

MINUTES

REGULAR MEETING OF NOVEMBER 3, 2021

Incline Village General Improvement District

The regular meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Vice Chairman Matthew Dent on Wednesday, November 3, 2021 at 6:00 p.m. at the Chateau, 955 Fairway Boulevard, Incline Village, NV.

A. PLEDGE OF ALLEGIANCE*

The pledge of allegiance was recited.

B. ROLL CALL OF TRUSTEES*

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

Members of Staff present were Director of Finance Paul Navazio, and District General Counsel Joshua Nelson.

C. INITIAL PUBLIC COMMENTS*

Judith Miller asked what has happened with OpenGov? We had it up and running for 3 or 4 years and she understands we are changing our charts of accounts so perhaps that is why it is not up so she would appreciate if we could an update on why that isn't available to the public. She read the General Manager's Golf Advisory Committee report and it appears they are more focused on the cost of the course which is not the point at all. Rather they should be focused on the loss and the rest of the community subsidizes them. This Committee needs to look at ways to reduce the subsidy. In reviewing the Audit Committee charter, she would say that they have done more than anything else in the 14 years she has lived here so please don't do anything to reduce their scope of work. They have worked on many policies and do make very careful decisions as well as keep the public involved. To have the help of Mr. Dobler and Mr. Tulloch is something that shouldn't be thrown away. Sometimes we look at ways to cut costs – we have had a lot of problems with purchasing. The District needs a professional purchasing person and we need an internal auditor who rotates and is not focused on the entire District rather is focused on one function in a year. The Audit Committee does a great job and they have so much value so please continue to support the Audit Committee.

Aaron Katz said he has some written statements to be attached to the meeting minutes. Golf cart replacements – Trustee Dent asked how is it that it can cost us

\$80K to maintain the current fleet. It is because of lies. He asked for records and now he has most of them. Staff represented that batteries cost \$365 well that was for Trojan batteries and we can get Eveready batteries at \$165 each. Second item is cart path replacement project. You have a breached contract and Staff asserts that they can modify the contract; they have no authority to do so. Staff represents substitution of materials, can't do unless Lumos recommends. He has asked for a variety of documents – there are none. Asked for the change order, there is no change order. No reduction of material costs.

Cliff Dobler read from his submitted written statement which is attached hereto.

Steve Dolan said sorry to go against the grain but that he thought it should be put into perspective that our new Board of Trustees, General Manager, and upper level Staff have changed the dynamic in town. 4 years ago, we had a record winter and it caused some poles to get close to the lake. It was a very dangerous situation for a variety of activities. He called in and all of the Board are aware of the email he sent. Trustee Schmitz went out and verified the problem. District General Manager Winquest followed up and the very dangerous situation got corrected and he wanted to say thank you as he appreciates it.

Dick Warren said he got a kick out of reading Aaron Katz's emails of October 22nd, October 20th & October 11th regarding the Championship Golf Course Cart Fleet. He did a great job demolishing the erroneous assumption that IVGID Management actually knows what they are doing. The sad thing is that collectively the Trustees never respond to Aaron's assertions, and why is that? Is it because Aaron is off-base? If that's the case, then when will the Board call out Aaron? But maybe Aaron is right and the Board has no rebuttal, and if he is right, why in the hell does the Board just sit there and do nothing? But maybe the Board is getting ready to deal with the many incompetencies of IVGID. He was pleasantly surprised to see General Business Item 1.2 – Review, discuss and possible approval of format, structure, and contents of Board packets requested by Trustee Schmitz. And under Item V. Alternatives, there is the statement "Identify cost benefit analysis related to the potential for OUTSOURCING"!!! A Trustee has used the word "outsource"! This is huge, that maybe, just maybe, the Board might consider outsourcing instead of another failed attempt by IVGID Management to do anything. He always thought outsourcing was a 4 letter word because no Trustee would ever utter said word at a Board meeting. But he is sure this will be an uphill struggle to get it approved. Trustees Wong and Tonking never met an IVGID proposal they didn't like because IVGID has the finest Staff in the World! And the tendency today by Trustees like Wong and Tonking is to smear any alternative to Staff doing Projects by the "Harassment Label". We have already seen it in references to a member of the Audit Committee challenging what IVGID Management does, and so

apparently if one challenges IVGID Results based on facts, that makes for a charge of “Harassment”. And so if suggestions are made to consider “Outsourcing”, then “I love IVGID Staff” Trustees like Wong and Tonking will scream harassment...Wong might even throw in the charge of racism & sexism....who knows? But to require IVGID Management to consider Outsourcing as an alternative on every Project is brilliant, and deserves serious consideration. Way to go Trustee Schmitz! He applauds Trustee Schmitz in bringing this to the forefront, outsourcing as a viable alternative to “in-house thinking” could really improve the efficiencies and effectiveness of IVGID. And if for no other reason, outsourcing would definitely shrink the number of emails initiated by Aaron. Thank you.

D. APPROVAL OF AGENDA (for possible action)

Vice Chairman Dent said that Board Chairman Callicrate wanted to weigh in on General Business Item I.2. but we will work them and see where we get; the agenda is approved as submitted.

E. DISTRICT GENERAL MANAGER UPDATE (for possible action)

District General Manager Winquest went over the submitted report and noted that the Burnt Cedar pool decking pour will not occur this year and that it will not impact the schedule. In response to the public comment regarding the General Manager’s Golf Advisory Committee – they are looking at items such as the Global Golf report and how do we open additional tee times as well as the overall financial results that Director of Finance Navazio provided, to the committee. Further, he is planning to have two members of the committee report back to the Board at its next meeting on November 11, 2021. The popular report was included in the District General Manager’s report along with the definitions and there is a reference to Recommendation 14 from Raftelis and that is on page 9. Trustee Schmitz said she has comments – would you like to comment on where we are with the Mountain Golf course cart contract and project? District General Manager Winquest said Staff has had meetings with Lumos and F.W. Carson in order to allow them the ability to provide feedback. The plan, right now, is to have an item on next week’s meeting agenda and they will provide a report to explain and an updated report. Trustee Schmitz asked if it was the District General Manager’s understanding that no payments have been made? District General Manager Winquest said that is correct. Trustee Schmitz said on agenda packet page 4, Director of Finance Navazio provided an updated schedule on internal controls and in light of what has happened with the Mountain Golf Course cart path, and in reference to Moss Adams, Recommendation 1, are there any details that the Board of Trustees might be interested in at a future meeting? She was reviewing Practice

13.2 and noted that there has been a lot of talking about change orders, authority, what constitutes a change order, and she thought perhaps that with our new Project Manager, that it is time we dust off Policy 13.1 and read it over as it might be an opportunity to review it and bring some forward some recommendations – this is something she would suggest. Trustee Schmitz then asked when is the General Manager’s Ordinance 7 Committee going to bring forward their recommendations? District General Manager Winquest said, on internal controls, he will include that in the District General Manager’s report; Staff has been talking about the Moss Adams report and will bring back our action plan, same thing with Policies 13.1 and 13.2, Staff is in the process of updating a lot of things with contracts with District General Counsel soon to provide a high level training, we are working with Washoe County Contracts Management and seeing what they do, are evaluating the need for such a position, and having a discussion about tightening up how we handle contracts. Our Project Manager is reviewing our specifications and once everything is wrapped up, we will be bringing that to the Board. Staff has identified it as an area of improvement and are making it a huge priority. On Ordinance 7, he has been spending time on other things, getting a lot of public records requests which have been taking a lot of time, and so it has been slowed it down because of outside counsel; the goal is to have it done by the end of the month. As we transition to Zoom meetings, it might be easier. District General Counsel Nelson suggested providing an update on legal counsel. District General Manager Winquest said we have working on getting proposals and the deadline is tomorrow; we will let the Board know what our response is. Trustee Schmitz asked if we have a target completion date for the restrooms. District General Manager Winquest said he knows it is delayed due to materials and that the team is working diligently on the project. Trustee Schmitz said, and this is related to public comment and related to the presentation of Utility Fund, the objective was to have complete transparency as to what we have with the exclusion of the Effluent Pipeline Project, is still included. We are embarking on a utility rate study so it is important to understand that the \$14 or \$15 million is not truly restricted, from a Board perspective, as we have designated them for that project. Staff missed the mark on that analysis and it is important for anyone doing the utility rate study. District General Manager Winquest said we do take your comments seriously and he has had conversations with other Trustees. He brought forward the \$9.6 million restriction, he knows that there have been conversations about it not being in the unrestricted, and we are letting the auditors work through that. He can assure you that Staff is well aware that the money is for the Effluent Pipeline project. It is unfortunate on the present condition and we will be getting a report from Mr. Koorn at the next meeting and that there were slides in the presentation that was given without that funds. Director of Finance Navazio said you will be receiving an initial presentation and he is hopeful and confident that the consultant is well aware of the restriction of those funds and it is an important point

for the future health of the Utility Fund. Trustee Schmitz said that there were a number of things, capital improvement report is one of them that jumped at her today, agenda packet page 10, shows that the Chateau carpet was paid for and the CIP project carpet, had no budget, no variance and no status and have some discrepancies that need to be cleaned up. Vice Chairman Dent asked that Trustee Schmitz work with Director of Finance Navazio to get those cleaned up.

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

Vice Chairman Dent asked about Policy 13.1 and Practice 13.2. Trustee Schmitz said it is the practice that goes through the steps. Director of Finance Navazio said that it is area for cleanup and that there are items that are a focus of Moss Adams third task. We have a draft report and there is a merger with other items. District General Manager Winquest said that on December 8, Staff plans to bring forward the golf course wrap up and that Staff may push out the key rates because we do need to have the Board discuss the pricing policy. We can't wait as long as we did last year and we hope to have that pricing in front of the Board in January. He has reached out to the Board about how we continue with these meetings. His recommendation was to transition these meetings back to Zoom, which is not what we want, however this was not an easy meeting to put on. We will continue on with Zoom meetings or we will set up the agendas where we can transition to Zoom meetings as we couldn't do that tonight; next week, the meeting will be a Zoom meeting. On December 8, Staff still plans to bring the Community Services Master Plan to the Board as we have completed several projects and we need to provide that update and make sure the top tier projects are still important to the Board. He will also be discussing two donor funded projects. Trustee Schmitz said she would like to request that the Board discuss a strategy for dealing with e-mails and correspondence that the Board receives as we need to have a strategy and approach on who responds – come up with a consensus by the Board on who responds. Another item is retention of special legal counsel for construction contracts – a Staff member suggested this and she would like to review and discuss as a Board and decide how to move forward. District General Manager Winquest said Staff will add it to the parking lot.

G. REPORTS TO THE BOARD* - Reports are intended to inform the Board and/or the public.

G.1. Treasurers Report (for possible action)

G.1.A. Payment of Bills (for possible action) (For District payments exceeding \$10,000 or any item of capital expenditure, in the aggregate in any one transaction, a summary of payments

made shall be presented to the Board at a public meeting for review. The Board hereby authorizes payment of any and all obligations aggregating less than \$10,000 provided they are budgeted and the expenditure is approved according to District signing authority policy) (Requesting Trustee: Treasurer Michaela Tonking)

Treasurer Tonking said that there are no big updates however she does have an update on internal controls. Went through and looked at some of them at our last meeting and there was an update from the District General Manager about where we stand with Moss Adams and once it is done, we will review them. There was one large payment to CORE West which is for the Burnt Cedar pool. She is working on looking at the bills to ensure we aren't making late payments. At the end of December, she is going to do an analysis and then hopefully report back in January on procurement carts. As to additional details on these checks, she will work with the Director of Finance on that topic.

G.2. A legislative advocacy verbal report presented by Eddie Ableser, Tri-Strategies

Eddie Ableser gave a verbal report with the following highlights:

- ✓ Looking at the ARPA funds – rules, etc.
- ✓ Communicated quite a bit with State and local agencies regarding the Effluent Pipeline and pond lining projects.
- ✓ There has been speculation about a special session however it has been ruled that the Interim Finance Committee can make decisions that the entire Legislature doesn't need to approve.
- ✓ Talking to key legislators about those two projects and that he knows that Staff did submit and have called attention to those submittals.
- ✓ Also working with Washoe County and making them aware of these two projects.
- ✓ Thinks that the projects meet the submission requirements and they have met with four Commissioners and noted that Commissioner Hill has been actively involved. We know that Washoe County has heard us by a communication that we got from Washoe County.
- ✓ Have made some further connections and set up a meeting with NDEP, etc.

- ✓ Nevada Main Street program – very excited about that and have made that connection; they understand the value to the community.
- ✓ Special Session, on November 15, will be limited to redistricting.

There were no questions asked by the Board and Vice Chairman Dent wanted to know if Mr. Ableser needed any direction? Mr. Ableser said his team will keep you updated daily during special session and that his team and the IVGID team are meeting regularly. Staff is doing a phenomenal job in getting the information through the portal and that he appreciates the District General Manager's guidance.

G.3. Review and discuss the proposed budget timeline as presented by Director of Finance Paul Navazio

Director of Finance Navazio went over the submitted materials. Vice Chairman Dent said it looks like we would be moving a little earlier than in the past, thinks it could happen a little quicker, would like to speed up the process a little bit, any areas where we can combine things, and that is what we should do as he thinks we can get through it a little quicker because he does like getting to the discussion on the Recreation Fee earlier in the process. Director of Finance Navazio said one of the next steps would be for us, there is some room to accelerate, and we would like to leave some space so Staff will work with the Board on dates. Vice Chairman Dent said if we can get through it a little quicker and we can breathe in May, that would be awesome.

Vice Chairman Dent called for a break at 7:09 p.m. and the Board reconvened at 7:15 p.m.

H. CONSENT CALENDAR (for possible action)

There were no items on the Consent Calendar.

I. GENERAL BUSINESS (for possible action)

I.1. Review, discuss and possible approval of Policy 15.1.0 (Requesting Trustee: Trustee Michaela Tonking)

Audit Committee Chairman Tulloch said he produced the original draft in June or July and it was passed by the Audit Committee. Since then we have

been through several meetings and noted that the redlining made it difficult to grasp the changes. He worked with Trustee Tonking and the comments provided by other Trustees; worked with the decision points and we have a good document. Thank you to Trustee Tonking for her work and he would encourage that both he and Trustee Tonking have some suggestions and hopes we can get this closed tonight so the Audit Committee can get on with its work. Trustee Tonking said that there are decision points that we haven't put in comments; this is the version that Audit Committee Chairman Tulloch put forth and it has included some comments by Trustee Wong and others. Trustee Tonking then asked how the Chair wanted it walked through? Vice Chairman Dent said that the decision points are a good place to start as it is the path forward.

Decision 1: No comments.

Decision 2: Trustee Schmitz said it is a benefit to five members – 3 at large and 2 Trustees. Trustee Wong said she would like no flexibility and that it should be a fixed number - 1st preference would be only Trustees; 2nd preference – more Trustees than at-large members; Trustee Tonking said she would like to keep it the same; make up of the members – prefer just Trustees, if not Trustees, we appoint our own but that is a later decision point therefore she is comfortable with 2 Trustees and 1 At-Large if we don't appoint our own. Vice Chairman Dent said there is value to having a full five members and that he likes the intended makeup with 2 Trustees and 3 At-Large Members. He believes that allows flexibility for the members and have that opportunity to be flexible and will need to look into this. Vice Chairman Dent said that Trustee Callicrate called him before the meeting and told him that he is happy with the current make up – 3 At-Large and 2 Trustees and didn't weigh in on flexibility. Trustee Schmitz said when we discussed this originally, we intentionally determined that the makeup was in the Board's and Audit Committee's best interest to not have a quorum of the Trustees on the Audit Committee to ensure there is independence and to not interfere with the independence between the Audit Committee and the Board and having a quorum was one of the concerns. She is wondering if it is acceptable to ask our Audit Committee Chair what his perspective is on this or is that inappropriate? Vice Chairman Dent said that he is still sitting there by the microphone and asked him if he minded weighing in on that. Audit Committee Chairman Tulloch said Trustee Schmitz makes an excellent point and that the purpose of the Audit Committee is to provide some independent oversight. Having all Trustees – what is the point as there would be no independence and no difference. The Audit Committee can't make any final decisions and it makes recommendations as the Board of Trustees makes

the final decision. In looking at it from a commercial perspective, where a large part of the revenue comes from what should be commercial operations such that we can't just stick with purely GFOA recommendations in terms of that and that is why when he discussed this with Trustee Tonking we incorporated some of the AICPA recommendations. His recommendation to have value from an Audit Committee rather than just be a rubber stamp he thinks the format of 3 and 2 makes a whole lot of sense as it takes pressure off of the Board members who already have a very full plate in terms of that and to him that makes a whole lot of sense and allows for some very valuable and skilled input from the community to help the Board in their decision making. The Board always retains the right to disregard that recommendations as required.

Decision 3: Trustee Tonking said she would recommend multi-year for institution knowledge. Trustee Schmitz said can you think of any reason, when we did it originally, why it was only one year, don't see a problem at all. Thinks it was about leaving it open because of elections and people wanting to do different roles and that sort of thing because our officers are elected every year. So if the Board chooses to say it is multi-year, she doesn't see where that is any type of a concern. She thinks that the reason it was annual is because we do our elections and she thinks that was the thought process.

Vice Chairman Dent said good point, he doesn't recall why it was that way, and it doesn't make any difference because the Board can ultimately decide change the Audit Committee at any time. Trustee Wong said she was indifferent. Audit Committee Chairman Tulloch said multi-year is good, suggest that the multi-year terms are staggered against election terms, and start multi-year term in off election years which allows for some variances. Vice Chairman Dent said we can work through that to see if there are any hang-ups and get a little more detail as need be.

Trustee Schmitz said she has a question for Audit Committee Chairman Tulloch and Trustee Tonking - did the two of you, in your discussions, ever discuss term limits where you shouldn't be allowed to be on for more than a couple of years because that might be the other side of it? Trustee Tonking said she doesn't think so but that is something they could consider for both the Board member and the At-Large member and that she thinks there is term limit for At-Large but she can confirm that. Audit Committee Chairman Tulloch said we didn't discuss it specifically but that there is already an effective limit written in for the At-Large member. Typically, in the commercial environment, there is rotation with committee members and

auditors just to ensure true independence there and he is not suggesting any mischief that might occur but it just mitigates against anything; suggestion might be to consider the same term limit as written for at-large members. Vice Chairman Dent said we can build upon that at a later date if we want as far as term limits go and one person can serve as a Board member for 3 terms or 12 years so it is something to look at on a later date. Trustee Schmitz said flipped to that paragraph and it says "*The committee members are limited to two 2-year terms which may be extended with the Board of Trustees approval*" so it basically covers it because it says "*the committee members*" and it doesn't say At-Large.

Decision 4: Trustee Tonking said one option is to appoint our own and then the other is laid out in the packet. Trustee Schmitz said that all of us, as Trustees, we have the ability and we all know different people in the community and we know different people with different skills and she thinks that it is important that we encourage people who have the skills that we are looking for to apply for the role of the At-Large member. But she does believe that the way we are doing it now, where it is the Board as a whole who then reviews the applicants and selects an appointee, she thinks is the best way to handle it as a Board. Trustee Wong said her answer depends on the makeup of the Audit Committee and the number of At-Large members that we are appointing. If there is one at-large member, then we need to have a set of criteria/qualifications that an applicant for the Audit Committee has to meet at a minimum. We also need to be checking references better than we have been in the past for Audit Committee applicants. She is fine with the Board making a decision as a whole as to who that one At-Large member should be. If there is going to be more than one At-Large member, we should still have minimum qualifications and we should determine what that pool of applicants is and then she likes Trustee Tonking's suggestion of each Trustee then appointing a member with the understanding that the person you can appoint is part of this pool of qualified applicants. Vice Chairman Dent said, regarding the selection of At-Large members, the process we have used in the past is fine as the Board should be making that decision. Board Chairman Callicrate said, via Vice Chairman Dent, the Board, as a whole, should be selecting the members.

Decision 5: Trustee Tonking said if you look on agenda packet page 28, added the qualifications that had been provided by Trustee Wong and discussed with Audit Committee Chair Tulloch as well and she asked if everyone is good with all of the ones that are on here? Trustee Schmitz said she would like to suggest "with appropriate..." replace "appropriate" with "experience" as she thinks it is important to have applicants with experience

in accounting, auditing, financial reporting and then we are missing Internal Controls. Those are her suggestions and that we actually add internal controls and you have internal controls listed as a sub-bullet point but it is just not listed up in the criteria up above. The only other suggestion she has relative to this would be to remove the last bullet point that says “*and understanding the function of an Audit Committee*” because what we are really looking for here is people with experience and we are looking for people in accounting and all of these other things. She would hope that they have an understanding but we are not necessarily just looking for someone who has understanding of an Audit Committee, we are looking for people who have experience to bring to the Audit Committee. Those are her suggestions. Trustee Tonking said she agrees with adding Internal Controls and she would like to talk about the wording later. Trustee Schmitz said it is fine. Trustee Wong said the qualifications are well written and she disagrees with Trustee Schmitz as she thinks that the last bullet point is very important for the At-Large members who are going to serve on our Audit Committee so she would like to see that stay in. She also doesn’t know if this would come here or go somewhere else but she would like our applicants to provide at least three professional references that we can call and get reference check from. Vice Chairman Dent said adding Internal Controls makes the most sense and that he is looking at what Trustee Schmitz put together when it comes to understanding versus experience and that he doesn’t know if we have a measure for that understanding – either way, he is fine with it. He didn’t talk to Board Chairman Callicrate about this item.

Audit Committee Chairman Tulloch said there is nothing on **Decision Point 4**; on **Decision Point 5**, anyone that has done recruitment on a high level knows that the applicant will provide professional references that are favorable to him/her whether they are real or not and asked the Board members to remember our last General Manager selection where a candidate got all the way to the end and he didn’t have the qualifications so this is just a point of consideration.

Decision 6: (This one goes with Decision Point 1.2 as well): Trustee Tonking said her opinion is no. Trustee Wong said she agrees with Trustee Tonking. Trustee Schmitz agrees with that recommendation as did Vice Chairman Dent.

Decision 7: Trustee Tonking said that would be fine as a recommendation for the Board to let the Audit Committee know what they are thinking on a Chair. Trustee Wong said she agrees with Trustee Tonking. Trustee Schmitz said she doesn’t have a strong opinion because it is still going to be an Audit

Committee decision. The Board can make a recommendation but the Audit Committee is going to make the appointment so she doesn't she how that really has a significant change or impact. Audit Committee Chairman Tulloch said he has no issue with the language, and looking ahead, does the Board want to create a logger head situation which to him doesn't make a lot of sense? Vice Chairman Dent said he has no issue with it, selecting the members as the Board of Trustees and allowing the Audit Committee to choose their chair – no issue with it. Trustee Schmitz said after listening to Audit Committee Chairman Tulloch comments, she agrees as we want to have groups that are working together and we are here to support each other. And by going and making a recommendation, and should the Audit Committee make a different selection, it doesn't potentially demonstrate you know some of the independence that needs to be there but she thinks that one of the things that the Audit Committee really tried to strive for was that we want to be here as an Audit Committee to help the Board. We are here to serve the Board, right, and in listening to Audit Committee Chairman Tulloch's comments, she thinks we should just, as a Board, allow the Audit Committee to just make their own selection. Vice Chairman Dent said he would like to add one comment and after taking a hiatus and having served for 18 months and then taking a few months off and then being back on last week, where the Audit Committee has gone versus a year ago, and where Staff is now versus where they were a year ago, it is leaps and bounds ahead of this year over last year. Thank you to everyone for your contributions to that as it is moving along. At the last meeting, just so the Board knows and the public, we were reviewing stuff that we weren't looking at until December or January of last year and we are a lot further ahead and it has been the most prepared he has seen Staff and the Audit Committee as to delivering the Annual Financial report in December.

Decision 8: Trustee Tonking said the Audit Committee should review it, usually drafted by Auditor, and holding it up could cause a delay in a lot of different areas. Trustee Schmitz said, so this language about reviewing and approving, we discussed this a lot as an Audit Committee and with Staff, and the intention here, and she is looking at the Director of Finance, because the intention here is that what we were trying to achieve with this is that we are working together and we are all together approving things and moving forward with things. And it is our way of collectively, between the Audit Committee and Staff, saying that we were going to work together and we were all going to be okay with this and the reason why we put the approve in was so that we could make a conscious effort to be in lockstep with the Audit Committee and Staff and bring things to Board. So we knew that when we put this word in "approve" we knew that it might raise some eyebrows

but we had a lot of really good dialogue on it and we all concluded that it is in everyone's best interest, it's in Staff best interest, it's in the Audit Committee and the Board's to have it that way and it might be something in the future that is changed but we intentionally put that word in to try and ensure that we were all going to be working together, we were all going to be agreeing, and we were all going to be going forward. Vice Chairman Dent said he would love to know the back story on that. Trustee Wong said can she ask her colleagues and even Audit Committee Chairman Tulloch how many of you have actually worked with Auditors related to the Management Representation letter and actually signed a Management Representation letter? Trustee Wong said she will take that silence as nobody has; as somebody who does this. Trustee Schmitz said she doesn't think that question is appropriate or necessary and that's why is it not being answered. Trustee Wong said it is necessary because it speaks to experience with working with auditors and experience with managing the Management Representation letter because there is a process, in the audit process, of how this happens and so she was asking what professional experience everyone has so that she has a good baseline to start with. Audit Committee Chairman Tulloch said as someone who performs audits in a slightly different area, the purpose of this, as Trustee Schmitz pointed out, was to make sure there was agreement on the Management Representation letter. He recalls that last year, the approval of the annual financial report was held up because we debated and made changes to the Management Representation letter. Trustee Wong makes a very good point as it does have to stick to certain legal standards but that doesn't necessarily mean that you can't change any of the text or some of the shall we say the background text that is contained in it. Last year, Trustee Schmitz and Director of Finance Navazio made some changes prior to submittal of the Management Representation letter and asked if that was correct? Director of Finance Navazio said, with all due respect, he would concur with the comments and sentiment and intent about working closely with the Audit Committee. This particular provision that suggests that the Audit Committee will approve the Management Representation letter he believes is problematic at least even from a practical standpoint, as last year, we signed the letter. Audit Committee had some problems with us signing it. Where we made more adjustments was the transmittal letter which he worked on with Trustee Schmitz and we worked a little bit this year with the auditors on the engagement letter. But this Management Representation letter is drafted by the auditors and it is based on their standards, SAAS, and when we are presented the letter, and we believe it to be either materially accurate, we either sign it or we don't. He doesn't know if there is a lot of room for wordsmithing it. A concern that he has and it would have been the case last

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year, is that Management may be okay with signing this Management Representation letter but the Audit Committee might not which puts us at an impasse. While there are a lot of areas where we are working together and need to come to agreement, he doesn't see the Management Representation letter as the place to have that. He knows that Trustee Schmitz and he have had a number of conversations on this topic and not necessarily recently but we do have some concerns about this language and not because of its intent and not because of what is implied here but what the practical implications are because Staff is probably going to get this Management Representation letter and the report in November. So we can schedule a special meeting just to go over this Management Representation letter and then start down that path or we can get a report issued following signing of a Management Representation letter and then we can discuss what to do with the financials and he doesn't think this is the place to have the debates. Audit Committee Chairman Tulloch said he stands corrected and he is happy to accept the explanation. Trustee Tonking said the Director of Finance said what she was thinking and that she feels like this was one of things that is her hill to die on as we could run into big legal issues and we could really end up delaying our audit. Vice Chairman Dent asked Trustee Tonking to please start over. Trustee Tonking said that she agrees with everything said by Director of Finance Navazio and that this is one of the biggest decision points on here. We could run into a large legal issue, we could delay our audit, there is a lot of potential for wordsmithing from us that don't have a lot of experience in that and she knows that she has worked on audits but she doesn't have this experience and she wouldn't feel comfortable changing this language so for her she is 100% okay if they are reviewing it and going over it but she does not think that this does not need to be relying on just the approval of the Audit Committee. Trustee Wong thanked Director of Finance Navazio for jumping in and that she thinks he described the risks associated with approving the Management Representation letter very well and also she thinks we need to look at the title of the actual letter as it is Management's Representation letter. She thinks it is absolutely appropriate if the Management Representation letter is presented to the Audit Committee and the Audit Committee can review it but in no way, shape, or form does she think the Audit Committee should be approving it. Vice Chairman Dent said he appreciates everyone weighing in on this and he tends to agree that the Audit Committee be provided the Management Representation letter in advance and he doesn't see why they would need to approve it given that Management is the one signing for it. Trustee Schmitz said that she will clarify that what she was sharing is what transpired at the Audit Committee so if in that time the Director of Finance has changed his feelings on this she was sharing clearly what had

discussed, what we had agreed upon. The Director of Finance was very comfortable with that language so if that has changed since the Audit Committee meeting, so be it. She was just reflecting on what transpired at the Audit Committee and sharing that discussion that we did have. Vice Chairman Dent asked if we wanted to proposing changing the language at all and do we want to change it to or just take out the approve it; okay, understood.

Trustee Tonking asked about the number of meetings per year, she said up to 2 per quarter, minimum is 4 times a year. Trustee Wong said that works for her. Trustee Schmitz said she has no issue with that. Vice Chairman Dent said he has no issue with that.

Trustee Schmitz said she has a couple of suggestions on language – GASB has requested change from using CAFR to Comprehensive Annual Financial Report so she is making that observation and then there are a couple of places where when she and Trustee Tonking were reviewing this where the word “*external audit*” should be replaced “*independent audit*” and that there were only a couple of places and if we could just replace the word “*external*” with “*independent*” then the language throughout this document would be consistent. Vice Chairman Dent asked if anyone was opposed to those changes – no one raised their hand so keep going. Trustee Schmitz said now she was going to go backwards, on 2.8, all she was suggesting was to make the language consistent with everything else. So page 1 of the charter says, on page 32, she was just trying to change it so it says “*...for recommendation to the Board of Trustees*” which is the very ending statement of 2.8 and all she is suggesting is to change that to be the same language that we have up at the beginning which says “*...it goes to the Board of Trustees for consideration and possible approval*” because that is really what is happening here so all that she is suggesting again we just say “*it is for recommendation to the Board of Trustees*” to change that to say “*the Board of Trustees for consideration and possible approval.*” Trustee Wong said overall question here – what are we doing – are these substantive changes to the policy or can Trustee Schmitz take these offline if she is going to edit the document right now because quite frankly she has work deadlines and she has at least 4 hours of work that she still needs to get to tonight and she needs to get off of this meeting. Vice Chairman Dent said Trustee Wong can leave anytime and that Trustee Schmitz is just bringing up suggestions that she has seen so we worked through all the 9 items that Trustee Tonking brought up and Trustee Schmitz go ahead and continue or anyone else that has suggestions. Trustee Schmitz continued that as it relates to 2.2.7, this is an independence concern. It should remain

unchanged and we should not add the language that is in here that says “...for recommendation to the Board of Trustees...”. The reason is that it needs to be the Audit Committee already has a procedure for the procurement process and in that procurement process it has it going back to the Board of Trustees so this language on here is not necessary. At the beginning with the organization, it was added, the last phrase should not be added, agenda packet page 27, it is the very ending of the organization, first paragraph, where it says “...and approved by the Board of Trustees for financial expenditures...” that isn’t needed because there already is a statement in the middle of the following paragraph that states that the Board of Trustees may need to budget for things so that isn’t needed. Trustee Tonking said she is going to push back on organization because she thinks that we still need to be able to approve what they are purchasing because you give a budget and she thinks that the purchase itself needs to be approved so that is why that is there. Trustee Schmitz said she thinks that can interfere with the independence that the Audit Committee is to be exercising in making their decisions about what is needed whether it be financial expertise or what have you which is why there is the budget and the Board of Trustees approves those things so that was the reason why she was why she was suggesting it be removed is because we need to allow the Audit Committee to have their independence. Trustee Tonking said she would push back that it is not a 100% independence issue and she can look into that but she has a lot of issues with changing that one but we can talk about that further. She thinks it is definitely not an independence issue and that in that sense she also thinks it is our fiduciary responsibility to make sure we know how money is being spent and she thinks we need to as we constantly bring that up in every other conversation we have then she thinks it needs to be utilized in this discussion as well. Then, in regards to your other points you brought up about changing the Board approval on agenda packet page 30 – wasn’t that your other one where you said we need to get rid of the procurement process one? We need to keep it in or just cite it and Trustee Schmitz can provide the information to Trustee Tonking to cite it just to make sure we aren’t contradicting each other in 2 policies. We just need to cite that if Trustee Schmitz can give that to Trustee Tonking on where that is located. Trustee Schmitz said so the procurement process is in here and the procurement process is the responsibility of the Audit Committee. The procurement process is the responsibility of the Audit Committee and in the procurement process anything gets brought back to the Board as it relates to the recommendations. So it is the responsibility of the Audit Committee to have the procurement process so she doesn’t understand why at the initiation of the procurement process we would have to go back to the Board of Trustees to say we are going to initiate the procurement process because

it is an Audit Committee's responsibility. Trustee Tonking said she is totally fine with it and she was just asking if Trustee Schmitz could provide the information on where to cite it in the procurement process. Trustee Schmitz said oh, she is so sorry, it is 2.2.3, make recommendations, on agenda packet page 29, she is sorry Trustee Tonking as we are having a little bit of a hard time understanding and hearing so 2.2.3, right here in the procurement process, so 2.2 is the procurement process and it has the steps and 2.2.3 it says "...make the recommendations to the Board of Trustees and take subsequent action..." so the Board of Trustees is the checkpoint right there. Trustee Tonking said perfect and that all she was asking was to cite the right number next to it and we can get rid of that. Trustee Schmitz said she was sorry Trustee Tonking if she didn't understand you. Vice Chairman Dent said we are having some audio issues and sorry if we keep asking you to repeat things and he asked Trustee Schmitz if that was it. Trustee Schmitz said she had another one that was an independence issue, which was in the next paragraph, agenda packet page 27, where it was added, at the bottom, "...with the approval of the Board of Trustees..." where it is highlighted at the end of the second sentence which Trustee Schmitz read and then said that this again removes the independence. If the Audit Committee needs funds for an initiative, it has to obtain the Board of Trustees authorization if the effort is unbudgeted for the Audit Committee. The Moss Adams was a perfect example. We had funds that were approved by the Board of Trustees and the Audit Committee executed that. The Board of Trustees authorized the funds and the Audit Committee was responsible for that project. So she thinks that again that is putting another check point in that isn't necessary so that was her last suggestion. Trustee Tonking said she thinks she made her point of disagreement on that so we are good. Trustee Wong had no further comments. Vice Chairman Dent asked Staff if they had enough information; District General Manager Winqest verbally recapped what he heard and stated that Staff would try to bring it back at the November 10, 2021 meeting. Audit Committee Chairman Tulloch questioned removal of an Audit Committee member and asked if the Board really wanted to have an independent Audit Committee. Vice Chairman Dent said that the Board of Trustees does have the ability to remove any member of the Audit Committee. Audit Committee Chairman Tulloch said that there is no need to rush this item; Vice Chairman Dent said that he agrees that there is no rush. District General Manager Winqest said then we will schedule it for December 8. Vice Chairman Dent said he is fine with that date.

I.2. Review, discuss and possible approval of format, structure, and contents of Board packets (Requesting Trustee: Sara Schmitz)

Vice Chairman Dent said that Board Chairman Callicrate would like to weigh in on this item so if we want to review this it will be coming back at a future meeting. Trustee Schmitz said that she fully intends to come back to the Board of the Trustees and intended this to start the discussion. Staff provided the two documents they use, agenda packet pages 36-39 and page 40 is the checklist that Staff uses. The text in yellow represents the proposed changes. Trustee Schmitz and District General Manager Winquest were trying to bring some clarity and understand how much information the Board wants in the packets and this is just the beginning. On the data sheets, all she added was to ensure that the data sheets were up to date and accurate. On the contracts, these suggestions came from Staff which she went over. At Staff's recommendation, the recommended excluding contract templates that have already been Board approved. With that statement, the Board would need to review templates and if we do that, we could exclude those documents which would reduce packet volume. District General Manager Winquest said sometimes it is more about how the packet is reviewed and he agrees with excluding the templates once approved. Staff may be including links and there may be an opportunity to do standard specifications as well. This is a way to cut down on the packet size and ensure the contracts are on the level. District General Counsel Nelson said it also draws attention to changes offered by the vendor and that is brought to the Board of Trustees and acknowledged by the Board of Trustees and that they have acknowledged that change and that we are moving forward with that knowledge. District General Manager Winquest said Staff has heard from Board Chairman Callicrate in that he has been adamant about limiting the length for presentations and everyone needs to understand that sometimes there will be long presentations that are important. The expectation is that all Trustees have reviewed all of the material and be prepared to have a discussion. He has also talked to the Board Chairman about an executive summary and that Staff does a decent job of that and maybe there is a way to add that into that template with the key need to know items but that can't be a substitute for reviewing all of the other material. Trustee Schmitz said that the District General Manager sort of jumped ahead – the templates bring additional clarity and additional to dos for the Board of Trustees and that is to review templates and then we have only those things in the packet that are a deviation from the template. Going back to page agenda packet 36, on the memorandum template that was provided by Staff and right now, today, it only talks about the Strategic Plan. Staff did a terrific job on the Strategic Plan and now we have strategic initiatives which are much more specific which are tied to budgetary initiatives in this fiscal year and her suggestion is to identify the related strategic initiative(s) it is related to so

that we are always going back and tying to our Strategic Plan and strategic initiatives for the year. Proposed listing to the relevant policies, practices, etc. that pertains to this particular memorandum and agenda item and that way, again, it helps us all refresh our memories – helps the Board of Trustees and Staff and if those policies need to be updated, it brings them to our attention. Vice Chairman Dent said he likes the idea of including strategic initiatives which provides a little more clarity and that he loves the policies, practices, resolutions, etc. because it shows that someone did their due diligence. Love the idea of being more concise on presentations and not giving us a 75-page presentation which is then just read word for word rather likes being quick and to the point. Trustee Schmitz said regarding the point you just touched on, it is at the very bottom of agenda packet page 36, which Trustee Schmitz read aloud. As a Trustee, we need to read all the materials and come prepared for that discussion. On the next page, it says to clearly describe the program and include a schematic or diagram and just doing a good job of tying those things together. In the bid results area, because of the issue with the Mountain cart path, and maybe as a Board we don't want this, she just put in to provide the bid details from the recommended vendor and then the financial aspects of the bid results from a second vendor so not the full packet but just so we could see because perhaps if we had seen that, as a Board perhaps we might have asked more questions and perhaps we might have flagged something but she just put this in here as ideas. She also added that the information in the background section should include a schematic or other relevant information to clearly explain the scope of the project and, if applicable, tie to the bid and the plans. Then on the next page, provide information on the ongoing operational costs of the project and the financial impact related to the pricing of the service and she thinks that this is a key point for all of us and that is that if we are going to go and potentially buy or lease new golf carts, we should be understanding when we make that decision what impact that has on the operational costs going forward and the pricing structure for the product that is being offered. She thinks that will help us to better understand and make good financially wise decisions. And, if applicable, provide a return on investment analysis with risk analysis as it is related to the project and then with alternatives, to identify cost benefit analysis related to any potential, if there is a potential for outsourcing, that this should be included. And then in the business impact, just adding explain how this project or initiative either improves service, reduces costs, or improves productivity as she thinks those are 3 things you would want out of a project. Those were the things that she and the District General Manager worked on this rather quickly but we just wanted to get something in front of all of you for discussion and for input. All we are really trying to accomplish is having what we want, as a Board, in our Board packet and

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trying not to have more, as a Board, than what we need. Vice Chairman Dent said thank you for putting this together, asked for comments and noted that there will be no decision tonight on this item as it will be coming back at a later meeting. Trustee Tonking said thank you and that this was helpful. She feels our Board packet have too much information but if that is what some needed, then she is absolutely fine. She does agree with alignment to our strategic goals and that she likes the idea of shorter presentations as we are all expected to read those presentations included in the packet. Trustee Wong asked how much time does it take you and your team to put together a Board packet? District General Manager Winquest said it varies from meeting to meeting, Staff spends several days working on the Board packet, Staff spends a lot of time working to produce the packet, we are transitioning over the next several months CivicPlus which is going to help that process, and there are times when it does hijack a lot of our time. This packet, not so much time. Having templates approved will be helpful. There are a lot of things that we have to do to get the packet out and get it distributed to people who want a hard copy mailed to them, in particular, and it is fine if they are a local resident and they can pick it up. Hard to say on any given week and it is important for everyone to know that it is not a simple process and that we are heavily reliant on people meeting deadlines. It will help us understand what is expected but don't see us decreasing times and in some cases, it could increase times. Vice Chairman Dent said it is good for us to know that because of unintended consequences and that he likes the idea of templates. Trustee Wong said she feels like the information we get is quite voluminous and that some of the detail we get doesn't help her make a better decision. For her, the memo captures what she needs and if she has a question, she flips through the additional material. If she has a question that needs to be answered, she calls the Staff. She doesn't think that she takes as long which has to do with experience and knowing how things fit together. Trustee Schmitz said is a significant amount of time spent producing the packet as she is a paper person so is that such a time consuming activity such that we should be forced to go paperless? District General Manager Winquest said it is a time consuming process, we do have one Trustee that has gone paperless, and then it is the copier so it does take a little more time. For Staff, it is just about fitting in the items we are responsible for and it is about Staff having the appropriate time as the Staff members write their own agenda items, produce their memorandums, and add their supporting materials. Vice Chairman Dent said anywhere Staff has suggestions, please let us know. District General Manager Winquest said when we have Audit Committee meetings on the same day, it does increase the amount of work needed. Audit Committee Chairman Tulloch has been on time and meeting deadlines which is fantastic. As the Audit Committee members are

producing stuff, they need to be meeting deadlines. Staff has no issues with Strategic Plan, policies, practices, etc. and presentations. As to ongoing operational costs and risk analysis, it will be included where applicable. On identifying cost benefit analysis and outsourcing, there will be times when Staff won't be recommending it however we can give it as alternative. District General Manager Winquest concluded by asking if the Board of Trustees wanted this to come back at its next meeting for further discussion? Vice Chairman Dent said that is up to Board Chairman Callicrate.

J. MEETING MINUTES (for possible action)

J.1. Meeting Minutes of September 30, 2021

Trustee Schmitz said she has a question for the Board – referencing agenda packet page 50, what do we want our meeting minutes to reflect; simplicity, as this doesn't say what was said at the meeting. Do we want our meeting minutes to have more alignment with what is said at the meeting or are these summaries acceptable? Vice Chairman Dent said this item is just for approval so put that topic on the long range calendar for a future item as it is a valid concern.

Vice Chairman Dent said, hearing no changes, that the minutes are approved as submitted.

K. FINAL PUBLIC COMMENTS*

Cliff Dobler said he is taking off on Saturday and won't be back for six months so you won't see him much. He wants the Board to think about it, since he has been on the Audit Committee, we have been looking at all kinds of policies and procedures on what your employees were supposed to do. But what we never had someone actually checking on if they are doing it. We can have paper upon paper but how do we know they are actually doing it? It is not like we are making pins and we can sell it and know how many pins we have sold rather we are providing services and because they are services, there is no inventory. We are providing a service and people are either paying or not paying so it gives a and since he has owned several restaurants and two golf courses, he kind of knows how easy it is to not follow procedures and possibly give away the back door so the idea is that our concentration is on the CAFR but more importantly, we really need to have a management audit and if we are going to be doing all the procedures, are we really doing it or not? That is not a purview of the Audit Committee because we could never know because we would have to go and sit and

observe. We would have to go down to the beach and observe who is coming and are they doing it. He thinks you should have some discussions on that because he kind of thinks that is what is really missing here. We do over 1 million transactions per year, if you take a look at what you are paying in bills and what you are providing as services it doesn't take long to come up to 1 million transactions. So he sees all this paper of policies and procedures and this and that but who is making sure they are being enforced? That is his thought, thank you very much, have a good winter and he will see you in June.

L. ADJOURNMENT (for possible action)

The meeting was adjourned at 9 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 Clifford F. Dobler – Public Comments – IVGID Board of Trustee meeting on November 3, 2021

Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 3, 2021 regular IVGID Board meeting – Agenda Item C – Public Comments – Our staff have not been truthful in alleging the annual maintenance costs associated with our existing 80 Champ golf cart fleet total \$80,424-\$83,424

Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 3, 2021 regular IVGID Board meeting – Agenda Item C – Public Comments – Our staff have not been truthful in alleging the annual maintenance costs associated with our existing 80 Champ golf cart fleet total \$80,424-\$83,424 – now the rest of the story, the outrageous in-house labor costs assessed associated with maintenance of our existing Champ golf cart fleet compels an internal audit of our Internal Services Department

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Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 3, 2021 regular IVGID Board meeting – Agenda Item C – Public Comments – What do we do with a General Manager (“GM”) who refuses to bring matters to the Board for possible action – here refusing to assess another non-County permitted accessory “dwelling unit” beach (“BFF”) and/or Recreation (“RFF”) Facility Fees

Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 3, 2021 regular IVGID Board meeting – Agenda Item C – Public Comments – Notwithstanding Staff are charging the public \$40,000 or more in construction management costs insofar as Phase 1 of the Mountain Golf Course Cart Path Replacement Project is concerned, they’re doing an unprofessional job at an excessive cost, and our GM just doesn’t care! Instead he accuses diligent citizens of “disrespecting” his vaunted staff. Wake up and smell the coffee Board Members!

Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 3, 2021 regular IVGID Board meeting – Agenda Item C – Public Comments – Evidence Washoe County considers non-permitted accessory structures which contain living facilities with provisions for sleeping, eating, cooking and sanitation to be “dwelling units”

Public Comments - Clifford F. Dobler - IVGID Board of Trustee meeting on November 3, 2021

to be included in the minutes of this meeting.

On October 26, 2021, the Audit Committee received a draft CAFR for fiscal year ending June 30, 2021. The Utility Fund had \$15,828,516 in cash and short term investments. According to Note 16 of the draft, \$14,213,435 has been described as set aside, earmarked, designated, reserved, restricted or unrestricted for the Effluent Pipeline replacement. In addition, Note 20 states \$3,341,387 has been committed for other projects carried forward into next fiscal year including \$1,550,000 for the pond lining project.

Simple math draws the conclusion that this Board authorized \$1,726,306 to be spent which exceeded ALL available resources. As such, it is quite obvious that the Pipeline restricted funds have effectively been raided again, as so many times before. Restrictions by the Board are meaningless.

With no money existing, other than the Pipeline piggy bank, a \$425,000 contract was given to Jacobs Engineering to design the Pond lining project.

Jacobs estimates that project's cost will be \$4.7 million with many issues yet to be resolved.

Since 2014, it was well documented that one of the two storage ponds was required to be lined before replacing the pipeline could begin. Only in January, 2020 was a project number established. No money was ever budgeted until \$1,550,000 was appropriated from thin air in May. All past indecision costs for the Pond has been buried in the pipeline. How much, we will probably never know.

The five year capital plan for 2022 to 2026 does not have one thin dime for the pond lining project. So where does that \$4.7 million come from. Probably the Pipeline restricted funds. In addition, there is not one thin dime in reserves just a \$1.7 million shortfall.

For 7 years, Mr. Faust has talked about grants from the Army Corps of Engineers on a depleted 595 Federal program. He has stated that unused funds may be available from another project in Washoe County. No dollar amount were ever mentioned.

Since 2014, the Board prospected with the Tahoe Transportation District to attempt a co-location of the pipeline in a futuristic bike path which never had a snowballs chance in hell of ever being feasible.

The Board recently decided to gamble on repairing spills in the pipeline to buy time and stall, stall and stall.

So I have one simple question. When will this Board stop the charade and provide the public with a legitimate plan of where resources will come from and when will the projects be started and finished? In 2012, the project was planned to be completed by 2023. I doubt it will even be started.

Can you now guess why Staff wants to keep the pipeline money UNRESTRICTED.

Thank you.

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 3, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – OUR STAFF HAVE NOT BEEN TRUTHFUL IN ALLEGING THE ANNUAL MAINTENANCE COSTS ASSOCIATED WITH OUR EXISTING 80 CHAMP GOLF CART FLEET TOTAL \$80,424-\$83,424

Introduction: At the Board’s October 13, 2021 meeting staff represented that the annual cost to maintain our existing 80 Champ Golf cart fleet year-to-date was between \$80,424-\$83,424. And for 2022 those costs are likely to increase markedly¹. Staff’s intent was to convince the Board that as an alternative, it should enter into a proffered sixty (60) month lease for replacement carts with Club Car at a yearly cost of \$77,270². Because I questioned the truthfulness of staff’s representations, on October 11, 2021 I made two public records requests asking to examine records supporting the representations made³. On October 20, 2021 Ms. Herron belatedly responded as follows:

Insofar as the \$23,112.16 of replacement parts (batteries, seats, windshields, GPS screens, etc.) allegedly expended to date were concerned, Ms. Herron provided invoicing⁴ totaling \$56,868.51;

Insofar as the discrepancy between the \$23,112.16 represented and the \$56,868.51 documented, Ms. Herron provided *nothing*;

Insofar as the \$15,895.80 of in-house Labor – IVGID Fleet allegedly expended to date were concerned, Ms. Herron provided *nothing*;

Insofar as the \$3,000-\$5,000 of in-house Labor – IVGID Fleet allegedly anticipated to be expended were concerned, Ms. Herron provided *nothing*;

Insofar as the \$34,416.86 of outside contract labor allegedly expended to date were concerned, Ms. Herron provided invoicing totaling \$7,204.92; and,

Insofar as the discrepancy between the \$34,416.86 represented and the \$7,204.92 documented, Ms. Herron provided *nothing*.

¹ See page 386 of the packet of materials prepared by staff in anticipation of the Board’s October 13, 2021 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/1013_-_Regular_-_Searchable_-_Part_3.pdf (“the 10/13/2021 Board packet”)]. This page is attached as Exhibit “A” to this statement.

² See page 384 of the 10/13/2021 Board packet.

³ My first request, Ms. Herron’s response and follow up documentation are all part of the e-mail string attached as Exhibit “B” to this written statement. My second request, Mr. Navazio’s response and follow up documentation are all part of the e-mail string attached as Exhibit “D” to this written statement.

⁴ That invoicing is collectively attached as Exhibit “C” to this written statement.

Insofar as the yearly cost of the proposed replacement carts were concerned, Mr. Navazio admitted the cost was \$164,000 *more* amortized over the proposed sixty (60) month term.

In order to make it easier to understand the records which were actually provided insofar as maintenance costs were concerned, I have summarized each of the invoices provided on the spreadsheet below:

2021 Existing Champ Golf Cart Repairs/Replacements							
Date	Invoice	Description	Part No.	Amount	Labor	Freight	Total
4/10/2021	473164	Labor-16@\$203.375/Hour			\$ 3,253.92		
		Labor-8@\$203.25/Hour			\$ 1,626.00		\$ 4,879.92
5/17/2021	498140	30-Windshield Channels	102163001	\$ 221.70			
		6-Rear Underbodies	102279106	\$ 1,729.86			
		2-Front/Bumper Precedent	103330601	\$ 93.78			
		415-SPWS Battery Manifolds	103510602	\$ 18,662.55			
		7-Ball Washers	103662801	\$ 447.65			
		2-W/S Kits	105248701	\$ 268.40			\$ 21,423.94
5/21/2021	501623	3 Rolls-ASM Wire	103647402	\$ 28.74			
		5 Rolls-ASM Wire	103647403	\$ 30.00		\$ 8.57	\$ 67.31
5/27/2021	506015	Labor-5@\$155/Hour			\$ 775.00		\$ 775.00
5/30/2021	507959	5-Accessory Brackets	103886801	\$ 61.75		\$ 8.60	\$ 70.35
6/2/2021	509204	3 Rolls-ASM Wire	1010958	\$ 13.65			
		19-Battery Six Packs	103971798	\$ 4,593.06		\$ 1,653.20	\$ 6,259.91
6/19/2021	521050	2-Flow Couplers	105167001	\$ 159.18		\$ 10.27	\$ 169.45
6/25/2021	525543	Labor-6@\$155/Hour			\$ 930.00		\$ 930.00
6/25/2021	528160	30-Battery Six Packs	103971798	\$ 7,252.20		\$ 708.69	\$ 7,960.89
7/23/2021	543936	Rack/Pinion Precedent	103679701	\$ 230.38		\$ 9.62	\$ 240.00
7/29/2021	547847	Labor-4@\$155/Hour			\$ 620.00		\$ 620.00
8/18/2021	563040	16-Seat Bottoms	106223321	\$ 5,788.00			\$ 5,788.00
8/19/2021	564380	Steering Link Rod	1016956	\$ 26.54		\$ 8.70	\$ 35.24
8/31/2021	572853	30-Battery Six Packs	103971798	\$ 7,252.20		\$ 396.30	\$ 7,648.50
		Totals		\$ 46,859.64	\$ 7,204.92	\$ 2,803.95	\$ 56,868.51
		Parts Plus Shipping		\$ 49,663.59	\$ 7,204.92		\$ 56,868.51
		Batteries		\$ 37,760.01		\$ 2,128.19	\$ 39,888.20
		Remainder Parts		\$ 9,099.63		\$ 675.76	\$ 9,775.39
		Staff Assertions ¹		\$ 23,112.16	\$ 34,416.86		
		Unexplained Difference		\$ 26,551.43	\$ 27,211.94		

As the reader can see from the above, nearly \$40,000 of these expenditures (\$39,888.20) were directly related to replacing batteries/peripherals having nothing to do with long term repairs. Meaning that only \$9,775.39 was expended on repair parts. And given \$5,788.00 of this sum was spent on cart

seat bottoms having a lifespan of several years, and another \$1,729.86 was spent on cart damage (under body replacement) again presumably having a lifespan of several years, barely \$2,000.00 (\$2,257.50 to be precise) was actually expended on repair parts *per se*.

Moreover, based upon the records actually provided: \$26,551.43 *more* than that represented by staff was actually expended on cart parts (batteries, seats, windshields, GPS systems, etc.); and \$27,211.94 *less* than that represented by staff was actually expended on associated cart labor⁵. For this reason on October 20, 2021 I followed up with another records request asking Ms. Herron explain/document the discrepancies³. These matters and more are the purposes of this written statement.

At Least \$2,303/Cart on Average Was Actually Expended on Replacement Batteries For Our Existing Champ Golf Cart Fleet: Invoice #473164 evidences that \$4,879.92 in third party inspections were expended for our 80 existing carts as a precursor to any battery replacements = \$61/ cart. Invoice #498140 evidences that 415-SPWS Battery Manifolds (one/battery) were purchased at a cost of \$44.97/each. And given each cart requires six (6) manifolds, the cost = \$269.82/cart. Insofar as batteries *per se* were concerned, invoice #509204 reveals that 19-Trojan T-875 8v SPWS Batteries were purchased at a cost of \$241.74/each plus \$1,653.20 in shipping for these 19 batteries (equal to an additional \$87.01/battery). Given each cart requires six (6) batteries, the gross battery cost = \$328.75/ each times six (6) = \$1,972.50/cart. Add all of these component costs = \$2,303.32/cart! And remember none of these costs represents labor expended to remove/replace/dispose of the old batteries.

But it's Worse! Staff Could Have Easily Purchased Replacement Batteries For 40% of What They Ended Up Spending! I ended up Googling the price for the same batteries staff purchased with vendors other than Club Car. And I discovered that instead of the \$1,972.50 staff actually spent/cart, they can be purchased from Golf Cart Garage for \$632.55 *less* (\$1,339.95) including Free Shipping⁶! For the 26 carts that actually received new batteries⁷, that could have been a savings of \$16,446.30!

But there was no need to use Trojan Batteries. After all, they're not manufactured by Club Car. Trojan is nothing more than a third party battery manufacturer. Given so is Duracell, how about using Duracell Batteries? That's right. SLIGC8V Duracell Ultra BCI Group GC8 8V 165AH Deep Cycle Golf Cart and Scrubber Batteries ("this battery is ideal for 8-volt deep-cycle applications" – 165Ah vs. 170Ah w/Trojan) are available from a number of retailers, including Batteries + Bulbs, for \$147.99/each less 10% (\$14.80) for online orders = net \$133.19/each⁸. With free local pick-up in Reno no less. Thus for six (6) batteries/cart, that's a total of \$799.14 or \$1,173.36 *less*/cart than our staff actually spent!

⁵ Don't you get it Board members? You can't trust *anything* your vaunted staff represent. And for this reason you need to require staff to prove the accuracy of everything they represent.

⁶ Go to https://www.golfcartgarage.com/8-volt-golf-cart-batteries-trojan-battery-t-875-8v-170ah-6-pack-48v/?gclid=EAlalQobChMlr8b0_JPe8wIVwhmtBh15tQqUEAQYASABEgKDd_D_BwE.

⁷ See page 386 of the 10/13/2021 Board packet.

⁸ Go to <https://www.batteriesplus.com/productdetails/sligc8v>.

And What's Even Worse is The Price We Paid Compared to a Trade-In Allowance Towards New of \$2,050/Cart: In response to my express question on this issue, on October 13, 2021 the District's Finance Director, Paul Navazio, confirmed in writing that Club Car's lease proposal requires we trade in of our existing cart fleet at a trade in allowance of \$2,050/cart⁹. Which means that rather than paying \$386,352 over five (5) years¹⁰, we're really going to pay \$550,352 = \$6,879.40/cart. For a straight lease no less. Which means that at the end of five (5) years we own *nothing!*

Stupid, Stupid, Stupid!

But it's Not Just Overpaying For Replacement Cart Batteries. How About New Cart Seat Bottoms? For the same reasons staff overpaid for replacement cart batteries, they overpaid for replacement cart seat bottoms. On August 18, 2021 staff spent \$5,788 for 16 beige replacement seat bottoms. That was \$361.75/seat. So how much do replacement seats cost from other vendors? I did a Google search and discovered that Discount Cart Parts sells OEM replacements for \$215.99/each¹¹. That would be a savings of 40% or \$145.76/seat = \$2,332.16 for the 16 seats replaced!

Or how about seat covers which fit over our existing seat bottoms? Amazon lists them for \$59.95/seat¹². That would be a savings of \$301.80/seat = \$4,828.80 for the 16 seats replaced.

Like I said, Stupid, Stupid, Stupid!

And it's Not Just Overpaying For Replacement Cart Batteries. How About Unnecessarily Paying For New Cart Underbodies? This is an interesting expense. An under body assembly is not something that ordinarily wears out and requires maintenance. In all likelihood, it cracks as a result of abuse. What kind of abuse? Of course I don't know but I do know that a new golf cart fleet would be just as subject to abuse and cost as our existing golf cart fleet. So why are their replacement costs

⁹ A string of e-mails between Mr. Navazio and me, including the October 13, 2021 e-mail in question, are attached as Exhibit "D" to this written statement. I have placed an asterisk next to the language which confirms the trade-in value of all 80 carts was \$164,000 = \$2,050/cart.

¹⁰ See page 381 of the 10/13/2021 Board packet.

¹¹ Go to <https://discountcartparts.com/dcp/accessories/golf-cart-rear-seats-covers-cushions/replacement-seat-covers-cushions/replacement-seat-cushions/club-car-replacement-front-seat/2937.html>.

¹² Go to https://www.amazon.com/Precedent-2004-Up-Bottom-Cover-Beige/dp/B08JH7X188/ref=sr_1_8?dchild=1&keywords=club+car+precedent+seat+covers&qid=1635446675&qsid=130-4652226-1099202&sr=8-8&sres=B01MSAJIXH%2CB07QYDBS7P%2CB08JD67RVG%2CB08JH7X188%2CB096ZLNQ7NC%2CB08JPPS J1B%2CB08KZM81CV%2CB01MFFHWP3%2CB07R5DRPZS%2CB08HRK9X95%2CB08HSQSPW3%2CB08J 9WJL3Q%2CB005XGXMQU%2CB08BHX4Y2W%2CB08SHSFZN8%2CB08HXX6F34%2CB08XXPZBZB%2CB 07QMV94BK%2CB0949GMZ6H%2CB08H8VKG2.

included under the “maintenance” moniker? Shouldn’t it be the abuse moniker? Or the staff abuse moniker? And regardless, shouldn’t this \$1,729.86 expense be deducted from \$80,424-\$83,424 numbers staff represent?

And it’s Not Just Overpaying For Abused Cart Underbodies. How About Abused Cart Bumpers, Ball Washers, W/S Kits, Etc? If any of these items were replaced because of abuse rather than ordinary maintenance, shouldn’t their expenses be deducted from \$80,424-\$83,424 numbers staff represent as well?

My First E-Mail of October 22, 2021: When I was able to conclude what I’ve shared above, on October 22, 2021 at 10:52 A.M., I sent an e-mail to the Board complaining of staff’s lack of competence and what I viewed as poor attitude¹³. I made the point that these events keep happening over, and over, and over again. And by incompetent, over paid and over benefitted staff who simply DON’T CARE! I speculated that it’s almost as if our HR Dep’t gives new prospective employees customized aptitude tests searching for those overly susceptible to “the IVGID way.” So that after they’re hired, should any of us question why our staff actually behave in accordance with the IVGID way, we should answer how can we be so dumb? I warned that if the Board didn’t clean house, stupid and costly behavior like this will be repeated time after time at local parcel owners’ expense. And unlike in this instance, the Board will never know it occurred because to staff “transparency”¹⁴ really means the exact opposite.

My E-Mail of October 20, 2021: On October 20, 2021 Ms. Herron provided the public records I had requested³. At least some of them. When I learned her response was incomplete, I e-mailed her back pointing out the deficiencies and asking if she intended to provide the remainder of the public records requested and if so, when³? My request was ignored by Ms. Herron. Doesn’t this tell you something?

My E-Mail of October 28, 2021: When Ms. Herron failed to respond to my October 20, 2021 e-mail (see above), I e-mailed her back again pointing out the deficiencies and asking if she intended to provide the remainder of the public records requested and if so, when³? As of the time when this written statement has been drafted, my request has still been ignored by Ms. Herron. Doesn’t this tell you something?

Conclusion: In my first October 22, 2021 e-mail on this subject to the Board (see discussion above) I blamed what I labeled unprofessional staff behavior, incompetence and poor attitude. But then I was contacted by an IVGID employee I periodically communicate with who suggested I might be

¹³ I have attached a series of e-mails between myself and staff/the Board on the subject, as Exhibit “E” to this written statement, one of them being the subject e-mail (identified by an asterisk).

¹⁴ Don’t you just love staff’s description of the District’s financial reporting as “Financial Transparency” (go to <https://www.yourtahoeplace.com/ivgid/financial-transparency>)?

wrong. This person suggested there might be three (3) other reasons I had failed mention to explain staff's actions. And those reasons are really worse than simply incompetence and poor attitude.

1. Retaliation: Our staff don't like it when they are questioned/their agendas are not blindly embraced by the Board. Here staff didn't want to retain our existing Champ Golf cart fleet last November when the Board directed otherwise. They wanted to replace it then with spiffy new carts. So staff decided to "stick it" to the public to make us pay. If we're not going to defer to what our staff want to do, then we're going to pay a price other than the most obvious one. So it's not that staff were stupid in doing what they did. They knew exactly what they were doing so that when the time came they could point to how much it had cost us to repair versus replace, and thus get what they wanted all along. Dummy me for not recognizing.

2. Buying Votes: It's in staff's interest to have do nothing Boards like we seem to get election after election, keep the gravy flowing to themselves and their colleagues. So that requires the correct type of Board trustee. To ensure that type of trustee, staff feel they must court the special interest groups in town who can deliver votes if/when they're necessary. And who's the most pervasive special interest group in town who can deliver the votes staff require? Our core golfers of course. Those members of the private golf clubs in town who benefit from the personalized service, preferential treatment and unnecessary discounts they regularly receive from staff. These golfers demand spiffy new, top of the line golf carts with state of the art GPS - regardless of cost. After all to them, it doesn't matter, because the overwhelming majority of us who don't play golf are made to involuntarily subsidize that cost. And in exchange for these amenities, our golfers are more than happy to deliver when it comes to things like trustee elections. And with few voters in town, it doesn't take a lot of core golfers to influence the outcome of an election. Dummy me again for not recognizing.

3. It's Sport Stupid: Our staff laugh themselves all the way to the bank seeing the reaction of local citizens like me and similar minded Board trustees in response to the "trigger" things they do/fail to do. So they revel in the opportunity to do unnecessary or less than intelligent things which end up costing local property owners more money, just to see the reaction on our faces as they can laugh. To them it's a sport with essentially no downside because never would the Board or the GM to whom the Board has abdicated authority discipline one of our own. Dummy me a third time for not recognizing.

So maybe I owe our staff an apology for accusing them of incompetence and poor attitude? In reality, they may very well be the most cunning of all. But either way the cookie crumbles, our number one problem is what it has always been. Our staff.

On October 22, 2021 I sent the Board my second e-mail of the day insofar as this subject is concerned¹⁵ (see above). And I shared my latest conclusions hoping some positive change would come about. However instead, it's merely the same old, same old.

¹⁵ See Exhibit "E" which includes this e-mail which was sent at 2:21 P.M.

And to those asking why their Recreation ("RFF") and Beach ("BFF") Facility Fee(s) are as high as they are, now you have another example.

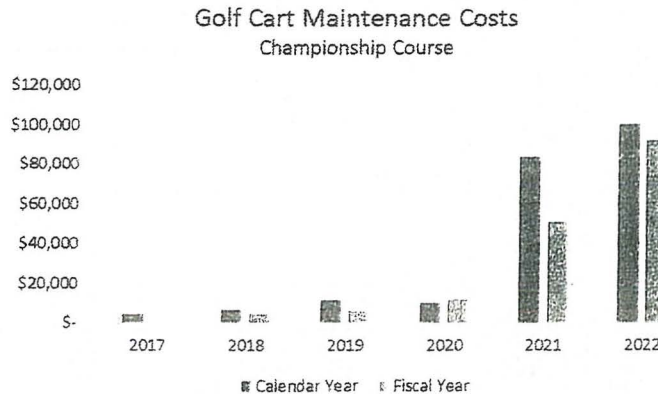
Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

EXHIBIT "A"

- As expected, the current carts have experienced battery issues throughout the 2021 golf season due to heavier than normal play. The following table that shows the actual (and projected) incremental maintenance expenses incurred this golf season:

Description of items	Expended To-date	On Order / Anticipated Charges	Total
Parts (Batteries, Seats, Windshields, GPS screens etc.)	\$23,112.16	\$4,000-5,000	\$27,112 - \$28,112
Contract Labor	\$34,416.86		\$34,416
Labor – IVGID Fleet	\$15,895.60	\$3,000 - \$5,000	\$18,895 - \$20,895
Total	\$73,424.62	\$7,000 - \$10,000	\$80,424 - \$83,424

- The following chart shows actual Championship Course golf cart maintenance costs from Jan 2017 through September 2021, including projected costs through the 2022 golf season:



- Currently, trade-in value is approximately \$2,000 - \$2,200 per cart. Trade-in values can be expected to decrease significantly next year, and in particular, for lead-acid battery golf carts.
- Staff estimates that annual incremental maintenance costs to keep the current golf cart fleet operational through the 2022 golf season will (conservatively) be in the range of \$80,000. As discussed previously, investments made to keep the current fleet operational are not expected to impact future trade-in value. *Note: To-Date 26 of the 80 carts in our fleet have had batteries replaced.*

EXHIBIT "B"

RE: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet

From: <s4s@ix.netcom.com>
To: "Herron, Susan" <Susan_Herron@ivgid.org>
Cc: <ISW@ivgid.org>, "Callicrate, Tim" <tim_callicrate2@ivgid.org>, "Dent, Matthew" <dent_trustee@ivgid.org>, "Wong, Kendra Trustee" <wong_trustee@ivgid.org>, "Schmitz, Sara" <schmitz_trustee@ivgid.org>, "Tonking, Michaela" <tonking_trustee@ivgid.org>
Subject: RE: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet
Date: Oct 28, 2021 10:09 AM

Ms. Herron -

On October 11, 2021 I made the records request below with respect to the alleged Champ golf cart repair costs identified at page 386 of the Board packet for the Board's October 13, 2021 meeting,

On October 20, 2021 you belatedly provided the records identified below allegedly responding to my records request.

However when I examined the records provided, I was able to confirm that:

1. A number of records requested were not provided; and,
2. There was a discrepancy between what staff represented on page 386 and the records provided (\$26,553.43 more in parts and \$27,233.94 less in third party labor.

Therefore later that day I asked you provide the deficient records, as well as an explanation for the massive discrepancies between what staff represented and the records provided.

I asked when you would be providing the missing records? Or was it your intent to provide none because none really exist and our vaunted staff have simply FABRICATED the numbers?

Again more than five business days have elapsed and you have ignored my follow up October 20, 2021 request. In other words, another Nevada Public Records Act violation.

Where are the missing requested records and explanation (i.e., "information" inasmuch as you are the District's Information Officer)?

And Board members, when do you intervene and do something to protect the public? You're supposed to be working for the public rather than staff. So I'm waiting to see what if anything you do.

Respectfully, Aaron Katz

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

From:
Sent: Oct 20, 2021 10:12 PM
To: Herron, Susan
Cc: , Callicrate, Tim , Dent, Matthew , Wong, Kendra Trustee , Schmitz, Sara , Tonking, Michaela
Subject: RE: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet

Thank you Ms. Herron -

1. For the additional IVGID Internal Services - labor spent on our existing 80 Champ Golf Course carts, I asked to examine invoicing or billing from Internal Services evidencing the date of each labor expenditure, a description of the purpose for each labor expenditure for each invoice or billing, the amount of each labor expenditure, the time and at what labor rate totaling the combined \$15,895.60 represented by Mr. Howard. I remind you. Staff have represented that Internal Services "bills" the other departments it provides materials and services to.

You provided nothing.

2. I asked to examine records evidencing the additional \$4,000-\$5,000 anticipated to be spent on replacement parts already on order for our existing 80 Champ Golf Course carts which was represented by Mr. Howard.

You provided nothing.

3. For the additional IVGID Internal Services - labor anticipated to be spent on our existing 80 Champ Golf Course carts, I asked to examine records evidencing a description on what staff anticipate will be expended on labor from Internal Services - Fleet represented for labor including the amount of each labor expenditure, the time and at what labor rate totaling the combined totaling the combined \$7,000-\$10,000 represented by Mr. Howard.

You provided nothing.

4. I asked to examine records evidencing the additional \$3,000-\$5,000 anticipated to be spent on Internal Services - Fleet labor associated in some manner with maintenance and repair of our existing 80 Champ Golf Course carts which was represented by Mr. Howard.

You provided nothing.

5. I asked to examine records evidencing the \$23,112.16 which has allegedly been spent to date on replacement parts (batteries, seats, windshields, GPS screens, etc.) for our existing 80 Champ Golf Course carts which was represented by Mr. Howard.

You provided a series of Car Club invoices totaling \$49,663.59 for these items. And for the record since I am sending a copy of this e-mail to the Board, \$39,888.20 of this sum was spent on replacement batteries. Only \$9,775.39 was spent on other misc. parts. I want a detailed explanation from staff as to the bases for the discrepancy. Are you listening Indra?

6. I asked to examine records evidencing the \$34,416.86 in contract labor which has allegedly been spent to date associated in some manner with our existing 80 Champ Golf Course carts which was represented by Mr. Howard.

You provided a series of Car Club invoices totaling \$7,204.92 for this labor. I want a detailed explanation from staff as to the bases for the \$27,211.94 discrepancy. Are you listening Indra?

When are you providing the missing records? Or is it your intent to provide none because none really exist and our vaunted staff have simply FABRICATED the numbers?

And to the Board. You had best STOP Mr. Howard from ordering replacement carts from Club Car because now we see the real maintenance and repair costs associated with our existing fleet cost less than \$10K/annually, and since we've purchased replacement batteries for more than all of our existing carts, the cost will be substantially less than this number for the next four years - the life of our replacement batteries.

Also wake up and smell the coffee. The fact our in house fleet department wasn't capable of replacing batteries or windshield channels is evidence the entire department needs to be TERMINATED! We spend over \$3.2M annually on

alleged internal services which aren't worth the paper they're not written on.

Respectfully, Aaron Katz

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

From: Herron, Susan

Sent: Oct 20, 2021 4:39 PM

To: 's4s@ix.netcom.com'

Subject: RE: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet

Mr. Katz,

Here are the invoices as requested.

Susan

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

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

Sent: Monday, October 11, 2021 12:55 PM

To: Herron, Susan

Subject: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet

Hello Ms. Herroq,

At page 386 of the Board packet for Wednesday's upcoming Board meeting, Mr. Howard represents that;

1. \$23,112.16 has been spent to date on replacement parts (batteries, seats, windshields, GPS screens, etc.) for our existing 80 Champ Golf Course carts; 2. An additional \$4,000-\$5,000 is anticipated to be spent on replacement parts already on order for our existing 80 Champ Golf Course carts; 3. \$34,416.86 in contract labor has been spent to date associated in some manner with our existing 80 Champ Golf Course carts; 4. An additional 5,896.60 in Internal Services - Fleet labor has been spent to date associated in some manner with maintenance and repair of our existing 80 Champ Golf Course carts; and 5. An additional \$7,000- 0,000 is anticipated to be spent in Internal Services - Fleet labor associated in some manner with maintenance and repair of our existing 80 Champ Golf Course carts.

I would like to examine records which evidence each and every of the above cost elements.

For replacement parts (batteries, seats, windshields, GPS screens, etc.) spent on our existing 80 Champ Golf Course carts, I would like to examine invoicing evidencing the date of each purchase, the vendor for each purchase, a description of each purchase, the amount of each purchase, and the mfg's warranty for each part purchased totaling the combined \$23,112.16 represented;

For the additional replacement parts on order for our existing 80 Champ Golf Course carts, I would like to examine records evidencing each ordered part, the date of each such part was ordered, the vendor for each ordered part, a description of each part ordered, and the amount of each ordered part totaling the combined \$4,000-\$5,000 represented;

For contract labor spent on our existing 80 Champ Golf Course carts, I would like to examine invoicing evidencing the date of each labor expenditure, the vendor for each invoice, a description of the purpose for labor expenditure for each invoice, the amount of each labor expenditure totaling the combined \$34,416.86 represented;

For the additional IVGID Internal Services - labor spent on our existing 80 Champ Golf Course carts, I would like to examine invoicing or billing from Internal Services evidencing the date of each labor expenditure, a description of the

purpose for each labor expenditure for each invoice or billing, the amount of each labor expenditure, the time and at what labor rate totaling the combined 5,895.60 represented;

For the additional IVGID Internal Services - labor anticipated to be spent on our existing 80 Champ Golf Course carts, I would like to examine records evidencing a description on what staff anticipate will be expended on labor from Internal Services - Fleet represented for labor including the amount of each labor expenditure, the time and at what labor rate totaling the combined totaling the combined \$7,000- 0,000 represented.

Thank you for your cooperation. Aaron Katz

EXHIBIT "C"



Ingersoll Rand

Augusta, GA 30917-4658
 Telephone 706-863-3000
 FAX: 706-868-3844

INVOICE

Remit To
CLUB CAR, LLC. 15864 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693
Please reference this invoice number with payment

Invoice No 473164
Invoice Date 4/10/21
Due Date 5/10/21
Page 1
Warehouse SC

Sold To:

INCLINE VILLAGE GENERAL IMPROVEMENT
 955 Fairway Blvd
 Incline Village NV 89451-9006
 United States

Ship To:

INCLINE VILLAGE CHAMPIONSHIP COURSE
 955 FAIRWAY BLVD
 INCLINE VILLAGE NV 89451-9006
 United States

Customer Number	Ship Via	Order No.	Sismn No.	Sales Order #	P.O. #	Terms
1367720		CO 2285540	41142	W900208426	00208426	NET 30 DAYS

Item Number	Description	Unit	Qty Shipped	Qty Back Ord.	Unit Price	Amount
	Preform safety drive		.0		.000	.00
	test, adjusted tire		.0		.000	.00
	pressure, inspect and		.0		.000	.00
	grease front end		.0		.000	.00
	components, inspect your		.0		.000	.00
	tow links for visible		.0		.000	.00
	wear, tighten all		.0		.000	.00
	structural components		.0		.000	.00
	including but not limited		.0		.000	.00
	to; windshields, struts,		.0		.000	.00
	shocks, canopy, seat		.0		.000	.00
	backs and bottoms, bag		.0		.000	.00
	hoops and floor mats.		.0		.000	.00
	Also inspect brake system		.0		.000	.00
	and adjust brake pedal		.0		.000	.00
	height. Preform		.0		.000	.00
	alignments and inspect		.0		.000	.00
	tires for unusual wear		.0		.000	.00
	patterns. We will insure		.0		.000	.00
	that you are getting the		.0		.000	.00
	most time out of your		.0		.000	.00
	fleet.		.0		.000	.00
	LAB 8.00hrs. @ \$203.25/hr.		.0		.000	1,626.00
	LAB 8.00hrs. @ \$203.375/hr.		.0		.000	1,626.96
	LAB 8.00hrs. @ \$203.375/hr.		.0		.000	1,626.96

Total Weight	Net Sales	Trade Discount	Misc Charges	Taxes	Terms Disc	Amount Due
.000	.00	.00	4,879.92	.00	.00	4,879.92

All past due invoices are Subject to a 1% per month Finance charge

PAYABLE IN USD



Ingersoll Rand

Augusta, GA 30917-4658
 Telephone 706-863-3000
 FAX: 706-868-3844

INVOICE

Remit To
CLUB CAR, LLC. 15864 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693
Please reference this invoice number with payment

Invoice No 498140
 Invoice Date 5/17/21
 Due Date 6/16/21
 Page 1
 Warehouse SC

Sold To:

INCLINE VILLAGE GENERAL IMPROVEMENT
 955 Fairway Blvd
 Incline Village NV 89451-9006
 United States

Ship To:

INCLINE VILLAGE GID
 ATTN: TRAVIS RILEY 775-832-1307
 955 FAIRWAY BLVD
 INCLINE VILLAGE NV 89451-9006
 United States

Customer Number	Ship Via	Order No.	Sismn No.	Sales Order #	P.O. #	Terms
1367720		CO 2309413	41142	21-0225	PO 21-0225	NET 30 DAYS

Item Number	Description	Unit	Qty Shipped	Qty Back Ord.	Unit Price	Amount
	SC/RB		.0		.000	.00
	ATTN: TRAVIS RILEY		.0		.000	.00
	PER R. KASINGER		.0		.000	.00
	FREIGHT PARTS VIA XPO		.0		.000	.00
102163001	WINDSHIELD CHANNEL	EA	30.0		7.390	221.70
102279106	UNDERBODY, REAR, COMMON	EA	6.0		288.310	1,729.86
103330601	ASM, BUMPER, FRONT, PRECEDENT	EA	2.0		46.890	93.78
103510602	ASM, MANIFOLD, SPWS, US 8 VOLT	EA	415.0		44.970	18,662.55
103662801	WASHER, BALL, BLACK	EA	7.0		63.950	447.65
105248701	KIT, STD HINGED W/S, PREC	EA	2.0		134.200	268.40

Total Weight	Net Sales	Trade Discount	Misc Charges	Taxes	Terms Disc	Amount Due
102.286	21,423.94	.00	.00	.00	.00	21,423.94

All past due invoices are Subject to a 1% per month Finance charge

PAYABLE IN USD



Ingersoll Rand

Augusta, GA 30917-4658
 Telephone 706-863-3000
 FAX: 706-868-3844

INVOICE

Remit To
CLUB CAR, LLC. 15864 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693
Please reference this invoice number with payment

Invoice No **501623**
 Invoice Date 5/21/21
 Due Date 6/20/21
 Page 1
 Warehouse P

Sold To:

INCLINE VILLAGE GENERAL IMPROVEMENT
 955 Fairway Blvd
 Incline Village NV 89451-9006
 United States

Ship To:

INCLINE VILLAGE GENERAL IMPROVEMENT
 Attn: Travis
 931 FAIRWAY BLVD
 INCLINE VILLAGE NV 89451-9006
 United States

Customer Number	Ship Via	Order No.	Sismn No.	Sales Order #	P.O. #	Terms
1367720	MTF***PALLET JACK & LIF	CO 2310289	41142		TRAVIS/VBL	NET 30 DAYS

Item Number	Description	Unit	Qty Shipped	Qty Back Ord.	Unit Price	Amount
1010958	ASM, WIRE, #6BLK 8IN	EA	.0	3.0	4.550	.00
103647402	WIRE ASM #6 BLK, 12"	EA	6.0		4.790	28.74
103647403	WIRE ASM #6 BLK, 17"	EA	6.0		5.000	30.00
103971798	BATTERY, 8V TROJAN T875, SPWS, SP	EA	.0	19.0	241.740	.00
	FREIGHT PARTS	EA	.0		.000	8.57

Total Weight	Net Sales	Trade Discount	Misc Charges	Taxes	Terms Disc	Amount Due
1.890	58.74	.00	8.57	.00	.00	67.31



Ingersoll Rand

Augusta, GA 30917-4658
 Telephone 706-863-3000
 FAX: 706-868-3844

INVOICE

Remit To
CLUB CAR, LLC.
15864 COLLECTIONS CENTER DRIVE
CHICAGO, IL 60693
Please reference this invoice number with payment

Invoice No **506015**
 Invoice Date 5/27/21
 Due Date 6/26/21
 Page 1
 Warehouse SC

Sold To:

INCLINE VILLAGE GENERAL IMPROVEMENT
 955 Fairway Blvd
 Incline Village NV 89451-9006
 United States

Ship To:

INCLINE VILLAGE CHAMPIONSHIP COURSE
 955 FAIRWAY BLVD
 INCLINE VILLAGE NV 89451-9006
 United States

Customer Number	Ship Via	Order No.	Slsmn No.	Sales Order #	P.O. #	Terms
1367720		CO 2317217	41142	W901476252	21-0225	NET 30 DAYS

Item Number	Description	Unit	Qty Shipped	Qty Back Ord.	Unit Price	Amount
	Installed SPWS on cart		.0		.000	.00
	#10/15/17/18/19/20/27/16/		.0		.000	.00
	Reference PO# 21-0225		.0		.000	.00
	LAB 5.00hrs. @ \$155/hr.		.0		.000	775.00

Total Weight	Net Sales	Trade Discount	Misc Charges	Taxes	Terms Disc	Amount Due
.000	.00	.00	775.00	.00	.00	775.00

All past due invoices are Subject to a 1% per month Finance charge PAYABLE IN USD



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FAX: 706-868-3844

INVOICE

Remit To
CLUB CAR, LLC.
15864 COLLECTIONS CENTER DRIVE
CHICAGO, IL 60693
Please reference this invoice number with payment

Invoice No 507959
 Invoice Date 5/30/21
 Due Date 6/29/21
 Page 1
 Warehouse P

Sold To:

INCLINE VILLAGE GENERAL IMPROVEMENT
 955 Fairway Blvd
 Incline Village NV 89451-9006
 United States

Ship To:

INCLINE VILLAGE GENERAL IMPROVEMENT
 Attn:Travis
 931 FAIRWAY BLVD
 INCLINE VILLAGE NV 89451-9006
 United States

Customer Number	Ship Via	Order No.	Slsmn No.	Sales Order #	P.O. #	Terms
1367720	FEDEX GRD	CO 2318291	41142	TRAVIS	TRAVIS GOLF	NET 30 DAYS

Item Number	Description	Unit	Qty Shipped	Qty Back Ord.	Unit Price	Amount
103886801	ACCESSORY BRACKET, PREC	EA	5.0		12.350	61.75
	FREIGHT PARTS	EA	.0		.000	8.60

Total Weight	Net Sales	Trade Discount	Misc Charges	Taxes	Terms Disc	Amount Due
.630	61.75	.00	8.60	.00	.00	70.35

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PAYABLE IN USD



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 FAX: 706-868-3844

INVOICE

Remit To	
CLUB CAR, LLC.	
15864 COLLECTIONS CENTER DRIVE	
CHICAGO, IL 60693	
Please reference this invoice number with payment	

Invoice No 509204
 Invoice Date 6/02/21
 Due Date 7/02/21
 Page 1
 Warehouse P

Sold To:

INCLINE VILLAGE GENERAL IMPROVEMENT
 955 Fairway Blvd
 Incline Village NV 89451-9006
 United States

Ship To:

INCLINE VILLAGE GENERAL IMPROVEMENT
 Attn: Travis
 931 FAIRWAY BLVD
 INCLINE VILLAGE NV 89451-9006
 United States

Customer Number	Ship Via	Order No.	Sismn No.	Sales Order #	P.O. #	Terms
1367720	MTF***PALLET JACK & LIF	CO 2310289	41142		TRAVIS/VBL	NET 30 DAYS

Item Number	Description	Unit	Qty Shipped	Qty Back Ord.	Unit Price	Amount
	PREVIOUS INVOICE 501623		.0		.000	.00
1010958	ASM, WIRE, #6BLK 8IN	EA	3.0		4.550	13.65
103971798	BATTERY, 8V TROJAN T875, SPWS, SP	EA	19.0		241.740	4,593.06
	FREIGHT PARTS	EA	.0		.000	1,653.20

Total Weight	Net Sales	Trade Discount	Misc Charges	Taxes	Terms Disc	Amount Due
1,197.129	4,606.71	.00	1,653.20	.00	.00	6,259.91



Ingersoll Rand

Augusta, GA 30917-4658
 Telephone 706-863-3000
 FAX: 706-868-3844

INVOICE

Remit To
CLUB CAR, LLC. 15864 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693
Please reference this invoice number with payment

Invoice No **521050**
 Invoice Date 6/19/21
 Due Date 7/19/21
 Page 1
 Warehouse P

Sold To:

INCLINE VILLAGE GENERAL IMPROVEMENT
 955 Fairway Blvd
 Incline Village NV 89451-9006
 United States

Ship To:

INCLINE VILLAGE GENERAL IMPROVEMENT
 DISTRICT DBA
 INCLINE VILLAGE CHAMPIONSHIP GC
 931 FAIRWAY BLVD
 INCLINE VILLAGE NV 89451-9006
 United States

Customer Number	Ship Via	Order No.	Slsmn No.	Sales Order #	P.O. #	Terms
1367720	FEDEXP 2 DAY AIR	CO 2329922	41142	TRAVIS	TRAVIS	NET 30 DAYS

Item Number	Description	Unit	Qty Shipped	Qty Back Ord.	Unit Price	Amount
105167001	FLOW IND, W/COUPLER, DEIONIZER	EA	2.0		79.590	159.18
	FREIGHT PARTS	EA	.0		.000	10.27

Total Weight	Net Sales	Trade Discount	Misc Charges	Taxes	Terms Disc	Amount Due
.080	159.18	.00	10.27	.00	.00	169.45



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INVOICE

Remit To
CLUB CAR, LLC.
15864 COLLECTIONS CENTER DRIVE
CHICAGO, IL 60693
Please reference this invoice number with payment

Invoice No 525543
Invoice Date 6/25/21
Due Date 7/25/21
Page 1
Warehouse SC

Sold To:

INCLINE VILLAGE GENERAL IMPROVEMENT
 955 Fairway Blvd
 Incline Village NV 89451-9006
 United States

Ship To:

INCLINE VILLAGE GEN IMPROVEMENT
 INCLINE VILLAGE GENERAL IMPROVEMENT
 INCLINE VILLAGE NV 89451-7425
 United States

Customer Number	Ship Via	Order No.	Slsmn No.	Sales Order #	P.O. #	Terms
1367720		CO 2335300	41142	W901477016	21-0225	NET 30 DAYS

Item Number	Description	Unit	Qty Shipped	Qty Back Ord.	Unit Price	Amount
	Replaced all damaged		.0		.000	.00
	underbodies, ball washers		.0		.000	.00
	and windshields.		.0		.000	.00
	LAB 6.00hrs. @ \$155/hr.		.0		.000	930.00

Total Weight	Net Sales	Trade Discount	Misc Charges	Taxes	Terms Disc	Amount Due
.000	.00	.00	930.00	.00	.00	930.00

All past due invoices are Subject to a 1% per month Finance charge PAYABLE IN USD



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Telephone 706-863-3000
FAX: 706-868-3844

INVOICE

Remit To
CLUB CAR, LLC.
15864 COLLECTIONS CENTER DRIVE
CHICAGO, IL 60693
Please reference this invoice number with payment

Invoice No **528160**
Invoice Date 6/29/21
Due Date 7/29/21
Page 1
Warehouse P

Sold To:

INCLINE VILLAGE GENERAL IMPROVEMENT
955 Fairway Blvd
Incline Village NV 89451-9006
United States

Ship To:

INCLINE VILLAGE GENERAL IMPROVEMENT
DISTRICT DBA
INCLINE VILLAGE CHAMPIONSHIP GC
931 FAIRWAY BLVD
INCLINE VILLAGE NV 89451-9006
United States

Customer Number	Ship Via	Order No.	Slsmn No.	Sales Order #	P.O. #	Terms
1367720	MTF	CO 2333637	41142	21-0254	21-0254	NET 30 DAYS

Item Number	Description	Unit	Qty Shipped	Qty Back Ord.	Unit Price	Amount
103971798	*LIFT GATE REQUIRED*		.0		.000	.00
	BATTERY, 8V TROJAN T875, SPWS, SP	EA	30.0		241.740	7,252.20
	FREIGHT PARTS	EA	.0		.000	708.69

Total Weight	Net Sales	Trade Discount	Misc Charges	Taxes	Terms Disc	Amount Due
1,890.000	7,252.20	.00	708.69	.00	.00	7,960.89

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Telephone 706-863-3000
FAX: 706-868-3844

INVOICE

Remit To
CLUB CAR, LLC.
15864 COLLECTIONS CENTER DRIVE
CHICAGO, IL 60693
Please reference this invoice number with payment

Invoice No 543936
Invoice Date 7/23/21
Due Date 8/22/21
Page 1
Warehouse P

Sold To:

INCLINE VILLAGE GENERAL IMPROVEMENT
955 Fairway Blvd
Incline Village NV 89451-9006
United States

Ship To:

INCLINE VILLAGE CHAMPIONSHIP GCMENT
ATTN: TRAVIS
931 FAIRWAY BLVD
INCLINE VILLAGE NV 89451-9006
United States

Customer Number	Ship Via	Order No.	Slsmn No.	Sales Order #	P.O. #	Terms
1367720	FEDEX GROUND	CO 2350345	41142		TRAVIS	NET 30 DAYS

Item Number	Description	Unit	Qty Shipped	Qty Back Ord.	Unit Price	Amount
103679701	ASM, RACK & PINION, PRECEDENT	EA	1.0		230.380	230.38
	FREIGHT PARTS	EA	.0		.000	9.62

Total Weight	Net Sales	Trade Discount	Misc Charges	Taxes	Terms Disc	Amount Due
2.213	230.38	.00	9.62	.00	.00	240.00

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INVOICE

Remit To
CLUB CAR, LLC.
15864 COLLECTIONS CENTER DRIVE
CHICAGO, IL 60693
Please reference this invoice number with payment

Invoice No 547847
 Invoice Date 7/29/21
 Due Date 8/28/21
 Page 1
 Warehouse SC

Sold To:
 INCLINE VILLAGE GENERAL IMPROVEMENT
 955 Fairway Blvd
 Incline Village NV 89451-9006
 United States

Ship To:
 INCLINE VILLAGE GEN IMPROVEMENT
 INCLINE VILLAGE GENERAL IMPROVEMENT
 INCLINE VILLAGE NV 89451-7425
 United States

Customer Number	Ship Via	Order No.	Slsmn No.	Sales Order #	P.O. #	Terms
1367720		CO 2355867	41142	W901481395	21-0225	NET 30 DAYS

Item Number	Description	Unit	Qty Shipped	Qty Back Ord.	Unit Price	Amount
	Replaced all damaged seat bottoms.		.0		.000	.00
	LAB 4.00hrs. @ \$155/hr.		.0		.000	620.00

Total Weight	Net Sales	Trade Discount	Misc Charges	Taxes	Terms Disc	Amount Due
.000	.00	.00	620.00	.00	.00	620.00

All past due invoices are Subject to a 1% per month Finance charge

PAYABLE IN USD



INVOICE



Invoice No.: 563040
 Invoice Date: 08/18/2021
 Due Date: 09/17/21
 Warehouse: SC

Remit To:
CLUB CAR, LLC 15864 COLLECTIONS CENTER DRIVE CHICAGO, IL, 60693
<i>Please reference this invoice number with payment.</i>

Sold To:
 INCLINE VILLAGE GENERAL IMPROVEMENT
 955 Fairway Blvd
 Incline Village NV 89451-9006
 United States

Ship To:
 INCLINE VILLAGE GENERAL IMPROVEMENT
 DISTRICT DBA
 INCLINE VILLAGE CHAMPIONSHIP GC
 893 SOUTHWOOD BLVD
 INCLINE VILLAGE NV 89451-7425
 United States

CUST. #	SHIP VIA	ORDER #	SLSMN #	SALE/ORD #	P.O. #	TERMS
1367720		2368337	41142	21-0225	21-0225	NET 30 DAYS

ITEM #	DESCRIPTION	UNIT	QTY SHIPPED	QTY BACK ORD	UNIT PRICE	AMOUNT
	SC/RE					
	ATTN: TRAVIS RILEY					
	SEAT BTMS DROPSHIPED TO					
	THE COURSE CO2304524					
	FLOORMATS BACKORDERED					
	FREIGHT WAIVED PER					
	R. KASINGER					
105223321	SP ASM, PREM SEAT BOTM, LT BEIGE	EA	16.00		\$ 361.75	\$ 5788.00

TOTAL WGT.	NET SALES	TRADE DISCOUNT	MISC. CHG.	TAXES	TERMS DISC.	AMOUNT DUE
139.36	\$ 5788.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5788.00 Payable in USD

All past due invoices are subject to a 1% per month finance charge.



Augusta, GA 30917-4658
Telephone 706-863-3000
FAX: 706-868-3844

INVOICE

Remit To
CLUB CAR, LLC. 15864 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693
Please reference this invoice number with payment

Invoice No 564380
Invoice Date 8/19/21
Due Date 9/18/21
Page 1
Warehouse P

Sold To:
 INCLINE VILLAGE GENERAL IMPROVEMENT
 955 Fairway Blvd
 Incline Village NV 89451-9006
 United States

Ship To:
 INCLINE VILLAGE GENERAL IMPROVEMENT
 DISTRICT DBA
 INCLINE VILLAGE CHAMPIONSHIP GC
 931 FAIRWAY BLCD
 INCLINE VILLAGE NV 89451-9006
 United States

Customer Number	Ship Via	Order No.	Slsmn No.	Sales Order #	P.O. #	Terms
1367720	FEDEX GROUND	CO 2369108	41142		TRAVIS	NET 30 DAYS

Item Number	Description	Unit	Qty Shipped	Qty Back Ord.	Unit Price	Amount
1016956	STEERING LINK ROD	EA	1.0		26.540	26.54
	FREIGHT PARTS	EA	.0		.000	8.70

Total Weight	Net Sales	Trade Discount	Misc Charges	Taxes	Terms Disc	Amount Due
.662	26.54	.00	8.70	.00	.00	35.24

All past due invoices are Subject to a 1% per month Finance charge

PAYABLE IN USD



Ingersoll Rand

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 Telephone 706-863-3000
 FAX: 706-868-3844

INVOICE

Remit To	
CLUB CAR, LLC.	
15864 COLLECTIONS CENTER DRIVE	
CHICAGO, IL 60693	
Please reference this invoice number with payment	

Invoice No 572853
Invoice Date 8/31/21
Due Date 9/30/21
Page 1
Warehouse P

Sold To:

INCLINE VILLAGE GENERAL IMPROVEMENT
 955 Fairway Blvd
 Incline Village NV 89451-9006
 United States

Ship To:

INCLINE VILLAGE GENERAL IMPROVEMENT
 DISTRICT DBA
 INCLINE VILLAGE CHAMPIONSHIP GC
 931 FAIRWAY BLVD
 INCLINE VILLAGE NV 89451-9006
 United States

Customer Number	Ship Via	Order No.	Sismn No.	Sales Order #	P.O. #	Terms
1367720	MTF	CO 2373405	41142	22-0079	22-0079	NET 30 DAYS

Item Number	Description	Unit	Qty Shipped	Qty Back Ord.	Unit Price	Amount
	DRIVER LIFT GATE AND PALLET JACK		.0 .0		.000 .000	.00 .00
103971798	BATTERY, 8V TROJAN T875, SPWS, SP	EA	30.0		241.740	7,252.20
	FREIGHT PARTS	EA	.0		.000	396.30

Total Weight	Net Sales	Trade Discount	Misc Charges	Taxes	Terms Disc	Amount Due
1,890.000	7,252.20	.00	396.30	.00	.00	7,648.50

All past due invoices are Subject to a 1% per month Finance charge PAYABLE IN USD

EXHIBIT "D"

Mr. Katz – in response to your specific questions (see below):

From: s4s@ix.netcom.com <s4s@ix.netcom.com>
Sent: Tuesday, October 12, 2021 6:05 PM
To: Paul C. Navazio <pcn@ivgid.org>
Cc: Howard, Darren <jdh@ivgid.org>
Subject: Re: Golf Cart Replacement Project Inquiry

Thank you.

Mr. Howard created the memo yet he doesn't know how to respond? Interesting. (Mr. Howard and I collaborated on the Board memo (page 381))

Two questions.

The first question is does Car Club require us to trade in our existing cart fleet in order to get a lease price of \$386,352 over 5 years? YES – the quoted prices include a credit for the trade-in value of the existing golf carts. Or need we trade in nothing and then presumably we can sell our existing fleet for \$164,000 or more which can be used to reduce the lease price to \$222,352 or less? (Pricing assumes trade-in of existing carts). And please show me where in the Board packet this question is answered. (See Board packet page 432, which shows how the trade-in credit is reflected for each of the (purchase or lease) quotes. Note: EZ-GO provided quotes with gross price per unit and separate trade-in credit, while Club Car provided quotes “net” of trade-on value (ie included in pricing):



And Board packet page 428 for the specific application of trade-in credit for the 60-month lease option:

I would also refer you to pages 406-409 (Club Car quotes) for how the trade-in value is reflected in their proposed pricing and financing.

The second question is if we pay the \$386,352 represented and decide to exercise the option to purchase the carts at the end of 5 years, what is the option price? The 60-month lease terms yielding the \$386,352 cost over the term is a straight (Fair Market Value) lease and does not include a purchase option. The only “lease-purchase” options were provided by Club Car for a 48-month lease. And please show me where in the Board packet this question is answered. (see summary table on page 383 of the Board packet)

Thanks for your help in clarifying these two matters. Aaron

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

From: Paul C. Navazio <pcn@ivgid.org>

Sent: Oct 12, 2021 5:34 PM

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

Cc: Howard, Darren <jdh@ivgid.org>

Subject: Golf Cart Replacement Project Inquiry

Mr. Katz –

Darren Howard relayed to me that you had questions related to the financial information provided in the 10/13 Board agenda item related to replacement options for the Championship Course Golf carts. Please feel free to email me any questions you may have.

I would note that the agenda item includes the information used to develop the costing of the proposal presented; however, it was brought to our attention that the attachment with the detailed fiscal analysis had pages cut-off in the printing of the Board packet. The Board clerk has updated the information on line as well as transmitted to all those who receive the agenda packet. This information (pages 425-432) was specifically included in the packet to assist in understanding how the costing of the options was prepared.

Again, I am happy to answer any questions you may have or walk you through the details of the fiscal analysis.

Paul Navazio

Director of Finance

Incline Village General Improvement District

893 Southwood Blvd.

Incline Village, NV 89451

Office: 775-832-1365

316

EXHIBIT "E"

Fw: RE: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet - Follow Up - It's Nearly EVERYTHING Your Vaunted Staff Do...Yet Again - P.S. I May Have Been Wrong!

From: <s4s@ix.netcom.com>
To: "Callicrate, Tim" <tim_callicrate2@ivgid.org>
Cc: "Dent, Matthew" <dent_trustee@ivgid.org>, "Wong, Kendra Trustee" <wong_trustee@ivgid.org>, "Schmitz, Sara" <schmitz_trustee@ivgid.org>, "Tonking, Michaela" <tonking_trustee@ivgid.org>, <ISW@ivgid.org>
Subject: Fw: RE: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet - Follow Up - It's Nearly EVERYTHING Your Vaunted Staff Do...Yet Again - P.S. I May Have Been Wrong!
Date: Oct 22, 2021 2:21 PM

Chairperson Callicrate and Other Honorable Members of the Board -

In my earlier e-mail on this subject (see below) I blamed what I labeled unprofessional staff behavior on incompetence and attitude.

In response I was contacted by an IVGID employee who I periodically communicate with, who suggested I might be wrong. This employee explained to me that there might be three (3) other reasons I failed mention. And those reasons are really worse than incompetence and attitude. And that's the purpose of this follow up e-mail.

1. Retaliation - Our staff don't like it when they are questioned/their agendas are not blindly embraced by the Board. Here staff didn't want to retain our existing Champ Golf cart fleet last November. They wanted to replace it then with spiffy new carts. But the Board didn't go along with the program. So staff decided to "stick it" to the public. If we're not going to defer to what our staff want to do, then we're going to pay a price other than the most obvious one. So it's not that staff were stupid in doing what they did. They knew exactly what they were doing so that come last month, they could point to how much it had cost us to repair versus replace, and thus result in what they wanted all along. Dummy me for not recognizing.

2. Buying Votes - It's in staff's interests to have do nothing Boards who keep the gravy flowing to themselves and their colleagues. So that requires the correct type of Board trustee. So staff feel they must court the special interest groups in town who can deliver votes if/when they're necessary. And who's the most pervasive special interest group in town who can deliver votes? Our core golfers of course. Those members of the private golf clubs in town who benefit from the personalized service and preferential treatment they receive from staff. These golfers demand spiffy new, top of the line golf carts with state of the art GPS - regardless of cost. After all to them, it doesn't matter, because the overwhelming majority of us who don't play golf will be made to involuntarily subsidize the cost of their acquisition. And in exchange for these amenities, our golfers are more than happy to be willing partners with staff when it comes to things like trustee elections. And with the few voters in town, it doesn't take a lot of core golfers to influence the outcome of an election.

3. Sport - Our staff laugh themselves all the way to the bank seeing the reaction of local citizens like me and similar minded Board trustees in response to the "trigger" things they do/fail to do. So they revel in the opportunity to do unnecessary or less than intelligent things which end up costing local property owners more money, just to see our reaction and laugh. To them it's a sport with essentially no downside because never would was discipline one of our own.

So maybe I owe our staff an apology for accusing them of incompetence and a poor attitude. Actually, they may very well be the most cunning. You Board members be the judge. But either way the cookie crumbles, our number one problem is staff.

Respectfully, Aaron Katz

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

From:

Sent: Oct 22, 2021 10:52 AM

To: Callicrate, Tim

Cc: Dent, Matthew , Wong, Kendra Trustee , Schmitz, Sara , Tonking, Michaela ,

Subject: Fw: RE: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet - Follow Up - It's Nearly EVERYTHING Your Vaunted Staff Do...Yet Again!

Chairperson Callicrate and Other Honorable Members of the Board -

I keep telling each of you it's nearly EVERYTHING our incompetent, grossly over paid and over benefited staff do. The more one peels away the onion, the uglier it gets - invariably. And that's what I'm seeing again with the proposed Champ Golf cart lease. Consider the following:

Remember, in order to get the cart replacement pricing represented to the Board, our wonderful staff hid the fact in hundreds of meaningless Sep 2 Board packet pages, that we have to trade in our existing cart fleet and we only get a \$2,050/cart allowance credit. That's because the carts have a "trade-in value (of) approximately \$2,000-\$2,200 per cart" (see page 386 of Sep 2 Board packet). And remember, staff didn't clearly and completely admit this to the Board. I had to do a public records request to get the answers and once I confirmed what I suspected all along, I was the one who shared this little tidbit (which increases the cost of these carts by \$64,000) with the Board.

Now how much do you think your vaunted staff spent on golf cart battery replacements? Remember, Mr. Howard has represented that batteries were replaced earlier this year on 32.5% of our Champ Golf cart fleet [26 carts (see page 386 of the Sep 2 Board packet)]. Well the answer is at least \$2,303/cart. And that doesn't include any labor costs associated with installation/disposal of our old cart batteries. That's a let's spend \$2,303 on a cart we're going to trade in with Club Car so they can credit us back \$2,050 mentality. What a deal!

Now how did I come up with this \$2,303 number? Notwithstanding that at the Board's November 18, 2020 meeting (see page 382 of the Sep 2 Board packet) the Board chose to replace cart batteries on our existing fleet as they failed, on April 10, 2021, and at a cost of \$4,879.92, staff chose to bring in Club Car personnel to do an inspection of all 80 carts. I guess our wonderful Internal Services - Fleet Dep't wasn't capable of professionally inspecting anything, let alone these carts (more evidence the \$3.2M we spend annually with our Internal Services Dep't is a waste and needs to go). As this inspection was a pre-cursor to battery replacement, I feel I am properly assigning an allocated cost to each of our 80 carts for this service. And this works out to \$61/cart.

Next, staff committed to the purchase of replacement batteries (Trojan T-875 8v/170Ah Batteries) on an as needed basis. Instead of shopping for replacement batteries, staff chose to blindly purchase them from Club Car. Now remember, these were NOT Club Car batteries. They were Trojan batteries merely re-sold by Club Car. So what did Club Car charge us for the replacement batteries? \$241.71/each plus \$1,653.20 in shipping for 19 of these batteries (see invoice #509204). This pegs the shipping costs at an additional \$87.01/battery. And it brings the gross price of each battery, F.O.B. Incline Village, to really \$328.75 instead of \$241.71. And since each cart requires six (6) batteries, our actual cost/cart, just for new batteries, was nearly \$2,000 (\$1,972.50 to be exact).

But wait. There's more!

For some reason which makes no sense to me but for the fact that some think that because we're Incline Village we are entitled to the best whether or not it is required, staff chose to purchase water dispensing manifolds for each of the batteries in all 80 of the carts in our fleet (at least 415 of them). Remember, none of our carts had these manifolds installed when they were purchased new from Club Car and apparently we did just fine without them for the last five (5)

years. But now things are different. Arguably these manifolds make it easier for staff to fill each battery cell with water (only when they periodically require topping off every month or so) by filling one central source rather than each of the six (6) battery sources within a cart. So what was the cost of these manifolds? \$44.97/each (see invoice #498140). And again since each cart requires six (6) batteries, each cart requires six (6) of these manifolds. Thus the price for enough manifolds for each cart has unnecessarily increased the battery cost by an additional \$269.82.

Add each of these components together and you get...drum roll...a whopping \$2,303.32/cart!

And how much did staff spend on in house labor (unreimbursed internal services - fleet) to remove the old batteries, replace them with new batteries, install their manifolds, and dispose of the old batteries? Staff has not shared this number unless it's the \$15,895.60 revealed on page 386 of the Sep 2 Board packet. But based upon the way staff perform everything else in the District, I'm certain it was hundreds and hundreds and hundreds (if not thousands) of dollars! Notwithstanding, let's just stick with the \$2,303/cart number for now for my comparison purposes.

Now once staff realized the kind of expense they were about to incur compared to the cost/cart, don't you think someone would have come back to the Board and shared these numbers just to make sure the Board really, really wanted to go forward with existing cart battery replacement versus exchanging for new? Of course not! That would require half a brain, being pro-active and responsible.

So continuing with this discussion, last November we owned an existing 80 cart fleet of Champ golf carts with a trade in value of approximately \$2,000-\$2,200/each cart. And we spent \$2,303/cart just on new batteries/accessories for at least 26 of those carts and six (6) manifolds/cart because we purchased a whopping 415 of them (see invoice #498140) for the remaining 54 carts. In other words, staff spent \$52,000-\$57,200 plus an additional \$2,600-\$7,800 of the equity in our existing cart fleet on new batteries and peripherals. Which means that if we trade in our existing fleet of carts for new, there will really be NO TRADE IN VALUE ALLOWANCE whatsoever for at least 26 of our carts. And a diminished value for the remaining 54. To the benefit of whom exactly?

Okay. Now follow me on this one. Did we really need to pay Club Car \$1,972.50 for six (6) replacement batteries/cart? Does it really surprise anyone that the answer is NO?

Stupid me did a Google search for a six (6) pack of the exact same Trojan batteries staff purchased from Club Car and low and behold I discovered they could have been purchased them from Golf Garage for \$1,339.95 (go to https://www.golfcartgarage.com/8-volt-golf-cart-batteries-trojan-battery-t-875-8v-170ah-6-pack-48v/?gclid=EAlaIqobChMlr8b0_JPe8wIVwhmtBh15tQqUEAQYASABEgKDD_D_BWE) if you don't believe me. That's a savings of \$632.55/cart. Times 26 carts, that's a savings of \$16,446.30! That we didn't save thanks to our professional staff.

But wait a minute. You may be saying to yourself that I failed to include shipping costs for these batteries. And you'd be correct. But that's because Golf Garage offers FREE SHIPPING on orders over 25. Obviously Club Car doesn't.

Thank you INCOMPETENT staff who additionally, just don't care!

But wait. There's more. Can there really be more? And if there is, do I really need to share it to make my point? Yes there is more, and yes you need to share it.

Remember. These batteries are not Club Car batteries. They're manufactured by a different mfg (Trojan) and they're widely used by essentially all cart and other similar manufacturers in the industry. And as you might imagine, Trojan is NOT the only manufacturer of similar batteries. So there are many comparable alternatives available.

If you really want me to go through the list I can. But let's take just one (Duracell (SLIGC8V Duracell Ultra BCI Group GC8 8V 165AH Deep Cycle Golf Cart and Scrubber Batteries). Is that a good enough replacement brand for you to

consider? And who sells these batteries? Besides just about everyone, how about Batteries Plus located right in Reno? And what's the price? How about \$47.99/each less 10% (\$14.80) = Net \$133.19/each for online orders (go to <https://www.batteriesplus.com/productdetails/sligc8v>)? Fox six (6) batteries = \$799.14. That's a savings of...are you ready for this one...of \$1,173.36/cart = \$30,507.36 for the 26 carts where batteries were actually replaced.

Okay, discount my argument because I didn't include shipping costs. Your right again. But how about free local pick-up in lieu?

And don't you think that if we had someone competent working for us we could get an even better price by negotiating for the purchase of 156 batteries versus 6?

Oh I can hear former Trustee Hammer Hell speaking from the grave (literally I have no knowledge one way or the other if he is alive, but I can hear him anyway): "But wait. We received 'enhanced value' for overpaying" with Club Car. Really? Let me tell you staff's idea of "enhanced value."

The ability to spend thousands of additional taxpayer dollars on their individual District procurement cards for personal meals at the public's expense because "they had a tough week." Or maybe the ,100+ PW contracts administrator Ronnie Rector charged on her District procurement card for LL Bean gifts for herself and her colleagues. Or you go ahead and fill in the blank. You Board members are 100% responsible for these unnecessary expenditures because you refuse to pull all of these procurement cards from staff BECAUSE NOTWITHSTANDING THEY SIMPLY CANNOT BE TRUSTED!

The point here is these events happen over, and over, and over again. By incompetent, over paid and over benefitted staff who simply DON'T CARE! It's almost as if our HR Dep't gives each new prospective employee a customized aptitude test because we're searching for employees susceptible to "the IVGID way." So that after they're hired, should any of us question why our staff actually behave in accordance with the IVGID way?

Like I said. If you don't clean house, stupid behavior like this will be repeated time after time at local parcel owners' expense. And unlike here, you'll never know it occurred because to staff "transparency" really means the exact opposite.

Now I could be wrong, but honestly I'm not.

Respectfully, Aaron Katz

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

From:

Sent: Oct 20, 2021 10:13 PM

To: Callicrate, Tim

Cc: Dent, Matthew , Wong, Kendra Trustee , Schmitz, Sara , Tonking, Michaela ,

Subject: Fw: RE: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet

Chairperson Callicrate and Other Honorable Members of the IVGID Board -

I keep telling you it's nearly EVERYTHING our staff do. EVERYTHING! It's dirty, it's a lie, it's not what staff represent, it's a wasteful expenditure, etc., etc. And now I provide more evidence from the deceivers' own mouths if you open your eyes and actually look at what's going on.

And this is in addition to the Underwood lies insofar as the Mtn Golf cart path project is concerned. Unbelievable! Actually very believable if you've lived in this town for six (6) months and opened your eyes to what really goes on.

Below find my records request and Ms. Herron's response.

I have created a spreadsheet of all the records produced so you can see a summary for yourselves, and it is attached. Remember, ALL of these numbers are staff's.

The numbers don't jive. And they substantially don't jive. And as you can see if we pull the expenses incurred on new batteries which should last another 4-5 years, essentially nothing has been spent on maintenance and repair of our existing Champ golf cart fleet.

Trustee Dent. You asked how can the maintenance and repair costs be so high given our light use. I told you it was because our vaunted staff are a bunch of liars and the facts don't match the representations being made. Do you see now?

If you're really looking out for the public which I doubt you are doing, you will take the bull by the horns and:

1. Stop believing everything that comes out of staff's mouths. They simply CANNOT be trusted.
2. You must assume they're not telling the truth and you must force them to prove EVERYTHING they represent.
3. Fire all the liars and deceivers. ALL of them.
4. Revoke Indra's bonus and contract extension. This is supposed to be an example of "exceeds requirements?"
5. Stop any order of new champ golf carts from Club Car.
6. At least two of you vote NO when staff come back for a resolution to enter into an installment purchase agreement.
7. Spread the truth as I am laying it out here to the public instead of the propaganda on the District's web site and in the IVGID Quarterly. Once they learn the truth, I suspect you're going to have a riot on your hands.

Frank and I and others have been putting up with these lies after lies after lies for a decade or more. No longer!

Respectfully, Aaron Katz

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

From: Herron, Susan
Sent: Oct 20, 2021 4:39 PM
To: 's4s@ix.netcom.com'
Subject: RE: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet

Mr. Katz,

Here are the invoices as requested.

Susan

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

From: s4s@ix.netcom.com [mailto:s4s@ix.netcom.com]
Sent: Monday, October 11, 2021 12:55 PM
To: Herron, Susan
Subject: Records Request - Labor Costs Directly Associated With Existing Champ Golf Course Cart Fleet

Hello Ms. Herron -

At page 386 of the Board packet for Wednesday's upcoming Board meeting, Mr. Howard represents that;

1. \$23,112.16 has been spent to date on replacement parts (batteries, seats, windshields, GPS screens, etc.) for our existing 80 Champ Golf Course carts;
2. An additional \$4,000-\$5,000 is anticipated to be spent on replacement parts already on order for our existing 80 Champ Golf Course carts;
3. \$34,416.86 in contract labor has been spent to date associated in some manner with our existing 80 Champ Golf Course carts;
4. An additional 5,896.60 in Internal Services - Fleet labor has been spent to date associated in some manner with maintenance and repair of our existing 80 Champ Golf Course carts; and.
5. An additional \$7,000- 0,000 is anticipated to be spent in Internal Services - Fleet labor associated in some manner with maintenance and repair of our existing 80 Champ Golf Course carts.

I would like to examine records which evidence each and every of the above cost elements.

For replacement parts (batteries, seats, windshields, GPS screens, etc.) spent on our existing 80 Champ Golf Course carts, I would like to examine invoicing evidencing the date of each purchase, the vendor for each purchase, a description of each purchase, the amount of each purchase, and the mfg's warranty for each part purchased totaling the combined \$23,112.16 represented;

For the additional replacement parts on order for our existing 80 Champ Golf Course carts, I would like to examine records evidencing each ordered part, the date of each such part was ordered, the vendor for each ordered part, a description of each part ordered, and the amount of each ordered part totaling the combined \$4,000-\$5,000 represented;

For contract labor spent on our existing 80 Champ Golf Course carts, I would like to examine invoicing evidencing the date of each labor expenditure, the vendor for each invoice, a description of the purpose for labor expenditure for each invoice, the amount of each labor expenditure totaling the combined \$34,416.86 represented;

For the additional IVGID Internal Services - labor spent on our existing 80 Champ Golf Course carts, I would like to examine invoicing or billing from Internal Services evidencing the date of each labor expenditure, a description of the purpose for each labor expenditure for each invoice or billing, the amount of each labor expenditure, the time and at what labor rate totaling the combined 5,895.60 represented;

For the additional IVGID Internal Services - labor anticipated to be spent on our existing 80 Champ Golf Course carts, I would like to examine records evidencing a description on what staff anticipate will be expended on labor from Internal Services - Fleet represented for labor including the amount of each labor expenditure, the time and at what labor rate totaling the combined totaling the combined \$7,000- 0,000 represented.

Thank you for your cooperation. Aaron Katz

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 3, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – OUR STAFF HAVE NOT BEEN TRUTHFUL IN ALLEGING THE ANNUAL MAINTENANCE COSTS ASSOCIATED WITH OUR EXISTING 80 CHAMP GOLF CART FLEET TOTAL \$80,424-\$83,424 – NOW THE REST OF THE STORY. THE OUTRAGEOUS IN-HOUSE LABOR COSTS ASSESSED ASSOCIATED WITH MAINTENANCE OF OUR EXISTING CHAMP GOLF CART FLEET COMPELS AN INTERNAL AUDIT OF OUR INTERNAL SERVICES DEPARTMENT

Introduction: In a companion written statement on the subject of the maintenance costs associated with our existing Champ Golf cart fleet, I documented how under our professional staff's tutelage, and exclusive of in-house labor, we stupidly spent \$2,303.32 per cart on replacement batteries. Subsequently Ms. Herron provided records evidencing the in-house labor costs assigned to this maintenance. And is the contents of these records and what they suggest that are the purposes of this written statement.

The Missing Labor Costs: In my companion written statement on the subject of Champ Golf cart maintenance costs I concluded that: our staff had spent \$2,303.32/cart on replacement batteries; “and remember, none of th(is) cost...represent(ed) labor expended to remove/replace/dispose of the old batteries.” Consequently on October 20, 2021 I made a public records request wherein I asked, in part, to examine records evidencing:

1. The IVGID Internal Services labor spent on our existing 80 Champ Golf Course carts totaling the \$15,895.60 as represented by Mr. Howard¹;
2. The third party Contract labor spent on our existing 80 Champ Golf Course carts totaling the \$34,416.86 as represented by Mr. Howard¹; and,
3. The additional IVGID Internal Services labor anticipated to be spent on our existing 80 Champ Golf Course carts totaling the \$3,000-\$5,000 as represented by Mr. Howard¹.

Although Ms. Herron has still failed to make available for my examination the public records identified in ¶3 above, on November 1, 2021² she provided me with a five (5) page “Repair Transaction Cost Detail” which allegedly detailed the labor and its alleged cost corresponding to the \$15,895.60

¹ See page 386 of the packet of materials prepared by staff in anticipation of the Board's October 13, 2021 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/1013_-_Regular_-_Searchable_-_Part_3.pdf (“the 10/13/2021 Board packet”)].

² The e-mail string between Ms. Herron and me on this subject, including her referenced November 1, 2021 e-mail to me, are attached as Exhibit “A” to this written statement.

and \$34,416.86 figures identified above³. If you look at the "Grand Totals" on page 5 of Exhibit "B," you will find an asterisk next to the combined (\$50,312.46) \$15,895.60 and \$34,416.86 labor figures.

Club Car Contract Labor Expended: If you go through the five (5) pages detailed, you will find the \$34,416.86 indicated. But not all of these expenditures represent labor associated with maintenance of the subject carts. For instance, go to the entries represented by the asterisks placed next to six (6) of those "Club Car" expenditures, and you will see that the first \$4,879.92 expense is evidenced by invoice #473164 attached as one of the exhibits included in Exhibit "C" to my companion written statement. As I've already explained, this expenditure had nothing to do with labor advanced to maintain our existing Champ Golf cart fleet. Rather, it represents nothing more than a series of cart *inspections*.

Nor did the next \$21,423.94 expense have anything to do with labor advanced to maintain our existing Champ Golf cart fleet. Rather, it is evidenced by invoice #498140 attached as another one of the exhibits included in Exhibit "C" to my companion written statement, and it represents the *parts* detailed thereon.

Nor did the next \$5,788.00 expense have anything to do with labor advanced to maintain our existing Champ Golf cart fleet. Rather, it is evidenced by invoice #563040 attached as another one of the exhibits included in Exhibit "C" to my companion written statement, and it represents the *parts* detailed thereon.

When these three expenses are deducted from the \$34,416.86 represented, we see that only \$2,325.00 was actually spent on Club Car contract labor associated with maintenance of the subject carts.

So Why Did Staff Tell the Board and the Public That \$34,416.86 Had Been Spent on Existing Champ Golf Cart Maintenance Using Third Party Contract Labor When the Truth is That Only \$2,325.00 Was Spent?

IVGID Internal Services Labor Expended: If you deduct the \$34,416.86 in Club Car expenditures detailed in the preceding two paragraphs, you are left with \$15,895.60 of IVGID Fleet labor. That labor is mostly attributable to IVGID employee Travis Riley, although secondarily, some is attributable to an IVGID employee by the name of "Wes." Nonetheless, both employees have purportedly charged their labor to this project at the rate of \$90/hour. Putting aside the question of the reasonableness or lack thereof insofar as this hourly rate is concerned, for what exactly was this labor advanced? I went through each entry on Exhibit "B" and was able to prepare the spreadsheet summary which appears below:

³ That five (5) page detail is attached as Exhibit "B" to this written statement.

2021 Existing Champ Golf Cart Repairs/Replacement Labor		
Description		Amount
Battery		\$ 7,458.70
Hydra Pump		\$ 136.00
Suspension System		\$ 605.20
Hub/Bearing/Seal		\$ 71.20
Steering System		\$ 302.60
Lines/Hoses		\$ 180.00
Charging Systems		\$ 863.80
Electronic Controls		\$ 151.30
Align Front End		\$ 124.60
Unexplained Maintenance		\$ 576.00
Miscellaneous Equipment Service		\$ 171.00
Miscellaneous General Electric		\$ 27.00
Miscellaneous Hydraulic		\$ 63.00
Miscellaneous Labor		\$ 279.00
Unexplained Miscellaneous		\$ 338.20
Inspections		\$ 348.00
Trouble Shooting		\$ 1,506.90
Parts Research/Ordering		\$ 223.90
Equipment/Parts Pick-Up/Delivery		\$ 1,403.50
Shop Clean-Up		\$ 573.00
Steam Clean/Wash		\$ 17.80
Assisting Operations		\$ 261.00
Training Given		\$ 54.00
Unexplained		\$ 159.90
Totals		\$ 15,895.60

\$90/hour for staff to:

Do parts research/ordering? Equipment/Parts Pick-Up/Delivery? Providing Training to Others? Shop Clean-Up? Steam Cleaning/Washing One or More Carts? Assisting Operations?

What about \$7,458.70 to arguably remove/replace the seventy-nine (79) batteries documented in my companion written statement? That's \$94.41/battery. And since there are six (6) batteries/cart, we're talking about nearly \$566.50 in labor to replace an existing cart's batteries in addition to the cost of the batteries themselves.

So Why Did Staff Tell the Board and the Public it Was Necessary and Reasonable to Spend an Additional \$15,895.60 on Existing Champ Golf Cart Maintenance Using in-House Fleet Department Labor?

Conclusion: So here we see that staff spent \$2,303.32/cart on replacement batteries for our existing Champ Golf cart fleet. And with installation, the total cost was actually closer to \$3,000/cart

(\$2,869.82 to be precise)! Was it wise to spend this kind of money on replacement batteries for our existing cart fleet? Were we really getting \$15,895.60 worth of labor compared to what was being provided by our Fleet Department? These are the real questions raised by the subject inquiry.

Each year the Board budgets over \$3 million in revenue assigned to the District's Internal Services Fund which in part, consists of Fleet. But the only way this fund can generate revenue is to bill IVGID's various other departments for the goods and services it provides. In other words, because Champ Golf used Travis and Wes from Fleet, it had to pay the District's Internal Services Fund for their labor. Okay. Why didn't Champ Golf use a private vendor like Sierra Golf Carts and Auto in Reno (<https://www.sierragolfcart.com/accessories>) instead of Travis and Wes? Because according to staff, it costs us so much less to have an Internal Services Department perform the work rather than having to outsource work such as that provided to our existing Champ Golf cart fleet. For years I and others have been asking for records which evidence what it really costs when Internal Services are used instead of outsourcing. And for years the public has been told no records exist. *That is until now!*

Exhibit "B" which is attached now reveals that Travis and Wes are charging Champ Golf for all sorts of things marginally required if at all, and at *excessive pricing*. And why? Because if the Champ Golf sub-fund doesn't pay for Travis' and Wes' services, Internal Services will have no revenue source to pay these employees who are assigned to the Internal Services Fund. And this same scenario is what plagues *everything* under the Internal Services umbrella; building maintenance; engineering; and, fleet.

Well it turns out that to outsource would cost the District far less money. Or perhaps Travis and Wes could become Champ Golf employees at a much lower hourly compensation rate for the five (5) months or so the Champ Golf Course is open. But staff refuse to go there because if all of our departments outsourced, Internal Services would have no revenue source to pay their employees. And we can't have that, can we?

The previous Mountain Golf venue manager, Angie Rodriguez, complained to me of this very state of affairs before she was "let go" by senior staff. Angie had a golf cart that required a couple of hundred dollars worth of maintenance and repairs. But the GM at the time wouldn't allow her to outsource the necessary work to the private sector for this amount. Instead, she was required to use the District's Fleet Department even though it was going to charge Mountain Golf *more than \$1,000 more* than to outsource! The excess charge meant that Mountain Golf's bottom line would suffer, and in turn, so would Angie's chances at enhanced compensation. And that's the same problem here.

Why are the District's financials so crappy at both of our golf courses? Part of the reason is because venue managers are required to use the District's Internal Services Department at excessive rates and charges. \$90 for a mechanic. Nearly \$600 to remove/replace a handful of batteries. Hundreds of dollars to call up a supplier and place an order for parts or equipment. \$90/hour to pick up and deliver whatever (lunch?). \$90/hour to assist staff operating the District's facilities.

This episode demonstrates that we need to bring in a consultant to evaluate each of our Internal and Central Services Departments. We need to know what exactly they do. Encompassing how much time. And at what reasonable rate of compensation. So we can evaluate whether it makes more sense to outsource than to overpay for our bloated staff. It is for these reasons that this afternoon I sent an e-mail to the Board making this request⁴. Which is what I am asking the Board again to do as I request.

And to those asking why their Recreation ("RFF") and Beach ("BFF") Facility Fee(s) are as high as they are, now you have another example.

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

⁴ This e-mail is attached as Exhibit "C" to this written statement.

EXHIBIT "A"

Fw: Records Request - Mr. Underwood's Time Records Addressing Carson's Material Substitution Request for the Mtn Golf Course Pathway Replacement Project - Follow Up

From: <s4s@ix.netcom.com>
To: "Herron, Susan" <Susan_Herron@ivgid.org>
Cc: "Callicrate, Tim" <tim_callicrate2@ivgid.org>, "Dent, Matthew" <dent_trustee@ivgid.org>, "Wong, Kendra Trustee" <wong_trustee@ivgid.org>, "Schmitz, Sara" <schmitz_trustee@ivgid.org>, "Tonking, Michaela" <tonking_trustee@ivgid.org>, <ISW@ivgid.org>
Subject: Fw: Records Request - Mr. Underwood's Time Records Addressing Carson's Material Substitution Request for the Mtn Golf Course Pathway Replacement Project - Follow Up
Date: Oct 20, 2021 8:56 AM

So where are the docs I requested to examine below Ms. Herron?

Did you not receive the e-mail request?

Do you not know how to count business days?

Are you unable to perform your job?

Did you simply forget?

Do you contend you timely complied and somehow this is another one of your alleged e-mails I didn't receive?

Are your IVGID colleagues a bunch of incompetents and crooks?

These are all docs which should have been available for examination one day after my request. Not ten days. That is assuming they exist. And if they don't exist, all you had to do was respond, within five business days, that they do not exist.

1) Staff doesn't have the written application FW Carson made to Mr. Underwood for review of its proposed substituted material that the contractor sought to furnish and use? After all the contract required a written request so it must exist. Must'n it? Or if you have incompetent staff it doesn't exist. Right? Or does your staff just need time to fabricate records after the fact that didn't exist when I requested them? It's called damage control - Indra (since I'm sending you a copy of this e-mail). Something you're so good and experienced at.

2) Staff doesn't have Mr. Underwood's written approval for FW Carson's request above and all related impacts, including changes in Contract Price or Contract Times? After all, the contract required written approval so it must exist. Must'n it? Or if you have incompetent staff it doesn't exist. Right? Or does your staff just need time to fabricate records after the fact that didn't exist when I requested them? It's called damage control - Indra. Or "exceeds requirements" warranting a bonus and contract extension.

3) Staff doesn't have the fully executed change order reflecting all of the changes required as a result of FW Carson's request above? After all, the contract required the same so it must exist. Must'n it? Or if you have incompetent staff it doesn't exist. Right? Or does your staff just need time to fabricate records after the fact that didn't exist when I requested them? It's called damage control - Indra. Something you're so good and experienced at.

4) Staff doesn't have records evidencing their time, costs and the reasonable value of their time incurred in evaluating

FW Carson's proposed substitute? After all the contract required the Engineer to require reimbursement of these costs from Carson so those records must exist. Must'n they? Or if you have incompetent or dirty staff they don't exist. Right? Or does your staff just need time to fabricate records after the fact that didn't exist when I requested them? It's called damage control - Indra. Something you're so good and experienced at.

5) Staff doesn't have records evidencing their time, costs and the reasonable value of their time incurred in making changes in the Contract Documents resulting from their approval of each proposed substitute? After all the contract required the Engineer to require reimbursement of these costs from Carson so those records must exist. Must'n they? Or if you have incompetent or dirty staff they don't exist. Right? Or does your staff just need time to fabricate records after the fact that didn't exist when I requested them? It's called damage control - Indra. Something you're so good and experienced at.

6) Staff doesn't have the fully executed version of the construction contract with F.W. Carson (i.e., all signatures including IVGID's) after the Board's approval on Sep. 11? Do you really mean to tell me no such fully executed written agreement for the subject work doesn't exist? If so, that's all you had to respond Ms. Herron.

7) Staff doesn't have e-mails between Josh Nelson and Brad Underwood between the dates of September 30 - October 6, 2021? You mean to tell me staff and Mr. Nelson can't go to their e-mail sent box and do a search for the requested e-mails? How long will this take? 30 seconds/each? Or does your staff just need time to delete the damaging admissions? It's called damage control - Indra. Something you're so good and experienced at.

And please don't refer me to staff's disingenuous propaganda web page on this subject (<https://www.yourtahoeplace.com/ivgid/resources/construction-updates/mountain-golf-course-cart-path-replacement-project>) because I don't believe any of my requested records are on that site. Nor are they linked from that site. As if you didn't know Ms. Herron.

I'm sending a copy of this e-mail to the Board and Indra because I don't want to hear their cries of ignorance.

When do you get the message Board members your staff conceals public records, ignores the requisites of Nevada's Public Records Act, ignores the requirements of the contracts the Board approves, is guilty of bid rigging, is incompetent, is dirty, is grossly over compensated and over benefitted, etc., etc? What does Ms. Herron not understand about five (5) business days? How come I have to be the one monitoring her statutory compliance rather than the opposite?

If the Board doesn't step in and do something IMMEDIATELY to compel staff to produce the records requested, how about I just file a criminal complaint? And how about I accuse each of you of being an accessory because you certainly don't exist to ensure your vaunted staff comply with the NRS? You and your Ms. Herron have until noon tomorrow.

Respectfully, Aaron Katz

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

From:

Sent: Oct 10, 2021 11:09 AM

To: Herron, Susan

Subject: Records Request - Mr. Underwood's Time Records Addressing Carson's Material Substitution Request for the Mtn Golf Course Pathway Replacement Project

Hello Ms. Herron -


At pages 55-59 of the packet of materials in support of the upcoming Board meeting Mr. Underwood recites how he was requested to approve a change in materials associated with phase 1 of the Mtn. Golf Course cart path.

I would therefore like to examine:

- 1) The written application the contractor made to Mr. Underwood to Engineer for review of its proposed substitute material that the contractor sought to furnish and use; and,
- 2) Records where Mr. Underwood recorded his time and costs and the reasonable value of his time incurred in evaluating the contractor's substitute proposed.

Mr. Underwood states that the contractor's request was approved by staff on Sep. 13.

I would therefore like to examine:

- 
- 3) Mr. Underwood's written approval for the substitution itself and all related impacts, including changes in Contract Price or Contract Times.

Mr. Underwood recites that he and his staff are currently working to finalize an appropriate change order to reflect approval of using the requested substitute material.

I would like to examine:

- 4) Records where where Mr. Underwood recorded his time and costs for making changes in the Contract Documents resulting from the acceptance of each proposed substitute.
- 5) The fully executed version of the construction contract with Carson (i.e., all signatures including IVGID's) after the Board's approval on Sep. 11

I would also like to examine:

- 6) A fully executed version of the "change order(s) to reflect...approval of using recycle base as agreed to with the contractor" referenced at page 57 of the Board packet for Wednesday's Board meeting; and,
- 7) All e-mails between Josh Nelson and Brad Underwood between the dates of September 30 - October 6, 2021.

Thank you for your cooperation. Aaron Katz

EXHIBIT "B"

INCLINE VILLAGE
Repair Transaction Cost Detail by Cost Ctr

Equipment#	Repair Order#	Date	Meter(1)	Maint Type	Shop Loc			
Craft-Activity/		Rep Reason	Rep Shop	Mech/Vendor	Work Acc	Part(\$)	Labor(\$)	Hours
320.31.44 - Champ Carts								
GCE-17	0000056343	11/03/20		(off)	01	03		
06-47 - Battery		08	01	WES		0.00	261.00	2.90
GCE-17	0000056427	12/02/20		(off)	05	03		
12-126 - Equipment Pick-up / Deliver		22	02	TRAVIS		0.00	153.00	1.70
12-140 - Miscellaneous Labor		22	01	TRAVIS		0.00	423.00	4.70
GCE-17	0000056635	01/12/21		(off)	01	03		
06-43 - Charging System		08	01	WES		0.00	135.00	1.50
GCE-17	0000056800	02/04/21		(off)	01	03		
06-43 - Charging System		08	01	WES		0.00	180.00	2.00
06-47 - Battery		08	01	WES		0.00	531.00	5.90
12-145 - Shop Clean-up		08	01	WES		0.00	27.00	0.30
GCE-17	0000056841	02/17/21		(off)	05	03		
12-148 - Assist Operations		22	02	WES		0.00	261.00	2.90
12-127 - Parts Pick-up		22	01	WES		0.00	135.00	1.50
GCE-17	0000056927	03/03/21		(off)	01	03		
06-43 - Charging System		08	01	TRAVIS		0.00	126.00	1.40
GCE-17	0000057093	04/05/21		(off)	01	03		
06-43 - Charging System		08	01	WES		0.00	297.00	3.30
GCE-17	0000057145	04/13/21		(off)	01	03		
12-140 - Miscellaneous Labor		08	01	TRAVIS		0.00	144.00	1.60
01-GS - General Service		08	03	CLUB CAR		0.00	4,879.92	0.00
97-011	0000057239	04/27/21		(off)	01	03		
01-MES - Misc. Equip Service		08	01	WES		0.00	171.00	1.90
12-145 - Shop Clean-up		08	01	WES		0.00	9.00	0.10
GCE-17	0000057347	05/03/21		(off)	01	03		
06-43 - Charging System		08	01	TRAVIS		0.00	108.00	1.20
06-47 - Battery		08	01	TRAVIS		0.00	486.00	5.40
GCE-17	0000057388	05/07/21		(off)	02	03		
12-140 - Miscellaneous Labor		38	01	TRAVIS		0.00	99.00	1.10
GCE-17	0000057451	05/18/21		(off)	02	03		
12-144 - Inspection		04	02	WES		0.00	81.00	0.90
12-141 - Training (Given)		04	02	WES		0.00	54.00	0.60
12-144 - Inspection		04	02	WES		0.00	(81.00)	-0.90
12-141 - Training (Given)		04	02	WES		0.00	(54.00)	-0.60

790/12

INCLINE VILLAGE
Repair Transaction Cost Detail by Cost Ctr

Equipment#	Repair Order#	Date	Meter(1)	Maint Type	Shop Loc			
Craft-Activity/		Rep Reason	Rep Shop	Mech/Vendor	Work Acc	Part(\$)	Labor(\$)	Hours
GCE-17	0000057487	05/26/21		(off)	02	03		
12-143 - Trouble Shooting		04	01	TRAVIS		0.00	54.00	0.60
06-47 - Battery		04	01	TRAVIS		0.00	72.00	0.80
MIS-PWC	0000057490	05/27/21		(off)	02	03		
12-143 - Trouble Shooting		04	02	WES		0.00	189.00	2.10
12-127 - Parts Pick-up		04	02	TRAVIS		0.00	54.00	0.60
09-84 - Misc. Hydraulic		04	02	TRAVIS		0.00	63.00	0.70
12-128 - Parts Research/Ordering		04	01	TRAVIS		0.00	54.00	0.60
09-81 - Hydra Pump		04	01	WES		480.81	135.00	1.50
09-83 - Lines/Hoses		04	01	WES		142.76	72.00	0.80
12-126 - Equipment Pick-up / Deliver		04	02	WES		0.00	27.00	0.30
12-145 - Shop Clean-up		04	01	WES		0.00	180.00	2.00
GCE-17	0000057503	05/27/21		(off)	02	03		
12-143 - Trouble Shooting		04	01	TRAVIS		0.00	36.00	0.40
06-47 - Battery		04	01	TRAVIS		0.00	72.00	0.80
MIS-PWC	0000057509	05/28/21		(off)	05	03		
12-144 - Inspection		04	02	WES		0.00	81.00	0.90
12-141 - Training (Given)		04	02	WES		0.00	54.00	0.60
GCE-17	0000057512	05/28/21		(off)	02	03		
12-143 - Trouble Shooting		04	01	TRAVIS		0.00	63.00	0.70
06-47 - Battery		04	01	TRAVIS		0.00	279.00	3.10
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	36.00	0.40
12-145 - Shop Clean-up		04	01	TRAVIS		0.00	18.00	0.20
GCE-17	0000057516	05/31/21		(off)	02	03		
12-140 - Miscellaneous Labor		11	01	TRAVIS		0.00	153.00	1.70
06-47 - Battery		11	01	TRAVIS		0.00	720.00	8.00
06-47 - Battery		11	01	WES		0.00	279.00	3.10
11-97 - Misc. Repairs		11	03	CLUB CAR		0.00	21,423.94	0.00
GCE-17	0000057517	05/31/21		(off)	02	03		
12-143 - Trouble Shooting		04	01	WES		0.00	306.00	3.40
06-47 - Battery		04	01	WES		0.00	81.00	0.90
12-128 - Parts Research/Ordering		04	01	TRAVIS		0.00	36.00	0.40
06-47 - Battery		04	01	TRAVIS		67.31	630.00	7.00
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	36.00	0.40
GCE-17	0000057518	05/31/21		(off)	02	03		
03-12 - Miscellaneous		04	01	TRAVIS		0.00	36.00	0.40
12-128 - Parts Research/Ordering		04	01	TRAVIS		0.00	18.00	0.20
GCE-17	0000057550	06/02/21		(off)	01	03		



INCLINE VILLAGE
Repair Transaction Cost Detail by Cost Ctr

Equipment#	Repair Order#	Date	Meter(1)	Maint Type	Shop Loc			
Craft-Activity/		Rep Reason	Rep Shop	Mech/Vendor	Work Acc	Part(\$)	Labor(\$)	Hours
06-47 - Battery		08	01	TRAVIS		0.00	306.00	3.40
GCE-17	0000057575	06/09/21		(off)	02			
03-12 - Miscellaneous		04	01	TRAVIS		70.35	54.00	0.60
MIS-PWC	0000057623	06/16/21		(off)	02			
12-143 - Trouble Shooting		11	02	TRAVIS		0.00	18.00	0.20
09-83 - Lines/Hoses		11	02	TRAVIS		0.00	108.00	1.20
GCE-17	0000057633	06/17/21		(off)	02			
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	54.00	0.60
12-143 - Trouble Shooting		04	01	TRAVIS		0.00	288.00	3.20
06-51 - Misc. General Electrical		04	01	TRAVIS		0.00	27.00	0.30
06-47 - Battery		04	01	TRAVIS		0.00	324.00	3.60
12-145 - Shop Clean-up		04	01	TRAVIS		0.00	27.00	0.30
GCE-17	0000057663	06/23/21		(off)	02			
06-47 - Battery		04	01	TRAVIS		6,259.91	459.00	5.10
12-145 - Shop Clean-up		04	01	TRAVIS		0.00	36.00	0.40
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	27.00	0.30
GCE-17	0000057668	06/23/21		(off)	02			
12-128 - Parts Research/Ordering		11	01	TRAVIS		0.00	18.00	0.20
06-47 - Battery		11	01	TRAVIS		169.45	54.00	0.60
06-47 - Battery		11	01	TRAVIS		0.00	99.00	1.10
GCE-17	0000057701	06/29/21		(off)	02			
06-47 - Battery		11	03	CLUB CAR		0.00	775.00	0.00
03-12 - Miscellaneous		11	03	CLUB CAR		0.00	930.00	0.00
GCE-17	0000057707	06/30/21		(off)	02			
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	36.00	0.40
12-143 - Trouble Shooting		04	01	TRAVIS		0.00	99.00	1.10
06-47 - Battery		04	01	TRAVIS		0.00	198.00	2.20
12-145 - Shop Clean-up		04	01	TRAVIS		0.00	18.00	0.20
GCE-17	0000057747	07/01/21		(off)	01			
06-47 - Battery		08	01	TRAVIS		0.00	231.40	2.60
GCE-17	0000057748	07/01/21		(off)	02			
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	26.70	0.30
12-143 - Trouble Shooting		04	01	TRAVIS		0.00	204.70	2.30
06-47 - Battery		04	01	TRAVIS		0.00	97.90	1.10
04-20 - Steering System		04	01	TRAVIS		0.00	53.40	0.60
12-145 - Shop Clean-up		04	01	TRAVIS		0.00	8.90	0.10
GCE-17	0000057821	07/16/21		(off)	01			



INCLINE VILLAGE
Repair Transaction Cost Detail by Cost Ctr

Equipment#	Repair Order#	Date	Meter(1)	Maint Type	Shop Loc			
Craft-Activity/		Rep Reason	Rep Shop	Mech/Vendor	Work Acc	Part(\$)	Labor(\$)	Hours
06-47 - Battery		08	01	TRAVIS		0.00	97.90	1.10
GCE-17	0000057824	07/16/21		(off)	02	03		
12-143 - Trouble Shooting		04	01	WES		0.00	62.30	0.70
12-126 - Equipment Pick-up / Deliver		04	01	TRAVIS		0.00	8.90	0.10
06-47 - Battery		04	01	TRAVIS		0.00	97.90	1.10
12-145 - Shop Clean-up		04	01	TRAVIS		0.00	8.90	0.10
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	62.30	0.70
12-143 - Trouble Shooting		04	01	TRAVIS		0.00	133.50	1.50
06-52 - Electronic Controls		04	01	TRAVIS		50.09	124.60	1.40
12-127 - Parts Pick-up		04	02	TRAVIS		0.00	35.60	0.40
12-145 - Shop Clean-up		04	02	TRAVIS		0.00	8.90	0.10
06-52 - Electronic Controls		04	01	TRAVIS		(50.09)	(124.60)	-1.40
06-52 - Electronic Controls		04	01	TRAVIS		11.22	124.60	1.40
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	71.20	0.80
06-47 - Battery		04	01	TRAVIS		7,960.89	1,272.70	14.30
12-145 - Shop Clean-up		04	01	TRAVIS		0.00	17.80	0.20
12-144 - Inspection		04	01	TRAVIS		0.00	35.60	0.40
03-12 - Miscellaneous		04	01	TRAVIS		0.00	26.70	0.30
12-128 - Parts Research/Ordering		04	01	TRAVIS		0.00	17.80	0.20
04-21 - Suspension System		04	01	TRAVIS		28.72	124.60	1.40
03-06 - Upholstery		04	03	CLUB CAR		0.00	620.00	0.00
GCE-17	0000057876	07/29/21		(off)	02	03		
12-126 - Equipment Pick-up / Deliver		32	02	TRAVIS		0.00	26.70	0.30
12-144 - Inspection		32	01	TRAVIS		0.00	53.40	0.60
12-128 - Parts Research/Ordering		32	01	TRAVIS		0.00	17.80	0.20
04-21 - Suspension System		32	01	TRAVIS		0.00	97.90	1.10
04-20 - Steering System		32	01	TRAVIS		240.00	80.10	0.90
04-23 - Align Front End		32	01	TRAVIS		0.00	53.40	0.60
12-145 - Shop Clean-up		32	01	TRAVIS		0.00	178.00	2.00
GCE-17	0000057924	08/03/21		(off)	02	03		
06-47 - Battery		04	01	TRAVIS		0.00	0.00	13.40
04-22 - Hub/Bearing/Seal		04	01	TRAVIS		0.00	71.20	0.80
04-21 - Suspension System		04	01	TRAVIS		0.00	240.30	2.70
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	0.00	1.40
06-47 - Battery		04	01	WES		0.00	329.30	3.70
03-12 - Miscellaneous		04	01	TRAVIS		0.00	151.30	1.70
12-143 - Trouble Shooting		04	01	TRAVIS		0.00	0.00	1.20
12-129 - Steam Clean/Wash		04	02	TRAVIS		0.00	17.80	0.20
12-145 - Shop Clean-up		04	01	TRAVIS		0.00	0.00	0.60
06-52 - Electronic Controls		04	01	TRAVIS		0.00	26.70	0.30
03-06 - Upholstery		11	03	CLUB CAR		0.00	5,788.00	0.00
12-126 - Equipment Pick-up / Deliver		39	02	TRAVIS		0.00	8.90	0.10
12-144 - Inspection		39	01	TRAVIS		0.00	178.00	2.00



INCLINE VILLAGE
Repair Transaction Cost Detail by Cost Ctr

Equipment#	Repair Order#	Date	Meter(1)	Maint Type	Shop Loc			
Craft-Activity/		Rep Reason	Rep Shop	Mech/Vendor	Work Acc	Part(\$)	Labor(\$)	Hours
04-20 - Steering System		39	01	TRAVIS		32.24	35.60	0.40
12-128 - Parts Research/Ordering		39	01	TRAVIS		0.00	17.80	0.20
12-128 - Parts Research/Ordering		11	01	TRAVIS		0.00	17.80	0.20
GCE-17	0000057926	08/03/21		(off)	01	03		
06-47 - Battery		08	01	TRAVIS		0.00	240.30	2.70
06-47 - Battery		08	01	TRAVIS		0.00	97.90	1.10
GCE-17	0000058095	09/01/21		(off)	02	03		
12-126 - Equipment Pick-up / Deliver		39	02	TRAVIS		0.00	8.90	0.10
04-20 - Steering System		39	02	TRAVIS		0.00	53.40	0.60
04-23 - Align Front End		39	02	TRAVIS		0.00	35.60	0.40
06-43 - Charging System		04	01	TRAVIS		0.00	17.80	0.20
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	89.00	1.00
06-47 - Battery		04	01	TRAVIS		7,648.50	480.60	5.40
12-143 - Trouble Shooting		04	01	TRAVIS		0.00	53.40	0.60
04-20 - Steering System		04	01	TRAVIS		0.00	80.10	0.90
04-23 - Align Front End		04	01	TRAVIS		0.00	35.60	0.40
12-145 - Shop Clean-up		04	01	TRAVIS		0.00	44.50	0.50
12-128 - Parts Research/Ordering		04	01	TRAVIS		0.00	26.70	0.30
12-126 - Equipment Pick-up / Deliver		04	02	TRAVIS		0.00	26.70	0.30
04-21 - Suspension System		04	01	TRAVIS		0.00	142.40	1.60
03-12 - Miscellaneous		04	01	TRAVIS		0.00	160.20	1.80
GCE-17	0000058096	09/02/21		(off)	01	03		
06-47 - Battery		08	01	TRAVIS		0.00	142.40	1.60
06-47 - Battery		08	01	TRAVIS		0.00	97.90	1.10
Cost Ctr: 320.31.44 - Champ Carts Total						23,112.16	50,312.46	194.00
Grand Total						23,112.16	50,312.46	194.00



EXHIBIT "C"

We Need an Internal Audit of Our Internal Services Dep't to Determine Whether We Are Being Grossly Overcharged Compared to Outsourcing. Review of the Labor Charges Staff Represent Were Expended on Our Existing Champ Golf Cart Fleet Provides the Evidence!

From: <s4s@ix.netcom.com>
To: "Callicrate, Tim" <tim_callicrate2@ivgid.org>
Cc: "Dent, Matthew" <dent_trustee@ivgid.org>, "Wong, Kendra Trustee" <wong_trustee@ivgid.org>, "Schmitz, Sara" <schmitz_trustee@ivgid.org>, "Tonking, Michaela" <tonking_trustee@ivgid.org>, <ISW@ivgid.org>
Subject: We Need an Internal Audit of Our Internal Services Dep't to Determine Whether We Are Being Grossly Overcharged Compared to Outsourcing. Review of the Labor Charges Staff Represent Were Expended on Our Existing Champ Golf Cart Fleet Provides the Evidence!
Date: Nov 3, 2021 4:20 PM
Attachments: public.comments.11.3.21.champ.golf.cart.in-house.labor.maintenance.costs.2.2021.doc.docx

Chairperson Callicrate and Other Honorable Members of the IVGID Board –

You'll hopefully recall that on October 13, 2021 staff represented that since the first of the year, we spent \$34,416.86 on third party contract labor and an additional \$15,895.60 on in-house Fleet labor in maintaining our existing Champ Golf cart fleet. Also, you'll recall how Trustee Dent questioned how these charges could be incurred given then light use we make of our carts. Well I made a records request to confirm the truthfulness of these representations and here's what I found.

1. The \$34,416.86 contract labor figure is FALSE. I was provided with a five page "Repair Transaction Cost Detail" (which I shared with the Board) which reveals that only \$2,325.00 of this sum was spent on Club Car contract labor associated with maintenance of the subject carts. The rest of the charges were for parts and not labor, and cart inspection fees having nothing to do with required maintenance and repairs.

2. The \$15,895.60 in-house labor figure is bloated and demonstrates incredible inefficiency. For starters, our Internal Services Dep't bills out Fleet labor at an unbelievable \$90/hour. And to see the incredible waste of the \$90/hour we spent, I have attached a spreadsheet summary of each and every one of those charges (remember, these are staff's descriptions of work and figures).

If staff are charging us \$90/hour for in-house mechanics, what is the hourly rate you think they are charging us for engineering (to date staff REFUSES to share this information). And what is the hourly rate you think they are charging us for building maintenance? Bottom line these are excessive charges putting aside the fact they are assessed for the work of persons lacking the professionalism we would realize by outsourcing.

Besides putting an immediate stop to the propose cart order with Club Car, we need to hire a consultant to do an internal audit of our Internal Services Dep't. How many employees, doing what work, at what cost, at what billing rate. And then we need to compare this data to what we'd realized by outsourcing. Then we can have a real discussion insofar as why we lose the nearly \$7 million we lose annually on the recreation and beach facilities we provide.

Respectfully, Aaron Katz

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 3, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – WHAT DO WE DO WITH A GENERAL MANAGER (“GM”) WHO REFUSES TO BRING MATTERS TO THE BOARD FOR POSSIBLE ACTION – HERE REFUSING TO ASSESS ANOTHER NON-COUNTY PERMITTED ACCESSORY “DWELLING UNIT” BEACH (“BFF”) AND/OR RECREATION (“RFF”) FACILITY FEES

Introduction: Nevada’s Open Meeting Law (“OML”) prohibits public bodies¹ from taking action² unless by a majority of members³ of their governing bodies⁴ at a public meeting⁵ where the action has been agendized and first noticed to the public⁶ a minimum of three days prior to that meeting⁷. Since IVGID’s GM prepares the agenda for each public Board meeting⁸, he in essence is the “gate keeper”

¹ IVGID is a “public body” inasmuch as NRS 241.015(4)(a) defines the term as “any administrative, advisory, executive or legislative body of the State or a local government consisting of at least two persons which expends or disburses or is supported in whole or in part by tax revenue or which advises or makes recommendations to any entity which expends or disburses or is supported in whole or in part by tax revenue.” The IVGID Board consists of five (5) members [see NRS 318.083(2)(c)], and the District is supported, in part, by *ad valorem* tax revenue (see NRS 318.225).

² See NRS 241.015(1)(a) which defines “action” as “a decision made by a majority of the members present, whether in person or by means of electronic communication, during a meeting of a public body.”

³ See NRS 241.0355(1) which instructs that “a public body...may not take action by vote unless at least a majority of all the members of the public body vote in favor of the action.”

⁴ See NRS 241.015(1)(d) which instructs that where as here “all the members of (the) public body must be (and are) elected officials,” no action is effective unless by means of “affirmative vote taken by a majority of all the members of the public body” present.

⁵ See NRS 241.010 which instructs “that all public bodies exist to aid in the conduct of the people’s business. It is (therefore) the intent of the law that their actions be taken openly and that their deliberations be conducted openly.”

⁶ See NRS 241.020(3)(d) which states “written...notice must include...an agenda consisting of: (1) A clear and complete statement of the topics scheduled to be considered during the meeting; [and], (2) A list describing the items on which action may be taken.”

⁷ See that portion of NRS 241.020(3) which instructs “written notice of all meetings must be given at least 3 working days before the meeting.”

⁸ See Policy 3.1.0.4 (page 8 at https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Board_Policies_1.pdf) which states “the General Manager...in cooperation with the General Manager, is responsible for preparing the agenda and supporting materials for each

insofar as access to the Board is concerned. Stated differently, if a matter for possible Board action doesn't make it past the GM, it can never be voted upon by the Board.

Accordingly, on November 2, 2021 I sent an e-mail to the Board and our GM in accordance with NRS 318.203⁹, asking that the Board set a date for a hearing to determine whether the separate short term rental at 989 Tahoe Blvd. #43, Incline Village is being used as a dwelling unit" and as such, should be assessed multiple RFFs/BFFs (a copy of that e-mail is part of a string of e-mails between myself and our GM and that string is attached as Exhibit "A" to this written statement). In that e-mail I referenced the property owner's Air B 'n B listing (<https://www.airbnb.com/rooms/26085901>) which documents that the property's downstairs "locked off" living facility contains provisions for sleeping, eating, cooking and sanitation. And how did it respond? My request and the District's response are the purposes of this written statement.

Since NRS 318.203 is Clear, Why Won't Our GM Bring This Matter to the Board For Decision? Why won't our GM do his job? And when he doesn't, our entirety community suffers because he holds the keys to Board action and he won't share them. Although Indra has reasons, those reasons are immaterial because he's not the one who gets to make the ultimate decision. Moreover, he's not even a member of our community as he lives in Reno and owns no real property in Incline Village/Crystal Bay subject to the BFF and/or RFF.

Our GM's October 8, 2021 E-Mail Provides the Answer: On October 8, 2021 with respect to a similar request insofar as 659 Cristina Drive in Incline Village is concerned, Indra represented that the District takes its data from Washoe County. And since the County doesn't tell the District there are multiple dwelling units constructed upon 659 Cristina Drive, staff allegedly doesn't have to do as NRS 318.203(3) instructs which is to shift the burden of proof to the owner to "provide...evidence satisfactory to the board that the unit referenced in (my) affidavit is not being used as a dwelling unit."

Since the County hasn't told the District there are multiple dwelling units constructed upon 989 Tahoe Blvd. #43 in Incline Village, according to Indra, staff doesn't have to do as NRS 318.203 instructs.

What is a "Dwelling Unit?" Putting aside the fact the County doesn't tell the public what is a "dwelling unit," and how many are constructed on a parcel, NRS 318.203(4)(a) provides the answer for NRS 318.203 purposes:

meeting...If a person or party, including the general public, wishes to have a matter considered by the Board, a written request should be submitted to the General Manager, in advance of the meeting."

⁹ Which instructs that "1. If...an(y)...person has a reasonable belief that a dwelling unit exists that is not currently being charged for services provided by a general improvement district...the...person 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...2. If a board of trustees receives an affidavit described in subsection 1, the board may set a date for a hearing to determine whether the unit referenced in the affidavit is being used as a dwelling unit."

“As used in this section: (a) ‘ Dwelling unit’ means a structure that is designed for residential occupancy by one or more persons for living and sleeping purposes, consisting of one or more rooms, including a bathroom and kitchen.”

Is the locked off downstairs portion of 989 Tahoe Blvd. #43¹⁰ part of a structure designed for residential occupancy by one or more persons? Does it consist of segregated portions for living and sleeping? Do these portions include their own bathrooms and an area for cooking and eating food? Since according to the pictures included in the owner’s Air B ‘n B listing (copies of which are attached and included in Exhibit “C” to this written statement), and her listing which represents this portion of her condominium consists of “2 bedrooms, a corner area kitchenette...a full private bath” as well as “a coffee maker and electric hot water pot, toaster, microwave...two queen (bed)s & a twin trundle,”¹¹ the answer is clearly yes, the simple fact of the matter is that 989 Tahoe Blvd. #43 consists of multiple dwelling units under the NRS definition.

According to the County an Un-Permitted Dwelling Unit is Nonetheless a Dwelling Unit: An examination of our GM’s November 1, 2021 e-mail to me¹² reveals that he is of the opinion “the County needs to evaluate this and make their determination.” Determination of what?

Insofar as the second “dwelling unit” at 659 Cristina Drive in Incline Village is concerned, there is apparently a complaint outstanding (WCMP21-01061) because an un-permitted “accessory structure (has been)...converted to a dwelling unit.”¹³ Nevertheless, the County still views this structure as an un-permitted dwelling unit. And that’s exactly what the District should do.

If Two Dwelling Units Exist on 989 Tahoe Blvd. #43, IVGID Provides Recreation and Beach Facilities to Both: Take a look at Resolution No. 1889 adopted May 26, 2021¹⁴; the most recent resolution which adopts the RFF/BFF and elects to have them collected on the county tax roll. First, ¶1(A) of the Report incorporated therein declares that “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” shall be assessed the RFF and if applicable, the BFF, “for the availability of use of the recreational facilities above described.”¹⁵

¹⁰ The parcel owner has created a floor plan which depicts this segregated portion of her condominium. A copy is depicted in that screenshot attached as Exhibit “B” to this written statement.

¹¹ This listing is attached as Exhibit “D” to this written statement.

¹² Which is included in the string of e-mails made a part of Exhibit “A” to this written statement.

¹³ A print out of that complaint is attached as Exhibit “E” to this written statement.

¹⁴ See pages 184-193 at https://www.yourtahoeplace.com/uploads/pdf-ivgid/0526_-_Regular_-_Searchable.pdf (“the 5/26/2021 Board packet”).

¹⁵ See page 190 of the 5/26/2021 Board packet.

Second, ¶4 of Resolution No. 1889 recites that the Board has already found “that each parcel assessed pursuant to this Resolution and in its report for the collection on the Washoe County tax roll of standby and service charges for the fiscal year 2021-22 is specifically benefited” by the District’s Beach and/or Recreation Facilities¹⁶. Given the Board has already found that each dwelling unit on a residential parcel *is* specifically benefited by the District’s Beach and/or Recreation Facilities which are provided, I don’t understand how the question can now be subject to a different determination.

Conclusion: I did not engage in the colloquy referenced by the attached e-mails to debate the issue of whether 989 Tahoe Blvd. #43 consists of multiple dwelling units. Rather, I expected our GM to do his job of agendizing the subject issue on a future Board meeting calendar for the Board’s possible action. The fact he won’t speaks volumes and unnecessarily costs the rest of us the RFF/BFF the subject dwelling unit isn’t paying. Not only do I object, but I ask what the Board intends to do with a GM who won’t do his job and parses out discriminatory benefits to favored collaborators?

And to those asking why their BFF and/or RFF are as unnecessarily high as they are, now you have another example.

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

¹⁶ See page 185 of the 5/26/2021 Board packet.

EXHIBIT "A"

From: Winqest, Indra S.
 Sent: Nov 1, 2021 1:34 PM
 To: s4s@ix.netcom.com , Tim Callicrate
 Cc: Matthew Dent , Wong, Kendra , Sara Schmitz , Michaela Tonking
 Subject: RE: Because the County Considers Non-Permitted Accessor Structures Which Contain Living Facilities With Provisions For Sleeping, Eating, Cooking, and Sanitation to Be "Dwelling Units," I Again Ask You Initiate Proceedings to Assess All Such Dwelling Unit

Mr. Katz -

I just pulled the parcel file in our system and confirmed they are paying one Recreation Facility Fee and have been issued privileges accordingly. I see no abuse of their privileges and they have not been given anything outside of what they are entitled to. I will discuss with Trustee Schmitz and will notify the county as it seems they are looking into this property. In regards to agendizing this, I do not believe at this point there would be reason to elevate this to this level. The County needs to evaluate this and make their determination. We can decide as a district at that point in time based on actions taken if we including the Board of Trustees wants to pursue this further. We will continue to monitor this.

Thanks, Indra

Indra Winqest
 General Manager
 Incline Village General Improvement District
 893 Southwood Blvd, Incline Village NV 89451
 P: 775-832-1206
 F: 775-832-1380
 isw@ivgid.org
<http://www.yourtahoeplace.com>

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

From: s4s@ix.netcom.com [mailto:s4s@ix.netcom.com]
 Sent: Sunday, October 31, 2021 3:25 PM
 To: Tim Callicrate
 Cc: Matthew Dent ; Wong, Kendra ; Sara Schmitz ; Michaela Tonking ; Winqest, Indra S.
 Subject: Because the County Considers Non-Permitted Accessor Structures Which Contain Living Facilities With Provisions For Sleeping, Eating, Cooking, and Sanitation to Be "Dwelling Units," I Again Ask You Initiate Proceedings to Assess All Such Dwelling Units...

Chairperson Callicrate, GM Winqest and Other Honorable Members of the IVGID Board -

At the Board's October 13, 2021 meeting I submitted a written statement I asked be included in the minutes of that meeting ("my 10/13/2021 written statement) wherein I criticized our GM, as gatekeeper to the Board's agendas, for refusing to bring the question of whether 659 Cristina Drive, Incline Village consists of multiple dwelling units receiving multiple public recreation and beach services/privileges notwithstanding multiple Recreation ("RFF") and Beach ("BFF") Facility Fees are not being assessed. I asked the Board agendize the matter for possible future Board action given that's exactly what NRS 318.203[1] instructs.

On October 8, 2021 Indra refused stating that notwithstanding the District's and the State Legislature's definitions of the term "dwelling unit, there is a different definition the District is obliged to honor. That is whatever Washoe County determines is a dwelling unit.

Subsequently I have learned that Washoe County considers a dwelling unit to be as I have described in the subject line of this e-mail. In other words, the accessory structure at 659 Cristina Drive I have brought to the Board's and Indra's attention is a separate dwelling unit and for this reason, the parcel should be assessed multiple RFFs/BFFs.

Washoe County Record WCMP21-01061: Apparently someone has filed a complaint with Washoe County (no it wasn't me) over the owner of 659 Cristina Drive's use of the subject secondary dwelling unit as a short term rental ("STR"). The nature of the complaint is apparently that the owner's application for "STR permit does not match currently permitted structures on (the) property." I have attached a screenshot of that record to this e-mail.

But here's the relevance to the subject discussion. The complaint describes that an "accessory structure (garage has been) converted to (a) dwelling unit." In other words, a non-permitted (but a dwelling unit nonetheless) accessory dwelling unit!

Not that I believe Indra's definition of "dwelling unit" usurps the State Legislature's or the District's, now that I have provided evidence that Washoe County considers non-permitted accessory structures such as the subject one at 659 Cristina Drive, I expect our GM and Board Chairperson to do their jobs and agendize the subject issue for a future Board meeting for possible action.

Respectfully, Aaron Katz

airbnb.com/rooms/26025901/photos?guests=1&adults=1

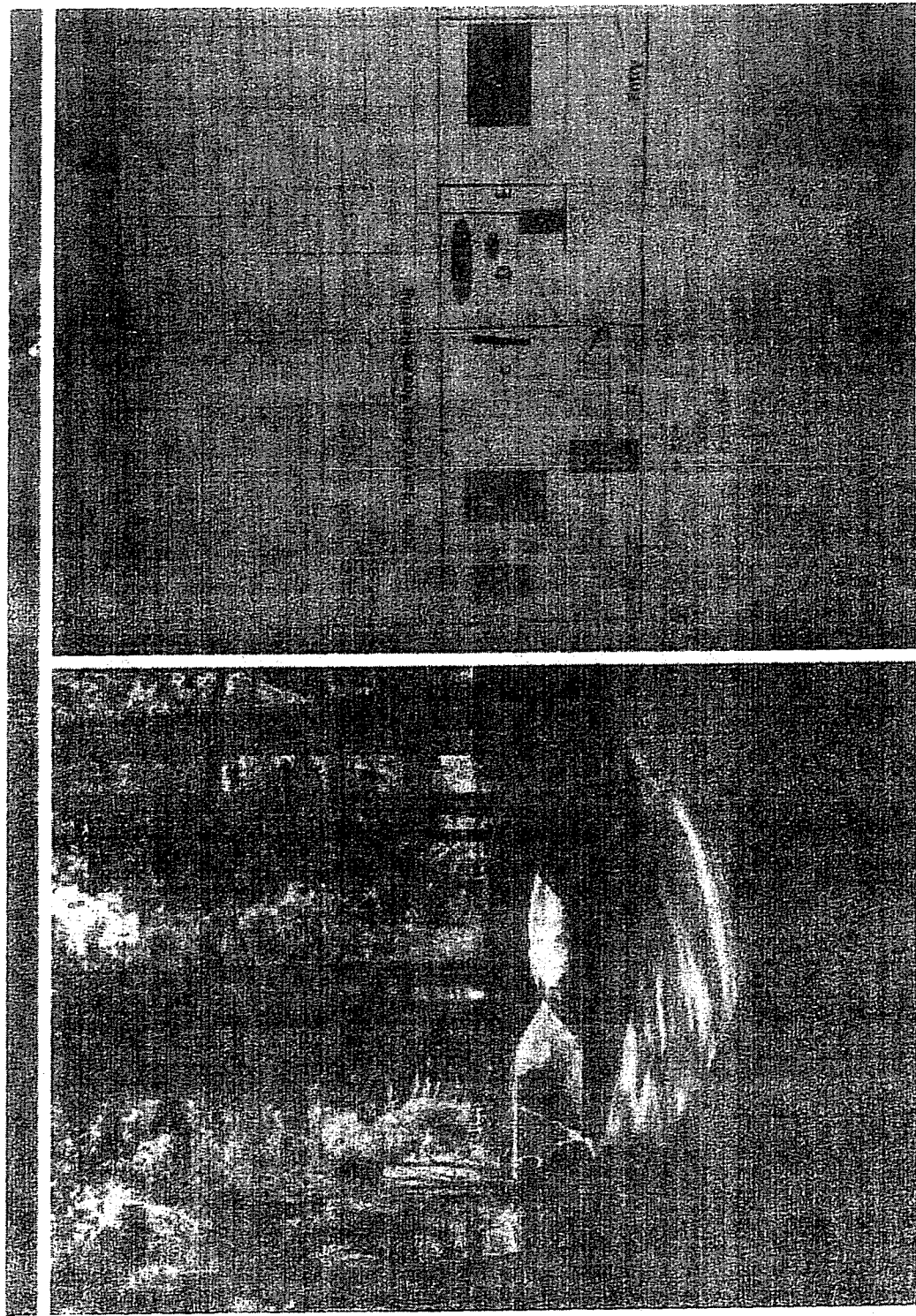
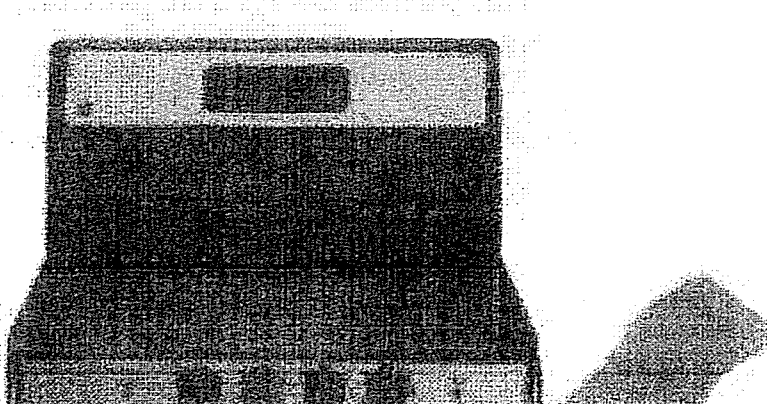
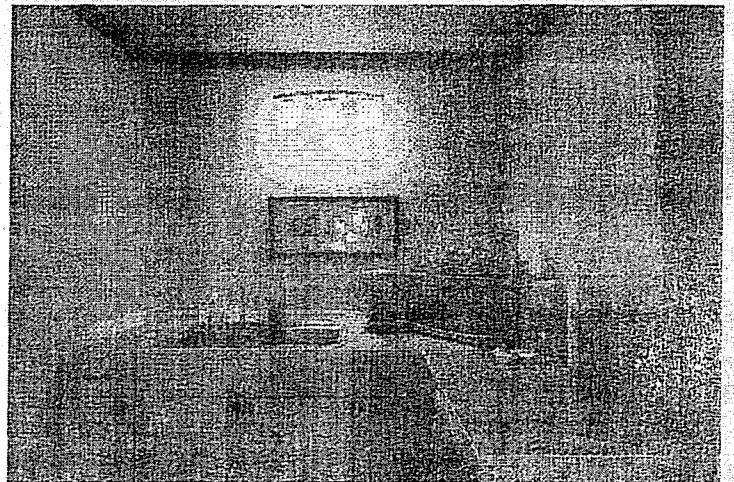
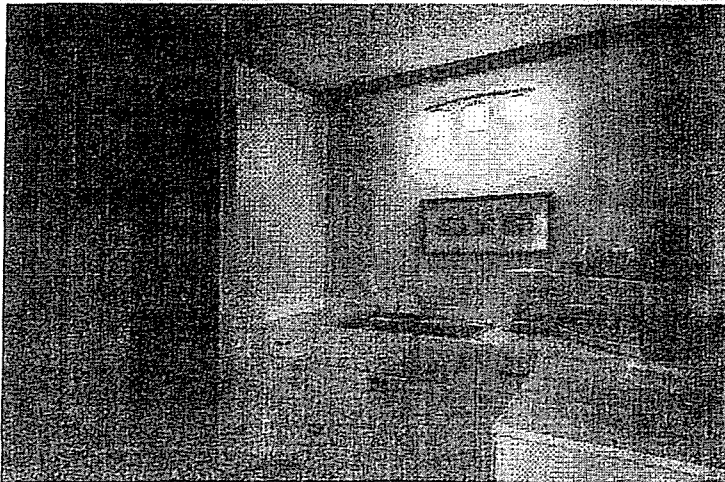


EXHIBIT "C"



Share Save





Share Save

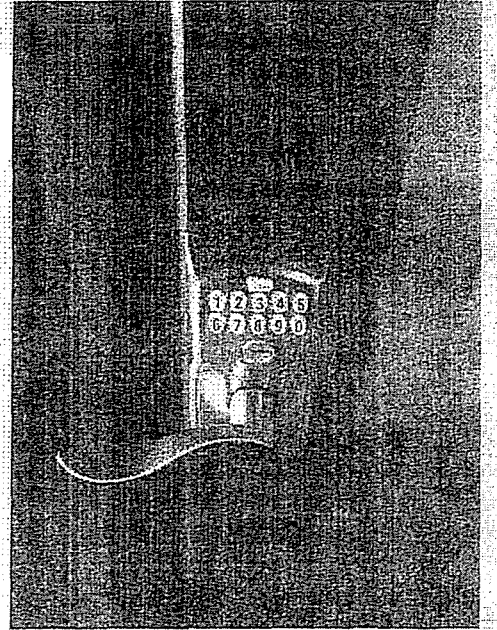
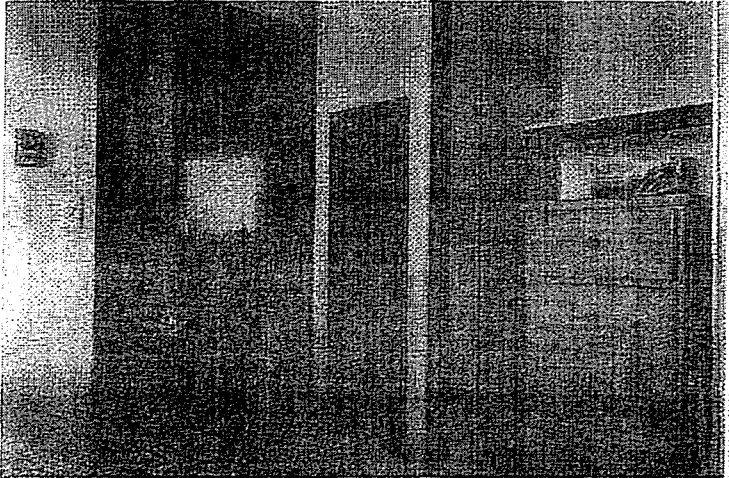
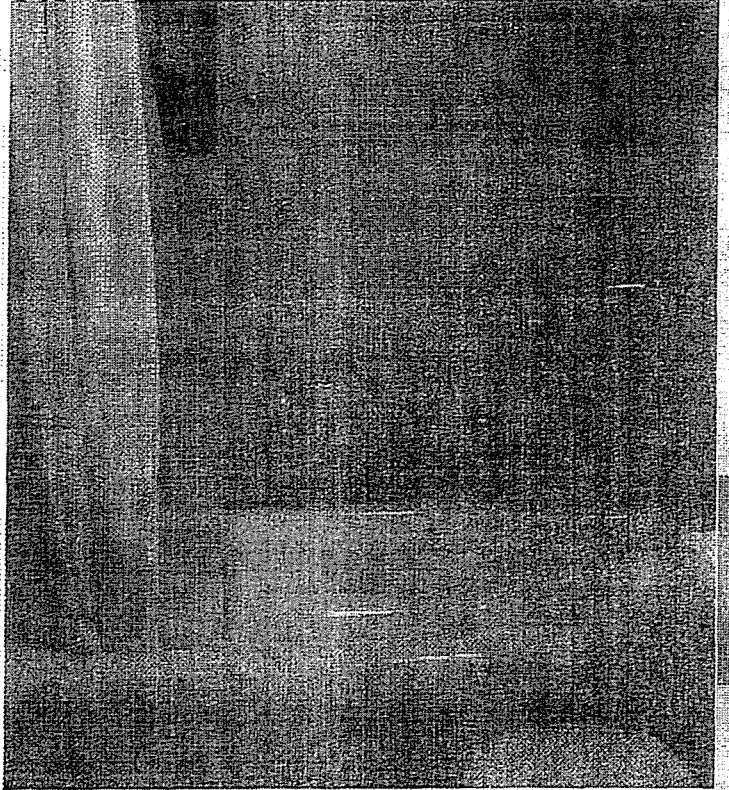


EXHIBIT "D"

Private room in guest suite hosted by Deanne

1 bedroom · 2 bedrooms · 3 beds · 1 private bath



Self check-in

Check yourself in with the keypad.

Clean and tidy

6 recent guests said this place was sparkling clean.

Great location

95% of recent guests gave the location a 5-star rating.

\$115 / night

★ 4.56 (103 reviews)

CHECK-IN Add date	CHECKOUT Add date
GUESTS 1 guest	

[Check availability](#)

[Report this listing](#)

1 bedroom, a corner area kitchenette in one. A full private bath between the rooms.

The bedroom can be used as a living room also. No cooking stove or hotplates provided. We provide a coffee maker and electric hot water pot, toaster, microwave, DVD & TV. There are two queens & a twin trundle.

Guests must be 25 yr old or older with their credit card with Airbnb. 1 parking permit for...

EXHIBIT "E"



Serving Reno, Sparks, Washoe & Douglas County

Announcements Logged in as: Judith Miller Collections (1) Cart (0) Account Management Logout

- Home
- Building
- Business Licensing
- Enforcement**
- Engineering
- Fire
- Health District
- Planning
- Short Term Rentals
- more

Search Case

Record WCMP21-01061:
Complaint
Record Status: Routed

Add to cart
 Add to collection

Record Info Custom Component

Location

659 CRISTINA DR, INCLINE VILLAGE, NV 89451

Record Details

Description:

ACCESSORY STRUCTURE (GARAGE) CONVERTED TO
 DWELLING UNIT, PLANS SUBMITTED FOR STR PERMIT DO
 NOT MATCH CURRENTLY PERMITTED STRUCTURES ON

PROPERTY
 More Details

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 3, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – NOTWITHSTANDING STAFF ARE CHARGING THE PUBLIC \$40,000 OR MORE IN CONSTRUCTION MANAGEMENT COSTS INSOFAR AS PHASE 1 OF THE MOUNTAIN GOLF COURSE CART PATH REPLACEMENT PROJECT IS CONCERNED¹, THEY'RE DOING AN UNPROFESSIONAL JOB AT AN EXCESSIVE COST, AND OUR GM JUST DOESN'T CARE! INSTEAD HE ACCUSES DILIGENT CITIZENS OF "DISRESPECTING" HIS VAUNTED STAFF. WAKE UP AND SMELL THE COFFEE BOARD MEMBERS!

Introduction: At the Board's September 2, 2021 meeting it awarded F.W. Carson Co. ("Carson") a \$392,838.80 contract² (including \$35,700 for additional unforeseen work) for construction of phase 1 of the Mountain Golf Course cart pathway replacement project³. This contract was awarded, in part: 1) "due to issues of (faulty) *base material*, over-growth of sod, and intrusion by tree roots and other materials;"⁴ and, 2) due to the fact this phase of the overall project was budgeted to cost a whopping \$550,000¹!

In a written statement I provided to the Board at its September 30, 2021 meeting⁵ ("my 9/30/2021 written statement"), I documented where in part, the contract required: 1) complete removal, disposal and haul off of the current pathway's underlying aggregate base⁶; and, 2) the furnishing of "all labor (and) materials required to install the...asphalt concrete (AC) pavement section

¹ See the asterisk on page 64 of the packet of materials prepared by staff in anticipation of the Board's September 2, 2021 Board meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/0902_-_Regular_-_Searchable_-_Part_1.pdf ("the 9/2/2021 Board packet")]. A copy of this page was attached as Exhibit "A" to my 9/30/2021 written statement [see page 74 of the packet of materials prepared by staff in anticipation of this October 26, 2021 Board meeting {"the 10/26/2021 Board packet" (https://www.yourtahoeplace.com/uploads/pdf-ivgid/1026_-_Regular_-_Searchable.pdf)}].

² See pages 62-64 of the 9/2/2021 Board packet.

³ "Lumos and Associates (the design professional for this project) prepared the Phase I cart path replacement construction documents that include a base bid (Holes 3 through 5) replacing 15,320 sf (1,915 linear feet x 8 feet wide) and a bid alternate (Holes 6 through 9) replacing an additional 12,888 sf (1,611 linear feet x 8 feet wide) for this phase" (see page 63 of the 9/2/2021 Board packet).

⁴ See page 62 of the 9/2/2021 Board packet.

⁵ See pages 69-91 of the 10/26/2021 Board packet.

⁶ See ¶4 of Section 3a of the contractor's bid item clarification summary (see page 109 of the 9/2/2021 Board packet). A copy of this summary with an asterisk next to said ¶4 was attached as a portion of Exhibit "B" to my 9/30/2021 written statement (see page 76 of the 10/26/2021 Board packet).

...New Full-Depth...3" AC Pavement, 4" Type 2 Aggregate Base."⁷ These requirements were critical given the cause for the subject replacement was allegedly "issues of (faulty) base material."⁴

It's unclear how much of Carson's contract price was attributable to removal, off-haul, installation and providing "new full-depth AC pavement section (3" AC pavement, 4" type 2 aggregate base)." However, the amount is not inconsequential and it would appear to total somewhere between \$128,880-\$156,264⁸.

On or before September 25, 2021 it came to my attention that Carson was *not* performing construction of this project in accordance with the contract's express terms. In particular, I was informed that instead of removing and hauling away the current pathway's underlying aggregate base, and furnishing/installing New Full-Depth...3" AC Pavement, 4" Type 2 Aggregate Base, Carson was allegedly grinding down the existing pathway base and pavement and re-purposing both for use in lieu of New Full-Depth...3" AC Pavement, 4" Type 2 Aggregate Base. So I wrote an e-mail to the Board: alerting members to this fact; asking they hire a professional [such as a construction manager as an agent ("CMA")] to confirm if what I had been informed were accurate; and if so, what measures should be taken to address this set of affairs⁹. I also raised another issue which was and is of even more concern. And that is the apparent incompetence and/or deceitfulness of our staff and our GM's management of that staff.

And how did our GM respond? Rather than conducting an investigation as to whether my information were accurate, he: 1) attacked me the messenger for inappropriately, disrespectfully and absolutely unacceptably attacking his beloved staff¹⁰; and, 2) directed his staff to create an alleged "informational memorandum"¹¹ which "recap(ped) the actions (taken) to date...to address questions/concerns by members of the community."¹² These matters are the purposes of this written statement.

⁷ See ¶15 of Section 3a of the contractor's bid item clarification summary (see page 110 of the 9/2/2021 Board packet). A copy of this summary with an asterisk next to said ¶15 was also attached as a portion of Exhibit "B" to my 9/30/2021 written statement (see page 77 of the 10/26/2021 Board packet).

⁸ These numbers come from the contractor's base and alternate "bid – unit price schedule(s)." These schedules together with asterisks placed next to the relevant numbers were collectively attached as Exhibit "C" to my 9/30/2021 written statement (see pages 79-80 of the 10/26/2021 Board packet).

⁹ My e-mail to the Board was attached as Exhibit "D" to my 9/30/2021 written statement (see pages 82-83 of the 10/26/2021 Board packet).

¹⁰ Our GM's September 25, 2021 e-mail to me wherein he attacked me, the messenger, was attached as Exhibit "E" to my 9/30/2021 written statement (see page 85 of the 10/26/2021 Board packet).

¹¹ See pages 55-100 of the packet of materials prepared by staff in anticipation of the Board's October 13, 2021 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/1013_-_Regular_-_Searchable_-_Part_1.pdf ("the 10/13/2021 Board packet")].

¹² See page 3 of the 10/13/2021 Board packet.

Staff's October 6, 2021 "Informational Memorandum:"¹³ This portion of the memo is a classic example of covering up one's wrongdoing by creating an even greater web of lies than one's original lies. So let's examine what our Mr. Underwood now admits, suggests and/or fails to suggest:

1. That the subject contract "was awarded to FW Carson...at the (Board's) meeting of September 2, 2021;"¹⁴

2. That the subject contract required: 1) complete removal, disposal and haul off of the current pathway's underlying aggregate base; and, 2) furnishing "all labor (and) materials required to install the...asphalt concrete (AC) pavement section...New Full-Depth...3" AC Pavement, 4" Type 2 Aggregate Base;"¹⁵

3. That Carson presumably entered into the subject contract on September 9, 2021 when "an PO was created and fully approved;"¹⁴

4. That instead of removing and hauling away the current pathway's underlying aggregate base, and furnishing/installing New Full-Depth...3" AC Pavement, 4" Type 2 Aggregate Base, just as I initially alleged Carson ground down the existing pathway base and pavement and re-purposed them for use in lieu of New Full-Depth...3" AC Pavement, 4" Type 2 Aggregate Base;

5. That on/before September 13, 2021 PW staff approved Carson's proposed materials substitution aka contract modification¹⁶;

6. That he and his staff were *not* the contract's Engineer. Rather, the contract's Engineer was Lumos & Associates¹⁷;

¹³ At least the first five (5) pages (see pages 55-59 of the 10/13/2021 Board packet).

¹⁴ See page 56 of the 10/13/2021 Board packet. Also see page 58 where staff suggest the following: "develop a process to ensure contract documents are fully executed prior to issuing a notice to proceed to the contract" which staff admit was done on September 16, 2021¹⁴. I assert this suggestion is actually an admission staff's notice to proceed was issued prior to written modification of the subject contract.

¹⁵ On September 9/10, 2021 (because staff can't even point to an exact date, this is evidence Mr. Underwood's informational memo was created from memory after the fact) FW Carson...requested... use (of) Recycled Type I Base (as)...an acceptable alternative."¹⁴

¹⁶ "PW staff contacted Reno Tahoe Geo (on) September 13, 2021 to advise them that (Carson's proposed contract modification)...was approved."¹⁴

¹⁷ ¶3.02 of the subject conditions (see page 111 of the 9/2/2021 Board packet) recites that "the Owner has retained Lumos & Associates ("Engineer") to act as Owner's representative, assume all duties and responsibilities, and have the rights and authority assigned to Engineer in the Contract Documents in connection with the completion of the Work in accordance with the Contract Documents."

7. That although the contract may state that its identified “engineer and/or owner (may) have (had) the right to authorize changes of work per the contract documents,” here the change was authorized by different engineers; i.e., IVGID staff (see ¶15 above);

8. That although “PW Staff spoke with (the) Design Engineer, who (allegedly) concurred that Recycled Type I Base material was an acceptable alternative,” at no time no time did Lumos & Associates, nor Mr. Underwood nor his staff ever *recommend* the subject change;

9. That the applicable provisions of the subject contract which allegedly justify staff’s authorization for changes of work appear at Articles 10 and 11¹⁸;

10. Notwithstanding, that as of the date of staff’s memorandum (October 6, 2021) Carson and the District had not entered into a written agreement evidencing these changes¹⁹;

11. That substantial completion of the contract took place prior to October 15, 2021²⁰; and,

12. That additional unidentified costs were incurred by staff associated with changes to the subject contract inasmuch, as in part, “the recycled materials were tested by Reno Tahoe Geo to ensure specifications of the Standards of Public Works Construction...were met as required by the contract documents.”²¹

Staff’s Violation of the Subject Contract: ¶8.03(A) of the subject contract instructs that “EJCDC® C-700, Standard General Conditions for the Construction Contract (2018), published by the Engineers Joint Contract Documents Committee,”²² are made a part of this Contract²³. But contrary to our vaunted staff’s representations, those conditions reveal that both Carson and our staff have breached the contract. For example,

¹⁸ See pages 56-57 of the 10/13/2021 Board packet.

¹⁹ “PW staff is currently working to finalize the appropriate change order to reflect...approval of using recycled base as agreed to (verbally) with the contractor” (see page 57 of the 10/13/2021 Board packet). Also see page 59 of the 10/13/2021 where staff suggest the following: “follow up verbal changes/directives with written documentation in a timely manner.” I assert that this suggestion is actually an admission a notice to proceed was issued prior to written modification of the subject contract.

²⁰ ¶4.02(A) of the subject contract (see page 112 of the 9/2/2021 Board packet) recites that “the Work will be substantially complete on or before October 15, 2021.”

²¹ See page 58 of the 10/13/2021 Board packet.

²² Those conditions appear at pages 125-214 of the 9/2/2021 Board packet.

²³ See page 116 of the 10/13/2021 Board packet.

District Public Works Staff Were and Are Not the District's Representatives: Although ¶10.01(A) of the conditions²⁴ states that the "Engineer will be Owner's representative during the construction period," as demonstrated above (see ¶6), Mr. Underwood and his staff *were and are not* the Engineer(s) under this contract. Lumos & Associates was;

Therefore District Public Works Staff Were Not Authorized to Make Decisions on the Requirements of Contract Documents and Acceptability of Work: Although ¶10.06(A) of the conditions²⁵ states that the "Engineer will render decisions regarding the requirements of the Contract Documents...judge the acceptability of the Work pursuant to the specific procedures set forth herein for initial interpretations, Change Proposals, and accept...the Work," since Mr. Underwood and his staff were and are *not* the Engineer(s) under this contract, they have and had no legal authority (see ¶7) whatsoever to do anything insofar as the management of this project were/is concerned;

Moreover, District Public Works Staff Have and Had No Power to Amend the Contract: Although ¶¶11.01(A), (C) and 11.05(B) of the conditions²⁶ state that "the Contract may be amended or supplemented by a Change Order²⁷...Work Change Directive²⁸, or a Field Order²⁹," since Mr. Under-

²⁴ See Mr. Underwood's reliance upon this article (page 174 of the 9/2/2021 Board packet) at page 57 of the 10/13/2021 Board packet.

²⁵ See Mr. Underwood's reliance upon this article (page 175 of the 9/2/2021 Board packet) at page 57 of the 10/13/2021 Board packet.

²⁶ See Mr. Underwood's reliance upon these articles (pages 176-177 of the 9/2/2021 Board packet) at page 57 of the 10/13/2021 Board packet.

²⁷ Putting aside the fact Mr. Underwood and his staff had no power to authorize changes in the Work, "Change Orders" only apply where changes in the Work are: (a) ordered by Owner pursuant to Paragraph 11.05; or, (c) agreed to by the parties, subject to the need for the Engineer's recommendation if the change in the Work involves design or other engineering or technical matters [see ¶11.02(A)(3) of the conditions at page 176 of the 9/2/2021 Board packet]. Since here the subject changes were not ordered by the owner nor agreed to by the owner's authorized representative, and to my knowledge a Change Order has never been entered into by the parties, Mr. Underwood's reliance upon a "Change Order" (see page 57 of the 10/13/2021 Board packet) was and is misplaced.

²⁸ Putting aside the fact Mr. Underwood and his staff had no power to authorize changes in the Work, "Work Change Directives" only apply: following negotiations by the parties as to its effect on the contract price; and, where the parties expect the modification ordered or documented by a Work Change Directive will be incorporated into a subsequently issued Change Order [see ¶11.03(A) of the conditions at page 176 of the 9/2/2021 Board packet]. Since here there were no negotiations nor to my knowledge a Change Order has never been entered into by the parties, Mr. Underwood's reliance upon "Work Change Directives" (see page 57 of the 10/13/2021 Board packet) was and is misplaced.

²⁹ Putting aside the fact Mr. Underwood and his staff had no power to authorize changes in the Work, "Field Orders" only apply: to minor changes that do not involve an adjustment in the Contract Price

wood and his staff were and are *not* the Engineer(s) under this contract, they have and had no legal authority (see ¶7) whatsoever to enter into a change order, work change directive nor field order. Nor to my knowledge did they in fact enter into any of the foregoing;

Although the Board (as Opposed to Staff) Had the Power to Amend the Contract, Here it Didn't: Although ¶11.05(A) of the conditions³⁰ states that the "*Owner* may, at any time or from time to time, order additions, deletions, or revisions in the Work and changes involving the design (as set forth in the Drawings, Specifications, or otherwise), as demonstrated above, the *Owner* is the District rather than its Engineer. Therefore Mr. Underwood and his staff had no legal authority (see ¶7) whatsoever to amend the contract. Moreover to my knowledge, the Board on behalf of the District never ordered additions, deletions, or revisions in the Work, nor changes involving the design (as set forth in the Drawings, Specifications, or otherwise);

No Engineer Recommended That Carson's Proposed Substitution Be Approved: Putting aside the fact Mr. Underwood and his staff had no power whatsoever to authorize changes in the Work (see ¶7), and the Board never ordered additions, deletions, or revisions in the Work nor changes involving the design (as set forth in the Drawings, Specifications, or otherwise), ¶11.01(C) at page 176 of the conditions instructs that "all changes to the Contract that involve (1) the performance or acceptability of the Work...or (3) other engineering or technical matters (must) be supported by (the) Engineer's *recommendation*." Given Mr. Underwood and his staff had no legal authority (see ¶7) to enter into a change order, work change directive or field order, they have failed to produce evidence that Lumos & Associates actually *recommended* [as opposed to *concurred* with {"PW Staff spoke with (the) Design Engineer who *concurred* that Recycled Type I Base material was an acceptable alternative"¹⁴}] the subject changes;

Moreover, the Power to Substitute Materials is Not Governed By Any of the Above-Articles Advanced by Staff But Rather, Article 7: of the conditions³¹ which Mr. Underwood has conveniently *failed* to reference. Said Article references two types of acceptable substitutions; "equal materials,"³² and "material substitutes."³³ And in this instance, staff failed to comply with either;

Use of "Equal Materials:" ¶7.05(A) of the conditions³² instructs that "whenever... material is specified or described in the Contract Documents...th(at) specification or description...is

[see ¶11.04(A) of the conditions at page 177 of the 9/2/2021 Board packet]. Since here the changes were major and required material adjustment in the contract price, Mr. Underwood's reliance upon "Field Orders" (see page 57 of the 10/13/2021 Board packet) was and is misplaced.

³⁰ See Mr. Underwood's reliance upon this article (page 177 of the 9/2/2021 Board packet) at page 57 of the 10/13/2021 Board packet.

³¹ See pages 157-170 of the 9/2/2021 Board packet.

³² See ¶7.05 of the conditions at pages 158-159 of the 9/2/2021 Board packet.

³³ See ¶7.06 of the conditions at pages 159-160 of the 9/2/2021 Board packet.

intended to establish the type, function, appearance, and quality required...(Although this Article goes on to state that the) Contractor may request that (the) Engineer authorize the use of other... material(s)," that use may *only* occur where the "Engineer...*determines* [see ¶11.01(C)] that an item of...material proposed by Contractor is functionally equal...'or equal'...to that named and sufficiently similar so that no change in related Work will be required."

But as aforesaid, although Mr. Underwood tells us "PW Staff spoke with Design Engineer, who *concurred* that (this)...material was an acceptable alternative,"¹⁴ *nowhere* is there evidence that the "Engineer *determine(d)*, let alone in writing³⁴, that)...the proposed (material): 1) (wa)s at least equal in materials of construction, quality, durability, appearance, strength, and design characteristics; 2) w(ould) reliably perform at least equally well the function and achieve the results imposed by the design concept of the completed Project as a functioning whole; and, 3) has a proven record of performance and availability of responsive service³⁵. In other words, *nowhere* did Lumos & Associates actually determine that the material proposed by Carson was an "or equal item."³⁶

Moreover, ¶7.05(B) of the conditions³⁷ required Carson to "provide all data in support of any proposed 'or equal' (material and) at *Contractor's* expense." Yet instead, Mr. Underwood tells us "PW Staff contacted Reno Tahoe Geo...to advise them that...they w(ould) need to obtain material samples to facilitate field testing."¹⁴ *Where is Carson's data in support of its proposed 'or equal' material³⁸? Where has Carson paid Reno Tahoe Geo for its material sampling and field testing?*

Moreover, ¶7.05(A)(1)(b) of the conditions³⁷ required that Carson "certif(y)...that, if the proposed item (were) approved and incorporated into the Work...2) (it) w(ould) conform substantially to

³⁴ This is required by ¶7.05(C) of the conditions at page 159 of the 9/2/2021 Board packet ["no 'or equal' item will be ordered, furnished, installed, or utilized until (the) Engineer determines that the proposed item is an "or-equal," which will be evidenced by an approved Shop Drawing *or other written communication*"].

³⁵ See ¶7.05(A)(1)(a) of the conditions at page 158 of the 9/2/2021 Board packet.

³⁶ Moreover, on October 10, 2021 I made a public records ("NPRA") request, in part, asking to examine the project Engineer's written approval for the subject materials substitution which would presumably include its requisite *determination* (see ¶3 of my NPRA request. An e-mail string between myself and the District's Public Records Officer ("PRO") is attached as Exhibit "A" to this written statement. Although that string ends up with a notice to the Board, it starts out with my NPRA request of October 10, 2021. That initial request includes an asterisk placed next to said ¶3 of my request. And according to Ms. Herron (another asterisk is placed next to her response), *there are no written records evidencing the Engineer's alleged determination!*

³⁷ See page 158 of the 9/2/2021 Board packet.

³⁸ ¶1 of my October 10, 2021 NPRA request (see Exhibit "A" attached) asked to examine Carson's written application to substitute the contract's materials which should have included data in support of its proposed "or equal" material. But instead, Ms. Herron responded *there are no written records.*

the detailed requirements of the item named in the Contract Documents.” *So where is Carson’s certification*³⁹?

Moreover, ¶7.05(A)(1)(a)(4) of the conditions³⁷ required that the Engineer’s determination be based, in part, upon *the Owner’s* concurrence that the contractor’s proposed substitution “(wa)s not objectionable.” So where did the Owner (i.e., the IVGID Board) determine that Carson’s proposed materials substitution was not objectionable?

Moreover, ¶7.05(D) of the conditions⁴⁰ instructs that “or-equal” requests, by definition, do not result in any change in contract price. But here there should have been a substantial change in the contract price (between \$128,880-\$156,264⁸ at the least) due to the contractor’s proposed substitution⁴¹. Therefore Carson’s proposed substitution, by definition, could *not* have been “or equal.”

Finally, given ¶7.05(C) of the conditions⁴⁰ instructs that no “or equal item will be ordered, furnished, installed, or utilized until Engineer...determines (in writing³⁴) that the proposed (substitution) is an or-equal.” *So where is Lumos & Associate’s approved Shop Drawing or other written communication determining that Carson’s proposed substitution was “or-equal?” Nowhere*³⁶!

For all of these reasons, Carson’s proposed “or equals” material substitution *was and is not effective*.

Use of Material Substitutes: ¶7.06(A) of the conditions⁴⁰ states that the “Contractor may request that Engineer authorize the use of other items of...material under the (following) circumstances:”

“Contractor shall submit sufficient information...to allow Engineer to determine if the item of material...proposed is functionally equivalent to that named and an acceptable substitute therefor⁴². But here Carson provided *nothing*³⁸.

Moreover, “Contractor shall make *written application* to Engineer for review of a proposed substitute item of...material that Contractor seeks to furnish or use.”⁴³ Putting

³⁹ ¶1 of my October 10, 2021 NPRA request (see Exhibit “A” attached) asked to examine Carson’s written application to substitute the contract’s materials which should have included its required certification. But instead, Ms. Herron responded *there are no written records*.

⁴⁰ See page 159 of the 9/2/2021 Board packet.

⁴¹ After all, the contractor would not have to haul off and dispose of the cart path’s current failed base and asphalt surface. Nor would it have to deliver, compact and install aggregate base.

⁴² See ¶7.06(A)(1) of the conditions at page 159 of the 9/2/2021 Board packet. Moreover, this Article instructs that the “Engineer will not accept requests for review of proposed substitute items of...material from *anyone* other than Contractor.” But here, the request came from Mr. Underwood (“PW Staff spoke with Design Engineer”¹⁴). Therefore by definition, Carson’s request was *ineffective*.

aside the fact Carson's request to substitute materials was not addressed to Lumos & Associates, here Mr. Underwood admits it was *verbal*¹⁴.

Moreover, because here Carson's request to use substitute material was not in writing³⁸, by definition it failed to include "an itemized estimate of all costs or credits that w(ould) result directly or indirectly from use of such substitute (materials), including but not limited to changes in Contract Price...affected by any resulting change."⁴⁴

For all of these reasons Carson's material substitution request was *not* effective.

Given the Board Was Never Consulted Before the Subject Substitution, There Could Not Have Been an Engineer Determination in Favor of Carson's Proposed Substitution: ¶7.06(B) of the conditions⁴⁵ instructs that in response to a material substitution request, the Engineer *must* "obtain comments and direction from Owner." Given the "Owner" is the Board of Trustees, this means the Engineer had to obtain those comments and direction at a public meeting. So please explain to me when the Board was consulted? When did it provide direction? After all, I have attended nearly every Board meeting and don't recall when any of this occurred. Because it *never* did!

Given There Was no Field Order Nor Proposed Change Order, By Definition There Was No Engineer Determination in Favor of Carson's Proposed Substitution: ¶7.06(B) of the conditions⁴⁵ further instructs that Engineer's determination in response to a proper material substitution request will be evidenced by a *written* Field Order or a proposed Change Order⁴⁶ accounting for the substitution itself and all related impacts, including changes in Contract Price. Given Mr. Underwood admits that neither a Field nor Change Order(s) issued prior to commencement of work ("PW Staff is currently working to finalize the appropriate change order"¹⁹), and Ms. Herron's response to my October 10, 2021 NPRA request admits that even today there is no Change Order ["there will be a change order but it is not yet complete" (see the asterisk on Exhibit "A" to this written statement)],

For all of these reasons, Carson's proposed materials "substitution" *was and is not effective*.

Mr. Underwood Has Failed to Record His as Well as Lumos & Associates' Costs Incurred in Evaluating Carson's Material Substitute Request and Reno Tahoe Geo's Material Sampling and Field Testing: ¶7.06(D) of the conditions⁴⁵ instructs that "whether or not Engineer approves a substitute so proposed or submitted by Contractor, Contractor *shall* reimburse Owner for the reasonable

⁴³ See ¶7.06(A)(3) of the conditions at page 159 of the 9/2/2021 Board packet.

⁴⁴ See ¶7.06(A)(3)(d) of the conditions at page 160 of the 9/2/2021 Board packet.

⁴⁵ See page 160 of the 9/2/2021 Board packet.

⁴⁶ ¶7.06(F) of the conditions at page 160 of the 9/2/2021 Board packet, states that "Engineer('s) approv(al of) the substitution request [will be evidenced by Contractor('s)...execut(ion of)] the proposed Change Order." In order for there to be an "execution," there must be a written document to "execute."

charges of Engineer for evaluating each such proposed substitute (and)...making changes in the Contract Documents...resulting from the acceptance of each proposed substitute.” For this reason my October 10, 2021 NPRA request asked to examine Mr. Underwood’s record of time and costs incurred in evaluating, investigating and responding to Carson’s materials substitute proposal⁴⁷.

Given staff have no records, how can they possibly seek reimbursement from Carson? In fact, how can they bill Carson for any of this? The answer is simple. *They can’t*. Which means here we have evidence of staff’s breach of another contract condition.

My E-Mail of October 27, 2021⁴⁸: made the Board aware of our staff’s failure to comply with the conditions to the subject contract. After reciting all of these relevant facts, I asked what the Board intended to do about this state of affairs? I predict the answer will be *nothing!*

Conclusion: As I have recommended, the time has come to terminate our incompetent staff who speak to the Board and the public with “forked tongue.” Unbelievably they’ve budgeted to pay themselves \$40,000 in the construction management of this project⁴⁹. How much do you think they’re entitled to? And insofar as payment to Carson is concerned, payment should be suspended immediately because as you can see, it is in violation of the subject contract.

And to those asking why their Recreation (“RFF”) and Beach (“BFF”) Facility Fee(s) are as high as they are, now you have another example.

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

⁴⁷ ¶2 of my October 10, 2021 NPRA request (see Exhibit “A” attached) asked to examine staff’s record(s) of their time and costs incurred in evaluating Carson’s proposed materials substitute, and the reasonable value of that time. One of the costs incurred would be Reno Tahoe Geo’s material samples to facilitate field testing¹⁴. But instead, Ms. Herron responded *there are no written records*.

⁴⁸ This e-mail is part of the string of e-mails between the Board/staff and myself that have been attached as Exhibit “A” to this written statement.

⁴⁹ See page 65 of the 9/2/2021 Board packet.

EXHIBIT "A"

RE: Records Request - Mr. Underwood's Time Records Addressing Carson's Material Substitution Request for the Mtn Golf Course Pathway Replacement Project - Further Follow Up

From: <s4s@ix.netcom.com>
To: "Callicrate, Tim" <tim_callicrate2@ivgid.org>
Cc: "Matthew Dent" <dent_trustee@ivgid.org>, "Wong, Kendra" <Wong_trustee@ivgid.org>, "Sara Schmitz" <trustee_schmitz@ivgid.org>, "Michaela Tonking" <tonking_trustee@ivgid.org>, "Winquest, Indra S." <ISW@ivgid.org>
Subject: RE: Records Request - Mr. Underwood's Time Records Addressing Carson's Material Substitution Request for the Mtn Golf Course Pathway Replacement Project - Further Follow Up
Date: Oct 27, 2021 2:47 PM

Chairperson Callicrate and Other Honorable Members of the IVGID Board -

So now we have the evidence we need to substantiate termination of the employ of our incompetent staff, and deny payment to FW Carson for its Mountain Golf cart path repavement work NOT in compliance with the contract specifications. This evidence comes from Ms. Herron's response to my records request below.

With Josh's assistance I am sure Mr. Underwood was very good pointing out the portion of the construction contract FW Carson entered into with the District (see pages 56-57 of the 10/13/2021 Board packet). Or was he?

Mr. Underwood's CHA "informational memo" (see pages 55-59 of the 10/13/2021 Board packet) neglected to include the most important provisions of the construction contract. That dealing with "or equal" (see ¶7.05(A) of the conditions at pages 158-159 of the 9/2/2021 Board packet) or material "substitutes" (see ¶7.06(A) of the conditions at page 159 of the 9/2/2021 Board packet).

Use of "Equal Materials:" ¶7.05(A) of the conditions instructs that "whenever... material is specified or described in the Contract Documents...th(at) specification or description...is intended to establish the type, function, appearance, and quality required." In other words, aggregate base was required. Period!

Although ¶7.05(A) of the conditions goes on to instruct that a "Contractor may request that (the) Engineer authorize the use of other...material(s)," that use may only occur where the "Engineer in its sole discretion determines [see ¶11.01(C)] that an item of...material proposed by Contractor is functionally equal...'or equal'...to that named and sufficiently similar so that no change in related Work will be required."

Mr. Underwood acts as if he was the Engineer for purposes of the subject contract and as such, he had the power to authorize use of other materials. He wasn't! According to ¶3.02 of the conditions at page 111 of the 9/2/2021 Board packet recites that "the Owner has retained Lumos & Associates ("Engineer") to act as Owner's representative, assume all duties and responsibilities, and have the rights and authority assigned to Engineer in the Contract Documents in connection with the completion of the Work in accordance with the Contract Documents." So did Lumos & Associates make any of the determinations required by ¶7.05(A)(1)(a) of the conditions at page 158 of the 9/2/2021 Board packet as the precursor to substitution? Did Lumos & Associates made the certification required by ¶7.05(A)(1)(b) of the conditions at page 158 of the 9/2/2021 Board packet as the precursor to substitution? Was that determination and certification evidenced by "an approved Shop Drawing or other written communication" as ¶7.05(C) of the conditions at page 159 of the 9/2/2021 Board packet requires? Did Lumos & Associates determine whether Carson's proposed substitution was objectionable to the IVGID Board (the "Owner" under the contract) as ¶7.05(A)(1)(a)(4) of the conditions at page 158 of the 9/2/2021 Board packet requires? Given the answers to these questions are no, no and no, does the Board really need to go any further in concluding no substitution of materials was permissible?

¶7.06(A)(3) of the conditions at page 159 of the 9/2/2021 Board packet instructs that the "Contractor shall make written application to Engineer for review of a proposed substitute item of equipment or material that Contractor seeks to furnish or use." According to ¶7.06(A)(3)(d) of the conditions at page 160 of the 9/2/2021 Board packet that application had to include "an itemized estimate of all costs or credits that w(ould) result directly or indirectly from use of such substitute item, including but not limited to changes in Contract Price, shared savings, costs of redesign, and claims of other contractors affected by any resulting change." So did the contractor submit the required application? What about the necessary itemized estimate of cost savings? According to Ms. Herron's response to my records request (see below), the answer is a resounding NO.

¶7.06(B) of the conditions at page 160 of the 9/2/2021 Board packet recites that "no substitute will be ordered, furnished, installed, or utilized until Engineer's review is complete and Engineer determines that the proposed item is an acceptable substitute...evidenced by a Field Order or a proposed Change Order accounting for the substitution itself and all related impacts, including changes in Contract Price or Contract Times." Has a Field Order or Change Order issued? According to Ms. Herron's response to my records request (see below), although "there will be a change order...it is not yet complete so (she has no)...document to provide." Does the Board really need to go any further in concluding no substitution of materials was an acceptable substitute?

¶7.06(D) of the conditions at page 160 of the 9/2/2021 Board packet instructs that "Engineer will record Engineer's costs in evaluating a substitute proposed or submitted by Contractor. Whether or not Engineer approves a substitute so proposed or submitted by Contractor, Contractor shall reimburse Owner for the reasonable charges of Engineer for evaluating each such proposed substitute. Contractor shall also reimburse Owner for the reasonable charges of Engineer for making changes in the Contract Documents (or in the provisions of any other direct contract with Owner) resulting from the acceptance of each proposed substitute." So has Mr. Underwood kept track of his time associated with fielding and administering Carson's request for substitution? What about his discussions with Lumos & Associates ("PW Staff spoke with Design Engineer who concurred..")? What about his discussions with Reno Tahoe Geo on September 13, 2021? What about the collection of "material samples to facilitate field testing?" What about drafting a Change Order? According to Ms. Herron's response to my records request (see below), the answer is a resounding NO.

¶3.01(D) of the conditions at page 138 of the 9/2/2021 Board packet instructs that "the Contract supersedes prior negotiations, representations, and agreements, whether written or oral." In other words, the contract is the contract.

Does anyone really think Mr. Underwood was competent enough to extract the language he did under the contract's conditions (see page 57 of the 10/13/2021 Board packet) in support of his argument he acted properly and with authority insofar as Carson's material substitutions were concerned? So wouldn't we have expected e-mails from Mr. Underwood and Mr. Nelson providing the necessary language? Yet according to Ms. Herron's response to my records request (see below), there were none. Do I have to ask to examine Mr. Nelson's billing statements looking for evidence of those e-mail communications with Mr. Underwood?

Again, don't you Board members get it? Your staff consist of incompetent liars. And to double down they create informational memos like this one where they further lie to cover up their initial lies. And when everything is said and done, we have no fully executed contract and we have no written amendments.

So what do you intend to do about this now that we have the truth?

Respectfully, Aaron Katz

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

From: Herron, Susan

Sent: Oct 27, 2021 10:11 AM

To: 's4s@ix.netcom.com'

Cc: Tim Callicrate , Matthew Dent , Wong, Kendra , Sara Schmitz , Michaela Tonking , Winquest, Indra S.

Subject: RE: Records Request - Mr. Underwood's Time Records Addressing Carson's Material Substitution Request for the Mtn Golf Course Pathway Replacement Project - Further Follow Up

Mr. Katz,

Here is Staff's response to your October 10 request:



- 1., 2., 3., and 4. - No document exists
5. This contract is not yet fully executed - it is awaiting signature of the Board Secretary
6. There will be a change order but it is not yet complete so I don't have a document to provide.
7. Staff doesn't believe there are any e-mails.

Susan

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

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

Sent: Wednesday, October 20, 2021 9:06 AM

To: Herron, Susan

Cc: Tim Callicrate ; Matthew Dent ; Wong, Kendra ; Sara Schmitz ; Michaela Tonking ; Winquest, Indra S.

Subject: RE: Records Request - Mr. Underwood's Time Records Addressing Carson's Material Substitution Request for the Mtn Golf Course Pathway Replacement Project - Further Follow Up

Thank you Ms. Herron -

Your response isn't good enough.

And it's untimely.

And it's not in compliance with the NPRA as you know.

At the very least produce what currently exists for my examination right now between business hours as the NPRA requires. Or simply admit that it doesn't exist.

Staff has until noon tomorrow.

It's called "exceeding requirements."

Respectfully, Aaron Katz

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

From: Herron, Susan

Sent: Oct 20, 2021 8:58 AM

To: 's4s@ix.netcom.com'

Cc: Tim Callicrate , Matthew Dent , Wong, Kendra , Sara Schmitz , Michaela Tonking , Winquest, Indra S.

Subject: RE: Records Request - Mr. Underwood's Time Records Addressing Carson's Material Substitution Request for the Mtn Golf Course Pathway Replacement Project - Follow Up

Mr. Katz,

Staff is working on your request and I anticipate that we will have a response to you no later than October 28, 2021.

Thank you for your patience.

Susan

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

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

Sent: Wednesday, October 20, 2021 8:57 AM

To: Herron, Susan

Cc: Tim Callicrate ; Matthew Dent ; Wong, Kendra ; Sara Schmitz ; Michaela Tonking ; Winquest, Indra S.

Subject: Fw: Records Request - Mr. Underwood's Time Records Addressing Carson's Material Substitution Request for the Mtn Golf Course Pathway Replacement Project - Follow Up

So where are the docs I requested to examine below Ms. Herron?

Did you not receive the e-mail request?

Do you not know how to count business days?

Are you unable to perform your job?

Did you simply forget?

Do you contend you timely complied and somehow this is another one of your alleged e-mails I didn't receive?

Are your IVGID colleagues a bunch of incompetents and crooks?

These are all docs which should have been available for examination one day after my request. Not ten days. That is assuming they exist. And if they don't exist, all you had to do was respond, within five business days, that they do not exist.

1) Staff doesn't have the written application FW Carson made to Mr. Underwood for review of its proposed substituted material that the contractor sought to furnish and use? After all the contract required a written request so it must exist. Must'n it? Or if you have incompetent staff it doesn't exist. Right? Or does your staff just need time to fabricate records after the fact that didn't exist when I requested them? It's called damage control - Indra (since I'm sending you a copy of this e-mail). Something you're so good and experienced at.

2) Staff doesn't have Mr. Underwood's written approval for FW Carson's request above and all related impacts, including changes in Contract Price or Contract Times? After all, the contract required written approval so it must exist. Must'n it? Or if you have incompetent staff it doesn't exist. Right? Or does your staff just need time to fabricate records after the fact that didn't exist when I requested them? It's called damage control - Indra. Or "exceeds requirements" warranting a bonus and contract extension.

3) Staff doesn't have the fully executed change order reflecting all of the changes required as a result of FW Carson's request above? After all, the contract required the same so it must exist. Must'n it? Or if you have incompetent staff it doesn't exist. Right? Or does your staff just need time to fabricate records after the fact that didn't exist when I requested them? It's called damage control - Indra. Something you're so good and experienced at.

4) Staff doesn't have records evidencing their time, costs and the reasonable value of their time incurred in evaluating FW Carson's proposed substitute? After all the contract required the Engineer to require reimbursement of these costs

from Carson so those records must exist. Must'n they? Or if you have incompetent or dirty staff they don't exist. Right? Or does your staff just need time to fabricate records after the fact that didn't exist when I requested them? It's called damage control - Indra. Something you're so good and experienced at.

5) Staff doesn't have records evidencing their time, costs and the reasonable value of their time incurred in making changes in the Contract Documents resulting from their approval of each proposed substitute? After all the contract required the Engineer to require reimbursement of these costs from Carson so those records must exist. Must'n they? Or if you have incompetent or dirty staff they don't exist. Right? Or does your staff just need time to fabricate records after the fact that didn't exist when I requested them? It's called damage control - Indra. Something you're so good and experienced at.

6) Staff doesn't have the fully executed version of the construction contract with F.W. Carson (i.e., all signatures including IVGID's) after the Board's approval on Sep. 11? Do you really mean to tell me no such fully executed written agreement for the subject work doesn't exist? If so, that's all you had to respond Ms. Herron.

7) Staff doesn't have e-mails between Josh Nelson and Brad Underwood between the dates of September 30 - October 6, 2021? You mean to tell me staff and Mr. Nelson can't go to their e-mail sent box and do a search for the requested e-mails? How long will this take? 30 seconds/each? Or does your staff just need time to delete the damaging admissions? It's called damage control - Indra. Something you're so good and experienced at.

And please don't refer me to staff's disingenuous propaganda web page on this subject (<https://www.yourtahoeplace.com/ivgid/resources/construction-updates/mountain-golf-course-cart-path-replacement-project>) because I don't believe any of my requested records are on that site. Nor are they linked from that site. As if you didn't know Ms. Herron.

I'm sending a copy of this e-mail to the Board and Indra because I don't want to hear their cries of ignorance.

When do you get the message Board members your staff conceals public records, ignores the requisites of Nevada's Public Records Act, ignores the requirements of the contracts the Board approves, is guilty of bid rigging, is incompetent, is dirty, is grossly over compensated and over benefitted, etc., etc? What does Ms. Herron not understand about five (5) business days? How come I have to be the one monitoring her statutory compliance rather than the opposite?

If the Board doesn't step in and do something IMMEDIATELY to compel staff to produce the records requested, how about I just file a criminal complaint? And how about I accuse each of you of being an accessory because you certainly don't exist to ensure your vaunted staff comply with the NRS? You and your Ms. Herron have until noon tomorrow.

Respectfully, Aaron Katz

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

From:

Sent: Oct 10, 2021 11:09 AM

To: Herron, Susan

Subject: Records Request - Mr. Underwood's Time Records Addressing Carson's Material Substitution Request for the Mtn Golf Course Pathway Replacement Project

Hello Ms. Herron -


At pages 55-59 of the packet of materials in support of the upcoming Board meeting Mr. Underwood recites how he was requested to approve a change in materials associated with phase 1 of the Mtn. Golf Course cart path.

I would therefore like to examine:

- 1) The written application the contractor made to Mr. Underwood to Engineer for review of its proposed substitute material that the contractor sought to furnish and use; and,
- 2) Records where Mr. Underwood recorded his time and costs and the reasonable value of his time incurred in evaluating the contractor's substitute proposed.

Mr. Underwood states that the contractor's request was approved by staff on Sep. 13.

I would therefore like to examine:

-  3) Mr. Underwood's written approval for the substitution itself and all related impacts, including changes in Contract Price or Contract Times.

Mr. Underwood recites that he and his staff are currently working to finalize an appropriate change order to reflect approval of using the requested substitute material.

I would like to examine:

- 4) Records where where Mr. Underwood recorded his time and costs for making changes in the Contract Documents resulting from the acceptance of each proposed substitute.
- 5) The fully executed version of the construction contract with Carson (i.e., all signatures including IVGID's) after the Board's approval on Sep. 11

I would also like to examine:

- 6) A fully executed version of the "change order(s) to reflect...approval of using recycle base as agreed to with the contractor" referenced at page 57 of the Board packet for Wednesday's Board meeting; and,
- 7) All e-mails between Josh Nelson and Brad Underwood between the dates of September 30 - October 6, 2021.

Thank you for your cooperation. Aaron Katz

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 3, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – EVIDENCE WASHOE COUNTY CONSIDERS NON-PERMITTED ACCESSORY STRUCTURES WHICH CONTAIN LIVING FACILITIES WITH PROVISIONS FOR SLEEPING, EATING, COOKING AND SANITATION TO BE “DWELLING UNITS”

Introduction: At the Board’s October 13, 2021 meeting I submitted a written statement I asked be included in the minutes of that meeting (“my 10/13/2021 written statement) wherein I criticized our GM, as gatekeeper to the Board’s agendas, for refusing to bring the question of whether 659 Cristina Drive, Incline Village consists of multiple dwelling units receiving multiple public recreation and beach services/privileges notwithstanding multiple Recreation (“RFF”) and Beach (“BFF”) Facility Fees are not being assessed. I asked the Board agendize the matter for possible future Board action given that’s exactly what NRS 318.203¹ instructs².

On August 25, 2021 I sent an e-mail to the Board and our GM in accordance with NRS 318.203¹, asking that the Board set a date for a hearing to determine whether the separate short term rental at 659 Cristina Drive, Incline Village is being used as a dwelling unit and as such, should be assessed multiple RFFs/BFFs³. Given neither Indra nor anyone on behalf of the Board responded to my August 25, 2021 e-mail, on October 7, 2021 I sent a follow up e-mail to our GM asking if he ever intended to bring this matter to the Board for decision as I had requested and if so, when⁴? On October 8, 2021 Indra finally responded to me⁵ stating that notwithstanding the District’s definition of “dwelling unit,”⁶

¹ Go to <https://www.leg.state.nv.us/nrs/nrs-318.html#NRS318Sec203>.

² NRS 318.203(1) instructs that any “person...may submit an affidavit to the board of trustees of the district, setting forth the facts upon which (he/she)...bases his or her...reasonable belief that a dwelling unit exists that is not currently being charged for services provided by a general improvement district.” NRS 318.203(2) instructs that when “a board of trustees receives an affidavit described in subsection 1, the board may set a date for a hearing to determine whether the unit referenced in the affidavit is being used as a dwelling unit.” NRS 318.203(3) instructs that “if, after the hearing, the board determines that the unit referenced in the affidavit submitted pursuant to subsection 1 is being used as a dwelling unit, the board may adopt a resolution...to charge the owner pursuant to NRS 318.197 for the services provided by the district to the dwelling unit.”

³ That e-mail was attached as Exhibit “A” to my 10/13/2021 written statement.

⁴ An e-mail string between myself and our GM which included my October 7, 2021 e-mail was attached as Exhibit “B” to my 10/13/2021 written statement.

⁵ Indra’s subject October 8, 2021 e-mail is the second e-mail of the string attached as Exhibit “B” to this written statement.

and the State Legislature's definition of the same term⁷, the District "take(s its)...data from Washoe County. And since the County doesn't tell us there are multiple dwelling units constructed upon 659 Cristina Drive, we don't have to do as NRS 318.203(3)." In other words, our GM states there is a different definition for the term "dwelling unit" that the District is obliged to honor; whatever Washoe County determines is a dwelling unit.

Subsequently I have learned that Washoe County considers the subject secondary dwelling unit just that; a dwelling unit. Consequently I reiterate my request the Board agendize this matter for possible future Board action; assessing 659 Cristina Drive multiple RFFs/BFFs. And that's the purpose of this written statement.

Washoe County Record WCMP21-01061⁸: Apparently someone filed a complaint with Washoe County (no it wasn't me) over the owner of 659 Cristina Drive's use of the subject secondary dwelling unit as a short term rental ("STR"). The nature of the complaint was apparently that the owner's application for "STR permit d(id) not match currently permitted structures on (the) property." But here's the relevance to the subject discussion. The complaint described (see the asterisk on Exhibit "A") that an "accessory structure (garage had been) converted to (a) *dwelling unit*."

In other words, a non-permitted (but a dwelling unit nonetheless) accessory dwelling unit!

Conclusion: Now that I have provided evidence that Washoe County considers non-permitted accessory structures such as the subject one at 659 Cristina Drive⁹, to be dwelling units, I expect our GM and Board Chairperson to do their jobs and agendize the subject issue for a future Board meeting for possible action. In fact that's exactly what I asked in my e-mail of October 31, 2021¹⁰.

And to those asking why their BFF and/or RFF are as unnecessarily high as they are, now you have another example.

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

⁶ The term "dwelling unit" means "any building or portion thereof, which contains living facilities with provisions for sleeping, eating, cooking, and sanitation" [see Policy No. 16.1.2.4 (go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Board_Policies_1.pdf)].

⁷ NRS 318.203(4)(a) instructs that "as used in...(NRS 318.203 the term)... 'dwelling unit' means a structure that is designed for residential occupancy by one or more persons for living and sleeping purposes, consisting of one or more rooms, including a bathroom and kitchen."

⁸ A print out of this record is attached as Exhibit "A" to this written statement.

⁹ In other words, those which contain living facilities with provisions for sleeping, eating, cooking, and sanitation.

¹⁰ This e-mail is attached as Exhibit "B" to this written statement.

EXHIBIT "A"



Serving Reno, Sparks, Washoe & Douglas County

Announcements Logged in as: Judith Miller Collections (1) Cart (0) Account Management Logout

- Home
- Building
- Business Licensing
- Enforcement**
- Engineering
- Fire
- Health District
- Planning
- Short Term Rentals
- more ▾

Search Case

Record WCMP21-01061:
Complaint
Record Status: Routed

Add to cart
 Add to collection

Record Info ▾ Custom Component

Location

659 CRISTINA DR, INCLINE VILLAGE, NV 89451

Record Details

Description:

ACCESSORY STRUCTURE (GARAGE) CONVERTED TO DWELLING UNIT, PLANS SUBMITTED FOR STR PERMIT DO NOT MATCH CURRENTLY PERMITTED STRUCTURES ON



PROPERTY
 More Details

EXHIBIT "B"

Because the County Considers Non-Permitted Accessor Structures Which Contain Living Facilities With Provisions For Sleeping, Eating, Cooking, and Sanitation to Be "Dwelling Units," I Again Ask You Initiate Proceedings to Assess All Such Dwelling Units RFFs/BFFs.

From: <s4s@ix.netcom.com>
To: "Callicrate, Tim" <tim_callicrate2@ivgid.org>
Cc: "Dent, Matthew" <dent_trustee@ivgid.org>, "Wong, Kendra Trustee" <wong_trustee@ivgid.org>, "Schmitz, Sara" <schmitz_trustee@ivgid.org>, "Tonking, Michaela" <tonking_trustee@ivgid.org>, <ISW@ivgid.org>
Subject: Because the County Considers Non-Permitted Accessor Structures Which Contain Living Facilities With Provisions For Sleeping, Eating, Cooking, and Sanitation to Be "Dwelling Units," I Again Ask You Initiate Proceedings to Assess All Such Dwelling Units RFFs/BFFs.
Date: Oct 31, 2021 3:24 PM
Attachments: 659.cristina.county.STR.correction.notice.unpermitted.dwelling.unit.png

Chairperson Callicrate, GM Winqest and Other Honorable Members of the IVGID Board -

At the Board's October 13, 2021 meeting I submitted a written statement I asked be included in the minutes of that meeting ("my 10/13/2021 written statement) wherein I criticized our GM, as gatekeeper to the Board's agendas, for refusing to bring the question of whether 659 Cristina Drive, Incline Village consists of multiple dwelling units receiving multiple public recreation and beach services/privileges notwithstanding multiple Recreation ("RFF") and Beach ("BFF") Facility Fees are not being assessed. I asked the Board agendize the matter for possible future Board action given that's exactly what NRS 318.203[1] instructs.

On October 8, 2021 Indra refused stating that notwithstanding the District's and the State Legislature's definitions of the term "dwelling unit, there is a different definition the District is obliged to honor. That is whatever Washoe County determines is a dwelling unit.

Subsequently I have learned that Washoe County considers a dwelling unit to be as I have described in the subject line of this e-mail. In other words, the accessory structure at 659 Cristina Drive I have brought to the Board's and Indra's attention is a separate dwelling unit and for this reason, the parcel should be assessed multiple RFFs/BFFs.

Washoe County Record WCMP21-01061: Apparently someone has filed a complaint with Washoe County (no it wasn't me) over the owner of 659 Cristina Drive's use of the subject secondary dwelling unit as a short term rental ("STR"). The nature of the complaint is apparently that the owner's application for "STR permit does not match currently permitted structures on (the) property." I have attached a screenshot of that record to this e-mail.

But here's the relevance to the subject discussion. The complaint describes that an "accessory structure (garage has been) converted to (a) dwelling unit." In other words, a non-permitted (but a dwelling unit nonetheless) accessory dwelling unit!

Not that I believe Indra's definition of "dwelling unit" usurps the State Legislature's or the District's, now that I have provided evidence that Washoe County considers non-permitted accessory structures such as the subject one at 659 Cristina Drive, I expect our GM and Board Chairperson to do their jobs and agendize the subject issue for a future Board meeting for possible action.

Respectfully, Aaron Katz

