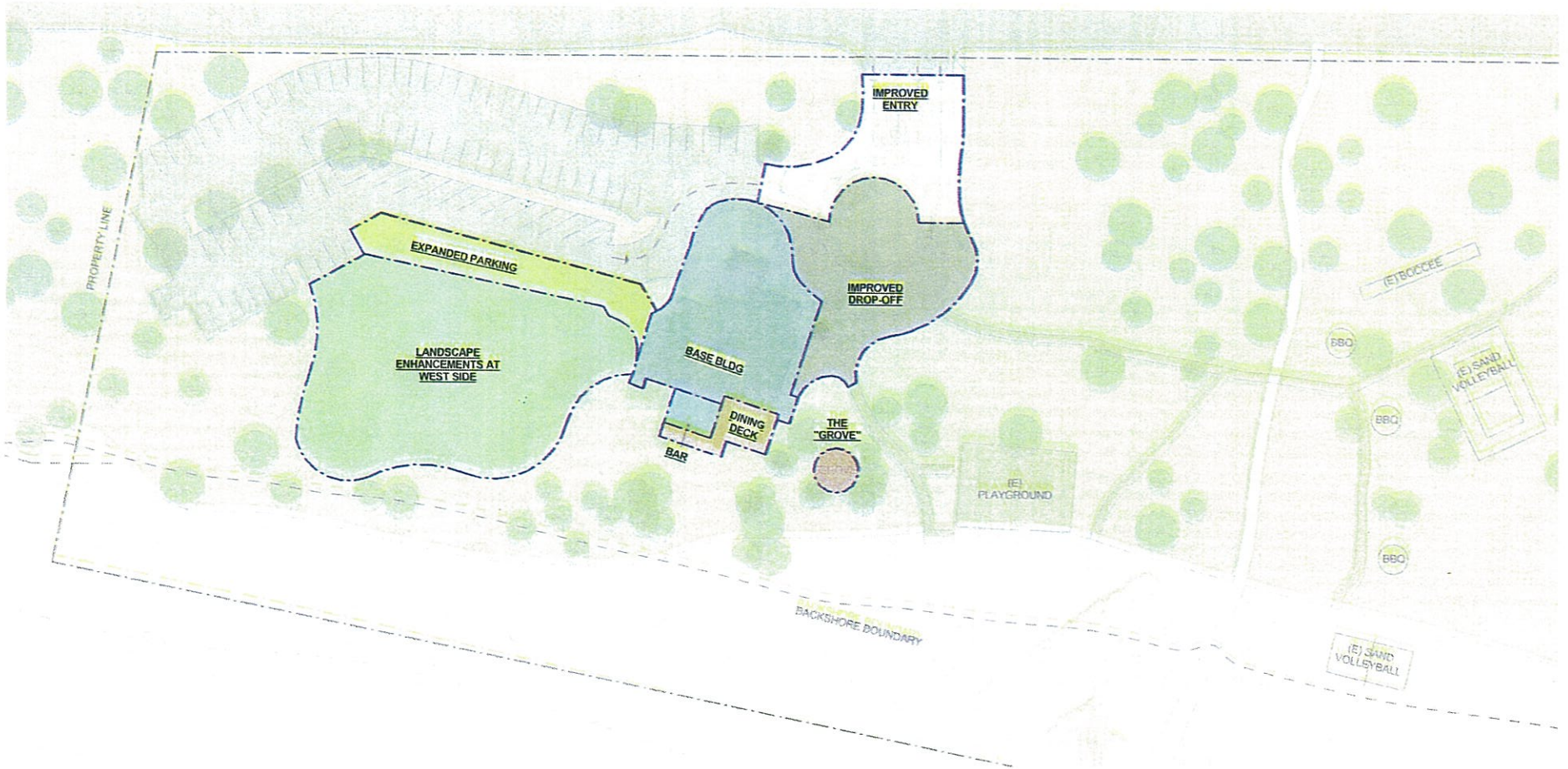


SCHEME A- ILLUSTRATIVE SITE PLAN

INCLINE VILLAGE BEACH HOUSE

MARCH 2017



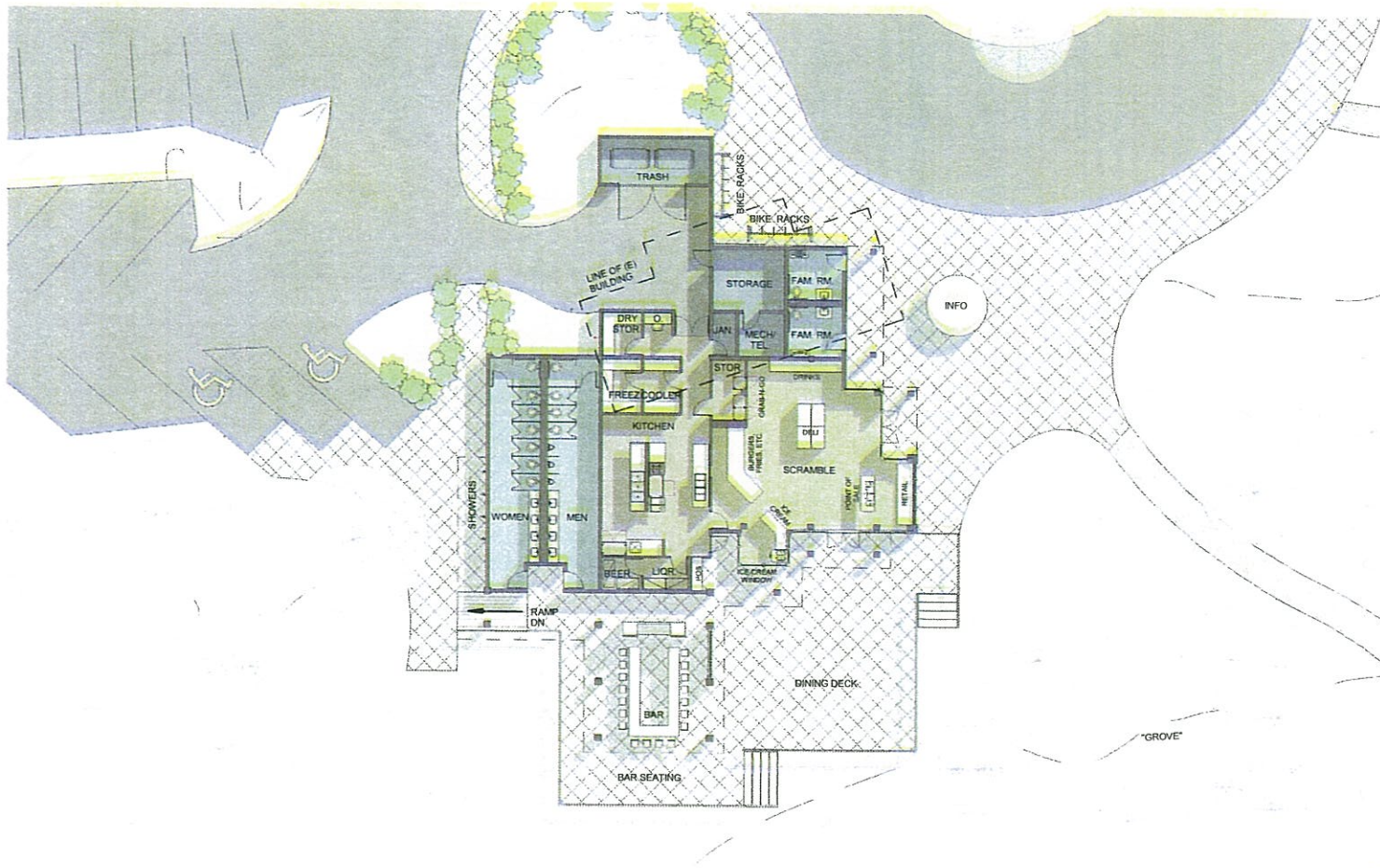


SCHEME A- SITE PLAN- ALTERNATES

INCLINE VILLAGE BEACH HOUSE

MARCH 2017





AREA SCHEDULE - SCHEME A

NAME	AREA
SCRAMBLE	949 SF
SCRAMBLE	949 SF
FAM. RM.	178 SF
MEN	364 SF
WOMEN	367 SF
RESTROOMS	909 SF
BEER	41 SF
COOLER	63 SF
DRY STOR.	54 SF
FREEZ.	67 SF
KITCHEN	600 SF
LIQR.	47 SF
STOR.	66 SF
KITCHEN	938 SF
JAN.	31 SF
MECH/ TEL.	63 SF
STORAGE	139 SF
TRASH	155 SF
BOH	388 SF

AREA SUMMARY

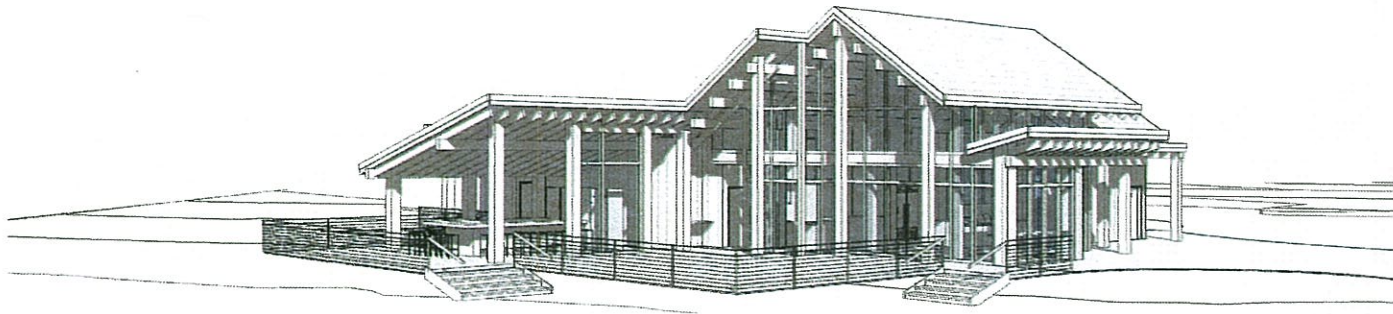
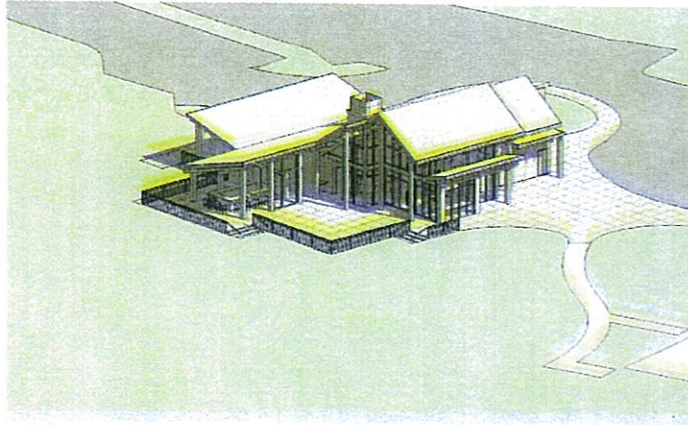
ENCLOSED BLDG AREA:	3,400 SF
BASE BLDG DECK:	800 SF
DINING DECK:	1,500 SF
COVERED BAR & ASSOCIATED DECK:	700 SF
TRASH:	190 SF



SCHEME A- FLOOR PLAN

INCLINE VILLAGE BEACH HOUSE
MARCH 2017



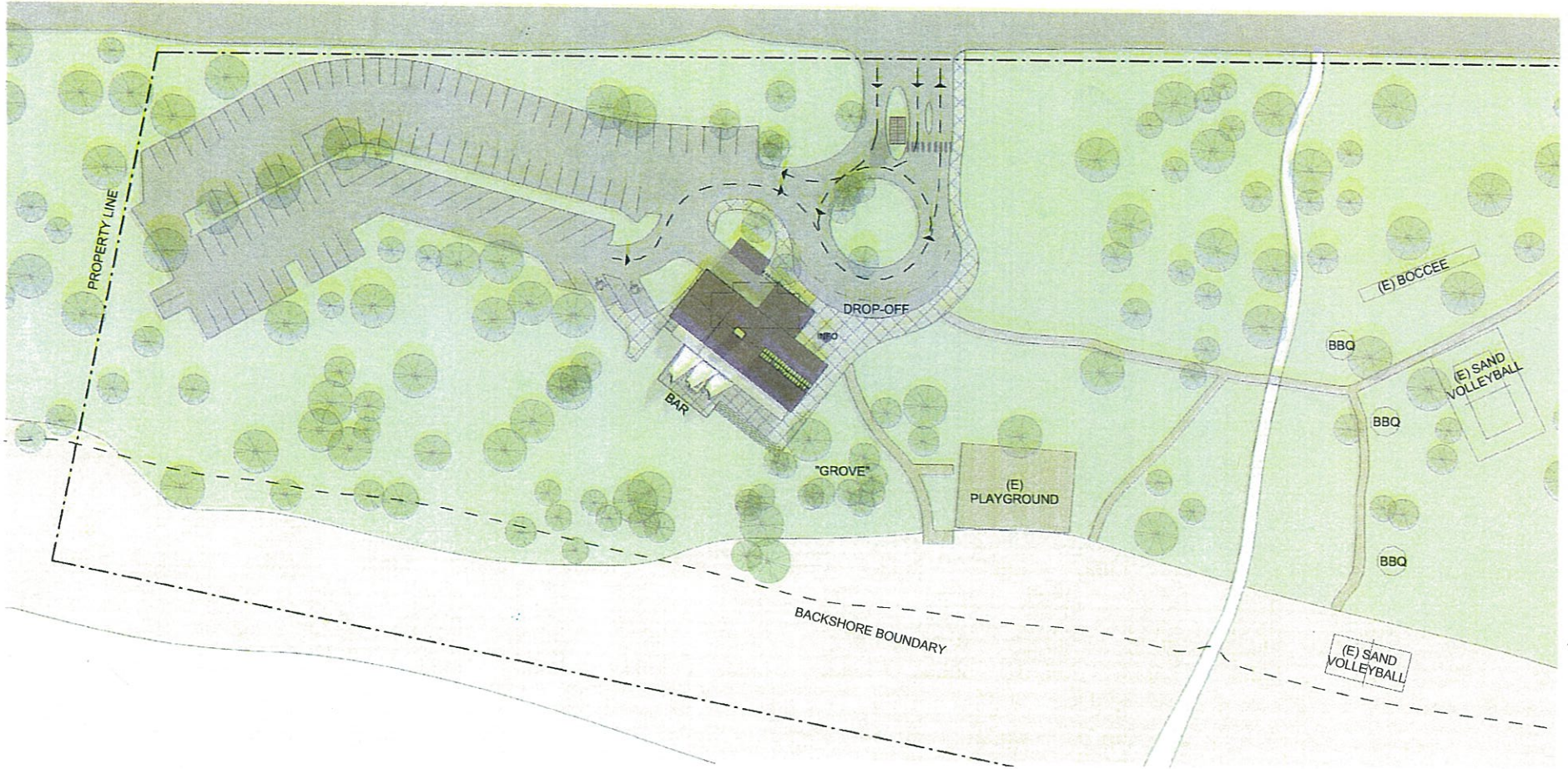


SCHEME A- DESIGN CONCEPT

INCLINE VILLAGE BEACH HOUSE

MARCH 2017



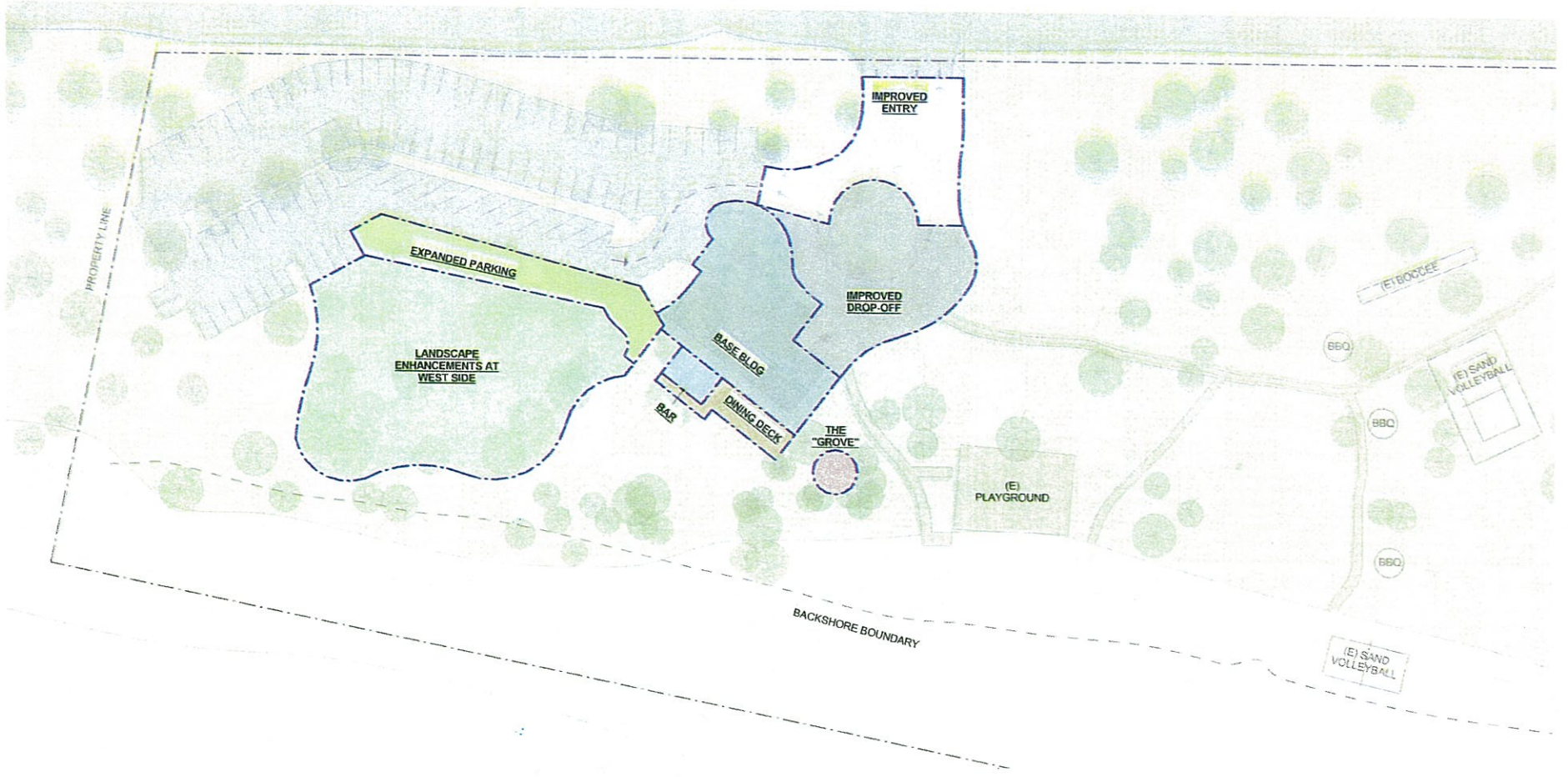


SCHEME B- ILLUSTRATIVE SITE PLAN

INCLINE VILLAGE BEACH HOUSE
 MARCH 2017



bull stockwell allen
 ARCHITECTURE • PLANNING • INTERIORS

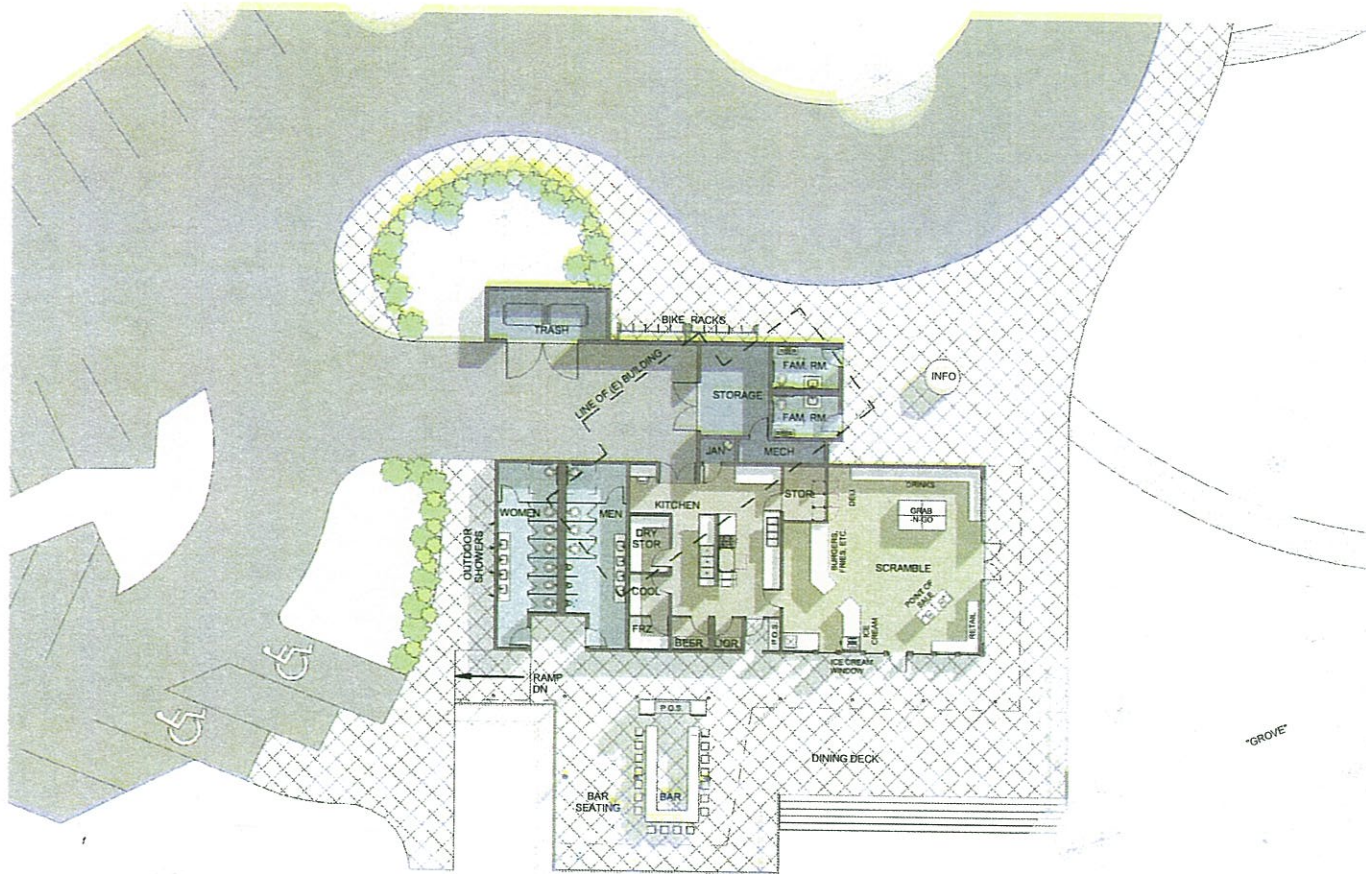


SCHEME B- SITE PLAN- ALTERNATES

INCLINE VILLAGE BEACH HOUSE

MARCH 2017

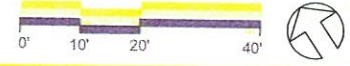




AREA SCHEDULE - SCHEME B	
NAME	AREA
SCRAMBLE	970 SF
SCRAMBLE	970 SF
FAM. RM.	155 SF
MEN	289 SF
WOMEN	283 SF
RESTROOMS	726 SF
BEER	35 SF
COOL	47 SF
DRY STOR	64 SF
FRZ.	35 SF
KITCHEN	493 SF
LIQR.	26 SF
STOR.	68 SF
KITCHEN	768 SF
JAN	23 SF
MECH	54 SF
STORAGE	170 SF
TRASH	157 SF
BOH	403 SF

AREA SUMMARY

ENCLOSED BLDG AREA:	3,100 SF
BASE BLDG DECK:	800 SF
DINING DECK:	1,350 SF
COVERED BAR & ASSOCIATED DECK:	850
TRASH:	180 SF

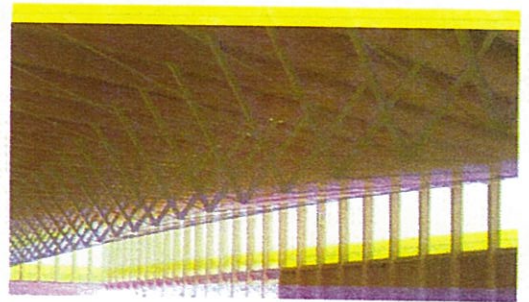
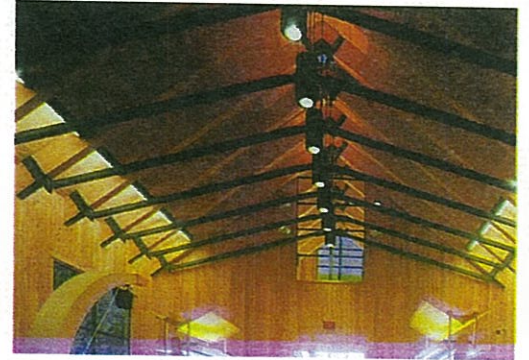
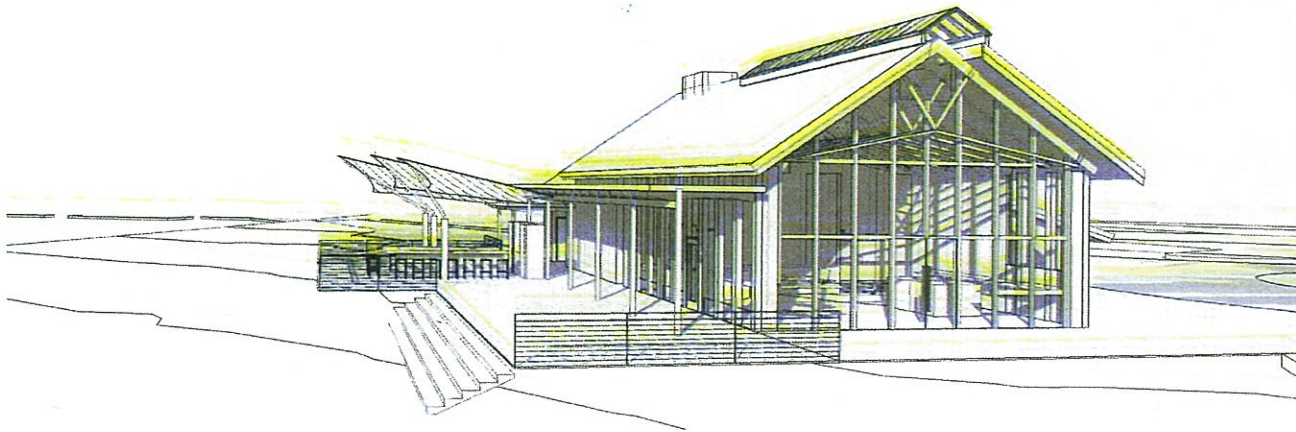
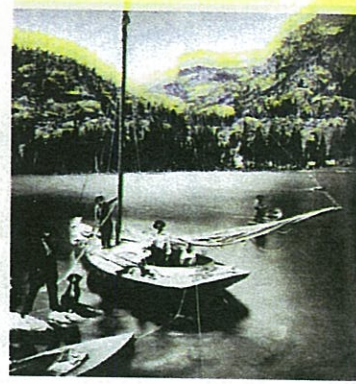
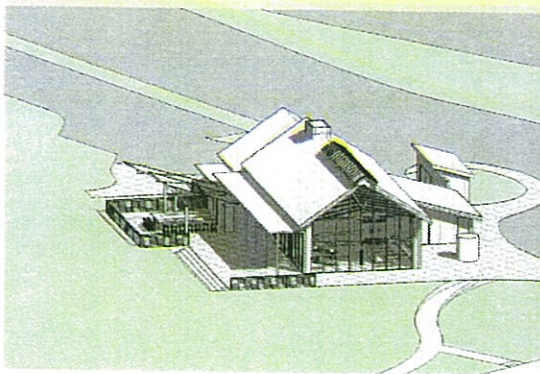


SCHEME B - FLOOR PLAN

INCLINE VILLAGE BEACH HOUSE

MARCH 2017





SCHEME B- DESIGN CONCEPT

INCLINE VILLAGE BEACH HOUSE
MARCH 2017



bull stockwell allen
ARCHITECTURE • PLANNING • INTERIORS

Cost Estimating

- Preliminary cost estimating is underway
 - Mack5 – Alameda, CA based professional cost estimating firm
 - SierraCon – South Lake Tahoe, CA based construction contractor
 - Principal in charge of numerous hospitality projects completed in the Tahoe Basin including:
 - Zephyr Lodge at Northstar
 - Tamarack Lodge at Heavenly
 - Edgewood Tahoe Lodge
 - Treehouse Clubhouse at Northstar Highlands
 - South Tahoe High School Student Union
 - Sugar Bowl Sporthaus Building
 - Kirkwood Community Association Recreation & Amenity Building

Cost Estimating

- Conceptual Construction Estimate in Beach Facilities Plan
 - \$1,900,000 - \$2,200,000
 - Developed by Project Consultant
 - Assumed 3,000 square foot building at \$350 - \$450 per square foot
 - Included outdoor bar and dining deck
- Estimating team has indicated Conceptual Estimate is likely as much as \$250 per square foot too low

Project Funding

- \$350,000 total project budget approved to date by Board of Trustees
 - CIP FY 2014/2015 through FY 2016/2017
 - \$150,000 spent to date including Beach Facility Plan costs
- Draft FY 2017/2018 CIP Budget does not include any project budget in Year 1
- ~\$500,000 in available fund balance to support project construction
- Funding alternatives would need to be assessed to allow project construction

Incline Beach House Project Recommendations

The Board of Trustees moves to direct Staff to apply the following approach to the Incline Beach House Project:

- Complete pre-design process to further refine design schemes and options but do not start final design or permitting work
- Complete preliminary cost estimating
- Utilize the summer of 2017 to solicit public input on the design schemes and options
- Coordinate next steps with the Community Services Master Plan process

report formatting and the proposal to be on the Popular Report Committee - he has no problem with that however we are talking about two different things. His concern is consistency and clarity and going back over the past several years as there have been changes from year to year so there is a lack of consistency and ability to gather the information so he would like to stick with original motion. Trustee Callicrate said that the variance, etc. would be addressed at the committee level so we don't have any issues there and then the possibility of going back to gain consistency, which would require more action by the Board, would rectify the issue and get Trustee Dent what he wants at the committee level; Trustee Dent could ask the committee to address the variances. Trustee Dent agreed that yes, from formatting standpoint. Trustee Morris said, to clarify, Trustee Dent wants the 2016 report to be the same as 2015 so you can compare to that which would preclude the committee and stick with 2015 format; he is hoping for better reports. Trustee Dent said that the 2015 report had a lot more information and that sticking with a similar format and adding to it would be the role of the committee. His big hang up was the information and Staff not sticking to it. It changed in 2016 and Staff didn't update the definitions so he can't, as a Trustee, unless he spends several more hours with Staff, he can't understand it. Trustee Callicrate said that our financial reporting is consistent from 2015 to 2016 and from 2016 to 2017 so in the Popular Report narrative we can bring this in to accommodate Trustee Dent. Numbers need to be consistent year to year and the issue is with the 2015 to 2016 column were changed substantially. The committee will deal with the 2016 reporting issue and we will have the financials reported the same in 2016 to 2016 and then explain the discrepancies. Chairwoman Wong said then we should defeat the present motion and go back to the original process of using the General Manager's Popular Reporting Committee and that no motion is necessary because it is in place; she will be voting to defeat the motion, work in the committee, and then bring results forward to the Board.

Hearing no further comments from the Board, Chairwoman Wong called the question - all Trustees voted against the motion; the motion failed.

E.7. Incline Beach House Project Update for review, discussion, and possible action (Requesting Staff Member: Director of Asset Management Brad Johnson) (was General Business Item E.5.)

Director of Asset Management Brad Johnson gave an overview of the submitted materials.

Trustee Dent on those that voted all their dollars on none of the above, did we dig any further to see where those individuals live as he could see the Crystal Bay residents putting their money there because of no access. Director of Asset Management Johnson said he would have to look at the data and see if we are able to sort on residency.

Trustee Callicrate said he would be cautious in using the term beach front area. Director of Asset Management Johnson said that is a good point and that it grows out to the unimproved area and doesn't actually encroach on the beach front area or shoreline rather it is in the unimproved decomposed granite area.

Trustee Dent is on the cost estimate going from \$1.9 million to \$2.2 million is that at \$600 to \$700 per square foot. Director of Asset Management Johnson said no and that we will have a revised estimate once all the cost estimating is done. The shown numbers include the outdoor bar, dining deck, contingency, and the construction items to complete.

Trustee Callicrate asked so what are we looking at for additional items and what is the total picture; ballpark estimate. Director of Asset Management Johnson said that each of the options carry at \$100,000 to \$300,000 order of magnitude thus it could grow to over a million dollars. Trustee Callicrate followed up by say that the Board needs some figures to be upfront with folks as he has already gotten some community members who have expressed this so we need to be brutally honest and do it the right way and do it one time only. Director of Asset Management Johnson said that is why we are doing this check-in with the Board to ensure we are heading in the right direction then we will take it out to the community and utilize the summer to gather that information.

Chairwoman Wong said is the increase in construction just plain inflation. Director of Asset Management Johnson said inflation is roughly 3.5% per year and when excluding negative inflation, at the peak of the recession, the number bumps to 4.2% with the building boom escalating it to as much as 8% per year. The final construction

estimate, as a sub line, will factor in a construction escalator based on when this project is pursued; yes, escalation will be a factor.

Trustee Horan said what about the Tahoe Basin. Director of Asset Management Johnson said he gave industry wide and that a lot of folks think the Tahoe Basin is unique and it is in some areas however it follows the Reno construction trend. Trustee Horan said so this is an a la carte menu that in the outside areas doesn't have any numbers and were not in the presentation. Director of Asset Management Johnson said that is correct that the costs haven't been developed nor have there been design renderings done. Other than some basic designs, nothing has been done and the reason Staff is asking is does the Board want to vet these out or are you strongly against them and Staff would like to hear that. Trustee Horan said a generalized view from the users would be very important to have for the community. Director of Asset Management Johnson agreed and said that it should be relatively easy to develop estimates. Trustee Horan concurred that would be important.

Trustee Callicrate said, regarding the entrance situation, when you are coming from the west towards the entrance does this get Washoe County involved and while it may never happen should we be planning for that or have we already taken into account that whole aspect. Director of Asset Management Johnson said that the gatehouse is the second most popular enhancement and is the single most complex component and we are doing a very light touch with paving and an additional lane. Addressing gate houses can easily grow into a more complex project especially as you go out into the right-a-way so we are looking at just one lane unless the Board's desire is to address it more comprehensively as it could be a project all its own if Staff were to pursue all the options. Trustee Callicrate said he didn't want to undo it and then have to redo it so let's get the pre-planning to do it right. Director of Asset Management Johnson said that the reason it is separated out is that the light touch could have a ripple effect and if the appetite of the Board is to go all out then Staff will remove from this project and do it as a separate project with its own review/analysis, etc. Trustee Callicrate said it would be a crime to put this in there without doing anything and we could be shooting ourselves in the foot because we aren't looking at the bigger picture. Let's look at these potential opportunities and get us some ballpark figure on each of these phases and also look at public/private

partnership which might be a naming opportunity and not just here but throughout the District.

Trustee Morris said he would definitely want to split it out as it is not a beach house project. The light touch is a good interim step to ease some of the congestion and not as costly so he would like to look at the longer term solution as a separate project so we can do what is needed to fix the beach house. Director of Asset Management Johnson said once we have the orders of magnitude it may help the Board to make decisions and coming back to the Board will allow for more involvement.

Trustee Horan asked how difficult is it to work with Washoe County regarding the right-of-way. Director of Asset Management Johnson said we construct to the standards held by Washoe County and that Washoe County is collaborative and we are bound by the guidelines they are held to.

Trustee Dent said that there is no budget in year one but that we are collecting two million dollars a year for the pipeline which we have been budgeting into the CIP and not spending it until more recently so why are we going about this differently than the pipeline. Director of Asset Management Johnson said regarding the pipeline, we absolutely know we have to replace fifty to sixty percent of that pipeline and that we are facing a magnitude of costs that we have to do. We don't have to do this project if the Board or the community doesn't want to do it so it is largely about the uncertainty. Trustee Dent is the money put away or is it put into reserves. Director of Asset Management Johnson asked if this was relative to this project or the pipeline project; if it is this project, then yes, if this Board directs Staff to move forward with something which needs to increase the fund balance then we develop a way to collect to increase that fund balance and Staff can bring that option back to you. If it is about the pipeline project, then we pre-collect and that has an influence on the Director of Public Works Rate Study which looks out to ensure the collection is adequate and so that is developed in that manner. Trustee Dent asked if there was a better way to do that. Director of Asset Management Johnson said that we can discuss that during the next agenda item but that Year 1 if the only budget being authorized and that Years 2 through 5 are for strategic and planning purposes. We have put this into the Community Services Master Plan process

because of what we know and that this is what the community is desiring. We are looking for direction has to how the Board wants to do this and there could be potential partnership opportunities with Incline Tahoe Foundation thus there are multiple ways for direction funding from the community.

Trustee Morris said so there is \$200,000 left so is that going to be used for getting some estimates? Director of Asset Management Johnson said yes that is exactly right and that he anticipates \$50,000 for the balance of the work to include estimating, surveys, etc. and the additional \$150,000 is budgeted for final design and carry forward of these dollars.

Trustee Callicrate said that a critical component in communications is to be clear on these numbers and it is the details that the community wants to see so let's make sure we have factual numbers and where the excess is going.

Chairwoman Wong said so Staff is being directed to do pre-design work on schemes A and B and those additional options. Director of Asset Management Johnson said he is looking for that direction from the Board; likes to see options and include this or that is what he is looking for. Chairwoman Wong said that she is not in the position to answer that question as she doesn't know what costs the community wants to bear for all of these options. What should would like to suggest is that this be put into the Community Services Master Plan and that Staff give costing options as well as show how to pay for it. She would also like to have a menu that we can go through with the community which shows the costs and how to fund it such as increase in fee, bond, etc. She thinks this will take two or three more iterations past the Community Services Master Plan. Director of Asset Management Johnson says that he is hearing that the Board wants Staff to generate preliminary costs. Trustee Morris said that he wants to go to the public with visual costs as well those things talked about during this exercise. Trustee Horan said that he agrees with Chairwoman Wong.

Trustee Callicrate made a motion to direct Staff to apply the following approach to the Incline Beach House Project:

- Complete pre-design process to further refine design schemes and options but do not start final design or permitting work;
- Complete preliminary cost estimating;
- Utilize the summer of 2017 to solicit public input on the design schemes and options; and
- Coordinate next steps with the Community Services Master Plan process.

Trustee Horan seconded the motion. Chairwoman Wong asked for comments.

Trustee Horan said that the Board discussed it and that he agrees with this motion. Trustee Morris asked if Staff was going to include the options. Director of Asset Management Johnson said yes; Trustee Morris said he is good. Trustee Dent said that he sat on the Design Committee where they went through all of this.

Chairwoman Wong called the question - the motion passed unanimously.

Chairwoman Wong said that she is moving the remaining two items to the next Board of Trustees meeting to which all the Trustees agreed. Chairwoman Wong said if any Trustee has questions they can discuss/coordinate with the General Manager to get information.

E.8. 2017/2018 Budget Review Process: Board Overview of Capital Improvement Projects Budget - Review, discuss and provide possible direction (Requesting Staff Member: Director of Asset Management Brad Johnson) (deferred to next meeting) (was General Business Item E.6.)

E.9. 2017/2018 Board of Trustees Work Plan: Confirm the consensus and assign Trustees to submit their top four (4) items to the District Clerk by no later than March 31, 2017 (deferred to next meeting. (deferred to next meeting) (was General Business Item E.8.)

F. DISTRICT STAFF UPDATE

F.1. General Manager Steve Pinkerton

INCLINE VILLAGE BEACH HOUSE

Conceptual Design Cost Plan
for
Incline Village Beach House

February 14, 2017

mack⁵

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Emeryville, CA 94608

ph 510.595.3020

www.mack5.com

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Alternates.....	29 - 35

Conceptual Design Cost Plan

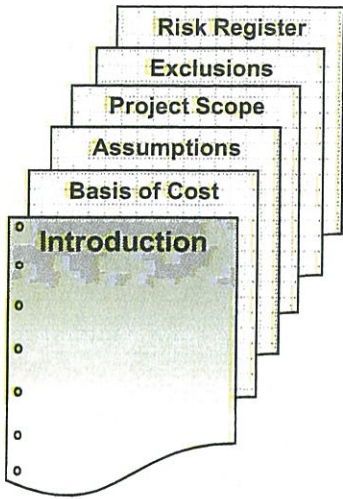
Commentary

Incline Village Beach House

Introduction
Basis of Cost
Assumptions
Exclusions
Risk Register

February 14, 2017

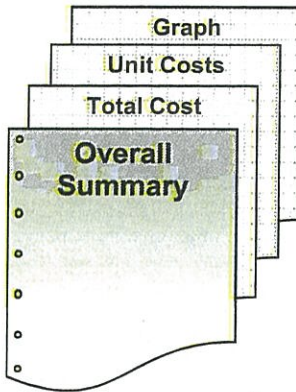
introduction



mack5 was requested to carry out a Conceptual Design Cost Plan for the proposed Incline Village Beach House located in Washoe County, Nevada.

The first part of the Report contains the basis of the report, the assumptions made, description of the project scope, the exclusions to the costs and a risk register which contain items that have potential to impact cost at some point in the future.

The Overall Summary section contains a Summary of Gross Floor Areas, an Overall Project Summary, and Component and Trade Cost Summaries with Graphs.



Each section contains Control Quantities, a Cost Summary and Graph, and a Detailed Breakdown of Costs.

project introduction

The project consists of replacement of 1-story building and associated outdoor amenities. The project will be constructed to create a beachfront hospitality zone at Incline Beach.

items used for cost estimate

- drawings Design Scheme A & B prepared by bsa, received on February 2017 (10-pages)
- narrative Design Narrative prepared by bsa, received on February 2017 (7-pages)

assumptions

- (a) Construction will start in September, 2018
- (b) A construction period of 8 months
- (c) The general contract will be competitively bid by a minimum of five (5) qualified contractors
- (d) The general contractor will have full access to the site during normal business hours
- (e) There are no phasing requirements.
- (f) The contractor will be required to pay prevailing wages

exclusions

- (a) Cost escalation beyond a midpoint of December, 2018
- (b) Loose furniture and equipment except as specifically identified
- (c) Hazardous materials handling, disposal and abatement
- (d) Compression of schedule, premium or shift work, and restrictions on the contractor's working hours
- (e) Soft Cost such as testing and inspection fees, architectural design and construction management fees, assessments, taxes, finance, legal and development charges
- (f) Scope change and post contract contingencies
- (g) Environmental impact mitigation

DRAFT for REVIEW and COMMENT

Incline Village Beach House	GFA	\$/SF	,\$000
Scheme A Building	3,975	\$613.03	\$2,437
Scheme A Site Improvement	6,390	\$63.38	\$405
TOTAL CONSTRUCTION & SITEWORK (SCHEME A) :	3,975	\$714.91	\$2,842
Scheme B Building	4,000	\$572.64	\$2,291
Scheme B Site Improvement	6,080	\$66.13	\$402
TOTAL CONSTRUCTION & SITEWORK (SCHEME B) :	4,000	\$673.16	\$2,693

Alternates

	,\$000
Scheme A Alt.1: Add Dining Deck	\$174
Scheme A Alt.2: Add Bar & Roof	\$227
Scheme B Alt.1: Add Dining Deck	\$188
Scheme B Alt.2: Add Bar & Roof	\$340
Alternates For Scheme A & B	
Alt.3: Add Food Service Equipment	\$690
Alt.4: Add Equipment & Furnishings	\$118
Alt.5: Extended Site Work - Drop off	\$503
Alt.6: Extended Site Work - Entry	\$156
Alt.7: Extended Site Work - Add'l. Parking	\$111
Alt.8: Extended Site Work - Add'l. Landscaping	\$260
Alt.9: Provide interlocking concrete pavers	\$218
Alt.10: Unit Pavers at deck location	(\$19)
Alt.11: The Grove	\$96
Alt.12: Construction Schedule	(\$64)

Summary Comparison

Job #16537

February 14, 2017

	DELTA	Scheme A			Scheme B		
		%	\$/SF	\$,000	%	\$/SF	\$,000
CSI UniFormat Summary							
Foundations	(\$0)	1%	\$10.00	\$40	1%	\$10.00	\$40
Superstructure	\$13	7%	\$48.00	\$191	7%	\$44.45	\$178
Enclosure	\$76	16%	\$111.74	\$444	14%	\$92.16	\$369
Roofing	(\$17)	4%	\$25.72	\$102	4%	\$29.82	\$119
Interior Construction	\$7	5%	\$35.29	\$140	5%	\$33.27	\$133
Interior Finishes	\$20	7%	\$46.78	\$186	6%	\$41.44	\$166
Plumbing	(\$1)	8%	\$56.89	\$226	8%	\$56.66	\$227
Heating, Ventilation, & Air Conditioning	(\$1)	3%	\$20.00	\$80	3%	\$20.00	\$80
Fire Protection	(\$0)	1%	\$7.00	\$28	1%	\$7.00	\$28
Electrical	(\$1)	6%	\$42.00	\$167	6%	\$42.00	\$168
Equipment		0%	\$0.75	\$3	0%	\$0.75	\$3
Furnishings		0%	\$0.00	\$0	0%	\$0.00	\$0
Subtotal - Building Construction	\$96	57%	\$404.18	\$1,607	56%	\$377.55	\$1,510
Site Preparation	\$0	1%	\$7.82	\$31	1%	\$7.73	\$31
Site Improvement	\$2	6%	\$41.74	\$166	6%	\$41.04	\$164
Site Mechanical Utilities		1%	\$6.29	\$25	1%	\$6.25	\$25
Site Electrical Utilities		2%	\$11.32	\$45	2%	\$11.25	\$45
Subtotal - Sitework	\$2	9%	\$67.17	\$267	10%	\$66.28	\$265
Total - Building and Sitework Construction	\$98	66%	\$471.35	\$1,874	66%	\$443.82	\$1,775
Bonds & Insurance	\$2	2%	\$11.78	\$47	2%	\$11.10	\$44
General Conditions	\$12	8%	\$57.98	\$230	8%	\$54.59	\$218
Contractor's Overhead & Profit	\$5	3%	\$24.35	\$97	3%	\$22.93	\$92
Contingency for Design Development	\$18	12%	\$84.82	\$337	12%	\$79.87	\$319
Cost Escalation (to midpoint of const.)	\$13	9%	\$64.63	\$257	9%	\$60.86	\$243
TOTAL CONSTRUCTION BUDGET	\$149	100%	\$714.91	\$2,842	100%	\$673.16	\$2,693
GROSS FLOOR AREA	(25 SF)			3,975 SF			4,000 SF



SCHEME A- DESIGN CONCEPT

Conceptual Design Cost Plan Scheme A Building

Incline Village Beach House

Control Quantities
Scheme A Building Summary
Detailed Cost Breakdown

February 14, 2017

Enclosed Areas	3,400
Subtotal of Enclosed Area	3,400
Covered Area	
Roof Overhang, allow 24"	620
Roof over outdoor shower	130
Canopies (3 EA)	400
Subtotal of Covered Area at half value	575
Total of Gross Floor Area	3,975

CONTROL QUANTITIES

			Ratio to Gross Area
Number of stories (x1,000)	1	EA	0.252
Gross Area	3,975	SF	1.000
Enclosed Area	3,400	SF	0.855
Covered Area	1,150	SF	0.289
Footprint Area	3,400	SF	0.855
Volume	70,261	CF	17.676
Gross Wall Area	5,300	SF	1.333
Finished Wall Area	3,975	SF	1.000
Windows or Glazing Area	25% 1,325	SF	0.333
Roof Area - Flat	0	SF	0.000
Roof Area - Sloping	4,550	SF	1.145
Roof Area - Total	4,550	SF	1.145
Roof Glazing Area	0	SF	0.000
Interior Partition Length	300	LF	0.075
Plumbing Fixtures (x1,000)	25	EA	6.289

DRAFT for REVIEW and COMMENT

CSI UniFormat Summary	3,975 SF	%	\$/SF	,\$000
Foundations		2%	\$10.00	\$40
Superstructure		8%	\$48.00	\$191
Enclosure		18%	\$111.74	\$444
Roofing		4%	\$25.72	\$102
Interior Construction		6%	\$35.29	\$140
Interior Finishes		8%	\$46.78	\$186
Plumbing		9%	\$56.89	\$226
Heating, Ventilation, & Air Conditioning		3%	\$20.00	\$80
Fire Protection		1%	\$7.00	\$28
Electrical		7%	\$42.00	\$167
Equipment		0%	\$0.75	\$3
Furnishings		0%	\$0.00	\$0
Subtotal - Building Construction		66%	\$404.18	\$1,607
Bonds & Insurance	2.50%	2%	\$10.10	\$40
General Conditions	12.00%	8%	\$49.71	\$198
Contractor's Overhead & Profit	4.50%	3%	\$20.88	\$83
Subtotal		79%	\$484.87	\$1,927
Contingency for Design Development	15.00%	12%	\$72.73	\$289
Cost Escalation (to midpoint of construction)	9.94%	9%	\$55.42	\$220
TOTAL CONSTRUCTION BUDGET		100%	\$613.03	\$2,437

DRAFT for REVIEW and COMMENT**FOUNDATIONS**

	Quantity	Unit	Rate	Total (\$)
Standard Foundations				
Reinforced concrete column footings and grade beams	3,975	GSF	\$10.00	\$39,750
Special Foundations				NIC
Subtotal For Foundations:				\$39,750

SUPERSTRUCTURE

	Quantity	Unit	Rate	Total (\$)
Vertical Structure				
Structural timber column/post with structural steel base	3,975	GSF	\$3.00	\$11,925
Allowance for concealed structural steel & moment frames - allow 2psf	4	T	\$5,400.00	\$21,465
Floor Construction				
Reinforced concrete slab on grade	3,400	SF	\$8.00	\$27,200
Slope Roof Structure				
Exposed timber structure; 8x18 girders at columns, 8x10 purlins @ 24" o.c., 4x10rafters @24" o.c. (with standard framing at BOH)	4,550	SF	\$20.00	\$91,000
Exposed tongue & groove decking			<i>included in Ceiling Finishes</i>	
Plywood diaphragm	4,550	SF	\$5.00	\$22,750
Miscellaneous				
Concrete curb at exterior walls, kitchen and restrooms	420	LF	\$25.00	\$10,500
Miscellaneous metals and rough carpentry	3,975	GSF	\$1.50	\$5,963
Subtotal For Superstructure:				\$190,803

ENCLOSURE

	Quantity	Unit	Rate	Total (\$)
Exterior Framing, Furring and Insulation				
Wood stud framing, 2" thick rigid insulation, over exterior weather barrier, over plywood sheathing	4,327	SF	\$18.00	\$77,885

DRAFT for REVIEW and COMMENT

ENCLOSURE	Quantity	Unit	Rate	Total (\$)
Exterior Walls				
Natural stone wainscot base, 20%	1,060	SF	\$25.00	\$26,500
Vertical board & batten wood siding, stained finish, 55%	2,915	SF	\$20.00	\$58,299
Cement board panels at exterior showers	352	SF	\$20.00	\$7,040
Exterior Windows				
Storefront glazing/window system, 25%	1,325	SF	\$125.00	\$165,618
Code compliant service window at ice cream counter, allow 3' x 5 high	15	SF	\$125.00	\$1,875
Interior Finish of Exterior Walls				
Gypsum board and batt insulation; taped and sanded	4,327	SF	\$7.50	\$32,452
Exterior Doors, Frames and Hardware				
Aluminum clad wood door with low-e glass and exit device	2	PR	\$10,000.00	\$20,000
Hollow metal door	7	EA	\$2,000.00	\$14,000
Soffits				
Exposed T&G plank to underside soffit	620	SF	\$20.00	\$12,400
Mechanical Equipment Screening				
Allowance	50	LF	\$350.00	\$17,500
Miscellaneous				
Architectural detailing/solid cedar wood trim	5,300	GWA	\$2.00	\$10,600
Subtotal For Enclosure:				\$444,167

ROOFING	Quantity	Unit	Rate	Total (\$)
Sloped Roofing				
Composition shingle roofing system; complete with self adhered waterproofing membrane, ice & water shield and built-up rigid insulation	4,020	SF	\$17.00	\$68,340
Outdoor shower/Canopies				
Roof over outdoor shower	130	SF	\$35.00	\$4,550
Canopies	400	SF	\$35.00	\$14,000

DRAFT for REVIEW and COMMENT

ROOFING	Quantity	Unit	Rate	Total (\$)
Roofing upstands and Sheetmetal Allowance	4,550	SF	\$2.50	\$11,375
Miscellaneous Miscellaneous caulking and sealants	3,975	GSF	\$1.00	\$3,975
Subtotal For Roofing:				\$102,240

INTERIOR CONSTRUCTION	Quantity	Unit	Rate	Total (\$)
Interior Partitions Wood stud framing, insulation and gypboard on both sides	4,200	SF	\$18.00	\$75,600
Premium for dens shield at all restrooms and kitchen wall	1,540	SF	\$2.00	\$3,080
Premium for acoustic partition assemblies at restrooms, mechanical & separating public areas	1,540	SF	\$5.00	\$7,700
Interior Doors, Frames and Hardware Solid core wood doors in metal frames	6	EA	\$1,800.00	\$10,800
Fittings Protective guards, barriers and bumpers Wall corner guards at back of house areas	300	LF	\$25.00	\$7,500
Prefabricated compartments and accessories Toilet partitions	11	EA	\$1,200.00	\$13,200
Urinal screen	3	EA	\$500.00	\$1,500
Toilet accessories; including hand dryers Multi-stall restroom	2	RM	\$2,650.00	\$5,300
Single stall restroom	2	RM	\$1,400.00	\$2,800
Shelving and Millwork Janitors shelf and mop rack	1	EA	\$500.00	\$500
Allowance for storage shelving	326	SF	\$10.00	\$3,260

DRAFT for REVIEW and COMMENT

INTERIOR CONSTRUCTION	Quantity	Unit	Rate	Total (\$)
Cabinets and Countertops				
Solid surface quartz countertops at restroom	24	LF	\$200.00	\$4,800
Signs and Graphics				
Directional and wayfinding signs	3,975	GSF	\$0.50	\$1,988
Door signage	15	EA	\$150.00	\$2,250
Building exterior signage	1	LS	NIC, Not required	
Subtotal For Interior Construction:				\$140,278

INTERIOR FINISHES	Quantity	Unit	Rate	Total (\$)
Floor Finishes				
Stained concrete at scramble	1,000	SF	\$10.00	\$10,000
Epoxy flooring at restrooms	1,040	SF	\$12.00	\$12,480
Epoxy flooring at kitchen & back of house	960	SF	\$12.00	\$11,520
Exposed concrete at storage & mechanical	400	SF	No cost included	
Bases				
Wood base in public areas	138	LF	\$15.00	\$2,070
Rubber base in back of house area & all other area	772	LF	\$3.00	\$2,316
Wall Finishes				
Ceramic wall tile at restrooms, 8'-0" high	2,288	SF	\$20.00	\$45,760
Tile & stainless steel panel at staff side of scramble	200	SF	\$35.00	\$7,000
FRP at kitchen, storage and service areas	1,800	SF	\$8.00	\$14,400
Wood wainscot & trim at scramble	100	SF	\$25.00	\$2,500
Paint to gypwall	4,012	SF	\$1.25	\$5,015
Clear finish wood trim at window wall interior	1,325	SF	\$20.00	\$26,499
Ceiling Finishes				
Exposed structural T&G plank at scramble	1,000	SF	\$20.00	\$20,000
Painted dens shield at restrooms	1,040	SF	\$18.00	\$18,720
Coated acoustically lay-in panels at kitchen & back of house	960	SF	\$8.00	\$7,680
Exposed structure at storage and mechanical	400	SF	No cost included	
Subtotal For Interior Finishes:				\$185,960

DRAFT for REVIEW and COMMENT

PLUMBING	Quantity	Unit	Rate	Total (\$)
Sanitary fixtures, equipment, sanitary & vent system & domestic water system				
Water closet, urinals, lavatory & kitchen sink	25	Fixtures	\$7,500.00	\$187,500
Outdoor drinking fountain/bottle filler	1	EA	\$5,000.00	\$5,000
Outdoor showers	4	EA	\$5,000.00	\$20,000
Natural gas System				
Allowance for gas service	3,400	SF	\$2.00	\$6,800
Rainwater Drainage System				
Roof drains with piping, roof area	4,550	SF	\$1.50	\$6,825
Subtotal For Plumbing:				\$226,125

HEATING, VENTILATION, & AIR-CONDITIONING	Quantity	Unit	Rate	Total (\$)
HVAC				
Seasonal hot water for kitchen restrooms & outdoor showers, kitchen exhausts and make-up air, seasonal heat & hot water for designated restrooms and janitor closet and restroom mechanical ventilation	3,975	GSF	\$20.00	\$79,500
Subtotal For Heating, Ventilation, & Air-Conditioning:				\$79,500

FIRE PROTECTION	Quantity	Unit	Rate	Total (\$)
Sprinklers				
Fire sprinkler system	3,975	GSF	\$7.00	\$27,825
Subtotal For Fire Protection:				\$27,825

DRAFT for REVIEW and COMMENT**ELECTRICAL**

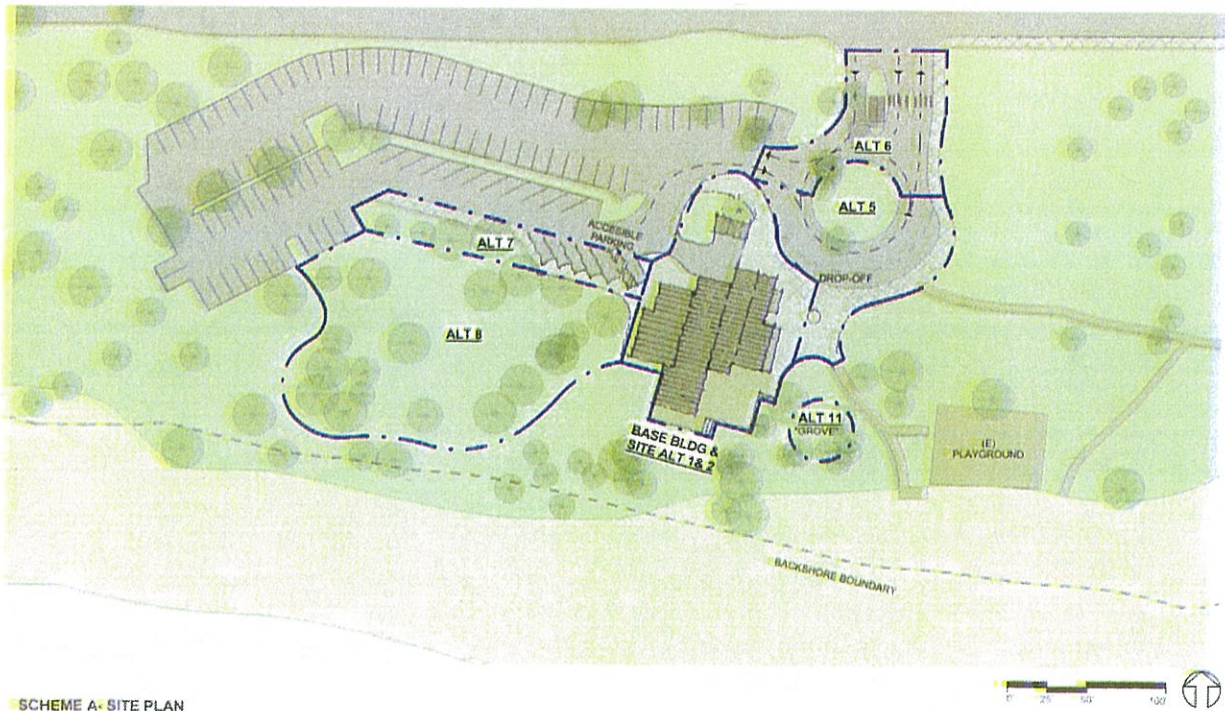
	Quantity	Unit	Rate	Total (\$)
Electrical				
Main service and distribution, emergency & exit lighting, mechanical equipment power connections, convenience power, lighting & branch wiring and fire alarm system	3,975	GSF	\$40.00	\$159,000
Security, telephone & data; rough-in only	3,975	GSF	\$2.00	\$7,950
Subtotal For Electrical:				\$166,950

EQUIPMENT

	Quantity	Unit	Rate	Total (\$)
Amenities				
Fire extinguisher cabinets	1	LS	\$1,500.00	\$1,500
Floor entry mats	1	LS	\$1,500.00	\$1,500
Commercial Equipments				
Food service equipments				see Alternate
Subtotal For Equipment:				\$3,000

FURNISHINGS

	Quantity	Unit	Rate	Total (\$)
Fixed Furnishings				
Mecho-shades				NIC
Moveable Furnishings (FF&E Budget)				
				NIC
Subtotal For Furnishings:				



Conceptual Design Cost Plan

Scheme A Site Improvement Incline Village Beach House

Control Quantities
Scheme A Site Improvement Summary
Detailed Cost Breakdown

February 14, 2017

Site Area

Building Footprint	3,400
Base Deck	800
Trash enclosure	190
Vehicular paving/parking	900
Pedestrian paving	1,100

Subtotal of Site Area	6,390
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DRAFT for REVIEW and COMMENT

CSI UniFormat Summary	6,390 SF	%	\$/SF	,\$000
Site Preparation		8%	\$4.86	\$31
Site Improvement		41%	\$25.97	\$166
Site Mechanical Utilities		6%	\$3.91	\$25
Site Electrical Utilities		11%	\$7.04	\$45
Subtotal - Sitework		66%	\$41.79	\$267
Bonds & Insurance	2.50%	2%	\$1.04	\$7
General Conditions	12.00%	8%	\$5.14	\$33
Contractor's Overhead & Profit	4.50%	3%	\$2.16	\$14
Subtotal		79%	\$50.13	\$320
Contingency for Design Development	15.00%	12%	\$7.52	\$48
Cost Escalation (to start of construction)	9.94%	9%	\$5.73	\$37
TOTAL CONSTRUCTION BUDGET		100%	\$63.38	\$405

NOTE: Inclusions and Exclusions listed in the Commentary Section.

DRAFT for REVIEW and COMMENT

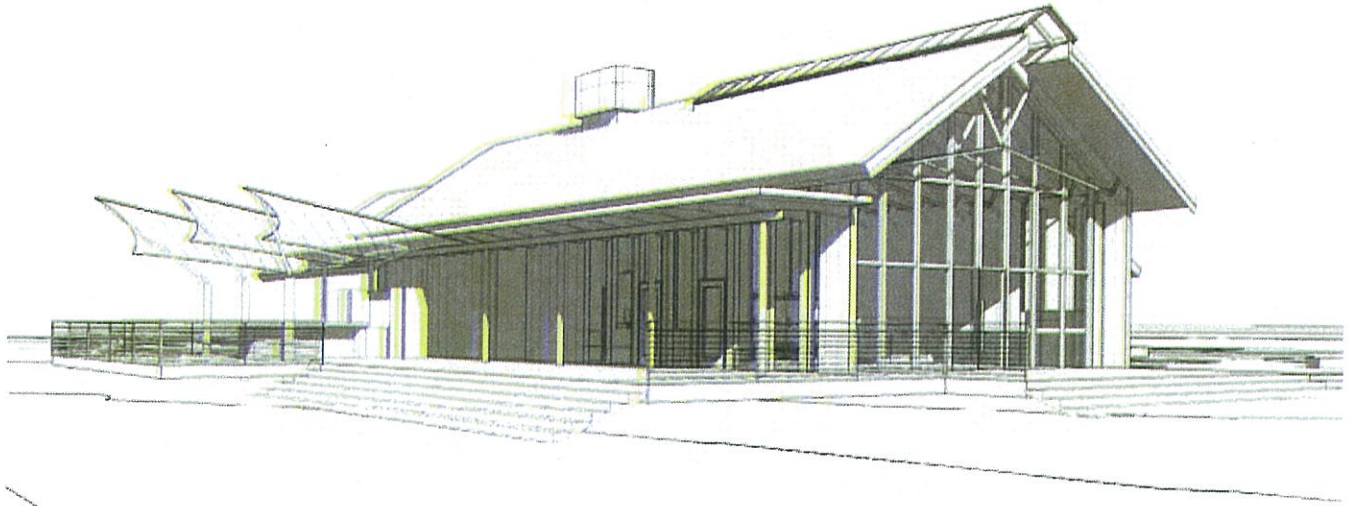
SITE PREPARATION	Quantity	Unit	Rate	Total (\$)
Demolition OF Buildings & Structures				
Demolition and removal of (E) building	1,500	SF	\$12.00	\$18,000
Site Protective Construction				
Erosion control	6,390	SF	\$0.50	\$3,195
Protect surrounding paving and trees as required	1	LS	\$5,000.00	\$5,000
Site Clearing and Demolition				
Strip and remove surrounding paving, below grades utilities and vegetation	4,890	SF	\$1.00	\$4,890
Hazardous material abatement				NIC, Excluded
Subtotal For Site Preparation:				\$31,085

SITE IMPROVEMENT	Quantity	Unit	Rate	Total (\$)
Vehicular Paving				
Concrete paving at driveway/parking	900	SF	\$15.00	\$13,500
Pavement marking and striping	900	SF	\$0.25	\$225
Pedestrian Paving				
Reinforced concrete paving/pavers	1,100	SF	\$12.00	\$13,200
Vertical curb - allowance	350	LF	\$25.00	\$8,750
Deck				
Wooden deck	800	SF	\$35.00	\$28,000
Foundation/support	800	SF	\$10.00	\$8,000
Guardrail/handrail	120	LF	\$300.00	\$36,000
Premium for stair/ramp	1	LS	\$5,000.00	\$5,000
Site Structures				
Trash enclosure	190	SF	\$175.00	\$33,250
Kiosk				see Alternate
Landscaping				
Allowance	1	LS	\$10,000.00	\$10,000
Miscellaneous site furnishing and fencing				
Allowance for site furnishing; including bollards, bike racks, trash bin, benches, etc.	1	LS	\$10,000.00	\$10,000
Subtotal For Site Improvement:				\$165,925

DRAFT for REVIEW and COMMENT

SITE MECHANICAL UTILITIES	Quantity	Unit	Rate	Total (\$)
Connection to existing utilities to new building - allowance	1	LS	\$25,000.00	\$25,000
Subtotal For Site Mechanical Utilities:				\$25,000

SITE ELECTRICAL UTILITIES	Quantity	Unit	Rate	Total (\$)
Electrical Service and Distribution Allowance	1	LS	\$20,000.00	\$20,000
Site Lighting Exterior building & low level walkway lighting	1	LS	\$25,000.00	\$25,000
Subtotal For Site Electrical Utilities:				\$45,000



SCHEME B- DESIGN CONCEPT

Conceptual Design Cost Plan

Scheme B Building Incline Village Beach House

Control Quantities
Scheme B Building Summary
Detailed Cost Breakdown

February 14, 2017

Enclosed Areas	3,100
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Subtotal of Enclosed Area	3,100
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Covered Area	
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Roof Overhang	704
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Roof over outdoor shower	200
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Canopies	896
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Subtotal of Covered Area at half value	900
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Total of Gross Floor Area	4,000
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CONTROL QUANTITIES

			Ratio to Gross Area
Number of stories (x1,000)	1	EA	0.250
Gross Area	4,000	SF	1.000
Enclosed Area	3,100	SF	0.775
Covered Area	1,800	SF	0.450
Footprint Area	3,100	SF	0.775
Volume	62,775	CF	15.694
Gross Wall Area	4,776	SF	1.194
Finished Wall Area	4,059	SF	1.015
Windows or Glazing Area	15% 717	SF	0.179
Roof Area - Flat	0	SF	0.000
Roof Area - Sloping	4,900	SF	1.225
Roof Area - Total	4,900	SF	1.225
Roof Glazing Area	340	SF	0.085
Interior Partition Length	250	LF	0.063
Elevators (x10,000)	0	EA	0.000

DRAFT for REVIEW and COMMENT

CSI UniFormat Summary	4,000 SF	%	\$/SF	,\$000
Foundations		2%	\$10.00	\$40
Superstructure		8%	\$44.45	\$178
Enclosure		16%	\$92.16	\$369
Roofing		5%	\$29.82	\$119
Interior Construction		6%	\$33.27	\$133
Stairs		0%	\$0.00	\$0
Interior Finishes		7%	\$41.44	\$166
Conveying		0%	\$0.00	\$0
Plumbing		10%	\$56.66	\$227
Heating, Ventilation, & Air Conditioning		3%	\$20.00	\$80
Fire Protection		1%	\$7.00	\$28
Electrical		7%	\$42.00	\$168
Equipment		0%	\$0.75	\$3
Furnishings		0%	\$0.00	\$0
Special Construction		0%	\$0.00	\$0
Selective Building Demolition		0%	\$0.00	\$0
Subtotal - Building Construction		66%	\$377.55	\$1,510
Bonds & Insurance	2.50%	2%	\$9.44	\$38
General Conditions	12.00%	8%	\$46.44	\$186
Contractor's Overhead & Profit	4.50%	3%	\$19.50	\$78
Subtotal		79%	\$452.93	\$1,812
Contingency for Design Development	15.00%	12%	\$67.94	\$272
Cost Escalation (to start of construction)	9.94%	9%	\$51.77	\$207
TOTAL CONSTRUCTION BUDGET		100%	\$572.64	\$2,291

NOTE: Inclusions and Exclusions listed in the Commentary Section.

DRAFT for REVIEW and COMMENT

FOUNDATIONS	Quantity	Unit	Rate	Total (\$)
Standard Foundations				
Reinforced concrete column footings and grade beams	4,000	GSF	\$10.00	\$40,000
Special Foundations				
				NIC
Subtotal For Foundations:				\$40,000

SUPERSTRUCTURE	Quantity	Unit	Rate	Total (\$)
Vertical Structure				
Structural timber column/post with structural steel base	4,000	GSF	\$3.00	\$12,000
Allowance for concealed structural steel & moment frames - allow 2psf	4	T	\$5,400.00	\$21,600
Floor Construction				
Reinforced concrete slab on grade	3,100	SF	\$8.00	\$24,800
Slope Roof Structure				
Exposed timber structure; 6x18 girders at steel composite framing, 4x14 purlins @ 4' o.c., (with standard framing at BOH)	4,900	SF	\$16.00	\$78,400
Exposed tongue & groove decking			<i>included in Ceiling Finishes</i>	
Plywood diaphragm	4,900	SF	\$5.00	\$24,500
Miscellaneous				
Concrete curb at exterior walls, kitchen and restrooms	420	LF	\$25.00	\$10,500
Miscellaneous metals and rough carpentry	4,000	GSF	\$1.50	\$6,000
Subtotal For Superstructure:				\$177,800

ENCLOSURE	Quantity	Unit	Rate	Total (\$)
Exterior Framing, Furring and Insulation				
Wood stud framing, 2" thick rigid insulation, over exterior weather barrier, over plywood sheathing	4,412	SF	\$18.00	\$79,409

DRAFT for REVIEW and COMMENT

ENCLOSURE	Quantity	Unit	Rate	Total (\$)
Exterior Walls				
Natural stone wainscot base, 20%	955	SF	\$25.00	\$23,880
Vertical board & batten wood siding, stained finish, 65%	3,104	SF	\$20.00	\$62,088
Cement board panels at exterior showers	352	SF	\$20.00	\$7,040
Exterior Windows				
Storefront glazing/window system, 15%	717	SF	\$125.00	\$89,625
Code compliant service window at ice cream counter, allow 3' x 5 high	15	SF	\$125.00	\$1,875
Interior Finish of Exterior Walls				
Gypsum board and batt insulation; taped and sanded	4,412	SF	\$7.50	\$33,087
Exterior Doors, Frames and Hardware				
Aluminum clad wood door with low-e glass and exit device				
Single leaf	1	EA	\$5,000.00	\$5,000
Double leaf	1	PR	\$10,000.00	\$10,000
Hollow metal door				
Single leaf	6	EA	\$2,000.00	\$12,000
Double leaf	1	PR	\$3,500.00	\$3,500
Soffits				
Exposed T&G plank to underside soffit	704	SF	\$20.00	\$14,080
Mechanical Equipment Screening				
Allowance	50	LF	\$350.00	\$17,500
Miscellaneous				
Architectural detailing/solid cedar wood trim	4,776	GWA	\$2.00	\$9,552
Subtotal For Enclosure:				\$368,636

DRAFT for REVIEW and COMMENT

ROOFING	Quantity	Unit	Rate	Total (\$)
Sloped Roofing				
Composition shingle roofing system; complete with self adhered waterproofing membrane, ice & water shield and built-up rigid insulation	3,804	SF	\$17.00	\$64,668
Outdoor shower/Canopies				
Roof over outdoor shower	200	SF	\$35.00	\$7,000
Canopies	896	SF	\$35.00	\$31,360
Roofing upstands and Sheetmetal Allowance				
	4,900	SF	\$2.50	\$12,250
Miscellaneous				
Miscellaneous caulking and sealants	4,000	GSF	\$1.00	\$4,000
			Subtotal For Roofing:	\$119,278

INTERIOR CONSTRUCTION	Quantity	Unit	Rate	Total (\$)
Interior Partitions				
Wood stud framing, insulation and gypboard on both sides	3,500	SF	\$18.00	\$63,000
Premium for dens shield at all restrooms and kitchen wall	1,540	SF	\$2.00	\$3,080
Premium for acoustic partition assemblies at restrooms, mechanical & separating public areas	1,540	SF	\$5.00	\$7,700
Interior Doors, Frames and Hardware				
Solid core wood doors in metal frames	6	EA	\$1,800.00	\$10,800
Storage door, 3-leaf	1	SET	\$4,500.00	\$4,500
Fittings				
Protective guards, barriers and bumpers				
Wall corner guards at back of house areas	300	LF	\$25.00	\$7,500

DRAFT for REVIEW and COMMENT

INTERIOR CONSTRUCTION	Quantity	Unit	Rate	Total (\$)
Prefabricated compartments and accessories				
Toilet partitions	11	EA	\$1,200.00	\$13,200
Urinal screen	3	EA	\$500.00	\$1,500
Toilet accessories; including hand dryers				
Multi-stall restroom	2	RM	\$2,650.00	\$5,300
Single stall restroom	2	RM	\$1,400.00	\$2,800
Shelving and Millwork				
Janitors shelf and mop rack	1	EA	\$500.00	\$500
Allowance for storage shelving	400	SF	\$10.00	\$4,000
Cabinets and Countertops				
Solid surface quartz countertops at restroom	24	LF	\$200.00	\$4,800
Signs and Graphics				
Directional and wayfinding signs	4,000	GSF	\$0.50	\$2,000
Door signage	16	EA	\$150.00	\$2,400
Building exterior signage	1	LS		NIC, Not required
Subtotal For Interior Construction:				\$133,080

INTERIOR FINISHES	Quantity	Unit	Rate	Total (\$)
Floor Finishes				
Stained concrete at scramble	1,000	SF	\$10.00	\$10,000
Epoxy flooring at restrooms	1,040	SF	\$12.00	\$12,480
Epoxy flooring at kitchen & back of house	660	SF	\$12.00	\$7,920
Exposed concrete at storage & mechanical	400	SF		No cost included
Bases				
Wood base in public areas	138	LF	\$15.00	\$2,070
Rubber base in back of house area & all other area	672	LF	\$3.00	\$2,016
Wall Finishes				
Ceramic wall tile at restrooms, 8'-0" high	2,288	SF	\$20.00	\$45,760
Tile & stainless steel panel at staff side of scramble	200	SF	\$35.00	\$7,000
FRP at kitchen, storage and service areas	1,800	SF	\$8.00	\$14,400
Wood wainscot & trim at scramble	100	SF	\$25.00	\$2,500
Paint to gypwall	2,612	SF	\$1.25	\$3,265
Clear finish wood trim at window wall interior	717	SF	\$20.00	\$14,340

DRAFT for REVIEW and COMMENT

INTERIOR FINISHES	Quantity	Unit	Rate	Total (\$)
Ceiling Finishes				
Exposed structural T&G plank at scramble	1,000	SF	\$20.00	\$20,000
Painted dens shield at restrooms	1,040	SF	\$18.00	\$18,720
Coated acoustically lay-in panels at kitchen & back of house	660	SF	\$8.00	\$5,280
Exposed structure at storage and mechanical	400	SF	No cost included	
Subtotal For Interior Finishes:				\$165,751

PLUMBING	Quantity	Unit	Rate	Total (\$)
Sanitary fixtures, equipment, sanitary & vent system & domestic water system				
Water closet, urinals, lavatory & kitchen sink	25	Fixtures	\$7,500.00	\$187,500
Outdoor drinking fountain/bottle filler	1	EA	\$5,000.00	\$5,000
Outdoor showers	4	EA	\$5,000.00	\$20,000
Natural gas System				
Allowance for gas service	3,400	SF	\$2.00	\$6,800
Rainwater Drainage System				
Roof drains with piping, roof area	4,900	SF	\$1.50	\$7,350
Subtotal For Plumbing:				\$226,650

HEATING, VENTILATION, & AIR-CONDITIONING	Quantity	Unit	Rate	Total (\$)
HVAC				
Seasonal hot water for kitchen restrooms & outdoor showers, kitchen exhausts and make-up air, seasonal heat & hot water for designated restrooms and janitor closet and restroom mechanical ventilation	4,000	GSF	\$20.00	\$80,000
Subtotal For Heating, Ventilation, & Air-Conditioning:				\$80,000

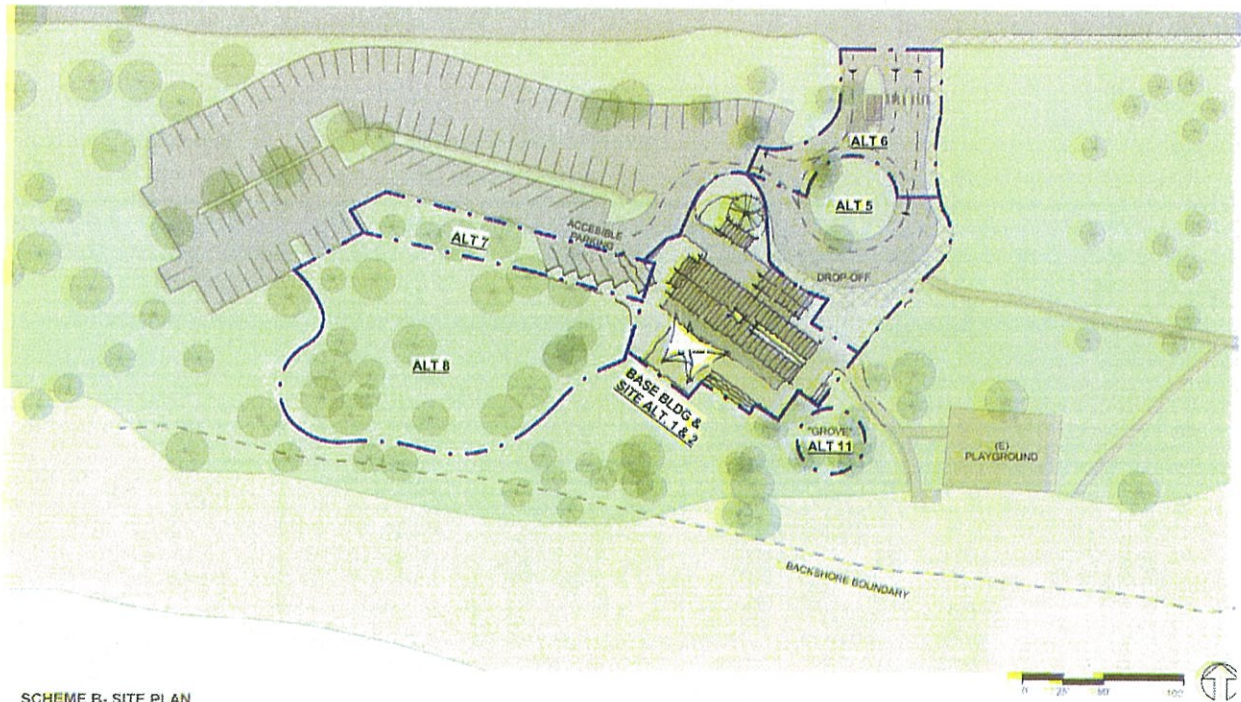
DRAFT for REVIEW and COMMENT

FIRE PROTECTION	Quantity	Unit	Rate	Total (\$)
Sprinklers				
Fire sprinkler system	4,000	SF	\$7.00	\$28,000
Subtotal For Fire Protection:				\$28,000

ELECTRICAL	Quantity	Unit	Rate	Total (\$)
Electrical				
Main service and distribution, emergency & exit lighting, mechanical equipment power connections, convenience power, lighting & branch wiring and fire alarm system	4,000	GSF	\$40.00	\$160,000
Security, telephone & data; rough-in only	4,000	GSF	\$2.00	\$8,000
Subtotal For Electrical:				\$168,000

EQUIPMENT	Quantity	Unit	Rate	Total (\$)
Amenities				
Fire extinguisher cabinets	1	LS	\$1,500.00	\$1,500
Floor entry mats	1	LS	\$1,500.00	\$1,500
Commercial Equipments				
Food service equipments				see Alternate
Subtotal For Equipment:				\$3,000

FURNISHINGS	Quantity	Unit	Rate	Total (\$)
Fixed Furnishings				
Mecho-shades				NIC
Moveable Furnishings (FF&E Budget)				
				NIC
Subtotal For Furnishings:				



SCHEME B- SITE PLAN

Conceptual Design Cost Plan

Scheme B Site Improvement Incline Village Beach House

Control Quantities
Scheme B Site Improvement Summary
Detailed Cost Breakdown

February 14, 2017

Site Area

Building Footprint	3,100
Base Deck	800
Trash enclosure	180
Vehicular paving/parking	900
Pedestrian paving	1,100

Subtotal of Site Area	6,080
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DRAFT for REVIEW and COMMENT

CSI UniFormat Summary	6,080 SF	%	\$/SF	,\$000
Site Preparation		8%	\$5.09	\$31
Site Improvement		41%	\$27.00	\$164
Site Mechanical Utilities		6%	\$4.11	\$25
Site Electrical Utilities		11%	\$7.40	\$45
Subtotal - Sitework		66%	\$43.60	\$265
Bonds & Insurance	2.50%	2%	\$1.09	\$7
General Conditions	12.00%	8%	\$5.36	\$33
Contractor's Overhead & Profit	4.50%	3%	\$2.25	\$14
Subtotal		79%	\$52.31	\$318
Contingency for Design Development	15.00%	12%	\$7.85	\$48
Cost Escalation (to start of construction)	9.94%	9%	\$5.98	\$36
TOTAL CONSTRUCTION BUDGET		100%	\$66.13	\$402

NOTE: Inclusions and Exclusions listed in the Commentary Section.

DRAFT for REVIEW and COMMENT

SITE PREPARATION	Quantity	Unit	Rate	Total (\$)
Demolition OF Buildings & Structures				
Demolition and removal of (E) building	1,500	SF	\$12.00	\$18,000
Site Protective Construction				
Erosion control	6,080	SF	\$0.50	\$3,040
Protect surrounding paving and trees as required	1	LS	\$5,000.00	\$5,000
Site Clearing and Demolition				
Strip and remove surrounding paving, below grades utilities and vegetation	4,890	SF	\$1.00	\$4,890
Hazardous material abatement				NIC, Excluded
Subtotal For Site Preparation:				\$30,930
SITE IMPROVEMENT	Quantity	Unit	Rate	Total (\$)
Vehicular Paving				
Concrete paving at driveway/parking	900	SF	\$15.00	\$13,500
Pavement marking and striping	900	SF	\$0.25	\$225
Pedestrian Paving				
Reinforced concrete paving/pavers	1,100	SF	\$12.00	\$13,200
Vertical curb - allowance	350	LF	\$25.00	\$8,750
Deck				
Wooden deck	800	SF	\$35.00	\$28,000
Foundation/support	800	SF	\$10.00	\$8,000
Guardrail/handrail	120	LF	\$300.00	\$36,000
Premium for stair/ramp	1	LS	\$5,000.00	\$5,000
Site Structures				
Trash enclosure	180	SF	\$175.00	\$31,500
Kiosk				see Alternate
Landscaping				
Allowance	1	LS	\$10,000.00	\$10,000
Miscellaneous site furnishing and fencing				
Allowance for site furnishing; including bollards, bike racks, trash bin, benches, etc.	1	LS	\$10,000.00	\$10,000
Subtotal For Site Improvement:				\$164,175

DRAFT for REVIEW and COMMENT

SITE MECHANICAL UTILITIES	Quantity	Unit	Rate	Total (\$)
Connection to existing utilities to new building - allowance	1	LS	\$25,000.00	\$25,000
Subtotal For Site Mechanical Utilities:				\$25,000

SITE ELECTRICAL UTILITIES	Quantity	Unit	Rate	Total (\$)
Electrical Service and Distribution Allowance	1	LS	\$20,000.00	\$20,000
Site Lighting Exterior building & low level walkway lighting	1	LS	\$25,000.00	\$25,000
Subtotal For Site Electrical Utilities:				\$45,000

Conceptual Design Cost Plan

Alternates

Incline Village Beach House

Alternates Cost Breakdown

February 14, 2017

Scheme A Alt.1: Add Dining Deck	Quantity	Unit	Rate	Total (\$)
ADD:				
Site Protective Construction				
Erosion control	1,500	SF	\$0.50	\$750
Site Clearing and Demolition				
Demolish and regrade existing vehicular drop-off and pedestrian	1,500	SF	\$3.50	\$5,250
Dining Deck				
Wooden deck	1,500	SF	\$35.00	\$52,500
Foundation/support	1,500	SF	\$10.00	\$15,000
Guardrail/handrail	120	LF	\$300.00	\$36,000
Premium for stair/ramp	1	LS	\$5,000.00	\$5,000
Mark-up's per Overall Summary	51.67%			\$59,166
Subtotal For Scheme A Alt.1: Add Dining Deck:				\$173,666

Scheme A Alt.2: Add Bar & Roof	Quantity	Unit	Rate	Total (\$)
ADD:				
Site Protective Construction				
Erosion control	700	SF	\$0.50	\$350
Site Clearing and Demolition				
Demolish and regrade existing vehicular drop-off and pedestrian	700	SF	\$3.50	\$2,450
Bar Deck				
Wooden deck	700	SF	\$35.00	\$24,500
Foundation/support	700	SF	\$10.00	\$7,000
Guardrail/handrail	30	LF	\$300.00	\$9,000
Premium for stair/ramp	1	LS	\$5,000.00	\$5,000
Roof Covering				
Standard foundation	700	SF	\$10.00	\$7,000
Columns	700	SF	\$5.00	\$3,500
Structural roof framing and plywood sheathing	700	SF	\$25.00	\$17,500
Exposed T&G plant to underside soffit	700	SF	\$20.00	\$14,000
Architectural detailing	700	SF	\$1.00	\$700
Comp shingle roofing system, including misc sheetmetal (without insulation)	700	SF	\$16.50	\$11,550
Lighting fixtures	700	SF	\$12.00	\$8,400
Custom bar	60	LF	\$650.00	\$39,000
Mark-up's per Overall Summary	51.67%			\$77,484
Subtotal For Scheme A Alt.2: Add Bar & Roof:				\$227,434

Scheme B Alt.1: Add Dining Deck	Quantity	Unit	Rate	Total (\$)
ADD:				
Site Protective Construction				
Erosion control	1,350	SF	\$0.50	\$675
Site Clearing and Demolition				
Demolish and regrade existing vehicular drop-off and pedestrian	1,350	SF	\$3.50	\$4,725
Dining Deck				
Wooden deck	1,350	SF	\$35.00	\$47,250
Foundation/support	1,350	SF	\$10.00	\$13,500
Main entry steps	334	SF	\$50.00	\$16,700
Guardrail/handrail	120	LF	\$300.00	\$36,000
Premium for stair/ramp	1	LS	\$5,000.00	\$5,000
Mark-up's per Overall Summary	51.67%			\$63,997
Subtotal For Scheme B Alt.1: Add Dining Deck:				\$187,847

Scheme B Atl.2: Add Bar & Roof	Quantity	Unit	Rate	Total (\$)
ADD:				
Site Protective Construction				
Erosion control	850	SF	\$0.50	\$425
Site Clearing and Demolition				
Demolish and regrade existing vehicular drop-off and pedestrian	850	SF	\$3.50	\$2,975
Bar Deck				
Wooden deck	850	SF	\$35.00	\$29,750
Foundation/support	850	SF	\$10.00	\$8,500
Guardrail/handrail	30	LF	\$300.00	\$9,000
Premium for stair/ramp	1	LS	\$5,000.00	\$5,000
Roof Covering				
Standard foundation	850	SF	\$10.00	\$8,500
Columns	850	SF	\$5.00	\$4,250
Custom heavy-duty tensile fabric roof structure	850	SF	\$125.00	\$106,250
Lighting fixtures	850	SF	\$12.00	\$10,200
Custom bar	60	LF	\$650.00	\$39,000
Mark-up's per Overall Summary	51.67%			\$115,671
Subtotal For Scheme B Atl.2: Add Bar & Roof:				\$339,521

Alt.3: Add Food Service Equipment	Quantity	Unit	Rate	Total (\$)
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ADD:

Kitchen equipment; including grille & fryer station, exhaust & extinguisher system, assembly & service counter, cold prep station, pot washing station, panelized walk-in cooler/freezer, stainless steel cabinets and work-tops

850 SF \$300.00 \$255,000

Scramble equipment; including reach in unitized food & beverage cooler with glass door, soft ice-cream dispenser, service counter & grille station, custom built-in casework for non-refrigerated food display

1,000 SF \$200.00 \$200,000

Mark-up's per Overall Summary

51.67% \$235,114

Subtotal For Alt.3: Add Food Service Equipment: \$690,114

Alt.4: Add Equipment & Furnishings	Quantity	Unit	Rate	Total (\$)
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ADD:

Retail: custom display casework, glass shelves & integral lighting

1 LS \$10,000.00 \$10,000

AV Equipment: sound system with built-in speakers

1,000 SF \$10.00 \$10,000

Metal storage shelving at all storage

400 SF \$20.00 \$8,000

Integrated POS system w/ 3 stations

3 EA \$5,000.00 \$15,000

Custom food service and identity signage at scramble

1,000 SF \$5.00 \$5,000

Security system, telephone & data; wiring, cables & equipment

1,000 SF \$10.00 \$10,000

Galvanized metal surface mounted bicycle rack

1 LS \$5,000.00 \$5,000

Free-standing information kiosk at drop off area

1 LS \$15,000.00 \$15,000

Mark-up's per Overall Summary

51.67% \$40,305

Subtotal For Alt.4: Add Equipment & Furnishings: \$118,305

Alt.5: Extended Site Work - Drop off	Quantity	Unit	Rate	Total (\$)
ADD:				
Site Protective Construction				
Erosion control	15,715	SF	\$0.50	\$7,858
Site Clearing and Demolition				
Demolish and regrade existing vehicular drop-off and pedestrian	15,715	SF	\$3.50	\$55,003
Vehicular Paving				
Asphalt paving	3,940	SF	\$7.00	\$27,580
Pavement marking and striping	3,940	SF	\$0.50	\$1,970
Pedestrian Paving				
Reinforced concrete paving	9,485	SF	\$12.00	\$113,817
Vertical curb - allowance	500	LF	\$25.00	\$12,500
Landscaping				
General planting & irrigation	2,290	SF	\$15.00	\$34,353
Site Utilities				
Allowance for site drainage	15,715	SF	\$2.00	\$31,430
Allowance for site lighting	15,715	SF	\$3.00	\$47,145
Mark-up's per Overall Summary	51.67%			\$171,377
Subtotal For Alt.5: Extended Site Work - Drop Off:				\$503,033

Alt.6: Extended Site Work - Entry	Quantity	Unit	Rate	Total (\$)
ADD:				
Site Protective Construction				
Erosion control	6,580	SF	\$0.50	\$3,290
Vehicular Paving				
Asphalt paving	5,360	SF	\$7.00	\$37,520
Pavement marking and striping	5,360	SF	\$0.50	\$2,680
Pedestrian Paving				
Reinforced concrete paving/pavers	720	SF	\$12.00	\$8,640
Vertical curb - allowance	400	LF	\$25.00	\$10,000
Landscaping				
General planting & irrigation	500	SF	\$15.00	\$7,500
Site Utilities				
Allowance for site drainage	6,580	SF	\$2.00	\$13,160
Allowance for site lighting	6,580	SF	\$3.00	\$19,740
Mark-up's per Overall Summary	51.67%			\$52,981
Subtotal For Alt.6: Extended Site Work - Entry:				\$155,511

Alt.7: Extended Site Work - Add'l. Parking	Quantity	Unit	Rate	Total (\$)
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ADD:

Site Protective Construction				
Erosion control	5,000	SF	\$0.50	\$2,500
Vehicular Paving				
Asphalt paving	4,130	SF	\$7.00	\$28,910
Pavement marking and striping	4,130	SF	\$0.50	\$2,065
Pedestrian Paving				
Reinforced concrete paving/pavers	870	SF	\$12.00	\$10,440
Vertical curb - allowance	160	LF	\$25.00	\$4,000
Landscaping				
General planting & irrigation			NIC, Not required	
Site Utilities				
Allowance for site drainage	5,000	SF	\$2.00	\$10,000
Allowance for site lighting	5,000	SF	\$3.00	\$15,000
Mark-up's per Overall Summary	51.67%			\$37,678

Subtotal For Alt.7: Extended Site Work - Add'L. Parking: \$110,593

Alt.8: Extended Site Work - Addt'l.	Quantity	Unit	Rate	Total (\$)
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ADD:

Site Protective Construction				
Erosion control	21,430	SF	\$0.50	\$10,715
Site Clearing and Demolition				
Remove, regrade existing soil	21,430	SF	\$2.00	\$42,860
Landscaping				
Replace existing beach sand with grass, turf and trees	21,430	SF	\$5.00	\$107,150
Site Utilities				
Allowance for site drainage	21,430	SF	\$0.50	\$10,715
Allowance for site lighting	21,430	SF	NIC, Not required	
Mark-up's per Overall Summary	51.67%			\$88,589

Subtotal For Alt.8: Extended Site Work - Addt'L. Landscaping: \$260,029

Alt.9: Provide interlocking concrete pavers	Quantity	Unit	Rate	Total (\$)
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DELETE:

Pedestrian Paving Reinforced concrete paving	((11,075)	SF	\$12.00	(\$132,897)
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ADD:

Pedestrian Paving Interlocking pavers over sand bed, over concrete sub slab; including concrete border paver restraint	11,075	SF	\$25.00	\$276,869
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Mark-up's per Overall Summary	51.67%			\$74,395
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Subtotal For Alt.9: Provide Interlocking Concrete Pavers: \$218,367

Alt.10: Unit Pavers at deck location	Quantity	Unit	Rate	Total (\$)
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DELETE:

Pedestrian Paving Dining deck	((1,500)	SF	\$45.00	(\$67,500)
Bar deck	((700)	SF	\$45.00	(\$31,500)

ADD:

Pedestrian Paving Interlocking pavers over sand bed, over concrete sub slab; including concrete border paver restraint	2,200	SF	\$25.00	\$55,000
Engineered fill, average 24"	163	CY	\$45.00	\$7,333
Concrete stem wall, varied from 6" to 3.5'	240	LF	\$100.00	\$24,000

Mark-up's per Overall Summary	51.67%			(\$6,545)
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Subtotal For Alt.10: Unit Pavers At Deck Location: (\$19,212)

Alternates	Job #16537
	February 14, 2017



Alt.11: The Grove	Quantity	Unit	Rate	Total (\$)
ADD:				
Site Protective Construction				
Erosion control	707	SF	\$0.50	\$353
The grove deck				
Wood deck, flush to grade, 30' diameter	707	SF	\$35.00	\$24,740
Architectural guardrail	94	LF	\$300.00	\$28,274
Electrical				
Tree mounted shielded down lighting	1	LS	\$10,000.00	\$10,000
Mark-up's per Overall Summary	51.67%			\$32,744
Subtotal For Alt.11: The Grove:				\$96,112

Alt.12: Construction Schedule	Quantity	Unit	Rate	Total (\$)
DELETE:				
Cost Escalation to start of construction: May 2018 in lieu of September 2018	(4)	Months	\$13,000.00	(\$52,000)
General Condition/Requirements: including snow removal & management, weather delays, temporary heating	(3)	Months	\$5,000.00	(\$15,000)
ADD:				
General Conditions: +1 month to complete the sitework	1	Months	\$25,000.00	\$25,000
Mark-up's per Overall Summary	51.67%			(\$21,703)
Subtotal For Alt.12: Construction Schedule:				(\$63,703)



Owner: Incline Village General Improvement District
 Project: Incline Village Beach House
 Based on: Bull Stockwell Allen & Design Workshop Design Schemes dated January 2017 and Outline Specs dated February 2, 2017

3/2/2017

Scheme A - Conceptual Estimate for Hard Construction of Base Building and Site Work

Enclosed Building Area: 3,400 SF
 Base Building Deck: 800 SF
 Trash Enclosure: 190 SF
Total: 4,390 SF

Trade	Description	Quantity	Unit	Unit Cost	Total Cost
Div 1	General Requirements - Demolition of existing building & Site Demolition	1500	SF	\$21.68	32,519
Div 2	Site Work - Earthwork, Structural Grading, UG Utilities to Bldg, Grease Trap, BMPs, Site Grading	4,390	SF	\$23.06	101,220
Div 2	AC Paving at Trash Enclosure / Misc Patching at existing AC parking lot	1800	SF	\$4.12	7,421
Div 2	Landscaping - Native landscaping and revegetation in disturbed areas	6000	SF	\$3.06	18,333
Div 2	Unit Pavers at Walkways - NONE (see alternate #9)			\$0.00	0
Div 3	Structural Concrete - Foundations, Slab on Grade, curbs, includes reinforcing steel	3,590	SF	\$32.50	116,657
Div 3	Site Concrete - concrete walkways around new building, Curb & Gutter at AC paving, Slab at Deck	3400	SF	\$18.92	64,311
Div 4	Masonry - Exterior Wainscot with Natural Stone	3,400	SF	\$5.55	18,865
Div 5	Structural Steel - Custom Steel Buckets / Bases, Concealed Steel Cols & Moment Frames	1	LS	\$92,812.50	92,813
Div 5	Miscellaneous Steel - Deck guardrails (standard steel mesh), Handrails, Trash Enclosure Gates	1	LS	\$16,125.00	16,125
Div 6	Carpentry - Structural wall & roof framing, misc framing, siding, T&G soffit, trash enclosure	3,400	SF	\$103.79	352,886
Div 6	Interior Finish Carpentry - Wood base, Wood trim at windows (jamb extensions), wainscot	3,400	SF	\$10.94	37,201
Div 7	Thermal Insulation & Vapor Barriers - Rigid / batts at walls, Batts at underside of roof	3,400	SF	\$5.72	19,458
Div 7	Waterproofing / Moisture Protection	3,400	SF	\$2.54	8,641
Div 7	FRP paneling at kitchen, storage, trash and BOH	3,400	SF	\$2.76	9,399
Div 7	Sheet Metal - Flashing and Exterior Elements	3,400	SF	\$7.91	26,879
Div 7	Roofing - PVC Flat roof, Comp Shingles sloped, metal roofing at eaves / fascia over R-30 Rigid	3,400	SF	\$31.53	107,185
Div 7	Polycarbonate roofing panels over outdoor showers (6'x30') with structural support	180	SF	\$101.85	18,333
Div 8	Doors / Frames / Hardware - Hollow Metal doors and frames	15	EA	\$1,803.75	27,056
Div 8	Windows - Aluminum Clad Wood Windows with 4 Exterior Doors	3,400	SF	\$42.68	145,112
Div 8	Glazing - bathroom mirrors and ice cream pass through window	1	LS	\$4,656.00	4,656
Div 9	Drywall - Type X, Denseguard in restrooms and kitchen, Acoustical provisions	3,400	SF	\$7.87	26,747
Div 9	Suspended Grid Ceiling System - washable lay in panels at food service areas	3,400	SF	\$4.53	15,402
Div 9	Tile - Wall tile at restrooms and scramble	3,400	SF	\$6.63	22,558
Div 9	Flooring - Epoxy Flooring at Kitchen, Restrooms and BOH w/ integral cove base	3,400	SF	\$8.10	27,538
Div 9	Stained Concrete at Scramble w/ rubber base	3,400	SF	\$2.45	8,330
Div 9	Paint / Stain - interior and exterior	3,400	SF	\$9.46	32,156
Div 10	Specialties - Signage - Code and Specialty	3,400	SF	\$1.50	5,100
Div 10	Specialties - Toilet Partitions and Toilet Accessories	3,400	SF	\$5.58	18,964
Div 11	Equipment - Food Service Equipment - See Alternate #3	0	LS	\$0.00	0
Div 12	Furnishings - Millwork for Scramble - See Alternate #3	0	LS	\$0.00	0
Div 12	Furnishings - Casework and Solid Surface Countertops - Solid Surface Quartz at restrooms	3,400	SF	\$3.76	12,795
Div 12	Furnishings - Site Furnishings - bicycle racks	1	LS	\$1,500.00	1,500
Div 13	Special Construction - NONE			\$0.00	0
Div 14	Conveying Systems - NONE			\$0.00	0
Div 15	Fire Sprinkler - Dry system for seasonal use only	3,400	SF	\$8.58	29,155
Div 15	Plumbing - Water, Waste Fixtures for Restrooms, Kitchen Rough, Gas for Heating and Hot Water	3,400	SF	\$30.23	102,765
Div 15	Mechanical - Seasonal Use (Heat for small restrooms / janitor), Kitchen mechanical, ventilation	3,400	SF	\$28.52	96,964
Div 16	Electrical / Low Voltage Systems - Power, Lighting, Fire Alarm, Security, Telephone, Data	3,400	SF	\$32.18	109,395
Subtotal:					\$1,734,437

General Conditions & Access Provisions					104,066
General Liability Insurance - 1.5%					26,017
Bonding - 1.5%					26,017
Conceptual Design Contingency - 12%					208,132
General Contractor Fee - 4%					73,540

Grand Total: \$2,172,209
Total SF: 3,400
Cost per SF: \$638.88



Owner: Incline Village General Improvement District
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3/2/2017

Scheme A - Alternate #1 - Dining Deck

Dining Deck: 1,500 SF
 Total: 1,500 SF

Trade	Description	Quantity	Unit	Unit Cost	Total Cost
Div 1	General Requirements - NONE	0		\$0.00	0
Div 2	Site Work - Grading for Foundations, Backfill & Final Grade	1,500	SF	\$8.00	12,004
Div 2	Landscaping - Native landscaping and revegetation in disturbed areas	1500	SF	\$3.06	4,583
Div 3	Structural Concrete - Foundations for deck	1,500	SF	\$11.40	17,096
Div 5	Miscellaneous Steel - Deck guardrails	1	LS	\$17,460.00	17,460
Div 6	Carpentry - Deck Framing	1,500	SF	\$26.68	40,013
Div 9	Paint / Stain - railings and wood members	1,500	SF	\$5.34	8,003

Subtotal:					\$99,158
	General Conditions & Access Provisions				5,949
	General Liability Insurance - 1.5%				1,487
	Bonding - 1.5%				1,487
	Conceptual Design Contingency - 12%				11,899
	General Contractor Fee - 4%				4,204

Grand Total: \$124,186
 Total SF: 1,500
 Cost per SF: \$82.79

Scheme A - Alternate #2 - Covered Bar and Associated Deck

Covered Bar and Associated Deck: 700 SF
 Total: 700 SF

Trade	Description	Quantity	Unit	Unit Cost	Total Cost
Div 1	General Requirements - NONE	0		\$0.00	0
Div 2	Site Work - Grading for Foundations, Backfill & Final Grade, Underground utilities to Bar	700	SF	\$28.37	19,861
Div 2	Landscaping - Native landscaping and revegetation in disturbed areas	1000	SF	\$3.06	3,056
Div 3	Structural Concrete - Foundations for deck and covered bar structure	700	SF	\$19.64	13,750
Div 5	Miscellaneous Steel - Deck guardrails, Misc Custom Steel Buckets for Roof Framing	1	LS	\$9,215.00	9,215
Div 6	Carpentry - Deck Framing and Roof Structure Over Bar	700	SF	\$101.85	71,295
Div 7	Sheet Metal - Flashing and Exterior Elements	700	SF	\$6.31	4,414
Div 7	Roofing - Comp Shingles sloped roof (no rigid insulation or metal eaves)	700	SF	\$22.16	15,515
Div 9	Flooring - Epoxy Flooring behind bar	150	SF	\$48.50	7,275
Div 9	Paint / Stain - exterior elements	700	SF	\$17.95	12,562
Div 10	Specialties - Signage - Code and Specialty	700	SF	\$1.46	1,019
Div 11	Equipment - Food Service Equipment - Bar Equipment	1	LS	\$33,950.00	33,950
Div 12	Furnishings - Bar Casework and Solid Surface Countertops	1	LS	\$36,860.00	36,860
Div 15	Fire Sprinkler - Dry system for seasonal use only	700	SF	\$12.13	8,488
Div 15	Plumbing - Water, Waste and Connections for Bar Equip	700	SF	\$33.95	23,765
Div 15	Mechanical - NONE	700	SF	\$0.00	0
Div 16	Electrical / Low Voltage Systems - Power & Lighting for Covered Bar	700	SF	\$33.95	23,765

Subtotal:					\$284,787
	General Conditions & Access Provisions				17,087
	General Liability Insurance - 1.5%				4,272
	Bonding - 1.5%				4,272
	Conceptual Design Contingency - 12%				34,174
	General Contractor Fee - 4%				12,075

Grand Total: \$356,667
 Total SF: 700
 Cost per SF: \$509.52

Qualifications:

- Does not include any soft costs - design, permitting, inspections, FF&E
- Assumes there are no hazardous materials present or abatement within existing building or existing soil
- Schedule is based on a construction start date of September 1st, 2018 with a completion date of June 15th, 2019 (9.5 months)
- Assumes all major utilities are in place. No offsite utility work or additional permanent BMPs for existing entry roads, parking areas are assumed
- Assumes worker parking and staging will occur on site utilizing the existing parking lots and entry roads and not shared with public use through winter
- Pricing is conceptual only. Final pricing shall be based on engineered drawings and specifications
- Alternates #1 and #2 are priced assuming concurrent construction with Base Building
- Estimates are based on construction pricing for a 2017 season. No escalation for 2018 is included and shall be carried by the Owner.
- Estimates are based on concrete slab decks ILO wood decks as shown on the conceptual design



Owner: Incline Village General Improvement District
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3/2/2017

Scheme B - Alternate #1 - Dining Deck

Dining Deck: 1,350 SF
 Total: 1,350 SF

Trade	Description	Quantity	Unit	Unit Cost	Total Cost
Div 1	General Requirements - NONE	0		\$0.00	0
Div 2	Site Work - Grading for Foundations, Backfill & Final Grade	1,350	SF	\$8.00	10,800
Div 2	Landscaping - Native landscaping and revegetation in disturbed areas	1500	SF	\$3.06	4,583
Div 3	Structural Concrete - Foundations for deck	1,350	SF	\$11.40	15,387
Div 5	Miscellaneous Steel - Deck guardrails	1	LS	\$8,730.00	8,730
Div 6	Carpentry - Deck Framing and Stairs	1,350	SF	\$32.01	43,214
Div 9	Paint / Stain - railings and wood members	1,350	SF	\$5.34	7,202

Subtotal: \$89,919

	General Conditions & Access Provisions				5,395
	General Liability Insurance - 1.5%				1,349
	Bonding - 1.5%				1,349
	Conceptual Design Contingency - 12%				10,790
	General Contractor Fee - 4%				3,813

Grand Total: \$112,615
 Total SF: 1,350
 Cost per SF: \$83.42

Scheme B - Alternate #2 - Covered Bar and Associated Deck

Covered Bar and Associated Deck: 850 SF
 Total: 850 SF

Trade	Description	Quantity	Unit	Unit Cost	Total Cost
Div 1	General Requirements - NONE	0		\$0.00	0
Div 2	Site Work - Grading for Foundations, Backfill & Final Grade, Underground utilities to Bar	850	SF	\$28.37	24,117
Div 2	Landscaping - Native landscaping and revegetation in disturbed areas	1000	SF	\$3.06	3,056
Div 3	Structural Concrete - Foundations for deck and covered bar structure	850	SF	\$19.64	16,696
Div 5	Miscellaneous Steel - Misc Custom Steel Supports for Roof Elements	1	LS	\$17,460.00	17,460
Div 6	Carpentry - Deck Framing and Structure for Roof Over Bar	850	SF	\$63.05	53,593
Div 7	Sheet Metal - Flashing and Exterior Elements	850	SF	\$6.31	5,359
Div 7	Roofing - Fabric or Panelized Roofing Elements (?)	1	LS	\$22,500.00	22,500
Div 9	Flooring - Epoxy Flooring behind bar	150	SF	\$48.50	7,275
Div 9	Paint / Stain - exterior elements	850	SF	\$8.25	7,008
Div 10	Specialties - Signage - Code and Specialty	850	SF	\$1.50	1,275
Div 11	Equipment - Food Service Equipment - Bar Equipment	1	LS	\$33,950.00	33,950
Div 12	Furnishings - Bar Casework and Solid Surface Countertops	1	LS	\$36,860.00	36,860
Div 15	Fire Sprinkler - Dry system for seasonal use only	850	SF	\$12.13	10,306
Div 15	Plumbing - Water, Waste and Connections for Bar Equip	850	SF	\$33.95	28,858
Div 15	Mechanical - NONE	850	SF	\$0.00	0
Div 16	Electrical / Low Voltage Systems - Power & Lighting for Covered Bar	850	SF	\$33.95	28,858

Subtotal: \$297,170

	General Conditions & Access Provisions				17,830
	General Liability Insurance - 1.5%				4,458
	Bonding - 1.5%				4,458
	Conceptual Design Contingency - 12%				35,660
	General Contractor Fee - 4%				12,600

Grand Total: \$372,175
 Total SF: 850
 Cost per SF: \$437.85

Qualifications:

- Does not include any soft costs - design, permitting, inspections, FF&E
- Assumes there are no hazardous materials present or abatement within existing building or existing soil
- Schedule is based on a construction start date of September 1st, 2018 with a completion date of June 15th, 2019 (9.5 months)
- Assumes all major utilities are in place. No offsite utility work or additional permanent BMPs for existing entry roads, parking areas are assumed
- Assumes worker parking and staging will occur on site utilizing the existing parking lots and entry roads and not shared with public use through winter
- Pricing is conceptual only. Final pricing shall be based on engineered drawings and specifications
- Alternates #1 and #2 are priced assuming concurrent construction with Base Building
- Estimates are based on construction pricing for a 2017 season. No escalation for 2018 is included and shall be carried by the Owner.
- Estimates are based on concrete slab decks ILO wood decks as shown on the conceptual design



Owner: Incline Village General Improvement District
 Project: Incline Village Beach House
 Based on: Bull Stockwell Allen & Design Workshop Design Schemes dated January 2017 and Outline Specs dated February 2, 2017

3/2/2017

Common Alternates

Alternate #3 - Food Service Equipment

Trade	Description	Quantity	Unit	Unit Cost	Total Cost
Div 11	Equipment - Food Service Equipment - Hoods, Walk Ins, Equipment, Custom SS per alternate #3	1	LS	\$363,750.00	363,750
Div 12	Furnishings - Millwork for Scramble - countertops, applied finishes, casework per alternate #3	1	LS	\$63,050.00	63,050
Subtotal:					\$426,800
	General Conditions & Access Provisions				25,608
	General Liability Insurance - 1.5%				6,402
	Bonding - 1.5%				6,402
	Conceptual Design Contingency - 12%				51,216
	General Contractor Fee - 4%				18,096
Grand Total:					\$534,524

Alternate #4 - Equipment and Furnishings

Trade	Description	Quantity	Unit	Unit Cost	Total Cost
Div 10	Specialties - Custom Food Service and Identity signage at scramble	1	LS	\$2,000.00	2,000
Div 11	Equipment - Free Standing Kiosk at drop off area	1	LS	\$18,000.00	18,000
Div 12	Furnishings - Metal Storage shelving at all storage rooms	1	LS	\$6,200.00	6,200
Div 12	Furnishings - Custom Display casework, glass shelves with integral lighting	1	LS	\$15,000.00	15,000
Div 12	Furnishings - Integrate POS Stations w/ 3 stations	3	EA	\$4,500.00	13,500
Div 12	Furnishings - Bicycle Rack	1	LS	\$1,500.00	1,500
Div 16	AV Equipment (sound system), Security System, Telephone & Data rough in	1	LS	\$17,500.00	17,500
Subtotal:					\$73,700
	General Conditions & Access Provisions				4,422
	General Liability Insurance - 1.5%				1,106
	Bonding - 1.5%				1,106
	Conceptual Design Contingency - 12%				8,844
	General Contractor Fee - 4%				3,125
Grand Total:					\$92,302

Alternate #5 - Drop Off - based on BSA sketch issued on 3/1/17

Trade	Description	Quantity	Unit	Unit Cost	Total Cost
Div 1	General Requirements - Demolition of existing site entry road and islands	4,500	SF	\$4.35	19,575
Div 2	Site Work - Earthwork, Grade and Base for hard surfaces, final grade landscape, drainage	9,165	SF	\$6.35	58,198
Div 2	AC Paving and Patching at vehicular drop off	5350	SF	\$4.12	22,055
Div 2	Landscaping - Native landscaping in circular island and revegetation of disturbed areas	1965	SF	\$5.00	9,816
Div 2	Unit Pavers over sand bed at Pedestrian Drop Off	2700	SF	\$16.00	43,200
Div 3	Site Concrete - Curb and Gutter at AC Paving, Flush Curb at pavers	1000	LF	\$27.50	27,500
Div 5	Miscellaneous Steel - Bollards	10	EA	\$850.00	8,500
Div 5	Signage - Site Signage	1	LS	\$2,500.00	2,500
Div 16	Electrical - site lighting at pedestrian drop off	2,700	SF	\$9.39	25,353
					0
Subtotal:					\$216,697
	General Conditions & Access Provisions				13,002
	General Liability Insurance - 1.5%				3,250
	Bonding - 1.5%				3,250
	Conceptual Design Contingency - 12%				26,004
	General Contractor Fee - 4%				9,188
Grand Total:					\$271,392

**Based on BSA sketch issued 3/1/17

Alternate #6 - Entry

Trade	Description	Quantity	Unit	Unit Cost	Total Cost
Div 1	General Requirements - Demolition of existing site entry road and islands	6,000	SF	\$4.35	26,100
Div 2	Site Work - Earthwork, Grade and Base for hard surfaces, final grade landscape, drainage	7,200	SF	\$6.35	45,720
Div 2	AC Paving and Patching at vehicular drop off	6,000	SF	\$4.12	24,735
Div 2	Landscaping - Revegetation of disturbed areas	1,000	SF	\$5.00	4,996
Div 2	Unit Pavers over sand bed at Pedestrian Walkway	1,200	SF	\$16.00	19,200
Div 3	Site Concrete - Curb and Gutter at AC Paving, Flush Curb at pavers	600	LF	\$31.00	18,600
Div 5	Miscellaneous Steel - Bollards	2	EA	\$850.00	1,700
Div 16	Electrical - site lighting provisions	7,200	SF	\$2.50	18,000
Subtotal:					\$159,051
	General Conditions & Access Provisions				9,543
	General Liability Insurance - 1.5%				2,386
	Bonding - 1.5%				2,386
	Conceptual Design Contingency - 12%				19,086
	General Contractor Fee - 4%				6,744
Grand Total:					\$199,195

**Based on 7,200 SF of total hard surfaces (6,000 SF of AC Paving, 1,200 SF of Pedestrian Pavers)

Alternate #7 - Additional Parking

Trade	Description	Quantity	Unit	Unit Cost	Total Cost
Div 1	General Requirements - Tree Removal (assume 6 trees)	6	EA	\$1,000.00	6,000
Div 1	General Requirements - Sawcut and Demolition of existing parking edge (300 LF)	300	LF	\$25.00	7,500
Div 2	Site Work - Earthwork, Grade and Base for hard surfaces, final grade landscape, drainage	4,500	SF	\$6.35	28,575
Div 2	AC Paving and Patching at vehicular drop off	4,500	SF	\$4.12	18,551
Div 2	Landscaping - Revegetation of disturbed areas	1,500	SF	\$5.00	7,493
Div 2	Unit Pavers over sand bed at Pedestrian Walkway	850	SF	\$16.00	13,600
Div 3	Site Concrete - Curb and Gutter at AC Paving, Flush Curb at pavers	400	LF	\$31.00	12,400
Div 16	Electrical - site lighting provisions	4,500	SF	\$2.50	11,250
Subtotal:					\$105,370
	General Conditions & Access Provisions				6,322
	General Liability Insurance - 1.5%				1,581
	Bonding - 1.5%				1,581
	Conceptual Design Contingency - 12%				12,644
	General Contractor Fee - 4%				4,468
Grand Total:					\$131,965

**Based on 4,500 SF of new AC Paving and 850 SF of Pedestrian Pavers

Alternate #8 - Additional Landscaping

Trade	Description	Quantity	Unit	Unit Cost	Total Cost
Div 1	General Requirements - No Demo				
Div 2	Site Work - Excavate and Remove beach sand, replace with ammended soil and final grade	20,100	SF	\$3.11	62,511
Div 2	Landscaping & Irrigation with new grass and edging	20,100	SF	\$5.15	103,515
Div 16	Electrical - site lighting provisions	20,100	SF	\$0.75	15,075
Subtotal:					\$181,101
	General Conditions & Access Provisions				10,866
	General Liability Insurance - 1.5%				2,717
	Bonding - 1.5%				2,717
	Conceptual Design Contingency - 12%				21,732
	General Contractor Fee - 4%				7,679
Grand Total:					\$226,811

**Based on 20,100 SF of new landscape area

Alternate #9 - Unit Pavers at Walkways

Trade	Description	Quantity	Unit	Unit Cost	Total Cost
Div 1	General Requirements - None	0		\$0.00	0
Div 2	Site Work - None	0		\$0.00	0
Div 2	Unit Pavers over sand bed at Pedestrian Walkway	1,200	SF	\$16.00	19,200
Div 3	Site Concrete - Flush Curb at paver edges	480	LF	\$21.00	10,080
Div 3	DELETE - Site Concrete - Concrete Walkways around building	1,200	SF	-\$14.00	-16,800
Subtotal:					\$12,480
	General Conditions & Access Provisions				749
	General Liability Insurance - 1.5%				187
	Bonding - 1.5%				187
	Conceptual Design Contingency - 12%				1,498
	General Contractor Fee - 4%				529
ADD:					\$15,630

**Based on 1,200 SF of Concrete Walkways in Base Estimate for Scheme A and B

Alternate #10 - Unit Pavers at Deck Locations

Trade	Description	Quantity	Unit	Unit Cost	Total Cost
Div 1	General Requirements - None	0		\$0.00	0
Div 2	Site Work - None	0		\$0.00	0
Div 2	Unit Pavers over sand bed at Decks	2,200	SF	\$16.00	35,200
Div 3	Site Concrete - Flush Curb at paver edges	300	LF	\$21.00	6,300
Div 3	DELETE - Site Concrete - Concrete Slabs at Deck Areas	2,200	SF	-\$14.00	-30,800
Subtotal:					\$10,700
	General Conditions & Access Provisions				642
	General Liability Insurance - 1.5%				161
	Bonding - 1.5%				161
	Conceptual Design Contingency - 12%				1,284
	General Contractor Fee - 4%				454
**Based on 2,200 SF of Concrete Slabs for Decks					ADD: \$13,401

Alternate #11 - Grove

Trade	Description	Quantity	Unit	Unit Cost	Total Cost
Div 1	General Requirements - None	0		\$0.00	0
Div 2	Site Work - Minor Grading, BMPs and Reveg of disturbed areas	900	SF	\$6.75	6,075
Div 6	Wood Deck flush to grade within trees	900	SF	\$27.50	24,750
Div 16	Electrical - Tree Mounted Shielded Downlighting	8	EA	\$1,100.00	8,800
Subtotal:					\$39,625
	General Conditions & Access Provisions				2,378
	General Liability Insurance - 1.5%				594
	Bonding - 1.5%				594
	Conceptual Design Contingency - 12%				4,755
	General Contractor Fee - 4%				1,680
**Based on 900 SF of deck and 8 light fixtures					Grand Total: \$49,626

Alternate #12 - Construction Schedule

Trade	Description	Quantity	Unit	Unit Cost	Total Cost
	General Conditions & Access Provisions (May 2018 to May 2019 = 13 months)				128,050
	General Contractor Fee - 4%				5,122
	General Conditions & Access Provisions (September 2018 to May 2019 = 9 months)				-100,125
	General Contractor Fee - 4%				-4,005
**Based on 13 month schedule versus Base estimate assumption of 9 month schedule					ADD: \$29,042

Qualifications:

- 1 Does not include any soft costs - design, permitting, inspections, FF&E
- 2 Assumes there are no hazardous materials present or abatement within existing building or existing soil
- 3 Schedule is based on a construction start date of September 1st, 2018 with a completion date of June 15th, 2019 (9.5 months)
- 4 Assumes all major utilities are in place. No offsite utility work or additional permanent BMPs for existing entry roads, parking areas are assumed
- 5 Assumes worker parking and staging will occur on site utilizing the existing parking lots and entry roads and not shared with public use through winter
- 6 Pricing is conceptual only. Final pricing shall be based on engineered drawings and specifications
- 7 Alternates #1 and #2 are priced assuming concurrent construction with Base Building
- 8 *Estimates are based on construction pricing for a 2017 season. No escalation for 2018 is included and shall be carried by the Owner.*
- 9 *Estimates are based on concrete slab decks ILO wood decks as shown on the conceptual design*



Owner: Incline Village General Improvement District
 Project: Incline Village Beach House
 Based on: Bull Stockwell Allen & Design Workshop Design Schemes dated January 2017 and Outline Specs dated February 2, 2017

3/2/2017

Scheme B - Conceptual Estimate for Hard Construction of Base Building and Site Work

Enclosed Building Area: 3,100 SF
 Base Building Deck: 800 SF
 Trash Enclosure: 180 SF
Total: 4,080 SF

Trade	Description	Quantity	Unit	Unit Cost	Total Cost
Div 1	General Requirements - Demolition of existing building & Site Demolition	1500	SF	\$21.68	32,519
Div 2	Site Work - Earthwork, Structural Grading, UG Utilities to Bldg, Grease Trap, BMPs, Site Grading	4,080	SF	\$23.06	94,072
Div 2	AC Paving at Trash Enclosure / Misc Patching at existing AC parking lot	1800	SF	\$4.12	7,421
Div 2	Landscaping - Native landscaping and revegetation in disturbed areas	6000	SF	\$3.06	18,333
Div 2	Unit Pavers at Walkways - NONE (see alternate #9)			\$0.00	0
Div 3	Structural Concrete - Foundations, Slab on Grade, curbs, includes reinforcing steel	3,280	SF	\$30.80	101,016
Div 3	Site Concrete - concrete walkways around new building, Curb & Gutter at AC paving, Slabs at Deck	3400	SF	\$14.07	47,821
Div 4	Masonry - Exterior Wainscot with Natural Stone	3,100	SF	\$5.55	17,200
Div 5	Structural Steel - Custom Steel Buckets / Bases, Concealed Steel Cols & Moment Frames	1	LS	\$68,737.50	68,738
Div 5	Miscellaneous Steel - Deck guardrails (standard steel mesh), Handrails, Trash Enclosure Gates	1	LS	\$9,262.50	9,263
Div 6	Carpentry - Structural wall & roof framing, misc framing, siding, T&G soffit, trash enclosure	3,100	SF	\$86.33	267,623
Div 6	Interior Finish Carpentry - Wood base, Wood trim at windows (jamb extensions), wainscot	3,100	SF	\$10.94	33,919
Div 7	Thermal Insulation & Vapor Barriers - Rigid / batts at walls, Batt's at underside of roof	3,100	SF	\$5.72	17,741
Div 7	Waterproofing / Moisture Protection	3,100	SF	\$2.54	7,878
Div 7	FRP paneling at kitchen, storage, trash and BOH	3,100	SF	\$2.76	8,570
Div 7	Sheet Metal - Flashing and Exterior Elements	3,100	SF	\$7.91	24,507
Div 7	Roofing - PVC Flat roof, Comp Shingles sloped, metal roofing at eaves / fascia over R-30 Rigid	3,100	SF	\$31.53	97,728
Div 7	Polycarbonate roofing panels over outdoor showers (6'x30') with structural support	180	SF	\$101.85	18,333
Div 7	Skylight at Ridge (assume 40 LF)	240	SF	\$165.00	39,600
Div 8	Doors / Frames / Hardware - Hollow Metal doors and frames	14	EA	\$1,794.50	25,123
Div 8	Windows - Aluminum Clad Wood Windows with 4 Exterior Doors	3,100	SF	\$36.86	114,266
Div 8	Glazing - bathroom mirrors and ice cream pass through window	1	LS	\$4,656.00	4,656
Div 9	Drywall - Type X, Denseguard in restrooms and kitchen, Acoustical provisions	3,100	SF	\$7.87	24,387
Div 9	Suspended Grid Ceiling System - washable lay in panels at food service areas	3,100	SF	\$4.53	14,043
Div 9	Tile - Wall tile at restrooms and scramble	3,100	SF	\$6.63	20,568
Div 9	Flooring - Epoxy Flooring at Kitchen, Restrooms and BOH w/ integral cove base	3,100	SF	\$8.10	25,108
Div 9	Stained Concrete at Scramble w/ rubber base	3,100	SF	\$2.45	7,595
Div 9	Paint / Stain - interior and exterior	3,100	SF	\$9.46	29,318
Div 10	Specialties - Signage - Code and Specialty	3,100	SF	\$1.50	4,650
Div 10	Specialties - Toilet Partitions and Toilet Accessories	3,100	SF	\$5.58	17,290
Div 11	Equipment - Food Service Equipment - See Alternate #3	0	LS	\$0.00	0
Div 12	Furnishings - Millwork for Scramble - See Alternate #3	0	LS	\$0.00	0
Div 12	Furnishings - Casework and Solid Surface Countertops - Solid Surface Quartz at restrooms	3,100	SF	\$3.76	11,666
Div 12	Furnishings - Site Furnishings - bicycle racks	1	LS	\$1,500.00	1,500
Div 13	Special Construction - NONE			\$0.00	0
Div 14	Conveying Systems - NONE			\$0.00	0
Div 15	Fire Sprinkler - Dry system for seasonal use only	3,100	SF	\$8.58	26,583
Div 15	Plumbing - Water, Waste Fixtures for Restrooms, Kitchen Rough, Gas for Heating and Hot Water	3,100	SF	\$30.23	93,698
Div 15	Mechanical - Seasonal Use (Heat for small restrooms / janitor), Kitchen mechanical, ventilation	3,100	SF	\$28.52	88,408
Div 16	Electrical / Low Voltage Systems - Power, Lighting, Fire Alarm, Security, Telephone, Data	3,100	SF	\$32.18	99,743
Subtotal:					\$1,520,882

General Conditions & Access Provisions					91,253
General Liability Insurance - 1.5%					22,813
Bonding - 1.5%					22,813
Conceptual Design Contingency - 12%					182,506
General Contractor Fee - 4%					64,485

Grand Total: \$1,904,752
Total SF: 3,100
Cost per SF: \$614.44

MINUTES

REGULAR MEETING OF OCTOBER 30, 2019 Incline Village General Improvement District

The regular meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Vice Chairman Phil Horan on Wednesday, October 30, 2019 at 6:00 p.m. at the Chateau located at 955 Fairway Boulevard, Incline Village, Nevada.

A. PLEDGE OF ALLEGIANCE*

The pledge of allegiance was recited.

B. ROLL CALL OF THE IVGID BOARD OF TRUSTEES*

On roll call, present were Trustees Tim Callicrate, Phil Horan, and Kendra Wong (on the telephone). Trustees Peter Morris and Matthew Dent were absent.

Also present were District Staff Members Director of Public Works Joe Pomroy, Director of Golf/Community Services Darren Howard, and Director of Finance Gerry Eick.

Members of the public present were Doug Keil, Mike Hess, Linda Newman, Patrick McBurnett, Pete Todoroff, Steve Dolan, Jack Dalton, Margaret Martini, Michael Brothers, Ijosa Dobler, Cliff Dobler, Art Schumander, Sara Schmitz, Aaron Katz, Judith Miller, Frank Wright, and others.

(49 individuals in attendance at the start of the meeting which includes Trustees, Staff, and members of the public.)

C. PUBLIC HEARING (TIME CERTAIN FOR 6 P.M.) – Medium-Term Installment Purchase plans for golf carts for the Mountain Golf Course in the total amount of \$204,627.16 – The public hearing was cancelled/not held.

Interim General Manager Indra Winquest announced that he is postponing the noticed public hearing and General Business I.1. due to circumstances such as not having a full Board present, not having a sample lease agreement, etc. and that this will be rescheduled to November 13, 2019.

D. PUBLIC COMMENTS

Mike Abel read from a written statement which is attached hereto.

Ellie Dobler read from a written statement which is attached hereto.

Clifford Dobler read from a written statement which is attached hereto.

Linda Newman read from a written statement which is attached hereto.

Margaret Martini read from a written statement which is attached hereto.

Pete Todoroff announced that Tom Cardinale, a member of the Citizen Advisory Board, passed away after a long illness. Mr. Todoroff then said that our Commissioner, Marsha Berkbigler, during a Commissioner's meeting on short term rentals, made some appalling statements. She didn't understand the opposition presented and that Commissioner Kitty Jung said that Incline Village complains so much what about cutting off their snow removal for twenty-four hours. He found this statement unacceptable and that it is on video which he has a copy of so if anyone wants to see it, please let him know and he will send it to them.

Frank Wright said that he is appalled and that he can't believe the stuff that goes on in this District. Here we have another attorney and we had a brand new attorney present at the last meeting and that before that we had Kim Guinasso, and before that we had Jason Guinasso so the Board never knows who is going to show up. Our attorney commits crimes, Chair commits crimes, we have one Trustee who lives in Reno most of the time, and one Board member who is going through bankruptcy. Nobody does anything to stop any of this. We live in a community that should be everyone else's dream. We have this disaster because of a Trustee who rubber stamps everything. We hire consultants, we get a three page report, and where did it come from – it came from the Internet and no one is going to stop it. What Staff does instead is to e-mail him and he found more pages. Who is going to hold these people accountable? One Trustee doesn't live here and it is the Chair that is behind this. It isn't the attorney because we don't know who is going to show up. Mr. Wright continued that he spends most of his work days working on IVGID crap and that he has become very good friends with the Attorney General as well as the Registrar of Voters. Trustee Horan should have been prosecuted because what he did at Raley's was wrong and he should have been held accountable; it was wrong.

Sara Schmitz says it seems like she always has to go after Mr. Wright and she guesses that is just the luck of the draw. Ms. Schmitz then read from a written statement which is attached hereto.

Aaron Katz said that he has a placeholder statement as well as other statements to submit. He wants to speak about the Severance situation. Former District General Manager Pinkerton entered into a contract with Mr. Severance which paid Mr. Severance thirty-five thousand dollars for a yield management study. Anyone who knows about yield knows that it is impossible to implement because it only works for a time sensitive item that is going to run out or a service that is available some of the time so why was the District working with Mr. Severance. He did a statement when he learned about the plagiarism and he provided the Board with material and he thought that was the end of it. Now we have a full fledged cover up as it was shared with Mr. Severance which allowed him to come up with an updated report. He didn't learn about this until yesterday when Staff provided the updated report. Staff has committed at least six public records request violations because Mr. Severance talks about other records that were never given to him. The Board needs to get to the bottom of this and they need to ask Staff questions and learn about it and the result will mean that some of our employees will have to go.

Judith Miller read from a written statement which is attached hereto.

Patrick McBurnett said he ought to sell his house and move to Newark, New Jersey because things are awful here. He has been here for twenty-seven years and there have been good times and bad times along with problems. He still thinks that it is the best place to live and that is why he lives here. What are the things that bother him – it is the nastiness and vitriol that really bothers him. All people make mistakes. The Board makes mistakes. Management makes mistakes. However, most of the employees at IVGID are trying to do a good job. We have had two General Managers that were very controversial and right now, we have an opportunity to fix this problem as we have an Interim District General Manager who will make a very good District General Manager. He has been a valued member of the community who is valued by Staff, knows the regulators, etc. and he is a good man. Stop the attacks because no one gives a damn about what you think as personal attacks have no place here. We need to heal and make it better and the Interim General Manager will do a good job as we need that smartness in this community.

Mike Hess read from a written statement which is attached hereto.

Steve Dolan said he has another public service announcement similar to one he had at last meeting. He hopes you pay attention and read the e-mails he has sent to the Board regarding the snowmobile proposal. Currently, Tahoe Regional Planning Agency and the Department of Wildlife are hoping that the IVGID Trustees are willing to step up and stop the snowmobile usage for Incline. He has spoken with Ms. Sibr of the United States Forest Service (USFS) and these comments help. Mr. Dolan then talked about a postcard that is available to have sent into to her. Snowlands.org, which is a very influential group who studies snow lands in Nevada, stated that this Incline Lake proposal needs to have comments. Cautions that this may be the only opportunity to comment and that there is only twenty days left as a community and Trustees. Our Interim District General Manager needs to get a letter out. Our property is going to be affected as is an avalanche area. The Incline Lake property is surrounded by this proposal and this proposal would limit what we might want to do up there.

Gail Farrell said she is with Snowlands which is a nonprofit. Ms. Farrell said that she wanted to talk to the Board and build upon what Mr. Dolan just spoke about. The USFS proposal is what will manage the snowmobiles in the Tahoe Basin and the Lake Tahoe Basin Management Unit is the smallest unit. USFS is required to put together a snowmobile plan, it is a proposal and it says snowmobiles are allowed in a certain area and Ms. Farrell displayed a map of where snowmobiles will be allowed which she said is quite an extensive area. Snowlands is an advocacy group for human powered recreation and we would like the IVGID Board to recommend to the USFS a different configuration of snowmobile use. Ms. Farrell went out to say that they would like to recommend it is the north quadrant to be non-motorized in the winter as it is in summer. There is adequate space in Lake Tahoe available which has over 40,000 winter visitor trips. Love to give you more information including her e-mail address.

E. APPROVAL OF AGENDA (for possible action)

Chairwoman Wong asked that General Business Items I.5. and I.6. be removed.

Interim District General Manager Indra Winqwest asked that General Business Items I.3. and I.4. be postponed until November 13, 2019 in order to have more Board attendance along with a few discrepancies in estimation by Staff which was identified by a member of the public.

Vice Chairman Phil Horan assured the public that the Board hasn't lost their focus as it is unfortunate that they have to do this.

Hearing no further changes, Vice Chairman Horan approved the agenda as revised.

F. DISTRICT STAFF UPDATE (for possible action)

F.1. Interim District General Manager Indra Winquest

Interim District General Manager Winquest went over his submitted report and added that at the September 25, 2019 Board of Trustees meeting, the Board approved him to engage in a contract regarding the electrical at the Mountain Golf Course maintenance building and that this has been done as the District is in a contract with MSA at a cost of \$6,500.

Chairwoman Wong said regarding the Director of Finance position and it being only finance that she knows that the current holder has other responsibilities so how are you dividing out all of his responsibilities. Interim District General Manager Winquest said that Staff will update the Board at the November 13 meeting as he is in the process of restructuring those responsibilities however he wants the new person to focus on District financials and those operations. Chairwoman Wong said that she is looking to the Interim District General Manager's leadership on the division of the additional duties.

G. REPORTS TO THE BOARD OF TRUSTEES*

There were no reports to the Board of Trustees.

H. CONSENT CALENDAR (for possible action)

H.1. Reject the bids for the Sewer Pump Station #1 Improvements Project; 2019/2020 Capital Improvement Project: Fund: Public Works; Division: Sewer; Project # 2599DI1703 in accordance with NRS 338.1385, paragraph 6, subparagraphs (b) and (d) (Requesting Staff Member: Director of Public Works Joe Pomroy)

Chairwoman Wong made a motion to approve the Consent Calendar as submitted. Trustee Callicrate seconded the motion. Chairman Horan called the question and the motion was unanimously passed.

Chairwoman Wong added that Trustee Dent sent her an email that he too is in support of this item.

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

- I.1. Review, discuss, and possibly adopt Resolution No. 1875 authorizing a Medium-Term Installment Purchase Agreement in the amount not to exceed \$204,627.16, through an Equipment Lease/Purchase Agreement with EZ-Go to procure fifty-eight (58) gas-powered golf carts for the Mountain Golf Course (Requesting Staff Member: Director of Finance Gerry Eick) **(REMOVED FROM THE AGENDA IN ITS ENTIRETY)**
- I.2. Review, discuss, and award Recreation Center Janitorial Services Contract to CC Cleaning Service effective November 16, 2019 in the amount of \$67,340 and review, discuss and award of the Diamond Peak Ski Resort Janitorial Services Contract to CC Cleaning Service, LLC in the amount of \$39,000 effective the start of their one hundred and twenty-one-day season which is yet to be determined and approve establishing one (1) Full Time and two (2) Seasonal Part Time Janitorial Positions in Buildings Maintenance effective November 1, 2019 with an annual budget of approximately \$86,010. (Requesting Staff Member: Director of Finance Gerry Eick)

Director of Finance Gerry Eick gave an overview of the submitted memorandum as well as the PowerPoint presentation that was included in the packet.

Interim District General Manager Winquest said that this is not just about the issues for the past few years as Staff has gone through this a few times and to have one contract for all our venues is just asking too much for any one vendor. At the Recreation Center, it needs to be cleaned to a completely different level such as being sanitized throughout especially in our kids' areas. Staff went through a long period of time where Staff spent a tremendous amount of time cleaning the place and they have pitched in to provide a great product to our members. Every venue manager has had issues with this service. Interim District General Manager Winquest then commended all of our managers and Staff for their assistance and work on this process. We have to do this as we owe it to our community thus this is the best course of action.

Chairwoman Wong said where do we expect to be over budget for janitorial services for this year. Director of Finance Eick said on agenda packet page 26 there is the explanation and that we will still end up about forty thousand dollars over budget for the year.

Trustee Callicrate said that this is long overdue as it has been a problem for over twenty years. This makes sense to split it up and add Staff. It can get overwhelming, especially at the Recreation Center, and he will be supporting this as it is a necessary and vital component for moving forward.

Director of Finance Eick recapped agenda packet page 25 and said that Staff held a pre-bid tour which was not mandatory for all bidders and that we received only one proposal from CC Cleaning. Staff also posted a request for quotation for Diamond Peak. We anticipated that the Recreation Center would be over fifty thousand dollars so we had to do a request for proposal and that Diamond Peak was going to be under fifty thousand dollars so we could do the quotation process. Staff made an offer of a facility tour and one company did take Staff up on that offer and we received two proposals. CC Cleaning was the lowest responsive service provider on both items. Additionally, we have a per day cleaning cost if Staff decides to extend the Diamond Peak ski season.

Vice Chairman Horan said that janitorial contracts are a challenge and that it is incumbent upon us to provide clean facilities to the community. Staff has done a good job on this effort and it is something that we can live with thus he will be supporting it.

Chairwoman Wong made a motion to:

1. Award the Recreation Center Janitorial Services Contract to CC Cleaning Service, LLC in the amount of \$67,340 effective November 16, 2019.
2. Award the Diamond Peak Ski Resort Janitorial Services Contract to CC Cleaning Service, LLC in the amount of \$39,000 effective the start of their one hundred and twenty-one-day season which is yet to be determined.
3. Authorize Staff to execute all documents based on a review by General Counsel and Staff.

Trustee Callicrate seconded the motion.

Vice Chairman Horan asked for any further comments, hearing none, called the question and the motion was passed unanimously.

Chairwoman Wong made a motion to:

4. Authorize the addition of one (1) Full Time and two (2) Seasonal Part-Time Custodian positions within the Buildings Maintenance Department of Internal Services effective November 1, 2019 with an annual budget of approximately \$86,010.

Trustee Callicrate seconded the motion.

Vice Chairman Horan asked for any further comments, hearing none, called the question and the motion was passed unanimously.

Chairwoman Wong said that Trustee Dent sent his support for this item.

- I.3. **Review, discuss and possibly approve a preferred alternative for the Tennis Center Renovation Project – Fund: Community Services; Division: Tennis; Project 4588BD1604 (Requesting Staff Member: Director of Public Works Joe Pomroy) (REMOVED FROM THE AGENDA IN ITS ENTIRETY)**
- I.4. **Review, discuss and possibly approve a preferred location for the Bocce Court Construction Project – Fund: Community Services; Division Parks; Project 4378LI1804 (Requesting Staff Member: Director of Public Works Joe Pomroy) (REMOVED FROM THE AGENDA IN ITS ENTIRETY)**
- I.5. **Review, discuss, comment and provide direction to Staff regarding “Popular Report” format for District Capital Improvement Projects (Requesting Staff Member: Director of Finance Gerry Eick) (REMOVED FROM THE AGENDA IN ITS ENTIRETY)**
- I.6. **Review, discuss and possibly approve the Board of Trustees Handbook (Requesting Trustee: Chairwoman Kendra Wong) (REMOVED FROM THE AGENDA IN ITS ENTIRETY)**

J. APPROVAL OF MINUTES (for possible action)

J.1. Regular Meeting of September 25, 2019

Vice Chairman Horan asked for changes, receiving none, the minutes were approved as submitted.

K. REPORTS TO THE IVGID BOARD OF TRUSTEES*

K.1. District General Counsel: Law Firm of Hutchison & Steffen

Daniel Stewart said that the tax challenge to assessments was successful in the District court last week and that the pieces are being worked out which could result in refunds.

Vice Chairman Horan asked if it was still possible to appeal. Mr. Stewart said that the losing party has thirty days to file an appeal and that there has been no comment one way or another.

Vice Chairman Horan said that this is good news and bad news as individuals will benefit but IVGID and the North Lake Tahoe Fire Protection District will have to issue the refunds.

Vice Chairman Horan said that he wants to make a comment relative to counsel and that is that when this Board approved a contract with Hutchison & Steffen, we were hiring a law firm that has a broad base with many different talents. We like to see consistency while enjoying the benefits of getting a much bigger law firm. We expect the counsel that comes to work with us to be accountable and knowledgeable.

Chairwoman Wong said, based on the latest numbers, have we quantified the dollar amount for IVGID. Director of Finance Eick said that IVGID is not a direct participant that has to meet the order of the court so we don't have access to those records. Staff has been disclosing, and it cost IVGID about one million dollars last time, that this goes farther back thus it has been incurring more interest, that this is undeterminable however it will be fairly significant. Until it becomes probable and Washoe County can tell us what it is, Staff has no estimate.

L. BOARD OF TRUSTEES UPDATE (NO DISCUSSION OR ACTION) ON ANY MATTER REGARDING THE DISTRICT AND/OR COMMUNITIES OF CRYSTAL BAY AND INCLINE VILLAGE, NEVADA*

There were no Board of Trustees updates at this time.

M. PUBLIC COMMENTS* - Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration; see Public Comment Advisory Statement above.

Mike Abel said notwithstanding the law firm comments, the public is owed some kind report on open meeting law violations and their status as well as the status of the Smith lawsuit. He was going to take issue with the crazy golf cart financials and he wants to criticize Staff for the byzantine presentation and asked how the Board can reach a decision when it is presented in a twelfth grade form of writing. It seems to him that there needs to be some Staff coordination so that presentations are done in a cogent manner.

Cliff Dobler said that on September 25 he provided public comment about the two bathrooms at the Mountain Golf Course. There was a cost estimate of ninety thousand dollars and spending of eighty thousand dollars with another sixty thousand dollars spent this year and there was replacing of siding. He asked for an investigation and he never received a response so he did own. There are two distinct projects – in January, a paving contract was approved which was robbing cart path maintenance and that did not include interiors and it was completed in 2019/2020 but was not started until this fiscal year. He asked for a ledger and it came back without dates. Fifty-four thousand dollars went to a paving contractor. Auditors don't perform audits on capital projects. He asked the Director of Community Services who said it was done in June; he then asked the Engineering Manager who said it wasn't done at all.

Linda Newman said she would like to comment the Interim District General Manager for cancelling the public hearing and removing three agenda items that were short on complete and accurate information. She would suggest that our new Director of Finance not be responsible for overseeing janitorial contracts and positions and that this is the type of oversight that should be done by the individual venue managers and issues be brought to Human Resources. All the information on this item could have been presented in the packet and then the Board could ask questions. She thinks, in many cases, just like the General Manager's report, it is in there and readable thus whatever comes up after the fact should be highlighted and updated and then the Board could ask questions. Ms. Newman

said that she thinks that everyone can read what is in the Board packet and ask questions. Thank you to Vice Chair Horan for your courtesy to let the public speak even if they went over by three or four seconds.

Steve Dolan said he wanted to finish up on the first part of his request as this is a time sensitive issue and that he is offering to work with the Interim District General Manager to evaluate his proposal and pick out what is the most pertinent as his effort is quite different than Snowlands as he is focused on Third Creek where the District has spent millions of dollars renovating it for the stream and spawning trout. There was two thousand Lahontan trout released and Third Creek is where they are headed so we need to try and nip this proposal in the bud. He would like IVGID to reinforce the cooperation with our other agencies and also Third Creek to help enforce their establishments and protections. You, as Trustees, pledged to protect our environment and help with the endangered Lahontan trout.

N. REVIEW WITH BOARD OF TRUSTEES, BY THE INTERIM DISTRICT GENERAL MANAGER, THE LONG RANGE CALENDAR (for possible action)

Interim District General Manager Winqwest said that the Tennis Center renovation and Bocce ball site selection will now be on the November 13 agenda and that the December 11 agenda will include the WFFF contract award, Board of Trustees handbook, and popular reporting. He also added that Trustee Dent asked that we add an item to commit excess budget from various projects to fund cart path rehabilitation at Mountain Golf Course.

Chairwoman Wong asked that Staff start planning out our budget sessions and adding those to the long range calendar.

Interim District General Manager Winqwest said on November 13, Staff will be bringing back the public hearing for lease agreement for the golf carts as well as a General Business item which will be a forty-eight month lease with a purchase option that we do not plan to exercise. Additionally, Staff would like to finalize the January dates for the workshop and meeting.

O. ADJOURNMENT

The meeting was adjourned at 7:41 p.m.

Respectfully submitted,

Susan A. Herron
District Clerk

Attachments*:

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

Submitted by Mike Abel (1 page): The Pont and Effluent Pipeline

Submitted by Iljosa Dobler (1 page): Public Comments by Iljosa Dobler at IVGID Board of Trustees Meeting on October, 30, 2019

Submitted by Clifford F. Dobler (1 page): Public Comment by Clifford F. Dobler at Board of Trustee Meeting on 10/30/2019

Submitted by Linda Newman (1 page): October 30, 2019 IVGID Board of Trustees Meeting, Public Comment by Linda Newman – To be included with the Meeting Minutes

Submitted by Margaret Martini (2 pages): October 30, 2019 IVGID BOT Meeting Public Comment By: Margaret Martini – To be included with the Minutes of the Meeting

Submitted by Sara Schmitz (1 page): The role of a Board Treasurer:

Submitted by Aaron Katz (41 pages): Written Statement requested to be included in the written minutes of this October 30, 2019 Regular IVGID Board Meeting – Agenda Item D – Public Comment – IVGID’s Staff’s lack of public reporting or response to the third major break to IVGID’s sewer effluent export pipeline – we not have a ticking time bomb that needs to be difused *immediately!*

Submitted by Aaron Katz (31 pages): Written Statement to be attached to and made a part of the written minutes of the IVGID Board of Trustees’ regular October 30, 2019 Meeting – Agenda Item D – Public Comment – The Board’s refusal to agendize for possible action direction which compels Staff to take action against local resident Eric Severance to recover the \$35,000 he obtained

under false pretense for a yield management study/report he plagiarized and passed off as his own

Submitted by Aaron Katz (10 pages): Written Statement to be attached to and made a part of the written minutes of the IVGID Board of Trustees' regular October 30, 2019 Meeting – Agenda Item D – Public Comment – The Board's refusal to agendize for possible action direction to Interim General Manager ("GM") Winquest to take action against Diamond Peak Venue Manager Mike Bandelin for negligently approving \$35,000 in public funds paid to local resident Eric Severance for an alleged yield management study/report, and separately to compel Mr. Bandelin to make the District's Ski California Gold Passes available for use by members of our community

Submitted by Aaron Katz (24 pages): Written Statement to be attached to and made a part of the written minutes of the IVGID Board of Trustees' regular October 30, 2019 Meeting – Agenda Item D – Public Comment – The Board's refusal to agendize for possible action direction to Staff which compels them to comply with revisions to Nevada's Public Records Act ("NPRA"), because if they continue to act otherwise the District is going to be financially penalized with civil penalties

Submitted by Aaron Katz (19 pages): Written Statement to be attached to and made a part of the written minutes of the IVGID Board of Trustees' regular October 30, 2019 Meeting – Agenda Item D – Public Comment – Another parcel with multiple dwelling units whose owner(s) currently pay, and for some number of years have been paying, a single beach ("BFF") and/or Recreation ("RFF") Facility Fee(s). *When is Staff going to do its job of assessing parcels with obvious multiple dwelling units multiple BFFs and/or RFFs?*

Submitted by Aaron Katz (8 pages): Written Statement to be attached to and made a part of the written minutes of the IVGID Board of Trustees' regular October 30, 2019 Meeting – Agenda Item D – Public Comment – Repeated evidence IVGID Staff allow Golfnow to sell IVGID golf course rounds of golf to the general public for less than the "so called" preferred picture pass holder ("PPH") rate

Submitted by Aaron Katz (33 pages): Written Statement to be attached to and made a part of the written minutes of the IVGID Board of Trustees' regular October 30, 2019 Meeting – Agenda Item C & I(1) – Proposed acquisition of fifty-eight (58) Mountain Course golf carts on a medium-term installment purchase basis for use in Fiscal Year 2020-21

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Submitted by Judith Miller (11 pages): Public Comment IVGID Board of Trustees Meeting 10/30/19

Submitted by Mike Hess (1 page): Comments to the IVGID Board of Trustees RE: Popular Report for District Capital Improvement Projects

Submitted by Steve Dolan (3 pages): Friends of Third Creek

Submitted by Gail Farrell (6 pages): Lake Tahoe Basin Management Unit, Snowmobile Plan Proposed Action needs modification for human-powered winter recreation opportunities – deadline for comments is November 19, 2019

Submitted by Clifford F. Dobler (1 page): Public Comment by Clifford F. Dobler at IVGID Board Meeting on October 31, 2019

The Pond and Effluent Pipeline

Mike Abel

I was delighted to see that our staff and Board are proposing to discuss the effluent pipeline in a workshop scheduled for 1/15/20. I was quite disconcerted to find out about the latest break in our Effluent Pipeline (E/P) under highway 28 early this month. Without excoriating our board and our ex-GM's lack of attention to this critical infrastructure project known as phase 2 of the Effluent Pipeline Project - I want to suggest that our Trustees get existing copies of HDR & PICA reports on this project known as phase 2 as well as any final reports that Mr. Pomeroy can supply. The reports are quite shocking in revealing the deplorable condition of the pipeline beyond Sand Harbor to Highway 50. It is literally beyond the point of imminent failure. But, do not take my word for it, read the reports yourselves!

Our Utility Fund lacks adequate money to fund this project due to the fact that dedicated pipeline funds were diverted to other purposes. Again recriminations are pointless. The board needs to look at alternative funding and financing programs to implement this project.

We need to attend to this matter ASAP to remedy this critical and failing component of our utility infrastructure. As residents and stewards of our environment we have a responsibility to protect our precious lake Tahoe for future generations. While I would like to present more on this issue at the January workshop, I want to propose to the board now that:

1. We need to give up on the concept of Co-location with TTD. The deplorable condition of the 6 miles of pipeline cannot wait.
 - a. TTD has no existing timetable or funding for this project
 - b. It may take as much as 10 years to obtain a special use permit for co-location - this estimate by our own consultants.
 - b. Obtaining the required federal funding seems like a pipe dream at best with a Republican administration in a Democratic state.
2. We need to (without waiting till January) have our staff look into getting the large effluent pond properly lined ASAP as this is a necessary key component of the entire E/P project. We will need this project to be completed before any work can be done on the pipeline.
3. Finally we need to think about hiring a capital projects manager to manage this and other projects. The manager's responsibility will involve Coordination – permitting – design – funding – and construction management.

Public Comments by Iljosa Dobler at IVGID Board of Trustees Meeting on October, 30, 2019

This transaction for 58 new golf carts at the Mountain Golf Course is not a lease for four years costing \$121,605 as stated to the public at the September 25, 2019 Board meeting.

This transaction is a purchase for \$297,427 financed by trading in our existing fleet for \$92,800 and borrowing \$204,627. There is no option to buy the carts after 4 years. The carts are purchased immediately .

To waste \$33,000 unnecessarily on interest expense could not possibly be the best use of public funds as stated in the proposed Resolution 1875. This is incredible. There is no need to borrow money.

According to the 2020 Community Services Special Revenue Fund budget adopted in May, there will be over \$9 million in unrestricted funds when this transaction is scheduled to take place in June next year.

There are no assurances that these new gas powered carts can be sold at the end of four years for the \$116,000 balloon payment on the borrowings.

If, as the staff has said, lithium battery powered carts are the future, then why would the same staff believe there will be a market for gasoline powered carts in four years.

Actually the tattered cart paths should be replaced first before new carts are acquired and that is not even on the agenda

Fleet usage based on golf round this past season indicates that for the months of June, July and August, the carts, on average, were used for only one round per day. During the 51 days of May, September and October, 29% of the carts, on average, remained idle.

My husband and I, who have owned golf carts for several years and also owned mortgages on two golf course, fell quite certain that the existing fleet will last at least 4 more years, since there is not a requirement to change batteries in gas powered carts.

So instead of wasting \$33,000 on interest expense why not use that same money to staff Incline Beach with lifeguards during the busy summer months to provide safety to our citizens. There were no lifeguards on duty this past season.

Public Comment by Clifford F. Dobler at Board of Trustee Meeting on 10/30/2019

If a Board Policy states that the "appropriate level of fund balance" should be no more than a certain amount then any fund balance which far exceeds that appropriate level would be inappropriate. So we have a case of IVGID's inappropriateness in violating Board Policy.

The trio of Board bandits, Wong, Morris and Horan approved a budget in May, wherein for the fiscal year which ends next June, the Community Services Special Revenue Fund which account for all recreational venues other than the beaches, will have a fund balance of \$9,146,076 which is over 100% higher than the Board limit of an "appropriate level of \$4,493,000". Now this large inappropriate amount of \$4,653,000 was not committed to anything and ends up to be nothing more than a slush fund to be used on whatever the three bandits might decide they want. Anyone ever heard of a government entity taxing people and not spending it? Well !

So let's get this straight, three out of five people can assess property owners total annual Fees of \$5,783,000, take the money, not spend 81% of it, and not tell the public why.

The latest gimmick used this year is to astronomically inflate construction budgets, then obtain bids which are much lower resulting in large savings which the bandits can add to the inappropriate stash. Take the Mountain Golf Course Clubhouse. An inflated budget of \$1,529,000 with a bid and other costs of only \$1,192,000. \$337,000 will be added to the stash. Apparently the same goes for the Tennis Center, doubling up items to create a giant budget. Savings will be at least \$300,000 when bid in January and will find its way to the stash.

What is even more amazing is that over the next 4 1/2 years, based on the five year capital plan submitted to the State, they intend on assessing each property owner the same amount in annual fees and only spend \$1,713,046 or 37% of the inappropriate slash.

I doubt many parcel owners in Incline and Crystal Bay would be thrilled to know about this inappropriate behavior and even less thrilled to know these spendthrifts are in charge.

Want new cart paths at the Golf courses? Sorry not in their plan. Want clean restrooms at the Rec Center? Sorry not in their plan. Are they sitting on the inappropriate funds to try and hatch a golden egg? Who knows not in their plan.

Now I'm a fee payer and it seems logical that I should be told how my money will be spent. Wouldn't that be a fiduciary responsibility of the inappropriate people in charge? New Board elections are one year away. We need appropriate responsible people.

October 30, 2019 IVGID Board of Trustees Meeting
Public Comment by Linda Newman – To be included with the Meeting Minutes

It is important for this Board to take immediate action on building a transparent and accountable framework for our operations, capital projects and financial accounting and reporting. It is also time for this Board to identify the District's most important priorities and ensure that we have the most qualified staff, consultants, contractors, and vendors.

Mr. Dobler and I have submitted a number of memorandums to Audit Committee Chair Horan documenting the District's violation of Nevada law, Government Accounting Standard Board Statements, as well as IVGID's own policies and practices. These financial accounting and reporting violations have materially distorted the District's budgets and comprehensive annual financial reports. To date, we have not received a response. As our Board, you are accountable to our citizens and have a responsibility to provide complete and accurate financial information and disclosures. I request this Board provide us with the corrective actions you are undertaking to remedy these violations and ensure the District implements effective internal controls.

As our Board, you are also responsible for the proper stewardship of our utility infrastructure. Since 2015, you have not provided the Utility Fund with the required working capital and set aside money to support our \$600 million water and sewer infrastructure. In addition, the replacement of the 6 miles of deteriorating effluent pipeline and the lining for the emergency effluent storage pond should be this District's number one priority. We have had multiple breaks spilling over SR 28 threatening our health and safety and endangering our lake. In late September, there was another break in the 6 miles of effluent pipeline in critical need of replacement. Despite this, and after budgeting more than \$600,000 for Pica to investigate the condition of our pipeline and HDR to evaluate the data, months and months have passed without this Board securing the information and initiating a realistic plan to move forward. I recommend the engagement of an independent contractor to take over this project in its entirety.

After the exodus of key employees, there is a void in the performance of critical District functions. Our District must prioritize the engagement of individuals that can adopt technology and innovation to improve Finance, Communications, IT, HR, well planned, managed and cost effective infrastructure, Capital Project Budgeting and Management, the delivery of quality recreational services and responsibly maintained facilities.

October 30, 2019 IVGID BOT Meeting Public Comment

By: Margaret Martini – To be included with the Minutes of the Meeting

This is one scary agenda! After reading through the packet, anyone living in this community would have serious concerns about the competence of our Board Chair and our Senior Staff.

First, we have a public hearing on a Medium-Term Installment Plan for Mountain Golf Carts. In addition, to the actual amount being incorrect, the Resolution provided in the packet has so many errors and violations of Board policies and Nevada law that I lost count. It also deviates radically from the information provided to the Board at the last meeting. Did the Board Chair actually read the resolution and look at the supporting documents? If she did and permitted it to be presented to the Board and the public she should be held accountable. If she didn't and delegated it to the General Manager and Mr. Eick, well maybe we need a Board Chair who takes the accuracy and content of the Board's public meeting agendas seriously.

Next, is the consent calendar which includes another blatant example of the District's inability to accurately estimate budgets for vital projects. Here Staff budgeted \$470,000 and received a bid for almost double that amount. If this is rocket science, then we need to hire a rocket scientist. If it isn't we need an independent expert to get our projects properly budgeted and properly put out to bid.

The Tennis Center alternatives presented without dimensions and square footage –made me laugh. As for the high estimates, I laughed harder. We are paying a professional consultant more than \$100,000 in design work to deliver this? Must be a trick.

Then there is the Popular Reporting Format for CIPs. Not popular with me. Some of these columns make absolutely no sense.

And then there is the Board of Trustees Handbook with Chair Wong's changes. Although the Board did not approve the removal of citizen correspondence from the Board packets and the Board clerk has continued to omit the correspondence,

Chair Wong has decided that the community should continue to be kept in the dark when it comes to the writings of our citizens to our Board and our District.

Of course, whether the Board approves the handbook or not, it really doesn't matter. Under Chair Wong's command, Nevada law and board policies and practices really don't matter. When it comes to open meeting laws, public records, financial accounting and reporting whatever she and Guinasso decide goes.

A handwritten signature in purple ink, appearing to read "A. Martini". The signature is written in a cursive, flowing style.



The role of a Board Treasurer:

NRS 318.085 states the Treasurer is to keep strict and accurate accounts of all money received by and disbursed for and on behalf of the district in permanent records. In simple terms the Treasurer is to oversee the District's finances. This summer we learned that Peter Morris, the Board elected Treasurer, is not fulfilling the role and that our Director of Finance is somehow also fulfilling the role of Treasurer by producing financial reports. So the oversight role was somehow delegated to the person producing the financial reports. It is impossible to have one person doing the work and being the overseer of the work being done. Therefore, we have had NO Treasurer for an extended period of time. With the planned departure of the Director of Finance, the Board needs to elect a new Treasurer, one who actually fulfills the financial oversight role.

NRS318.085 also states the treasurer of the board may or may not be a member of the board.

Since the role may be fulfilled by someone other than a Trustee, I think the Board needs to look beyond the Trustees when it elects a new Treasurer. In observing how Cliff Dobler and Linda Newman have found errors within the District's financial reports on numerous occasions, have delved into the financial details of the utility fund and the effluent pipeline project and budgets, I suggest the Board ask Cliff Dobler to serve as Treasurer reporting to the Board on financial oversight matters. I also recommend that he serve on the IVGID Audit Committee. I feel Mr. Dobler would be an asset to this Board and to interim General Manager Winquest as the District manages the departure of Mr. Eick. The Board needs to elect a new Treasurer and I recommend Cliff Dobler.

WRITTEN STATEMENT REQUESTED TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS OCTOBER 30, 2019 REGULAR IVGID BOARD MEETING – AGENDA ITEM D – PUBLIC COMMENT – IVGID STAFF’S LACK OF PUBLIC REPORTING OR RESPONSE TO THE THIRD MAJOR BREAK TO IVGID’S SEWER EFFLUENT EXPORT PIPELINE – WE NOW HAVE A TICKING TIME BOMB THAT NEEDS TO BE DIFUSED IMMEDIATELY!

Introduction: On September 26, 2017 the Nevada Department of Transportation (“NDOT”) reported there had been some type of water break along the portion of State Highway 28 (“SR-28”) leading from IVGID’s Spooner Summit wastewater pumping station to the junction of State Highways 28 and 50. Subsequently it was confirmed that the water break was really another break in IVGID’s sewer effluent wastewater pipeline.

I fully expected interim General Manager (“GM”) would have formally reported on this break, and the costs to fix it at tonight’s meeting. However when Mr. Winqest’s “Status Report Prepared for (tonight’s)...Meeting” which appeared in the Board packet for tonight’s meeting¹ became public, woefully, no mention whatsoever was made². Given this break was wholly predictable and has again cost the public tens if not hundreds of thousands of unnecessary dollars to make a bandaid fix, I submit this written statement.

But before I do, let’s take a stroll down history lane to understand IVGID’s staff’s incompetence, misrepresentations of fact, and embezzlement of funds we sewer customers have been paying for the last eight (8) or more years allegedly to fund a \$23 million reserve to replace an additional six (6) miles of our failing sewer effluent export pipeline.

IVGID’s Sewer Effluent Export Pipeline: IVGID constructed its Wastewater Reclamation Facility (i.e., Treatment Plant) on Sweetwater Road in 1962. The Treatment Plant processes and disinfects an average of 1.3 million gallons of wastewater daily. “The effluent export (pipe)line transports treated wastewater³...through a twenty-mile...pipeline...from IVGID’s...wastewater treatment plant to the

¹ See pages 6-9 of the packet of materials prepared by staff in anticipation of tonight’s October 30, 2019 Board meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_10-30-2019.pdf] (“the 10/30/2019 Board packet”).

² In contrast, Mr. Winqest had little problem discussing improvements to the District’s overall treatment and transport system for raw sewerage [i.e., sewer pumping station (“SPS”) #1 which collects raw sewerage and transports it to the District’s wastewater treatment plant on Sweetwater Road, nor the Water Resource Recovery Facility (“WRRF”) which uses pressurized air to mix and recirculate wastewater to retain the correct balance of oxygen aeration at all times (see page 6 of the 10/30/2019 Board packet)].

³ See the project description for the Effluent Export (Pipe)line – Phase II capital improvement project (“CIP”). The 2017 Project Summary for this project with an asterisk next to the quoted project description is attached as Exhibit “A” to this written statement.

disposal point at the wetlands southeast of Carson City.”⁴ “This line was constructed in the early 1970’s as part of a regional effort to eliminate all wastewater effluent discharges in the Lake Tahoe basin.”³

“Starting in 2006 and finishing in 2009”⁵ IVGID began phased replacement of this aging pipeline. Phase I replaced “approximately 18,000-linear feet of Segment 1 ‘16-inch Export Pipeline’ 1 (Inline Village to Sand Harbor),”⁵ and “11,000-linear feet of Segment 3 (around Spooner Meadow).”³ “During planning and design (of the first phase of this project) approximately 13,700 (additional) linear feet of Segment 3 and all 17,300-linear feet of Segment 2 were identified to be in good condition and...not identified for replacement. These pipeline segments (we)re in the southbound shoulder of SR-28 between Sand Harbor and Spooner Meadow.”⁵

The First Sewer Effluent Export Pipeline Break: “In August 2009 a pipe break within the *unreplaced* portion of Segment 3 washed out SR-28. Investigation...revealed areas of advanced corrosion on the damaged pipeline section, indicating that *unreplaced* portions of the export line may be nearing the end of their service”³ lives.

IVGID’s Effluent Export Pipeline – Phase II Project: As a result, Phase II of the Effluent Export Pipeline Project was approved for “*replacement* of the remaining (approximate 6 miles of) pipeline... within the Tahoe Basin;” i.e., that portion leading from Sand Harbor to Spooner Summit. “Th(is) project...(described as) moving the pipeline to the center of the Southbound (SR-28) travel lane...(was scheduled to) be completed over multiple years (commencing in 2015⁶)...(Since) funding for this project w(ould ultimately come from)...utility rates”⁴ local users (i.e., us) were assessed, “it (became) ...necessary to collect the funds through sewer rates in advance of the project...(And as a result,) large (yearly) sewer CIP rate increases (began) in 2011...(allegedly) to raise the necessary capital funds for this project.”⁷

⁴ Go to <https://www.yourtahoeplace.com/public-works/sewer/about-our-sewer-system>.

⁵ See page 3 of IVGID staff’s August 11, 2017 Memorandum which seeks Board authorization for \$1,322,600 in repairs to the effluent export pipeline. This page with an asterisk next to the quoted language is attached as Exhibit “B” to this written statement.

⁶ In Joseph Pomroy’s February 27, 2013 utility rate study presentation to the IVGID Board and the public, he represented that the construction project start date for phase II of the effluent export pipeline project was to be the spring of 2015 (see page 244 of the packet of materials prepared by staff in anticipation of the Board’s February 27, 2013 meeting (“the 2/27/2013 Board packet”)). A copy of this page with an asterisk next to his representations is attached as Exhibit “C” to this written statement.

⁷ See page 11 of IVGID staff’s January 11, 2019 Memorandum in support of its “Utility Rate Study Presentation – 2019.” A copy of this page with an asterisk next to the quoted language is attached as Exhibit “D” to this written statement.

In a written statement attached to the minutes of the Board's December 12, 2018 meeting⁸ I documented in writing "exactly what tasks (we)re encompassed within Phase II of the Effluent Pipeline Project."⁹ Namely,

"The proposed project...will *replace*...two remaining sections...of 16-inch Export Pipeline...a total length of approximately 6 miles."

Given no portion of this pipeline has been replaced, ***none of the nearly \$15 million in past sewer charges staff have assigned to the Effluent Export Pipeline Project, Phase II²⁵, have been spent on any of this scope of work!***

Staff's Embezzlement of Accumulated Reserves Designated to Pay For Phase II of the Effluent Pipeline Project: Yet at least \$4,811,782 of this nearly \$15 million in accumulated savings for the export project has been used for *other* endeavors²⁴ even though staff have represented to the Board and the public that "accumulated savings for the Export Project (will be kept)...*separate* from... uncommitted reserves" for other sewer CIPs (see Exhibit "C"). Staff's use of these accumulated savings for projects other than replacement of two remaining sections of the pipeline totaling approximately 6 miles in length, *constitutes embezzlement*¹⁰.

The Second Sewer Effluent Export Pipeline Break: "A second significant pipe break within the *unreplaced* portion of Segment 3 occurred on April 17, 2014...again caus(ing) significant damage to SR-28...(and) forc(ing) the shutdown of the southbound lane for two days."⁷ Although I am unable to determine the costs of these repairs, nor the environmental penalties assessed, if any, rest assured they were substantial and have offset an equivalent amount of IVGID staff's estimated \$7 million in alleged co-location savings (see discussion above).

Proposed Shared Use Path Relocation: Given the Tahoe Transportation District ("TTD") is the proponent for a shared use path project, and "the District...(did not and) does not have sufficient reserves to fund (replacement of the remaining pipeline)...at a cost of \$23 million⁸...beginning in 2013 the District began "work(ing) with the...TTD on the feasibility of co-locating the new (approximately 6 mile) section of effluent export pipeline with the (proposed) Tahoe Bike Path...Depending on the total length of pipeline eventually replaced¹¹...District Staff estimate(d)...the District could save upwards of

⁸ See pages 136-154 of the 1/23/2019 Board packet as well as Exhibit "D."

⁹ See page 137 of the 1/23/2019 Board packet.

¹⁰ NRS 205.300(1) instructs that "any bailee of any money...who uses or appropriates the money...or any part thereof in any manner or for any other purpose than that for which they were deposited or entrusted, *is guilty of embezzlement.*"

¹¹ Although it is unclear exactly how IVGID staff were able to come up with \$7 million of cost savings, it appears this number was premised upon essentially all 30,000 linear-feet of the District's 16-inch pipe being relocated in the Tahoe Basin. Putting aside the fact any alleged cost savings have long since been off-set by pipeline testing and repairs, the most recent U.S. Forest Service "SR-28 Shared Use

\$7 (million) via co-location and cost sharing with TTD...(Thus) at the October 2014 Board of Trustees meeting, the District entered into an amendment to (an) existing Interlocal Agreement (with the TTD) that would allow completion of the next steps of the (proposed shared-use path) project;¹¹ i.e., completion of a Draft Environmental Assessment. And again, IVGID's cost for the portion of the assessment (\$300,000) offset an equivalent amount of IVGID staff's estimated \$7 million in alleged co-location savings.

TTD's DEA: In July of 2019 the TTD's DEA was finally completed. But rather than calling for all remaining six (6) miles of IVGID's failing effluent pipeline to be relocated under the proposed shared-use path, the report *only calls for approximately 2.6 miles to be relocated*¹². Because the proposed shared-use pathway veers from SR-28 to accommodate steep topography, the report calls for remaining portions of the pipeline that require replacement to *remain in the highway alignment*.

Translation: Even if the pipeline the subject of phase II of the effluent pipeline project can be re-located under the TTD's proposed pathway, only *less than half* can be relocated. The remainder must still be located within SR-28.

TTD's Application For a 2018 United States Department of Transportation ("USDOT") Better Utilizing Investments to Leverage Development ("BUILD") Grant¹³: Since TTD is totally dependent upon grants and donations, on July 19, 2018 it made application to the USDOT for a \$20,950,000 BUILD grant to fund construction of a proposed extension to a shared use pathway. But last December (of 2018) its application was in essence *denied* (available funds were awarded to other applicants¹⁴).

Translation: Putting aside the fact there is no agreement between IVGID and TTD insofar as IVGID's rights, obligations and financial responsibilities should it be permitted to relocate its effluent export pipeline under approximately 2.6 miles of the proposed shared-use pathway, and given denial of TTD's application for BUILD grant moneys, *shared use path relocation is nothing more than a pipe-*

Path, Parking, Safety and Environmental Improvements Project Draft Environmental Assessment" insofar as proposed Phase 3 of the SR-28 Corridor Plan Project, Plan #52969 ("the DEA"), contemplates that proposed co-location will only take place under 2.6 miles of the proposed shared-use pathway¹². Given the \$7 million of alleged cost savings contemplates co-location under a full approximate 6 miles of shared-use pathway, it is evident there *never* was going to be \$7 million of cost savings.

¹² Page 25 from the report confirms that "effluent pipeline relocation w(ill) occur on (only) approximately 2.6 miles of" the proposed path way. A copy of that page with an asterisk next to the quoted language is attached as Exhibit "E" to this written statement.

¹³ For an explanation of the BUILD grant program, go to <https://www.transportation.gov/BUILDgrants/about>.

¹⁴ For a list of 2018 grant award winners, go to <https://www.transportation.gov/sites/dot.gov/files/docs/policy-initiatives/327856/build-fact-sheets-121118-355pm-update.pdf>. Notably, the TTD was *not* an award winner.

dream. Moreover, until the public understands these “unknowns,” any declaration by IVGID staff of alleged cost savings as a result of relocation is disingenuous at best, and outright deceitful at worst.

Additional Repairs Necessitated to Address Piping Repairs to Remove (a) Bore Restriction in IVGID’s Sewer Effluent Export Pipeline: Meanwhile “in early February 2015, the District exposed a pipeline dismantling joint outside the Spooner Pumping Station, drained the pipeline, and inserted a remotely operated track mounted camera into the pipe. The camera inspection revealed a reduction in the internal diameter of the pipe resulting from a short section...where there was excessive cement motor lining...(Thus) at the (IVGID Board’s) February 25, 2015 meeting...(it) authorized a contract (at a cost of \$162,831)...to design and permit...necessary piping repairs to remove the bore restriction (and)...complete an additional round of confirmatory gauging test runs...(Although) the pipeline repair work was completed in August 2015,”¹⁵ I am unable to determine the cost of actual repair. Nevertheless, the cost of both repairs and testing offset an equivalent amount of IVGID staff’s estimated \$7 million in alleged co-location savings (see discussion above).

Additional Repairs Necessitated to Prevent a Third Sewer Effluent Export Pipeline Break: In September of 2015 a condition assessment of “the entire length of...unreplaced portions of Segment 3 (was commissioned and)...13 locations were identified (which) require(d) immediate replacement (since they could)...not wait for final approach for pipeline replacement to be developed.”¹⁶ Thus at the IVGID Board’s August 22, 2017 meeting it approved an interlocal agreement with the Nevada Department of Transportation (“NDOT”) which allowed for “replace(ment of) 13 pipeline sections of 80 to 100-linear feet (each for)...a total of 1,080 linear feet...over approximately 2.5 miles” at a cost of \$1,322,600¹⁵. And again, this expenditure offset an equivalent amount of IVGID staff’s estimated \$7 million in alleged co-location savings (see discussion above).

Moreover, since these repairs were to a portion of piping included within phase II of the effluent export pipeline project, and no portion of that work can be salvaged once phase II is eventually prosecuted, this bandaid patch has been a complete financial waste insofar as global replacement of the project is concerned.

Additional Repairs Necessitated For an Upper Wastewater Pond Liner: “IVGID currently owns, operates and maintains¹⁷...a wastewater collection, treatment, and effluent export system that serves

¹⁵ See pages 4-5 of IVGID staff’s July 13, 2018 Memorandum seeking Board authorization for \$1,322,600 in repairs to the effluent export pipeline. Copies of these pages with an asterisk next to the quote language are attached as Exhibit “F” to this written statement.

¹⁶ See pages 5-7 of IVGID staff’s August 11, 2017 Memorandum seeking Board authorization for \$1,322,600 in repairs to the effluent export pipeline. Copies of these pages with an asterisk next to the quote language are attached as Exhibit “G” to this written statement.

¹⁷ See page 13 of the packet of materials prepared by staff in anticipation of the Board’s February 27, 2019 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_2-27-19.pdf (“the 2/27/2019 Board packet”)].

the communities of Incline Village and Crystal Bay, NV...A critical component of this operation is the 2.4 million gallon primary...*earthen*¹⁷...effluent storage basin located adjacent to the wastewater resource recovery facility (aka Wastewater Treatment Plant). This storage basin was designed to provide...temporar(y)...automated back-up effluent storage...for brief durations¹⁷...in the event the Plant's 500,000 gallon effluent storage tank fills to capacity...Lining the storage basin...allow(s) for effluent storage *during emergency situations* and planned effluent pipeline repair and replacement construction projects...(But) as a condition of IVGID's current operating permit with the Nevada Department of Environmental Protection ("NDEP"), *the District is no longer allowed to use the primary effluent storage basin...because it is unlined*¹⁸. This significantly hampers the District's ability to conduct maintenance of the effluent pipeline system, and *puts IVGID at risk of a discharge of effluent to the waters of Lake Tahoe in the event of a significant emergency.*"¹⁹

For these reasons, in 2017-18 staff unilaterally modified the "Project Summary" for phase II of the effluent pipeline project to include "lining of the upper (wastewater) pond ("the pond liner")... located directly south of the Wastewater Treatment Plant."²⁰ And on February 15, 2019 IVGID's Public Works Director, Joseph Pomroy, sent a "technical memorandum" to the United States Army Corps of Engineers ("USACE") admitting that "due to the regulatory limits associated with...use of the (pond liner)...there is *insufficient* operational storage," and \$2,710,000 is required to install a pond liner²¹.

Notwithstanding, at pages 183-184 of the packet of materials prepared by staff in anticipation of the Board's December 12, 2018 meeting²², former GM Pinkerton told the Board and the public that the aforesaid \$788,137 had been spent *actually installing the pond liner*, and that this expenditure had been properly charged to phase II to the effluent pipeline project. His rationale was as follows:

¹⁸ As a result of the April 17, 2014 effluent pipeline break damaging SR-28 (see discussion above), NDEP issued an order barring IVGID from using this storage pond until it is properly lined.

¹⁹ See page 15 of the 2/27/2019 Board packet.

²⁰ See the asterisk placed on page 132 of the packet of materials prepared by staff in anticipation of the Board's January 23, 2019 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_1-23-19.pdf ("the 1/23/2019 Board packet")].

²¹ See pages 15-17 of the 2/27/2019 Board packet.

²² See https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_12-12-18.pdf ("the 12/12/2018 Board packet").

“The first thing to remember is no matter what words we have in the narrative, if it’s th(e)...effluent project (then)...there are a whole series of different things that are charged to (that)...project. People can argue left and right that (an assigned expense)...is not part of the effluent project. But...anything from the (treatment) plant to Douglas County that has to do with the delivery of that effluent, and related to any of the work we’re doing on phase II, is part of the effluent project.”²³

Putting aside the questions of whether this change to the scope of work associated with phase II of the effluent pipeline project was *ever approved by the Board*, and whether or not it is properly part of this project, as aforesaid, it turns out *this liner was never installed*. When Mr. Pinkerton was confronted with this fact on December 12, 2018, he came up with the another disingenuous explanation for the \$788,137 expenditure:

“We had \$788,000 that we expended...related to all this planning we were doing for (phase II of the effluent pipeline)...project for current year expenditures that we always expected to do...And that’s where this \$705,000 estimate...ended up being \$788,000...We put the word(s) ‘pond liner’ in the ‘carry over’ reference because we wanted to reference back to the CIP...to remind (the Board) that...pond lining (wa)s part of the effluent project because when you’re shutting down your pipeline...you...have to have a place for all that effluent to go...So some of the work we were looking towards (doing) in the upcoming year was potentially for...pond lining. So it said ‘pond lining’ in the narrative in the May 22nd budget document...And I apologize if there was any confusion related to that. We put the word ‘pond lining’ in to remind you...how pond lining was going to be part of the project.”²⁴

Bottom line, this critical pond liner *has never been installed*. And as a result of the most recent (September 26, 2019) pipeline break (see discussion below), the District was *put at risk of a discharge of effluent into the waters of Lake Tahoe!* Moreover, the \$788,137 assigned to the pond liner’s installation has been expended, and it has offset an equivalent amount of IVGID staff’s estimated \$7 million in alleged co-location savings (see discussion above).

Second Set of Additional Repairs Necessitated to Prevent a Third Sewer Effluent Export Pipeline Break: On July 24, 2018 the Board awarded a \$480,000 “additional services (contract)...to remobilize in September (of 2018) and complete an additional round of confirmatory gauging test

²³ IVGID livestreams its Board meetings (<https://livestream.com/accounts/3411104>) and the quoted language can be viewed at 3:42:37-3:43:13 of the December 12, 2018 livestream [<https://livestream.com/IVGID/events/8489931/videos/184712346> (“the 12/12/2018 livestream”)].

²⁴ See 3:46:54-3:48:11 of the 12/12/2018 livestream.

runs followed by (a) comprehensive SeeSnake RFT evaluation of (pipeline) Segments 2 and 3(, in part)...to confirm the success of...repair efforts conducted within Segment 3 (see discussion above)... Upon completion (an)...analysis of the collected RFT data (took place which)...provide(d) the District with a comprehensive condition assessment of the evaluated pipeline Segments...Upon receipt of the condition assessment report...District staff (was supposed to) evaluate the findings and develop next steps relative to overall scope of the Effluent Export Project – Phase II.”²⁵

I have been informed that a condition assessment report has in fact been delivered to the District, and it identifies at least 12 additional Segment 3 pipeline sections requiring immediate replacement. District staff are intentionally delaying presentation of this report to the Board because the news is not good, and it is going to call for at least \$1 million or more of additional pipeline repairs, all of which will offset an equivalent amount of IVGID staff’s estimated \$7 million in alleged co-location savings (see discussion above).

The Third Sewer Effluent Export Pipeline Break: On September 26, 2019 there was an actual third sewer effluent export pipeline break which again caused significant damage to SR-28. Moreover, since the necessitated repairs were to a portion of piping included within phase II of the effluent export pipeline project, and no portion of this work can be salvaged once this project is eventually prosecuted and completed, this bandaid patch has been a complete financial waste insofar as global replacement of the project is concerned. And again, the cost of these repairs will offset an equivalent amount of IVGID staff’s estimated \$7 million in alleged co-location savings (see discussion above).

So What Were the Costs Associated With Repairs to the Third Sewer Effluent Export Pipeline Break? On October 28, 2019 I made a public records request to learn of those particulars²⁶. Although the time for our Public Records Officer to respond to this request has not yet been told, hopefully in the coming weeks the public will have a clearer picture of all expenditures offsetting an equivalent amount of IVGID staff’s estimated \$7 million in alleged co-location savings (see discussion above).

Thus I Hope the Reader Can See That Since 2010-11 IVGID Has Incurred Essentially \$5 Million of Expenditures Associated With Phase II of the Effluent Export Pipeline Project Which Could Have Been Avoided if the Approximately 6 Remaining Miles in the Tahoe Basin Had Been Replaced: Recently IVGID staff shared with the public all expenditures allegedly assigned to the Phase II of the Effluent Export Pipeline CIP since 2010-11, and they total \$4,811,782²⁷. Combined with repairs necessitated because of the September 26, 2019 break, it is abundantly clear that by failing to

²⁵ See pages 5-6 of IVGID staff’s July 13, 2018 Memorandum seeking Board authorization for \$480,000 in additional testing to the effluent export pipeline. This expenditure has offset an equivalent amount of IVGID staff’s estimated \$7 million in alleged co-location savings (see discussion below). Copies of these pages are attached as Exhibit “H” to this written statement.

²⁶ I have attached a copy of that request as Exhibit “I” to this written statement.

²⁷ See page 49 of the 1/23/2019 Board packet. A copy of this page is attached as Exhibit “J” to this written statement, and I have placed an asterisk next to the \$14,774,338 number.

diligently prosecute Phase II *replacement*, and wastefully pursuing the pipedream of possible co-location, ***there will be no cost savings whatsoever!***

Moreover, These \$5 Million of Expenditures Have Reduced the Amounts Supposedly Accumulated Expressly For the Sewer Effluent Export Pipeline Project, Phase II: According to staff, “the effluent export project has been the major driver in raising...sewer rates (since) the District currently does not have sufficient reserves to fund this project.”²⁸ Staff tell us that “large sewer CIP rate increases occurred in 2011, 2012, 2013 and 2014 to raise the necessary capital funds for this project.” In point of fact, in addition to other CIP components of past sewer rates’ capital improvement costs²⁹ (“CICs”), IVGID has assessed and is currently assessing sewer customers, \$14,774,338²⁷ since 2010/11 (\$2,000,000/year from 2012-2017 as well as 2018-19, and \$1,000,000 for 2017-18³⁰), supposedly as a CIP reserve expressly to fund this \$23,000,000 project³¹. Yet according to staff,

²⁸ See page 22 of the packet of materials prepared by staff in anticipation of the Board’s January 23, 2019 meeting [https://www.yourtahoepace.com/uploads/pdf-ivgid/BOT_Packet_Regular_1-23-19.pdf (“the 1/23/2019 Board packet”).

²⁹ IVGID budgets *more*/year for water/sewer CIPs than simply the yearly reserve to fund the Effluent Export Pipeline Project, Phase II. For instance, in 2018/19 staff budgeted \$4,913,000 in CIP revenue to fund a like amount of CIP expenses. This was broken down as follows: \$685,674 in shared CIPs; \$1,310,000 in water CIPs; \$2,680,000 in sewer CIPs [see pages 1-2 of the 2018/19 CIP Budget (https://www.yourtahoepace.com/uploads/pdf-ivgid/FY_18-19_5-year_CIP_Book_-_FINAL_5.23.18.pdf) - copies of these pages are attached as Exhibit “K” to this written statement] and presumably another \$237,326 in grants given this number is “net of grants.” This number was well in excess of the \$2,000,000 budgeted just for the Effluent Export Pipeline Project, Phase II.

³⁰ See pages 17 of the 1/23/2019 Board packet, as well as page 32 of the 1/24/2018 Board packet. I have attached a copy of the latter page together with an asterisk next to the portion which evidences this factual information, as Exhibit “L” to this written statement.

³¹ Like possible relocation within the TTD’s proposed shared use path (see discussion above), this \$23 million estimate *is a pipedream*. First of all, this is a “preliminary design (and) cost...estimate of (only) *probable* construction costs” that was made by HDR Engineering on May 30, 2012 (a copy of that estimate is attached as Exhibit “M” to this written statement). As we all know, construction costs have increased markedly in the last nearly seven years. Second of all, this estimate does not include all of the costs associated with replacement of this segment of pipeline (for instance, design costs were not included inasmuch as this was only a “pre-design cost estimate”). When these additional costs are added to the estimate, we’re going to be looking at a far different number. Third of all, this estimate does not include the typical 10% add-on (here \$3.2 million) for “construction contingencies” (see page 6 of the 1/23/2019 Board packet for an example of what I am talking about). Fourth of all, staff have repeatedly demonstrated they do not know how to estimate accurately. One need only refer to recent revised construction costs for the Mountain Golf Pro Shop and Tennis Center renovations for confirmation of what I am talking about. Finally, now that our former GM Pinkerton has revealed allocated staff costs are allegedly added to *all* CIP costs, this project’s total cost *is guaranteed to be*

\$4,811,782 of these monies have been spent on this project²⁷. As I have demonstrated, *they have not!* Rather, staff have raided nearly \$5 million of what is supposed to be the reserve for phase II of the effluent export pipeline project, to fund *other* CIC projects. Moreover, staff have admitted they intend to continue to charge sewer users an additional \$2,000,000/year to fund the subject project, for at least the next four plus fiscal years³².

Conclusion: The history I have outlined above demonstrates that for years, IVGID staff have lacked competence to replace any portion of the remaining six (6) miles of effluent pipeline requiring replacement notwithstanding we were told replacement would begin in the spring of 2015⁶. Moreover, staff have spent essentially \$5 million accumulated from rate payers for this express purpose, on other endeavors. Who knows how much money remains to prosecute phase II of the effluent pipeline project, but assuming staff's \$23 million estimate is accurate, and assuming we were to commence in the spring of 2020, we would be at least \$13 million *short*³³! So where is the money going to come from?

Meanwhile, for some time I and others have been warning that the question isn't whether there will be another failure of the portion of the pipeline requiring replacement, but rather, *when*. Or stated differently, staff has been playing "Russian Roulette" at the public's expense. And now that "when" has arrived, where exactly are we?

The Board needs to take charge of this project to ensure construction commences at the earliest possible time (spring of 2020). It needs to stop wasting time and money pursuing possible relocation under the TTD's shared use pathway. It needs to restrict staff's use of any portion of the remaining \$10,056,602²⁷ staff have collected from rate payers expressly for phase II of the effluent export pipeline project because if it doesn't, staff will most assuredly waste this away. The Board needs to figure out where the money is going to come from to prosecute this project because we're at least \$13 million short³³ assuming staff's \$23 million estimate is accurate, and likely millions of additional dollars short assuming that estimate is *inaccurate* (which I and others I know believe to be the case). And it needs to decide what we do with incompetent staff which has placed and continues to place the public at risk!

And You Wonder Why Our Sewer and Other Utility Rates Are as High as They Are? I've now provided more answers.

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

many millions of dollars more. And the longer staff wait to commence construction, the higher the cost is going to rise.

³² See page 44 of the 1/23/2019 Board packet.

³³ Subtract HDR Engineering's \$23,053,763 estimate (Exhibit "M") from the \$10,056,602 staff represent will remain in reserves as of July 1, 2019 (Exhibit "J").

EXHIBIT "A"



Project Summary

Project Number:	2524SS1010
Title:	Effluent Export Line - Phase II
Asset Class:	
Division:	24 - Transmission
Budget Year:	2017
Scenario Name:	Active: Yes
Budget Status:	Data Entry
Locations:	
Project Something:	SS - Sewer System

Project Description

As part of the original Effluent Export Pipeline Project, IVGID replaced approximately 6-miles of 16-inch Export Pipeline. These included approximately 18,000 linear feet (LF) in Segment 1 and 11,000 LF in Segment 3. During planning and design of the first phase approximately 13,700 LF of Segment 3 and all 17,300 LF of Segment 2 were identified to be in good condition and were not identified for replacement. In August 2009, a pipe break within the unreplaced portion of Segment 3 washed out State Route 28. Investigation of the leak by IVGID staff and an IVGID-hired corrosion consulting engineer revealed areas of advanced corrosion on the damaged pipeline section, indicating that unreplaced portions of the export line may be nearing the end of their service and replacement of the remaining pipeline should be planned and budgeted.

The proposed project, Effluent Export Pipeline Project - Phase II, will replace these two remaining sections within the Tahoe Basin (a total length of approximately 6 miles). Segment 2 is comprised of approximately 17,300 LF of welded, cement mortar lined, high pressure steel pipe. The remaining 13,700 LF of Segment 3 is comprised of bell and spigot, cement mortar lined, low pressure steel pipe. The project will be completed over multiple years in a manner similar to the original Effluent Export Pipeline Project. Like Phase I, the Export line will be replaced using open-cut construction, moving the pipeline to the center of the Southbound travel lane.

Project Internal Staff

The Engineering Department will manage all phases of this project.

Project Justification

The effluent export line transports treated wastewater from Incline Village General Improvement District's (IVGID) wastewater treatment plant to the disposal point at the wetlands southeast of Carson City. This line was constructed in the early 1970's as part of a regional effort to eliminate all wastewater effluent discharges in the Lake Tahoe basin. The effluent export line has been in continuous service since that time. Approximately 6 miles of line was replaced as part of the Effluent Export Pipeline Project - Phase I. Phase II will pursue the replacement of the remaining 6 miles of pipe within the Tahoe Basin.

The current Project Cooperation Agreement with the US Army Corps of Engineers will expire with the completion of the Phase I work. IVGID will look to enter into an expanded Project Cooperation Agreement with the US Army Corps of Engineers for 55% funding of all construction costs. The current political climate and financial issues in Washington D.C. make it unlikely that any future funding will be secured for this project. All grant funding has been removed for this project. IVGID will also place the project on the list for the Nevada State Revolving Loan Fund. Funding for this project will be the utility rates.

*

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EXHIBIT "B"

Review, discuss, and possibly authorize an Interlocal Agreement with the State of Nevada Department of Transportation (NDOT) and Authorize an Additional Services Addendum for Construction Inspection Services for Repairs of the Effluent Export Pipeline – 2017/2018
CIP Project: Fund: Utilities; Division: Sewer; Project # 2524SS1010; Vendors NDOT in the Amount of \$1,002,600 and Tri Sage Consulting in the Amount of \$65,000

-3-

August 11, 2017



As part of the original Effluent Export Project, the District replaced approximately 6-miles of 16-inch diameter effluent export pipeline in the Lake Tahoe Basin. This was accomplished in multiple phases (starting in 2006 and finishing in 2009) and included approximately 18,000-linear feet of Segment 1 (Incline Village to Sand Harbor) and 11,000-linear feet of Segment 3 (around Spooner Meadow). During planning and design of the first phase approximately 13,700-linear feet of Segment 3 and all 17,300-linear feet of Segment 2 were identified to be in good condition and were not identified for replacement. These pipeline segments are in the southbound shoulder of State Route 28 between Sand Harbor and Spooner Meadow.

In August of 2009, a pipe break within the un-replaced portion of Segment 3 washed out State Route 28. An investigation conducted by District Staff and a District hired corrosion consulting engineer revealed areas of advanced corrosion on the damaged pipeline section indicating the un-replaced portions of the export line may be nearing the end of their service life and replacement of the remaining pipeline should be planned and budgeted.

A second significant pipe break within the un-replaced portion of Segment 3 occurred on April 17, 2014 and again caused significant damage to State Route 28 and forced the shutdown of the southbound lane for two days.

At the January 5, 2011 and the October 10, 2012 meetings, the Board of Trustees authorized preliminary engineering services contracts with HDR Engineering to begin Phase II of the Effluent Export Project. The project was initially scoped to replace the two remaining sections within the Lake Tahoe Basin (a total length of approximately 6-miles). Segment 2 is comprised of approximately 17,300-linear feet of welded, cement mortar lined, high pressure steel pipe. The remaining 13,700-linear feet of Segment 3 is comprised of bell and spigot, cement mortar lined, low pressure steel pipe.

During the construction of the Spooner Pumping Station Improvements Project during the summer of 2012, a section of the high pressure welded steel pipe in Segment 2 was removed. The condition of this pipe section was better than anticipated and, if the section examined is representative of the condition of the

EXHIBIT "C"

Capital Revenues and Expenses

The capital expense is the current five year capital plan that is being developed as part of the budget process. The five year expenses and revenues are presented in the following table. The capital revenue is the summation of monthly capital fees collected in the utility rates, connection fees, and interest income and increases by approximately 9.1% per year averaged over 5 years. The capital expense is the capital improvement projects net of grants and debt proceeds. The five year impact is to balance revenues and expenses. Beginning in year three we expect to begin re-building the uncommitted reserve fund.

5-Year Plan	2013-14	2014-15	2015-16	2016-17	2017-18	5-Yr Sum
Capital Revenue	3,918,000	4,588,000	4,786,000	4,992,000	5,207,000	\$23,491,000
Capital Expense	(4,547,000)	(5,058,000)	(3,996,000)	(4,762,000)	(4,843,000)	(\$23,206,000)
					Subtotal	\$285,000

There are several important points to remember in the estimate of capital expenses. The capital expenses assume that we spend 100% of all capital budgets. The Effluent Export Project has also been adjusted with the assumption that we will not receive Section 595 funding which increases our capital costs. The large rate increases will occur in capital and primarily in sewer in 2013 and 2014.

With the 2012-13 budget year, Public Works began accumulating \$2,000,000 per year in savings for the construction of the Effluent Export Project. We expect to have accumulated a total of \$6,000,000 by the construction project start date in spring 2015 while also continuing to collect \$2 million annually for this critical project.

The reserve balance is a critical fund to be managed in Public Works. At this time, there are several large variables mentioned above that can significantly swing the reserve balance. The amount of the bonding will be adjusted to assure the reserve fund remains at a prudent balance while also considering the costs of borrowing, the economic conditions in Nevada and the susceptibility of the funds. The uncommitted reserve fund, separate from the accumulated savings for the Export Project, is currently scheduled to be less than the Policy target for the next five years. The current goal is to keep the uncommitted reserve fund above \$2.5 million.



EXHIBIT "D"

TRPA requirements. This requires staff, chemicals, supplies, tools, equipment, and energy to perform these services.

Capital Improvement Charge

The capital improvement charge funds the replacement of water and sewer infrastructure. There are separate connection fees to new customers to buy into existing infrastructure. The capital charge is based on funding the costs of the five-year capital improvement plan with a consideration for the multi-year capital plan out a total of twenty years.

Summary of CIP Rate Changes for the Effluent Export Project

★ The Effluent Export Project has been the major driver in raising the sewer rates. The District currently does not have sufficient reserves to fund this project and it has been necessary to collect the funds through sewer rates in advance of the project. The District has initiated Phase II of the Effluent Export Project that includes replacing the remaining six miles of effluent export pipeline in the Tahoe Basin at a cost of \$23 million and other improvements to the export system. Previous capital budgets showed that up to 75% of this work was to be funded through the Section 595 Program. Large Sewer CIP rate increases occurred in 2011, 2012, 2013, and 2014 to raise the necessary capital funds for this project. The District is still working with our Federal Legislative Advocate to secure new funding through the Section 595 program. The capital plan has been modified to show that we receive no funding for the Effluent Export Project. The District is also pursuing funding options with other project partners.

The District has worked with the Tahoe Transportation District (TTD) on the feasibility of co-locating the new section of effluent export pipeline with the Tahoe Bike Path. At the October 2014 Board of Trustees meeting, the District entered into an amendment of the existing Interlocal Agreement that would allow the completion of the next steps of the project: completion of preliminary engineering and design and conducting the necessary environmental analysis of the proposed alignment to satisfy the National Environmental Policy Act (NEPA) and the Tahoe Regional Planning Agency (TRPA) requirements.

Should TTD be able to secure funding for the final design and construction of the proposed SR-28 bikeway, District Staff estimates there will be substantial savings by co-locating the pipeline within the bikeway. Depending on the total length of pipeline eventually replaced, the District could save upwards of \$7,000,000 via co-location and cost sharing with TTD over replacing the pipeline entirely within the SR-28 roadway.

EXHIBIT "E"

Signage

Appropriate supporting signage would be incorporated at all facilities. Examples include signs for interpretation, wayfinding, shoulder parking restriction, and changeable messaging. Some portion of signage would occur on LTBMU land. Signs that would be located outside the highway right-of-way on National Forest System lands would be permitted to the owner of the sign, when that is other than the NDOT. NDOT signs outside the existing highway right-of-way would be authorized by a USDOT easement deed or by special use permit.

Performance Measures

- Signage would conform to associated agency regulations, including TRPA, NDOT, FHWA, and Forest Service.

Stormwater Capture and Infiltration

The project would install permanent stormwater capture and infiltration infrastructure in the parking lot areas, near restrooms, and along roadways. This would include, but not be limited to re-contouring and repaving parking areas to ensure proper drainage of stormwater and installation of infiltration basins, trenches, drop inlets, energy dissipaters, sand-water separators or other means of directing and infiltrating stormwater.

Most stormwater capture and infiltration infrastructures constructed on LTBMU managed lands would be associated with parking lot areas and restrooms. Stormwater facilities in and around the parking areas would be permitted along with the parking lot to the entity managing or owning the parking lots. Numbers and locations of capture and infiltration structures associated with emergency pull-outs and highway vista points on LTBMU land would not be determined until project implementation. Where this occurs, an easement would be granted to NDOT.

Performance Measures

- Uses Best Management Practices (BMPs) consistent with U.S. Forest Service, Tahoe Regional Planning Agency (TRPA), and NDOT standards;
- Areas of new coverage utilize low impact best management practices.

Effluent Pipe

Incline Village General Improvement District would co-locate a new effluent pipeline within the alignment of the shared-use path and replace portions of the pipeline that will remain within the highway alignment and install fire hydrant connections on the pipeline. Effluent pipeline relocation would occur on approximately 2.6 miles of LTBMU lands. Issue a Special Use permit for management of the tertiary treated effluent export line to Incline Village General Improvement District. ★

Performance Measures

- Co-location of utilities reduces conflicts with SR-28 traffic during repair and maintenance activities;
- The utilities occur within the shared-use path alignment wherever feasible;
- Relocation of utilities minimizes landscape disturbance and construction-related environmental effects, and makes future repairs to the pipeline less invasive;
- IVGID maintenance access to all areas of the co-located pipeline is ensured for all future needs;
- Public safety is improved through installation of fire hydrant connections;

EXHIBIT "F"

Review, discuss and possibly authorize
an Additional Services Addendum for
Electromagnetic Remote Field Testing Inspections
of the Effluent Export Pipeline – 2018/2019 CIP Project:
Fund: Utilities; Division: Sewer; Project #
2524SS1010; Vendors: PICA Corp in the
Amount of \$480,000

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July 13, 2018

vault and piping improvements near Spooner Summit to allow tool retrieval. HDR also procured the necessary permits to allow completion of the improvements.

In late October 2014, the launch and retrieval piping improvements were constructed and in November 2014 PICA arrived to conduct condition assessment activities.

Prior to inserting the SeeSnake into the pipeline, PICA conducted a series of gauging test runs to ensure the SeeSnake would successfully travel the pipeline from the launching location to the retrieval location without becoming stuck or damaged. The gauging test runs started with a series of progressively larger soft foam "squeegee pigs" designed to clean the pipeline and remove any accumulated debris and then finished with a rigid "gauging pig" designed to replicate the SeeSnake. The gauging pig contains a sacrificial aluminum gauge plate designed to deform should the pig encounter any bore reductions in the pipeline that would cause the SeeSnake to become stuck. The gauging pig also contains a locator beacon to allow PICA to track and assess run progress and travel time as well as geo-locate any problem areas.

During completion of the gauging test runs, the squeegee pigs were successfully launched and retrieved in good condition with little sign of damage or excessive debris. However, the rigid gauging pig encountered a bore reduction just outside the Spooner Pumping Station and sustained substantial damage during the test run. District Staff and PICA opted to end the pigging operation and not insert the SeeSnake tool until a physical assessment of the problem location could be conducted.

In early February 2015, the District exposed a pipeline dismantling joint outside the Spooner Pumping Station, drained the pipeline, and inserted a remotely operated track mounted camera into the pipe. The camera inspection revealed a reduction in the internal diameter of the pipe resulting from a short section of pipe where there was excessive cement mortar lining. This thickened lining was likely the result of a field applied mortar repair dating to the construction of the pipeline in 1970. The camera inspection also revealed that the interior of the inspected sections of pipeline appear to be in good condition further reinforcing that replacement of some or all of Segment 2 may not be necessary in the near future

At the February 25, 2015 meeting, the Board of Trustees authorized a contract amendment with HDR to design and permit the necessary piping repairs to remove

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July 13, 2018

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Amount of \$480,000

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the bore restriction in the pipeline. The Board of Trustees also authorized a contract amendment with PICA to allow their team to remobilize to the site and complete an additional round of confirmatory gauging test runs followed by the comprehensive SeeSnake RFT evaluation.

The pipeline repair work was completed in August 2015 and PICA remobilized to complete condition assessment in September 2015. However, despite successful gauging runs, the SeeSnake tool was damaged during the first assessment run focused on Segment 3. This damage prevented the planned subsequent runs focused on Segment 2. Fortunately, despite the damage, the SeeSnake tool was able to collect comprehensive condition data on Segment 3.

Analysis of the collected data identified a significant number of defects throughout the entire length of the un-replaced portions of Segment 3. This data confirms the District's planning approach for the complete replacement of remaining portions of Segment 3. Additionally, 13 locations were identified to require immediate replacement and could not wait for a final approach for pipeline replacement to be developed. At the December 14, 2016 meeting, the Board of Trustees authorized a contract amendment with HDR to determine and design the extent of the immediate repairs and support completion of the work.

At the August 22, 2017 meeting, the Board of Trustees authorized an inter-local agreement with the Nevada Department of Transportation to allow pipeline replacement, by Granite Construction, at the 13 identified defect locations in conjunction with the State Route 28 Shared Use Pathway Project. This work was completed in the fall of 2017 and met the requirements of the Nevada Department of Environmental Protection (NDEP) Administrative Order issued to the District following the April 2014 pipeline failure.

CURRENT SITUATION

The proposed additional services addendum with PICA will allow their team to remobilize in September and complete an additional round of confirmatory gauging test runs followed by the comprehensive SeeSnake RFT evaluation of Segments 2 and 3. The goal is to determine the viability of keeping Segment 2 in long term service and to confirm the success of the repair efforts conducted within Segment 3.

EXHIBIT "G"

Review, discuss, and possibly authorize an Interlocal Agreement with the State of Nevada Department of Transportation (NDOT) and Authorize an Additional Services Addendum for Construction Inspection Services for Repairs of the Effluent Export Pipeline – 2017/2018
CIP Project: Fund: Utilities; Division: Sewer; Project # 2524SS1010; Vendors NDOT in the Amount of \$1,002,600 and Tri Sage Consulting in the Amount of \$65,000

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August 11, 2017

During completion of the gauging test runs, the squeegee pigs were successfully launched and retrieved in good condition with little sign of damage or excessive debris. However, the rigid gauging pig encountered a bore reduction just outside the Spooner Pumping Station and sustained substantial damage during the test run. District Staff and PICA opted to end the pigging operation and not insert the SeeSnake tool until a physical assessment of the problem location could be conducted.

In early February 2015, the District exposed a pipeline dismantling joint outside the Spooner Pumping Station, drained the pipeline, and inserted a remotely operated track mounted camera into the pipe. The camera inspection revealed a reduction in the internal diameter of the pipe resulting from a short section of pipe where there was excessive cement mortar lining. This thickened lining was likely the result of a field applied mortar repair dating to the construction of the pipeline in 1970.

At the February 25, 2015 meeting, the Board of Trustees authorized a contract amendment with HDR to design and permit the necessary piping repairs to remove the bore restriction in the pipeline. The Board of Trustees also authorized a contract amendment with PICA to allow their team to remobilize to the site and complete an additional round of confirmatory gauging test runs followed by the comprehensive SeeSnake RFT evaluation.

The pipeline repair work was completed in August 2015 and PICA remobilized to complete condition assessment in September 2015. However, despite successful gauging runs, the SeeSnake tool was damaged during the first assessment run focused on Segment 3. This damage prevented the planned subsequent runs focused on Segment 2. Fortunately, despite the damage, the SeeSnake tool was able to collect comprehensive condition data on Segment 3. A future contract amendment with PICA will be required to allow data collection on Segment 2.

★ Analysis of the collected data identified a significant number of defects throughout the entire length of the un-replaced portions of Segment 3. This data confirms the District's planning approach for the complete replacement of remaining portions of Segment 3. Additionally, 13 locations were identified to require immediate

Review, discuss, and possibly authorize an Interlocal Agreement with the State of Nevada Department of Transportation (NDOT) and Authorize an Additional Services Addendum for Construction Inspection Services for Repairs of the Effluent Export Pipeline – 2017/2018 CIP Project; Fund: Utilities; Division: Sewer; Project # 2524SS1010; Vendors NDOT in the Amount of \$1,002,600 and Tri Sage Consulting in the Amount of \$65,000

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August 11, 2017

replacement and cannot wait for a final approach for pipeline replacement to be developed. At the December 14, 2016 meeting, the Board of Trustees authorized a contract amendment with HDR to determine and design the extent of the immediate repairs and support completion of the work.

During completion of the design, the District approached NDOT about the logistics of completing the repair work within State Route 28 while NDOT was completing major work in the corridor as part of the State Route 28 Shared Use Pathway Project. As IVGID is a project stakeholder, it was suggested to have NDOT's contractor complete the pipeline repairs via the Pathway Project in order to simplify the coordination of construction efforts, minimize impacts to the public, and leverage project economies of scope and scale. Doing so is also the fastest means to completing the necessary repairs.

The proposed interlocal agreement allows Granite Construction (NDOT's contractor) to complete the repair work in conjunction with the Pathway Project work. The proposed improvements will replace 13 pipeline sections of 80 to 100-linear feet over approximately 2.5-miles. A total of 1,080-linear feet of Segment 3 pipeline will be replaced and, from that, a total of five 30-linear feet sections will be retrieved intact for shipment to PICA for additional study and further refinement of the condition assessment results. The repair work is proposed to be completed over approximately four weeks, working 24-hour shifts Monday thru Friday, starting in late September.

Once completed, the repair work will allow sufficient time for the District to continue with condition assessment of Segment 2, pursue federal funding to support pipeline replacement under the United States Army Corps of Engineers Section 595 program, and pursue potential co-location of a replacement pipeline with a future segment of the State Route 28 Shared Use Pathway. The repair work will also satisfy requirements of the Nevada Department of Environmental Protection (NDEP) Administrative Order issued to the District following the April 2014 pipeline failure.

Review, discuss, and possibly authorize an Interlocal Agreement with the State of Nevada Department of Transportation (NDOT) and Authorize an Additional Services Addendum for Construction Inspection Services for Repairs of the Effluent Export Pipeline – 2017/2018 CIP Project: Fund: Utilities; Division: Sewer; Project # 2524SS1010; Vendors NDOT in the Amount of \$1,002,600 and Tri Sage Consulting in the Amount of \$65,000

IV. BID RESULTS

NDOT publicly bid the State Route 28 Shared Use Pathway Project via the Construction Manager at Risk alternative project delivery method and has awarded a contract to Granite Construction. The District's pipeline repair work will be completed as a change order to NDOT's competitively bid project.

Granite Construction's pricing to complete the work totals \$1,002,600. The Engineer's Estimate to complete the work was \$900,000.

V. FINANCIAL IMPACT AND BUDGET

A total of \$1,000,000 is included in the 2017/2018 Capital Improvement Program budget under the Effluent Export Line – Phase II project (see attached data sheet) and there is an additional \$9,417,000 carried forward and available from previous years' CIP budgets.

The estimated project construction budget is presented in the following table.

Project Construction Budget

Description	Amount
Construction Contract	\$1,002,600
Construction Contingency at 15%	\$150,000
Special Inspection and Materials Testing	\$30,000
Construction Inspection Services	\$65,000
Engineering Services and District Staff Time	\$75,000
Estimated Project Total	\$1,322,600

Phase II of the Effluent Export Project has been identified and discussed in the District's annual rate study since 2011. Excerpts relating to the project from the annual rate study memorandums are attached to this memo as Exhibit A.

The utility rates are calculated from a rate model that determines the revenue needs to meet operating and capital expenses while maintaining prudent reserves. Once the revenue target is established, the water and sewer rates are adjusted to

EXHIBIT "H"

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July 13, 2018

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CURRENT SITUATION

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July 13, 2018

Since 2015, PICA has conducted extensive research and development on the SeeSnake tool to improve its ability to pass pipeline obstructions, harden its construction against damage to its critical components, and enhance the quality of the pipeline data collected. PICA has also improved the capabilities of its gauging equipment to better identify and map potential pipe obstructions in advance of SeeSnake insertion.

Upon completion of the SeeSnake runs, PICA will complete analysis of the collected RFT data. This process will take eight to ten weeks and will provide the District with a comprehensive condition assessment of the evaluated pipeline Segments. This assessment provides critical information to the District about each individual pipe segment installed (an individual pipe segment is a length of pipe between each bell and spigot joint in Segment 3 or between each welded joint in Segment 2). For each individual pipe segment, PICA Corp will provide the start location and end location of the segment, the average wall thickness, the maximum circumferential thickness, the minimum circumferential thickness, and the location, "clock-position", and depth of any significant pitting in each segment.

Upon receipt of the condition assessment report from PICA Corp, HDR, and District Staff will evaluate the findings and develop next steps relative to overall scope of the Effluent Export Project – Phase II. Should all of Segment 2 be identified to be capable of remaining in long term service, it is estimated that the District could reduce the cost of necessary pipeline replacement by approximately \$7-million if the District replaces pipeline within SR-28 and by approximately \$4-million if the District is able to co-locate with future phases of the SR-28 Shared Use Pathway.

IV. BID RESULTS

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

V. FINANCIAL IMPACT AND BUDGET

A total of \$2,000,000 is included in the 2018/2019 Capital Improvement Program budget under the Effluent Export Line – Phase II project (see attached data sheet) and there is an additional \$8,756,602 carried forward and available from previous years' CIP budgets.

EXHIBIT "I"

Records Request - Repairs Related to September 26, 2019 Break(s) to the District's Effluent Export Line

From: "s4s@ix.netcom.com" <s4s@ix.netcom.com>
To: Herron Susan
Subject: Records Request - Repairs Related to September 26, 2019 Break(s) to the District's Effluent Export Line
Date: Oct 28, 2019 4:27 PM

Hello Ms. Herron -

As you know on September 26, 2019 there was another break in the District's effluent export pipeline. I have been informed emergency repairs were ordered and paid by IVGID.

I would like to examine the following public records:

1. All writings received from any other branch of government, in part advising IVGID of the break and its obligation to make repairs.
2. All writings originating from IVGID directed to any vendor to inspect and/or repair the break.
3. All invoicing originating from any party other than IVGID for repairs to the break.
4. All reports originating from any party other than IVGID identifying the cause of the break and recommended or performed repairs.
5. Any and all contracts or other agreements entered into by IVGID and with any third party for repairs to the break.
6. All purchase orders created by IVGID for any contracts or other agreements with any third party for repairs to the break.
7. All payments by IVGID for repairs to the break.
8. All written reports by staff members to interim GM Winquest which describe any of the facts giving rise to the break and its repair.
9. All staff time and by whom necessitated by identification and emergency repairs to the break.

Thank you for your cooperation. Aaron Katz

EXHIBIT "J"

Export Pipeline Phase II

	Annual CIP Expenses	Cumulative CIP Expenses	Annual CIP Revenue	Project Balance	Sewer Rate Increase
2010-11 Fiscal Year	\$21,250	\$21,250	\$400,000	\$378,750	3.9%
2011-12 Fiscal Year	\$330,827	\$352,077	\$750,000	\$797,923	9.4%
2012-13 Fiscal Year	\$111,663	\$463,740	\$2,000,000	\$2,686,260	9.9%
2013-14 Fiscal Year	\$59,424	\$523,164	\$2,624,338	\$5,251,174	11.1%
2014-15 Fiscal Year	\$744,805	\$1,267,969	\$2,000,000	\$6,506,369	9.1%
2015-16 Fiscal Year	\$606,318	\$1,874,287	\$2,000,000	\$7,900,051	4.0%
2016-17 Fiscal Year	\$494,331	\$2,368,618	\$2,000,000	\$9,405,720	3.8%
2017-18 Fiscal Year	\$1,743,164	\$4,111,782	\$1,000,000	\$8,662,556	3.3%
2018-19 Fiscal Year	\$700,000	\$4,811,782	\$2,000,000	\$10,056,602	4.0%
	★ \$4,811,782		★ \$14,774,338		

EXHIBIT "K"

2018/2019 - 5 Year Project Summary Totals - FINAL 05/23/18

Project Type		
A - Major Projects - New Initiatives	D - Capital Improvement - Existing Facilities	G - Equipment & Software
B - Major Projects - Existing Facilities	E - Capital Maintenance	
C - Capital Improvement - New Initiatives	F - Rolling Stock	

Division	Project Number	Project Title	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	Total	Project Type	Number of Projects	
General Fund Accounting/Information Systems	1212OE1601	Check Writer Printer Replacement - 893 Southwood Administration Building	6,000	-	-	-	-	6,000	G	1	
	1213CE1101	IT Master Plan - IT Security Devices	15,000	15,000	15,000	-	-	45,000	G	1	
	1213CE1501	District Wi-fi Installation Update	-	60,000	-	-	-	60,000	G	1	
	1213CE1701	District Communication Radios	6,000	6,000	6,000	10,000	-	28,000	G	1	
	1213CO1505	IT Infrastructure	-	132,800	91,800	92,000	-	316,600	G	1	
	1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	82,750	87,600	99,950	105,200	104,200	479,700	G	1	
	1213CO1801	Email Security Gateway	13,000	-	-	-	-	13,000	G	1	
	1213LV1721	IS&T Pick-up Truck and Cargo Unit	-	-	-	-	12,000	12,000	F	1	
	Total			122,750	307,400	212,750	207,200	116,200	966,300		8
	General Government	1099BD1501	Admin Roof Replacement	-	62,300	-	-	-	62,300	E	1
		1099BD1502	Upgrade Public Bathrooms at Administration for ADA Compliance	-	-	-	75,000	-	75,000	D	1
		1099BD1701	Administration Services Building	-	-	-	-	150,000	150,000	B	1
1099BD1803		Administration Fire Panel Replacement	18,000	-	-	-	-	18,000	E	1	
1099CO1802		Digital Records Management System	75,000	-	-	-	-	75,000	G	1	
1099FF1503		Replace Carpeting 893 Southwood Admin Building	51,500	-	-	-	-	51,500	E	1	
1099LI1705		Pavement Maintenance - Administration Building	5,000	5,000	5,000	5,000	5,000	25,000	E	1	
1099OE1401		Admin Printer Copier Replacement - 893 Southwood Administration Building	-	-	-	28,000	-	28,000	G	1	
1315CO1801		Human Resource Management and Payroll Processing Software	120,000	-	-	-	-	120,000	G	1	
Total				269,500	67,300	5,000	108,000	155,000	604,800		9
Utilities Public Works Shared	Total General Fund		392,250	367,700	217,750	315,200	271,200	1,565,100		47	
Utilities Public Works Shared	2097BD1202	Paint Interior Building #A	-	43,300	-	-	-	43,300	E	1	
	2097BD1204	New Carpet Building #A	-	-	43,820	-	-	43,820	E	1	
	2097BD1704	Replace Roof Public Works #B	-	-	-	105,000	-	105,000	E	1	
	2097BD1802	Household Hazardous Waste Building Improvements	-	15,000	150,000	-	-	165,000	D	1	
	2097CO2101	Public Works Billing Software Replacement	-	-	-	102,000	-	102,000	G	1	
	2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right of Way	60,000	60,000	60,000	60,000	60,000	300,000	E	1	
	2097HE1725	Loader Tire Chains	-	-	-	9,900	-	9,900	F	1	
	2097HE1729	2002 Caterpillar 950G Loader #523	-	-	-	265,000	-	265,000	F	1	
	2097HE1730	2002 Caterpillar 950G Loader #525	-	-	-	265,000	-	265,000	F	1	
	2097HE1751	2013 Trackless Snowblower #687	-	-	-	-	160,000	160,000	F	1	
	2097HE1752	2001 105KW Mobile Generator #313	-	-	-	-	50,000	50,000	F	1	
	2097HV1732	2010 International Vector Truck #638	430,000	-	-	-	-	430,000	F	1	
	2097HV1751	1996 Peterbilt Dump Truck #299	-	75,000	-	-	-	75,000	F	1	
	2097HV1755	2001 Peterbilt Bin Truck #468	-	-	-	190,000	-	190,000	F	1	
	2097LE1720	Snowplow #300A	-	-	-	18,000	-	18,000	F	1	
	2097LE1721	Snowplow #307A	-	-	-	-	18,000	18,000	F	1	
	2097LE1722	Slurry Liquidator #326	-	-	-	41,000	-	41,000	F	1	
	2097LE1724	2015 Sander/Spreader #710	-	20,000	-	-	-	20,000	F	1	
	2097LI1401	Pavement Maintenance, Utility Facilities	12,500	105,000	239,000	12,500	12,500	381,500	E	1	
	2097LV1701	Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	-	-	10,000	165,000	-	175,000	E	1	
	2097LV1733	2009 Chevrolet Mid Size Pick-up #630 Compliance Dept.	30,000	-	-	-	-	30,000	F	1	
	2097LV1738	2009 Chevrolet 1/2 Ton Pick-up Truck #631	-	30,000	-	-	-	30,000	F	1	
	2097LV1739	2009 Chevrolet 1/2 Ton Pick-up Truck #632 Engineering Dept.	-	30,000	-	-	-	30,000	F	1	
	2097LV1740	2012 Extend-A-Cab Pick-up #678 Pipeline Dept.	-	-	-	-	32,000	32,000	F	1	
	2097LV1744	2012 1-Ton Service Truck w/ Liftgate #658 Treatment	-	-	-	-	43,000	43,000	F	1	
	2097LV1746	2004 GMC 1-Ton Flatbed #542 Pipeline Dept.	-	-	46,000	-	-	46,000	F	1	
	2097LV1747	2008 Chevrolet Service Truck #609 Meter Truck	-	36,000	-	-	-	36,000	F	1	
	2097LV1749	2011 Chevrolet Service Truck #647 Treatment	-	-	45,000	-	-	45,000	F	1	
2097SS1708	WRWF Crew Quarters	153,174	-	-	-	-	153,174	D	1		
Total			605,624	414,300	591,800	868,000	854,400	3,312,594		29	
Water	2299DI1102	Water Pumping Station Improvements	115,000	85,000	50,000	50,000	50,000	350,000	E	1	
	2299DI1103	Replace Commercial Water Meters, Vaults and Lids	40,000	40,000	40,000	40,000	40,000	200,000	E	1	
	2299DI1204	Water Reservoir Coatings and Sloe Improvements	40,000	85,000	85,000	75,000	-	345,000	E	1	
	2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	100,000	75,000	25,000	25,000	25,000	250,000	E	1	
	2299DI1701	Water Reservoir Safety and Security Improvements	200,000	-	-	-	-	200,000	D	1	
	2299DI1702	Water Pump Station 2-1 Improvements	700,000	-	300,000	-	-	1,000,000	D	1	
	2299DI1707	Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	-	175,000	-	-	-	175,000	D	1	

2018/2019 - 5 Year Project Summary Totals - FINAL 05/23/18

Project Type		
A - Major Projects - New Initiatives	D - Capital Improvement - Existing Facilities	G - Equipment & Software
B - Major Projects - Existing Facilities	E - Capital Maintenance	
C - Capital Improvement - New Initiatives	F - Rolling Stock	

Division	Project Number	Project Title	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	Total	Project Type	Number of Projects	
	Z299LV1720	2013 Mid Size Truck #675 Compliance	-	-	-	31,000	-	31,000	F	1	
	Z299WS1704	Watermain Replacement - Maris Peak Road	-	50,000	625,000	-	-	675,000	D	1	
	Z299WS1705	Watermain Replacement - Crystal Peak Road	-	-	-	50,000	845,000	895,000	D	1	
	Z299WS1706	Watermain Replacement - Rifle Pk Ct, Slat Pk Ct	-	-	50,000	325,000	-	375,000	D	1	
	Z299WS1801	Leak Study R2-1 14-inch Steel	65,000	-	-	-	-	65,000	D	1	
	Z299WS1802	Watermain Replacement - Alder Avenue	50,000	465,000	-	-	-	515,000	D	1	
	Z299WS1804	R6-1 Tank Road Construction	-	5,000	15,000	110,000	-	130,000	D	1	
	Total			1,110,000	580,000	790,000	666,000	1,633,000	5,201,000		14
	Sewer	Z523HE1721	2006 Kenworth T800 Bin truck #587	-	-	-	197,200	-	197,200	F	1
		Z524SS1010	Effluent Export Line - Phase II	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000	B	1
Z599BD1105		Building Upgrades Water Resource Recovery Facility	-	80,000	40,000	25,000	50,000	195,000	E	1	
Z599BD1802		Treatment Plant Fire Panel Replacement	65,000	-	-	-	-	65,000	E	1	
Z599D11104		Sewer Pumping Station Improvements	55,000	50,000	30,000	30,000	30,000	195,000	E	1	
Z599D11703		Sewer Pump Station #1 Improvements	100,000	-	-	-	-	100,000	D	1	
Z599SS1102		Water Resource Recovery Facility Improvements	120,000	75,000	75,000	75,000	75,000	420,000	E	1	
Z599SS1103		Wetlands Effluent Disposal Facility Improvements	100,000	100,000	100,000	100,000	100,000	500,000	E	1	
Z599SS1203		Replace & Re-line Sewer Mains, Manholes and Appurtenances	80,000	80,000	55,000	160,000	55,000	430,000	E	1	
Z599SS1702		WRRF Biosolids Bins	60,000	30,000	-	-	-	90,000	F	1	
Z599SS1707		WRRF Aeration System Improvements	100,000	350,000	-	-	-	450,000	D	1	
Z599SS2107		Update Camera Equipment	-	58,000	-	-	-	58,000	G	1	
Total				2,680,000	2,223,000	2,300,000	2,287,200	2,310,000	12,700,200		12
Total Utilities				4,974,474	4,217,500	4,083,800	4,243,800	3,999,400	21,715,294		55
Internal Service Fleet	5190ME1201	Replacement Shop Tools and Equipment	-	-	-	-	16,000	16,000	G	1	
	5197CD1801	Fleet Software upgrade - manages rolling stock/equip	-	14,000	-	-	-	14,000	G	1	
	Total			14,000				16,000		2	
Buildings	5394LE1723	2003 Genie Scissor Lift	-	15,000	-	-	-	15,000	F	1	
	5394LE1724	2004 Equipment Trailer (Tik)	-	5,100	-	-	-	5,100	F	1	
	5394LV1720	Replace 2005 Service Truck 4X4 (1-ton) #555	-	-	-	43,600	-	43,600	F	1	
	5394LV1722	Replace 2004 Pick-up Truck 4X4 (1/2-ton) #540	-	-	5,000	-	-	5,000	F	1	
	Total			20,100	5,000	5,000	43,600	68,700		4	
Total Internal Service			14,000	20,100	5,000	43,600	16,000	98,700		6	
Community Services Championship Golf	3141BD1703	Demolition of #10 Starter Shack	10,000	-	-	-	-	10,000	D	1	
	3141BD1706	Venue Signage Enhancement	20,000	40,000	-	-	-	60,000	C	1	
	3141FF1804	Champ Golf Exterior Ice-maker Replacement	7,500	-	10,500	-	-	18,000	G	1	
	3141GC1103	Irrigation Improvements	25,000	30,000	15,000	26,000	15,000	111,000	E	1	
	3141GC1202	Championship Course Bunkers	10,000	-	-	-	-	10,000	E	1	
	3141GC1501	Maintenance Building Drainage, Washpad and Pavement Improvements	-	30,000	700,000	-	-	730,000	D	1	
	3141GC1802	Championship Course Greens and Surrounds	15,000	15,000	-	-	325,000	355,000	E	1	
	3141GC1803	Championship Course Trees	13,000	13,000	-	-	-	26,000	E	1	
	3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau	25,000	17,500	52,500	45,000	10,000	150,000	E	1	
	3141LI1202	Pavement Maintenance of Cart Paths - Champ Course	55,000	60,000	62,500	55,000	55,000	287,500	E	1	
	3142LE1720	1999 Ty-Crop Spreader #429	36,400	-	-	-	-	36,400	F	1	
	3142LE1733	2005 Carryall Club Car #564	-	11,000	-	-	-	11,000	F	1	
	3142LE1734	2005 Carryall Club Car #565	-	11,000	-	-	-	11,000	F	1	
	3142LE1735	2005 Carryall Club Car #566	-	11,000	-	-	-	11,000	F	1	
	3142LE1736	2005 Carryall Club Car #567	-	11,000	-	-	-	11,000	F	1	
	3142LE1737	2006 Carryall Club Car #568	-	-	11,000	-	-	11,000	F	1	
	3142LE1738	2006 Carryall Club Car #590	-	-	11,000	-	-	11,000	F	1	
	3142LE1739	2006 Carryall Club Car #591	-	-	11,000	-	-	11,000	F	1	
	3142LE1740	2007 Club Car Carryall Ball Picker #600	25,000	-	-	-	-	25,000	F	1	
	3142LE1741	2016 Bar Cart #724	-	-	29,000	-	-	29,000	F	1	
	3142LE1742	2016 Bar Cart #725	-	-	29,000	-	-	29,000	F	1	
	3142LE1746	2012 JD 8500 Fairway Mower #670	-	-	58,000	-	-	58,000	F	1	
	3142LE1747	2011 Toro Groundsmaster 1000D #650	-	-	50,000	-	-	50,000	F	1	
	3142LE1748	2015 Toro Greensmaster 1600 #711	-	-	-	-	10,000	10,000	F	1	
	3142LE1749	2015 Toro Greensmaster 1600 #712	-	-	-	-	10,000	10,000	F	1	
	3142LE1750	2013 JD 3235 Fairway Mower #685	-	-	-	60,300	-	60,300	F	1	
	3142LE1753	2011 Toro Greensmaster 1000 #652	14,500	-	-	-	-	14,500	F	1	

EXHIBIT "L"

Capital Revenues and Expenses

The capital revenue is the summation of monthly capital fees collected in the utility rates, connection fees, and interest income and increases by approximately 1.1% per year averaged over 5 years.

The capital expense is the capital improvement projects net of grants. This is the current five-year capital plan that is being developed as part of the budget process. The five-year capital expenses and revenues are presented in the following table.

5-Year Plan	2018-19	2019-20	2020-21	2021-22	2022-23	5-Yr Sum
Capital Revenue	4,913,000	4,960,000	5,014,000	5,073,000	5,133,000	25,093,000
Capital Expense	(4,786,000)	(4,881,000)	(4,736,000)	(4,424,000)	(4,715,000)	(23,542,000)
					Subtotal	\$1,551,000

It is important to remember that the capital expenses are budget estimates with further refinement to occur in the CIP budgeting process. The goal of the rate study is to collect sufficient revenues to fund capital expenses over the following five years.

For the 2012-13 through the 2016-17 budget year, the District accumulated \$2,000,000 per year in savings for the construction of the Effluent Export Project. In 2017-18 the District accumulated \$1 million while work was performed on necessary sewer pumping station work. In 2018-19 the District will begin accumulating \$2 million annually for the project. The Effluent Export Project is an on-going project with planning, design and construction costs that have occurred every year since the Phase II project began in 2010-11.

Summary

The proposed utility rate increase is to raise water rates by 3.4% and sewer rates by 2.7% for a total utility rate increase of 3.0%. The rates are currently scheduled

EXHIBIT "M"

Computation					
Project		IVGID Export Pipeline Project, Phase II		Computed	HDR
Subject		Estimate of Probable Construction Cost - 16 inch Effluent Pipeline		Date	5/30/2012
Task		PreDesign Cost Estimate - Single Bid		Reviewed	IVGID
Start		2021 construction start with assumed 4% escalation		Date	6/4/2012
	QUANTITY	UNITS	UNIT PRICE	TOTAL COST	
DIVISION 1 - GENERAL REQUIREMENTS					
Mobilization and Demobilization (10%)	1	LS	\$1,311,829	\$1,311,829	
Insurance and Bonds (3%)	1	LS	\$393,549	\$393,549	
SUBTOTAL				\$1,705,377	
DIVISION 2 - SITE WORK					
Mitigation and Environmental Controls	1	LS	\$250,000	\$250,000	
Asphalt Cutting	59,400	LF	\$3.95	\$234,499	
Repaving - Trench Section	178,200	SF	\$5.26	\$937,996	
Asphalt Overlay (1 inch open-graded) and Rotomill	356,400	SF	\$1.32	\$468,998	
Asphalt Stripping	59,400	LF	\$0.99	\$58,625	
Excavation (Soil)	21,945	CY	\$32.90	\$721,953	
Excavation (Rocks)	1,155	CY	\$789.56	\$911,941	
Hauling and Disposal (Soil and Rocks)	14,135	CY	\$23.69	\$334,813	
Shoring	29,700	LF	\$10.53	\$312,665	
Backfill and Compaction (Intermediate)	8,965	CY	\$59.22	\$530,880	
Backfill and Compaction (Initial Backfill)	4,619	CY	\$59.22	\$273,498	
Bedding Material	1,100	CY	\$59.22	\$65,139	
Aggregate Base	3,300	CY	\$59.22	\$195,416	
Grout Existing Effluent Pipeline	1,816	CY	\$296.08	\$537,817	
Traffic Control	1	LS	\$200,000.00	\$200,000	
Blow off Valves (Installation and Miscell.)	5	EACH	\$986.95	\$4,935	
AVRV manholes	11	EACH	\$3,947.80	\$43,426	
SUBTOTAL				\$6,082,599	
DIVISION 3 - CONCRETE					
Concrete Pipe Cover	1,650	CY	\$263.19	\$434,257	
SUBTOTAL				\$434,257	
DIVISION 15 - MECHANICAL					
PIPES					
8 inch DI (Blowoff)	75	LF	\$105.27	\$7,896	
2 inch HDPE pipe	176	LF	\$6.58	\$1,158	
16-inch DIP Pipe	29,700	LF	\$210.55	\$6,253,308	
FITTINGS					
DIP Fittings (Assume 3% of Pipe Cost)	1	LS	\$188,000	\$188,000	
VALVES					
2 inch AVR	11	EACH	\$2,631.86	\$28,950	
2 inch Gate Valve	11	EACH	\$197.39	\$2,171	
8 inch Gate Valve (Blowoff)	5	EACH	\$1,315.93	\$6,580	
16 inch Butterfly Valves	2	EACH	\$5,263.73	\$10,527	
Valve Boxes (Blowoff)	10	EACH	\$657.97	\$6,580	
Valve Extension Rod and Casing (Blowoff)	5	EACH	\$986.95	\$4,935	
Tie-in	2	EACH	\$6,579.66	\$13,159	
Pipeline Pressure Testing	29,700	LF	\$2.63	\$78,166	
SUBTOTAL				\$6,601,430	
Subtotal 1 (Division Total)				\$14,823,664	
Contractor Overhead and Profit (8% of Subtotal 1)				\$1,185,893	
Subtotal 2				\$16,009,557	
Construction Contingencies (20% of Subtotal 2)				\$3,201,911	
Design (8% of Subtotal 2)				\$1,280,765	
Administrative Costs (8% of Subtotal 2)				\$1,280,765	
Construction Management (8% of Subtotal 2)				\$1,280,765	
Subtotal 3				\$23,053,763	
TOTAL ESTIMATED PROJECT COST				\$23,053,763	

WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN MINUTES OF THE IVGID BOARD OF TRUSTEES' REGULAR OCTOBER 30, 2019 MEETING – AGENDA ITEM D – PUBLIC COMMENT – THE BOARD'S REFUSAL TO AGENDIZE FOR POSSIBLE ACTION DIRECTION WHICH COMPELS STAFF TO TAKE ACTION AGAINST LOCAL RESIDENT ERIC SEVERANCE TO RECOVER THE \$35,000 HE OBTAINED UNDER FALSE PRETENSE FOR A YIELD MANAGEMENT STUDY/REPORT HE PLAGIARIZED AND PASSED OFF AS HIS OWN

Introduction: At the IVGID Board's September 25, 2019 meeting I submitted a written statement I asked be included in the minutes of that meeting wherein I addressed an unbudgeted and unwarranted \$35,000 expenditure in favor of local resident Eric Severance for a less than professional yield management revenue enhancement study/report¹. Subsequent to submitting that written statement, I discovered that the alleged cost for one such report presented to the District for payment had in large part been plagiarized by Mr. Severance. Upon learning of these facts I reached out to the Board, shared these facts, and asked that at least one Board member or interim GM Winquest agendize the matter for this evening's Board meeting so the Board could consider taking possible action (i.e., recovery of the \$35,000 paid as a result of false pretense)².

Given the Board has refused to agendize this matter for possible action³, the purpose of this written statement is at least four fold. First, to formally put the IVGID Board and staff on express notice of Mr. Severance's acts.

Second, to direct staff to pursue recovery of these moneys in accordance with ¶15.5 of the two agreements between Mr. Severance and the District; alternative dispute resolution ("ADR").

Third, to direct staff to file complaint with the Sheriff for Mr. Severance's possible violation of NRS 205.380; obtaining money by false pretense.

Fourth, to direct staff to file complaint with the Office of Attorney General ("OAG") for Mr. Severance's possible violation of NRS 357.040; making false claim.

And finally, to direct staff to never again contract with Mr. Severance and/or any firm he may be affiliated with, for any good or service.

¹ That written statement appears at pages 183-242 of the packet of materials prepared by staff in anticipation of this October 30, 2019 meeting ["the 10/30/2019 Board packet" (https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_10-30-2019.pdf)].

² A copy of my October 16, 2019 e-mail to the IVGID Board and interim GM Winquest where I made this request is attached as Exhibit "A" to this written statement.

³ See pages 1-4 of the 10/30/2019 Board packet.

Contractual ADR: ¶15.5 of the two agreements between the District and Mr. Severance⁴ addresses “dispute resolution” and state as follows:

“Any dispute arising under this contract will be sent to mediation...The mediation shall be conducted through the American Arbitration Association (AAA) and (shall) be governed by the AAA’s Mediation Procedures...If mediation shall be unsuccessful, either (IVGID) or (Mr. Severance) may then initiate judicial proceedings by filing suit.”

Staff should be directed to initiate mediation with the AAA under its Mediation Procedures.

NRS 205.380(1): makes it unlawful [NRS 205.380(1)(a)-(b)] for “a person who knowingly and designedly by any false pretense obtains from any other person any...money...including (that for)...the labor of another person not his or her employee, with the intent to cheat or defraud the other person, is a cheat, and, unless otherwise prescribed by law, shall be punished.”

Mr. Severance is a cheat because he has obtained at least \$20,000 from IVGID based upon his representation he researched and prepared a “Discounting (re: our discount pricing strategy)” report⁵ when it was largely prepared by *Unleashed Software*⁶ and Mr. Severance simply plagiarized the latter. Moreover, at ¶15.2 of the two agreements he has entered into with IVGID Mr. Severance has warranted that the report for which he has received compensation⁴, has “become and remain(s) the property of” IVGID. But given *Unleashed Software’s* web page is copyrighted⁵, Mr. Severance has and had no ownership to convey. Therefore again, he has received public funds under false pretense.

NRS 357.040(1): declares that “except as otherwise provided in NRS 357.050⁷, a person who... does any of the following listed acts is liable to the State or a political subdivision, whichever is affected, for the amounts set forth in subsection 2...(a) knowingly present(ing) or caus(ing) to be presented a false or fraudulent claim for payment...(b) knowingly mak(ing) or us(ing)...a false record or statement that is material to a false or fraudulent claim.”

Because NRS 357.070(1) states “the Attorney General *shall* investigate diligently any alleged liability pursuant to this chapter and may bring a civil action pursuant to this chapter against the person liable,” and Mr. Severance has knowingly presented false or fraudulent claims for payment using false statements (i.e., his invoices) that are material to his false or fraudulent claims⁸, staff

⁴ See pages 212-213 and 232-233 of the 10/30/2019 Board packet.

⁵ See pages 241-242 of the 10/30/2019 Board packet.

⁶ See *Unleashed Software’s* “Discount Pricing Strategy Explained” web page (<http://www.unleashedsoftware.com/blog/discount-pricing-strategy-explained>). Screenshots of this page are collectively attached as Exhibit “B” to this written statement.

⁷ Which is not applicable to the present set of facts.

⁸ Copies of those invoices are collectively attached as Exhibit “C” to this written statement.

should be directed to make complaint with the OAG and ask he “bring a civil action pursuant to this chapter against the person liable.”

But Wait, There’s More! Word Has it Former GM Pinkerton Entered Into These Contracts Because it Was a Vehicle to Donate Public Funds to a Member of Our Community Who Was Experiencing Financial Difficulty: Why doesn’t the Board ask interim GM Winqest if this assertion is true? Has he represented this statement to others in our community? If it’s true, why doesn’t Mr. Winqest initiate recovery against former GM Pinkerton?

NRS 195.020: declares that “every person concerned in the commission of a felony, gross misdemeanor or misdemeanor, whether the person directly commits the act constituting the offense, or aids or abets in its commission, and...every person who, directly or indirectly, counsels, encourages, hires, commands, induces or otherwise procures another to commit a felony, gross misdemeanor or misdemeanor is a principal, and shall be proceeded against and punished as such. The fact that the person aided, abetted, counseled, encouraged, hired, commanded, induced or procured, could not or did not entertain a criminal intent shall not be a defense to any person aiding, abetting, counseling, encouraging, hiring, commanding, inducing or procuring him or her.”

Mr. Severance’s “Consciousness of Guilt:” Unbelievably, on October 29, 2019 I received an e-mail from Susan Herron⁹ [the District’s Public Records Officer (“PRO”)] providing “updated” revisions of the two reports he had prepared pursuant to the two agreements⁴ discussed in my September 25, 2019 written statement attached to the proposed minutes of that meeting. Attached to that e-mail were the two referenced “updated” reports¹⁰. I submit that these reports demonstrate that Mr. Severance “updated” his reports to remove the alleged plagiarized material after he was alerted to the fact by our professional staff, that his scheme had been uncovered. This demonstrates consciousness of guilt or intent to commit the acts referenced herein.

Adoption of a Policy Permanently Barring Those Who Cause Harm to IVGID, as Well as Any Affiliated Person or Business, From Forever Doing Business With the Public: Given IVGID is Incline Village’s/Crystal Bay’s largest employer, the time has come to protect the public from those who cause wrongdoing. I therefore ask the Board adopt a policy which forever bars Mr. Severance, any firm he may be affiliated with, and any others in our community who do business with the District, from forever contracting with IVGID to provide any good or service.

Conclusion: For the reasons stated, I ask the Board direct staff to: pursue recovery of the \$35,000 Mr. Severance obtained by false pretense; file complaint with the Sheriff for his possible violation of NRS 205.380; file complaint with the Sheriff for former GM Pinkerton being a principal under NRS 195.020; file complaint with the OAG for Mr. Severance’s possible violation of NRS

⁹ That e-mail is attached as Exhibit “D” to this written statement.

¹⁰ The first October 21, 2019 updated report is attached as Exhibit “E” to this written statement, and the second October 24, 2019 updated report is attached as Exhibit “F.”

357.040; and, prepare a proposed policy for adoption by the Board which prevents wrongdoers like Mssrs. Severance and Pinkerton from hereafter contracting with IVGID to provide any good or service.

And you wonder why your Beach ("BFF") and/or Recreation ("RFF") Facility Fees remain as high as they are? Now I've provided more answers.

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

EXHIBIT "A"

Severance Yield Management Study - Further Follow Up

From: "s4s@ix.netcom.com" <s4s@ix.netcom.com>
To: Wong Kendra Trustee
Cc: Horan Phil <horan_trustee@ivgid.org>, Callicrate Tim <tim_callicrate2@ivgid.org>, Morris Peter <Peter_Morris@ivgid.org>, Dent Matthew <dent_trustee@ivgid.org>, "ISW@ivgid.org" <ISW@ivgid.org>, "Susan_Herron@ivgid.org" <Susan_Herron@ivgid.org>
Subject: Severance Yield Management Study - Further Follow Up
Date: Oct 16, 2019 2:17 PM

Dear Chairperson Wong, Other Honorable Members of the IVGID Board and Interim GM Winquest:

On October 14, 2019 I copied all members of the Board and Mr. Inquest insofar as facts developing concerning Eric Severance and his \$35K yield management consulting contracts with IVGID (see below).

Because of new facts which have come to light, I now ask that at least one Board member or Mr. Winquest agendize action against Mr. Severance to recover said \$35K because he has obtained public funds by false pretenses, and he has submitted false and fraudulent claims for payment.

The new facts which have come to light are that Mr. Severance's latest "discounted pricing" report, for which the public paid \$20K, has been plagiarized from the copyrighted Unleashed Software web site. And that's the purpose of this request.

Let's review the history of this matter:

1. The Board NEVER budgeted to spend any monies, in fiscal year 2018-19 on a yield management consultancy study. Ms. Herron has confirmed this fact to me.
2. The Board never independently voted to appropriate any sums for such a study, whether to Mr. Severance, or otherwise.
3. Instead, former GM Pinkerton entered into two written contracts with Mr. Severance for this study. Although Mr. Pinkerton and Ms. Herron claim Mr. Pinkerton had Board approval to unilaterally enter into both contracts because they involved the expenditure of less than \$50K, as I and others have informed the Board, HE DID NOT. The extent of his unilateral authority was pre-conditioned upon the Board having first appropriated the monies for this purpose either in the budget or independently. And here there was no appropriation.
4. If Mr. Pinkerton was correct, then in essence why have a Board? Since the overwhelming majority of District expenditures are for less than \$50K, in essence Mr. Pinkerton is asserting he can spend whatever he wants on whatever he wants as long as the total amount spent at the end of the year does not exceed the total amount budgeted by the Board for a particular function (i.e., Utilities, Community Services, the Beaches or the General Fund). Is that what you Board members thought you were voting on when you approved the budget?
5. Mr. Pinkerton never published a RFQ to secure the most qualified individual(s) for this scope of work. He never published a RFP as an alternative means of securing the same. In other words, the fix was in for Mr. Severance right from the start.
6. Mr. Pinkerton never determined the scope of work for either of these two contracts. Instead he relied upon Mr. Severance to make up his own scope of work (i.e., the equivalent of hiring the wolf to guard the chicken coop).
7. Pursuant to the second contract, Mr. Severance has produced a one plus page "report." Since some on the Board may not have seen the report, it is attached to this e-mail.
8. Putting aside the fact that this report lacks professionalism and has nothing to do with yield management revenue enhancement, as it was supposed to, it turns out Mr. Severance plagiarized most of it off the <http://www.unleashedsoftware.com> web site (go look for yourselves). And given the plagiarized materials are copyrighted, IVGID does not own the contents of the subject report contrary to Mr. Severance's warranty in the body of the contract itself. In other words, the District has not purchased anything.
9. Given Mr. Severance's work product has been fraudulently obtained, and represents the work product of others, his invoicing for payment represents a false NRS 357.020 claim.
10. Thus the requested agendized action is to pursue recovery, with the assistance of the State AG pursuant to NRS 357.050.
11. It is also to pursue recovery under the alternative dispute resolution provisions of the two contracts themselves.
12. It is also to label Mr. Severance what he has demonstrated to be, and to permanently BAR him from ever contracting with IVGID whereby public moneys are paid to him/on his behalf.
13. The public has been cheated out of at least \$35K, and it wants its money back.
14. I remind that this is not the first episode involving Mr. Severance which was improper. 5 years ago Mr. Severance conspired with Bruce Simonian, Dee Carey and recruiter Phil McKinney to hide from the public that Mr. Severance was not qualified to apply for the position of IVGID GM because he did not hold the requisite four year degree from a college or university.
15. Word has it Mr. Severance has attempted to extract more public moneys through a similar contractual scheme with current Interim GM Winquest which Mr. Winquest has allegedly rejected. Is this true Mr. Winquest?

As the Board knows, it cannot take any action unless a matter is first agendized and publicly noticed for possible action. For this reason, I thank the Board in advance for considering this request to agendize and notice the action requested.

And Ms. Herron. Please include a copy of this e-mail and attachment in the next Board packet so the public can see what I have seen insofar as this issue is concerned. Respectfully, Aaron Katz

>>>Forwarded Message<<<

>>From: Aaron L Katz
 >>Sent: Oct 14, 2019 11:09 AM
 >>To: "Herron, Susan"
 >>Cc: Wong Kendra Trustee , Tim Trustee , Phil , Matthew , Peter , isw@ivgid.org
 >>Subject: Re: Records Request - Severance Yield Management Study - Further Follow Up

>>>Hello Ms. Herron -

>>>On June 27, 2019 you sent me the e-mail below responding to my June 16, 2019 follow up request. You will note that item 4 asked for all 2018-19 expenditures assigned to the chart of account number representing payments to Mr. Severance for his yield management study. One of the documents you DIDN'T provide was a June 25, 2019 invoice from Mr. Severance requesting an additional \$9,425. Only because of my persistence did you finally produce this invoice today.

>>>Even though a physical check may not have been issued by IVGID until the first week of July, you knew or should have known on June 27, 2019 when you e-mailed back to me that there was an outstanding invoice approved (OK by Mr. Bandelin) for payment.

>>>Moreover, I have every reason to believe that this bill pay was included in IVGID's financial reporting for 2018-19 even though the check may have not have been physically prepared until the beginning of the 2019-20 fiscal year. Am I right or wrong about this?

>>
>>This revelation also means that Mr. Severance was paid \$35K for his
>>worthless and unprofessional yield management study. Just so everyone knows.

>>
>>Please explain to me why you didn't previously provide this missing
>>invoice the moment you actually became aware of its existence? And since
>>I am sending this e-mail string to the Board and Interim GM Winquest,
>>why don't you explain the same to these people as well? And why don't
>>you do so at the next Board meeting so the public can hear it as well?

>>
>>You're supposed to be an accommodator to those who make public record
>>requests; not an obstructionist. So even if requesters don't technically
>>make the correct request to examine records you know they are requesting
>>to examine, you should be assisting them by being pro-active to get them
>>the records they are requesting to examine. And that didn't happen here.

>>
>>And can you please include a copy of this e-mail string in the next
>>Board packet? I want the public to see how you clearly and completely
>>provide public records to requesters.

>>
>>Respectfully, Aaron Katz

>>
>>On 6/27/2019 3:04 PM, Herron, Susan wrote:

>>> Dear Mr. Katz,

>>>
>>> This e-mail shall serve as IVGID's response to your records request dated June 16, 2019 which reads as follows:

>>>
>>> 1. Where this expenditure was budgeted by the Board. Please don't refer me to the budget online because nowhere does this or any other consultancy study appear. And please don't point me to the generic "services and supplies" entry because nowhere are the components of that entry described;

>>>
>>> 2. Both purchase orders include a Chart of Account ("COA") number for this expenditure: 340-34-990-6030. I would like to examine records which identify the name staff have assigned to this COA number.

>>>
>>> 3. And once you provide the name in paragraph 2 above, I would like to examine detailed budget records for the 2018-19 budget which reveal where this named expenditure was budgeted, and the amount budgeted.

>>>
>>> 4. I would like to examine records evidencing all 2018-19 expenditures assigned by staff to COA 340-34-990-6030.

>>>
>>> 5. Finally, I want to make sure you previously provided me with the study itself for which payment was made to Mr. Severance. You have provided a four page preliminary "DRAFT" dated 10-31-18. In addition you have provided a two page "Discounting (re: our discount pricing strategy)" which rather than YM per se, speaks of discounting. That's it.

>>>
>>> These materials appear to be far less than a "final" study, and do not appear to be presented in a professional manner. Which leads me to believe I have not been provided with the final study itself. Is there something more and if so, I would like to examine it.

>>>
>>> Here is a link to the information that you are seeking located on Opengov on our website:

>>>
>>> <https://inclinevillagegldnv.opengov.com/transparency#/13682/accountType=expenses&embed=n&breakdown=types&YearAmount=cumulative&YearPeriod=years&graph=bar&legendSort=coa>

>>>
>>> I have provided you the documents prepared by Mr. Severance as presented to IVGID Staff; there is nothing more to provide.

>>>
>>> This completes your records request in its entirety.

>>>
>>> Susan A. Herron
>>> Executive Assistant/District Clerk/Public Records Officer
>>> IVGID
>>> 893 Southwood Blvd.
>>> Incline Village, NV 89451
>>> (775) 832-1207
>>> sah@ivgid.org
>>> ivgid.com

>>>
>>> -----Original Message-----

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

>>> Sent: Sunday, June 16, 2019 11:03 AM

>>> To: Herron, Susan

>>> Subject: Records Request - Severance Yield Management Study - Further Follow Up

>>>
>>> Hello Ms. Herron. Another public records request

>>>
>>> In response to my initial May 3, 2019 NPRA request, you provided two purchase orders authorizing the expenditure of a collective \$35,000 in fiscal year 2018-19. I would like to examine:

>>>
>>> 1. Where this expenditure was budgeted by the Board. Please don't refer me to the budget online because nowhere does this or any other consultancy study appear. And please don't point me to the generic "services and supplies" entry because nowhere are the components of that entry described;

>>>
>>> 2. Both purchase orders include a Chart of Account ("COA") number for this expenditure: 340-34-990-6030. I would like to examine records which identify the name staff have assigned to this COA number.

>>>
>>> 3. And once you provide the name in paragraph 2 above, I would like to examine detailed budget records for the 2018-19 budget which reveal where this named expenditure was budgeted, and the amount budgeted.

>>>
>>> 4. I would like to examine records evidencing all 2018-19 expenditures assigned by staff to COA 340-34-990-6030.

>>>
>>> 5. Finally, I want to make sure you previously provided me with the study itself for which payment was made to Mr. Severance. You have provided a four page preliminary "DRAFT" dated 10-31-18. In addition you have provided a two page "Discounting (re: our discount pricing strategy)" which rather than YM per se, speaks of discounting. That's it.

>>>
>>> These materials appear to be far less than a "final" study, and do not appear to be presented in a professional manner. Which leads me to believe I have not been provided with the final study itself. Is there something more and if so, I would like to examine it.

>>>
>>> Thank you for your cooperation. Aaron Katz

EXHIBIT "B"

UNLEASHED

- PRODUCT
- PRICING
- INDUSTRIES
- LEARNING
- PARTNERS
- CONTACT US

BUSINESS TIPS

- BUSINESS TIPS
- COMPANY NEWS
- COOPERATORS
- OTHER
- PARTNERS
- PRODUCT
- TRAINING

Discount Pricing Strategy Explained

Written by Melanie

DECEMBER 5, 2017 3 min read

severanceyieldrma...pdf

invoice 062519 dat...p...

Aug 10, 2019 to Se...pdf

Jul 10, 2019 to Au...pdf

May 11, 2019 to Ju...pdf

Show all

Type here to search



Written by

Melanie
2 years ago

A pricing strategy is an important element of a lucrative business. More than any other element, a pricing strategy directly impacts the amount of profit you make. Choose a pricing strategy that helps you meet your sales objectives, enhances your brand perception and provides the best profit point for market demand. A discount pricing strategy is useful for driving traffic and sales short term, however used as a long-term strategy, discount pricing has some negative effects on market position and brand loyalty.

Pricing Strategies

Generally, a business must develop a pricing strategy for a product after performing a marketing analysis. Product distribution, positioning and promotional decisions are made and demand is estimated. A pricing strategy is formulated taking into consideration factors of cost, competition and profit objectives. Possible pricing strategies include a full price strategy, competitive pricing, discount pricing or a mix of these. We will focus on discounting pricing strategies for this article.

Discount Pricing Strategy

Businesses use discount pricing to sell low-priced products in high volumes. With this strategy, it is important to decrease costs and stay competitive. Large retailers are able to demand price discounts from suppliers and make a discount pricing strategy effective as they buy in bulk. It is usually impossible to compete with these retailers based solely on a discount pricing strategy.

- CATEGORIES
- Business Tips
 - Company News
 - Customers
 - Other
 - Partners
 - Product
 - Training



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Proceed with discount pricing strategies cautiously. Occasional discounts and discounts that reward loyal customers are effective. Discounts used too often begin a downward pricing spiral that may eventually damage your ability to sell the product at full price. For example, if a retailer has periodic large discounts then it may condition your market to wait for these sales, lowering profit margins.

Types of Discounts

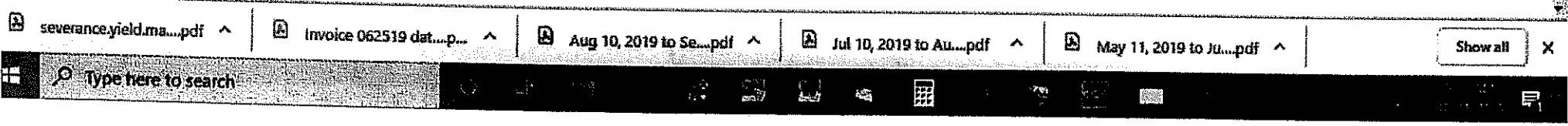
Quantity discounts

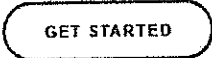
It is increasingly common to offer quantity discounts to customers who purchase in bulk and it generally rewards customer loyalty. These discounts can be cumulative, such as discounts given to customers who place multiple small orders or loyalty cards that give a free item after a certain number are purchased.

Seasonal discounts

These are appropriate to reward customers who purchase during off-peak times and often serve to increase sales at the beginning of peak seasons.

Promotional discounts





Promotional discounts

Promotional discounts are short-term and used to drive sales.

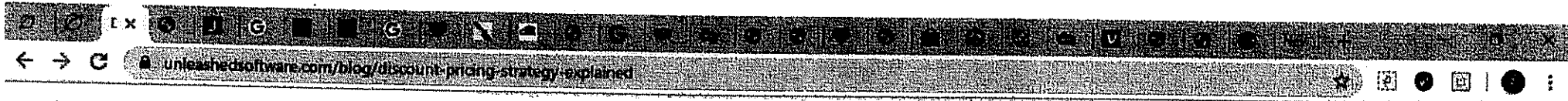
Loss leaders

These are discounted items designed to bring customers into the store in the hope they'll also purchase more profitable products as well. Loss leaders should be recognised brands that are used frequently. Loss leader items should also change regularly to keep customers coming back.

Advantages of Discount Pricing

Discounts to reward customers who purchase in bulk, repeat customers and employees build customer loyalty. Loss leaders are effective for retailers who need to increase traffic in the store. Promotional discounts, used sparingly, offer temporary advantages including maximising sales, revenue and profit. During a short-term discount period, more units are sold, allowing the company to decrease inventory stock and temporarily raise revenues.

Disadvantages of Discount Pricing



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Disadvantages of Discount Pricing

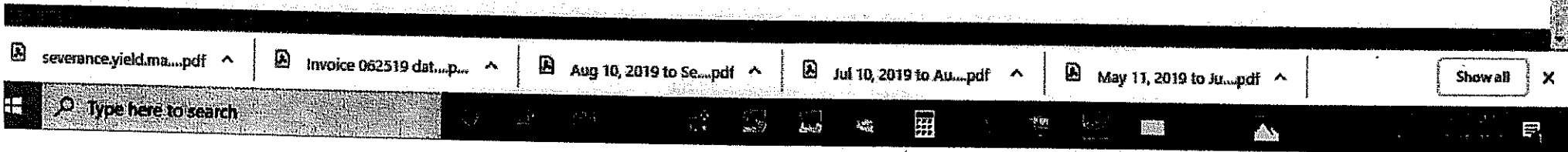
Consider product positioning before choosing a discount pricing strategy. Consumers can often associate low price with low quality, even more true when the brand name is not familiar. Implementing a discount pricing strategy increases the chance that your product will be perceived as lower in quality. While you may gain customers that make decisions on price alone, other customers may choose competitor products because of perceived quality. Low prices may drive sales for a limited time, but do not build customer loyalty. When a lower priced alternative comes along, you may lose your market share. Competitors can simply match your prices, or beat them. When prices have been driven down to absolute low prices, it is difficult to raise prices again, especially if your product is perceived as being lower in quality.

Was this post helpful?

Let us know if you liked the post. That's the only way we can improve.

Yes No

Topics: discount pricing, pricing, pricing strategy, profit margins





PRODUCT ▾ PRICING INDUSTRIES ▾ LEARNING ▾ PARTNERS

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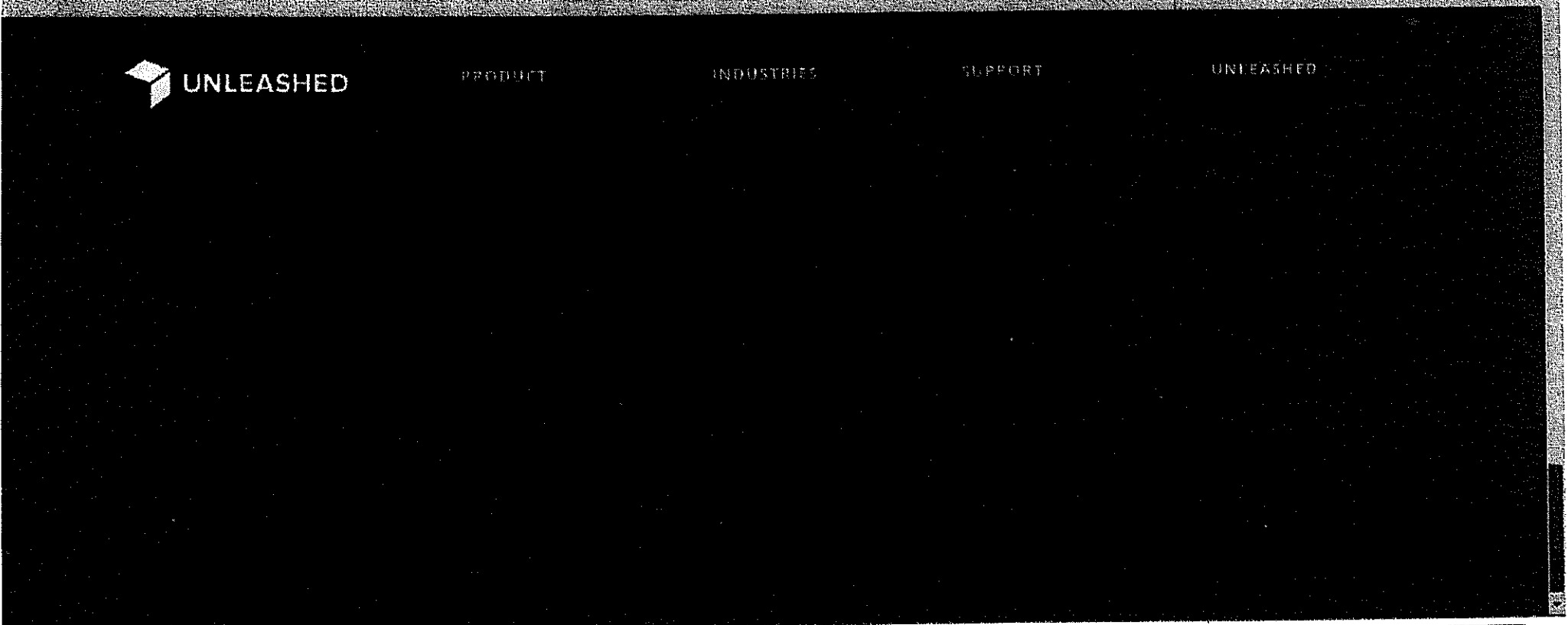


EXHIBIT "C"

Eric Savarance

INVOICE

689 Bridger Ct.
Incline Village, NV 89451
775-831-1043 / eric@soundplx.com

INVOICE# 081510
DATE: 3/15/19

TO:
Mike Bardin
Diamond Peak / IVGID
1210 Ski Way
Incline Village, NV 89451
Phone: 775-832-4126



COMMENTS OR SPECIAL INSTRUCTIONS:

Periodic billing for the Period November 20, 2018 - March 15, 2019

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
72.5 hrs	Consulting time for Yield Management project (research, meetings, analysis, etc).	\$160.00	\$11,600.00
SUBTOTAL			\$11,600.00
TOTAL DUE			\$11,600.00

Make all checks payable to Eric Savarance

THANK YOU FOR YOUR BUSINESS!

EXHIBIT "D"

Public Records Request - Additional Information - Severance Contract

From: "Herron, Susan" <Susan_Herron@ivgid.org>
To: Frank Wright , "s4s@ix.netcom.com"
Cc: Group - IVGID Trustees <Group-IVGIDTrustees@ivgid.org>, "Winquest, Indra S." <ISW@ivgid.org>
Subject: Public Records Request - Additional Information - Severance Contract
Date: Oct 29, 2019 11:52 AM
Attachments: [Phase 1 Report.pdf](#) [Phase 2 Report.pdf](#)

Dear Mr. Wright and Mr. Katz,

Attached are two additional reports by Mr. Severance, our consultant, that I received today from Staff. The Phase 1 report was updated on October 21, 2019 and the Phase 2 report was updated on October 24, 2019. I am providing these as a supplemental to the other documents provided to you via your public records requests and doing so as a courtesy.

I am also copying the Board of Trustees and Interim General Manager as well as Mr. Severance so that all parties are informed of this transmittal.

Susan A. Herron, CMC

Executive Assistant/District Clerk/Public Records Officer
Incline Village General Improvement District
893 Southwood Boulevard
Incline Village Nevada 89451
P: 775-832-1207
F: 775-832-1122
sah@ivgid.org
<http://yourtahoeplace.com>

EXHIBIT "E"

Study of Yield Management and Pricing (for use by Diamond Peak) – Phase 1

Note:

This report does not attempt to be all inclusive of the work performed and information gathered and discussed in the course of this phase of the project. It is simply a summary report touching on the highlights.

Background

With the goal of seeking to optimize revenue and yield for Diamond Peak Ski Resort, it was decided it would be prudent to undertake a review and study of Revenue Management (RM), Yield Management (YM) and Dynamic Pricing in the resort industry. This phase of the work is to understand trends, best practices, who is good at this and why, and what Diamond Peak might do to (better) employ these practices in its business. Also included in this phase is providing advice, guidance and counseling regarding these topics to management.

Overview

Yield Management (YM) is a subset of Revenue Management (RM) and is about selling your product – to the right person, at the right time, at the right price... before it expires. The goal with yield management is to optimize the amount of revenue that can be generated and captured via a deep understanding of supply and demand, and knowing your customer. Dynamic Pricing (DM) is a subset of Yield Management and is the science/art of discovering optimal pricing - at varying demand periods.

Another key contributor to successful yield management is vertical integration. Vertical integration is a strategy where a firm acquires (or controls) business operations within the same production vertical. It can be forward or backward in nature (Company acquires a Supplier or Distributor). Think of Apple Computer – owns or controls everything from product design to chip and hardware manufacturing to distribution to retail to companion services.

RM, and a healthy revenue management attitude and culture, is the overarching goal. Whereas cost management is important in every business, it ultimately cannot grow the business to reach its ultimate potential.

Specific to the resort industry, and our operations; it's ultimately about growing revenue. This is not only about enhancing performance on a yield basis, but creatively seeking out all opportunities for revenue enhancement. So in knowing our industry, and knowing our customer, we can seek to offer more goods and services that best meets their ever growing and changing needs.

Over the last few months we've taken a deep dive into understanding the industry's RM/YM status and the current status of Diamond Peak' revenue and yield management abilities, as well as our marketing and operational capabilities and effectiveness. We are exploring and planning how to improve upon them going forward. We have met frequently to discuss the methods and means to embrace RM/YM, how to begin work on these, and have designed (and begun populating) some data collection tools and reports to help guide this process (much more work will be necessary for full implementation - planned for Phase 2).

We must understand our customer's needs, wants, motivations, and behaviors. Only by tracking them well can we best match our offerings and optimize yields. For example, where demand is high, we need to know price elasticity, but also need to explore if we can increase supply. In some areas supply is ultimately constrained, but in others we can creatively flex to offer more (supply) and increase revenue and (overall) yield.

We're facing macro challenges; flat market, changing demographics, industry trends, DP trends... so what do you do? Data analysis, segment your market, specialize, focus, optimize yield. We may not see increasing visitation, so how do we grow revenue and yield while maintaining high customer satisfaction levels.

[Observation: re: Current culture; historically, and still to a large degree currently, at Diamond Peak and at many areas within IVGID, the focus is mainly on expenses/costs. This is probably influenced by State (NV) type reporting, and district systems. This is not a bad thing, but worth noting. This may flavor a lot of how conversations concerning strategy, planning, budgeting, etc. go. But, we know how important revenue is to for-profit businesses, so we need to raise the importance and awareness of revenue (to all stakeholders). This touches on the need shift to Revenue Management (vs. predominately Cost Management).]

[Observation: in conjunction with my discounting strategy memo – we need to reframe things and talk about “premium products”. Supply and demand is the real issue, and when demand is high we can charge a premium. We're not giving the place away on the days when we're not charging peak prices. We're transitioning from any arbitrary discounting to a data driven model.]

Findings:

What others are doing:

Most resorts (including those in our area) are employing some version of RM/YM. The degree of sophistication varies wildly – from simple historical spreadsheet tracking for budgeting, to sophisticated yield management tracking and almost daily dynamic pricing algorithms. That said, most trail the leaders in our industry, and certainly trail those in other leading industries (such as airlines). The key take away as you have to have a smart management team, and key people assigned to this, with good data collection and implementation systems - to wring out the best benefits - and to keep it up on an ongoing basis. Moreover one must design and implement the right data gathering tools and analysis on an ongoing basis to help guide the best RM/YM decisions. Simply doing some analysis and putting some programs and pricing policies in place before the season, and then not paying much attention to it during the season, is a recipe for failure. For many resorts this new mode of thought (Revenue and Yield Management) is challenging old ways of doing business.

Some examples of leaders in RM/YM:

The best: airlines. The worst: hotels. The Giants do it well, the Bay Bridge does it well with tolls. Amusement parks are good (and innovators).

Resorts (examples): Vail is the king of RM/YM in the resort business. In Tahoe Sugar Bowl is a leader, and Sierra is also good. In Utah Snowbird and Solitude are leaders. Small areas with good RM/YM: Giants Ridge in the Midwest, Lee Canyon, NV.

A note on third party sellers: The Liftopias of the world will sell your product on-line, but at a price. They charge a lot and you may end up competing with yourself (with limited access to customer data). They do offer one a way to get started in on-line sales and broader exposure. Vail does it themselves. The Altera types will follow the Vails. You must educate the public (i.e. buy on-line early and save), and build your own presence in the marketplace. There's also a trend away from day tickets to multi day, passes, etc..

Recommendations (highlights):

- Develop a RM/YM operational plan, and begin implementation this season (18-19).
 - Including how data is captured, tracked, etc. – and turned into actionable information.
 - Develop the systems/methods for tiered pre-sales (buy early and save, price never gets cheaper closer to the use date, etc.). [Phase 2]
- Global product usage review (go through all the products we offer, analyze/understand the interplay and correlation, and simplify the product mix). Look for those things you can eliminate/consolidate.
 - The industry pays too much attention to the lead ticket price, peak rate. As important, or more so, also look at all the other revenue areas and products. Can we improve net yield per SV by a couple bucks (makes a big difference to the bottom line)?
- Begin/continue Dynamic Pricing. Raise prices (intelligently) where demand is high. And, where possible, also increase capacity where demand is high. Observe growth trends. Expand to all relevant products.
- Go to three tier pricing for 18-19 (Peak, weekend, value (weekdays)).
- Drop prices from printed brochure (at least for tickets this year).
- Expand/add to programs experiencing high demand. i.e.
 - Last Tracks – (currently sells out) add another night to the prime weekends in the Spring.
 - Kids SS w lunch package – (currently sells out) expand (find lunch solutions)
 - Most popular lessons
 - Others...
- E-Store – Large issue/problem currently (at least half of customers now buy on-line). Amazon has set the bar high on customer on-line expectations – i.e. one-click). Build our own (ideal, long term solution) or white label (temporary), user friendly / one stop shop e-store. Focus on ease of use and availability of all products possible. Research/enable reservations also (lessons, rentals, etc.). Investigate offering insurance for tickets and packages purchased early (like events do i.e. Ticketmaster). Our e-store sales to date have been very low (probably due to how poor the transaction process is/was).
- Scanning: Improve scanning (both in a data knowledge sense and in a control sense). Create customer and employee incentives. Scanning; reward the behavior you want - in both the

customer, and the employees, creatively. Customer: earn points for every scan that translates into rewards, events, and recognition. Employees: define scan goals, create rewards. Eventually automate (e-gates). [See scanning info. memo from Agenda of 10/3/18 mtg.]

- Tracking competitor pricing. Capture, at least weekly, ticket prices of our main competitors. Also note unique/creative programs and their pricing.
- Surveys – improve content (questions, etc.), conduct regularly. [outside help/]
- Purge, simplify, consolidate (move into other products) - old products (with low demand, outdated, etc.). It's easy to add, but we forget to prune.
- Ticketing Kiosk approach, like Southwest Airlines.
- Refine Discount/Premium pricing policy (See ES Discount Policy Memo)
- Develop/identify our Season's Pass Strategy
- Develop a plan (task Marketing) to improve low period sales (weekdays: especially Mon – Thurs.)
- Implement a multi-day flex pass. i.e. Three day, averages out to be an attractive discount, after the third day it locks that discounted daily rate from then on. Ultimately it would be direct to lift after the third day. Not applicable during Christmas holiday. The goals and benefits are: high customer satisfaction, convenience, repeat visitation and loyalty.

Next Steps:

- Proceed with Phase 2 (DP Implementation, etc.)
 - RM/YM study scope (Phase 1) right now is about Ski; should be expanded to include Food and Beverage also ASAP (before this season starts)
- Other IVGID departments later: Golf, etc.

EXHIBIT "F"

Study of Yield Management and Pricing (for use by Diamond Peak) – Phase 2 Report

Note: This report does not attempt to be all inclusive of the work performed and information gathered and discussed in the course of this phase of the project. It is simply a summary report touching on the highlights.

Background:

Phase 2 was a continuation of the Revenue Management (RM), Yield Management (YM) and Dynamic Pricing work started in Phase 1 and was additionally expanded to enable deeper exploration into areas for RM/YM improvement, to assist in the implementation thereof, and to take this work into other departments (i.e. Food and Beverage). Additionally, work was done in studying and analyzing areas for improvement in operating departments (Skier Services, Marketing, etc.), and assisting in developing plans for implementing defined improvements and new ideas. Note: Please see the Phase 1 report for an overview of RM/YM.

Overview & Recap:

Pricing Models – As part of RM/YM/Dynamic pricing goals; whereby we want to optimize revenue, incent use, and potentially control demand - a proprietary multi-tiered pricing model/matrix was created to use for upcoming season(s). The tiers are the unique time periods in the operating season that may be candidates for different pricing. This data driven model is intended to act as a template for establishing the pricing for each tier – and for integration into RTP.

Developed Revenue models - with what-if analysis capabilities tying into pricing and product mix (i.e.: what are the impacts - if we adjust certain prices, and specific timing tiers - to everything else in the revenue mix? What if we could offer increased capacity in certain popular products and programs?). The goal was/is a semi-dynamic, multi-tiered, revenue model. Revenue models used the last two years of data to analyze what were the trends in the different ticket types, in order to forecast projected revenues (with the proposed multitier pricing) for the future. [Note: the historical data should be expanded, and maintained going forward.] This can also offer a better understanding of the product usage mix, and in turn help guide product and program choices.

Financial planning, forecasting and budgeting - Reviewed budgets and the budgeting process. Worked on methods to incorporate historical data into forecasting models (with one of the uses to be improved revenue budgeting). Comment: Diamond Peak needs bottom up, as well as data driven forecasting tools, for optimal budgeting.

Surveys – reviewed current practices, design, content, etc. of Diamond Peak's Customer Surveys and explored areas for improvement. Worked with Marketing to review survey efficacy, design, results, etc. The improvement goal here is that we want more than a score. We also want to glean what customers want now and in the future. We need to truly understand what

customers are telling us with this feedback, and incorporate this information into management practices and measurements (i.e. weekly). Additionally, we need to develop better questions and data collection methods (and also seek out 'best of breed' in survey practices in the ski industry).

Utilization - With the goal of better utilization (of this asset, the ski resort) we reviewed areas for improvement and new ideas. Considering there is excess capacity at many times (not unique to just DP), how do we improve utilization? One of the primary areas to focus on first was/is: how do we improve weekday business? A report to address this was created.

Season Passes – As a component of RM and YM, we asked the question: What is Diamond Peak's seasons pass strategy? And how does it fit in with future planning, RM/YM strategies, and the competitive landscape? A report to address this was created.

Dynamic pricing competitive analysis – Assisted staff in designing and developing tools to track what other resorts are doing in regards to dynamic pricing (throughout the season). This project's goal is to understand what others are doing, both in dynamic pricing strategy, and in implementation – and how that impacts our regional market. Results will help guide DP in its dynamic pricing plans. Going forward it is recommended that this project be expanded to also capture product and program offerings, and methods.

Skier Services – Expanded and completed a 'Product Usage' project to better understand usage, program relevancy (what to keep & what to cut/modify), where opportunities lie for improvement, expansion, etc. Consulted with staff in studying and understanding work flows, analysis of customer trends, and reducing inefficiencies. Helped the Skier Services team develop 'findings and recommendations' reports that outline recommended improvements and changes in pricing, programs, HR issues, etc. Note: there is more work to do in the Skier Services dept. – with large positive revenue opportunities/impacts.

Marketing – worked with marketing to work on shifting from volume to more yield driven strategies and to work towards improved measurement metrics (to better support our marketing investments).

Human capital / Human Resources (recruitment, retention, and training) - From a better understanding of our product usage (with greater insight into supply and demand), we gained a greater understanding of some of our major current constraints, and our ability to deliver on certain services offered. For example, in Ski School, with its lack of instructors, we had impacts to the bottom-line and it threatens our customer promise (ability to serve). Specifically, more guests want to take lessons than we can provide, often, not just on peak holiday/sell-out days. Major challenges lie ahead as the continuing strong economy is increasing the tight labor market problem – especially in service industries like ours. Specifically, we need to greatly improve recruitment, retention, and training. Human Capital is our greatest asset - and is an area of weakness. Note: these observations and comments are not to say the current efforts are poor, it's just that we need to do more. This area (HR) is probably the most important one in regards to needing to improve (with creative ideas, greater resources, etc.).

Food and Beverage: Assisted F&B - in beginning to undertake RM/YM strategies. Researched market, pricing, policies. Developed models for pricing. Expanded programs to enhance

revenue (i.e. Last Tracks, Sierra Scouts, etc.). Analyzed product usage, reviewed existing pricing philosophy, and evolved away from cost basis pricing for future pricing of top popularity products. Helped food and beverage understand and embrace revenue management thinking, and inspired a greater appetite for growing the business (i.e. Last Tracks, Sierra Scouts, etc.) to better serve our customers. Note: There's more work to do here, and we can leverage and use the models that were developed for Ski, and apply them in F&B district wide.

Reporting – worked with DP management, staff, and district staff in reviewing reporting tools, methods, integration, etc. to learn where problems lie and developed ideas for improvements. This is an ongoing area ripe for improvement as many of the district's various systems don't always jive, making reporting challenging at times, and lowering management confidence in these critical tools. Going forward, additional goals are: forecasting demand on a micro basis - develop a study/ break down each week of the year, day of the week, and forecast visitation, revenue, and yield. Additionally, we want to capture and chart the key measurement metrics in management 'Dashboards'.

Events/Facilities – Assisted this department with initial RM/YM analysis. Work cut short by personnel changes.

Recommendations:

[These are summary bullets of recommendations, many of which flow from the work outlined, and described in greater detail, above]:

- Implement the new pricing model and integrate into RTP with as many tiers as possible for this upcoming season (Priority 1).
- (Pre)test the ability to change a Tier's dates and price and calculate how far in advance that would need to be done (i.e. could management decide by Thurs. at noon about a price change for the upcoming weekend, and the staff and system be able to integrate that change in RTP?). Note: Suggestion - switch to percentage (of retail) for Resident Daily Ticket rate (suggest 50%). The longer DP stays at a fixed/static price (like the current \$25) the harder it is going to be to move to the proper level (and DP's cost of doing business continues to rise, so this product's pricing needs to flex as well). This is negatively impacting season passes as well (Priority 2).
- Improve e-sales (online, etc.) – ensure the new e-store systems are implemented for the upcoming season to allow for optimal on-line and advance sales. Not only in tickets, but also in Skier Services (booking lessons, etc.). Remember, a major goal here is to pre-sell as much as possible. It not only helps sales but also aids forecasting, staffing, operating efficiencies, etc.
- Develop a Call Center (needed to support on-line sales, Skier Services, etc.). With ski resort customers now booking approximately 50% of sales on-line, support shifts from the physical world to the virtual one. It cannot be assumed that a customer having difficulty online (or just questions) will physically come to the resort (to conduct their

purchase/get answers) if they can't receive phone (or live chat) assistance. They most likely will go elsewhere. Currently this is a problem area and will only increase in severity. This virtual customer support is analogous to on-site Q&A at a ticket window, guest services, etc.

- Improve Human Resources efforts (i.e. recruitment, retention, and training) - as described in the Overview. A critical area.
- Implement the recommendations outlined in the Skier Services 'findings and recommendations' reports.
- Improve Operational Measurements – need more/improved operational measurements (in numbers and in percentages); i.e. % of guests served vs requested services, # acres groomed (& vs targets), # acres snow made, etc. Share with all operational staff so goals are clear and measurement to those goals is understood. Reminder: You get what you measure.
- Re: RM/YM – Help management and department heads better understand where the revenue opportunities and best yields (profit margins) exist and work to optimize those (remove barriers, constraints).
- Improve financial planning, forecasting and budgeting (see above).
- Improve Surveying and better integrate into management practices.
- Continue and expand the 'dynamic pricing competitive analysis' project.
- Continue and expand the work RM/YM done in Ski F&B - and leverage and use the models that were developed for ski, and apply them in F&B district wide.
- Implement ideas to improve utilization, starting with Weekdays. Also look for incremental revenue opportunities (think: what can deliver \$1 or \$2 more per SV?) – i.e. ideas such as Hot Choc. & cookie cart/kiosk, etc.
- As discussed, consider the 3 day mini pass. It addresses: convenience, anxiety reduction (of choice), value, repeat visitation (reward). Possibly make it exclusive, limits, perks, ___? Reward use (repeat visitation... maybe it gets cheaper). Due to voiced initial technical concerns; maybe in the first year it's not as convenient (have to come to a window to redeem, non-transferrable). Once scanning is improved, then in year two, it can be direct-to-lift.

Next Steps

- Continue this RM/YM and Operational review work. The progress has been good, and the benefits clear, but there's additional work that should be done to help Diamond Peak implement these concepts and prosper further.
- Expand this work into other departments in IVGID.

WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN MINUTES OF THE IVGID BOARD OF TRUSTEES' REGULAR OCTOBER 30, 2019 MEETING – AGENDA ITEM D – PUBLIC COMMENT – THE BOARD'S REFUSAL TO AGENDIZE FOR POSSIBLE ACTION DIRECTION TO INTERIM GENERAL MANAGER ("GM") WINQUEST TO TAKE ACTION AGAINST DIAMOND PEAK VENUE MANAGER MIKE BANDELIN FOR NEGLIGENTLY APPROVING \$35,000 IN PUBLIC FUNDS PAID TO LOCAL RESIDENT ERIC SEVERANCE FOR AN ALLEGED YIELD MANAGEMENT STUDY/REPORT, AND SEPARATELY TO COMPEL MR. BANDELIN TO MAKE THE DISTRICT'S SKI CALIFORNIA¹ GOLD PASSES AVAILABLE FOR USE BY MEMBERS OF OUR COMMUNITY

Introduction: At the IVGID Board's September 25, 2019 meeting I submitted a written statement I asked be included in the minutes of that meeting wherein I addressed an unbudgeted and unwarranted \$35,000 expenditure in favor of local resident Eric Severance for a less than professional yield management revenue enhancement study/report². That written statement revealed communications between Diamond Peak venue manager Mike Bandelin, and Mr. Severance, whereby the scope of work for the two contracts the District entered into with Mr. Severance *were created by Mr. Severance* rather than our professional staff³ (see pages 207 and 226 of the 10/30/2019 Board packet) which is paid quite a bit of money to be responsibly driving the public's Diamond Peak bus. And when it came time for payment, Mr. Bandelin blindly approved payment based upon invoicing which provided no detail for the exact work Mr. Severance allegedly performed in consideration of payment. And when Mr. Severance's work product was delivered, it was the most incomplete and unprofessional one can imagine². And who approved payment all of Mr. Severance's invoicing? Mr. Bandelin.

We have a problem with much of our "so called" professional staff because they're not the most qualified nor competent personnel out there. Yet they are the most overpaid and over benefitted. And Mr. Bandelin is a prime exhibit. Although he appears to be a qualified ski area operations person, when it comes to managing a ski area like Diamond Peak, including all that entails, he is way, way over his head. Which explains why he would ever buy into a project such as Mr. Severance's yield management revenue enhancement study, and then pay what he did for the so called "fruits" of that study.

¹ Formerly known as the California Ski Industries Ass'n (see <https://skicalifornia.org/about-ski-california/>).

² That written statement appears at pages 183-242 of the packet of materials prepared by staff in anticipation of this October 30, 2019 meeting ["the 10/30/2019 Board packet" (https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_10-30-2019.pdf)].

³ This akin to selecting the wolf to guard the chicken coop, don't you think?

When I learned what Mr. Bandelin had approved and the work product of Mr. Severance's two contracts with the District, I alerted the Board to what had happened and asked it agendize some kind of response to Mr. Bandelin's less than professional actions⁴. And because it refused, I am now submitting this written statement. This written statement's purposes are fourfold.

First, to formally put the IVGID Board and staff on express notice of Mr. Bandelin's acts/failure to act in response to the subject agreements.

Second, to direct Mr. Winqest to demote Mr. Bandelin to an operations person, and to begin the search for the most qualified ski area venue manager we can attract.

Third, to implement internal controls to ensure that contracts like the subject one are never entered into nor paid unless approved by the Board and payment is approved by a professional contracts administrator.

And finally, since Mr. Bandelin controls use of the public's two Gold Passes, and refuses to make them available to we members of the public who have paid for them, I am asking that the Board adopt a process for the public's use of those passes.

My October 17, 2019 E-Mail Request to the Board: ¶5.5 of the two agreements between the District and Mr. Severance⁵ address "dispute resolution" and states as follows:

"Any dispute arising under this contract will be sent to mediation...The mediation shall be conducted through the American Arbitration Association (AAA) and (shall) be governed by the AAA's Mediation Procedures...If mediation shall be unsuccessful, either (IVGID) or (Mr. Severance) may then initiate judicial proceedings by filing suit."

Staff should be directed to initiate mediation with the AAA under its Mediation Procedures.

NRS 205.380(1): makes it unlawful [NRS 205.380(1)(a)-(b)] for "a person who knowingly and designedly by any false pretense obtains from any other person any...money...including (that for)...the labor of another person not his or her employee, with the intent to cheat or defraud the other person, is a cheat, and, unless otherwise prescribed by law, shall be punished."

Although Mr. Severance is a cheat because he obtained at least \$20,000 from IVGID based upon his representation he researched and prepared a "Discounting (re: our discount pricing strategy)" report⁶ when it was largely prepared by *Unleased Software*⁷ (i.e., he simply plagiarized

⁴ My October 17, 2019 e-mail to the Board and Mr. Winqest wherein I made that request is attached as Exhibit "A" to this written statement.

⁵ See pages 212-213 and 232-233 of the 10/30/2019 Board packet.

⁶ See pages 241-242 of the 10/30/2019 Board packet.

these materials), and he has warranted via ¶5.2 of the two subject agreements that at least one of the reports for which he has received compensation⁶ has “become and remain(s) the property of” IVGID (which cannot be the property of IVGID given *Unleashed Software’s* web page is copyrighted⁸), the finger of blame needs to be pointed at our professional staff because it aided and abetted Mr. Severance in being improperly compensated.

NRS 195.020: declares that “every person concerned in the commission of a felony, gross misdemeanor or misdemeanor, whether the person directly commits the act constituting the offense, or aids or abets in its commission, and...every person who, directly or indirectly, counsels, encourages, hires, commands, induces or otherwise procures another to commit a felony, gross misdemeanor or misdemeanor is a principal, and shall be proceeded against and punished as such. The fact that the person aided, abetted, counseled, encouraged, hired, commanded, induced or procured, could not or did not entertain a criminal intent shall not be a defense to any person aiding, abetting, counseling, encouraging, hiring, commanding, inducing or procuring him or her.”

NRS 357.040(1): declares that “except as otherwise provided in NRS 357.050⁹, a person who... does any of the following listed acts is liable to the State or a political subdivision, whichever is affected, for the amounts set forth in subsection 2...(a) knowingly present(ing) or caus(ing) to be presented a false or fraudulent claim for payment...(b) knowingly mak(ing) or us(ing)...a false record or statement that is material to a false or fraudulent claim.”

Because NRS 357.070(1) states that “the Attorney General shall investigate diligently any alleged liability pursuant to this chapter and may bring a civil action pursuant to this chapter against the person liable,” and Mr. Severance has knowingly presented false or fraudulent claims for payment using false statements (i.e., his invoices) that are material to his false or fraudulent claims¹⁰, staff should be directed to make complaint with the OAG and ask he “bring a civil action pursuant to this chapter against the person liable.”

Mr. Bandelin Has Failed to Adhere to the Two Contracts IVGID Entered Into With Mr. Severance Insofar as Lack of Documentation is Concerned: ¶4.4.3 of both agreements with Mr.

⁷ See *Unleashed Software’s* “Discount Pricing Strategy Explained” web page (<http://www.unleashedsoftware.com/blog/discount-pricing-strategy-explained>). Screenshots of this page are collectively attached as Exhibit “B” to this written statement.

⁸ See Exhibit “B” to the written statement addressing the Board’s refusal to agendize for possible action recovery of the \$35,000 he has obtained under false pretense which has been contemporaneously produced and requested be attached to the minutes of this meeting.

⁹ Which is not applicable to the present set of facts.

¹⁰ Copies of those invoices are collectively attached as Exhibit “C” to this written statement.

Severance¹¹ suggest that all invoicing be backed up by supporting documentation. In particular they state that,

“If any items in any invoices submitted by (Mr. Severance for payment... including the lack of supporting documentation...are disputed...(IVGID) shall promptly notify (Mr. Severance) of the dispute and request clarification and/or remedial action.”

Take a look at all four (4) of Mr. Severance’s invoices¹². None include supporting documentation, yet you approved all four (4) for payment. You very easily could have asked Mr. Severance for supporting documentation, but you didn’t. Thank you Mr. Bandelin for looking out for the public’s interests.

¶4.3 of both agreements with Mr. Severance¹¹ instruct that the latter’s “invoices will be...based upon total services completed at the time of billing.” We now know that Mr. Severance’s “total services” under the subject agreements were not completed until October 24, 2019 when Ms. Herron informed Mr. Wright and me that “updated” work product had been received. This means Mr. Bandelin prematurely paid Mr. Bandelin. Thank you again Mr. Bandelin for looking out for the public’s interests.

Notwithstanding the Two Contracts at Issue Were Supposed to Deal With Implementation of Yield Management Strategies at Diamond Peak, Neither Do: Mr. Severance’s initial scope of work¹³ clearly explained it would be a “Study of Yield Management and Pricing (for Use by Diamond Peak).” According to Exhibit “F,” “phase 2 was a continuation of...yield management...started in phase 1.” But as I stated on page 185 of my September 25, 2019 written statement, neither work product study produced by Mr. Severance deals with true yield management. Basically because this is not a concept which works for a product or service unless it is time sensitive, or is limited. No product nor service offered at Diamond Peak falls into either category.

But Mr. Bandelin should have known this as a professional ski area manager. Because he didn’t, thank you again Mr. Bandelin for looking out for the public’s interests.

Moreover, Mr. Bandelin Knew That the Purpose of the Two Contracts at Issue Were Really to Act as an Artifice For Former GM Pinkerton to Donate Public Monies to a Long Standing Member of Our Community Who Had Fallen Upon Financial Hardship: That’s what interim GM Winquest admitted to resident Cliff Dobler. And if the Board places Mr. Bandelin under oath, I am confident it will learn the same thing from him. If I am correct, thank you again Mr. Bandelin for looking out for the public’s interests.

¹¹ See pages 211 and 231 of the 10/30/2019 Board packet.

¹² See pages 218-219 and 238-239 of the 10/30/2019 Board packet.

¹³ See page 207 of the 10/30/2019 Board packet.

But There's More! Mr. Bandelin is Control of Two (2) Ski California Gold Passes Local Residential Parcel/Dwelling Unit Owners Have Paid For, Yet He Refuses to Allow Them to Do So: Notwithstanding Diamond Peak is located in Nevada, IVGID pays a fee¹⁴ to be a member of "Ski California." Mr. Bandelin doesn't tell the Board or the public that as a Ski California member, IVGID receives two (2) Gold Passes¹⁵. Each Gold Pass entitles the holder to ski any one of thirty-two (32) California and Nevada ski areas *for free*, including Diamond Peak¹⁶. Mr. Bandelin also doesn't tell the Board or the public that Ski California sells one hundred or more of these passes for fund raising purposes. So who gets to use these passes? Let me tell the Board who *doesn't*; local parcel owners who have paid the RFF.

I and others have asked Mr. Bandelin to let us use these Gold Passes since we've paid for them. But Mr. Bandelin refuses. Instead they available for our public employees' and their friends, relatives and collaborators' use. This is terribly wrong.

For this reason I ask that the Board agendize this issue for a future meeting to adopt a policy which regulates how Diamond Peak metes out the use of these passes.

Conclusion: For a public employee who is being paid over \$13,000/month of public funds, every month of the year, the public is entitled to demand far more than the professionalism exhibited by Mr. Bandelin in this particular instance. As I asked of the Board on October 17, 2019 (see Exhibit "A"), it should adopt internal controls to insure that episodes like this one never occur again by demoting Mr. Bandelin to an operations manager, and hiring competent venue managers and a professional contracts administrator.

In addition, given ski season will soon be upon us, I ask that the Board agendize the issue of IVGID's Gold Pass usage for a future meeting to adopt a policy which regulates how Diamond Peak metes out the use of its two (2) passes.

And you wonder why your RFF/Beach Facility Fee ("BFF") remain as high as they are because they financially support the mis-use I reference? Now I've provided more answers.

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

¹⁴ Believed to be in excess of \$3,500 annually, which is paid from the subsidy provided by the Recreation Facility Fee ("RFF"). In addition to this fee, local parcel/residential dwelling unit owners pay a second time every time the potentially hundreds of these Gold Passes are redeemed at Diamond Peak, and the public is deprived of the lift ticket fee which would otherwise be assessed.

¹⁵ See <https://skicalifornia.org/gold-pass/>.

¹⁶ See <https://skicalifornia.org/best-california-ski-resorts/>.

EXHIBIT "A"

Severance Yield Management Study - It's Not Just Eric Severance - Request to Agendize Board Action Directed to Mike Bandelin and Diamond Peak Matters

From: "s4s@ix.netcom.com" <s4s@ix.netcom.com>
To: Wong Kendra Trustee
Cc: Horan Phil <horan_trustee@ivgid.org>, Callicrate Tim <tim_callicrate2@ivgid.org>, Morris Peter <Peter_Morris@ivgid.org>, Dent Matthew <dent_trustee@ivgid.org>, "ISW@ivgid.org" <ISW@ivgid.org>, "Susan_Herron@ivgid.org" <Susan_Herron@ivgid.org>
Subject: Severance Yield Management Study - It's Not Just Eric Severance - Request to Agendize Board Action Directed to Mike Bandelin and Diamond Peak Matters
Date: Oct 17, 2019 12:38 PM
Attachments: [severance.yield.management.study.invoicing.pdf](#)

Dear Chairperson Wong, Other Honorable Members of the IVGID Board and Interim GM Winquest:

Yesterday I asked at least one IVGID Board member or Mr. Winquest to agendize possible action against Mr. Severance to recover the \$35K he obtained to produce a worthless yield management revenue enhancement report insofar as Diamond Peak operations are concerned because he obtained part or all of said \$35K by false pretenses and as a result of false and fraudulent claims for payment (see below).

Today I ask at least one IVGID Board member to agendize action against Mike Bandelin because as the public's alleged watchdog, he has failed miserably (he is the one who authorized these payments to Mr. Severance).

The episode involving Mr. Severance reveals another systemic problem the Board has allowed our staff to create and perpetuate. Rather than employing the most qualified personnel for the job as the public's steward, staff promote from within regardless of qualifications to perpetuate allegiance to themselves, their colleagues and their favored collaborators. Then when we have an episode as the one I've described involving Mr. Severance, staff are totally ill equipped to deal with it. And that's what has happened here.

Again, let's review the facts pertaining to this matter:

1. Although Mr. Bandelin is a competent operations guy insofar as Diamond Peak is concerned, he is totally ill equipped to act as its venue manager. We all know this. When he reports to the Board, typically he reads from a script created by a staff colleague (probably Mr. Fix-It Gerry Eick, or former Asset Manager Brad Johnson). Then let's not forget when he urged entrance into a 3 year agreement with the DPSE&F which cost the public \$1M or more, and he did not disclose that his girl friend and the person he allegedly negotiated with was a paid DPSE&F instructor.
2. According to transparent Nevada, last year Mr. Bandelin was paid in excess of \$117.5K in compensation, and \$157,700 in compensation and benefits (go to <https://transparentnevada.com/salaries/2018/incline-village-general-improvement-district/mike-lee-bandelin/>). That's OVER \$13K per month every month of the year whether/not the arguable six months of ski season (November-April). For a public employee. Of a minor ski field in the Lake Tahoe Basin. Am I the only one who finds this level of compensation and benefits to be excessive?
3. Although Diamond Peak has generated record revenues the last several years, let's call a spade-a-spade. These results have NOT been as a result of any marketing expertise by ANYONE at IVGID, let alone Mr. Bandelin. Rather, they have been as a result of two major factors having essentially nothing to do with Mr. Bandelin. First, mother nature insofar as snow fall is concerned. And second, Diamond Peak's season pass and daily lift ticket rates which are grossly LESS than the competition (making Diamond Peak's market niche, the snowrider who cares more about the cost to ski, than the quality of product delivered). I and others in our community have been suggesting increased pricing for season passes and daily lift tickets which we predicted would not adversely impact sales or skier visits (and we were right). Slight price increases and reliance upon dynamic pricing have contributed markedly to Diamond Peak's bottom line.
4. Thus ANY venue manager willing to keep the cost of season passes and daily lift tickets so far below market compared to the competition, regardless of his/her expertise, could have and would have generated similar results.
5. In case any Board member has not examined any of Mr. Severance's four invoices requesting payment pursuant to his yield management consulting contracts with IVGID, they are attached.

6. Note that no invoice details the dates Mr. Severance allegedly performed work, a description of that work, and the time expended on that work. Instead it simply declares the gross amount of hours allegedly expended multiplied by the hourly rate, with the request "pay me." I submit that if any of you had contracted with a professional (such as an attorney or accountant) for services, whereby you agreed to pay an hourly rate, and you were sent an invoice with the lack of detail included in Mr. Severance's invoices, there is no way any of you would had made payment without securing an additional level of detail. You only need look at the invoicing provided by other IVGID consultants (attorneys Beko and Gusinasso, SE Group, Design Works, etc.) to confirm what I am talking about.

7. Yet Mr. Bandelin did nothing other than blindly tell our comptroller it was "OK to pay." And not once no less. But four times.

8. Don't you think someone in Mr. Bandelin's position would have told Mr. Severance he had to provide far more detail because there likely would be members of the community looking over his shoulder for possible wrongdoing? Apparently Mr. Bandelin didn't care that much about \$35K of public funds.

9. And when Mr. Bandelin received Mr. Severance's work product (his lame and unprofessional yield management and discounted pricing reports), Mr. Bandelin did not balk one iota at payment. Instead, he blindly confirmed it was "OK to pay."

10. In fact, once Mr. Bandlin received Mr. Severance's first "draft report," and could see for himself how lame and unprofessional it was, especially given the fact we have a \$1M annual marketing department/budget, there never would nor should have been a second contract. Any competent ski area general manager would have put his foot down and said "are you kidding me?" Don't believe me? Why don't you ask SNC Ski Area Management instructor Tim Cohee?

11. If the Board needs any more proof, why don't members ask Mr. Bandelin to detail the strategies he actually implemented at Diamond Peak last season that were as a direct result of recommendations made by Mr. Severance in either of his reports? Or ask him the same question insofar as the upcoming ski season is concerned. Assuming Mr. Bandlin comes up with any (I'm guessing he will not), compare his answers to the \$35K spent and you tell me if the public received any value for the money which was expended.

12. The last thing the Board should stand for is a "rubber stamp" venue manager. If Mr. Bandelin or any other venue manager exists for no reason other than to blindly "OK" requests for payment from unqualified vendors like Mr. Severance, we don't need them. Especially when staff are paying their colleagues (since the IVGID Board refuses to take charge over this important function as the NRS instructs) over \$13K per month.

13. The action I request is the adoption of internal controls to insure that episodes like this never occur again (perhaps requiring Board approval for any payment to a vendor exceeding \$X.00? Or the hiring of an experienced contracts administrator to monitor situations like these that employees like Mr. Bandelin are not capable or equipped to monitor?). Additionally, it's pretty apparent Mr. Bandelin should be demoted to an operations rather than retained as Diamond Peak venue manager. If the Board deems it necessary to retain a Diamond Peak venue manager, it should start the process of searching for and hiring such a professional. The status quo is unacceptable. And if you don't believe me, once mother nature chooses to no longer look kindly upon the Lake Tahoe Basin, insofar as snow is concerned, you watch how Diamond Peak's numbers suffer notwithstanding the level of management Mr. Bandelin delivers.

14. By the way, if the Board thinks this problem exists at Diamond Peak and none of the District's other venues, it is sadly mistaken. Thus the Board should agendize to conduct a study all of our other venues to ensure controls exist to secure the most competent people. With Gerry Eick's imminent departure, I can only fear how he is going to be replaced (my fear being we will promote from within rather than seek out the most qualified individual).

15. I have another request to agendize an important matter of public concern, and it too involves Mr. Bandelin. As some of you may know, the public spends several thousands of dollars annually to be a member of what used to be called the California Ski Industries Ass'n. As a dues paying member, IVGID receives two gold passes. Each pass allows the holder to ski/snowboard essentially every other ski area in California and Nevada for no charge.

So who is using the two gold passes purchased with public funds? What are the rules for use of this public asset by members of the public? I have asked Mr. Bandelin to go to the Board so a policy can be established, and he has refused. Instead he hides this dirty little secret, and parses out use of these gold passes to his friends, colleagues and favored collaborators.

This has to stop. And the Board needs to agendize a policy to put a stop to this behavior.

And while the Board or Mr. Winquest agendizing this request, why don't you have Mr. Bandelin provide an accounting which details use of these gold passes over the last three years (the period of time Mr. Bandelin has been Diamond Peak venue manager)? In fact, **please consider this a public records request Mr. Winquest and Ms. Herron.**

As the Board knows, it cannot take any action unless a matter is first agendized and publicly noticed for possible action. For this reason, I thank the Board in advance for considering this request to agendize and notice the actions requested at its next scheduled Board meeting on October 30, 2019.

And Ms. Herron, please include a copy of this e-mail and attachment in the next Board packet so the public can see what I have seen insofar as this issue is concerned.

Thank you for your cooperation. Aaron Katz

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

From: "s4s@ix.netcom.com"

Sent: Oct 16, 2019 2:17 PM

To: Wong Kendra Trustee

Cc: Horan Phil , Callicrate Tim , Morris Peter , Dent Matthew , "ISW@ivgid.org" , "Susan_Herron@ivgid.org"

Subject: Severance Yield Management Study - Further Follow Up

Dear Chairperson Wong, Other Honorable Members of the IVGID Board and Interim GM Winquest:

On October 14, 2019 I copied all members of the Board and Mr. Inquest insofar as facts developing concerning Eric Severance and his \$35K yield management consulting contracts with IVGID (see below).

>
Because of new facts which have come to light, I now ask that at least one Board member or Mr. Winquest agendize action against Mr. Severance to recover said \$35K because he has obtained public funds by false pretenses, and he has submitted false and fraudulent claims for payment.

The new facts which have come to light are that Mr. Severance's latest "discounted pricing" report, for which the public paid \$20K, has been plagiarized from the copyrighted Unleashed Software web site. And that's the purpose of this request.

Let's review the history of this matter:

1. The Board NEVER budgeted to spend any monies, in fiscal year 2018-19 on a yield management consultancy study. Ms. Herron has confirmed this fact to me.
2. The Board never independently voted to appropriate any sums for such a study, whether to Mr. Severance, or otherwise.
3. Instead, former GM Pinkerton entered into two written contracts with Mr. Severance for this study. Although Mr. Pinkerton and Ms. Herron claim Mr. Pinkerton had Board approval to unilaterally enter into both contracts because they involved the expenditure of less than \$50K, as I and others have informed the Board, HE DID NOT. The extent of his unilateral authority was pre-conditioned upon the Board having first appropriated the monies for this purpose either in the budget or independently. And here there was no appropriation.
4. If Mr. Pinkerton was correct, then in essence why have a Board? Since the overwhelming majority of District expenditures are for less than \$50K, in essence Mr. Pinkerton is asserting he can spend whatever he wants on whatever he wants as long as the total amount spent at the end of the year does not exceed the total amount budgeted by the Board for a particular function (i.e., Utilities, Community Services, the Beaches or the General Fund). Is that what you Board members thought you were voting on when you approved the budget?
5. Mr. Pinkerton never published a RFQ to secured the most qualified individual(s) for this scope of work. He never published a RFP as an alternative means of securing the same. In other words, the fix was in for Mr. Severance right from the start.
6. Mr. Pinkerton never determined the scope of work for either of these two contracts. Instead he relied upon Mr. Severance to make up his own scope of work (i.e., the equivalent of hiring the wolf to guard the chicken coop).
7. Pursuant to the second contract, Mr. Severance has produced a one plus page "report." Since some on the Board may not have seen the report, it is attached to this e-mail.
8. Putting aside the fact that this report lacks professionalism and has nothing to do with yield management revenue enhancement, as it was supposed to, it turns out Mr. Severance plagiarized most of it off the <http://www.unleashedsoftware.com> web site (go look for yourselves). And given the plagiarized materials are copyrighted, IVGID does not own the contents of the subject report contrary to Mr. Severance's warranty in the body of the contract itself. In other words, the District has not purchased anything.
9. Given Mr. Severance's work product has been fraudulently obtained, and represents the work product of others, his invoicing for payment represents a false NRS 357.020 claim.

10. Thus the requested agendized action is to pursue recovery, with the assistance of the State AG pursuant to NRS 357.050.

11. It is also to pursue recovery under the alternative dispute resolution provisions of the two contracts themselves.

12. It is also to label Mr. Severance what he has demonstrated to be, and to permanently BAR him from ever contracting with IVGID whereby public moneys are paid to him/on his behalf.

13. The public has been cheated out of at least \$35K, and it wants its money back.

14. I remind that this is not the first episode involving Mr. Severance which was improper. 5 years ago Mr. Severance conspired with Bruce Simonian, Dee Carey and recruiter Phil McKinney to hide from the public that Mr. Severance was not qualified to apply for the position of IVGID GM because he did not hold the requisite four year degree from a college or university.

15. Word has it Mr. Severance has attempted to extract more public moneys through a similar contractual scheme with current interim GM Windquest which Mr. Winquest has allegedly rejected. Is this true Mr. Winquest?

As the Board knows, it cannot take any action unless a matter is first agendized and publicly noticed for possible action. For this reason, I thank the Board in advance for considering this request to agendize and notice the action requested.

And Ms. Herron. Please include a copy of this e-mail and attachment in the next Board packet so the public can see what I have seen insofar as this issue is concerned. Respectfully, Aaron Katz

WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN MINUTES OF THE IVGID BOARD OF TRUSTEES' REGULAR OCTOBER 30, 2019 MEETING – AGENDA ITEM D – PUBLIC COMMENT – THE BOARD'S REFUSAL TO AGENDIZE FOR POSSIBLE ACTION DIRECTION TO STAFF WHICH COMPELS THEM TO COMPLY WITH REVISIONS TO NEVADA'S PUBLIC RECORDS ACT ("NPRA"), BECAUSE IF THEY CONTINUE TO ACT OTHERWISE THE DISTRICT IS GOING TO BE FINANCIALLY PENALIZED WITH CIVIL PENALTIES

Introduction: Effective October 1, 2019 the NPRA was modified to provide that "if a court determines that a governmental entity willfully failed to comply with the provisions of this chapter concerning a request to inspect...a public book or record, *the court must impose on the governmental entity a civil penalty...*in addition to any relief awarded pursuant to NRS 239.011" (i.e., the attorney's fees and costs Mark Smith is going to be awarded as a result of staff's/attorney Guinasso's concealment of public records litigation). Moreover, although those penalties start out at \$1,000 for the first violation within a ten year period, they very quickly escalate to \$5,000 for the second within a ten year period, and \$10,000 for a third and every subsequent violation within a ten year period¹!

On/before October 17, 2019 your professional staff committed at least five (5) NPRA violations under the change in law subjecting the District to civil penalties in addition to other relief. On October 17, 2019 I put Ms. Herron, the District's Public Records Officer ("PRO"), and interim General Manager ("GM"), Indra Winquest, on notice of those violations requesting they be reversed, to ensure they not be repeated. On October 18, 2019 I put the Board on notice of the same and asked one or more members, or Mr. Winquest, notice this subject matter for this evening's meeting so possible action be taken to in part eliminate the District's future assertion of ignorance/non-willfulness.

Then again on October 18 and 22, 2019 your professional staff committed at least another two (2) and possibly four (4) NPRA violations subjecting the District to further civil penalties in addition to other relief. And on October 23, 2019 I put Ms. Herron and interim GM Winquest on notice of those violations requesting they too be reversed, as well as the Board again askint that one or more members, or Mr. Winquest, notice this subject matter for this evening's meeting so possible action can be taken to in part eliminate the District's future assertion of ignorance/non-willfulness.

Given the Board has refused to agendize this matter for possible action, the purpose of this written statement is at least fourfold. First, to formally put the IVGID Board and staff on express notice of the change in law.

Second, to ensure that the District can NEVER hereafter claim innocence nor ignorance of changes to the NPRA. In other words, future violations will by definition be willful.

¹ Did our crack attorney Guinasso inform the Board of these changes?

Third, to memorialize the fact that I requested the Board to compel staff to start complying with the NPRA because now there are real financial consequences.

And fourth, to memorialize the fact that I have placed the IVGID Board on notice of Ms. Herron's seven (7) to nine (9) NPRA violations in the hope the Board and Mr. Winquest will intervene to change staff's behavior, yet the Board apparently cares less because it has done nothing.

Susan Herron's Five (5) or More NPRA Violations Brought to Her/Interim GM Winquest's Attention on October 17, 2019: On October 4, 2019 I made a NPRA request on the PRO to examine all correspondence between the Nevada Department of Taxation and IVGID pertaining to IVGID's transfer of IVGID workers' compensation self-insurance retention reserves to IVGID's Utility, Community Services and/Beach Funds from May 1, 2017 through October 4, 2019.

On October 17, 2019 the PRO, rather than the actual custodian of the requested records, belatedly responded that "staff is working on (my) request and (she) anticipate(s) a response no later than October 25, 2019."

On October 17, 2019 I responded to the PRO putting her on notice of at least five (5) NPRA violations, asking staff remedy those remedies, and how they now subjected the District to civil penalties effective October 1, 2019².

As of this evening's meeting, I have heard nothing further from Ms. Herron or any other staff member responding to my request.

My October 18, 2019 Request to IVGID Board Members and Interim GM Winquest That One or More Agendize This Subject For Possible Action at the Board's Upcoming October 30, 2019 Meeting: Since *only* the IVGID "Board shall have the power...to manage, control and supervise *all* the business and affairs of the district" [see NRS 318.175(1)]; "all meetings of public bodies must be open and public" [NRS 241.020(1)]; before a meeting of the Board may take place, "written notice...must be given" [NRS 241.020(2)]; "the notice must include(, in part,) an agenda consisting of...a clear and complete statement of (all)...topics scheduled to be considered" [NRS 241(2)(d)(1)] as well as "a list describing the items on which action may be taken" [NRS 241(2)(d)(2)]; and, only "the Board Chair, in cooperation with the General Manager, is responsible for preparing the agenda for each meeting (with the proviso) the Chair *will* place on the Agenda any item requested by a fellow Trustee" [Board Policy 3.1.08³]; on October 18, 2019 I sent an e-mail to each Board member and interim GM Winquest asking that this subject be agendized and noticed for this evening's Board meeting⁴.

² This string of e-mail correspondence is attached as Exhibit "A" to this written statement.

³ See page 11 at <https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID-Board-Policies.pdf>.

⁴ This e-mail is attached as Exhibit "B" to this written statement.

Susan Herron's Additional Two (2) or Four (4) More NPRA Violations Brought to Her/Interim GM Winquest's Attention on October 23, 2019: On September 13, 2019 I made two additional sets of NPRA requests on the PRO to examine budgeted, appropriated and expended amounts associated with the District's lawsuit brought against Governance Sciences Group, Inc. ("GSGI"), and similar records associated with the District's defense to a public records concealment lawsuit brought by Mark Smith.

On September 24, 2019 the PRO, rather than the actual custodian of the requested records, belatedly responded in two separate e-mails that "staff is working on (my) request and (she) anticipate(s) completion on or before October 18, 2019."

On October 22, 2019 when October 18, 2019 had come and gone, I put Ms. Herron on notice that no one from the District had made the requested public records available for my examination, and asked "when...the requested records (would) be made available for my examination?"

Later that afternoon Ms. Herron responded "staff continues to work on (my) request and has re-estimated completion to October 31, 2019."

On October 23, 2019 I responded to the PRO putting her on notice of at least two (2) and possibly four (4) additional NPRA violations. Again I asking staff remedy those remedies⁵.

As of this evening's meeting, I have heard nothing further from Ms. Herron or any other staff member responding to either of these requests.

Susan Herron's Additional Seven (7) or More NPRA Violations Brought to Her/Interim GM Winquest's/the Board's Attention on October 30, 2019: On October 29, 2019 the PRO, rather than the actual custodian of the requested records, belatedly provided "two additional reports by Mr. Severance" that were initially requested more than six (6) months previously on May 3, 2019. This was after she informed me on June 27, 2019 that she had "nothing more to provide," and that her response allegedly responded to my May 3, 2019 request "in its entirety."

After examining the second October 24, 2019 updated report, I discovered that there were many additional records Ms. Herron had not made available for my examination. Thus on October 30, 2019 I responded to the PRO putting her on notice of at least seven (7) and possibly eight (8)

⁵ The string of e-mail correspondence with respect to the GSGI matter is attached as Exhibit "C" to this written statement. The string with respect to the Mark Smith litigation matter is attached as Exhibit "D" to this written statement.

additional NPRA violations⁶. This time I brought the matter to the Board's and Mr. Winqest's attention asking the Board:

1. Agendize a public hearing to get to the truth;
2. Command that the true custodians of the public records requested for my examination be compelled to appear and give testimony;
3. Command that Ms. Herron be compelled to appear and give testimony;
4. As venue manager for Diamond Peak and the person who approved payment of Mr. Severance's invoicing, command that Mike Bandelin be compelled to appear and give testimony;
5. As marketing manager, command that Paul Reymore be compelled to appear and give testimony;
6. As Ass't GM at the time, command that Mr. Winqest be compelled to appear and give testimony;
7. Command that Mr. Severance be compelled to appear and give testimony (if he refuses he should be banned from working for or being employed by IVGID for life); and,
8. Hire a special prosecutor (because the last persons we can trust to protect the public are Mr. Guinasso and his crew) to ask questions, get to the truth, and make recommendations to the Board.

I predict none of this will occur because at least three (3) members of the Board have little interest in ensuring that our staff comply with the NPRA, while disingenuously claiming "transparency."

My October 23, 2019 Request to IVGID Board Members and Interim GM Winqest That One or More Again Agendize This Subject For Possible Action at the Board's Upcoming October 30, 2019 Meeting: Copies of my October 23, 2019 e-mails to Ms. Herron (Exhibits "C" and "D") were sent by e-mail to each Board member and interim GM Winqest asking, in part, that this subject again be agendized and noticed for this evening's Board meeting.

Because the Board and Mr. Winqest Have Refused to Agendize This Subject For Possible Action⁷, This Written Statement Which Memorializes the Facts Giving Rise is Submitted: to

⁶ The string of e-mail correspondence with respect to the Severance matter is attached as Exhibit "E" to this written statement.

⁷ See https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Agenda_Regular_10-30-19.pdf.

demonstrate the District is neither ignorant nor will it act/fail to act in a non-willful manner insofar as future NPRA violations are concerned. Simply stated, the District is arrogant and defiant.

My October 30, 2019 Request to IVGID Board Members and Interim GM Winquest That One or More Again Agendize This Subject For Possible Action at the Board's Next Meeting: Copies of my October 30, 2019 e-mail (Exhibit "E") were sent by e-mail to each Board member and interim GM Winquest asking, in part, that this subject again be agendized and noticed for the Board's next meeting.

Conclusion: Prior NPRA violations have rarely been prosecuted given the onus and financial cost on the requester to be the public's watchdog. But now that there are civil penalties which must be imposed whenever a court finds that IVGID has willfully failed to adhere to the NPRA, it is my hope IVGID's staff's behavior will be modified. And specifically insofar as Ms. Herron's most recent NPRA violations are concerned, I hope that behavior will be modified as follows:

1. Only the governmental employee who has actual legal custody or control of public record(s) sought to be examined shall substantively respond on behalf of IVGID to NPRA requests;
2. The appropriate governmental employee who responds on behalf of IVGID to NPRA requests shall respond no later than five (5) business days after receipt of a NPRA request;
3. No response to a NPRA request which proposes examination and/or copying be delayed beyond five (5) business days after the request, shall be made unless the responding governmental employee states that the governmental employee who has actual legal custody or control of the public record(s) sought to be examined is unable to make the requested public book or record available for examination and/or copying within the statutory five (5) day time period;
4. No response to a NPRA request which proposes examination and/or copying be delayed beyond five (5) business days after the request, shall be made unless the responding governmental employee states that the governmental employee who has actual legal custody or control of the public record(s) sought to be examined will actually make the requested book or record available for examination and/or copying;
5. No response to a NPRA request which proposes examination and/or copying be delayed beyond five (5) business days after the request, shall be made unless the responding governmental employee states that the date and time proposed is the earliest date and time after which he/she reasonably believes the governmental employee who has actual legal custody or control of the public record(s) sought to be examined can be made available for examination and/or copying; and,
6. Where IVGID responds to a NPRA request that examination must be delayed beyond five (5) business days after the request, the requester is advised of a date and time after which the requested public records can be made available for inspection and/or copying, and the requested public records still cannot be made available by the advised date and time, the appropriate governmental employee who responds on behalf of IVGID must provide a written explanation of the reason why the requested

public book or record cannot be made available, and a date and time after which the governmental entity reasonably believes the public book or record will be available for inspection and/or copying.

Should the Board Fail to Insist That Staff Hereafter Comply With the Literal Requirements of the NPRA, Let the Record Demonstrate That Said Failure Will Be Willful.

And You Wonder Why the Recreation (“RFF”) and/or Beach (“BFF”) Facility Fee(s) Which Financially Subsidizes the Costs Fighting NPRA Requests, and Now Civil Penalties Assessed For Staff’s Willful Concealment Are Out of Control? I’ve now provided more answers. Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

EXHIBIT "A"

RE: Records Request - Communications Between IVGID and Dep't of Taxation re Issue of Transfer of Unnecessary Workers' Compensation Reserve Retention to IVGID Utility, Community Services and Beach Funds

From: "s4s@ix.netcom.com" <s4s@ix.netcom.com>
To: "Herron,Susan"
Cc: "ISW@ivgid.org" <ISW@ivgid.org>
Subject: RE: Records Request - Communications Between IVGID and Dep't of Taxation re Issue of Transfer of Unnecessary Workers' Compensation Reserve Retention to IVGID Utility, Community Services and Beach Funds
Date: Oct 17, 2019 11:24 AM

Thank you Ms. Herron -

But as you should know, your response does not comply with NRS 239.0107.

Effective October 1, 2019, NRS 239.0107(1) reads as follows:

"Not later than the end of the fifth business day after the date on which the person who has legal custody or control of a public book or record of a governmental entity receives a written or oral request from a person to inspect, copy or receive a copy of the public book or record, a governmental entity shall do one of the following, as applicable."

NRS 239.0107(1)(c) reads as follows:

"If the governmental entity is unable to make the public book or record available by the end of the fifth business day after the date on which the person who has legal custody or control of the public book or record received the request: (1) Provide to the person, in writing notice of the fact that it is unable to make the public book or record available by that date and the earliest date and time after which the governmental entity reasonably believes the public book or record will be available for the person to inspect or copy or after which a copy of the public book or record will be available to the person."

First, I do not believe you are not the person who has legal custody or control of the public records sought to be examined. Rather, because of section I(D) of the District's Public Records Policy (Resolution 1801), you are nothing more than the District's Public Records Officer ("PRO") whose duties are limited to "Policy Administration:" i.e., "oversee(ing) the execution and administration of" the District's Public Records Policy.

Because I do not believe you are not the person who has legal custody or control of the subject public records, you have no personal knowledge which allows you to respond one way or the other. This deficiency has been going on for far too long and now that there are civil penalties in place (discussed below), I ask it stop. The person who has actual legal custody or control of the public records sought to be examined is the one who is required to respond, and that is the person I insist respond as the Public Records Act ("NPR") requires.

Here I have every reason to believe that the person who has actual legal custody or control of the public records sought is Gerry Eick. Therefore he is the one who should be responding. By inserting you as an intermediary, you have been placed in a position which allows you to respond untruthfully without potential consequence by claiming you didn't know the truth. You only responded as the true person who has legal custody or control has instructed you to respond.

Second, neither you nor Mr. Eick has responded within five business days of my request as the NPR requires.

Third, neither you nor Mr. Eick has responded that you/he is unable to make the requested public records available within the statutory time required as the NPR requires.

Fourth, neither you nor Mr. Eick has informed me of the earliest date and time after which you/he reasonably believes the public records requested will actually be available for my inspection. Although you have provided "a date," I do not believe it is the "earliest" date.

Fifth, regardless of whether the date provided is the earliest date, instead of responding that the public records requested will actually be available for inspection by said date and time, you have responded that "staff is (merely) working on my request" and that you anticipate some type of response, rather than actually providing the requested public records for my inspection, no later than October 25, 2019.

In addition, there have been further modifications to the NPR. In particular, a new section 1 which reads as follows:

"If a court determines that a governmental entity willfully failed to comply with the provisions of this chapter concerning a request to inspect...a public book or record, the court must impose on the governmental entity a civil penalty...in addition to any relief awarded pursuant to NRS 239.011."

Thus the aforementioned violations now represent grounds for civil penalties. I bring this subject up NOT to pursue civil penalties but rather, to ensure future compliance with the NPRA.

Therefore, I ask that the above violations be expeditiously remedied.

Finally, I am providing interim GM Winquest with a copy of this e-mail string because I want to see him take charge of appropriate NPRA responses in the hope violations such as the ones I have identified, as augmented by others which may taken place, are eliminated.

Thank you for your cooperation, expeditious remedy of the above-referenced violations, and adherence to the NPRA. Aaron Katz

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

>From: "Herron, Susan"

>Sent: Oct 17, 2019 9:11 AM

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

>Subject: RE: Records Request - Communications Between IVGID and Dep't of Taxation re Issue of Transfer of Unnecessary Workers' Compensation Reserve Retention to IVGID Utility, Community Services and Beach Funds

>

>Dear Mr. Katz,

>

>Staff is working on your request and I anticipate a response no later than October 25, 2019.

>

>Susan A. Herron, CMC

>Executive Assistant/District Clerk/Public Records Officer

>Incline Village General Improvement District

>893 Southwood Boulevard

>Incline Village Nevada 89451

>P: 775-832-1207

>F: 775-832-1122

>sah@ivgid.org

>http://yourtahoepalace.com

>

>-----Original Message-----

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

>Sent: Friday, October 4, 2019 4:40 PM

>To: Herron, Susan

>Subject: Records Request - Communications Between IVGID and Dep't of Taxation re Issue of Transfer of Unnecessary Workers' Compensation Reserve Retention to IVGID Utility, Community Services and Beach Funds

>

>Hello Ms. Herron -

>

>Another records request.

>

>I would like to examine all communications between anyone at the Nevada Department of Taxation ("DOT") and anyone at IVGID, including e-mails, concerning the subject of possible or actual transfers IVGID workers' compensation self insurance retention reserves, to IVGID's Utility, Community Services and/or Beach Funds, from May 1, 2017 through and including the present. I also ask to examine any notes made by anyone at IVGID memorializing oral conversations between anyone at DOT and Gerry Eick concerning the subject of IVGID workers' compensation self insurance retention reserve transfers, from May 20, 2019 and the present. Those records and documents should include, but not be limited to, the following:

>

>1. Any requests from Gerry Eick for guidance insofar as transferring sums from IVGID's workers' compensation internal services fund to its Utility, Community Services and/or Beach Fund(s); 2. Any advice given from the DOT to anyone at IVGID pertaining to the transferring of sums from IVGID's workers' compensation internal services fund to its Utility, Community Services and/or Beach Fund(s); 3. All such records on this subject matter postdating May 20, 2019; 4. All writings from Kelly Langley/Jeffrey Mitchell in any manner describing/summarizing post May 20, 2019 events taking place relative to the subject matter of these workers' compensation internal services fund transfers, directed to the Executive Director and the Committee on Local Government Finance.

>

>If any of these records are in electronic/.pdf format, I am happy to examine them in such format.

10/18/2019

RE: Records Request - Communications Between IVGID and Dep't of Taxation re Issue of Transfer of Unnecessary Workers' Compens...

>

>Thank you for your cooperation. Aaron Katz

EXHIBIT "B"

Susan Herron's Violation of the Public Records Act ("NPRA") Has Now Subjected the District to Newly Enacted Civil Penalties - Request the Matter be Agendized For Possible Corrective Action

From: "s4s@ix.netcom.com" <s4s@ix.netcom.com>
To: Wong Kendra Trustee
Cc: Callicrate Tim <tim_callicrate2@ivgid.org>, Horan Phil <horan_trustee@ivgid.org>, Dent Matthew <dent_trustee@ivgid.org>, Morris Peter <morris_trustee@ivgid.org>, "ISW@ivgid.org" <ISW@ivgid.org>, Herron Susan <Susan_Herron@ivgid.org>
Subject: Susan Herron's Violation of the Public Records Act ("NPRA") Has Now Subjected the District to Newly Enacted Civil Penalties - Request the Matter be Agendized For Possible Corrective Action
Date: Oct 18, 2019 9:18 AM

To Chairperson Wong, Other Honorable Members of the IVGID Board and Interim General Manager ("GM") Winquest:

Effective October 1, 2019, the NPRA was modified to provide that "if a court determines that a governmental entity willfully failed to comply with the provisions of this chapter concerning a request to inspect...a public book or record, *the court must impose on the governmental entity a civil penalty...*in addition to any relief awarded pursuant to NRS 239.011" (i.e., the attorney's fees and costs Mark Smith is going to be awarded as a result of staff's/attorney Guinasso's concealment of public records). Although those penalties start out at \$1,000 for the first violation within a ten year period, they very quickly escalate to \$5,000 for the second violation within a ten year period, and \$10,000 for a third and every subsequent violation within a ten year period[1]!

On/before October 17, 2019 Ms. Herron, the District's Public Records Officer, committed at least five (5) NPRA violations under the change in law. These violations have now subjected the District to civil penalties in addition to other relief.

The purpose of this e-mail is several fold. First, to put the IVGID Board and staff on express notice of the change in law.

Second, to ensure that the District can NEVER claim innocence nor ignorance in the future. In other words, future violations will by definition be willful.

Third, to ensure the Board forces staff to start complying with the NPRA because now there are real consequences.

Fourth, to put the IVGID Board on notice of Ms. Herron's five (5) NPRA violations in the hope the Board and Mr. Winquest intervene to change staff's behavior.

Fifth, to request that at least one member of the Board or Mr. Winquest to agendize this matter for the Board's next meeting on October 30, 2019 so it can discuss the matter and take concrete steps to ensure future NPRA violations do not take place.

My October 4, 2019 NPRA request, Ms. Herron's belated October 17, 2019 response, and my October 17, 2019 follow up are replicated below so you can see for yourselves.

And Ms. Herron, will you please place a copy of this e-mail string in the next Board packet so the public can see what I see.

Thank you for your hopeful intervention and positive action.

Respectively, Aaron Katz

[1] Did crack attorney Guinasso inform the Board of these changes?

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

From: "s4s@ix.netcom.com"

Sent: Oct 17, 2019 11:24 AM

To: "Herron,Susan"

Cc: "ISW@ivgid.org"

Subject: RE: Records Request - Communications Between IVGID and Dep't of Taxation re Issue of Transfer of Unnecessary Workers' Compensation Reserve Retention to IVGID Utility, Community Services and Beach Funds - Follow Up

EXHIBIT "C"

Records Request - Litigation and Settlement Costs Incurred in Litigation Against GSGI - Follow Up

From: "s4s@ix.netcom.com" <s4s@ix.netcom.com>
To: Herron Susan
Cc: Wong Kendra Trustee <wong_trustee@ivgid.org>, Callicrate Tim <tim_callicrate2@ivgid.org>, Horan Phil <horan_trustee@ivgid.org>, Morris Peter <morris_trustee@ivgid.org>, Dent Matthew <dent_trustee@ivgid.org>, "ISW@ivgid.org" <ISW@ivgid.org>
Subject: Records Request - Litigation and Settlement Costs Incurred in Litigation Against GSGI - Follow Up
Date: Oct 23, 2019 9:45 AM

Thank you for yesterday's response (below) to my October 22, 2019 follow up (below) to my September 13, 2019 public records request (below).

You will recall that on October 18, 2019 I put you on notice of changes to Nevada's Public Records Act, and your commission of five (5) separate violations. Yesterday's response now represents a sixth (6th) and seventh (7th) violation.

Effective October 1, 2019, NRS 239.0107(1)(c) was amended to read as follows:

"If the public book or record...is not available to the person by the...date and time...the governmental entity (has told the person the requested public book or record)...will be available (for examination)...the governmental entity shall provide to the person in writing, an explanation of the reason the public book or record is not available and a date and time after which the governmental entity reasonably believes the public book or record will be available for the person to inspect or copy or after which a copy of the public book or record will be available to the person."

Yesterday's response below provides no explanation of the reason why the records requested were not available for my inspection by October 18, 2019. Moreover, it does not state that the records requested will in fact be available for my inspection on October 31, 2019. All you state is that staff's work on my request will be completed by that date.

I am asking that you provide an explanation, in writing, of the reason the public books or records I asked to examine were not available for my inspection on October 18, 2019, and, a statement in writing clarifying that said requested public books or records will actually be available for me to inspect or copy on October 31, 2019.

I am also providing copies of your latest October 22, 2019 response and this e-mail to the IVGID Board and interim GM Winquest as a follow up to my October 18, 2019 that this matter be agendized for Board intervention, now that there have been at least seven (7) NPRA violations, to change staff's behavior by taking concrete steps to ensure future NPRA violations do not take place.

And Ms. Herron, will you please place a copy of this e-mail string in the next Board packet so the public can see what I see?

Thank you for your hopeful intervention and positive action.

Respectively, Aaron Katz

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

From: "Herron, Susan"

Sent: Oct 22, 2019 4:33 PM

To: "s4s@ix.netcom.com"

Subject: Re: Records Request - Litigation and Settlement Costs Incurred in Litigation Against GSGI

Dear Mr. Katz,

Staff continues to work on your request and has re-estimated completion to October 31, 2019.

Thank you for your patience.

Susan

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

From: Aaron L Katz

Sent: Oct 22, 2019 3:12 PM

To: "Herron, Susan"

Subject: Re: Records Request - Litigation and Settlement Costs Incurred in Litigation Against GSGI

Hello Ms. Herron -

Please see my records request below, and your belated response of September 24, 2019.

Today is four days beyond the date you led me to believe the requested records would be made available for my examination.

When will the requested records be made available for my examination?

Thank you for your cooperation.

Aaron Katz

On 9/24/2019 9:00 AM, Herron, Susan wrote:

Dear Mr. Katz,

Staff is working on your request and I anticipate completion on or before October 18, 2019.

Susan

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

Sent: Friday, September 13, 2019 2:45 PM

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

Subject: Records Request - Litigation and Settlement Costs Incurred in Litigation Against GSGI

Hello Ms. Herron -

Another records request -

I would like to examine the following records pertaining to prosecution of the GSGI litigation:

1. All legal services agreements between the Guinasso law firm and IVGID for prosecution of that litigation;
2. All purchase orders created by IVGID evidencing the legal fees and costs to be incurred by IVGID pursuant to the agreements referenced in paragraph 1 above;
3. All invoicing originating from the Guinasso law firm for legal services rendered pursuant to the agreements referenced in paragraph 1 above;
4. All payments made by IVGID in response to the invoicing referenced in paragraph 3 above;
5. To the extent not otherwise disclosed in any of the records referenced above, the chart of account number(s) ["COA"] assigned by IVGID staff for each payment referenced in paragraph 4 above;
6. The \$10,000 donation payment made by IVGID to "We the People" pursuant to the settlement agreement with GSGI;
7. The COA assigned by IVGID staff to the payment referenced in paragraph 6 above;
8. The portion(s) of the 2016-18 budgets where the payments referenced in paragraph 4 above were budgeted; and,
9. The portion(s) of the 2017-18 budget where the payment referenced in paragraph 6 above was budgeted.



Thank you for your cooperation. Aaron Katz

EXHIBIT "D"

Records Request - Legal Defense/Defense Costs Related to Defense of the Mark Smith Public Records Lawsuit - Follow Up

From: "s4s@ix.netcom.com" <s4s@ix.netcom.com>
To: "Herron,Susan"
Cc: Wong Kendra Trustee <wong_trustee@ivgid.org>, Callicrate Tim <tim_callicrate2@ivgid.org>, Horan Phil <horan_trustee@ivgid.org>, Morris Peter <morris_trustee@ivgid.org>, Dent Matthew <dent_trustee@ivgid.org>, "ISW@ivgid.org" <ISW@ivgid.org>
Subject: Records Request - Legal Defense/Defense Costs Related to Defense of the Mark Smith Public Records Lawsuit - Follow Up
Date: Oct 23, 2019 9:45 AM

Thank you for yesterday's response (below) to my October 22, 2019 follow up (below) to my September 13, 2019 public records request (below).

You will recall that on October 18, 2019 I put you on notice of changes to Nevada's Public Records Act, and your commission of five (5) separate violations. Yesterday's response now represents a sixth (6th) and seventh (7th) violation.

Effective October 1, 2019, NRS 239.0107(1)(c) was amended to read as follows:

"If the public book or record...is not available to the person by the...date and time...the governmental entity (has told the person the requested public book or record)...will be available (for examination)...the governmental entity shall provide to the person in writing, an explanation of the reason the public book or record is not available and a date and time after which the governmental entity reasonably believes the public book or record will be available for the person to inspect or copy or after which a copy of the public book or record will be available to the person."

Yesterday's response below provides no explanation of the reason why the records requested were not available for my inspection by October 18, 2019. Moreover, it does not state that the records requested will in fact be available for my inspection on October 31, 2019. All you state is that staff's work on my request will be completed by that date.

I am asking that you provide an explanation, in writing, of the reason the public books or records I asked to examine were not available for my inspection on October 18, 2019, and, a statement in writing clarifying that said requested public books or records will actually be available for me to inspect or copy on October 31, 2019.

I am also providing copies of your latest October 22, 2019 response and this e-mail to the IVGID Board and interim GM Winquest as a follow up to my October 18, 2019 that this matter be agendized for Board intervention, now that there have been at least seven (7) NPRA violations, to change staff's behavior by taking concrete steps to ensure future NPRA violations do not take place.

And Ms. Herron, will you please place a copy of this e-mail string in the next Board packet so the public can see what I see?

Thank you for your hopeful intervention and positive action.

Respectively, Aaron Katz

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

From: "Herron, Susan"
 Sent: Oct 22, 2019 4:34 PM
 To: "s4s@ix.netcom.com"
 Subject: RE: Records Request - Legal Defense/Defense Costs Related to Defense of the Mark Smith Public Records Lawsuit

Dear Mr. Katz,

Staff continues to work on your request and has re-estimated completion to October 31, 2019.

Thank you for your patience.

Susan

From: Herron, Susan

Sent: Tuesday, September 24, 2019 9:01 AM

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

Subject: RE: Records Request - Legal Defense/Defense Costs Related to Defense of the Mark Smith Public Records Lawsuit

Dear Mr. Katz,

Staff is working on your request and I anticipate completion on or before October 18, 2019.

Susan

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

Sent: Friday, September 13, 2019 2:45 PM

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

Subject: Records Request - Legal Defense/Defense Costs Related to Defense of the Mark Smith Public Records Lawsuit

Hello Ms. Herron -

Another records request -

I would like to examine the following records pertaining to defense of the Mark Smith Public Records concealment litigation:

1. All legal services agreements between the Beko law firm and IVGID, Kendra Wong and Jason Guinasso for legal defense of that litigation;
2. All purchase orders created by IVGID evidencing the legal fees and costs to be incurred by IVGID pursuant to the agreements referenced in paragraph 1 above;
3. All writings originating from the Beko lawfirm and directed to IVGID informing IVGID of the potential conflict of interest in the Beko lawfirm representing IVGID, Wong and Guinasso, and seeking IVGID's waiver of that potential conflict of interest;
4. All writings executed by IVGID waiving the potential conflict of interest referenced in paragraph 3 above;
5. All invoicing originating from the Beko law firm for legal services rendered pursuant to the agreements referenced in paragraph 1 above;
6. All payments made by IVGID in response to the invoicing referenced in paragraph 5 above;
7. To the extent not otherwise disclosed in any of the records referenced above, the chart of account number(s) ["COA"] assigned by IVGID staff for each payment referenced in paragraph 6 above; and,
8. The portion(s) of the 2018-20 budgets where the payments referenced in paragraph 6 above were budgeted.

Thank you for your cooperation. Aaron Katz

EXHIBIT "E"

Re: Fw: Public Records Request - Additional Information - Severance Contract - Follow Up Now That I've Read Mr. Severance's October 24, 2019 Updated Yield Management and Pricing Study and Report

From: "s4s@ix.netcom.com" <s4s@ix.netcom.com>
To: Wong Kendra Trustee
Cc: Callicrate Tim <tim_callicrate2@ivgid.org>, Horan Phil <horan_trustee@ivgid.org>, Dent Matthew <dent_trustee@ivgid.org>, Morris Peter <morris_trustee@ivgid.org>, "ISW@ivgid.org" <ISW@ivgid.org>, Herron Susan <Susan_Herron@ivgid.org>
Subject: Re: Fw: Public Records Request - Additional Information - Severance Contract - Follow Up Now That I've Read Mr. Severance's October 24, 2019 Updated Yield Management and Pricing Study and Report
Date: Oct 30, 2019 1:02 PM

To Chairperson Wong, the Other Honorable Members of the IVGID Board, and Interim GM Indra Winqest -

It's time to determine what staff members are responsible for violating Nevada's Public Records Act, and concealing public records, if we are to believe Mr. Severance,

Moreover, this episode involving Mr. Severance is a classic example of one or more liars having to invent more lies after lies to cover up previous lies. It just never ends.

And what is the evidence which supports these allegations?

The so called "updated" October 24, 2019 report received from Ms. Herron yesterday which was sent to the Board.

Again, let's review the facts.

1. On May 3, 2019 I made my initial public records request to examine, in part, Mr. "Severance's (yield management) study...for which payment was made" (see page 196 of the current 10/30/2019 Board packet).
2. The only stud(ies) which were made available for my examination, in response to my request, were the two documents previously provided to the Board which appear at pages 221-224 and 241-242 of the current Board packet.
3. In response to my questioning of Ms. Herron because I did not believe that I had been provided with all the public records I had requested, on June 27, 2019 Ms. Herron emphatically stated "**I have provided you (with all) the documents prepared by Mr. Severance as presented to IVGID staff; there is nothing more to provide**" (see page 198 of the current Board packet).
4. The October 24, 2019 updated report Ms. Herron provided for the first time yesterday which she stated was "provided to (me)...**as a courtesy**" [see below (since when is Ms. Herron's adherence to law a "courtesy?")] discloses that at least six (6) additional reports which were not made available for my examination were in fact "presented to IVGID staff." They consist of the following:
 - a) "A proprietary multi-tiered pricing model/matrix was created to use for the upcoming season(s)." Let me just say that there is NOTHING in any work product produced by Mr. Severance which was given to IVGID staff which is "proprietary" given paragraph 5.2 of both agreements which make clear that all "documents, plans, electronic files, **studies or reports** prepared under th(ese) agreement(s), for which (IVGID)...pays compensation...**shall become and remain the property of** IVGID].
 - b) An unspecified number of "semi-dynamic, multi-tiered...revenue **model(s** which were) developed."
 - c) "**A report** to...improve utilization...was created."
 - d) "**A report** to address...Diamond Peak's seasons pass strategy...was created."
 - e) Some undisclosed number of "findings and recommendations **reports** that outline recommended improvements and changes in pricing, programs, HR issues, etc." Mr. Severance claims he "helped the Skier Services team develop."
 - f) Some undisclosed number of "**models** for pricing" Mr. Severance claims he "developed."
 - g) Some undisclosed number of other "**models** that were developed for Ski (Mr. Severance asserts)...can (be) leverage(d)...use(d)...and appl(ied)...in F&B district wide."

NONE of these reports, models and matrices was made available for my examination notwithstanding all were presented to IVGID staff.

Either:

1. The true custodians of these public records lied to Ms. Herron insofar as their non-existence is concerned which enabled her to perpetuate the lie to the public;
2. Ms. Herron was negligent to the nth degree in failing to professional ferret out the existence of all requested public records so she could make them available for my examination or truthfully state they do not exist;
3. Ms. Herron knew or is charged with knowledge of knowing of those records' actual existence and she chose to lie to the public; and/or
4. Mr. Severance is the liar.

I am asking the Board afford Ms. Herron due process before it addresses these allegations. That means,

1. Agendize a public hearing to get to the truth;
2. Command that the true custodians of the public records requested for my examination be compelled to appear and give testimony;
3. Command that Ms. Herron be compelled to appear and give testimony;
4. As venue manager for Diamond Peak and the person who approved payment of Mr. Severance's invoicing, command that Mike Bandelin be compelled to appear and give testimony;
5. As marketing manager, command that Paul Reymore be compelled to appear and give testimony;
6. As Ass't GM at the time, command that Mr. Winquest be compelled to appear and give testimony;
7. Command that Mr. Severance be compelled to appear and give testimony (if he refuses he should be banned from working for or being employed by IVGID for life); and,
8. Hire a special prosecutor (because the last persons we can trust to protect the public are Mr. Guinasso and his crew) to ask questions, get to the truth, and make recommendations to the Board.

If the Board refuses to do as I suggest, then the record will be clear that members as well as Mr. Winquest are NRS 195 conspirators/aiders and abettors.

And Ms. Herron, please place a copy of this e-mail string in the next Board packet so the public can see what I see.

Respectfully, Aaron Katz

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

From: "s4s@ix.netcom.com"

Sent: Oct 29, 2019 1:26 PM

To: Herron Susan

Cc: Wright Frank , Wong Kendra Trustee , Callicrate Tim , Horan Phil , Dent Matthew , Morris Peter , "ISW@ivgid.org"

Subject: Fw: Public Records Request - Additional Information - Severance Contract

Thank you Ms. Herron.

But do you and your colleagues really think members of the public don't see what's really going on here?

Again, let's review the facts.

1. On May 3, 2019 I made my initial request to examine the yield management stud(ies) the subject of Mr. Severance's contract(s) with the District (see page 196 of the current 10/30/2019 Board packet).
2. On May 28, 2019 you provided me with what you represented to be Mr. Severance's study (see page 195 of the current Board packet).

3. When it was evident from what you provided that you had not provided me with Mr. Severance's final study but rather, only some notes re: a "draft study," on June 16, 2019 I e-mailed back to you "to make sure you (had) previously provided me with the (complete) study itself." In my e-mail I observed "that these materials appear(ed) to be far less than a final study, and d(id) not appear to (have) be(en) presented in a professional manner. Which...le(d) me to believe I ha(d) not been provided with the final study itself."
4. For these reasons I expressly requested that "if there (was) something more I would like to examine it" (see page 199 of the current Board packet).
5. And how did you respond on June 27, 2019? **"I have provided you (with all) the documents prepared by Mr. Severance as presented to IVGID staff; there is nothing more to provide"** (see page 198 of the current Board packet).
6. At the Board's September 25, 2019 meeting I presented a written statement for inclusion in the current Board packet (see pages 183-242 of the current Board packet). This statement attached copies of all written materials you had provided in response to my various records requests, and nowhere were there the records you have provided today.
7. My written statement only became public last Wednesday afternoon, October 23, 2019, when you made the current Board packet available to trustees and members of the public who had asked to receive the same. And it immediately created a fire storm in the community. One where interim GM Winquest initiated contact with Cliff Dobler and my wife Judy asking (according to Cliff) that he "go easy" on Mr. Severance because the contracts were basically a thinly veiled artifice to donate public monies to a long time member of our community who was going through hard financial times, and not publish anything about this episode on OVV, because Mr. Severance had already suffered enough (Mr. Winquest has not yet substantively spoken to Judy, however, the two have been playing telephone tag and according to Cliff, this is the subject matter Mr. Winquest told him he intended to speak with Judy about).
8. Now at almost noontime, **NEARLY SIX MONTHS AFTER MY INITIAL REQUEST TO EXAMINE**, you provide Frank and me with these documents (they're attached to this e-mail) and expect us to believe that contrary to your express representations, these had in fact been delivered to IVGID staff **a year or more ago?**

I am sending a copy of this e-mail to the Board. I am asking each member to wake up and smell the coffee. Here you have evidence that either Ms. Herron, Mr. Winquest, the recipients of the studies actually prepared by Mr. Severance (Mr. Bandelin and Mr. Reymore, at the least), probably Mr. Eick (because he just seems to have his hands in the middle of all the dirt staff churn up in this community), or any or all of them, are guilty of the highest degree of wrongdoing one can conceive from public employees. And of course let's not forget Mr. Severance himself. If these revised studies were not prepared more than a year ago when they are dated, then he is very much up to his neck in the conspiracy suggested herein involving the embezzlement of public monies.

And let's not forget. Had I not exposed staff and Mr. Severance for who they really are, no one would have ever learned of the attached revised studies, because then there would have been no need for them.

This episode highlights why I object to Ms. Herron being a spokesperson for the true custodian of public records the subject of public records requests. The way in which public records requests are responded to, invite staff to lie through their teeth because there is no consequence. They can look to Ms. Herron or any future Public Records Officer ("PRO") to claim to be an innocent regurgitator of staff lies. It also shields Ms. Herron from criminal liability because she can always claim she had no direct knowledge, one way or the other, of the concealment of public records, but simply relied upon other staff to actually comply with or conceal public records responding to public records requests.

It's time for heads to roll Board members.

1. The public needs to know who are the actual custodians of these public records.
2. Once this information is revealed, the public needs to have these public employees come forward at a public hearing, be placed under oath, and respond to questions intended to get to the truth of these matters.
3. And while we're at it, we need Mr. Severance to come forward in a public forum and respond similarly under oath.
4. The Board needs to adopt a revised public records policy which prevents Ms. Herron or some other PRO in the future from substantively responding to public records requests when he/she is not the custodian of the records requested to be examined.

5. We need the Board to take action against Ms. Herron because this response is at least the eighth and possibly tenth such NPRA violation she has committed in the last two weeks! It is the custodian of public records rather than that custodian's "wing man" colleague who has the obligation to make public records which are requested to be examined, actually available for that examination. Unless Ms. Herron responds otherwise, she never has been and currently isn't the custodian of the subject public records.

On October 16, 2019 I asked that this matter be agendized for possible Board action, Ms. Wong and Mr. Winquest **DENIED** my request. Now that we can all see the staff cover-up which is going on right before our eyes, I again make the request. Any single Board member can ask that the matter be agendized at the next Board meeting.

Don't see any evidence of staff fraud or wrongdoing Ms. Wong? If not I submit **YOU'RE BLIND**.

Respectfully, Aaron Katz

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

From: "Herron, Susan"

Sent: Oct 29, 2019 11:52 AM

To: Frank Wright , "s4s@ix.netcom.com"

Cc: Group - IVGID Trustees , "Winquest, Indra S."

Subject: Public Records Request - Additional Information - Severance Contract

Dear Mr. Wright and Mr. Katz,

Attached are two additional reports by Mr. Severance, our consultant, that I received today from Staff. The Phase 1 report was updated on October 21, 2019 and the Phase 2 report was updated on October 24, 2019. I am providing these as a supplemental to the other documents provided to you via your public records requests and doing so as a courtesy.

I am also copying the Board of Trustees and Interim General Manager as well as Mr. Severance so that all parties are informed of this transmittal.

Susan A. Herron, CMC

Executive Assistant/District Clerk/Public Records Officer

Incline Village General Improvement District

893 Southwood Boulevard

Incline Village Nevada 89451

P: 775-832-1207

F: 775-832-1122

sah@ivgid.org

<http://yourtahoeplace.com>

WRITTEN STATEMENT REQUESTED TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS OCTOBER 30, 2019 REGULAR IVGID BOARD MEETING – AGENDA ITEM D – PUBLIC COMMENT – ANOTHER PARCEL WITH MULTIPLE DWELLING UNITS WHOSE OWNER(S) CURRENTLY PAY, AND FOR SOME NUMBER OF YEARS HAVE BEEN PAYING, A SINGLE BEACH (“BFF”) AND/OR RECREATION (“RFF”) FACILITY FEE(S). WHEN IS STAFF GOING TO DO ITS JOB OF ASSESSING PARCELS WITH OBVIOUS MULTIPLE DWELLING UNITS MULTIPLE BFFs AND/OR RFFs?

Introduction: Although I have stated before and reaffirm that I do not believe it is proper to assess RFFs/BFFs against "dwelling units" rather than "parcels,"¹ this is exactly what IVGID does. As the IVGID Board ("the Board") knows, each year, at staff's urging, the Board adopts a Report for the Collection of the RFF/BFF on the County tax roll ("the NRS 318.201 Report") which assesses each residential *dwelling unit* (as opposed to parcel) a RFF and where appropriate, a BFF. If you want the most recent evidence of this assertion, please go to pages 250-253 and 257-262 of the packet of materials prepared by staff in anticipation of the Board's regular May 22, 2019 meeting² ("the 5/22/2019 Board packet"), and examine ¶II(A) at page 259 which states as follows:

"The following annual charges are for the availability of use of the recreational facilities above described, and such charges...shall be collected by the Washoe County Treasurer...(a) \$705 annual base Recreation Facility Fee **for each dwelling unit**, whether such unit stands alone or is part of a multiple unit residential structure and whether or not such unit is separately assessed by the County Assessor; and, an additional \$125 annual Beach Facility Fee pertaining to the use of the beaches or boat launching area."

What is a "dwelling unit?" According to IVGID Recreation Roll Policy No. 16.1.1.2.4³:

"any building *or portion thereof*, which contains living facilities with provisions for sleeping, eating, cooking, and sanitation."

¹ Because of NRS 318.201(1) ["Any board which has adopted rates pursuant to this chapter may...elect to have such charges for the forthcoming fiscal year collected on the tax roll...In such event, it shall cause a written report to be prepared...which shall contain a description of *each parcel of real property* receiving such services and facilities and the amount of the charge *for each parcel* for such year"] and NRS 318.201(9) ["When the board has made a final decision on a service charge or fee to be collected on the county tax roll, the secretary shall prepare and file a final report, which shall contain a description of *each parcel* receiving the services and the amount of the charge"].

² See https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-22-19.pdf.

³ See page 36 at https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Board_Policies.pdf.

As I and others have complained many times before (some of the more recent times being July 24, 2018⁴, March 13, 2018⁵, February 7, 2018⁶, December 13, 2017⁷ and September 3, 2013⁸), our IVGID staff *ISN'T* adhering to the Board's "policy" of assessing each "dwelling unit" which is a separate or portion of a single building which is comprised of multiple "dwelling units" separate BFFs and/or RFFs. And that's the purpose of this written statement.

How This Dereliction of Duty on IVGID Staff's Part Costs Local Property Owners: Each year when the Board adopts its NRS 318.201 Report in support of new RFFs/BFFs, it first determines at ¶11⁹ "the amount of moneys (allegedly) required for the (forthcoming) fiscal year...for the proper servicing of...bonds and...the administration, operation, maintenance and improvement of (identified)...real properties, equipment and facilities." Once this number is determined, staff divides it by the number of residential dwelling units/parcels its staff have chosen to assess¹⁰. And the mathematical result becomes each individually assessed parcel's/dwelling unit's RFF and BFF. Therefore for 2019-20 the Board divided a RFF of "about \$5,783,115" by 8,203 "dwelling units"/parcels¹¹ and came up with a RFF of \$705/residential dwelling unit. Similarly, the Board divided a BFF of "968,500" by 7,748 "dwelling units"/parcels with beach access¹¹ and came up with a BFF of \$125/qualified residential dwelling unit/parcel.

It doesn't take a mathematician to understand that if "the amount of moneys required" were divided by *more* dwelling units, the RFF/BFF for each residential "dwelling unit"/parcel *would be less*.

⁴ See pages 406-407 of the packet of materials submitted by staff in anticipation of the Board's August 27, 2018 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_8-27-18.pdf ("the 8/27/2018 Board Packet")].

⁵ See pages 296-308 of the packet of materials prepared by staff in anticipation of the Board's March 28, 2018 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_3-28-18.pdf ("the 3/28/2018 Board packet")].

⁶ See pages 26-36 of the packet of materials prepared by staff in anticipation of the Board's March 13, 2018 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Special_3-13-2018.pdf ("the 3/13/2018 Board Packet")].

⁷ See pages 388-398 of the packet of materials prepared by staff in anticipation of the Board's January 24, 2018 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_1-24-18.pdf ("the 1/24/2018 Board Packet")].

⁸ See pages 30-114 of the packet of materials prepared by staff in anticipation of the Board's October 9, 2013 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_10-9-13.pdf ("the 10/9/2013 Board Packet")].

⁹ See page 260 of the 5/22/2019 Board packet.

¹⁰ For 2019-20, 8,203 insofar as the RFF is concerned, and 7,748 insofar as the BFF is concerned⁹.

¹¹ See page 255 of the 5/22/2019 Board packet.

Staff's Steadfast Refusal to Ensure That ALL Assessable "Dwelling Units" Are Paying Their Fair Share of Facility Fees: In the past I and others have identified and called to the Board's and staff's attention some 1,000 or more residential "dwelling units" *which are not being assessed the BFF and/or RFF*. Yet staff have done *NOTHING* to uniformly assess all dwelling units, and past Boards have refused to require staff to adhere to Board Policy¹². And now I provide evidence of another such residential dwelling unit which has not and currently is not being assessed its fair share!

971 Little Burro Court, Incline Village: Recently a secondary unit within this property was advertised for sale on the local Multiple Listing Service¹³ ("MLS"). What is the configuration of this property? Let me read from the owners' agent's (Christine Ferris of Century 21 McGregor Realty) public listing¹⁴:

"The lower level of the home has a separate entrance & small second kitchen...A great home to enjoy...*offering multiple private spaces.*"

Now let me describe the County Assessor's description of the property¹⁵:

"4BD/3BA, 2,674 square feet, 2 story, card 1 of 1."

The Assessor's description *omits* that "the lower level of the home has a separate entrance & small second kitchen a 1 bedroom second story apartment of 815 square feet of and in all likelihood a second kitchen (which)...*offer(s) multiple private spaces.*" In other words, it omits that this property consists of two, separate living facilities each of which offers provisions for sleeping, eating, cooking, and sanitation. In other words, **TWO "DWELLING UNITS."**

Yet Only a Single RFF and a Single BFF Are Being Assessed: It is simple to determine whether a particular parcel is being assessed the BFF and/or RFF and if so, *the number of BFFs and/or RFFs*. One need simply go to the County Treasurer's web site, type in the street address or APN (in this case 128-031-05) and a copy of the parcel's property tax bill information will appear. This is exactly what I did and a copy of that bill/information is attached as Exhibit "C" to this written statement.

Note where I have placed an asterisk next to the "tax detail" for this parcel, and IVGID's RFF/ BFF. There you can clearly see that rather than two RFFs/BFFs, the owners of this parcel (Loyal D & Dawn J Davis as beneficiaries of The Anderson Aragonne Hill Trust of Mill Valley, CA.) is being assessed

¹² Something staff over and over assert is their job ("the Board creates policy. It's staffs' job to implement it").

¹³ MLS #1006003.

¹⁴ Go to <https://christineferris.c21.com/property/971-little-burro-ct-incline-village-nv-89451-C2181425589>. A copy of this listing is attached as Exhibit "A" to this written statement.

¹⁵ See the County Assessor's Property Assessment Data for 971 Little Burro Court, a screenshot copy of which is attached as Exhibit "B" to this written statement.

but *one* RFF and *one* BFF. In other words, *the rest of us who are paying our fair share of the RFF/BFF are paying more than we need to pay!* And why? Because our allegedly “professional staff” *are not doing their jobs!*

Which Means the Board’s Failure to Assess All Residential Parcels With Multiple Dwelling Units Multiple RFFs/BFFs Renders the RFF/BFF Unconstitutional: Why? Listen to Article 4, §21 of the Nevada Constitution¹⁶:

“In all cases...where a general law can be made applicable, all laws shall be general and of uniform operation throughout the State.”

If the IVGID Board will not uniformly assess the RFF/BFF against *all* dwelling units within IVGID’s boundaries, then its refusal renders its BFF/RFF Resolution(s) unconstitutional.

Like I Said, This is Just Another Example of Literally Hundreds of Other Unassessed Multiple Residential Dwelling Units I and Others Have Brought to the Attention of the Board and IVGID Staff. And it's the fifth one since December 13, 2017⁷! *When is the Board going to do something?*

Jurisdiction of the IVGID Board: At the Board’s meeting of May 23, 2018 meeting staff gave false information insofar as the District’s jurisdiction to assess multiple RFFs/BFFs against parcels housing multiple dwelling units¹⁷. For instance, Finance Director Eick testified that:

“in terms of this issue of going out and investigating whether somebody’s got a hot plate in an outlaw room or whatever, frankly, if we had the jurisdiction, if we had the capacity to do it, that would be fine. But the reality is the only unit of government that has that capacity to make that determination, that finding, is the (Washoe) county.”¹⁸

NRS 318.203 : But NRS 318.203 clearly gives that jurisdiction: “if a(ny)...person has a reasonable belief that a dwelling unit exists that is not currently being charged for services provided by a general improvement district...(he/she) may submit an affidavit to the board of trustees of the district, setting forth the facts upon which the ...person bases his or her belief.” Once the “board of trustees receives (such)...affidavit (it)...may set a date for a hearing to determine whether the unit referenced in the affidavit is being used as a dwelling unit...If, after the hearing, the board determines that the unit...is being used as a dwelling unit, the board may adopt a resolution by the affirmative votes of not less

¹⁶ See <https://www.leg.state.nv.us/Const/NvConst.html#Art4Sec21>.

¹⁷ Staff livestreams all Board meetings (see <https://livestream.com/accounts/3411104>) and the livestream of the Board’s May 23, 2018 where this false information was given appears at <https://livestream.com/IVGID/events/8218800/videos/175332434> (“the 5/23/2018 livestream”).

¹⁸ See 3:42:02-3:43:06 of the 5/23/2019 livestream.

than two-thirds (⅔) of the total membership of the board to charge the owner pursuant to NRS 318.197¹⁹ for the services provided by the district to the dwelling unit.”

Moreover, each year when the Board adopts new RFFs/BFFs, it represents that “said sum(s) ha(ve) been (fairly) apportioned among the several lots...and dwelling units within the District.”²⁰ How can they be fairly apportioned unless all parcels with multiple dwelling units are fairly apportioned?

Therefore staff’s representation re: jurisdiction was and is false.

Staff’s Pooh-Pooing of the Number of Parcels Affected: At the Board’s meeting of May 23, 2018, staff gave further false information insofar as the number of potential buildings housing multiple residential dwelling units. For instance former GM Pinkerton testified that:

“There’s absolutely no large buildings with multiple (residential dwelling) units that don’t pay multiple Rec Fees. If you have 100 units with 100 kitchens and bathing facilities you pay 100 Rec Fees. It’s that simple... There’s only one apartment building...of any size in town that has 75 units. All the rest of the multi-(residential dwelling) unit buildings in this town are condominiums and so they have individual parcel numbers so actually they’re quite easy to count.”²¹

The Cal Neva Lodge: Yet at the Board’s April 24, 2013 meeting²² I provided evidence that APN 123-031-01, consists of: one hundred seventy-eight (178) separate hotel rooms²³ and restaurant within *portions* of a multiple residential dwelling structure “contain(ing) living facilities with provisions for sleeping, eating, cooking, and sanitation;” ten (10) separate detached 688 square foot single family residences (“SFRs”); two (2) separate detached 694 square foot SFRs; another separate 1,040 square

¹⁹ According to pages 94-107 of the 5/24/2017 Board packet¹ the RFF/BFF are “standby service charges” purportedly authorized by NRS 318.197(1) [see <http://www.leg.state.nv.us/NRS/NRS-318.html#NRS318Sec197>].

²⁰ See ¶¶4(c) and 5 of Resolution 1871 adopted at the Board’s May 22, 2019 meeting (page 252 of the 5/22/2019 Board packet) which declares: “The Trustees find that the owners of the parcels set forth herein in a fair and reasonable way,” and “said charges have been apportioned in relation to...reasonable distinctions among said rates.”

²¹ See 3:43:07-3:43:38 of the 5/23/2019 livestream.

²² See pages 114-119 of the packet of materials submitted by staff in anticipation of the Board’s May 29, 2013 meeting [http://www.ivgid.org/client_uploads/bot_regular_packet_05_29_13p2.pdf (“the 5/29/2013 Board Packet”)].

²³ Independent of whether a hotel or motel room is a residential “dwelling unit,” there is no basis to exempt each such room as for years each was assessed in consideration of being granted beach access (see discussion below).

foot SFR; another separate 1,120 square foot SFR; and, a 2,044 square foot separate self-contained four (4) unit motel, each with a kitchenette. A minimum of thirteen (13) separate “dwelling units” with at least eighteen (18) separate facilities offering “provisions for sleeping, eating, cooking, and sanitation,” yet collectively being assessed a single RFF!

The Biltmore Hotel: And at the same meeting²² I provided evidence that APN 123-052-04 consists of: one-hundred (100) separate hotel rooms²³ with access to a 7,276 square foot restaurant (APN 123-052-02) all within *portions* of a multiple residential structure; and, six (6) or more separate “cottages” [two (2) 1,320 square foot cottages housing a combined four (4) separate self-contained units; one (1) 1,320 square foot cottage housing a combined twelve (12) separate self-contained units; one (1) 2,640 square foot cottage housing a combined eight (8) separate self-contained units; and, two (2) 2,640 square foot cottages housing a combined twelve (12) separate self-contained units/each]. Including the hotel, a minimum of one hundred forty-eight (148) separate “dwelling units” offering “provisions for sleeping, eating, cooking, and sanitation,” yet collectively being assessed two (2) RFFs!

The Lake Tahoe Hyatt Hotel: And at the same meeting²² I provided evidence that APN 127-010-09 consists of: four-hundred twenty-two (422) separate hotel rooms²³ and restaurants all within *portions* of a multiple residential structure. In addition, I provided evidence that APN 127-280-02 consists of: a restaurant and twelve (12) separate, detached, self-contained four (4) plex cottages [for a total of forty-eight (48) dwelling units]. Including the hotel, a minimum of four hundred seventy (470) separate “dwelling units” offering “provisions for sleeping, eating, cooking, and sanitation,” yet collectively being assessed two (2) RFFs!

The Parkside Inn: And at the same meeting²² I provided evidence that APN 130-163-31 consists of: thirty-eight (38) separate self-contained motel rooms²³ within a multiple residential structure, each with a kitchenette; and, a separate 1,344 square foot SFR complete with facilities for cooking, storing and eating food. Including the motel, a minimum of thirty-nine (39) separate “dwelling units” offering “provisions for sleeping, eating, cooking, and sanitation,” yet collectively being assessed one (1) RFF!

The Crystal Bay Motel: And at the same meeting²² I provided evidence that APN 123-042-01 consists of: eighteen (18) separate motel rooms²³ within a multiple residential structure; a 5,717 square foot office building; and, access to the several restaurants at the Biltmore Hotel across the street. A minimum of eighteen separate “dwelling units” and an office building offering “provisions for sleeping, eating, cooking, and sanitation,” yet collectively being assessed one (1) RFF!

Sierra Nevada College (“SNC”): And at the same meeting²² I provided evidence that APN 127-040-10 consists of as many as eighty-eight (88) separate self-contained apartments within two multiple residential structures (aka a dormitories) used for student housing; each with a kitchenette for pre-paring and storing food, and many with microwave ovens for cooking food; and, all with access to a cafeteria in one of dormitories. Yet this single parcel was/is currently being assessed one (1) RFF/BFF!

The Racquet Club: And at the Board's September 3, 2013 meeting²⁴ I provided evidence that the lower portion of unit #97 at a condominium complex known as the Tahoe Racquet Club (989 Tahoe Blvd., Incline Village, NV.), APN 127-363-34, complete with an "efficiency kitchen," was being advertised for rent on craigslist by one of IVGID's "lodging partners" (Incline at Tahoe Realty). There are one hundred and one (101) townhouse condominiums in this complex, each of which consists of 1,343 square feet and is configured with 3 bedrooms/2 bathrooms. Many owners at the time, as did the one for this particular unit, had constructed a wall and locking door on the lower level entrance in front of the stairs leading to the unit's upper level, turning this single residential dwelling unit into two "locked off" dwelling units rented out as separate 1 bedroom/1 bathroom and/or 2 bedroom/1 bathroom dwelling units. And for purposes of this discussion, both units "contain (separate)...living facilities with provisions for sleeping, eating, cooking, and sanitation." Yet all such units in the complex were at the time/currently are being assessed one (1) RFF/BFF.

Here We're Talking Some 800 or More Assessable Residential Dwelling Units in Incline Village/ Crystal Bay That Are Escaping RFF/BFF Assessment:

Thus Under IVGID Staff's Professional Stewardship, it Has Intentionally *Failed to Assess/ Collect Many, Many Millions of Dollars in Legitimate RFFs/BFFs:* And remember this doesn't include the hundreds or more of residential dwelling units in our community like 971 Little Burro Court IVGID staff have refused to identify/assess!

Staff's Failure to Assess Each Hotel/Motel Room Improved on a Parcel Whether or Not it Fits the Definition of a Residential Dwelling Unit is Reversible: At the Board's July 24, 2018 meeting I submitted a written statement asking Why Isn't Staff Assessing "Each Room or Unit Intended for Occupancy by a Person(s)...as a Single Unit Within a Hotel or Motel" a BFF and/or RFF?²⁵ In that written statement I summarized and documented the following:

1. In anticipation of acquiring the beaches, on October 5, 1967, the IVGID Board adopted Resolution 419²⁶ which fixed rates, tolls and charges for the availability to access and use the beaches²⁷. Given it was contemplated that the occupants of hotels and motel rooms within IVGID's

²⁴ See pages 114-119 of the packet of materials submitted by staff in anticipation of the Board's May 29, 2013 meeting [http://www.ivgid.org/client_uploads/bot_regular_packet_05_29_13p2.pdf ("the 5/29/2013 Board Packet")].

²⁵ See pages 404-444 of the 8/27/2018 Board Packet".

²⁶ See ¶7 of Resolution No. 419 attached as Exhibit "A" to my July 24, 2018 written statement (see pages 409-411 of the 8/27/2018 Board packet).

²⁷ The rates and charges fixed therein were subsequently modified by Resolution No. 451 adopted April 16, 1968. The RFF for single family parcels was fixed at \$50, and the RFF for rooms or units within hotels and motels was fixed at 50% of that amount, or \$25. A copy of these portions of Resolution No.

boundaries at the time would expressly be given beach access, ¶17(e) of Resolutions 419 and 420 both expressly provided that “each room or unit intended for occupancy by a person or persons as a single unit within a hotel or motel” would be assessed a RFF (today’s combined RFF/BFF).

2. Following through with the reasons for assessing each unit in a hotel or motel, on May 20, 1968 the IVGID Board adopted Resolution 486 which approved the form and content of what would become the language in the deed to the beaches. And that language expressly recited that IVGID would hold title to the beaches “for the benefit of, property owners and their tenants (*specifically including occupants of motels and hotels*) within the Incline Village General Improvement District as (then) constituted, and, as the Board of Trustees of said District may determine, the guests of such property owners”²⁸ (i.e., the guests of the occupants of motels and hotels).

3. Thereafter, through and including fiscal year 1981-82, the owners of hotels and motels with beach privileges were assessed RFFs based upon *the number of rooms or units therein*. To prove this assertion I attached ¶13(f) of Resolution 1397 to my July 24, 2018 written statement²⁹ which was adopted by the Board on May 14, 1981. That resolution “appro(ved a) report for collection on (the) county tax roll of recreation standby and service charges” for fiscal year 1981-82 whereby “each room or unit intended for occupancy by a person or persons as a single unit within a hotel or motel” was assessed a separate RFF.

4. But starting with fiscal year 1982-83, that all changed. A separate RFF for each room or unit within a hotel or motel was quietly replaced with a single RFF “for each commercial *parcel* zoned TC or GC, which include(d) Hotel and Motel parcels.” To prove this assertion I attached ¶III(F) of Resolution 1424³⁰ which was adopted by the Board on April 15, 1982. That resolution “appro(ved a) report for collection on (the) county tax roll of recreation standby and service charges” for fiscal year 1982-83 whereby “each room or unit intended for occupancy by a person or persons as a single unit within a hotel or motel” was assessed one RFF/parcel.

5. I asked the question *WHY?* After all, the occupants of “each room or unit intended for occupancy...as a single unit within a hotel or motel,” *and their guests*, were still expressly entitled to beach access under the beach deed. And they were still entitled to the same recreation privileges as the owners of every other parcel within IVGID’s boundaries.

451 is attached as Exhibit “B” to my July 24, 2018 written statement (see pages 412-414 of the 8/27/2018 Board packet).

²⁸ The first two pages of the recorded beach deed are attached as Exhibit “C” to my July 24, 2018 written statement (see pages 415-417 of the 8/27/2018 Board packet).

²⁹ ¶13(f) of that resolution was attached as Exhibit “D” to my July 24, 2018 written statement (see pages 418-420 of the 8/27/2018 Board packet).

³⁰ ¶III(F) of that resolution was attached as Exhibit “E” to my July 24, 2018 written statement (see pages 421-423 of the 8/27/2018 Board packet).

6. Although I never received an answer to my question, I think I now know the answer. Who was the new IVGID GM hired at the time? It appears to have been Rob Hunt³¹. And why is this fact relevant? Because it has been reported by prior Incline Village property owners that Mr. Hunt had a very “cozy” relationship with his Hyatt Lake Tahoe Hotel counterpart.

7. Whether or not he did, ***if IVGID had the power to assess each hotel or motel room improved on a parcel a separate RFF/BFF prior to fiscal year 1982-83, it has the power to do the same today!***

Thus Staff’s Representation re: the Number of Multiple Dwelling Units Escaping Assessment of the BFF and/or RFF and the Authority Therefore Was and is False:

And Now That the Board Knows the Truth, Does it Really Require an Affidavit, Versus This Written Statement, to Set a Hearing to Determine Whether 971 Little Burro Court Should be Assessed Two RFFs and Two BFFs? And retroactively, no less, to October 16, 2007 if not before, given Loyal D & Dawn J Davis Have Owned This Property Since October 16, 2007³², if not earlier.

Conclusion: Why does a member of the public have to *continue to do staff’s job* of ferreting out residential “dwelling units” not being assessed their fair share of the RFF/BFF? And why is there no consequence to staff for *not* doing their jobs, especially after relevant facts like these are brought to their attention? In staff’s quest for “under-utilized” revenue, isn’t this a simple and inexpensive (i.e., “low hanging fruit”) means of generating additional revenue?

Staff responds they have no means of determining what improvements are located within a residential dwelling unit short of physically examining the unit, and this explains why they refuse to take affirmative action. But when the evidence comes from the owner’s or as here his/her agent’s mouth, it’s a bit disingenuous to claim ignorance. And it’s disingenuous for the Board to refuse to agenda the issue of a NRS 318.203 hearing to allow the subject property owner the right to come forward and present evidence of the lack of multiple residential dwelling units.

Yet consider staff’s recent disingenuous assertion that the reason they sold public property with beach privileges (without express Board approval no less) that was acquired from Washoe County based upon the representation it would be retained for public “open space” purposes, is because they allegedly owe the public the fiduciary duty “to serve the important public purpose of recovering delinquent (facility) fees.”³³

³¹ “On December 1, 1993, General Manager Rob Hunt resigned his position as an employee in good standing, after approximately nine years” of service (see ¶17 at http://ethics.nv.gov/uploadedFiles/ethicsnvgov/content/Opinions/1993/Opinion_93-55.pdf).

³² See the asterisk I’ve placed on the Assessor’s read out for this parcel as the screenshot portion of Exhibit “B” to this written statement indicates.

³³ See page 513 of the 1/24/2018 Board packet.

Moreover, given the occupants of every hotel/motel room within IVGID's boundaries, *and their guests*, realize the very same availability to access and use the public's recreational facilities, as do the owners of the remaining parcels/residential dwelling units which are assessed the RFF/BFF, there is no valid explanation for not treating their owners all the same. After all, don't the occupants of any single family residence or unit in a multi-residential parcel realize the same benefits as the occupants hotel/motel rooms? The fact they are not similarly assessed suggests IVGID staff's arbitrary classifications are unconstitutional¹⁶.

Therefore, the time has come to:

1. Treat everyone in our community equally by assessing all rooms in hotels/motels and all dwelling units in residential parcels just like it assesses all units in multi-residential parcels;
2. Reduce everyone else's RFF/BFF accordingly; and,
3. Terminate the employ of every IVGID employee who has had any hand in the removal of hotel/motel rooms from the Rec Roll since 1981-82.

And You Wonder Why Our RFF and BFF Are as High as They Are? I've now provided more answers.

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

EXHIBIT "A"

775.771.3687 (TEL:7757713687)

971 Little Burro Ct Incline Village, NV 89451

Single Family Detached

MLS #: 1006003

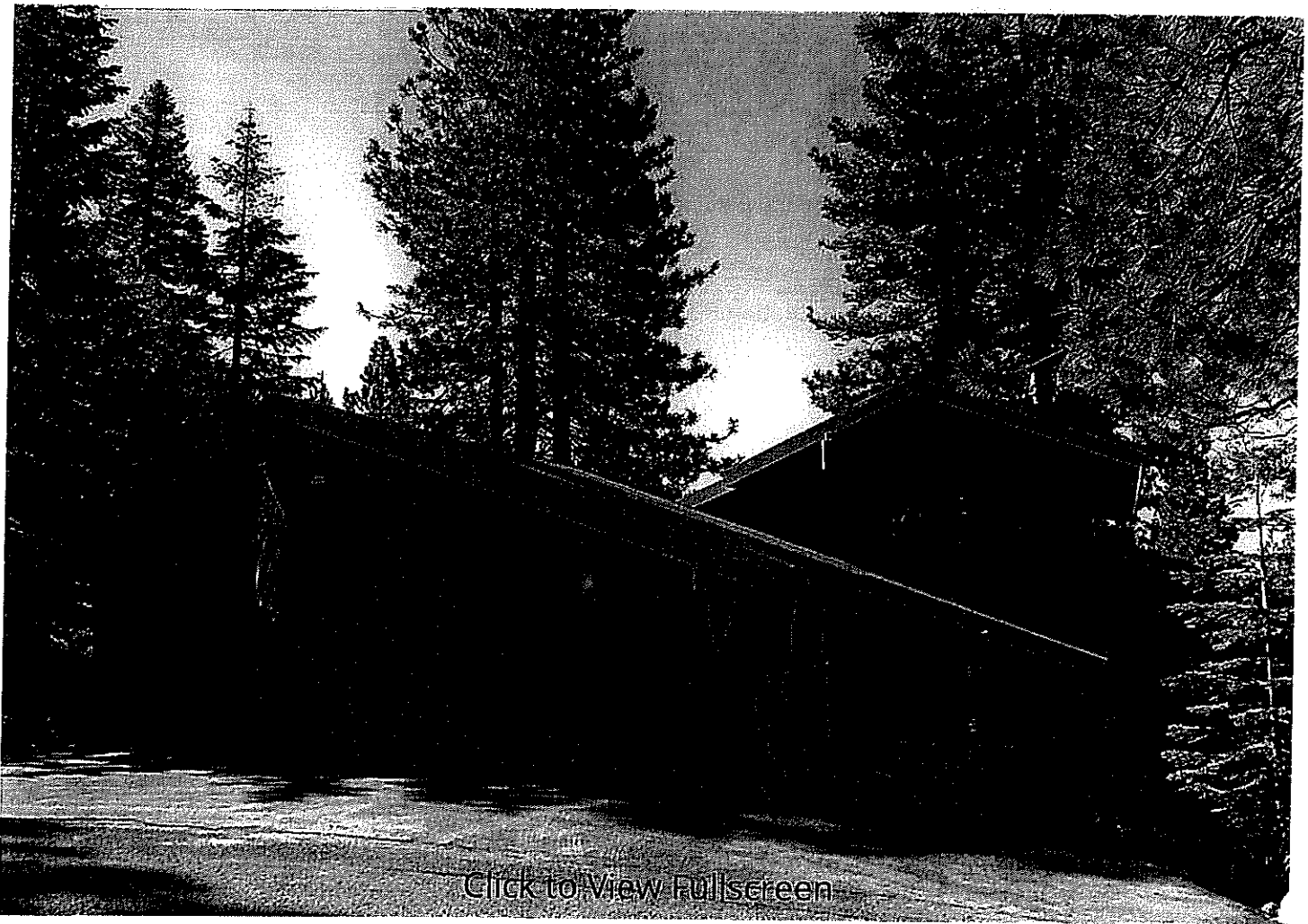
Listed By CENTURY 21 McGregor Realty

\$1,289,000

5 beds | 3 baths | 2 half baths | 3,061 sq ft

Est. Property Tax: **\$6,384**

Estimated monthly payments: \$6,167/mo.*



Property Description

Peace and privacy are paramount in this beautiful end of cul-de-sac Eastern Slope setting. Surrounded on 3 sides by greenbelt, w/private land & creek to the east and FS lots in front & behind, this lovely home offers a

great alpine feel, w/mountain, tree & peek lake views. W/5 bedrooms, 3 full baths & two half baths, plus a loft, this home offers lots of areas for flexible use. Features include a main living level master bedroom, a grand two-story living room rock fireplace, and 2 expansive decks from which to entertain & appreciate the lovely setting. Relax & enjoy a peaceful picnic or swing in a hammock adjacent to the rear round creek. The lower level of the home has a separate entrance & small second kitchen, + family room & huge storage area. A separate office area offers half bath, workshop & additional storage. A great home to enjoy w/friends & family, offering multiple private spaces. Large 2-car garage w/room for all your Tahoe toys, + exterior RV/boat and extra parking. ...View More

Features

- **Age:** 41-50 Years Old
- **Appliances:** Dishwasher, Dryer, Garbage Disposal, Microwave, Range / Oven, Refrigerator, Washer
- **Exterior Living Space:** Patio, Deck, Porch
- **Fireplace Count:** 2 Fireplaces
- **Fireplace Description:** Gas
- **Flooring:** Marble, Laminate
- **Garage Count:** 2 Car Garage
- **Garage Description:** Attached Garage
- **Heating - Fuel Type:** Gas
- **Heating Type:** Forced Air
- **Interior:** Wet Bar, Beam -Ceilings, Cathedral Ceilings
- **Roof:** Metal Roof
- **Sewer:** City
- **Special Program:** Century 21 Home Protection Plan Included
- **Style:** 2 Story
- **Water:** City Water

An Equal Opportunity Company (<https://corporate.century21.com/legal/fair-housing-statement>)

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*Based on a 30-year fixed rate of 3.38% with 20% down. The estimated payment is offered for convenience and is not an offer of credit. Due to market fluctuations, interest rates are subject to change at any time and without notice. Interest rates are also subject to credit and property approval based on secondary market guidelines. The rates shown are based on average rates for our best qualified customers. Your individual rate may vary. Rates may differ for FHA, VA or jumbo loans.

EXHIBIT "B"

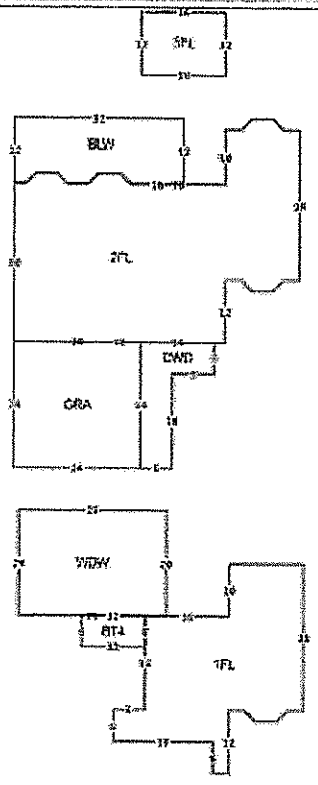
Parcel Map Map Index WRMS Flood Plain TAX

- Back Alt+Left Arrow
- Forward Alt+Right Arrow
- Reload Ctrl+R
- Save as... Ctrl+S
- Print... Ctrl+P
- Cast..
- Translate to English
- View page source Ctrl+U
- Inspect Ctrl+Shift+I

PROPERTY DATE	
1-05	Card 1 of 1
971 LITTLE BURRO CT	Bld #1 Sites
971 LITTLE BURRO CT	Quality R40 Good
INCLINE VILLAGE NV 89451	Bld # 1
INCLINE VILLAGE NV 89451	Stories 2 Story
INCLINE VILLAGE NV 89451	Year Built 1977
INCLINE VILLAGE NV 89451	Bedrooms 4
INCLINE VILLAGE NV 89451	Full Baths 3
INCLINE VILLAGE NV 89451	Half Baths 0
INCLINE VILLAGE NV 89451	Fireplaces 1
INCLINE VILLAGE NV 89451	Heat Type FORCED AIR
INCLINE VILLAGE NV 89451	2nd Heat Type
INCLINE VILLAGE NV 89451	Exterior Walls SIDING ON FRAME
INCLINE VILLAGE NV 89451	2nd Ext Walls
INCLINE VILLAGE NV 89451	Roof Cover COMPOSITION SHINGLE
INCLINE VILLAGE NV 89451	% Complete 100
INCLINE VILLAGE NV 89451	Obso/Bldg Adj
INCLINE VILLAGE NV 89451	Construction Modifier
Property Name	Single Family Residence
Building Type	Single Family Residence
2nd Occupancy	WAY 1981
Square Feet	2674
Finished Bcmt	0
Unfin Bcmt	
Basement Type	DAYLIGHT
Gar Conv Sq Feet	0
Total Garage Area	576
Garage Type	ATTACHED
Detached Garage	0
Basement Car Door	0
Sub Floor	WOOD
Frame	FRAME
Units/Bldg	1
Units/Parcel	1

Keyline Desc	INCLINE VILLAGE 3 LT 1 BLK 0		
Subdivision	INCLINE VILLAGE 3		
Lot 1	Block 0	Section 10	Township 16 Range 18
Record of Survey Map	Parcel Map#	Sub Map#	
Special Property Code			
2019 Tax District	5200	Prior APN	
2018 Tax District	5200	Tax Cap Status	VOQ - Low Cap Qualified Vacation Home
PERMITS	PSR 03/17/2008		

feedback



feedback

All parcel data on this page is for use by the Washoe County Assessor for assessment purposes only. Zoning information should be verified with the appropriate planning agency. Summary data may not be a complete representation of the parcel. All Parcels are reappraised each year. This is a true and accurate copy of the records of the Washoe County Assessor's Office as of 10-27-2019

EXHIBIT "C"

Washoe County Treasurer
 P.O. Box 30039 Reno, NV 89520-3039
 ph: (775) 328-2510 fax: (775) 328-2500
 Email: tax@washoecounty.us

Washoe County Treasurer
 Tammi Davis

Bill Detail

[Back to Account Detail](#) [Change of Address](#) [Print this Page](#)

Washoe County Parcel Information		
Parcel ID	Status	Last Update
12803105	Active	10/26/2019 2:08:12 AM
Current Owner: ANDERSON ARAGONNE HILL TRUST PO BOX 81 MILL VALLEY, CA 94942		SITUS: 971 LITTLE BURRO CT INCL NV
Taxing District 5200	Geo CD:	
Legal Description		
Block O Range 18 Township 16 SubdivisionName INCLINE VILLAGE 3 Section 10 Lot 1		

Pay By Check

Please make checks payable to:
WASHOE COUNTY TREASURER

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

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

Installments						
Period	Due Date	Tax Year	Tax	Penalty/Fee	Interest	Total Due
INST 1	8/19/2019	2019	\$0.00	\$0.00	\$0.00	\$0.00
INST 2	10/7/2019	2019	\$0.00	\$0.00	\$0.00	\$0.00
INST 3	1/6/2020	2019	\$1,637.71	\$0.00	\$0.00	\$1,637.71
INST 4	3/2/2020	2019	\$1,637.71	\$0.00	\$0.00	\$1,637.71
Total Due:			\$3,275.42	\$0.00	\$0.00	\$3,275.42

Change of Address

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

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

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

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

Tax Detail			
	Gross Tax	Credit	Net Tax
<u>Incline Recreati</u>	\$830.00	\$0.00	\$830.00
<u>Incline Village</u>	\$220.54	(\$94.91)	\$125.63
<u>North Lake Tahoe 2</u>	\$1,095.02	(\$199.80)	\$895.22
<u>State of Nevada</u>	\$295.90	\$0.00	\$295.90
<u>Washoe County</u>	\$2,422.40	\$0.00	\$2,422.40
<u>Washoe County Sc</u>	\$1,981.69	\$0.00	\$1,981.69
<u>LAKE TAHOE WATER BASIN</u>	\$0.13	\$0.00	\$0.13
Total Tax	\$6,845.68	(\$294.71)	\$6,550.97

Payment History				
Tax Year	Bill Number	Receipt Number	Amount Paid	Last Paid
2019	2019100686	B19.118963	\$1,637.71	10/4/2019
2019	2019100686	B19.31709	\$1,637.84	8/7/2019

The Washoe County Treasurer's Office makes every effort to produce and publish the most current and accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use, or its interpretation. If you have any questions, please contact us at (775) 328-2510 or tax@washoecounty.us

WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN MINUTES OF THE IVGID BOARD OF TRUSTEES' REGULAR OCTOBER 30, 2019 MEETING – AGENDA ITEM D – PUBLIC COMMENT – REPEATED EVIDENCE IVGID STAFF ALLOW GOLFNOW TO SELL IVGID GOLF COURSE ROUNDS OF GOLF TO THE GENERAL PUBLIC FOR LESS THAN THE “SO CALLED” PREFERRED PICTURE PASS HOLDER (“PPH”) RATE

Introduction: Staff have repeatedly told we “so called” preferred PPHs that the user fees we are assessed to access and use IVGID owned recreational facilities and the services offered thereat in addition to our Recreation (“RFF”) and Beach (“BFF”) Facility Fees, will *never* be higher than the comparable user fees assessed to ordinary members of the general public. After all, according to staff it is the “so called” value that payment of the RFF/BFF represents. But this is *not* true. Repeatedly, I and others have discovered the exact opposite. And whenever we call the truth to the attention of the IVGID Board and staff, they come up with disingenuous excuses such as: it was an honest mistake; or an electronic glitch; or some misunderstanding; or, whatever. Yet it keeps happening over-and-over-and over again. Which demonstrates that there is little if any real value to the RFF/BFF. And now it has happened again! And that's the purpose of this written statement.

Golf Now: IVGID has entered into a number of contracts with re-sellers of user fees to IVGID owned recreational facilities. And insofar as golf is concerned, GolfNow.com is one of those re-sellers of golf “tee” times at both of our golf courses. In consideration of marketing user fees at IVGID owned golf courses, GolfNow is given *free* rounds of golf it can sell at any price.

The PPH Cost of Rounds of Golf at IVGID’s Championship Course: On September 28, 2019 I went to IVGID’s web site¹ to learn of PPH’s “so called” discounted user fee rates charged at its Championship Golf Course. What I learned is that from September 23, 2019 to closing on October 20, 2019, eighteen (18) hole rounds of golf were being dynamically (based upon the time of day and day of the week [i.e., mid-week versus weekends and holidays]) priced at anywhere from \$20-\$70 per round. I have attached a copy of this site as Exhibit “A” to this written statement, and I have placed an asterisk next to this pricing.

The GolfNow Cost of a Round of Golf at IVGID’s Championship Course: On that same day I went to GolfNow’s web site to learn of their pricing to the general public for an eighteen (18) hole round of golf at IVGID’s Championship Golf Course on Saturday, September 28, 2019. And what I discovered was a cost of \$41, for a 3:40 P.M. tee time².

PPHs Pay *More*: If I examine IVGID’s PPH rate for a comparable day-of-the-week and time-of-day, I see that that the “so called” preferred rate is \$50. In other words, PPHs must pay \$9 (22%)

¹ Go to <https://www.yourtahoeplace.com/golf-incline/rates-specials/ivgid-pass-rates#IVGIDchamp>.

² I have attached a copy of this page as Exhibit “B” to this written statement, and I have placed an asterisk next to this pricing.

more! True, the days-of-the-week and times-of-the-day when a member of the general public can purchase an eighteen (18) hole round of golf for less on the GolfNow web site are limited. However if you are retired and have the flexibility to play golf when prices are the lowest, you will opt to make your purchase through GolfNow. And more importantly, it does not matter that golf tee times are restricted for sale on GolfNow because of the representation made by staff to PPHs: that the user fees we are assessed to access and use IVGID owned recreational facilities and the services offered thereat in addition to the BFF and/or RFF will *never* be higher than the comparable user fees assessed to any ordinary member of the general public and never means *NEVER*.

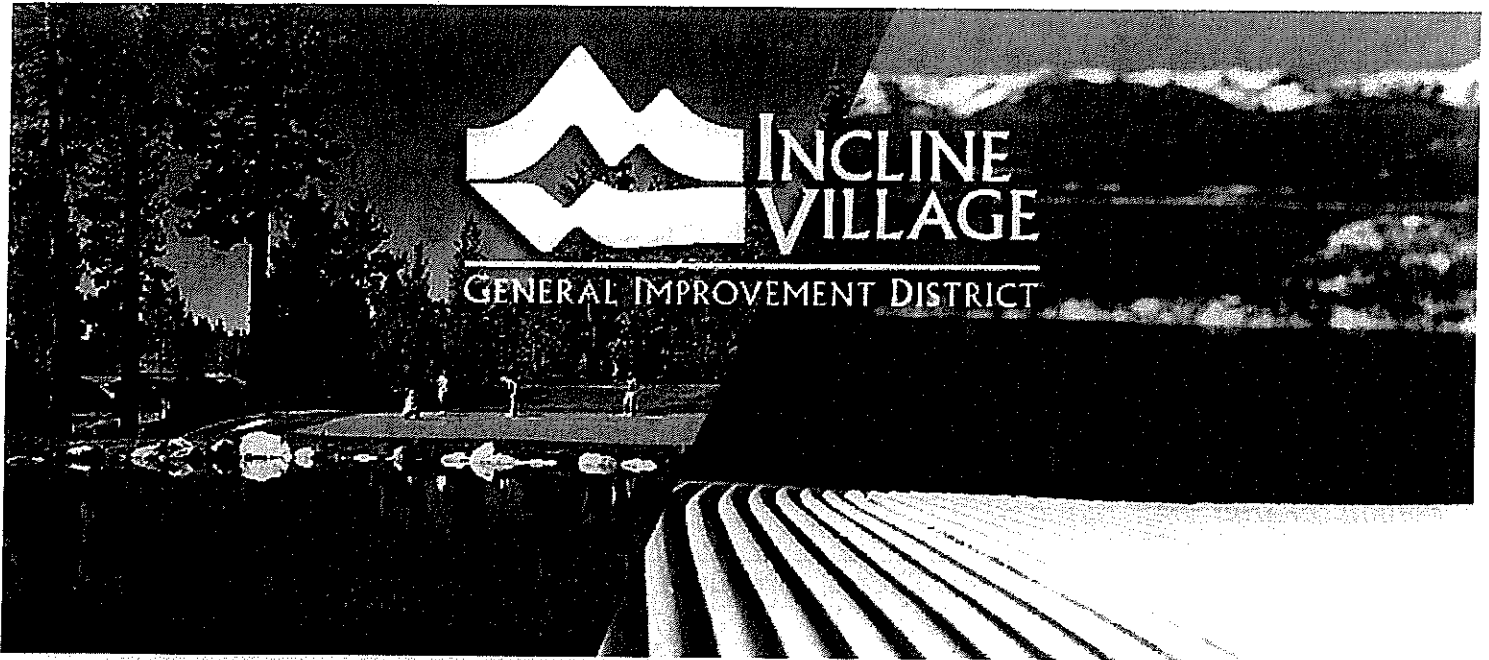
What Value is There in Being a PPH if Your Schedule is Flexible So You Can Take Advantage of Re-seller Pricing Which is Lower Than “So Called” Preferable PPH Rates? As demonstrated, *none!* Even if IVGID honored the GolfNow rate, remember, PPHs had to pay \$705-\$830 *more* to realize the “so called” discounted resident-only rate.

Conclusion: I’ve made the observation before that IVGID’s so called dynamic pricing is a joke! What dynamics are there in simply reducing the cost of a round of golf based upon days-of-the-week and hours-of-the-day? And IVGID staff’s representation to PPHs that they will *never* be charged user rates which are equal to or higher than those available to members of the general public, is an outright misrepresentation as the evidence I have offered proves. Episodes like these keep happening over, and over, and over again. And they happen for all of our recreational venues rather than just golf. Which to me and others I know makes IVGID’s assertion of “value” in consideration of payment of the BFF and/or RFF a joke. *How many more examples do I have to provide before the IVGID Board gets the picture and does something?*

And You Wonder Why the RFF Which Financially Subsidizes the Losses Budgeted For at Public Recreational Facilities Which Are Available to be Used by Outsiders at a Lower Cost Than PPHs is Out of Control? I've now provided more answers.

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

EXHIBIT "A"



IVGID Picture Pass holders are eligible for discounted rates at the Incline Village Golf Courses, Diamond Peak Ski Resort, and our other recreation venues. Please visit the Incline Recreation Center in person, online or call 775-832-1310 if you have questions about your IVGID Picture Pass. Visit the IVGID Pass Holder Information page or contact the Parks & Recreation Department Counter for more information on IVGID Picture Passes and recreation privileges.

IVGID Picture Pass Golf Rates:

Golfers must have an active IVGID Picture Pass at the time of play to qualify for these rates. Scroll down or click the links below to view rates.

- Championship Course
- Mountain Course 18 Holes
- Mountain Course 9 Holes
- Play Passes
- Driving Range

Guest Golf Rates:

Golfers must be the guest of an active IVGID Picture Pass holder at the time of play to qualify for these rates. Scroll down or click the links below to view rates.

- Championship Course
- Mountain Course 18 Holes
- Mountain Course 9 Holes

Book Tee Times

IVGID Picture Pass holders can book tee times online or by phone at the numbers below.

BOOK TEE TIME

Championship Course Tee Time Reservations	(775) 832-1146
Mountain Course Tee Time Reservations	(775) 832-1150

Pre-booking fees apply for tee times booked 15-90 days in advance. IVGID Picture Pass pre-booking fees are: Mountain Course \$5/player, Championship Course \$10/player.

If you are having problems logging in to book tee times online, please visit the Online Registration Instructions page.

IVGID Picture Pass Holder Rates - Championship Course (closing Oct. 20)

2019 Championship Course Rates

All Championship Course rates include a golf cart. 9 hole rates available after 5:30 p.m. Dress Code: no denim; collared shirts required

Open - June 13	Mon-Thurs	Fri-Sun & holidays
7am-12pm (prime time)	\$60	\$70
12pm-2pm (midday)	\$50	\$60
2pm-4pm (twilight)	\$35	\$45
After 4pm (super twilight)	\$25	\$30
After 5:30pm - 9 holes	\$20	\$23

The Championship Course closes early on select Wednesdays for maintenance. The last tee time is 2:50pm on these dates: May 29, June 12

June 14 - Sept. 22	Mon-Thurs	Fri-Sun & holidays
7am-12pm (prime time)	\$85	\$90
12pm-2pm (midday)	\$70	\$80
2pm-4pm (twilight)	\$60	\$70
After 4pm (super twilight)	\$45	\$50
After 5:30pm - 9 holes	\$28	\$35

The Championship Course closes early on select Wednesdays for maintenance. The last tee time is 2:50pm on these dates: June 26, July 10, July 24, August 7, August 21, September 4, September 18

Sept. 23 - Closing	Mon-Thurs	Fri-Sun & holidays
7am-12pm (prime time)	\$60	\$70
12pm-2pm (midday)	\$50	\$60
2pm-4pm (twilight)	\$40	\$50
After 4pm (super twilight)	\$20	\$23
After 5:30pm - 9 holes	\$20	\$23

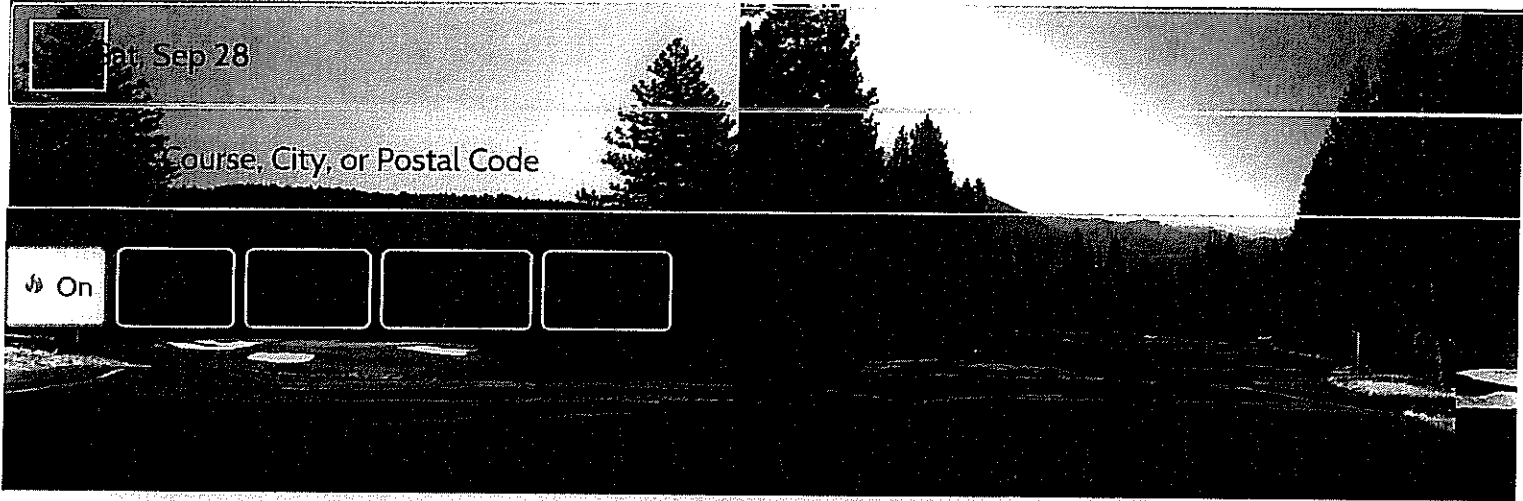
The Championship Course closes early on select Wednesdays for maintenance. The last tee time is 2:50pm on these dates: TBD



BOOK TEE TIME

Guest Rates - Championship Course (closing Oct. 20)

EXHIBIT "B"



Incline Village Golf Course - Championship

893 Southwood Blvd, Incline Village, Nevada, 89451

[Get Directions](#) / [Course Details](#) / [Write a review](#)

Come see why Robert Trent Jones, Sr. described Incline Village as "the ideal mountain layout with a challenge you won't want to miss and views you will never forget." The Championship Course offers tightly cut fairways, bordered by towering pines, [Read More...](#)

Related Courses

[Incline Village Golf Course - Mountain](#)
[955 Fairway Blvd, Incline Village, Nevada, 89451](#)
★★★★★ 36 Golfer Reviews

Course Overview

📏 Holes 18 🏌️ Par 72 📏 Length 7106 yards
📏 Slope 133 📏 Rating 70.7

Golfer Feedback

📈 96.3% ⓘ ★★★★★ ⓘ 📄 [77 Reviews](#)

Policies

Metal snikes allowed: No

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Showing Tee Times for: on Sat, Sep 28


Filters 

Sat, Sep 28

Sat, Sep 28

Enter Course, City, or Postal Code

 On  Time  Price  Golfers  Holes

Hot Deals at Incline Village Golf Course - Championship




3:40 PM
\$41


[More Hot Deals](#)

Up to 177 pts



Afternoon Tee Times from \$41.00

3:40 PM
\$41.00
Hot Deal
 18 /  2 - 4 / 

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WRITTEN STATEMENT REQUESTED TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS OCTOBER 30, 2019 REGULAR IVGID BOARD MEETING – AGENDA ITEMS C & I(1) – PROPOSED ACQUISITION OF FIFTY-EIGHT (58) MOUNTAIN COURSE GOLF CARTS ON A MEDIUM-TERM INSTALLMENT PURCHASE BASIS FOR USE IN FISCAL YEAR 2020-21

Introduction: Here staff seek two-thirds ($\frac{2}{3}$) approval of the Board to acquire fifty-eight (58) golf carts for use at the Mountain Golf Course in fiscal year 2020-21 on a medium-term installment¹ purchase basis. This is after staff unsuccessfully sought approval to acquire the very same carts via the very same installment purchase basis at its May 1, 2019 meeting². ***Why is staff coming back to the Board for a second bite at the apple when it already had that bite on May 1, 2019, and the matter was resolved against staff?*** This request should be summarily rejected for this reason alone.

Nevertheless, here staff represent that the sought for fifty-eight (58) EZ-Go gas powered carts³ can be purchased on an installment basis by paying no money down, and \$121,605.12⁴ [\$43.68/month⁵/cart times fifty-eight (58) carts or a total of \$2,533.44/month³ for a forty-eight (48) month “lease” term⁴]. In comparison, staff represent these same carts can be purchased outright for \$204,627.16⁴. And for these reasons, staff represent that “buying (the carts outright) would be more expensive.”⁶ But as the Board and the public will see, all three of these representations by staff are false. Which leads to the question *why would staff misstate the truth?* And that’s the purpose of this written statement.

The Real Cost to Purchase is *Not* the \$204,627.16 Represented: That’s right! Take a look at EZ-Go’s price quotation⁷. The \$204,627.16 price quote is *only* after making a \$92,800 down payment (i.e.,

¹ Note how staff refers to this agenda item as an “installation” rather than installment purchase [see page 1 of that packet of materials prepared by staff in anticipation of this October 30, 2019 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_10-30-2019.pdf] (“the 10/30/2019 Board packet”)].

² See agenda item H(3) at pages 218-239 of the packet of materials prepared by staff in anticipation of the Board’s May 1, 2019 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-1-2019.pdf] (“the 5/1/2019 Board packet”)].

³ See page 11 of the 10/30/2019 Board packet.

⁴ See page 14 of the 10/30/2019 Board packet.

⁵ See page 18 of the 10/30/2019 Board packet.

⁶ See the Tahoe Daily Tribune’s “IVGID to discuss golf carts” staff report in its 9/25/2019 online edition at <https://www.tahodailytribune.com/news/ivgid-to-discuss-golf-carts-financials-and-roles-of-board-members/>. The Board and the public should know this is really not a “staff report.” Rather it is a regurgitation of propaganda dispatched by IVGID’s public relations firm, Tri-Strategies, Inc.

⁷ See page 17 of the 10/30/2019 Board packet.

a trade-in allowance of \$1,600/our existing carts). Thus when the trade-in allowance is added to the \$204,627.16 price quote, one quickly sees that the *real cost* to purchase these carts outright is **\$297,427.16** or 45.35% *more* than the price represented; i.e., \$5,128.05 instead of the \$3,528.05/cart represented⁷! *Now why would staff misstate the truth?*

The Real Cost to “Lease” Without Exercising the Purchase Option is Not the \$121,605.12 Represented: Putting aside the fact the District will *not* be entering into a straight “equipment lease” with an option to purchase (rather, what’s being presented for approval is an installment purchase agreement⁸), this installment purchase agreement is comprised of at least three financial components. First, an initial \$92,800 down payment evidenced by a trade-in allowance for our existing carts, calculated at \$1,600/cart⁷. Second, forty-eight (48) installment payments of \$43.68 per month/cart⁷, for a total of \$121,605.12⁴ for all fifty-eight (58) carts. And third, a balloon purchase option payment due on month forty-nine (49) of \$2,000/cart⁹, for a total of \$116,000 for all fifty-eight (58) carts. If the purchase option is not exercised, as staff expects it will not¹⁰, the District will have paid **\$214,405.12** or 76.31% *more* than the “lease” payments represented. Moreover, it will own no carts to allegedly transfer “to the next provider”¹⁰ of replacement lithium powered carts¹¹. *Now why would staff misstate the truth?*

Please Understand That in Order to “Own” Carts Which Can be Transferred “to the (Alleged) Next Provider”¹⁰ of Replacement Lithium Battery Powered Carts¹¹, the District Will Have to Pay EZ-Go an Additional \$116,000 For a Total of \$330,405.12, or a Whopping \$5,696.64 Per Cart! Which would be another stupid thing to do given the District would be paying \$116,000 to realize a trade-in value “to the next provider”¹⁰ of \$92,800 (assuming the same trade-in value offered for our existing carts¹²).

Why Are We Contemplating the Purchase of New Mountain Course Golf Carts Since We Already Own a Fleet of Perfectly Usable Golf Carts, Staff Tells Us Their Real Intent is to Dispose of the Proposed Fifty-Eight (58) New Carts in a Scant Four (4) Years, and the Real Cost is \$330,405.12?

⁸ See page 16 of the 10/30/2019 Board packet: That “on October 30, 2019...(IVGID)...will hold a public hearing...to act upon a Resolution Authorizing a Medium-Term *Installment Purchase Agreement*.” Referring to proposed Resolution 1875 itself¹⁰, “the Board of Trustees of the IVGID proposes to enter (into) an *Installment Purchase Agreement*.”

⁹ See page 20 of the 10/30/2019 Board packet.

¹⁰ See page 22 of the 10/30/2019 Board packet.

¹¹ According to staff, “long term, the District is committed to the elimination of gas powered carts considering their effects on the environment.”¹⁴

¹² Of course we don’t know what that trade-in value will be. It could be more because our carts at that time will only be four (4) years old instead of today’s six (6). However it could equally be less because staff doesn’t share that the trade-in value offered by Club Car for our current existing carts was \$11,600 less (\$1,400/cart).

Listen to staff: notwithstanding our current fleet of Mountain Course carts were “purchased outright in 2017,” they were purchased “with a planned (remaining) use of two or three years.”¹³ This means that the plan, all along, was to use our current fleet of carts *through the 2020 season*. In other words, we already have a planned projected remaining useful life of at least another year.

Moreover, nowhere does staff tell the Board and the public there is anything non-functional with our current fleet of carts, or that they require major repairs. Instead, staff disingenuously speculate that “we are now at a point where repair of major components (to our existing fleet) *could* exceed the(ir) value.”¹³

Nor in our environment, do these carts get anywhere near the use comparable carts are used at golf courses operating twelve (12) months/year and selling many more rounds of golf. Stated differently, our existing carts are very low mileage.

Finally, and even more telling, staff contemplates that these new carts will not be used for more than forty-eight (48) months. Listen to proposed Resolution 1875: “It is probable (that) the residual payment...due in the forty-eighth [48 (month of the lease)]...*will (not) be made*” because instead, it “will be made by transferring ownership of the (proposed new carts)...to the next provider”¹⁰ of replacement lithium powered carts¹². But as I have demonstrated (see discussion above), the District will have no ownership to transfer unless we make “the residual payment...due” of \$116,000!

For all of these reasons, as long as we don’t have to spend \$330,405.12 over the next four (4) years on repairs to our existing fleet of carts, *aren’t we ahead of the game?* And what are the odds of having to spend anywhere near this sum on cart repairs? These carts are very hardy and are capable of withstanding far more abuse than the Mountain Course and our clientele are capable of dishing out.

Stated Differently, How is it Staff Have Been Comfortable “Rolling the Dice” Over the Last Five (5) Years Insofar as Our Failing Effluent Pipeline, Yet All of a Sudden They Are Not Equally Comfortable “Rolling the Dice” Over the Next Four (4) Years Insofar as Our Current Fleet of Mountain Course Carts is Concerned? Remember when Mr. Pomroy told the Board and the public on February 27, 2013, during his annual utility rate study presentation, that the construction project start date for phase II of the effluent export pipeline project was to be in the spring of 2015¹⁴? Well come the spring of 2020, it will have been five (5) years and still, Mr. Pomroy has done nothing insofar as this project is concerned. And this is after at least three multi-million dollar effluent export pipeline breaks¹⁵

¹³ See page 12 of the 10/30/2019 Board packet.

¹⁴ See page 244 of the packet of materials prepared by staff in anticipation of the Board’s February 27, 2013 meeting (“the 2/27/2013 Board packet”). A copy of this page, with an asterisk next to the represented testimony, is attached as Exhibit “A” to this written statement.

¹⁵ August of 2009, April 17, 2014, and September 26, 2019.

which caused significant damage to SR-28, and another three prophylactic projects costing millions of additional dollars intended to prevent further breaks¹⁶!

So I guess using staff's mindset, it's fine to "roll the dice" when it comes to really important projects, yet not so fine when it comes to relatively inconsequential projects.

To Advance Staff's Real Agenda (See Discussion Below), They Deceitfully Represent That "Buying (the Carts Outright) Would be More Expensive:"⁶ than "leasing" them, notwithstanding the fact that what's before the Board today is a proposed installment *purchase* agreement⁹. The *real* cost to "lease" EZ-Go's gas powered carts with the intent of "transferring ownership of the (proposed new)...replacement lithium powered carts¹¹...to the next provider,"¹⁰ versus purchasing them outright, totals at least \$32,977.96 *more*¹⁷! *Leasing not only costs more, for the reasons stated above it is stupid!*

To Those Who Believe it Makes More Sense to "Beat Up" New "Leased" Carts on the Mountain Course's Existing Cart Paths, Rather Than Purchasing Them Outright, Why Doesn't it Make Even More Sense to "Beat Up" Our Existing Fleet of Carts and Save Ourselves \$330,405.12?

Moreover, Should We Thrash "Leased" Carts When We Return Them in Four (4) Years, Does Anyone Really Believe EZ-Go Isn't Going to Require Us to Pay Even *More* Than the \$204,405.12 We've Already Paid¹⁸? Take a close look at EZ-Go's bid⁸: "trade(-in) values may be adjusted due to final condition. All fleet cars must be in running condition with working charges. Damages beyond normal wear & tear will be the responsibility of" IVGID. Therefore although those who believe it makes more sense to "beat up" new "leased" carts may be thinking the answer to this question is nothing, I and others I know are thinking the contrary. And whatever that something "extra" turns out to be, makes the difference we must pay for not making an outright purchase of the subject carts even greater!

Staff's Real Intent is to "Free Up" \$285,466.56 of Budgeted 2019-20 Expenditures So They Can Be Wastefully Overspent on *MORE-AND-MORE*: As demonstrated above, under staff's proposal we will only spend \$2,533.44 [\$43.68/cart times fifty-eight (58) carts⁵] to acquire the subject carts, of the \$288,000 which has already been budgeted in the current fiscal year¹⁹. Forgetting about the fact that under staff's proposal we will spend an additional \$119,071.68 (\$121,605.12 minus \$2,533.44) over the next four (4) fiscal years with a \$116,000 residual balloon payment to own these carts, \$285,466.56 gets "freed up" in the current fiscal year to "make (these) resources available (to be

¹⁶ Awarded in August of 2015, August 22, 2017, and July 24, 2018.

¹⁷ \$330,405.12 versus \$297,427.16.

¹⁸ \$121,605.12 (the four years of monthly installment payments) plus \$92,800 (the trade-in allowance for our existing carts).

¹⁹ See page 98 at https://www.yourtahoeplace.com/uploads/pdf-ivgid/2019-20_Operating_Budget.pdf under "Mountain Golf."

spent) for a broader schedule of purchases"⁴ (i.e., to be spent on other things). In other words, more cash flow in the current fiscal year.

NEVER Do Cash Flow Savings as a Result of Financing Versus Outright Purchasing Result in Less Spending or Any Reduction in Our Recreation ("RFF") or Beach ("BFF") Facility Fees: Given the subject proposal costs us \$32,977.96 *more*¹⁷ in financing costs, yet results in absolutely no RFF/BFF reduction, why should any local parcel/residential dwelling unit owner be in favor?

ALWAYS, Cash Flow Savings as a Result of Financing Versus Purchasing Outright Options Result in the Expenditure of Those "So Called" Savings on *Something Else*: In other words, rather than a reduction in overall expenditures, even *more*!

And Because Staff's Real Intent is to "Free Up" the Greatest Amount of 2019-20 Budgeted Expenditures So They Can Be Wastefully Overspent on MORE-AND-MORE, They've Discarded a Comparable Competing Manufacturer's LOWER Bid Which Now Ends Up Costing the Public Even MORE: At the Board's September 25, 2019 meeting staff conducted a presentation "discuss(ing) four (4) recommendations and select(ing) a preferred course of action regarding...acqui(sition of the subject) fifty-eight (58)...carts for use in the 2020/2021 fiscal year."²⁰ At page 12 of the 9/25/2019 Board packet staff compared bids received from EZ-Go to Club Car, both on outright versus installment purchase bases²¹. Simply stated, staff very intentionally and unambiguously did not share the two bids on an "apples for apples" basis.

What we didn't know at the Board's September 25, 2019 meeting was the amount of interest to be assessed under the subject proposal as well as the amount of the balloon purchase option payment. These were and are important facts to know because as staff told us, "the lease proposal ...from Club Car (was) fully amortized over the forty-eight (48) months and carr(ied) a one dollar (\$1) purchase option," whereas the one "from EZ-Go w(as) for fair market value (resulting in)...less principal (being) paid during the forty-eight (48) month" term.

Now that we know the amount of interest built into EZ-Go's "lease," (\$32,977.96) as well as its balloon purchase option payment (\$116,000), we can now see that EZ-Go's so called "lease"/option price (assuming exercise of the option) is \$237,605.12, whereas Club Car's is \$218,794.56. In other words, instead of EZ-Go's proposal costing us \$97,189.44 *less* than Club Car's, it really costs us \$18,810.56 *more*²². And if we are able to get Club Car to match EZ-Go's trade-in allowance for our

²⁰ See agenda item H(1) at pages 8-15 of the packet of materials prepared by staff in anticipation of the Board's September 25, 2019 meeting [https://www.yourtahoepace.com/uploads/pdf-ivgid/BOT_Packet_Regular_09-25-2019.pdf ("the 9/25/2019 Board packet")].

²¹ A copy of that page is attached as Exhibit "B" to this written statement.

²² Part of the reason it is lower is because EZ-Go's bid assesses interest on the \$116,000 balloon purchase option payment, none of which is being paid until after the forty-eighth (48th) month has been tolled. Club Car's bid amortizes that payment and its interest over the forty-eight (48) month term.

existing carts, Club Car's bid would be a whopping \$30,410.56 *lower*. So why didn't staff share these particulars with the Board and the public right from the start and recommend Club Car?

And Why Are We Being Asked to "Bail Out" Our Irresponsible Staff, Again, Because They Have Failed to Wisely Spend the Funds the Board Has Already Budgeted For Mountain Course Cart Path Repairs? The current state of the Mountain Course's cart paths didn't get there all of a sudden, yesterday. They have been neglected and deteriorating over some number of years. How much has been budgeted for their repair, over how many years, and how much have staff actually expended on those repairs? Let's examine just the last five (5) years.

For fiscal year 2015-16 the Board budgeted \$50,000 to be spent on Mountain Course cart path repairs. \$45,565 was allegedly actually expended, and the balance (\$4,435) was carried forward for 2016-17 cart path repairs²³. For fiscal year 2016-17 the Board budgeted another \$55,000 to be spent on Mountain Course cart path repairs. \$26,641 was allegedly actually expended, and the balance (\$28,359) together with the balance carry forward from 2015-16 (\$4,435) was carried forward to 2017-18 cart path repairs²⁴. For fiscal year 2017-18 the Board only budgeted another \$11,000 to be spent on Mountain Course cart path repairs, and only \$3,831 was allegedly actually expended. The balance (\$7,168) together with the additional \$32,794 carried forward from 2015-17 budgeted cart path capital improvement projects ("CIP") was allegedly carried forward to 2018-19 cart path repairs²⁵. And for fiscal year 2018-19 the Board budgeted another \$45,000 to be spent on Mountain Course cart path repairs²⁶. Independent of the \$39,963 carried forward to 2018-19 from unspent 2015-18 cart path repairs, we see that \$45,000 was spent through May 10, 2019 on 2018-19 Mountain Course cart path repairs. Finally, let's go to the current fiscal year. Here we see the Board budgeted another \$40,000 for Mountain Course cart path repairs, and another \$17,500 for cart path

²³ See staff's "Summary of CIP Activity by Project for the Fiscal Year Ending 6/30/2016" (page 10 at https://www.yourtahoeplace.com/uploads/pdf-ivgid/2016_09_07_08_15_37_6.30.16_CIP_Report_for_Website.pdf). This page is attached as Exhibit "C" to this written statement.

²⁴ See staff's "Capital Improvement Project Report Budget to Actual Expenditures For (the Fiscal) Year Ending June 30, 2017" (see page 24 at https://www.yourtahoeplace.com/uploads/pdf-ivgid/2017_10_25_15_07_46_CIP_Report_as_of_June_30_2017.pdf). This page is attached as Exhibit "D" to this written statement.

²⁵ See staff's "Capital Project Report For the Fiscal Year Ending June 30, 2018" (see page 12 at https://www.yourtahoeplace.com/uploads/pdf-ivgid/2018_10_04_11_40_03_CIP_Report_as_of_6.30.18.pdf). This page is attached as Exhibit "E" to this written statement.

²⁶ See staff's "Capital Project Report" For the Fiscal Year Ending June 30, 2019 (see page 103 at https://www.yourtahoeplace.com/uploads/pdf-ivgid/2019-20_Operating_Budget.pdf). This page is attached as Exhibit "F" to this written statement.

retaining wall repairs²⁷. Sometimes it's easier to see numbers like these summarized in a table. So I've created the spreadsheet below to more clearly present the foregoing:

5 Year Mountain Course Cart Path Repairs Summary				
Fiscal Year	Budgeted	Actually Expended	Carry Forward	Balance Carry Forward
2015-16	\$ 55,000	\$ 45,565	\$ 4,435	\$ 4,435
2016-17	\$ 55,000	\$ 26,641	\$ 28,359	\$ 32,794
2017-18	\$ 11,000	\$ 3,831	\$ 7,169	\$ 39,963
2018-19	\$ 45,000	\$ 45,000	?	?
2019-20	\$ 57,500	?	?	?
Totals	\$ 223,500	?	?	?

Please Don't Tell Me We Need to "Free Up" Nearly \$300,000 From an Unnecessary Mountain Course Cart Purchase to Pay For Vital and Neglected Cart Path Repairs: That's a total of nearly \$225,000 budgeted in just the last five (5) fiscal years for Mountain Course cart path/related repairs! Please don't tell me that this sum hasn't been more than sufficient to properly maintain the Mountain Course's cart paths because if it hasn't, we have no business operating the equivalent of a municipal course *that loses more than \$1,000,000 annually*. And how have I come up with the \$1,000,000 figure?

Not that I believe the District's finances as reported by staff, but using their own numbers for purposes of this discussion, Exhibit "G" demonstrates that we've already budgeted to spend \$2,316,500 in the current fiscal year for Mountain Course CIPs. Even if we deduct the \$1,464,000 budgeted expressly for clubhouse repairs/renovations, we're still left with \$852,200 in other budgeted CIPs. And remember, this number does not include \$104,200 of carry forward Mountain Course CIPs²⁶ staff have not yet been completed notwithstanding local parcel/residential dwelling unit owners have paid for through past years' RFFs. Now let's add the additional \$328,120 in current fiscal year budgeted operational losses²⁸. If one does the math, one will get a number anywhere from \$1,180,620-\$2,419,700. Pick whatever number you'd like but at the end of the day, it exceeds \$1 million by some good amount.

²⁷ See staff's "Five Year Capital Improvement Plan Summary – As of 5-22-2019" (see page 5 at https://www.yourtahoepalace.com/uploads/pdf-ivgid/5_Year_Capital_Improvement_Plan_Summary_-_As_of_5.22.19.pdf). This page is attached as Exhibit "G" to this written statement.

²⁸ See page 255 of the packet of materials prepared by staff in anticipation of the Board's May 22, 2019 meeting [https://www.yourtahoepalace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-22-19.pdf ("the 5/22/2019 Board packet")]. This page discloses that \$40 of each 8,203 assessed parcel/residential dwelling unit owners' RFF has been budgeted to subsidize budgeted Mountain Course operational losses. This page is attached as Exhibit "H" to this written statement.

Since staff haven't reported how much of the \$223,500 budgeted over the last four fiscal years for Mountain Course path cart/associated repairs has actually been expended, let's assume for purposes of argument *all* of it has. And now staff is telling the Board and the public this \$223,500 hasn't been enough. And this is on top of over \$1 million in budgeted losses/overspending for the current fiscal year? Ladies and gentlemen, we don't have a budgeting problem. We have a spending and transparent reporting one. And if this asset requires these kinds of financial subsidies, we should be having a discussion about more than the subject fifty-eight carts. Instead, it should be about what we do with the Mountain Course because continued operation makes no financial sense whatsoever.

For All of These Reasons, the Last Thing We Need Do With Our Existing Mountain Course Carts is Spend Over \$300,000 on a New Fleet We Intend to Discard in Four (4) Years, So We Can Creatively "Free Up" \$285,466.56 to Make Cart Path Repairs Which Either Should Have Been Made Years Ago, or Should Never Be Made Because Continued Operation is a Financial Black Hole!

Remember, staff admit that to exercise its preferred installment purchase option alternative, only TWO of our Trustees need vote no²⁹. I urge at least two of you to vote NO and send the resounding message to staff they'd better start saving local parcel/residential dwelling unit owners money, rather than acquiring more and more at their expense, where as here, the subject installment purchase agreement *is not required*.

The Board Cannot Use Revenues Deposited Into a Special Revenue Fund For Capital Expenditures Such as the Subject Golf Carts: NRS 354.570 instructs that a "special revenue fund (is)...used to account for specific revenue sources, *other than sources for major capital projects.*" GASB 33³⁰ instructs that in order to qualify for the use Special Revenue Fund accounting, a substantial portion of the fund's revenue must come from one or more of the following four classes of *non-exchange* transactions based on shared characteristics that affect the timing of recognition:

1. Derived *tax revenues*, which result from assessments imposed on exchange transactions (for example, income taxes, sales taxes, and other assessments on earnings or consumption);
2. Imposed *non-exchange* revenues, which result from assessments imposed on nongovernmental entities, including individuals, other than assessments on exchange transactions (for example, property taxes and fines);
3. Government-mandated *non-exchange* transactions, which occur when a government at one level provides resources to a government at another level and requires the recipient to use the

²⁹ See page 13 of the 10/30/2019 Board packet as well as NRS 350.087(1): "If the public interest requires a medium-term obligation or installment-purchase agreement, the governing body of any local government, by a resolution *adopted by two-thirds of its members*, may authorize a medium-term obligation or installment-purchase agreement."

³⁰ See

http://gasb.org/jsp/GASB/Document_C/GASBDocumentPage?cid=1176160029148&acceptedDisclaimer=true.

resources for a specific purpose (for example, federal programs that state or local governments are mandated to perform); and,

4. Voluntary *non-exchange* transactions, which result from legislative or contractual agreements, other than exchanges, entered into willingly by the parties to the agreement (for example, certain grants and private donations).

An “exchange” transaction is one in which each party receives and gives up essentially equal value³⁰. An “exchange-like” transaction is one in which the values exchanged, though related, may not be quite equal or in which the direct benefits may not be exclusively for the parties to the transaction³⁰. In other words, the required reciprocal relationship exists although the values exchanged may not be equal. A “non-exchange transaction” is one in which one party (a government) gives (or receives) value without directly receiving (or giving) equal value in return³⁰. Thus if the assessment and levy of the RFF represent an “imposed non-exchange transaction,” the payor receives no “special benefit” in consideration of payment.

Since IVGID’s Community Services Fund is a special revenue fund, the RFF represents involuntarily imposed *non-exchange* revenue against property, it totals a minimum of twenty percent (20%) of the total revenue flow assigned to this fund, and IVGID has reported the same to the Department of Taxation (“DOT”), IVGID has admitted the RFF represents revenue derived from either property taxes or assessments. And because by definition NRS 318.197(1) instructs that the RFF/BFF cannot be assessments [“the board may fix, and from time to time increase or decrease...recreational facilit(y)...rates, tolls or charges *other than special assessments*”], they are the product of non-exchange transactions and cannot be used for major capital projects like the subject golf carts.

Deceitfully, Staff Have Set Up the District to Make its Future Purchase of Lithium Battery Powered Carts From EZ-Go: As demonstrated above, in order to “own” carts which can be transferred “to the next provider”¹⁰ of replacement lithium battery powered carts¹¹, the District is required to pay EZ-Go an *additional* \$116,000 balloon purchase option payment. However upon closer inspection, maybe not. EZ-Go’s bid⁸ states that: “upon delivery & acceptance of (IVGID’s existing)...fleet, EZ-Go (agrees to)...terminate Lease #_____.” In other words, in order to lock the District into the future acquisition of lithium battery powered carts from EZ-Go, the latter reserves the right to release IVGID from any then liability under the current proposed installment purchase agreement. Now what do you think is going to happen when it comes time for the District to make this payment if it enters into the subject installment purchase agreement? Unlike a competitor like Club Car, EZ-Go can simply waive the purchase option payment and make up for the deficient payment by rolling it over into a revised installment purchase agreement the cost and terms of which are unknown.

Alternatives: ¶VI of the staff memo in support of this agenda item proposes no alternatives to staff’s preferred lease/option purchase⁴. So let me advance two. First, vote no to the subject proposed installment purchase agreement. And second, vote no to the subject purchase altogether. If it’s prudent to “roll the dice” by doing nothing insofar as phase II of the effluent pipeline replacement project is concerned, we can certainly delay replacement of our existing Mountain Course cart fleet for another four (4) years when the alternative is the expenditure of over \$300,000 on a bandaid fix.

Procedural Deficiencies to Proposed Resolution 1875¹⁰:

1. **“The IVGID (Board Has)...Determined That the Public Interest Requires (Entrance Into) a Medium-Term Installment Purchase Agreement:”** No such determination has been made. The livestream of the Public Hearing associated with this matter³¹ will reveal the presentation of no facts whatsoever in support of this “determination.” Without some facts in support of this determination, the IVGID Board’s adoption of this resolution will be arbitrary, capricious, lacking substantial evidence, and an abuse of discretion.

2. **“The IVGID Board Has Determined That the Public Interest Requires (Entrance Into This Proposed)...Installment Purchase Agreement:”** For similar reasons, no such determination has been made. The livestream of the Public Hearing associated with this matter will reveal the presentation of no facts whatsoever in support of this “determination.” Without some facts in support of this determination, the IVGID Board’s adoption of this resolution will be arbitrary, capricious, lacking substantial evidence, and an abuse of discretion.

3. **“The IVGID (Board Has)...Determined That the Public Interest Requires (Entrance Into) a Medium-Term Installment Purchase Agreement...to Acquire This...Equipment For a Period of...5 Years:”** Besides the fact no such determination has been made, staff proposes there will be forty-eight (48) installment (4 years) payments under the agreement³².

4. **“The IVGID (Board) Proposes to Enter (Into) an Installment Purchase Agreement With a Principal Amount Not to Exceed \$204,627.16:”** This is not a true statement. The proposed purchase agreement is for \$297,427.16⁷ rather than \$204,627.16 represented. The \$204,627.16 figure represents forty-eight proposed payments totaling \$121,605.12⁴, and a discretionary balloon purchase option payment of \$116,000⁹ staff represents “is not expected to be exercised.”¹⁰

5. **“The Notice to the Public³³ Which States the Proposed “Amount (of the)...Agreement (Will) ...Not Exceed a Total of \$204,627.16:”** For similar reasons, this is not a true statement.

6. **“The Obligation Will be Repaid From Operating Revenues of the Community Services Special Revenue Fund.”** This is not a true statement. Operating revenues assigned by staff to IVGID’s Community Services Special Revenue Fund are insufficient to pay for operating expenses assigned to this fund. Budgeted revenues and expenses assigned to IVGID’s Community Services Special Revenue Fund for the current fiscal year (encompassing the first proposed installment payment on June 1, 2020⁵) appear at Schedules B-12 and B-13, pages 17 and 18, of DOT Form 4404LGF³⁴. Budgeted

³¹ Go to <https://livestream.com/accounts/34111104>.

³² See pages 11 and 14 of the 10/30/2019 Board packet.

³³ See page 16 of the 10/30/2019 Board packet.

³⁴ These pages are attached as Exhibit “I” to this written statement.

revenues total \$22,598,780³⁵. Because Schedule B-12 reflects additional revenue of \$561,800³⁵ from "Transfers In (Schedule T)" from IVGID's General Fund³⁶, for purposes of argument budgeted revenues total a combined \$23,160,580. Budgeted expenditures total \$27,197,671³⁷. In other words, expenditures have been budgeted to exceed revenues by \$4,037,091 and that does not come from operating revenues. Instead, it comes from a reduction in the beginning fund balance of \$13,183,167³⁵ to an ending fund balance of \$9,146,076³⁷. Moreover, this fund balance does not come from past years' operating revenues. Instead it comes from "smoothing;" staff's re-purposing of over assessed RFFs (see discussion below) by design intended to create the equivalent of a slush fund for future un-identified, un-budgeted, and un-appropriated expenditures made by un-elected staff. And moreover still, budgeted expenditures³⁴ do not include *any* installments payable to the proposed installment purchase agreement which means the budgeted deficiency is even greater.

But in actuality, an additional \$5,783,115 of this deficiency³⁵ does not come from operating revenues. Instead, it comes from the RFF. As the DOT has been advised in the past, because the District has chosen to assign RFF revenue to a special revenue fund, by definition it cannot and does not come from an exchange transaction whereby the RFF is voluntarily paid in consideration for some good or service supplied by IVGID. Therefore it too does not represent "operating revenues."

Therefore the subject obligation will not be repaid from operating revenues as the proposed resolution represents.

7. **"The Obligation Will be Repaid (From)...Monthly Installments...With a Residual Payment Due in the Forty-Eighth (48th) Month:"** This is not a true statement. According to the Board packet, the alleged \$116,000 "residual payment due" will be paid in month forty-nine⁹.

8. **"The Purpose For Which the Funds Are to be Used is the Acquisition of...Fifty-Eight (58) Gas-Powered Golf Carts:"** This is not a true statement. As staff have admitted, the purpose for which the funds are to be used are to "make (the \$288,000 which has already been budgeted to acquire the subject carts)...available (to be spent) for a broader schedule of purchases."⁴ In other words, a new round of other unbudgeted expenditures.

9. **The Notice to the Public Which States the Purpose of the Funds is "to Enable...IVGID to Acquire...Golf Carts for the Mountain Golf Course:"** For similar reasons, this is not a true statement.

10. **"This Form of Acquiring the Use of This Equipment is Considered the Best Net Outflow of Resources to the Operations, of the Community Services Special Revenue Fund:"** No such determination has been made. The livestream of the Public Hearing associated with this matter will

³⁵ I have placed an asterisk on Schedule B-12 to reflect this entry.

³⁶ Note that at least \$300,000 of these transfers are the product of unlawful transfers (previously brought to the DOT's attention) from the former workers' compensation retention reserve fund.

³⁷ I have placed an asterisk on Schedule B-13 to reflect this entry.

reveal the presentation of no facts whatsoever in support of this “consideration.” Without some facts in support of this consideration, the IVGID Board’s adoption of this resolution based upon this consideration will be arbitrary, capricious, lacking substantial evidence, and an abuse of discretion.

In Accordance With NAC 350.120(2), Should a Resolution Authorizing Entrance Into a Medium-Term Installment Purchase Agreement be Forwarded to the Department of Taxation, Request is Made That This Written Statement Together With Exhibits as Well as All Other “Comments Made by...Member(s) of the Public at the Meeting” be Forwarded As Well:

Conclusion: I am against giving IVGID staff more of our RFF/BFF monies to waste on their pet projects which don’t end up saving any money, and don’t end up reducing the RFF/BFF. Although making the proposed purchase wastes nearly \$300,000 of RFF dollars and for this reason should not be expended, should a majority of the Board vote to make that purchase, I urge staff’s creative installment purchase option alternative *NOT* be employed. Either pay for these carts with cash, or choose to not make the purchase altogether because the District has more important needs.

And You Wonder Why Our RFF and BFF Which Impermissibly Support This And Other Equally Colossal Waste/Wrongdoing Are as High as They Are? I’ve now provided more answers.

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

EXHIBIT "A"

Capital Revenues and Expenses

The capital expense is the current five year capital plan that is being developed as part of the budget process. The five year expenses and revenues are presented in the following table. The capital revenue is the summation of monthly capital fees collected in the utility rates, connection fees, and interest income and increases by approximately 9.1% per year averaged over 5 years. The capital expense is the capital improvement projects net of grants and debt proceeds. The five year impact is to balance revenues and expenses. Beginning in year three we expect to begin re-building the uncommitted reserve fund.

5-Year Plan	2013-14	2014-15	2015-16	2016-17	2017-18	5-Yr Sum
Capital Revenue	3,918,000	4,588,000	4,786,000	4,992,000	5,207,000	\$23,491,000
Capital Expense	(4,547,000)	(5,058,000)	(3,996,000)	(4,762,000)	(4,843,000)	(\$23,206,000)
					Subtotal	\$285,000

There are several important points to remember in the estimate of capital expenses. The capital expenses assume that we spend 100% of all capital budgets. The Effluent Export Project has also been adjusted with the assumption that we will not receive Section 595 funding which increases our capital costs. The large rate increases will occur in capital and primarily in sewer in 2013 and 2014.

With the 2012-13 budget year, Public Works began accumulating \$2,000,000 per year in savings for the construction of the Effluent Export Project. We expect to have accumulated a total of \$6,000,000 by the construction project start date in spring 2015 while also continuing to collect \$2 million annually for this critical project.



The reserve balance is a critical fund to be managed in Public Works. At this time, there are several large variables mentioned above that can significantly swing the reserve balance. The amount of the bonding will be adjusted to assure the reserve fund remains at a prudent balance while also considering the costs of borrowing, the economic conditions in Nevada and the susceptibility of the funds. The uncommitted reserve fund, separate from the accumulated savings for the Export Project, is currently scheduled to be less than the Policy target for the next five years. The current goal is to keep the uncommitted reserve fund above \$2.5 million.

EXHIBIT "B"

as well as cost, Staff recommends replacement of the current fleet of fifty-eight (58) carts.

Lithium battery powered carts have been rapidly accepted into the market, as well as best practice within the industry. They offer lower charging costs (half the time to charge compared to acid based batteries), lighter weight (279 pounds), longer unlimited warranty (5 years), zero battery maintenance, better impact on our local environment, and more charging cycles (2000-4000 versus 400-1000 for acid based batteries); all of these factors make them feasible for the Mountain Course. The nature of the charging process (no emissions) for lithium batteries eliminates the need for substantial alteration or rebuild of the current Mountain Course cart storage facility for ventilation purposes however it does require wiring for the individual charges.

Staff has conferred with the State of Nevada Department of Taxation over the manner in which to proceed with a transaction when a purchase was in the budget when adopted in May 2019. We can consider leasing as long as the State's guidance is followed before any payments are made.

IV. BID RESULTS

The District advertised, via two local newspapers, a Notice to Bidders. Two bids were received on September 3, 2019. The results were:

	<u>EZ-Go</u>	<u>Club Car</u>
Lithium Powered Carts Purchase	\$282,067.60	\$304,500.00
Lithium Powered Carts 48 Mo. Lease **	\$135,664.32	\$323,584.32
Lithium Powered Carts Lease / Year	\$ 33,916.08	\$ 80,896.08
Gas Powered Carts Purchase	\$204,627.16	\$205,900.00
Gas Powered Carts 48 Mo. Lease**	\$121,605.12	\$218,794.56 *
Gas Powered Carts Lease / Year	\$ 30,401.28	\$ 54,698.64

** The proposals for lease from each vendor are based on different assumptions at the end of four years. The lease proposals from EZ-Go were for fair market value leases, which means they call for less principal paid during the forty-eight (48) months by allowing a residual value purchase option. The lease proposals from Club Car fully amortized over the forty-eight (48) months and carry a one dollar (\$1) purchase option.

EXHIBIT "C"

Summary of CIP Activity by Project for the Fiscal Year Ending 6/30/2016

Project Description	CIP #	Carry Forward 2014-15	Capital Budget 2015-16	Less Carryover to 2016-17	Total Expected 2015-16	Total Expenditures 2015-16	Variance
<i>Golf</i>							
Championship Golf							
Forward Tees - Championship Golf Course	3140GC1501	-	-	-	-	501	(501)
Championship Golf Course Remodel Bathrooms, #6 Tee and #14 Green	3141BD1502	15,000	10,000	25,000	-	7,183	(7,183)
Irrigation Improvements	3141GC1103	30,000	11,000	15,000	26,000	26,706	(706)
Championship Course Greens, Tees and Bunkers	3141GC1202	113,000	67,000	120,000	60,000	39,562	20,438
Pavement Maintenance of Parking Lots - Champ. Course & Chateau	3141LI1201	-	40,000	39,070	930	8,315	(7,385)
Pavement Maintenance of Cart Paths	3141LI1202	8,905	50,000	21,980	36,925	59,776	(22,851)
2001 Aerothatch Seeder #479	3142AT708	-	16,500	16,500	-	-	-
1999 Carryall Club Car #447	3142NL404	-	10,000	-	10,000	9,907	93
1999 Carryall Club Car #448	3142NL405	-	10,000	-	10,000	9,907	93
1999 Carryall Club Car #449	3142NL406	-	10,000	-	10,000	9,907	93
1999 Carryall Club Car #450	3142NL407	-	10,000	-	10,000	9,907	93
1999 Carryall Club Car #451	3142NL408	-	10,000	-	10,000	9,907	93
1999 Carryall Club Car #452	3142NL409	-	10,000	-	10,000	9,907	93
2002 Bar Cart #527	3142NL480	-	34,000	-	34,000	30,097	3,903
2002 Bar Cart #528	3142NL481	-	34,000	-	34,000	27,597	6,403
2001 Toro Greensmaster 1600 #505	3142SV509	-	9,200	-	9,200	6,418	2,782
2001 Toro Greensmaster 1600 #506	3142SV510	-	9,200	-	9,200	-	9,200
2004 Toro Greensmaster 1600 #549	3142SV514	-	9,200	-	9,200	8,768	432
2005 Toro Greensmaster 1600 #574	3142SV516	-	9,200	-	9,200	8,768	432
Driving Range Improvements	3143GC1202	-	73,000	-	73,000	73,575	(575)
Food & Beverage Shared POS	3153CO1599	-	49,500	-	49,500	19,234	30,266
Champ Grille Kitchen Equipment	3153FF1204	-	52,000	52,000	-	-	-
The Grille Bar Equipment and Furniture	3153FF1205	-	7,500	7,500	-	-	-
2002 Toro Hydroject 3000 #514	3197AT710	-	29,950	29,950	-	-	-
2006 Toro 1250 Spray Rig #586	3197AT714	-	34,000	34,000	-	-	-
2006 John Deere 1500 Fairway Aerator #592	3197AT715	-	28,400	-	28,400	25,429	2,971
Greens Roller	3197SE1601	-	16,000	-	16,000	14,500	1,500
Mountain Golf							
Mtn. Golf Course Remodel On Course Bathrooms, #6 & #13/14	3241BD1503	10,000	10,000	20,000	-	-	-
Mountain Course Greens, Tees, Bunkers and Bridges	3241GC1101	-	27,000	-	27,000	23,321	3,679
Irrigation Improvements	3241GC1404	-	36,000	10,000	26,000	23,118	2,882
Pavement Maintenance of Cart Paths - Mt. Golf Course	3242LI1205	-	50,000	19,000	31,000	45,565	(14,565)
2002 Bar Cart #529	3242NL482	-	34,000	-	34,000	24,914	9,086
2002 Toro 4000D Rough Mower #515	3242SV513	-	62,000	-	62,000	57,030	4,970
2005 JD 3235 Fairway Mower #570	3242SV515	-	66,000	-	66,000	61,062	4,938
Mountain Course Clubhouse and Maintenance Building Replacement	3299BD1403	10,724	-	-	10,724	-	10,724
Total Golf Sub Fund		\$ 187,629	\$ 934,650	\$ 410,000	\$ 712,279	\$ 650,877	\$ 61,402

EXHIBIT "D"

Project Title		Capital Improvement Project		Report Budget to Actual Expenditures		For Year Ending June 30, 2017			Status (refer to Glossary of terms)
Project #	Project #	2016-17 Capital Projects	Carry-Over Capital Projects	Augment-ation	2017-18 Carry-Over Projects	Expected Expenditures 2016-17	Actual Expenditures 2016-17	2016-17 Variance	
Championship Golf Course Remodel Bathrooms, #6 Tee and #14 Green	3141BD1502	85,000	25,000			110,000	102,853	7,147	Completed
Fuel Management Program	3141CO1701	30,000	-		(30,000)	-	-	-	Carried Over
Irrigation Improvements	3141GC1103	13,000	15,000		(5,000)	23,000	24,001	(1,001)	Carried Over
Pavement Maintenance of Parking Lots - Champ. Course & Chateau	3141U1201	10,000	39,070		(30,000)	19,070	17,000	2,070	Carried Over
Pavement Maintenance of Cart Paths	3141U1202	55,000	21,980		(30,500)	46,380	23,300	23,080	Ongoing
2005 Buffalo Turbin Debris Blower #571	3142AT713	9,100	-		-	9,100	7,060	2,040	Complete
2000 Carryall Club Car #459	3142NL410	10,000	-		-	10,000	10,380	(380)	Complete
2000 Carryall Club Car #460	3142NL411	10,000	-		-	10,000	10,380	(380)	Complete
2011 Toro Sand Pro 3020 #659	3142SV502	20,000	-		-	20,000	14,978	5,022	Complete
2011 Toro 3500D Mower #649	3142SV505	41,000	-		-	41,000	31,954	9,046	Complete
Driving Range Nets	3143GC1201	10,000	-		(4,000)	6,000	5,999	1	Carried Over
Replace Icemaker Championship Golf Course Cart Barn	3144FF1702	10,100	-		-	10,100	6,768	3,332	Complete
Champ Grille Kitchen Equipment	3153FF1204	8,300	52,000		(39,000)	21,300	19,040	2,260	Carried Over
2008 John Deere 1500 Fairway Aerator #620	3197AT720	30,000	-		-	30,000	26,520	3,480	Complete
2001 John Deere Pro Gator #484	3197NL451	32,000	-		-	32,000	30,901	1,099	Complete
GolfTrac Software System - budgeted as a lease item not a purchase	3197CO1704	-	-		-	-	21,987	(21,987)	Complete
F&B POS Stations - unbudgeted	3197CO1705	-	-		-	-	28,440	(28,440)	Complete
Terra Rake - unbudgeted	3197LE1703	-	-		-	-	5,046	(5,046)	Complete
Championship Golf Cart Fleet (Augmented)	3144LV1706	-	-	448,000	-	448,000	448,000	-	Complete
Championship Course Greens, Tees and Bunkers	3141GC1202	-	120,000		(87,000)	33,000	36,542	(3,542)	Carried over
The Grille Bar Equipment and Furniture	3153FF1205	-	7,500		-	7,500	7,500	-	Complete
2001 Aerothatch Seeder #479	3142AT708	-	16,500		-	16,500	14,896	1,604	Complete
2002 Toro Hydroject 3000 #514	3197AT710	-	29,950		(29,950)	-	-	-	Delayed
2006 Toro 1250 Spray Rig #586	3197AT714	-	34,000		-	34,000	34,465	(465)	Complete
Championship Golf Capital Projects		373,500	361,000						
Mtn. Golf Course Remodel On Course Bathrooms, #6 & #13/14	3241BD1503	70,000	20,000		(79,250)	10,750	12,706	(1,956)	Carried over
Fuel Management Program	3241CO1701	30,000	-		(30,000)	-	-	-	Carried over
Mountain Course Greens, Tees, Bunkers and Bridges	3241GC1101	27,000	-		(15,000)	12,000	11,164	836	Carried over
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242L1204	10,000	-		(10,000)	-	5,700	(5,700)	Carried over
Pavement Maintenance of Cart Paths - Mountain Golf Course	3242L1205	55,000	19,000		(32,800)	41,200	26,641	14,559	Ongoing
1999 Carryall Club Car #450	3242NL400	10,000	-		-	10,000	10,380	(380)	Complete
1999 Carryall Club Car #451	3242NL401	10,000	-		-	10,000	10,380	(380)	Complete
1999 Carryall Club Car #452	3242NL402	10,000	-		-	10,000	10,380	(380)	Complete
1999 Carryall Club Car #459	3242NL403	10,000	-		-	10,000	10,380	(380)	Complete
2008 Toro Sand-Pro #618	3242SV525	20,000	-		-	20,000	14,979	5,021	Complete
Repair Roof - Mountain Golf Club House	3299BD1702	12,620	-		(12,400)	220	192	28	Multi-Year
Mountain Course Clubhouse & Maintenance Building Replacement	3299BD1403	-	-		-	-	7,928	(7,928)	Postponed
Irrigation Improvements	3241GC1404	-	10,000		(5,000)	5,000	-	5,000	Carried over
Mountain Course Capital Projects		264,620	49,000						
All Golf		638,120	410,000	448,000	(440,000)	1,056,120	1,048,840		

EXHIBIT "E"

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

FUND	DESCRIPTION	CAPITAL PROJECT REPORT For the fiscal year ending June 30, 2018					
		PROJECT #	TOTAL BUDGET	Expended 6/30/18	Status	Budgeted Carry Over	
Mountain Golf	ADA Access to On-course Restrooms	3241BD1402	\$ 95,000	\$ -	Carried Over	\$ 95,000	
	Mtn. Golf Course Remodel On Course Bathrooms, #6 & #13/14	3241BD1503	79,250	7,855	Carried Over	71,395	
	Fuel Management Program	3241CO1701	30,000	20,394	Completed	-	
	Mountain Course Greens, Tees, Bunkers and Bridges	3241GC1101	38,000	40,547	Ongoing	-	
	Irrigation Improvements	3241GC1404	5,000	4,882	Ongoing	-	
	Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204	16,000	15,100	Ongoing	-	
	Pavement Maintenance of Cart Paths - Mountain Golf Course	3242LI1205	77,800	79,668	Ongoing	-	
	Mountain Golf Course Cart Path Retaining Walls	3241LI1704	★ 11,000	3,831	Ongoing	7,168 ★	
	Repair Roof - Mountain Golf Club House	3299BD1702	82,400	-	Carried Over	82,400	
	Mountain Golf Course Backflow Device Replacement	3299DI1703	17,500	17,372	Completed	-	
	Fuel System Refurbishment	3299BD1801	-	21,892	Added	-	
	Gas Golf Cart Fleet - (Budgeted for new lease, purchased existing fleet)	3244LV1810	-	48,731	Added	-	
	2007 Buffalo Turbin Debris Blower #601	3242LE1720	8,000	7,224	Completed	-	
	2011 Toro 3500D Mower #663	3242LE1727	34,000	32,350	Completed	-	
	2007 Toro Tri-Plex 3250D Mower #598	3242LE1730	56,000	57,280	Completed	-	
	2008 Toro Tri-Plex Mower #614	3242LE1732	47,500	45,829	Completed	-	
		Total Mountain Golf		\$ 597,450	\$ 402,955		\$ 255,963
	Facilities	Chateau Project Greens	3350AE1802	\$ 9,000	\$ 9,459	Completed	\$ -
		Paint Interior of Chateau	3350BD1505	27,100	26,115	Completed	-
		Magnetic Fire Door Closures	3350BD1705	18,450	16,612	Completed	-
Catering Kitchen Equipment		3350FF1204	15,000	12,854	Completed	-	
Enclose Chateau Exterior Storage Area		3350FF1601	6,500	-	Delayed	6,500	
Chateau Lobby Furniture		3350FF1801	13,500	12,286	Completed	-	
Aspen Grove - Replace Siding		3351BD1502	22,500	15,157	Completed	-	
Aspen Grove Facility Improvements		3351BD1703	60,000	64,007	Completed	-	
Chateau - Catering Equipment Chairs		3352FF1003	-	1,470	Completed	-	
Replace Banquet Serviceware		3352FF1104	55,000	5,320	Completed	-	
Banquet Tables	3352FF1704	31,900	35,324	Completed	-		
	Total Facilities		\$ 258,950	\$ 198,604		\$ 6,500	

EXHIBIT "F"

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT		CAPITAL PROJECT REPORT	TOTAL BUDGET	Expended	BUDGET Carry Over
FUND	DESCRIPTION	PROJECT #	2018-2019	Est. 5/10/19	2019-2020
Mountain Golf	Mountain Course Greens, Tees and Bunkers	3241GC1101	\$ 23,000	\$ 23,000	\$ -
	Mountain Golf Course Cart Path Retaining Walls	3241LI1704	19,668	19,600	-
	ADA Access to On-course Restrooms	3241BD1402	95,000	95,000	-
	Mtn. Golf Course Remodel On Course Bathrooms, #6 & #13/14	3241BD1503	71,395	71,395	-
	Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204	6,000	6,000	-
	Pavement Maintenance of Cart Paths - Mountain Golf Course	3242LI1205	45,000	★ 45,000	-
	Paint Exterior of Mountain Golf Clubhouse	3299BD1705	27,800	-	27,800
	Replace Carpet in Mountain Golf Clubhouse	3299BD1801	24,000	-	-
	Mountain Golf Roll Up Shop Doors	3299BD1803	12,000	12,000	-
	Repair Roof - Mountain Golf Club House	3299BD1702	82,400	6,000	76,400
	Mountain Clubhouse Fire Repairs - Unbudgeted	3299BD1902	-	120,000	-
	Mountain Golf Cart Barn Concrete Floor - Unbudgeted	3299BD1903	-	8,980	-
		Total Mountain Golf	\$ 406,263	\$ 406,975	\$ 104,200 ★
Facilities	Replace Air Walls Chateau	3350BD1704	\$ 7,500	\$ -	\$ -
	Replace Carpet in Chateau Grill	3350BD1803	12,000	12,000	-
	Paint Both Food & Beverage Kitchens and Storage Areas	3350BD1806	12,000	12,000	-
	Enclose Chateau Exterior Storage Area	3350FF1601	6,500	-	6,500
	Aspen Grove - Replace Carpet	3351BD1501	11,500	11,500	-
		Total Chateau and Aspen Grove	\$ 49,500	\$ 35,500	\$ 6,500

As of May 10, 2019

EXHIBIT "G"



5 Year Capital Improvement Plan Summary - As of 5.22.19

Department	Project Number	Project Title	Project Manager	2020	2021	2022	2023	2024	Total	
Mountain Golf	3241BD1503	Mtn. Golf Course Remodel On Course Bathrooms, #6 & #13/14	Principal Engineer	60,000	-	-	-	-	60,000	
	3241GC1101	Mountain Course Greens, Tees and Bunkers	Grounds Superintendent	43,000	18,000	-	-	-	61,000	
	3241GC1404	Irrigation Improvements	Grounds Superintendent	39,000	-	-	30,000	-	69,000	
			Golf Courses	-	-	-	-	-	-	
	3241GC1502	Wash Pad Improvements	Principal Engineer	-	-	70,000	-	-	70,000	
	3241GC1802	Mountain Course Clubhouse and Maintenance Building Water Service Line Replacement	Senior Engineer	65,000	-	-	-	-	65,000	
			Senior Engineer	-	-	-	-	-	-	
	3241LI1704	Mountain Golf Course Cart Path Retaining Walls	Senior Engineer	17,500	37,500	12,500	12,500	10,000	90,000	
	3241LV1899	Mountain Course 58 Cart Fleet	Director of Golf	288,000	-	-	-	-	288,000	
	3241ME1804	Mountain Golf Fuel Storage Facility	Fleet Superintendent	200,000	-	-	-	-	200,000	
	3242LE1725	2005 Carryall Club Car #568	Fleet Superintendent	11,000	-	-	-	-	11,000	
	3242LE1726	2016 Bar Cart #726	Fleet Superintendent	-	29,000	-	-	-	29,000	
	3242LE1728	2015 Toro 4000D Rough Mower #709	Fleet Superintendent	-	-	-	61,000	-	61,000	
	3242LE1731	2017 Toro Sand Pro #745	Fleet Superintendent	-	-	-	-	22,000	22,000	
	3242LE1732	2016 Toro Tri-Plex Mower #614	Fleet Superintendent	-	-	-	43,400	-	43,400	
	3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf Course	Senior Engineer	22,500	6,000	12,500	12,500	25,000	78,500	
	3242LI1205	Pavement Maintenance of Cart Paths - Mountain Golf Course	Senior Engineer	40,000	45,000	45,000	45,000	45,000	220,000	
	3299BD1403	Mountain Course Clubhouse and Maintenance Building Renovation and ADA Upgrades	Engineering Manager	-	-	-	95,000	600,000	695,000	
	3299BD1702	Replace Roof - Mountain Golf Clubhouse	Buildings Superintendent	25,000	-	-	-	-	25,000	
	3299BD1705	Paint Exterior of Mountain Golf Clubhouse	Buildings Superintendent	41,500	-	-	-	-	41,500	
	3299BD1902	Mountain Clubhouse Improvements Project	Engineering Manager	1,464,000	-	-	-	-	1,464,000	
	Total				2,316,500	135,500	140,000	299,400	702,000	3,593,400
	Facilities	3350BD1103	Chateau - Replace Carpet	Buildings Superintendent	62,000	-	-	49,500	68,000	179,500
3350BD1302		Resurface Patio Deck - Chateau	Buildings Superintendent	-	36,000	-	-	-	36,000	
3350BD1505		Paint Interior of Chateau	Buildings Superintendent	-	-	-	-	40,500	40,500	
3350BD1506		Paint Exterior of Chateau	Buildings Superintendent	-	-	47,000	-	-	47,000	
3350BD1704		Replace Air Walls Chateau	Buildings Superintendent	-	31,360	-	-	-	31,360	
3350BD1804		Replace Hallway Tile at Chateau	Buildings Superintendent	65,000	-	-	-	-	65,000	
3350BD1805		Repair and Refinish Wood Walls Upstairs at Chateau	Buildings Superintendent	10,000	-	-	-	-	10,000	
3350BD1808		Chateau Community Room Ceiling and Beam Refurbishing	Buildings Superintendent	-	-	-	-	25,000	25,000	
3350FF1204		Catering Kitchen Equipment	Food and Beverage Director	18,900	-	-	-	-	18,900	
3350FF1601		Enclose Chateau Exterior Storage Area	Engineering Technician	-	85,000	-	-	-	85,000	
3351BD1501		Aspen Grove - Replace Carpet	Buildings Superintendent	-	-	11,000	-	-	11,000	
3351BD1703		Aspen Grove Outdoor Seating BBQ and Landscaping	Parks Superintendent	-	-	41,400	10,000	-	51,400	
3351BD2101		Dumpster enclosure - Village Green/Aspen Grove	Parks Superintendent	-	-	45,000	-	-	45,000	

EXHIBIT "H"

Incline Village General Improvement District Facility Fee Reconciliation by Parcel

Budget for 2019-2020			Historical Recreation Fee Per Parcel				
Recreation Facility Fee charged to				Operating	Capital Projects	Debt Service	Total Fee
8,203 Parcels			2019-20	\$ 250	\$ 405	\$ 50	\$ 705
Golf - Championship	\$ 21		2018-19	215	440	50	705
Golf - Mountain Facilities	40		2017-18	215	330	160	705
Diamond Peak Ski	(200)		2016-17	250	320	160	730
Youth & Family Programming	25		2015-16	266	308	156	730
Senior Programming	21		2014-15	211	303	216	730
Recreation Center	97		2013-14	239	277	214	730
Comm. Services Administration	127		2012-13	258	199	273	730
Parks	89		2011-12	199	242	274	715
Tennis	14		2010-11	128	304	298	730
Per Parcel Operating Component	250						
Per Parcel Capital Exp. Component	405						
Per Parcel Debt Service Component	50						
Total Recreation Fee Per Parcel	\$ 705						

Budget for 2019-2020			Historical Beach Fee Per Parcel				
Beach Facility Fee charged to				Operating	Capital Projects	Debt Service	Total Fee
7,748 Parcels			2019-20	\$ 85	\$ 39	\$ 1	\$ 125
Per Parcel Operating Component	\$ 85		2018-19	85	39	1	125
Per Parcel Capital Exp. Component	39		2017-18	85	39	1	125
Per Parcel Debt Service Component	1		2016-17	75	24	1	100
Total Beach Fee Per Parcel	\$ 125		2015-16	75	24	1	100
			2014-15	65	-	35	100
			2013-14	63	-	37	100
			2012-13	66	17	17	100
			2011-12	98	-	17	115
			2010-11	69	-	31	100

The combined Facility Fee for 2019-2020 would represent the tenth year held at the total of \$830.

EXHIBIT "I"

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Championship Golf Course	3,765,419	4,130,000	4,516,321	4,516,321
Mountain Golf Course	630,214	700,000	678,573	678,573
Facilities (Chateau & Aspen Grove)	355,696	410,000	420,793	420,793
Ski	9,155,646	11,700,000	9,222,320	9,222,320
Community Programming	1,289,953	1,305,000	1,285,209	1,285,209
Parks	48,910	55,000	62,178	62,178
Tennis	145,187	159,000	156,100	156,100
Recreation Administration	(758,481)	(725,000)	(748,600)	(748,600)
Subtotal Charges for Services	14,632,554	17,734,000	15,592,894	15,592,894
Facility Fee				
Championship Golf Course	795,437	804,000	976,157	976,157
Mountain Golf Course	505,878	517,000	689,052	689,052
Facilities (Chateau & Aspen Grove)	458,325	467,000	524,992	524,992
Ski	220,978	238,000	(336,323)	(336,323)
Community Programming	1,293,131	1,305,000	1,574,976	1,574,976
Parks	957,571	968,000	992,563	992,563
Tennis	163,687	164,000	196,872	196,872
Recreation Administration	1,374,975	1,321,000	1,164,826	1,164,826
Subtotal Facility Fees	5,769,982	5,784,000	5,783,115	5,783,115
Other miscellaneous				
Operating Grants	17,000	17,000	17,000	17,000
Investment Income	69,303	69,000	50,000	50,000
Sale of Assets	85,562	-	-	-
Interfund services (green spaces)	74,014	77,000	98,210	98,210
Intergovernmental (IV high school fields)	20,220	18,000	23,400	23,400
Miscellaneous other & Cell Tower Leases	109,462	118,000	110,361	110,361
Capital Grants	-	-	486,000	623,800
Insurance proceeds	-	-	300,000	300,000
Subtotal Other Miscellaneous	375,561	299,000	1,084,971	1,222,771
Subtotal	20,778,097	23,817,000	22,460,980	22,598,780
OTHER FINANCING SOURCES (specify)				
Transfers in (Schedule T)	645,000	241,875	561,800	561,800
BEGINNING FUND BALANCE				
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	10,320,141	10,645,469	12,692,482	13,183,167
TOTAL AVAILABLE RESOURCES	31,743,238	34,704,344	35,715,262	36,343,747

Incline Village General Improvement District

Community Services Special Revenue Fund

EXPENDITURES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 6/30/2018	ESTIMATED CURRENT YEAR ENDING 6/30/2019	TENTATIVE APPROVED	FINAL APPROVED
Championship Golf Course				
Salaries and Wages	1,450,745	1,495,000	1,592,508	1,592,508
Employee Benefits	378,678	425,000	512,154	512,154
Services and Supplies	2,226,279	2,301,600	2,587,477	2,598,977
Capital Outlay	-	-	613,782	653,200
Subtotal Championship Golf Course	4,055,702	4,221,600	5,305,921	5,356,839
Mountain Golf Course				
Salaries and Wages	327,821	380,000	372,113	372,113
Employee Benefits	88,958	110,000	115,629	115,629
Services and Supplies	555,392	510,800	540,035	540,135
Capital Outlay	-	-	1,541,238	2,420,700
Subtotal Mountain Golf Course	972,171	1,000,800	2,569,015	3,448,577
Facilities (Chateau and Aspen Grove)				
Salaries and Wages	80,096	85,000	89,488	89,488
Employee Benefits	38,460	43,000	47,157	47,157
Services and Supplies	330,241	394,600	412,290	412,390
Capital Outlay	-	-	180,400	180,400
Subtotal Facilities	448,797	523,600	729,335	729,435
SKI				
Salaries and Wages	2,767,963	3,043,000	2,970,495	2,970,495
Employee Benefits	847,817	950,000	985,297	985,297
Services and Supplies	3,408,547	3,762,000	3,662,826	3,609,576
Capital Outlay	-	-	2,482,168	2,770,850
Subtotal Ski	7,024,327	7,755,000	10,100,784	10,336,218
Community Programming (Including Rec Center)				
Salaries and Wages	1,093,852	1,112,000	1,164,024	1,164,024
Employee Benefits	319,199	335,000	368,533	368,533
Services and Supplies	819,054	862,300	948,366	942,566
Capital Outlay	-	-	413,700	468,650
Subtotal Community Programming	2,232,105	2,309,300	2,894,623	2,943,773
Parks				
Salaries and Wages	332,157	327,000	345,389	345,389
Employee Benefits	71,527	80,000	85,269	85,269
Services and Supplies	414,614	429,800	459,201	460,601
Capital Outlay	-	-	880,252	1,028,752
Subtotal Parks	818,298	836,800	1,770,131	1,920,031
Tennis				
Salaries and Wages	120,151	139,000	139,281	139,281
Employee Benefits	19,854	27,500	29,131	29,131
Services and Supplies	88,525	99,200	102,011	102,011
Capital Outlay	-	-	793,500	1,363,950
Subtotal Tennis	228,530	265,700	1,063,923	1,634,373
Community Services Administration				
Salaries and Wages	144,815	135,000	183,759	183,759
Employee Benefits	41,518	43,000	60,652	60,652
Services and Supplies	171,165	189,000	199,660	199,660
Capital Outlay	-	-	-	-
Subtotal Comm. Serv. Administration	357,498	367,000	444,071	444,071
Debt Service - G.O. Revenue Supported Bond				
Principal	-	-	355,188	355,188
Interest	-	-	29,166	29,166
Subtotal Debt Service	-	-	384,354	384,354
Subtotal - Comm. Services Expenditures	16,137,428	17,279,600	25,262,157	27,197,671
Transfers Out	4,860,341	4,241,577	-	-
ENDING FUND BALANCE	10,645,469	13,183,167	10,453,105	9,148,076
TOTAL COMMITMENTS & FUND BALANCE	31,743,238	34,704,344	35,715,262	36,343,747

Incline Village General Improvement District

Community Services Special Revenue Fund

Note prior to July 1, 2019 Capital Outlay and Debt Service were reported under separate funds.

Public Comment IVGID Board of Trustees Meeting 10/30/19

Why were 2 purchase orders for vaguely worded contracts with no tangible deliverables totaling \$35,000 signed by former GM Pinkerton for Mr. Eric Severance to research and report on subjects in which Severance apparently has no recent expertise or experience?

According to the resume provided by Mr. Severance when he applied for the position of IVGID general manager just 6 years ago, he last worked in the ski industry more than 20 years ago. Mr. Severance's "linked in" account shows 20 years of consulting experience for a company called "Sevgroup". However no company with that name is registered on the Nevada Attorney General's site and oddly, there was no reference to that company/work in his resume.

Why would anyone pay him \$150 an hour to do "research" on yield management and discount pricing for Diamond Peak and why would anyone pay him a nickel for the roughly 5 pages of worthless reports on pp. 221-224 and pp. 241-242 of the 10/30/19 Board Packet?

And why would anyone authorize payment of Severance's invoices that provided absolutely no breakdown or documentation of hourly billing?

Unfortunately there are no good answers to these questions.

The first "draft" report (a little over 3 pages) is extremely simplistic and looks like a high school homework assignment. The second report (attached) of just over a page was plagiarized almost entirely from an online blog dated 12/5/17 (reprint attached). Until yesterday staff insisted these were the only reports produced as part of the 2 contracts.

And the 2 "updates" allegedly provided by Mr. Severance to staff on October 21 and October 24 and provided to members of the public only yesterday do nothing to alter the fact that these contracts were an abuse of the former GM's discretion to spend public funds. What makes matters worse is that now Mr. Severance says he produced additional reports never mentioned in the responses to requests for public records, even after Ms. Herron told us there were no other reports. Who is telling the truth?

This episode has uncovered serious problems that the Board and the interim general manager need to address.

First, staff needs to be reminded that they work for the public. Public employees, including the General Manager, have a duty to make the best use of public funds. IVGID is not a private business where you can choose to award contracts and authorize payment to anyone for any reason. In the private sector bad choices ultimately mean the business will fail. In the public sector, bad choices mean additional cost to the taxpayer, since our businesses are subsidized by our Rec Fees and consequently never "fail".

Perhaps staff had no way to anonymously report these violations of the public trust. An online form was discussed at the May Audit Committee meeting, since the email address (monitored by the District Clerk) that had been set up for the purpose did not provide anonymity. However, the form responses, as well as the email, need to be directed to the Board, not staff, since as we see in this case, a GM was involved. I hope staff understands that as public servants, they should never allow such misuse of public funds and are aware that the law guarantees protection for "whistle blowers".

Public Comment IVGID Board of Trustees Meeting 10/30/19

The second problem is a recurring one. IVGID needs a much better system for tracking public records and responding to public records requests. The new public records laws went into effect on October 1 and will result in costly fines if the District does not follow them.

In conclusion, I hope Mr. Winqest will perform a thorough investigation and take appropriate action. I ask that the Board make it a priority to provide staff with an anonymous method to report suspicious activities directly to them and work with Mr. Winqest and legal counsel to revamp our public records policies and procedures to be in compliance with the new law.

Judith Miller

Discounting (re: our discount pricing strategy)

Overview

Selective discounting is part of our Pricing Strategy (which is part of our Revenue Management/Yield Management strategy).

[Remember the goal] Sell the right product, to the right customer, at the right time, for the right price – before it expires.

A pricing strategy directly impacts the amount of profit ones makes. Our pricing strategy is designed to meet our sales objectives, enhance our brand perception, improve loyalty, and provides the best profit point (yield) for market demand.

Pricing Strategies

Generally, a pricing strategy is developed after performing a marketing analysis. Product distribution, positioning and promotional decisions are made and demand is estimated. A pricing strategy is formulated taking into consideration factors of cost, competition and profit objectives. Our pricing strategies include a full price strategy, off peak pricing, competitive pricing, discount pricing - and a mix of these.

Discount Pricing Strategy

- A product discount is a decrease in price for a good or service, for a specific purpose. We develop discount pricing strategies for reasons such as:
- Drive traffic and sales - to balance and smooth out Supply and Demand (i.e. incent traffic at lower demand periods). Seasonal discounts offer lower prices for off-peak periods, allowing one to increase overall sales - *Come on a weekday*
- Incent customers to commit (early)- *Book early and save*
- Volume – Group sales
- For marketing (exposure/awareness) – i.e. with partners who are willing to sell our product (often where it may not otherwise be known of), such as retail outlets (i.e. ski shops, that have the desired retail traffic demographic).
- Promotional discounts - are short-term and used to drive sales for specific objectives (events, brand awareness).

Cautions with Discount Pricing

Consider product positioning before choosing a discount pricing strategy. Consumers can associate low price with low quality, even more true when the brand name is not familiar. Implementing a discount pricing strategy increases the chance that your product will be perceived as lower in quality. While you may gain customers, that make decisions on price alone, other customers may choose competitor products because of perceived quality. Low prices may drive sales for a limited time, but do not build customer loyalty. When a lower priced alternative comes along, you may lose your market share. Competitors can simply match your prices, or beat them. When prices have been driven down to absolute low prices, it is difficult to raise prices again, especially if your product is perceived as being lower in quality.

Proceed with discount pricing strategies cautiously. Occasional discounts and discounts that reward loyal customers are effective. Discounts used too often begin a downward pricing spiral that may eventually damage your ability to sell the product at full price. For example, if a retailer has periodic large discounts then it may condition your market to wait for these sales, lowering profit margins.

Reframes:

- Think of Peak pricing as a choice (i.e. when, where), an upgrade. I want to sit in the front, center section (i.e. a performance)... I want to ski on a Holiday weekend... I want to go direct to the lift, anytime (convenience). Customer will pay more if the product is properly tailored to their needs.

- Why do people say "you're giving the place away"?
 - Change the conversation.
 - Is the power company "giving the place away" at night?
 - Of course not – they're able to charge more at peak periods (to compensate for higher costs and extreme demand), discourage unnecessary peak use, and in turn, incent use in off peak periods)



([HTTPS://WWW.UNLEASHEDSOFTWARE.COM/BLOG/DISCOUNT-PRICING-STRATEGY-EXPLAINED](https://www.unleashedsoftware.com/blog/discount-pricing-strategy-explained))

BUSINESS TIPS

([HTTPS://WWW.UNLEASHEDSOFTWARE.COM/BLOG/CATEGORY/BUSINESS-TIPS](https://www.unleashedsoftware.com/blog/category/business-tips))

Discount Pricing Strategy Explained

Written by  **Melanie**

 2 years ago

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📅 **DECEMBER 5, 2017** ⌚ 3 min read

A pricing strategy is an important element of a lucrative business. More than any other element, a pricing strategy directly impacts the amount of profit you make. Choose a pricing strategy that helps you meet your sales objectives, enhances your brand perception and provides the best profit point for market demand. A discount pricing strategy is useful for driving traffic and sales short term, however used as a long-term strategy, discount pricing has some negative effects on market position and brand loyalty.

Pricing Strategies

Generally, a business must develop a pricing strategy for a product after performing a marketing analysis. Product distribution, positioning and promotional decisions are made and demand is estimated. A pricing strategy is formulated taking into consideration factors of cost, competition and profit objectives. Possible pricing strategies include a full price strategy, competitive pricing, discount pricing or a mix of these. We will focus on discounting pricing strategies for this article.

Discount Pricing Strategy

Businesses use discount pricing to sell low-priced products in high volumes. With this strategy, it is important to decrease costs and stay competitive. Large retailers are able to demand price discounts from suppliers and make a discount pricing strategy effective as they buy in bulk. It is usually impossible to compete with these retailers based solely on a discount pricing strategy.

Proceed with discount pricing strategies cautiously. Occasional discounts and discounts that reward loyal customers are effective. Discounts used too often begin a downward pricing spiral that may eventually damage your ability to sell the product at full price. For example, if a retailer has periodic large discounts then it may condition your market to wait for these sales, lowering profit margins (<https://www.unleashedsoftware.com/blog/margins-mark-ups-making-profit-without-mess>).

Types of Discounts

Quantity discounts

It is increasingly common to offer quantity discounts to customers who purchase in bulk and it generally rewards customer loyalty. These discounts can be cumulative, such as discounts given to customers who place multiple small orders or loyalty cards that give a free item after a certain number are purchased.

Seasonal discounts

These are appropriate to reward customers who purchase during off-peak times and often serve to increase sales at the beginning of peak seasons.

Promotional discounts

Promotional discounts are short-term and used to drive sales.

Loss leaders

These are discounted items designed to bring customers into the store in the hope they'll also purchase more profitable products as well. Loss leaders should be recognised brands that are used frequently. Loss leader items should also change regularly to keep customers coming back.

Advantages of Discount Pricing

Discounts to reward customers who purchase in bulk, repeat customers and employees build customer loyalty. Loss leaders are effective for retailers who need to increase traffic in the store. Promotional discounts, used sparingly, offer temporary advantages including maximising sales, revenue and profit. During a short-term discount period, more units are sold, allowing the company to decrease inventory stock and temporarily raise revenues.

Disadvantages of Discount Pricing

Consider product positioning before choosing a discount pricing strategy. **Consumers can often associate low price with low quality**

(<https://www.unleashedsoftware.com/blog/pricing-quality-perception-profits-relationship>), even more true when the brand name is not familiar. Implementing a discount pricing strategy increases the chance that your product will be perceived as lower in quality. While you may gain customers, that make decisions on price alone, other customers may choose competitor

products because of perceived quality. Low prices may drive sales for a limited time, but do not build customer loyalty. When a lower priced alternative comes along, you may lose your market share. Competitors can simply match your prices, or beat them. When prices have been driven down to absolute low prices, it is difficult to raise prices again, especially if your product is perceived as being lower in quality.

Was this post helpful?

Let us know if you liked the post. That's the only way we can improve.

Yes

No

Topics: discount pricing (<https://www.unleashedsoftware.com/blog/tag/discount-pricing>), pricing (<https://www.unleashedsoftware.com/blog/tag/pricing>), pricing strategy (<https://www.unleashedsoftware.com/blog/tag/pricing-strategy>), profit margins (<https://www.unleashedsoftware.com/blog/tag/profit-margins>)

PRODUCT

[Purchases \(/product/purchases\)](/product/purchases)

[Inventory \(/product/inventory\)](/product/inventory)

[Production \(/product/production\)](/product/production)

[Sales \(/product/sales\)](/product/sales)

[Pricing \(/pricing\)](/pricing)

[B2B eCommerce \(/b2b-ecommerce-platform\)](/b2b-ecommerce-platform)

[Sales Mobile App \(/product/mobile-app\)](/product/mobile-app)

[App Marketplace \(/app-marketplace\)](/app-marketplace)

[Integrate with us \(/partners/integration\)](/partners/integration)

INDUSTRIES

[Customers \(/customers\)](#)

[Manufacturing \(/industry/manufacturing-inventory-management\)](#)

[Brewery \(/industry/brewery-inventory-management\)](#)

[Food Manufacturing \(/industry/food-manufacturing-inventory\)](#)

[Distribution \(/industry/distribution-inventory-management\)](#)

[Wholesale \(/industry/wholesale-inventory-management\)](#)

[Retail \(/industry/retail-inventory-management\)](#)

[Coffee Roasters \(/industry/coffee-roasters-inventory-management\)](#)

[Health and Supplements \(/industry/health-and-supplements-inventory-management\)](#)

[Lighting \(/industry/lighting-inventory-management\)](#)

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Public Comment IVGID Board of Trustees Meeting 10/30/2019 Item I. 6

Following are some sections of the handbook that I feel need discussion/modification:

Page	Topic	
p.93 Role of All Trustees	The proposed change referring to "sensitive" information needs some clarification. The public has the right to know about any matter that is not confidential. Perhaps statement "confidential information" should be on a separate bullet point.	
p. 93 Detailed Roles of each officer	Each of these offices has specific duties listed in NRS 318. A reference should be made to the statute for each office.	
p. 93 Detailed role of Chair	Serve as spokesperson... This item should also reference the "Advocacy Roles" on p. 102 which requires all trustees to only advocate a particular position if the Board has voted on the issue.	
p. 100	Agenda notebooks. Perhaps these should be renamed Board packets, since that is the term currently used.	
p. 100 Agenda tips	The proposed change has to do with no longer including correspondence in the Board packet. This has been staff's decision. The Board never agendaized or voted on this change.	
P. 101 Meeting tips	"Encourage the public to participate". We have seen how participation/interest wanes since once initial public comments have ended, since all of the ensuing discussions only involve the trustees. This is the people's business and the public should be able to participate/comment at each agenda item on which a vote is taken.	
p. 107	Document retention. It should be noted that an updated document retention policy has been recommended.	

Thank you for taking the above into consideration when discussing this agenda item.

Judith Miller

10/30/2019

Comments to the IVGID Board of Trustees

RE: Popular Report for District Capital Improvement Projects

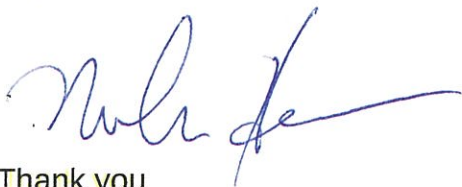
Thank you for the opportunity to comment.

The report for District Capital Improvement Projects is a key communication device to let residents understand what is happening within IVGID. I applaud the effort underway to define this report. This is something that is in place in every major business I have ever been a part of.

It is key that a report includes multi-year and multi-phase projects in a way understandable to the general public. One of the most important items is that multi-year project accumulated costs to date should be included. A current example is the Tennis Center. A little project with only schematic design has accumulated costs through 6/30/2019 of over \$80K. Adding this to the report should not be overwhelming since there are probably less than 10 to 20 multi-year projects.

It is also important that interim changes in authorization be included.

I realize you are just beginning your discussion but this reporting can resolve much of the misinformation that can be created without a full report being available. The most important aspect of this information is to allow a full discussion and disclosure of spending within IVGID. This further allows evaluation of performance on various projects.



Thank you

Mike Hess

521 Spencer Wy

Incline Village, NV 89451

Friends of Third Creek

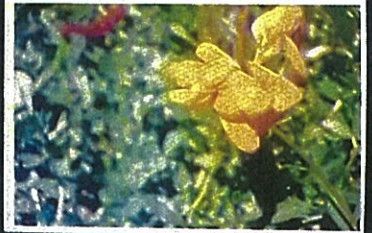
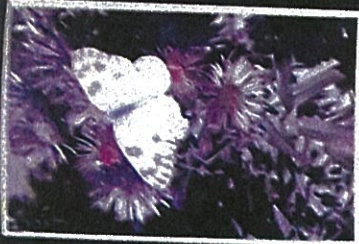




Photo taken in the Third Creek Watershed,
North Area, Incline Lake. August of 2019
by S. Dolan ©

Dear U.S. Forest Service
Lake Tahoe Basin Mgt. Unit,
Attn: Ashley Sibr

Please ban Over Snow Vehicle use over, on, or near
Third Creek and its SEZ in the North Area of the Lake
Tahoe Winter Rec and OSV Travel Management Project.

Thank you,

signature

zip code

Postal Use [

U.S. Forest Service
Ashley Sibr
35 College Drive
So. Lake Tahoe, CA, 96150

IVGID Trustees board meeting

October 30, 2019

Chairwoman Wong, Trustees Dent, Calicrate, Horran, and Morris, Interim GM Winquest.

RE: U.S. Forest Service Incline Lake / Third Creek snowmobile proposal:

NDOW, TRPA, find this issue important enough to take action—I hope IVGID Trustees are willing to step up for our community and stop the Snowmobile proposal for the “North Area” Incline Lake section of the Lake Tahoe Basin Management Unit of the USDA-FS.

I have spoken with Ashley, the addressee on the card, and she has said that, [our] *efforts help the Forest Service to consider alternatives and open up a dialogue.*

- Snowlands.org has identified Incline Lake area as a "**Comments Needed**" section of this U.S. Forest Service proposal, and cautions that "**this may be the only opportunity to comment during this scoping period for the LTBMU Forest Services proposal.**"
- We have Only 20 days from today to make a comment. INTERAGENCY or public.
- Our community and property is profoundly affected by this proposal:
 - Apollo way; Official Fire Department avalanche warnings 2017 Jan. 7th 2:35p.m
 - Our Incline Lake property is surrounded by this snowmobile proposal. This ignores our community's overwhelming desire for x-country and back-country skiing as well as snowshoeing. It will permanently affect parking, noise levels, pollutants and stench from exhausts, while adding gas, grease, and rubber into the SEZ. Residual tracks will make it impractical to utilize our investment for non-motorized recreation at our property at Incline Lake.
- My effort is for Third Creek watershed only, but other properties should be considered by the Trustees as well
 - Diamond Peak
 - Tyrolian Village
 - We spent, with the help of the Corp of Engineers, millions of dollars rehabilitating Third Creek—specifically the spawning area. So we should not ignore the up stream environmental support network considered vital for this effort.
- Reinforce the efforts of our interagency cooperation with NDOW-fisheries current work on Third Creek and TRPA's governance obligations.
- Adhere to the Trustee's pledge to protect the environment.
- Assist in the reintroduction of the "Endangered" Lahontan Cutthroat Trout

POST CARD

- A bouquet of flowers for our friends at the U.S. Forest Service Lake Tahoe Basin Management Unit to help open dialogue and remind them of the beauty of Third Creek. All postcard photos were taken in 2019 within the Third Creek watershed.
 - Please sign, we will provide a stamp and mail it.
 - You will receive no follow up, and will not be added to any list or further harassed in any way.
 - Simply sign it, and return it to one of us, and we will stamp and send it.
 - Please raise your hand if you would like to make a comment to the U.S.F.S.

**Please add this document to the Public Opinion notes for this meeting.
Steve Dolan**

Lake Tahoe Basin Management Unit
Snowmobile Plan Proposed Action needs modification
for human-powered winter recreation opportunities.

Deadline for comments is November 19, 2019

Dear IVGID Board of Trustees

Our opportunities for quiet winter recreation are severely threatened right now in a proposal to change where snowmobiles are allowed to go in the Lake Tahoe Basin. We are requesting your support. That is the only way we won't lose the quiet places we love in winter.

The Lake Tahoe Basin Management Unit (LTBMU) of the United States Forest Service is now proposing to allow snowmobiles at every popular and accessible place for skiing, snowshoeing, and snow play in winter in the Lake Tahoe Basin. We don't mind sharing with others, but allowing snowmobiles in the places being proposed will push us out of the places we most cherish in the Lake Tahoe Basin where we want quiet winter recreation.

The Situation

The United States Forest Service (USFS) is required to manage recreational uses on Federal lands. Until the 2013 court ruling requiring management of over-snow-vehicles (OSV's) Forest Service units had not updated plans for OSV management in 25 years.

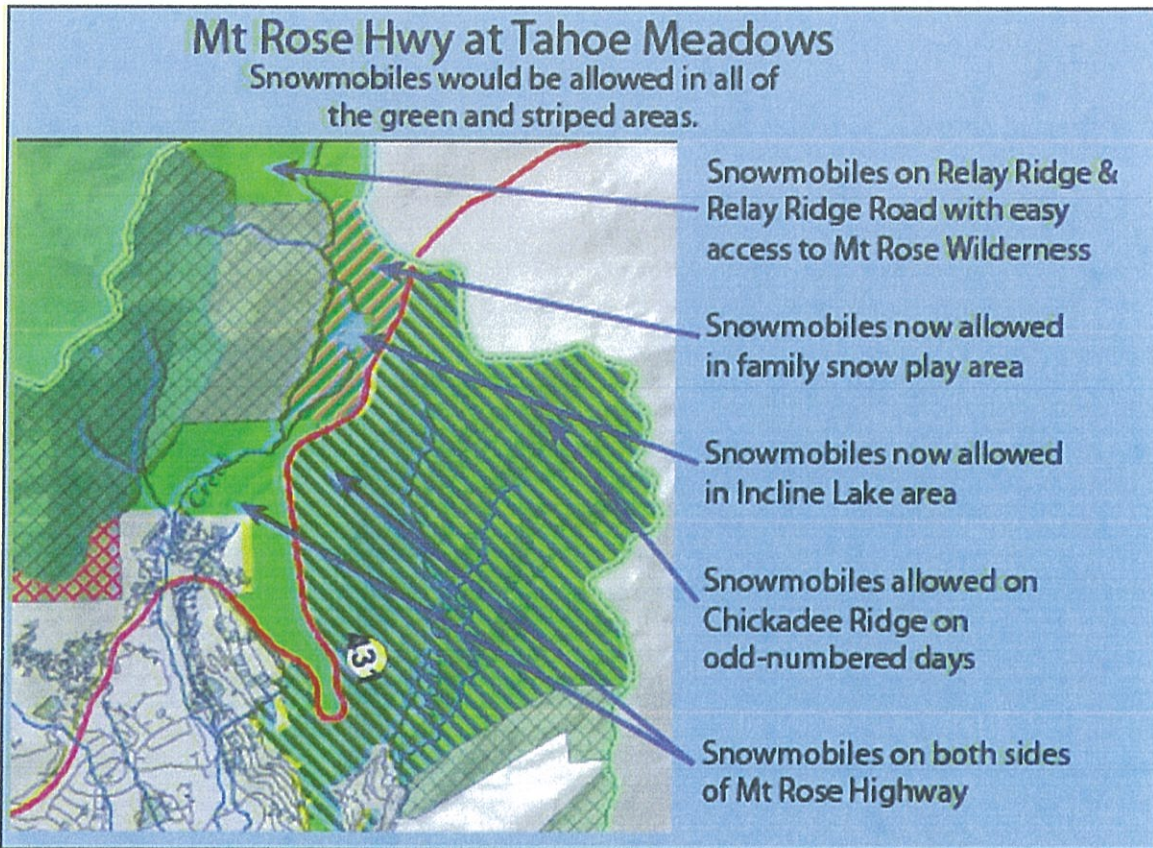
The Lake Tahoe Basin Management Unit has recently released their Proposed Action (PA) based on NEPA requirements, to manage OSV use.

The Problem

The PA does not reflect the input of the non-motorized community. We have actively participated and communicated with the LTBMU for over a decade for more areas for non-motorized winter recreation. However, the Proposed Action has failed to address any of our requests, and in fact has proposed to allow OSV use in every area we have requested consideration.

We are opposed to allowing snowmobiles in the following areas:

- Chickadee Ridge and the surrounding area
- Relay Ridge and Relay Ridge Road
- The family snow-play area next to the Mt. Rose Hwy
- Incline Lake Area next to the Mt. Rose Hwy
- Martis Peak Road, starting at Hwy 267 near Brockway Summit
- The junction of Hwy 28 and 50 at Spooner
- Fallen Leaf Lake area between Camp Richardson and the Fallen Leaf Lake Road



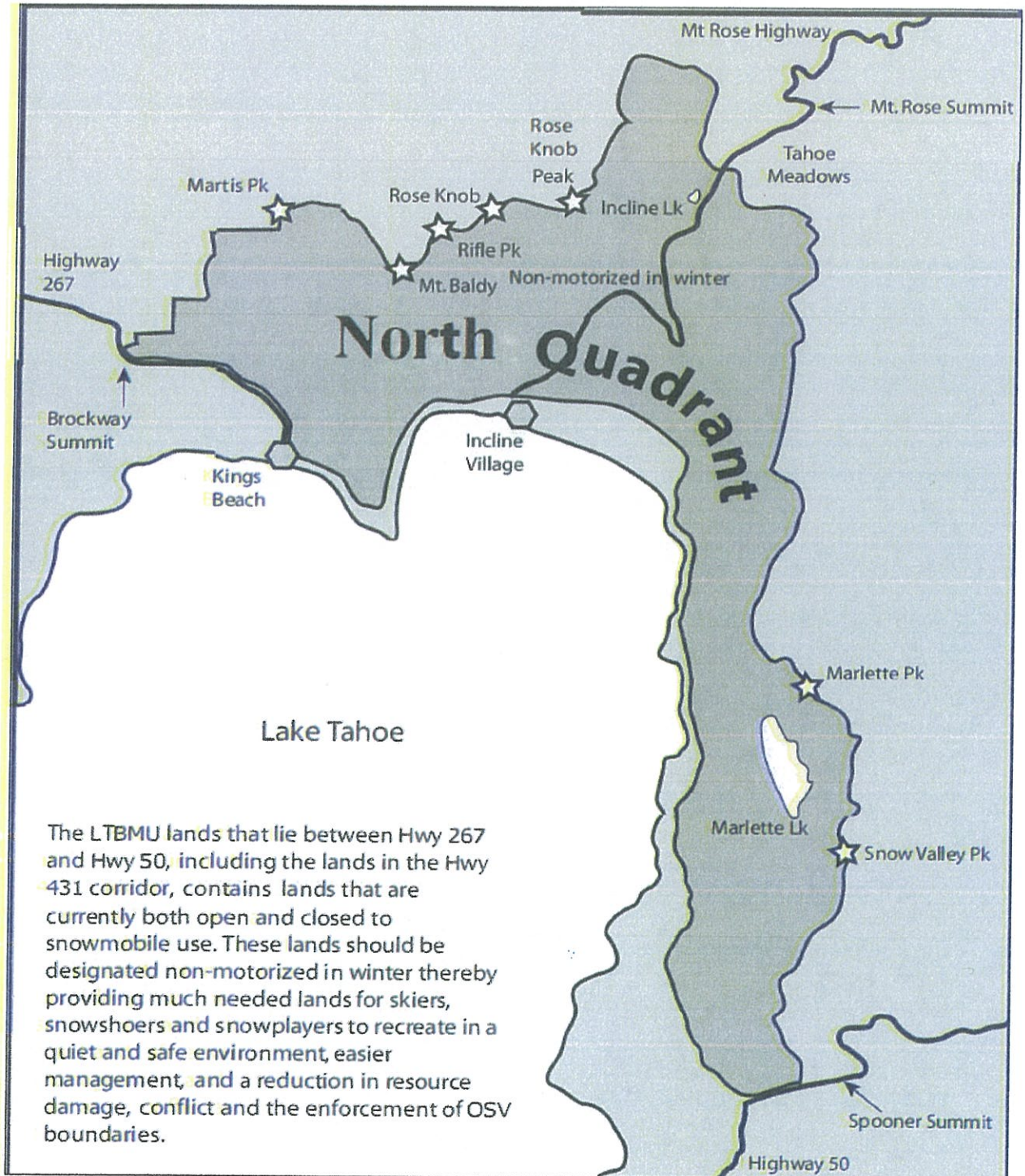
We are requesting that the Board of Trustees for the Incline Village General Improvement District write or email the Lake Tahoe Basin Management Unit of the United States Forest Service, the LTBMU. Tell them your constituents don't want snowmobiles where they ski and snowshoe and snow play at:

- Chickadee Ridge and the surrounding area
- Relay Ridge and Relay Ridge Road
- The family snow-play area next to the Mt. Rose Hwy
- Incline Lake Area next to the Mt. Rose Hwy
- Martis Peak Road, starting at Hwy 267 near Brockway Summit
- The junction of Hwy 28 and 50 at Spooner
- Fallen Leaf Lake area between Camp Richardson and the Fallen Leaf Lake Road

The LTBMU Proposed Action leaves no quiet places to enjoy in winter, nor to participate in sustainable, human-powered winter recreation.

The Solution

Tell the Lake Tahoe Basin Management Unit (LTBMU) to designate the **North Quadrant** for non-motorized winter recreation and why. Snowmobiles should be allowed in the current areas open for OSV use South of Hwy 50 and West of Hwy 267.



The **SOLUTION** is to look at the Lake Tahoe Basin in 4 regions. These 4 areas minimize conflicts between users.

Four areas of the LTBMU for Conflict Minimization

North Quadrant: Non-motorized: The lands between Hwy 50, Spooner, and Hwy 267, Brockway, including the Mt. Rose Hwy corridor, Hwy 431, are non-motorized in winter.

This area is known as the North Quadrant. Allows for xc ski grooming. This area has over 40,000 non-motorized winter visitor trips annually.

East Quadrant: Motorized: The area south of Hwy 50 and North of Kingsbury Grade, Hwy 207. Includes small areas of non-motorized designation. Allows for OSV grooming. This area has over 40,000 motorized winter visitor trips annually.

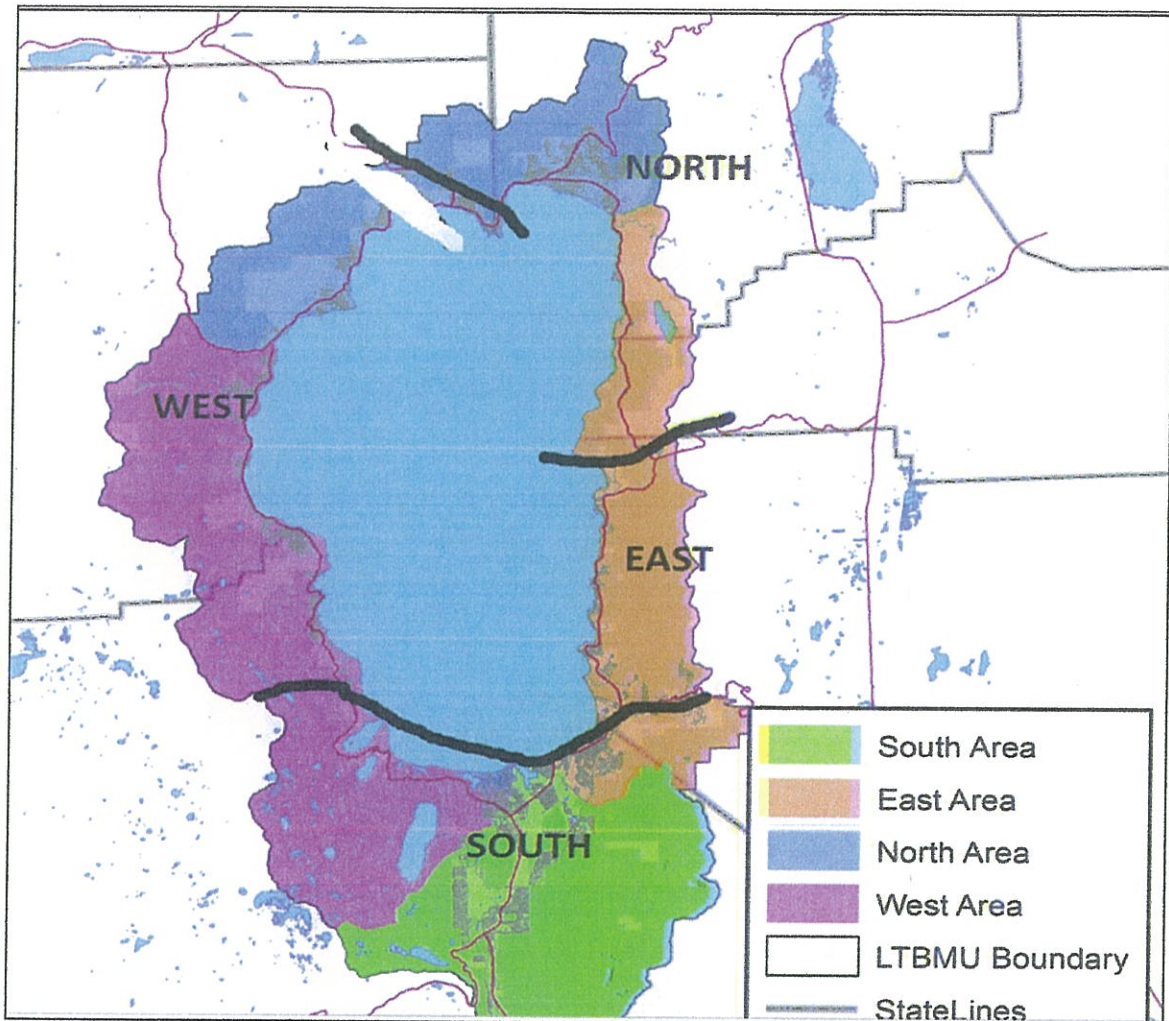
South Quadrant: Mixed use: South of Hwy 207, Kingsbury Grade, to McKinney Rubicon Creek Road.

West Quadrant: Motorized use: North of McKinney Rubicon Creek Road to Hwy 267, Brockway. Includes small areas of non-motorized designation. This area has over 10,000 motorized winter visitor trips annually.

Photo of the North Quadrant in winter with over 500 cars along the Mt. Rose Hwy. 95% of users are non-motorized in winter.



Four areas of the LTBMU for Conflict Minimization



Write to:

Ashley Sibr, Winter Rec & OSV Travel Management, LTBMU, 35 College Dr., South Lake Tahoe, CA 96150

Comments can also be submitted electronically on the LTBMU website:

<https://cara.ecosystem-management.org/Public//CommentInput?Project=47342>

Public comments are due November 19, 2019.

Winter recreation on public lands should be a balance of opportunities for varying types of recreation, including non-motorized and motorized recreation. The Proposed Action does not allow for that balance.

Find out more at www.snowlands.org and make your comments on the link there. Your comments will go directly to the Forest Service.

The Winter Recreation and Snowmobile Plan by the Forest Service can be found on the LTBMU website at: <https://www.fs.usda.gov/project/?project=47342>

Respectively Submitted,

Gail Ferrell, PhD
Director, Snowlands Network
gail@snowlands.org
775.287.4196
www.snowlands.org



Public Comment by Clifford F. Dobler at IVGID Board Meeting on October 31, 2019

On September 25, 2019 , I provided public comment that the interior rehab of the two Mountain Golf Course bathroom buildings had a budget of \$90,000 with estimated total costs spent of \$80,956. To me it seemed the costs were outrageous. In addition another \$60,000 was budgeted in this fiscal year to install heaters and replace the exterior siding. I asked for an investigation of why the costs were so high, never expecting to receive a response

So I did my own investigation

First there were two distinct projects with separate project numbers

Interiors of the Bathrooms

ADA Access for On Course Restroom - a paving project with a \$95,000 budget

In January, this board approved a paving contract with Colby Grading and Paving for the ADA access with total costs estimated at \$124,395 which required robbing the cart path maintenance budget for \$37,095. The approval clearly stated it DID NOT include remodeling the restrooms interiors and that project was designed and would be completed the 2019/2020 fiscal year.

How could it be possible that \$80,956 was spent last fiscal year on the bathroom interiors and at the same time state they would not be started until this fiscal year?

I made a public records request asking for a ledger of all charges made to the bathrooms interior project. The request came back without dates and totaled \$76,217 which included a first draw payment of \$54,523 to the paving contractor on the ADA access project. The remaining costs were design, permits and engineering charges. So Eick did his normal false bookkeeping, placing expenditures in any project as he sees fit. Can't trust that man. The auditors do not perform an audit on capital projects.

Now here's the kicker. I asked Darren Howard about two weeks ago, when the bathroom interiors were done and he stated in June. Yesterday, Nathan Chorey, stated the bathroom interiors had not been done. Does everyone feel comfortable with these ridiculous budgets and false accounting and should an investigation of the capital projects accounting be commenced.

DATE	DAY OF THE WEEK	TIME	LOCATION	MEETING	ITEMS SLATED FOR CONSIDERATION
12/11	Wednesday	6 p.m.	Chateau	2019 Regular Board Meeting	Set hearing date for revisions to Ordinance 7 (Winquest) Preview of Ordinance 7 Administrative Changes (Winquest) Discussion and possible action re: Beach Guest Access Ticket (Winquest) Construction Contract Award: WRRF Aeration Improvements Project GM Position Status (tentative) Audit Committee Meeting Adoption of Audit Cart Path Funding at Mountain Golf Course (tentative) Popular Reporting Board of Trustees Handbook Election of Board Officers effective January 1, 2020 GM Report Distribute draft of 2020/2021 Strategic Plan – review only; Gen Biz item on 1/29
01/15	Wednesday	6 p.m.	Chateau	2020 Regular Board Meeting	
01/29	Wednesday	6 p.m.	Chateau	Regular Board Meeting	Export Effluent Pipeline Update (Workshop) Adoption of 2020/2021 Strategic Plan Utility Rate Study presentation Set Utility Rate public hearing date
02/12	Wednesday	6 p.m.	Chateau	Regular Board Meeting	Set Budget and Rec Roll Hearing date as May 21, 2020
02/26	Wednesday	6 p.m.	Chateau	Regular Board Meeting	Board of Trustees review of Community Programming (cost recovery pyramid, service levels, and programs provided) Overall budget preview and strategy introduction
03/11	Wednesday	6 p.m.	Chateau	Regular Board Meeting	Overview of Operating Budget including Fixed & Scalability and Sources & Uses
03/18	Wednesday	TBD		CIP Tour	
03/25	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
04/08	Wednesday	6 p.m.	Chateau	Regular Board Meeting	Review of 2020/2021 Capital Improvement Proposed Budget and Funding Consider and approve “tentative” budget filing and preliminary Rec Roll Utility Rates (Ordinances 2 and 4) Public Hearing and Approval of Revised Ordinances
04/29	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
05/13	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
05/21	Tuesday			Special Board Meeting	
05/27	Wednesday	6 p.m.	Chateau	Regular Board Meeting	Public Hearing on final proposed Rec Roll and 2020/2021 Fiscal Year Budget
06/10	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
06/24	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
07/08	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
07/29	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
08/12	Wednesday	6 p.m.	Chateau	Regular Board Meeting	Review and approve District Indebtedness Report including the Five Year Capital Improvement Project Summary and State Forms
08/26	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
09/09	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
09/30	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
10/14	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
10/28	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
11/11	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
11/25	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
12/09	Wednesday	6 p.m.	Chateau	Regular Board Meeting	
12/30	Wednesday	6 p.m.	Chateau	Regular Board Meeting	

Items sitting in the parking lot (to be discussed but (a) not yet scheduled for a specific Regular Board Meeting) or (b) a future Board not on this calendar
 RFID Picture Passes – Item for next Strategic Plan or three years from now – software not available nor is infrastructure/hardware
 TRPA EIS Contract at Diamond Peak
 WCSD Joint Agreement