

NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District will be held starting at **6:00 p.m.** on **Tuesday, October 27, 2020** in the Boardroom at 893 Southwood Boulevard, Incline Village, Nevada.

In compliance with State of Nevada Executive Department, Declaration of Emergency Directives 006, 016, 018, 021, 026, and 029, this meeting is closed to the public and attendance is limited to members of the Board of Trustees and essential staff. Public comment is allowed and the public is welcome to make their public comment either via e-mail (please send your comments to info@ivgid.org by 4:00 p.m. on Tuesday, October 27, 2020) or via telephone (the telephone number will be posted to our website on the day of the meeting).

CLOSED SESSION – TIME CERTAIN - 5:00 p.m. to 5:45 p.m.

The Board may consider a motion to enter a Closed Session to consider negotiating strategy pertaining to the Operating Engineers Local Union No. 3 (pursuant to NRS 288.220).

- A. PLEDGE OF ALLEGIANCE*
- B. ROLL CALL OF TRUSTEES*
- C. INITIAL PUBLIC COMMENTS* - *Unless otherwise determined, the time limit shall be three (3) minutes for each person wishing to make a public comment. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item. Not to include comments on General Business items with scheduled public comment.*
- D. APPROVAL OF AGENDA (*for possible action*)

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

-OR-

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

- E. PUBLIC HEARINGS

There are no Public Hearings for this agenda.

- F. DISTRICT STAFF UPDATES (*for possible action*)
 - 1. District General Manager Indra Winquest – **pages 4 - 13**
 - a. *Formal written report outlining the contracts/expenditures s/he approved - Once a month formal written report outlining the contracts/expenditures s/he approved with proper spending authority (under \$50,000 of budgeted expenditures)*
- G. REVIEW OF THE LONG RANGE CALENDAR (*for possible action*) – **page 14**

Incline Village General Improvement District

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

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

www.yourtahoeplace.com

NOTICE OF MEETING

Agenda for the Board Meeting of October 27, 2020 - Page 2

H. DISTRICT GENERAL COUNSEL UPDATE (*for possible action*)

There is no Update for this agenda.

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

1. Treasurers Report (*for possible action*)

- a. Payment of Bills (*for possible action*) (*For District payments exceeding \$10,000 or any item of capital expenditure, in the aggregate in any one transaction, a summary of payments made shall be presented to the Board at a public meeting for review. The Board hereby authorizes payment of any and all obligations aggregating less than \$10,000 provided they are budgeted and the expenditure is approved according to District signing authority policy*) – **page 15**

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

1. Review, discuss and possibly approve entering into Agreements with the Nevada Department of Transportation (NDOT) for the adjustment of utility facilities associated with NDOT Projects SPF-028-1(027) and SPSR-0431(022) (Requesting Staff Member: Engineering Manager Nathan Chorey) – **pages 16 - 44**
2. Review, discuss and possibly reclassify \$10,000 from CIP#1213CE1501 (Wireless Controller Upgrade) to the Mitel VoIP project **and** approve the purchase of Mitel VoIP hardware and configuration support costs not to exceed \$70,000, CIP#1213CE1901 Fiscal Year 2020/2021 (Requesting Staff Member: Director of Information Technology Mike Gove) – **pages 45 - 46**

K. GENERAL BUSINESS (*for possible action*)

1. Review, discuss and potentially provide approval to seek repayment of attorney fees and costs incurred for the litigation of Aaron L. Katz vs IVGID, estimated not to exceed \$25,000. (Requesting Trustee: Chairman Tim Callicrate) – pages 47 - 49
2. Review, discuss and possibly approve authorizing the District's General Manager to execute a contract with Tyler Technologies for implementation of a new Human Resource Management and Payroll Processing Software system in the amount of \$257,308. (approved CIP Project #1315CO1801 - \$300,000), **and** consider authorizing expanded scope for concurrent implementation of new Finance and Accounting system, **and** amending Five-Year Capital Improvement Plan to provide supplemental funding, for a combined capital project cost of \$391,438. (Requesting Staff Members: Director of Human Resources Dee Carey, Director of Information Technology Mike Gove and Director of Finance Paul Navazio) – **pages 50 - 151**
3. Review and discuss 2021/2022 Proposed District Budget Calendar (Requesting Staff Member: Director of Finance Paul Navazio) – **page 152**



NOTICE OF MEETING

Agenda for the Board Meeting of October 27, 2020 - Page 3

- L. APPROVAL OF MINUTES *(for possible action)*
 - 1. Meeting Minutes of September 30, 2020 – **pages 153 - 291**
- M. REPORTS (Reports are intended to inform the Board and/or public)*

There are no Report items for this agenda.

- N. FINAL PUBLIC COMMENTS* - Limited to a maximum of three (3) minutes in duration.
- O. ADJOURNMENT *(for possible action)*

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Thursday, October 22, 2020 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of October 27, 2020) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were either faxed or e-mailed to those people who have requested; and a copy was posted at the following seven locations within Incline Village/Crystal Bay in accordance with NRS 241.020:

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

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

- Vorderbruggen Building (Administrative
- Post Office
- Post Office
- Shopping Center
- Branch of Washoe County Library
- Recreation Center
- Incline Village

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

Board of Trustees: *Tim Callicrate - Chairman, Matthew Dent, Sara Schmitz, Kendra Wong, and Peter Morris.*

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

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

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

MEMORANDUM

TO: Board of Trustees

FROM: Indra Winquest
General Manager

SUBJECT: General Manager's Status Report
Prepared for the meeting of October 27, 2020

DATE: October 20, 2020

General Manager & Board of Trustees Priority Projects & Tasks

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Effluent Pond Lining Project Request for Qualifications (RFQ) <i>*updated</i>	CMAR RFQ Posted 10/23/20	GM Winquest/Engineering Manager Chorey Trustees Wong/Dent	RFQ Posted 10/23/20. Interviews to take place in November.
Effluent Pipeline Project Request for Qualifications (RFQ)	See above	GM Winquest/DPW Pomroy Trustees Wong/Dent	See above
Burnt Cedar Pool Project <i>*updated</i>	Schematic Design Phase	Engineering Manager Chorey/GM Winquest	Schematic Design in progress. To be presented to Board 11/18.
<u>Internal Controls Project(s)</u>			Draft framework / project plan shared with Audit Committee; prioritizing procurement policy review
Review of Internal Control * Policies and Procedures	Winter/Spring	Director of Finance Navazio	
* Construction Contract Review	Winter 2020	GM Winquest/Director of Finance Navazio	Moss Adams contract audit underway; completed document review and stakeholder interviews; fact validation by 10/30; final report 11/16
Ordinance 7 Administrative Revisions <i>*updated</i>	Fall/Winter 2020	GM Winquest	GM Advisory Committee Kick off meeting was held on 9/29/20. Next meeting was held 10/27/20
Smith vs IVGID Litigation	Ongoing	Legal Counsel/Board of Trustees/GM Winquest	Update provided by Legal Counsel at the 9/9/20 BOT mtg

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Utilities Performance/Asset Management Review <i>*updated</i>	Hiring of Consultant Fall 2020	GM Winquest/Board	Draft RFP under final review; target date for RFP release late October
2020/2022 Strategic Plan <i>*updated</i>	February 2020/21	Senior Management Team/Board of Trustees	Will discuss in the future, during long range calendar. Will set a workshop date after election.
USFS Parcel Acquisition – Potential Dog Park	Ongoing	GM Winquest	Have resumed discussions with the USFS regarding special use permit,
2020/2021 Budget Kick off Workshop <i>*updated</i>	December 2020	GM Winquest/Director of Finance Navazio	Long Range Calendar updated to reflect workshop 12/9/20
Recreation Punch card accounting	Fall 2020	Director of Finance Navazio	Board Workshop took place on 9/9/20.
USACE Grant Funding for Pond Lining/Pipeline Projects	TBD	GM Winquest/Engineering Manager Chorey	Meeting with Marcus Faust/Laura Whitney of the USACE early November

COVID–19, Impacts to the District & update on closures and restrictions

The Recreation Center is currently open with a limited capacity of 50% for current members only. Drop in use is being evaluated at this time. Reservations are required for Group Fitness Classes, Gymnasium, Pool, and Strength and Conditioning area. The Chateau Grille is currently open with limited capacity and reservations are required. Weddings, Banquets and Events are currently taking place with significant restrictions based on state and county guidelines and restrictions. A variety of Parks & Recreation programs are being offered with strict health and safety guidelines. The community parks remain open for drop in use and social/physical distancing is being closely monitored. The Tennis Center remains open until late October weather dependent. Tennis and Pickle Ball courts will remain open on a first come first serve basis once the Pro Shop operations cease for the season.

Beach operations are constantly changing and Staff has and will remain flexible as restrictions are ready to either lifted or added dependent on impact of COVID–19 and observed behavior at the beach properties. Currently the beach operational season is winding down. Food & Beverage and lifeguard operations ended on September 7th. Beach Host Staff will continue to staff the entrance gates and the boat ramp as weather and utilization allows through the end of October.

- All Beach Parking lots open 8am – 8pm daily
- Ski Beach Boat Ramp is available by appointment. All appointments must be made 24 hours in advance

Golf Courses Update

Championship Course Review

The Championship course opened May 18 for play and closed October 18 with no disruptions or closures for the season. The golf course was in great condition all season, thanks to the hard work by Jeff Clouthier and his team. The Golf staff lead by Head Professional Kyle Thornburg kept things safe for all golfers while checking-in and playing. As you will see below, Resident play was significantly up for the year and all of this was accomplished with incredibly low pace-of-play which made all golfers happy.

Overall Play Percentages Of Total Play	Residents	Play Pass	Resident's Guest	Non-Residents	Other
2019	26%	33%	9%	24%	8%
2020	36%	39%	10%	12%	3%
Difference in 2020	+10%	+6%	+1%	-12%	-5%

Mountain Course Review

The Mountain course opened May 25 for play and closed October 11, also with no disruptions or closures for the year thanks to the Mountain course staff headed by Head Professional Ashley Wood. Jeff Clouthier and his staff also had the Mountain course in great condition for the entire season.

Mountain Course	Residents	Play Pass	Resident's Guest	Non-Residents	Other
2019	5239	2788	1698	4846	875
2020	9212	2957	1962	3624	567
Difference in 2020	+43%	+6%	+14%	-25%	-35%

Overall Play Percentages of Total Play	Residents	Play Pass	Resident's Guest	Non-Residents	Other
2019	34%	18%	11%	31%	6%
2020	50%	16%	11%	20%	3%
Difference in 2020	+24%	-2%	0	-11%	-3%

Staff Recruitment

The Human Resources Team is very busy with multiple key recruitments - Controller, Parks and Recreation Superintendent, and the Director of Public Works. The District General Manager will keep the Board of Trustees up to date on these key recruitments as the process proceeds.

Public Works

- IVGID Public Works will temporarily suspend disconnections and penalty charges for delinquent accounts during this time. We will work with customers facing financial hardship to develop payment plans in order to assist with past due balances. We encourage any of our customers to contact us if they have concerns about their account balances. We expect to discontinue this by December 1.
- Solid waste violations and fines have been reinstated as of all new violations beginning August 31, 2020.

Ordinance 7 General Manager Advisory Committee

A page on the IVGID website has been created and that link is <https://www.yourtahoepace.com/ivgid/general-managers-committee-on-ordinance-7>. The minutes from the first meeting are posted to this website. The next meeting of this committee is scheduled for Tuesday, October 27, 2020. The GM will give an update at the BOT meeting on 10/27/20.

Key Project Updates

Burnt Cedar Swimming Pool Improvements

A 2020/2021 Capital Improvement and Board of Trustees Priority Project, this project will reconstruct the two (2) existing pools (full size and toddler) at Burnt Cedar Beach. A design consultant has been selected and worked with IVGID Staff and a community group to develop a preferred conceptual design. On August 12, 2020, the Board of Trustees unanimously selected a preferred option. On September 9, 2020, the Board of Trustees unanimously authorized schematic design services. On September 30, 2020, the Board of Trustees provided feedback on project delivery with the majority supporting the Construction Manager-At-Risk (CMAR) project delivery method. Schematic Design is scheduled to be presented to the Board of Trustees at the November 18, 2020 Board Meeting. Assuming acceptance of the schematic design, the CMAR will prepare a construction cost estimate. The CMAR construction cost estimate and a proposal to complete design and permitting are tentatively scheduled to be reviewed and discussed at the December 9, 2020 Board Meeting. Attached to this memorandum is a memorandum sent to the Board of Trustees by the Engineering Manager which Staff wanted to make available to the community.

Tennis Center Renovation

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

Daniel Fraiman Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$709,000	\$25,358	\$734,358	\$213,150	\$521,208

Effluent Pipeline Project

District Staff provided a detailed Effluent Export Project update to the Board of Trustees on January 29, 2020. The immediate priority is to replace all of the remaining Segment 3 pipeline (12,385 linear feet) and to make immediate repairs to the Segment 2 pipeline (17,314 linear feet) to extend its life and mitigate a potential future leak site. At the February 26, 2020 Board of Trustees Meeting, a design services scope of work was presented to the Board to begin replacement of Segment 3, the scope of work was not approved. The Board has placed this project on hold pending the hiring of a Project Manager/Construction Manager-At-Risk (CMAR) to conduct a complete project review of the Effluent Export Project. IVGID staff has prepared a Request for Proposals (RFP) to solicit responses from potential CMARs and it will appear in the newspaper on October 23, 2020.

Effluent Pond Lining Project – 2599SS2010 (this is a new capital project #) – PO#

A component of the Water Resource Recovery Facility (WRRF) operation is a 2.4-million-gallon effluent storage basin located adjacent to the wastewater resource recovery facility (Plant). The WRRF Effluent Storage Alternative Analysis Memorandum, September 2018, recommends a reinforced concrete or the combination of concrete and shotcrete lining that provides the best long term value, maximizes storage volume, and has low maintenance to keep in service. At the February 26, 2020 Board of Trustees Meeting, a design services scope of work was presented to the Board for lining the pond, the scope of work was not approved. The Board has placed this project on hold pending the hiring of a Project Manager/Construction Manager-At-Risk (CMAR) to conduct a complete project review of the Effluent Export Project. IVGID staff has prepared a Request for Proposals (RFP) to solicit responses from potential CMARs and it will appear in the newspaper on October 23, 2020.

Financial Transparency

Fiscal Year 2019/2020 Year-End Audit. Auditor has provided review comments on preliminary draft of financial statements and notes to financial statements. Staff continues to respond to audit inquiries and is updating sections of the CAFR. Currently 11 audit adjustments that have been identified and posted. One audit adjustment is under review by staff and is not posted.

Staff has completed the September 2020 close and posted the financial packet to the District website and updated OpenGov.

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

From September 30, 2020 to October 21, 2020

PO Number	Vendor	Description	PO Amt
21-0090	EXL Media	EXL Media 2020-21 media buying services for Diamond Peak – Agency Fees	\$25,000.
21-0091	EXL Media	EXL Media 2020-21 media buying services for Diamond Peak Ski Resort – paid media spending	\$75,000
21-0092	Sierra Pacific Turf Supply Inc.	Fertilizer, adjuvants, construction amendment for root zone mixes	\$10,703
21-0094	Tate Snyder Kimsey Architects Ltd DBA TSK Architects	Burnt Cedar Swimming Pools Improvement Project; Schematic Design services per ASA 01 dated 9/11/2020	\$66,204
21-0098	Kassbohrer All Terrain Vehicles, Inc.	Parts and Labor for Snowcat Track rebuild \$645	\$16,000
21-0099	Halo Branded Solutions, Inc.	Diamond Peak Staff Uniforms	\$30,000
21-0101	Ward-Young Architecture and Planning	Recreation Center Locker Room Improvements; architectural services per SFA dated 8/20/2020	\$40,222
21-0102	Ward-Young Architecture and Planning	Recreation Center Lobby Restroom Improvements; architectural services per ASA dated 8/21/2020	\$16,237
		TOTAL	\$279,366

To: Board of Trustees
Through: Indra Winquest – General Manager
From: Nathan Chorey, PE – Engineering Manager
Date: October 19, 2020
RE: Burnt Cedar Pool – Design Status Update

We want to update you on how the Schematic Design of the Burnt Cedar Swimming Pool is progressing. As Mr. Dobler stated during public comment at the October 14th Board Meeting, the design team, staff, and the community group have been working together to advance the design. By confirming initial assumptions and refining details, we have been able to reduce the estimated cost while maintaining the overall design concept that the Board approved.

Attached to this memo are progress drawings for your reference but I also want to talk you through some of the initial assumptions that have been revised:

- The mechanical and electrical engineers confirmed that the existing utility service lines are adequate to meet the needs of the proposed pool (Conceptual Design Estimate included \$ for potential upgrades).
- The wading pool was changed to a skimmer filtration system instead of a rim system. After further discussions with the design team and IVGID pool staff, it was determined that a skimmer filtration system would provide the necessary filtration at a significant cost savings. The wading pool is only 18 inches deep, so the more robust rim system is not warranted on this pool. We are keeping the rim system on the main pool.
- The wading pool shape and size were studied further. Ultimately, we decided on a 565-SF oval shape pool. The existing wading pool is 481-SF, so expanding the wading pool to 800-SF seemed excessive, especially when you consider we are proposing full length entry stairs, which we believe parents and grandparents will use to sit and play with their children. The oval shape fits the site better, too, given the constraints of the pool mechanical room, upper deck columns, and raised pool deck.
- Site lighting has been removed from the project. Beaches are typically open to dusk and after discussing this as a group it was determined this improvement was not necessary for safety.
- The pool deck has been reduced in size in order to include landscape islands and soften the overall feel.
- The retaining wall between the two deck areas (just west of the main pool) was rotated to improve the lake views on the upper deck.
- A simple fence/barrier (think split rail fence) has been added at the top of the rock line slope above Lake Tahoe on the East/West connector path.

Based on the initial estimate these plan revisions will reduce the overall project cost by approximately \$550,000. We are continuing to work through the design processes and, as a group, are challenging assumptions and looking to reduce costs wherever possible. That being said, this will be a signature legacy project for the District so we want to make sure that we fully evaluate specific components as they may be important to the committee regardless of the overall costs.

We interviewed two Construction Managers-At-Risk (CMAR) on October 15th, and were impressed with both companies. We will begin negotiations with the preferred company for pre-construction services the week of October 19th and hope to have them under contract by the end of the month. The CMAR will be able to provide additional clarity on costs and insight into design alternatives that may improve the overall project without adding costs.

Burnt Cedar

POOL DECK & PATH ALIGNMENT STUDIES

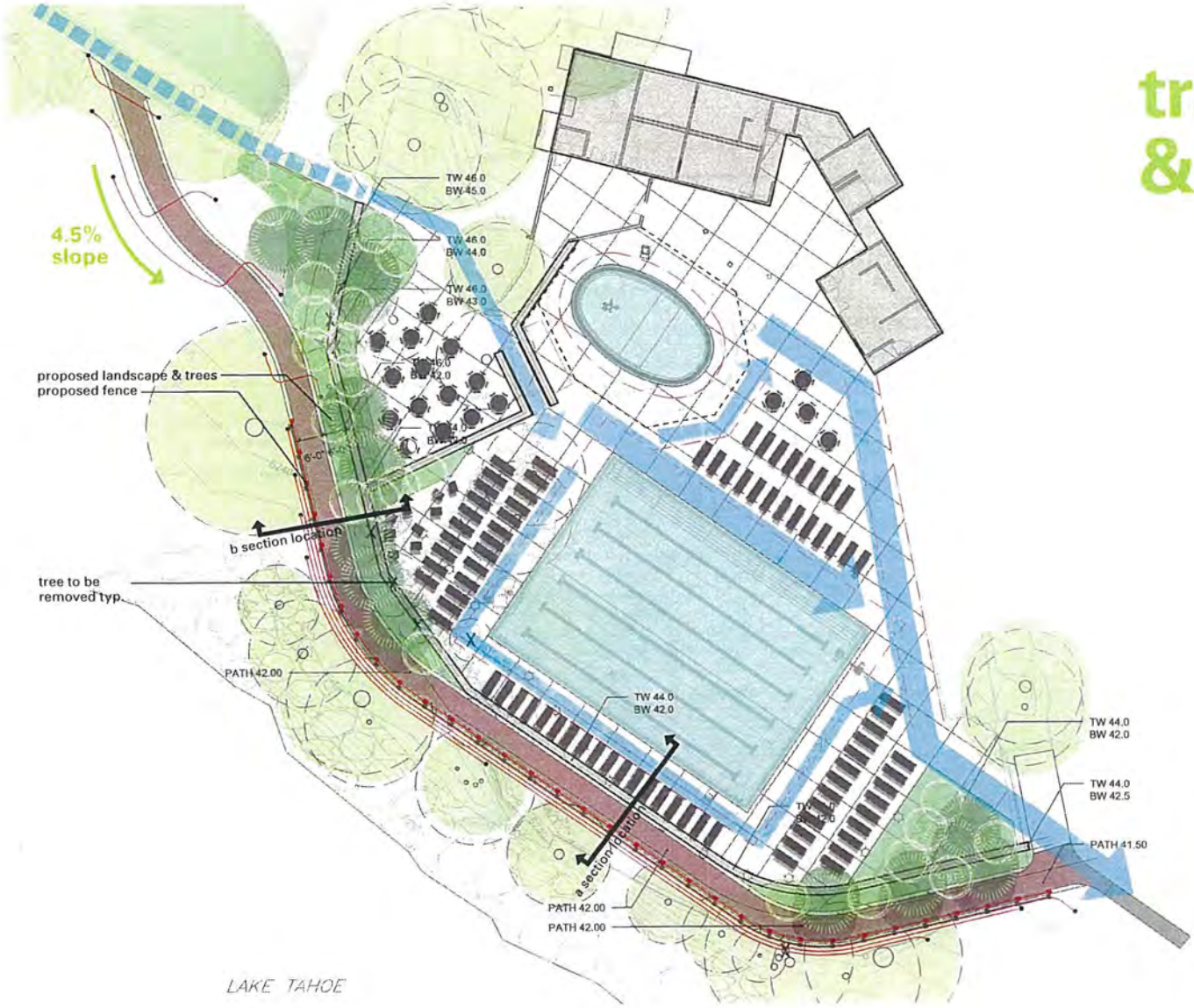
Prepared for Client
October, 2020

Prepared by

DESIGNWORKSHOP

1390 Lawrence Street, Suite 100 | Denver, Colorado 80204 | 303.623.5186

trail alignment & grading plan



approach

In order to reduce the size and number of walls required for the new trail alignment, the new path was pulled away from the pool deck retaining wall by a minimum of 6'-0". This allows the use of rip-rap and landscape treatments to grade from pool deck to path.

The plan alignment on the left represents a 6'-0" wide path and 6'-0" wide buffer between path and the pool deck. The following pages highlight different trail widths and buffer options available for the client to consider.

legend

-  8'-0" clear major path circulation
-  4'-0" - 6'-0" clear minor path circulation
-  landscape planter
-  6'-0" trail
-  minimum clear path



DATE	DAY OF THE WEEK	TIME	LOCATION	TYPE OF MEETING - 2020	COMPLETED MEMORANDUMS WITH ALL BACK UP MATERIALS FOR AGENDA ITEMS FROM BOARD MEMBERS DUE DATES	ITEMS SLATED FOR CONSIDERATION
11/18	Wednesday	6 p.m.	Southwood – VIRTUAL	Regular Board Meeting	11/09/2020 8 a.m.	GM Report to include update on the Ordinance 7 GM Advisory Committee FY2020/21 1st Qtr Budget Update Review of the Watermain Project (see award made on 06/23/2020) Present Schematic Design of Burnt Cedar Swimming Pool Improvement Project Season end report for Golf Season end report for Beaches
11/18	Wednesday	TBD	Southwood – VIRTUAL	Audit Committee Meeting	11/09/2020 8 a.m.	CAFR Review Q1 Financials RFQ for new auditor Correspondence received Finalize allocation of the fund balances to specific projects (from 08/12/2020)
12/09	Wednesday	6 p.m.	Southwood – VIRTUAL	Regular Board Meeting	11/30/2020 8 a.m.	GM Report to include update on the Ordinance 7 GM Advisory Committee Review of the Washpad Project (see award made on 06/23/2020) Export Project Manager Board of Trustees Handbook Review and Possible Approval Budget Workshop #1 (December - Date TBD)
12/30	Wednesday	6 p.m.	Southwood – VIRTUAL	Regular Board Meeting	12/21/2020 8 a.m.	<i>Typically cancelled</i>

DATE	DAY OF THE WEEK	TIME	LOCATION	TYPE OF MEETING - 2021	COMPLETED MEMORANDUMS WITH ALL BACK UP MATERIALS FOR AGENDA ITEMS FROM BOARD MEMBERS DUE DATES	ITEMS SLATED FOR CONSIDERATION
01/13	Wednesday	6 p.m.		Regular Board Meeting		Budget Workshop #2 (January - Date TBD)
01/27	Wednesday	6 p.m.		Regular Board Meeting		
01/27	Wednesday	TBD		Audit Committee Meeting		Chair
02/10	Wednesday	6 p.m.		Regular Board Meeting		FY2020/21 Mid-Year Budget Update
02/24	Wednesday	6 p.m.		Regular Board Meeting		Budget Workshop #3 (February - Date TBD)
03/10	Wednesday	6 p.m.		Regular Board Meeting		
03/24	Wednesday	6 p.m.		Regular Board Meeting		
04/14	Wednesday	6 p.m.		Regular Board Meeting		
04/28	Wednesday	6 p.m.		Regular Board Meeting		
05/12	Wednesday	6 p.m.		Regular Board Meeting		Approval of FY2021/22 Tentative Budget
05/26	Wednesday	6 p.m.		Regular Board Meeting		Adoption FY2021/22 Budget (incl. Public Hearing) Approval of Rec Roll – FY2021/22 (incl. Public Hearing)

<i>Items sitting in the parking lot (to be discussed but (a) not yet scheduled for a specific Regular Board Meeting) or (b) a future Board not on this calendar</i>
RFID Picture Passes – Item for next Strategic Plan or three years from now – software not available nor is infrastructure/hardware
TRPA EIS Contract at Diamond Peak
Split Ordinance 7 (allow 45 days ahead of action)
Enterprise vs special revenue accounting
Having correspondence in the Board packet (Chairman Callicrate)
General Manager's job description clean up
Utility Rate adjustments (fee schedules) – pushed out from the April 14, 2020 meeting
Contract Award for Human Resources, Payroll and Financial Software
Board Policy 7.1.0 and Board Practice 7.2.0 (Trustee Dent) (Navazio)
Pricing policy
September 1, 2021 – General Manager Performance Review and Review of Goals for FY 2020/2021

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

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

Date	Check	Payment Type	Vendor	Amount	Status
10/01/2020	3918	EFT	PQ Corporation	15,096.85	Outstanding
10/01/2020	774730	Check	Rapid Construction, Inc	123,131.88	Outstanding
10/01/2020	774735	Check	Sierra Specialized Inc DBA Sierra Gate and Control	24,850.25	Outstanding
10/08/2020	774757	Check	First Nonprofit Companies, Inc.	46,250.00	Outstanding
10/08/2020	774767	Check	K. G. Walters Construction Co	88,896.25	Outstanding
10/08/2020	774795	Check	Water Quality & Treatment Solutions, Inc	16,262.40	Outstanding
10/14/2020	774802	Check	Champion Chevrolet	61,883.25	Outstanding
10/14/2020	774810	Check	F.W. Carson Co.	16,000.00	Outstanding
10/14/2020	774823	Check	Mission Controls Company, INC	87,120.00	Outstanding
10/14/2020	774829	Check	NV Energy	82,417.65	Outstanding
10/14/2020	774833	Check	Paso Robles Tank, Inc	103,550.00	Outstanding
10/14/2020	774844	Check	Sierra Pacific Turf Supply, Inc.	12,931.50	Outstanding
10/14/2020	774849	Check	Tate Snyder Kimsey Architects Ltd DBA TSK	16,551.00	Outstanding
10/16/2020	0	Auto Pay	AT&T	16,519.69	Outstanding
10/22/2020	4011	EFT	Lumos & Associates, Inc.	21,881.50	Outstanding
10/22/2020	774861	Check	BBK-Best Best & Krieger LLP	10,175.00	Outstanding
10/22/2020	774867	Check	Champion Chevrolet	26,912.25	Outstanding
10/22/2020	774874	Check	Eide Bailly LLP	15,000.00	Outstanding
10/22/2020	774875	Check	Elevator Services DBA:Koch Elevator Company	65,329.05	Outstanding
10/22/2020	774888	Check	Intermountain Slurry Seal, Inc.	62,606.00	Outstanding
10/22/2020	774889	Check	Jacobs Engineering Group Inc, Formerly CH2M Hill	35,377.16	Outstanding
				948,741.68	

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winquest
General Manager

FROM: Nathan Chorey, P.E.
Engineering Manager

SUBJECT: Review, discuss and possibly approve entering into Agreements with the Nevada Department of Transportation (NDOT) for the adjustment of utility facilities associated with NDOT Projects SPF-028-1(027) and SPSR-0431(022)

DATE: October 20, 2020

I. RECOMMENDATION

That the Board of Trustees makes a motion to authorize Staff to enter into an Agreement with the Nevada Department of Transportation (NDOT) for the adjustment of utility facilities associated with NDOT Projects SPF-028-1(027) and SPSR-0431(022).

II. BACKGROUND

The Nevada Department of Transportation (NDOT) will be doing a major roadway project on State Routes 28 and 431 in 2021. Adjustment of our manholes, valve covers, and vaults is a requirement of IVGID's Right-of-Way Occupancy Permits and pursuant to NRS 408.210 and 408.423 the work must be relocated at IVGID's expense.

NDOT performed extensive field surveying and preliminary design of their project and determined that the location of NDOT's proposed facilities impacted the location of a significant amount of water and sewer infrastructure. IVGID staff and NDOT staff have conducted a series of design meetings to determine the nature of the conflicts, which conflicts must be mitigated and how those conflicts would be mitigated. During the design process, modifications were also made to the proposed NDOT facilities where possible to minimize relocation of IVGID facilities including the elimination of planned relocation of the District's Effluent

Pipeline at Marlette Creek. The remaining work still requires adjustment of up to eighty-four (84) manhole covers, ninety-two (92) valve covers, and three (3) vaults.

Standard procedure for this type of work is that the utility, whether it is water, sewer, gas, phone or electric, is given the option to:

1. Lower its facilities prior to the start of the NDOT paving project and return afterwards to then raise them back to grade. In this situation, this was determined self-performing (or hiring our own Contractor) would have significant impact to the public because it would require additional road closures on State Route 28 and State Route 431 for several weeks while IVGID relocated its facilities as well as potentially limit emergency access to water and sewer facilities.
2. Participate in State's Project and have their Contractor complete the required work. IVGID would then be billed for the actual number of non-compensable manhole/valve covers & vaults that were adjusted at the actual bid cost plus 5% to 15% Construction Engineering costs for the project.

There are recognized efficiencies in co-constructing the work to facilitate schedule and reduce impacts to the traveling public. Therefore, Staff recommends having the work completed by the NDOT's Contractor.

The attached agreements outline the responsibilities of the two parties. The estimated project cost based on estimates provided in the agreements is \$190,000 for construction and construction engineering. The agreement will include the completed construction drawings showing the IVGID utility relocates. All utilities located in the NDOT right-of-way are permitted occupancies with conditions. Since the work will not include any new IVGID facilities additional permits are not anticipated at this time.

As part of the project bid package, NDOT will include bid items for the adjustment of IVGID utilities. IVGID will pay the bid amounts plus NDOT staff time for construction engineering for these bid items. Additionally, IVGID will have an inspector on site periodically during construction.

III. BID RESULTS

NDOT will publicly bid this project in the fall of 2020 with construction in 2021. This agreement needs to be in place so that NDOT can include all of the IVGID utility facility bid items in the bidding documents.

IV. FINANCIAL IMPACT AND BUDGET

The IVGID Capital Improvement Plan Budget includes project 2097DI1401 Adjust Utility Facilities in NDOT/Washoe County Right of Way. Currently, the total planned project budget for Fiscal Year 2021/2022 is \$180,000. This budget will be adjust based on the actual bid costs, NDOTs Construction Engineering Costs, and allowances for other adjustments in Washoe County ROW.

V. ALTERNATIVES

As stated in the agreements provided by NDOT, IVGID may elect to perform the required adjustments with our own forces. This will require coordination with the State's Contractor in order to avoid delays on the project. If delays are experienced due to the relocation of our facility, any damages incurred by the Contractor or the State will be IVGID's responsibility. As stated in the background above, this alternative was determined to have significant impact to the public because it would require additional road closures on SR 28 for several weeks while IVGID relocated its facilities as well as potentially limit emergency access to water and sewer facilities.

VI. COMMENTS

None

VII. BUSINESS IMPACT

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



Project Summary

Project Number:	2097DI1401
Title:	Adjust Utility Facilities in NDOT/Washoe County Right of Way
Project Type:	E - Capital Maintenance
Division:	97 - Public Works Shared
Budget Year:	2021
Finance Option:	
Asset Type:	DI - Distribution Infrastructure
Active:	Yes

Project Description			
Adjust manholes and valve box covers in public streets in conjunction with Washoe County, RTC and Nevada Department of Transportation (NDOT) projects, including Environmental Improvement Projects (EIP). The scope of annual projects are not known until spring of each year and is based on the Washoe County Public Works, RTC and NDOT preliminary estimates of work. In addition to the valves and manholes within Washoe County's project limits, IVGID will adjust some of the miscellaneous valves and manholes that are out of specifications if discovered. On occasion, NDOT and County projects can require utility relocation of a scope beyond simply adjusting manholes and valve box covers. The budget provided in this data sheet will also be utilized to cover the design costs associated with utility relocation on such projects.			
Project Internal Staff			
Engineering will do the contract administration, bidding, and inspection. Work is done by outside contractors.			
Project Justification			
As a requirement of our use of public rights-of-way for Utility improvements the District must adjust our structures to comply with the requirements of public infrastructure projects. Washoe County's CIP includes money for road and EIP work in Incline Village and Crystal Bay generally every year. In May 2021 Washoe Co. is expected to begin work on their Lower Wood Creek EIP likely affecting IVGID utilities. In 2021 NDOT anticipates extensive work along both SR28 and Mount Rose Highway. In prior years, the District has spent between \$30,000 and \$70,000 each year to complete this work. Certain projects can include complete relocation of sewer and water mains to avoid conflict with the infrastructure to be installed by the County or NDOT.			
Forecast			
Budget Year	Total Expense	Total Revenue	Difference
2021			
Internal Services	10,000	0	10,000
Raise Manholes & Valve Boxes	15,000	0	15,000
Year Total	25,000	0	25,000
2022			
Internal Services	10,000	0	10,000
NDOT projects	60,000	0	60,000
Raise Manholes & Valve Boxes	15,000	0	15,000
Washoe County projects	95,000	0	95,000
Year Total	180,000	0	180,000
2023			
Internal Services	10,000	0	10,000
Raise Manholes & Valve Boxes	15,000	0	15,000
Washoe County projects	35,000	0	35,000
Year Total	60,000	0	60,000

2024			
Internal Services	10,000	0	10,000
Raise Manholes & Valve Boxes	15,000	0	15,000
Washoe County projects	35,000	0	35,000
Year Total	60,000	0	60,000
2025			
Internal Services	10,000	0	10,000
Raise Manholes & Valve Boxes	15,000	0	15,000
Washoe County projects	35,000	0	35,000
Year Total	60,000	0	60,000
2026			
Internal Services	10,000	0	10,000
Raise Manholes & Valve Boxes	15,000	0	15,000
Washoe County projects	35,000	0	35,000
Year Total	60,000	0	60,000
2027			
Internal Services	10,000	0	10,000
Raise Manholes & Valve Boxes	15,000	0	15,000
Washoe County projects	35,000	0	35,000
Year Total	60,000	0	60,000
2028			
Internal Services	10,000	0	10,000
Raise Manholes & Valve Boxes	15,000	0	15,000
Washoe County projects	35,000	0	35,000
Year Total	60,000	0	60,000
2029			
Internal Services	10,000	0	10,000
NDOT projects	100,000	0	100,000
Raise Manholes & Valve Boxes	5,000	0	5,000
Washoe County projects	100,000	0	100,000
Year Total	215,000	0	215,000
2030			
Internal Services	10,000	0	10,000
Raise Manholes & Valve Boxes	15,000	0	15,000
Washoe County projects	35,000	0	35,000
Year Total	60,000	0	60,000
2031			
Internal Services	10,000	0	10,000

Raise Manholes & Valve Boxes	15,000	0	15,000
Washoe County projects	35,000	0	35,000
Year Total	60,000	0	60,000
2032			
Internal Services	10,000	0	10,000
Raise Manholes & Valve Boxes	15,000	0	15,000
Washoe County projects	35,000	0	35,000
Year Total	60,000	0	60,000
2033			
Internal Services	10,000	0	10,000
Raise Manholes & Valve Boxes	15,000	0	15,000
Washoe County projects	35,000	0	35,000
Year Total	60,000	0	60,000
2034			
Internal Services	10,000	0	10,000
Washoe County projects	50,000	0	50,000
Year Total	60,000	0	60,000
2035			
Internal Services	10,000	0	10,000
Washoe County projects	50,000	0	50,000
Year Total	60,000	0	60,000
2036			
Internal Services	10,000	0	10,000
Washoe County projects	50,000	0	50,000
Year Total	60,000	0	60,000
	1,200,000	0	1,200,000

Year Identified	Start Date	Est. Completion Date	Manager	Project Partner
2012	Jul 1, 2020	Jun 30, 2021	Senior Engineer	



STEVE SISOLAK
Governor

STATE OF NEVADA
DEPARTMENT OF TRANSPORTATION

Right-of-Way Division
1263 S Stewart ST
Carson City, NV 89712

KRISTINA SWALLOW, P.E., Director
In Reply Refer to:

October 9, 2020

MIKE LEFRANCOIS SENIOR ENGINEER
INCLINE VILLAGE GENERAL IMPROVEMENT DIST
1220 SWEETWATER ROAD
INCLINE VILLAGE NV 89421

**Manhole & Valve Cover
Agreement Letter (sewer)**
Project: SPF-028-1(027)
E.A.: 74079
Hwy. Agr. #: _____

Dear Mr. LeFrancois:

The Nevada Department of Transportation (Department) has scheduled Project SPF-028-1(027), E.A. 74079, which calls for a roadway mill and fill, upgrading of ADA ramps, hydraulic improvements and the installation of an ITS trunk-line on State Route 28 from one (1.0) mile north of Sand Harbor (approximate MP WA 5.217) to the NV/CA state line (approximate MP WA 10.990). All work is to be done within the existing right-of-way. This project will require adjustment to some of the facilities owned or maintained by Incline Village GID.

Enclosed is a set of preliminary roadway design plans for the project. Should you require specific cross-sections for any location, or any other design information, we will furnish them to you upon request and as the information becomes available.

The project certification date is November 2, 2020.

Please be advised that because of funding, any facilities you have in place by virtue of franchise rights may not be eligible for reimbursement and may be adjusted at your expense. As with other projects, any facilities Incline Village GID have in place under Right-of-Way Occupancy Permits pursuant to NRS 408.210 and 408.423 must be relocated at your expense. Only facilities located under a compensable right are eligible for reimbursement.

Approximately eighty-one (81) manhole/valve covers & vaults have been located, of which, zero (0) have a prior right and eighty-one (81) are there by encroachment. The manhole/valve covers & vaults identified on the enclosed Exhibit "A", will be required to be lowered prior to our contractor commencing construction, and then raised to final grade after construction. Furthermore, approximately an unknown number of non-compensable lined manholes have been preliminarily identified which require new protective lining be applied after the cover adjustment. Should you elect to complete your own adjustments, please coordinate with State's contractor for these adjustments.

MIKE LEFRANCOIS, SENIOR ENGINEER
INCLINE VILLAGE GENERAL IMPROVEMENT DIST.
October 8, 2020

If you wish to have these adjustments made by NDOT's contractor during construction, we will include this work in our contract and bill you for any non-compensable adjustments after the contract has been completed. This bill will be for the actual number of non-compensable manhole/valve covers & vaults that were adjusted at the actual bid cost plus 5% to 15% Construction Engineering costs for the project. The estimated bid price is ONE THOUSAND ONE HUNDRED AND NO/100 DOLLARS (\$1,100.00) for each non-compensable manhole cover adjustment (\$2,600.00 for each non-compensable manhole cover & to reline the manhole). The estimated bid price is EIGHT HUNDRED AND NO/100 DOLLARS (\$800.00) for each non-compensable valve cover adjustment. The estimated bid price is ONE THOUSAND FIVE HUNDRED AND NO/100 DOLLARS (\$1,500.00) for each non-compensable vault adjustment. **The number of manhole/valve covers and utility vaults described above describe the number of manhole/valve covers and utility vaults found within the total width of right-of-way and may or may not actually be within the roadway prism and may or may not require adjustment.** You will only be responsible for payment of the non-compensable manhole/valve covers actually adjusted during construction.

The Department does not provide any warranty that the estimate is an accurate reflection of the final cost. The Department disclaims any such warranty. The final costs may vary widely depending on the Contractor's bid prices. Incline Village GID shall be wary in its reliance on the estimates set forth in this Agreement Letter.

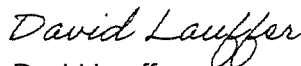
(Please check the appropriate box)

Incline Village GID agrees to have the work completed by the STATE's CONTRACTOR. Please sign below indicating your approval and authorization, and return this letter to me before October 23, 2020. Incline Village GID requires ___ days for notice of lead time prior to construction. *(please sign Page 3 only)*

Incline Village GID elects to perform the required adjustments with our OWN FORCES. Incline Village GID understands that all work must be coordinated with the STATE's CONTRACTOR in order to avoid delays on the project. If delays are experienced due to the relocation of our facility, any damages incurred by the Contractor or the State will be our responsibility. Incline Village GID requires ___ days for notice of lead time prior to construction. *(please sign Page 4 only)*

Should you have any questions or require further information, please contact Craig Van Ortman of this office at (775) 888-7289.

Sincerely,



David Lauffer
Supervisory Right-of-Way Agent

dl/cvo/me
Enclosures

cc: B. Ezell, Project Coordinator
J. Kelgard, Designer
S. Forshler, Construction
J. Roberts, Utility Inspector, District 2
N. Lanuza, Project Accounting
M. Fuess, District 2 Engineer (DE), DE to forward copy to District 2 Resident Engineer

MIKE LEFRANCOIS, SENIOR ENGINEER
INCLINE VILLAGE GENERAL IMPROVEMENT DIST.
October 8, 2020

APPROVAL AND AUTHORIZATION FOR
THE NEVADA DEPARTMENT OF TRANSPORTATION
TO PERFORM THE ABOVE-DESCRIBED ADJUSTMENTS AS PROPOSED:

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

By: _____
Name & Title Date

REVIEWED AND RECOMMENDED BY:

Craig Reynoldson, Chief Right-of-Way Agent Date

APPROVED FOR LEGALITY AND FORM:

Date
, Deputy Attorney General

STATE OF NEVADA, acting by and through its
DEPARTMENT OF TRANSPORTATION

Date
, Director

MIKE LEFRANCOIS, SENIOR ENGINEER
INCLINE VILLAGE GENERAL IMPROVEMENT DIST.
October 8, 2020

INCLINE VILLAGE GID AGREES TO PERFORM THE ABOVE-DESCRIBED ADJUSTMENTS
PRIOR TO THE PROJECT CERTIFICATION DATE AS STATED ABOVE OR IN
COORDINATION WITH STATE'S CONTRACTOR:

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

By: _____
Name & Title *Date*

REVIEWED AND RECOMMENDED BY:

Craig Reynoldson, Chief Right-of-Way Agent *Date*

APPROVED FOR LEGALITY AND FORM:

, Deputy Attorney General *Date*

STATE OF NEVADA, acting by and through its
DEPARTMENT OF TRANSPORTATION

, Director *Date*

EXHIBIT "A"
UTILITY LOCATIONS

Project: SPF-028-1(027)
E.A.: 74079

NON-COMPENSABLE ADJUSTMENTS

Utility (manhole/valve)	x	y
Manhole	-119.9899288	39.24958984
Valve	-119.9961538	39.24790308
Manhole	-119.9962683	39.24775369
Valve	-119.9962846	39.24774152
Manhole	-119.9962898	39.24772525
Valve	-119.9963077	39.24771003
Valve	-119.9963104	39.24771127
Manhole	-120.0001456	39.24251049
Manhole	-120.0003312	39.24229259
Valve	-120.0003668	39.24227589
Valve	-120.0004721	39.2421416
Valve	-120.000482	39.24213619
Manhole	-120.0005731	39.24157325
Manhole	-120.0006755	39.24084721
Manhole	-120.0007849	39.24011797
Manhole	-120.0012865	39.23911837
Valve	-120.0015912	39.23872513
Manhole	-119.998679	39.2440221
Manhole	-119.9986879	39.24378982
Manhole	-119.9987364	39.24374761
Manhole	-120.0024114	39.23509228
Valve	-120.0023839	39.2352618
Valve	-120.0021991	39.23571492
Manhole	-120.0019655	39.23645007
Manhole	-120.0016438	39.23749298
Manhole	-120.003067	39.23309397
Manhole	-120.0026461	39.23406591
Manhole	-120.002747	39.23408469
Manhole	-120.0026717	39.23430638
Valve	-120.00368	39.22932969
Manhole	-120.0036019	39.22984574
Manhole	-120.004182	39.22818789
Manhole	-120.0053564	39.22761774
Manhole	-120.0056865	39.22741476
Manhole	-119.9619436	39.25026805
Manhole	-119.9605447	39.25012591
Manhole	-119.9582613	39.24994653
Manhole	-119.9563458	39.24979298

Manhole	-119.9534856	39.24962374
Manhole	-119.9534924	39.24960969
Valve	-119.9529429	39.24964981
Manhole	-119.9525313	39.24957665
Manhole	-119.9485107	39.24940329
Manhole	-119.9473235	39.24922782
Manhole	-119.945518	39.24890986
Manhole	-119.9312398	39.23351758
Manhole	-119.9320603	39.2305819
Valve	-119.9310783	39.22345183
Valve	-119.9310834	39.22344812
Manhole	-119.9286182	39.2385881
Square Vault	-119.928698	39.23891452
Manhole	-119.9287095	39.23888389
Manhole	-119.9313785	39.24152368
Manhole	-119.9382839	39.24577137
Manhole	-119.9388088	39.24611774
Manhole	-119.9399415	39.24677738
Manhole	-119.9460862	39.24917192
Manhole	-119.9461064	39.24914006
Manhole	-119.9483157	39.24953269
Manhole	-119.9493084	39.24961341
Manhole	-119.950047	39.24965133
Valve	-119.9560888	39.2498846
Manhole	-119.967499	39.25089051
Manhole	-119.9689671	39.25102504
Manhole	-119.9689351	39.25112976
Valve	-119.928359	39.21397358
Valve	-119.9279111	39.22131137
Valve	-119.9288249	39.22196628
Valve	-119.9288294	39.22196355
Manhole	-119.9306462	39.23432169
Manhole	-119.9301199	39.23505232
Manhole	-119.9288954	39.23666729
Manhole	-119.9284764	39.23759546
Manhole	-119.9284803	39.2376517
Manhole	-119.9534807	39.2497796
Manhole	-119.9520512	39.2495736
Manhole	-119.9483508	39.24938199
Manhole	-119.9484123	39.2493745
Valve	-119.9284332	39.21105007
Valve	-119.9284329	39.21105205
Valve	-119.9294762	39.20965688



STEVE SISOLAK
Governor

STATE OF NEVADA
DEPARTMENT OF TRANSPORTATION

Right-of-Way Division
1263 S Stewart ST
Carson City, NV 89712

KRISTINA SWALLOW, P.E., Director
In Reply Refer to:

October 9, 2020

MIKE LEFRANCOIS SENIOR ENGINEER
INCLINE VILLAGE GENERAL IMPROVEMENT DIST.
1220 SWEETWATER ROAD
INCLINE VILLAGE NV 89421

**Manhole & Valve Cover
Agreement Letter (water)**

Project: SPF-028-1(027)
E.A.: 74079
Hwy. Agr. #: _____

Dear Mr. LeFrancois:

The Nevada Department of Transportation (Department) has scheduled Project SPF-028-1(027), E.A. 74079, which calls for a roadway mill and fill, upgrading of ADA ramps, hydraulic improvements and the installation of an ITS trunk-line on State Route 28 from one (1.0) mile north of Sand Harbor (approximate MP WA 5.217) to the NV/CA state line (approximate MP WA 10.990). All work is to be done within the existing right-of-way. This project will require adjustment to some of the water facilities owned or maintained by Incline Village GID.

Enclosed is a set of preliminary roadway design plans for the project. Should you require specific cross-sections for any location, or any other design information, we will furnish them to you upon request and as the information becomes available.

The project certification date is November 2, 2020.

Please be advised that because of funding, any water facilities you have in place by virtue of franchise rights may not be eligible for reimbursement and may be adjusted at your expense. As with other projects, any facilities Incline Village GID have in place under Right-of-Way Occupancy Permits pursuant to NRS 408.210 and 408.423 must be relocated at your expense. Only facilities located under a compensable right are eligible for reimbursement.

Approximately eighty-eight (88) water valve cover(s) and three (3) water vaults have been located, of which, zero (0) have a prior right. All eighty-eight (88) water valve cover(s) and three (3) water vaults are there by encroachment. The water valve covers and water vaults identified on the enclosed Exhibit "A", will be required to be lowered prior to our contractor commencing construction, and then raised to final grade after construction.

MIKE LEFRANCOIS, SENIOR ENGINEER
INCLINE VILLAGE GENERAL IMPROVEMENT DIST.
October 9, 2020

If you wish to have these adjustments made by NDOT's contractor during construction, we will include this work in our contract and bill you for any non-compensable adjustments after the contract has been completed. This bill will be for the actual number of non-compensable water valve covers and water vaults that were adjusted at the actual bid cost plus 5% to 15% Construction Engineering costs for the project. The estimated bid price is EIGHT HUNDRED AND NO/100 DOLLARS (\$800.00) for each non-compensable valve cover adjustment and ONE THOUSAND FIVE HUNDRED AND NO/100 DOLLARS (\$1,500.00) for each non-compensable water vault adjustment. **The number of water valve covers and water vaults described above describe the number of water valve covers and water vaults found within the total width of right-of-way and may or may not actually be within the roadway prism and may or may not require adjustment.** The number is an approximation only, the actual numbers may increase or decrease; however, you will only be responsible for payment of the non-compensable manhole covers and utility vaults actually adjusted during construction.

The Department does not provide any warranty that the estimate is an accurate reflection of the final cost. The Department disclaims any such warranty. The final costs may vary widely depending on the Contractor's bid prices. Incline Village GID shall be wary in its reliance on the estimates set forth in this Agreement Letter.

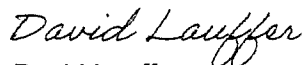
(Please check the appropriate box)

Incline Village GID agrees to have the work completed by the STATE's CONTRACTOR. Please sign below indicating your approval and authorization, and return this letter to me before October 23, 2020. Incline Village GID requires ___ days for notice of lead time prior to construction. *(please sign Page-3 ONLY)*

Incline Village GID elects to perform the required adjustments with our OWN FORCES. Incline Village GID understands that all work must be coordinated with the STATE's CONTRACTOR in order to avoid delays on the project. If delays are experienced due to the relocation of our facility, any damages incurred by the Contractor or the State will be our responsibility. Incline Village GID requires ___ days for notice of lead time prior to construction. *(please sign Page-4 ONLY)*

Should you have any questions or require further information, please contact Craig Van Ortman of this office at (775) 888-7289.

Sincerely,



David Lauffer
Supervisory Right-of-Way Agent

dl/cvo/me
Enclosures

cc: B. Ezell, Project Coordinator
J. Kelgard, Designer
S. Forshler, Construction
J. Roberts, Utility Inspector, District 2
N. Lanuza, Project Accounting
M. Fuess, District 2 Engineer (DE), DE to forward copy to District 2 Resident Engineer

MIKE LEFRANCOIS, SENIOR ENGINEER
INCLINE VILLAGE GENERAL IMPROVEMENT DIST.
October 9, 2020

APPROVAL AND AUTHORIZATION FOR
THE NEVADA DEPARTMENT OF TRANSPORTATION
TO PERFORM THE ABOVE-DESCRIBED ADJUSTMENTS AS PROPOSED:

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

By: _____
Name & Title Date

REVIEWED AND RECOMMENDED BY:

Craig Reynoldson, Chief Right-of-Way Agent Date

APPROVED FOR LEGALITY AND FORM:

, Deputy Attorney General Date

STATE OF NEVADA, acting by and through its
DEPARTMENT OF TRANSPORTATION

, Director Date

MIKE LEFRANCOIS, SENIOR ENGINEER
INCLINE VILLAGE GENERAL IMPROVEMENT DIST.
October 9, 2020

INCLINE VILLAGE GID AGREES TO PERFORM THE ABOVE-DESCRIBED ADJUSTMENTS
PRIOR TO THE PROJECT CERTIFICATION DATE AS STATED ABOVE OR IN
COORDINATION WITH STATE'S CONTRACTOR:

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

By: _____
Name & Title *Date*

REVIEWED AND RECOMMENDED BY:

Craig Reynoldson, Chief Right-of-Way Agent *Date*

APPROVED FOR LEGALITY AND FORM:

, Deputy Attorney General *Date*

STATE OF NEVADA, acting by and through its
DEPARTMENT OF TRANSPORTATION

, Director *Date*

EXHIBIT "A"
UTILITY LOCATIONS

Project: SPF-028-1(027)
E.A.: 74079

NON-COMPENSABLE ADJUSTMENTS

Utility (manhole or valve)	x	y
Valve	-119.9955456	39.24820329
Valve	-119.9955188	39.2481726
Valve	-119.9954335	39.24826605
Valve	-119.9955191	39.24817282
Valve	-120.0004556	39.24160853
Square Vault	-120.0004406	39.24160612
Valve	-119.9986254	39.24395768
Valve	-119.9986285	39.24395254
Valve	-119.9986559	39.24384882
Valve	-119.9986712	39.24379518
Valve	-119.9987432	39.243721
Valve	-119.9924076	39.24955681
Valve	-120.0023601	39.23538641
Valve	-120.0023623	39.23538675
Valve	-120.0029481	39.23326402
Valve	-120.0027023	39.23391204
Valve	-120.0027451	39.23409202
Valve	-120.0036431	39.22933095
Valve	-120.003473	39.22938075
Valve	-120.0034352	39.22936737
Valve	-120.0057196	39.22743316
Valve	-120.0057302	39.22742649
Valve	-120.0055672	39.22749383
Valve	-120.005211	39.22752704
Valve	-120.0052933	39.22750403
Valve	-120.0052906	39.22750457
Valve	-119.9449573	39.24891911
Valve	-119.9410938	39.24733397
Valve	-119.9410908	39.24733166
Valve	-119.9410887	39.24733044
Valve	-119.9409711	39.24726901
Valve	-119.9409698	39.24726436
Valve	-119.9406946	39.24709559
Valve	-119.9406921	39.24709441
Valve	-119.9398807	39.2466019
Valve	-119.9398738	39.24659857
Valve	-119.9396528	39.24646267
Valve	-119.9396216	39.24644968

Valve	-119.9380245	39.24545357
Valve	-119.937979	39.24542846
Valve	-119.9372921	39.24496143
Valve	-119.9372995	39.2449603
Valve	-119.9321755	39.23087318
Valve	-119.928581	39.23881363
Valve	-119.9286384	39.2388525
Valve	-119.9286406	39.23885593
Square Vault	-119.9286443	39.23887641
Valve	-119.9286368	39.23887635
Valve	-119.9288235	39.23910852
Valve	-119.9305439	39.24089982
Valve	-119.9305452	39.24090148
Valve	-119.9310395	39.24123757
Valve	-119.9334882	39.2427535
Valve	-119.9343475	39.24333669
Valve	-119.9343491	39.24333303
Valve	-119.9370392	39.24497786
Valve	-119.9370385	39.24497936
Valve	-119.945781	39.24908478
Valve	-119.9459229	39.24912485
Valve	-119.9465734	39.24926524
Valve	-119.94668	39.24928753
Valve	-119.9483491	39.24952657
Valve	-119.9486939	39.24953749
Valve	-119.9487923	39.24954024
Valve	-119.9515588	39.24968673
Valve	-119.9516086	39.24969284
Valve	-119.9525795	39.24975045
Valve	-119.9525712	39.2497503
Valve	-119.952571	39.24974714
Valve	-119.9525772	39.24974734
Valve	-119.9554617	39.2498316
Valve	-119.9554335	39.24982898
Valve	-119.955435	39.24982412
Valve	-119.9592643	39.2501362
Valve	-119.9592595	39.25014062
Valve	-119.9615102	39.25035984
Valve	-119.9616567	39.25037072
Valve	-119.9616482	39.25037051
Valve	-119.9616494	39.25036588
Square Vault	-119.9615045	39.25040947
Valve	-119.9624758	39.25048957
Valve	-119.9627323	39.25050413
Valve	-119.9647859	39.25070772

Valve	-119.9652983	39.25073427
Valve	-119.967552	39.25091607
Valve	-119.9675465	39.25091267
Valve	-119.9675509	39.25091275
Valve	-119.9689747	39.25109389
Valve	-119.9689505	39.25112348
Valve	-119.9279234	39.22131585
Valve	-119.9301044	39.23502392



STEVE SISOLAK
Governor

STATE OF NEVADA
DEPARTMENT OF TRANSPORTATION

Right-of-Way Division
1263 S Stewart ST
Carson City, NV 89712

KRISTINA SWALLOW, P.E., Director
In Reply Refer to:

October 16, 2020

MIKE LEFRANCOIS SENIOR ENGINEER
INCLINE VILLAGE GENERAL IMPROVEMENT DIST
1220 SWEETWATER ROAD
INCLINE VILLAGE NV 89421

**Manhole & Valve Cover
Agreement Letter (sewer)**

Project: SPSR-0431(022)

E.A.: 74153

Hwy. Agr. #: _____

Dear Mr. LeFrancois:

The Nevada Department of Transportation (Department) has scheduled Project SPSR-0431(022), E.A. 74153, which calls for a roadway mill and fill, shoulder work, hydraulic improvements and the installation of an ITS trunk-line on State Route 431 from SR 28 (approximate MP WA 0.00) to 0.062 miles east of Mount Rose Summit (approximate MP WA 8.130). All work is to be done within the existing right-of-way. This project will require adjustment to some of the facilities owned or maintained by Incline Village GID.

Enclosed is a set of preliminary roadway design plans for the project. Should you require specific cross-sections for any location, or any other design information, we will furnish them to you upon request and as the information becomes available.

The project certification date is November 2, 2020.

Please be advised that because of funding, any facilities you have in place by virtue of franchise rights may not be eligible for reimbursement and may be adjusted at your expense. As with other projects, any facilities Incline Village GID have in place under Right-of-Way Occupancy Permits pursuant to NRS 408.210 and 408.423 must be relocated at your expense. Only facilities located under a compensable right are eligible for reimbursement.

Approximately three (3) manholes have been located, of which, zero (0) have a prior right and three (3) are there by encroachment. The manholes identified on the enclosed Exhibit "A", will be required to be lowered prior to our contractor commencing construction, and then raised to final grade after construction. Furthermore, approximately an unknown number of non-compensable lined manholes have been preliminarily identified which require new protective lining be applied after the cover adjustment. Should you elect to complete your own adjustments, please coordinate with State's contractor for these adjustments.

MIKE LEFRANCOIS, SENIOR ENGINEER
INCLINE VILLAGE GENERAL IMPROVEMENT DIST.
October 16, 2020

If you wish to have these adjustments made by NDOT's contractor during construction, we will include this work in our contract and bill you for any non-compensable adjustments after the contract has been completed. This bill will be for the actual number of non-compensable manholes that were adjusted at the actual bid cost plus 5% to 15% Construction Engineering costs for the project. The estimated bid price is ONE THOUSAND ONE HUNDRED AND NO/100 DOLLARS (\$1,100.00) for each non-compensable manhole cover adjustment (\$2,600.00 for each non-compensable manhole cover & to reline the manhole). **The number of manhole/valve covers and utility vaults described above describe the number of manhole/valve covers and utility vaults found within the total width of right-of-way and may or may not actually be within the roadway prism and may or may not require adjustment.** You will only be responsible for payment of the non-compensable manhole covers actually adjusted during construction.

The Department does not provide any warranty that the estimate is an accurate reflection of the final cost. The Department disclaims any such warranty. The final costs may vary widely depending on the Contractor's bid prices. Incline Village GID shall be wary in its reliance on the estimates set forth in this Agreement Letter.

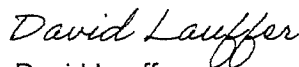
(Please check the appropriate box)

Incline Village GID agrees to have the work completed by the STATE's CONTRACTOR. Please sign below indicating your approval and authorization, and return this letter to me before October 29, 2020. Incline Village GID requires ___ days for notice of lead time prior to construction. **(please sign Page 3 only)**

Incline Village GID elects to perform the required adjustments with our OWN FORCES. Incline Village GID understands that all work must be coordinated with the STATE's CONTRACTOR in order to avoid delays on the project. If delays are experienced due to the relocation of our facility, any damages incurred by the Contractor or the State will be our responsibility. Incline Village GID requires ___ days for notice of lead time prior to construction. **(please sign Page 4 only)**

Should you have any questions or require further information, please contact Craig Van Ortman of this office at (775) 888-7289.

Sincerely,



David Lauffer
Supervisory Right-of-Way Agent

dl/cvo/me
Enclosures

cc: B. Ezell, Project Coordinator
J. Kelgard, Designer
S. Forshler, Construction
J. Roberts, Utility Inspector, District 2
N. Lanuza, Project Accounting
M. Fuess, District 2 Engineer (DE), DE to forward copy to District 2 Resident Engineer

MIKE LEFRANCOIS, SENIOR ENGINEER
INCLINE VILLAGE GENERAL IMPROVEMENT DIST.
October 16, 2020

APPROVAL AND AUTHORIZATION FOR
THE NEVADA DEPARTMENT OF TRANSPORTATION
TO PERFORM THE ABOVE-DESCRIBED ADJUSTMENTS AS PROPOSED:

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

By: _____
Name & Title Date

REVIEWED AND RECOMMENDED BY:

Craig Reynoldson, Chief Right-of-Way Agent Date

APPROVED FOR LEGALITY AND FORM:

, Deputy Attorney General Date

STATE OF NEVADA, acting by and through its
DEPARTMENT OF TRANSPORTATION

, Director Date

MIKE LEFRANCOIS, SENIOR ENGINEER
INCLINE VILLAGE GENERAL IMPROVEMENT DIST.
October 16, 2020

INCLINE VILLAGE GID AGREES TO PERFORM THE ABOVE-DESCRIBED ADJUSTMENTS
PRIOR TO THE PROJECT CERTIFICATION DATE AS STATED ABOVE OR IN
COORDINATION WITH STATE'S CONTRACTOR:

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

By: _____
Name & Title *Date*

REVIEWED AND RECOMMENDED BY:

Craig Reynoldson, Chief Right-of-Way Agent *Date*

APPROVED FOR LEGALITY AND FORM:

, Deputy Attorney General *Date*

STATE OF NEVADA, acting by and through its
DEPARTMENT OF TRANSPORTATION

, Director *Date*

EXHIBIT "A"
UTILITY LOCATIONS

Project: SPSR-0431(022)
E.A.: 74153

NON-COMPENSABLE ADJUSTMENTS

Utility (manhole/valve)	x	y
Manhole	-119.9704122	39.25373037
Manhole	-119.9706356	39.25401743
Manhole	-119.9440976	39.27484211



STEVE SISOLAK
Governor

STATE OF NEVADA
DEPARTMENT OF TRANSPORTATION

Right-of-Way Division
1263 S Stewart ST
Carson City, NV 89712

KRISTINA SWALLOW, P.E., Director
In Reply Refer to:

October 16, 2020

MIKE LEFRANCOIS SENIOR ENGINEER
INCLINE VILLAGE GENERAL IMPROVEMENT DIST
1220 SWEETWATER ROAD
INCLINE VILLAGE NV 89421

**Manhole & Valve Cover
Agreement Letter (water)**

Project: SPSR-0431(022)

E.A.: 74153

Hwy. Agr. #: _____

Dear Mr. LeFrancois:

The Nevada Department of Transportation (Department) has scheduled Project SPSR-0431(022), E.A. 74153, which calls for a roadway mill and fill, shoulder work, hydraulic improvements and the installation of an ITS trunk-line on State Route 431 from SR 28 (approximate MP WA 0.00) to 0.062 miles east of Mount Rose Summit (approximate MP WA 8.130). All work is to be done within the existing right-of-way. This project will require adjustment to some of the facilities owned or maintained by Incline Village GID.

Enclosed is a set of preliminary roadway design plans for the project. Should you require specific cross-sections for any location, or any other design information, we will furnish them to you upon request and as the information becomes available.

The project certification date is November 2, 2020.

Please be advised that because of funding, any facilities you have in place by virtue of franchise rights may not be eligible for reimbursement and may be adjusted at your expense. As with other projects, any facilities Incline Village GID have in place under Right-of-Way Occupancy Permits pursuant to NRS 408.210 and 408.423 must be relocated at your expense. Only facilities located under a compensable right are eligible for reimbursement.

Approximately four (4) water valves have been located, of which, zero (0) have a prior right and three (4) are there by encroachment. The water valves identified on the enclosed Exhibit "A", will be required to be lowered prior to our contractor commencing construction, and then raised to final grade after construction. Furthermore, approximately an unknown number of non-compensable lined manholes have been preliminarily identified which require new protective lining be applied after the cover adjustment. Should you elect to complete your own adjustments, please coordinate with State's contractor for these adjustments.

MIKE LEFRANCOIS, SENIOR ENGINEER
INCLINE VILLAGE GENERAL IMPROVEMENT DIST.
October 16, 2020

If you wish to have these adjustments made by NDOT's contractor during construction, we will include this work in our contract and bill you for any non-compensable adjustments after the contract has been completed. This bill will be for the actual number of non-compensable manholes that were adjusted at the actual bid cost plus 5% to 15% Construction Engineering costs for the project. The estimated bid price is EIGHT HUNDRED AND NO/100 DOLLARS (\$800.00) for each non-compensable valve cover adjustment. **The number of water valve covers described above describe the number of water valve covers found within the total width of right-of-way and may or may not actually be within the roadway prism and may or may not require adjustment.** You will only be responsible for payment of the non-compensable manhole covers actually adjusted during construction.

The Department does not provide any warranty that the estimate is an accurate reflection of the final cost. The Department disclaims any such warranty. The final costs may vary widely depending on the Contractor's bid prices. Incline Village GID shall be wary in its reliance on the estimates set forth in this Agreement Letter.

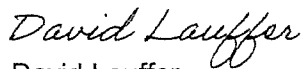
(Please check the appropriate box)

Incline Village GID agrees to have the work completed by the STATE's CONTRACTOR. Please sign below indicating your approval and authorization, and return this letter to me before October 29, 2020. Incline Village GID requires ___ days for notice of lead time prior to construction. **(please sign Page 3 only)**

Incline Village GID elects to perform the required adjustments with our OWN FORCES. Incline Village GID understands that all work must be coordinated with the STATE's CONTRACTOR in order to avoid delays on the project. If delays are experienced due to the relocation of our facility, any damages incurred by the Contractor or the State will be our responsibility. Incline Village GID requires ___ days for notice of lead time prior to construction. **(please sign Page 4 only)**

Should you have any questions or require further information, please contact Craig Van Ortman of this office at (775) 888-7289.

Sincerely,



David Lauffer
Supervisory Right-of-Way Agent

dl/cvo/me

Enclosures

cc: B. Ezell, Project Coordinator
J. Kelgard, Designer
S. Forshler, Construction
J. Roberts, Utility Inspector, District 2
N. Lanuza, Project Accounting
M. Fuess, District 2 Engineer (DE), DE to forward copy to District 2 Resident Engineer

MIKE LEFRANCOIS, SENIOR ENGINEER
INCLINE VILLAGE GENERAL IMPROVEMENT DIST.
October 16, 2020

APPROVAL AND AUTHORIZATION FOR
THE NEVADA DEPARTMENT OF TRANSPORTATION
TO PERFORM THE ABOVE-DESCRIBED ADJUSTMENTS AS PROPOSED:

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

By: _____
Name & Title Date

REVIEWED AND RECOMMENDED BY:

Craig Reynoldson, Chief Right-of-Way Agent Date

APPROVED FOR LEGALITY AND FORM:

, Deputy Attorney General Date

STATE OF NEVADA, acting by and through its
DEPARTMENT OF TRANSPORTATION

, Director Date

MIKE LEFRANCOIS, SENIOR ENGINEER
INCLINE VILLAGE GENERAL IMPROVEMENT DIST.
October 16, 2020

INCLINE VILLAGE GID AGREES TO PERFORM THE ABOVE-DESCRIBED ADJUSTMENTS
PRIOR TO THE PROJECT CERTIFICATION DATE AS STATED ABOVE OR IN
COORDINATION WITH STATE'S CONTRACTOR:

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

By: _____
Name & Title *Date*

REVIEWED AND RECOMMENDED BY:

Craig Reynoldson, Chief Right-of-Way Agent *Date*

APPROVED FOR LEGALITY AND FORM:

, Deputy Attorney General *Date*

STATE OF NEVADA, acting by and through its
DEPARTMENT OF TRANSPORTATION

, Director *Date*

EXHIBIT "A"
UTILITY LOCATIONS

Project: SPSR-0431(022)
E.A.: 74153

NON-COMPENSABLE ADJUSTMENTS

Utility (manhole/valve)	x	y
Valve	-119.9700578	39.25387982
Valve	-119.9595374	39.25839279
Valve	-119.9593044	39.25862308
Valve	-119.9591975	39.25874011

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest
District General Manager

FROM: Michael Gove
Director of Information Technology

SUBJECT: Review, discuss and possibly reclassify \$10,000 from CIP#1213CE1501 (Wireless Controller Upgrade) to the Mitel VoIP project and approve the purchase of Mitel VoIP hardware and configuration support costs not to exceed \$70,000, CIP#1213CE1901 FY21.

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

DATE: October 20, 2020

I. RECOMMENDATIONS

That the Board of Trustees makes a motion to (a) reclassify \$10,000 from CIP#1213CE1501 (Wireless Controller Upgrade) to CIP#1213CE1901 Mitel VoIP project and (b) to approve the purchase of Mitel VoIP hardware and configuration support costs not to exceed \$70,000 CIP#1213CE1901

II. BACKGROUND

In 2014, the District engaged Pacific States Communications to specify and install a Shortel/Mitel VoIP Phone System for the recreation venue. In doing so, the District took a technological leap forward to what is the current industry standard in business telephone solutions. Again, in 2016, the District chose to make this same leap for the Public Works Department. In 2018, the Information Technology Department chose to make this same upgrade to familiarize themselves with the technology and began the process of laying out a plan to roll these systems out District wide.

Currently, the District's phones are spread across two systems; the previously mentioned VoIP upgraded locations, and the rest on a hosted AT&T Centrex system. Centrex was developed and widely available to businesses in the United States sometime in the early 1960's. The hosted Centrex system requires every phone in the District to have a dedicated

phone line and therefore a dedicated phone cost or bill. The Centrex system is very limited in its capabilities and in many cases requires an additional fees paid to AT&T for what is considered in today's digital world basic functionality, including voice mail, call forwarding and advanced call routing.

The support times Information Technology Staff are encumbered with during simple tasks such as call forwarding or changing a password on a voicemail box can be 8 to 10 hours of actual interactions with an AT&T Staff member. Changing the location of a phone to another venue in the District for the example of a golf employee moving to Ski can take 2 to 3 weeks. Most of this time is spent getting to a support technician that has the knowledge and ability to make changes to our Hosted Centrex System.

In contrast to the Centrex System, a VoIP system allows many things to happen virtually and seamlessly to District guests and Staff. Changing a voicemail password takes a mere 3 to 5 minutes. Reassigning phones to another location, takes less than 10 minutes. The amount of virtual call handling and automation that can be built in to these types of systems is almost limitless. In addition to a simpler support scope is the ability for the usage of digital line trunks. Rather than having a dedicated phone line for every phone in the District, a VoIP system has the ability to digitally assign a call to any number of available virtual lines all while masking the call so the receiver sees no difference. This allows Staff to purchase the phone lines based solely on usage and not on location. Staff has currently made an estimate of needed trunks based on usage and will continue to monitor the call levels to determine the appropriate number of needed trunks.

The proposed project was initially quoted for the Administration, Diamond Peak and Championship Golf Course venues at roughly \$126,000 in 2018. The project datasheet was generated at that time and the project was budgeted being split across Fiscal Year 2020/2021 and Fiscal Year 2021/2022. Upon further discussions with the District's VoIP reseller and support partner, it was discovered that there was the possibility for significant savings over what was initially quoted. At that time, Staff took the opportunity to change the initial scope from just the three listed venues to also include the Parks Administration Building, the Tennis Facility and the Mountain Golf Course.

Review, discuss and possibly reclassify \$10,000 from -3-
CIP#1213CE1501 (Wireless Controller Upgrade) to the
Mitel VoIP project and approve the purchase of Mitel VoIP
hardware and configuration support costs not to exceed
\$70,000, CIP#1213CE1901 FY21

October 20, 2020

Cost Per Venue Breakdown:

Project Location	HW/SW/Phones	Est Labor	Total
IVGID - SKI	\$ 22,912.65	\$ 5,492.36	\$ 28,405.02
IVGID Admin Appliances	\$ 8,014.55	\$ 3,706.56	\$ 11,721.11
IVGID Champion Golf	\$ 9,298.24	\$ 1,953.81	\$ 11,252.04
IVGID Mountain Golf	\$ 3,125.52	\$ 1,819.29	\$ 4,944.81
IVGID Parks	\$ 3,188.18	\$ 1,819.29	\$ 5,007.47
IVGID Tennis Golf	\$ 2,580.66	\$ 1,819.29	\$ 4,399.95
Total			\$ 65,730.38

III. FINANCIAL IMPACT AND BUDGET

While the requested amount at \$70,000 is higher than the budgeted \$60,000 for the current fiscal year FY20/21, Staff are recommending the increased spend to take advantage of the extremely competitive pricing offered through the District's reseller.

It should also be noted that with the completion of this project, in total, there will be no need to include this project in the upcoming 2021/2022 budget.

IV. ALTERNATIVES

Not approve the proposed project potentially missing the substantial savings offered and continue to operate on costly, antiquated, and difficult to support technology.

Not approve the reclassification and just approve the budgeted amount of \$60,000, which would leave the District having a continuation of this project in FY 2021/2022 to incorporate Parks Administration and Tennis Center.



Project Summary

Project Number:	1213CE1901
Title:	Completion of analog Phone System upgrade to VoIP
Project Type:	G - Equipment & Software
Division:	13 - Information Services
Budget Year:	2021
Finance Option:	
Asset Type:	CE - Communications Equipment
Active:	Yes

Project Description				
Upgrade remaining Analog phones to Digital VoIP phones using the same system as Public Works and the Rec. Center. Pacific State Communication has been the selected vendor for these systems under regional governmental buying groups. Using the services of Pacific States Communication to acquire, configure and install all related hardware. Pac States Comm. will advise the Network Administrator of any required changes to the IP network and assist with setup if need be. Pac States Comm. will facilitate all aspects of implementation. This cost also includes an upgrade license to the current MiTel software to allow more users to connect.				
Project Internal Staff				
Information technology staff				
Project Justification				
Implementation of a complete unified VoIP system will allow collaboration and direct communication between district locations using the current IP network removing the need to pay for individual Analog phone service in many locations. VoIP is the standard for business phone systems. This system will allow the District to standardize its phone system throughout all venues. Installations at Ski and the Chateau complexes would be spread over two years to allow proper planning and off season implementation.				
Forecast				
Budget Year	Total Expense	Total Revenue	Difference	
2021				
Ski VoIP Implementation	60,000	0	60,000	
Year Total	60,000	0	60,000	
2022				
Admin VoIP Implementation	36,000	0	36,000	
Golf VoIP Implementation	30,000	0	30,000	
Year Total	66,000	0	66,000	
	126,000	0	126,000	
Year Identified	Start Date	Est. Completion Date	Manager	Project Partner
2019	Jul 15, 2019	Jun 30, 2021	Director of IT	

MEMORANDUM

TO: Board of Trustees

FROM: Josh Nelson
Interim General Counsel

REVIEWED BY: Tim Callicrate
Chairman, Board of Trustees

Indra S. Winquest
General Manager

SUBJECT: Review, discuss and potentially provide approval to seek repayment of attorney fees and costs incurred for the litigation of Aaron L. Katz vs IVGID, estimated not to exceed \$25,000.

DATE: October 27, 2020

I. RECOMMENDATION

That the Board of Trustees provide direction to Staff on whether to (1) to seek attorney fees and costs incurred by the District in Case No. CV11 01380 Aaron L. Katz vs. IVGID under Nevada Supreme Court Appeal No. 71493, which is estimated to cost not to exceed \$25,000 or (2) to decline to seek additional legal fees and costs.

The recommendation of special counsel Tom Beko of Erickson, Thorpe, & Swainston, Ltd., concurred to by Interim General Counsel Josh Nelson, is Option #2.

II. BACKGROUND

On October 5, 2020, the District received notice that the United States Supreme Court denied Mr. Katz's Writ of Certiorari regarding Nevada Supreme Court Appeal No. 71493. Based on this, Mr. Katz has exhausted all appellate review of the court's decision to award the District its attorney fees and costs incurred at the trial court. This amount is \$241,046.11.

Since the beginning of this case, the District has incurred substantial fees and costs to defend this action. This is currently \$533,032.25. As an initial matter, there are three components of incurred attorney fees and costs in this case: (1) those

previously recovered from Mr. Katz, (2) those incurred related to the first appeal, and (3) those incurred related to the second appeal. The present item before the Board only relates to whether or not to seek to recover the third group of fees and costs. This third group is estimated at \$70,000.

For this group, the District has two options: (1) file a motion to recover a portion of these additional fees and costs or (2) decline to do so. For Option #1, the District can file a motion seeking its attorney fees and costs incurred to defend against Mr. Katz's appeals and other matters since the initial attorney fee award. Importantly, the fact that the District received its initial fees and costs does not mean that it will necessarily receive its additional fees and costs. While the District has a strong argument that it should similarly receive its additional fees and costs given the lack of merit in Mr. Katz's case and appeal, this would likely require demonstrating that the appeal was frivolous. Even in this case, this would be a high bar to meet.

There would be additional fees and costs incurred to file the motion and related litigation to recover these fees and costs. Staff anticipates that this would cost up to \$25,000. Of course, the cost of litigation is notoriously difficult to estimate accurately and could exceed this amount.

For Option #2, the District could decline to attempt to recover its additional fees and costs. This would effectively end the litigation. Of course, the District would not recover the additional fees and costs.

Ultimately, the decision to seek to recover additional fees and costs is a policy determination for the Board. However, to assist the Board's deliberation, staff recommends Option #2. This has been a long, frustrating process, and staff understands the importance of ensuring that the responsible party bear the cost of litigation. That being said, the District will incur additional fees and costs estimated at up to \$25,000 to recover the previously incurred fees and costs. Moreover, the District's recovery of fees, while more likely than not, is not guaranteed. It would also reopen the litigation and could result in additional procedural efforts by Mr. Katz on other issues. For these reasons, staff recommends that the District not seek to recover the additional fees and costs. The finality of moving forward outweighs the additional cost and uncertainty associated with seeking to recover the additional fees and costs.

III. FINANCIAL IMPACT AND BUDGET

To date, the District has incurred \$533,032.25 in attorney fees and costs. Mr. Katz has paid the District \$241,046.11, of which \$39,849.37 may need to be repaid to the Nevada POOL/PACT, and that leaves a total of \$291,986.14 in fees paid by the District for attorney fees and costs. Of this amount, the District could recover a portion, estimated at \$70,000, if successful on a motion for attorney fees and costs. Staff estimates that filing a motion and related procedural actions to recover the additional fees and costs is estimated not to exceed \$25,000.

IV. ALTERNATIVES

The Board can either (1) to seek all attorney fees and costs incurred by the District in Case No. CV11 01380 Aaron L. Katz vs. IVGID under Nevada Supreme Court Appeal No. 71493, which is estimated to cost not to exceed \$25,000 or (2) to decline to seek additional legal fees and costs.

V. BUSINESS IMPACT

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

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winqest
General Manager

FROM: Dee Carey
Director of Human Resources

Paul Navazio
Director of Finance

Mike Gove
Director of Information Systems and Technology

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

DATE: October 16, 2020

I. RECOMMENDATIONS

That the Board of Trustees make a motion to:

- a) Authorize the District General Manager to enter into a contract with Tyler Technologies/Munis Software for Human Resource Management System and Payroll implementation and software licensing agreement, with an up-front cost of \$257,308 (approved CIP project #1315CO1801), and
- b) Review, discuss and possibly authorize expanded project scope to include concurrent implementation of Finance and Accounting system resulting in combined upfront costs of \$391,438, and, if approved,

- c) Authorize staff to amend the Five-Year Capital Improvement Plan (FY2021/22) to provide supplemental funding of \$91,438 from available General Fund reserves for full system implementation.

II. **BACKGROUND**

One of the District's largest single budgetary items is payroll at nearly 15 million dollars. Management of the District's workforce, one of the most important assets to its operations, is critical to its on-going success.

Since mid-2016, Staff has been seeking a replacement solution for the current HR/Payroll system. Implemented in 2010 and provided by Harris, the current system is no longer being developed. As of 2020, District Staff was made aware of the need to upgrade the backend software engine to continue its use. This would cost the District an estimated \$25,000 in Fiscal Year 2020. This upgrade does not address any functionality or improvements rather it simply allows continued antiquated usage for an undisclosed amount of time. To support this project, the Board approved CIP Project #1315CO1801, funded in the current Capital Budget at \$300,000.

As communicated to the Board of Trustees in March of 2019, Staff narrowed the search to four systems based on extensive review of viable solutions. At that time, Director of Human Resources Dee Carey, presented how unique the District's Human Resource Management System (HRMS) and Payroll needs are. The Human Resource (HR), Information Technology (IT) and Finance teams have made the decision to select Tyler Technologies as the best option for the District's needs. Though it would be difficult to identify all potential efficiencies, some key components and improved functionalities the District would receive moving forward with Tyler, from a high level HR and IT overview, are:

- Improved efficiencies to current manual processes;
- Natively Integrated Payroll, timekeeping, HRMS, and Financial Management System (FMS) software;
- Digital on-boarding of new and rehired employees;
- Reduction in manual processes increasing accuracy of data;
- Recruiting Data Analytics;
- Enhanced Data Security;
- Improved reporting capabilities;
- Manager & Supervisor real-time monitoring of labor; and
- Paperless Benefit enrollment;

Tyler is the largest HRMS, Payroll, and FMS Software Company dedicated exclusively to the public sector. Tyler's solution has the ability to handle the Districts' vast payroll complexities and dramatically improve inefficiencies to our current manual processes. Tyler allows the District to maintain full control of all of the processes performed by Staff including applicant tracking, recordkeeping, 30-year data retention, zero cost check cutting, Federal and State filings, and talent management.

IVGID's historically complex seasonal staffing fluctuation was exemplified in 2018 with 982 W2's processed and, in 2019, with 1012 W2's processed. These figures represent W2's belonging to employees that could potentially hold multiple positions across several departments resulting in various rates of pay for any given day. Although the District holds a high standard for low turnover, the lion's share of our workforce is seasonal, therefore many employees will be on-boarded and off-boarded multiple times throughout the year. Due to this complexity, one employee may have as many as six manual interactions for one W2/employee. In conclusion, the District's number of employee held positions is typically 45-65% higher than our processed W2's. For additional perspective, the District's seasonal employee turnover rate is about 800 individuals.

The current HRMS system is roughly 15 to 20 years out of touch with current technology. With the "paperless" revolution of the early 2000's, organizations began transitioning to electronic applicant tracking and onboarding. The current process of on boarding an applicant is, on average, 30 minutes. Moving to the proposed solution, staff estimates a 75% reduction in this time. In addition to this, placing the data entry workload on the applicant will increase the accuracy of data entered.

Another technology standard amongst organizations is the ability for employees to engage with their employer via digital devices from anywhere at any time. Allowing employees to view or interact with paystubs, W2's, address changes, leave requests, benefit balances, schedules, handbooks, employee history, employer to employee communications and life event changes is the standard expectation of today's workforce. Included, with the proposed Tyler solution, is a fully functional globally accessible employee self-service portal that provides this functionality.

Regarding internal controls improvements, with the proposed solution, internal HR documents will be moved to a digitally generated and controlled workflow that will track all changes and/or approvals. In addition, this level of tracking allows Staff to

report on analytics for ongoing improvements to efficiency, accuracy, and transparency.

Though it would be difficult to identify all potential efficiencies with this new solution, some of these relating to payroll processing are:

- Time clocks are readily available, manufacture supported and use state of the art technology for multifactor authentication. These improved devices also have built in functionality for access to benefit balance, schedule checking, mid shift position transfer;
- Automated calculations of overtime, Rec Exempt, Non Exempt, Regular Rate of pay following FLSA regulations;
- Automated calculations for position and salary changes mid-week and mid pay period;
- Accessibility to information for Federal and State reporting;
- Readily available Affordable Care Act tracking and reporting;
- Employee capability to transfer positions at the time clock;
- Managers reporting capabilities through a dashboard system for real time information on labor costs and budget; and
- Automated uploading from time clocks to HRMS to the General Ledger.

After much education and discussion with the Information Technology team, Staff have made the decision to move from an on premise solution to a SaaS or Cloud Based solution. Staff believes the ability to access the solution from anywhere with an internet connection regardless of the District's power, weather, or internet accessibility conditions is a massive benefit to the District. In addition, the nature of the SaaS relationship will allow the District to stay current on all new security/product enhancements through the duration of our partnership.

Tyler's offering of an integrated Finance and Accounting system continues to support the District's goal of consolidating and unifying its technology. Having one integrated system eliminates the possibility for human interaction, systems incompatibility issues and minimizes opportunities to manipulate data.

As previously stated, it would be difficult to identify all potential efficiencies with this new solution, some of these relating to Finance and Accounting processing are:

- Completely integrated, comprehensive Financial Management platform - Accounting, General Ledger (GL), Accounts Payable (AP), Budgeting, Fixed

Assets, Contract Management, Inventory, Project & Grant Accounting, and Purchasing;

- Payroll integration with Munis financial budgeting will allow the ability to monitor the personnel cost to budget;
- Integrated work flow allows comprehensive internal control over the approval structure defined by the District's intricate purchasing policies;
- Capital Management module allows reporting of budget to actuals which eliminates the need for the current extensive manual process;
- Direct integration to GL by venue Point of Sale (POS) systems eliminates the need for manual processes and error correction;
- Improved reporting capabilities allows management to monitor their department financial performance in a timely manner;
- Intuitive ad hoc reporting and data query based on any field at the user level without the need for interaction from an administrator.

III. BID RESULTS

The proposed purchase is exempt from competitive bidding requirements under NRS 332.115, is a sole source purchase for software for computers and hardware and associated peripheral equipment. Therefore, staff did not seek competitive bids. Staff did extensive research on viable software providers that could provide the functionality desired for the District's payroll and Human Resources needs and determined the proposed solution met or exceeded said needs.

IV. FINANCIAL IMPACT AND BUDGET

Implementation of the combined HRMS/Payroll System and Finance and Accounting platform would require up-front implementation costs (\$391,438) over two-plus fiscal years, as well as increased ongoing software licensing and support costs ranging from \$68,000 (FY2021/22) to \$61,400 (FY2025/26). As illustrated in the chart below labeled Option 2 you can see the five year Capital plan for both HR and Finance.

Review, discuss and possibly approve CIP budget -6-
 approved project # 1315CO1801 Human Resources
 Capital Management and Payroll Processing Software
 in addition, review, discuss and possibly approve additional
 funds to include the Accounting & Finance Software

October 16, 2020

Option 2 - Tyler hosting off-site (HR & Finance)	FY2020/21	FY2021/22	FY2022/23	FY2023/24	FY2024/25	Totals
Finance Annual Maintenance	54,127	54,127	54,127	54,127	54,127	270,635
Finance Implementation	20,426	81,704				102,130
total	74,553	135,831	54,127	54,127	54,127	372,765
HR/Payroll Annual Maintenance	65,811	65,811	65,811	65,811	65,811	329,055
Time Clocks (21) - Maintenance	-	5,061	5,061	5,061	5,061	20,244
HR/Payroll Implementation	91,808	22,952				114,760
Time Clock/VPN (purchase 21)	54,610					54,610
total	146,418	22,952				452,858
Total Annual Maintenance	119,938	124,999	124,999	124,999	124,999	619,934
Total Implementation	166,844	104,656	-	-	-	271,500
total	\$ 286,782	\$ 124,999	\$ 124,999	\$ 124,999	\$ 124,999	891,434
Variance from current annual / ongoing		\$ 68,470	\$ 66,209	\$ 63,857	\$ 61,412	
Up-Front Implementation Costs	\$ 391,438					

Option 3 - Tyler hosting off-site (HR Only)	Year 1	Year 2	Year 3	Year 4	Year 5	Totals
HR/Payroll Annual Maintenance	67,398	67,398	67,398	67,398	67,398	336,990
Time Clocks (21)		5,061	5,061	5,061	5,061	20,244
HR/Payroll Implementation	108,240	27,060				135,300
Time Clock/VPN(purchase 21)	54,610					54,610
Total Annual Maintenance	67,398	72,459	72,459	72,459	72,459	357,234
Total Implementation	162,850	27,060	-	-	-	189,910
total	\$ 230,248	\$ 99,519	\$ 72,459	\$ 72,459	\$ 72,459	547,144
Variance from current annual / ongoing		\$ 14,343	\$ 12,082	\$ 9,730	\$ 7,294	
Up-Front Implementation Costs	\$ 257,308					

The approved FY2021/2022 Capital Improvement Budget includes a total of \$300,000 in General Fund appropriations, based on earlier estimates of the up-front cost for the HR/Payroll system only. If approved by the Board of Trustees, funding is available through the General Fund fund balance to provide for the additional funding needed for full project implementation, although additional funding (\$91,438) would not be required until Fiscal Year 2021/2022.

The recommended implementation model for the new HR/Payroll and Finance and Accounting system, through Tyler Technologies, is for the system to be hosted by the vendor as a licensed SaaS solution. Staff will adjust the annual General Fund operating budget accordingly to reflect the ongoing licensing and maintenance cost of \$124,999 per year (beginning in FY2021/2022), which is an increase of approximately \$75,000 per year. Staff chose the SaaS model based on the importance of these systems and the District's requirement to have them available and operational 100% of their usable time. The increased security and developmental longevity were also factors during this process.

V. ALTERNATIVE

Not authorize the proposed software licensing agreement for the approved budget CIP item for the Human Resource/Payroll and Finance.

VI. COMMENTS

District Staff is also encouraging the Board of Trustees to consider the affect a delay would have on the District paying one of its most valuable assets, the employees, due to the current vendor phasing out the current software platform, the continued inefficiencies, manual processes and outdated software.

The question has been asked, by Board of Trustees members, “why not outsource payroll.” It really comes down to the complexities of the District and its payroll. Staff continually looks at cost, control, compliance, internal and external reporting and our overall complexities of the District’s payroll. It is important for the District to remain in control of our costs and in-house HR and Payroll processing due to our seasonality and the amount of payrolls we process at different times. One large expense, with outsource payroll companies, is the charge for each check and the restriction on when checks can be processed. With the amount of checks processed and our seasonality, this cost will increase quickly. Staff believes in less annual cost and more control is important to the District. Efficiency in reporting taxes, compliance regulations, District knowledge, communication for employees, continued need for Staff to be the boots-on-the-ground will still be required and won’t decrease significantly enough to balance the cost of the service. There will still be the need for boots-on-the-ground to carefully review the data before it is transmitted or updated to the outsourced company and the information that is then returned from the outsourced company would have to be carefully reviewed for errors by Payroll Staff. While Staff may be relieved of some of the more menial tasks of data entry, the Payroll Coordinator will still be responsible for the accuracy of the data received back from the Service provider. Staff is confident the outsourcing cost will far exceed any benefits and is not the appropriate answer to the District’s payroll needs.

Lastly, the Tyler Munis software agreement has been reviewed by General Counsel.



SOFTWARE AS A SERVICE AGREEMENT

This Software as a Service Agreement is made between Tyler Technologies, Inc. and Client.

WHEREAS, Client selected Tyler to provide certain products and services set forth in the Investment Summary, including providing Client with access to Tyler's proprietary software products, and Tyler desires to provide such products and services under the terms of this Agreement;

NOW THEREFORE, in consideration of the foregoing and of the mutual covenants and promises set forth in this Agreement, Tyler and Client agree as follows:

SECTION A – DEFINITIONS

- **"Agreement"** means this Software as a Services Agreement.
- **"Business Travel Policy"** means our business travel policy. A copy of our current Business Travel Policy is attached as Schedule 1 to Exhibit B.
- **"Client"** means the Incline Village General Improvement District.
- **"Data"** means your data necessary to utilize the Tyler Software.
- **"Data Storage Capacity"** means the contracted amount of storage capacity for your Data identified in the Investment Summary.
- **"Defect"** means a failure of the Tyler Software to substantially conform to the functional descriptions set forth in our written proposal to you, or their functional equivalent. Future functionality may be updated, modified, or otherwise enhanced through our maintenance and support services, and the governing functional descriptions for such future functionality will be set forth in our then-current Documentation.
- **"Defined Users"** means the number of users that are authorized to use the SaaS Services. The Defined Users for the Agreement are as identified in the Investment Summary.
- **"Developer"** means a third party who owns the intellectual property rights to Third Party Software.
- **"Documentation"** means any online or written documentation related to the use or functionality of the Tyler Software that we provide or otherwise make available to you, including instructions, user guides, manuals and other training or self-help documentation.
- **"Effective Date"** means the date by which both your and our authorized representatives have signed the Agreement.
- **"Force Majeure"** means an event beyond the reasonable control of you or us, including, without limitation, governmental action, war, riot or civil commotion, fire, natural disaster, or any other cause that could not with reasonable diligence be foreseen or prevented by you or us.
- **"Investment Summary"** means the agreed upon cost proposal for the products and services attached as Exhibit A.
- **"Invoicing and Payment Policy"** means the invoicing and payment policy. A copy of our current Invoicing and Payment Policy is attached as Exhibit B.
- **"SaaS Fees"** means the fees for the SaaS Services identified in the Investment Summary.

- **“SaaS Services”** means software as a service consisting of system administration, system management, and system monitoring activities that Tyler performs for the Tyler Software, and includes the right to access and use the Tyler Software, receive maintenance and support on the Tyler Software, including Downtime resolution under the terms of the SLA, and Data storage and archiving. SaaS Services do not include support of an operating system or hardware, support outside of our normal business hours, or training, consulting or other professional services.
- **“SLA”** means the service level agreement. A copy of our current SLA is attached hereto as Exhibit C.
- **“Support Call Process”** means the support call process applicable to all of our customers who have licensed the Tyler Software. A copy of our current Support Call Process is attached as Schedule 1 to Exhibit C.
- **“Third Party Hardware”** means the third party hardware, if any, identified in the Investment Summary.
- **“Third Party Products”** means the Third Party Software and Third Party Hardware.
- **“Third Party Services”** means the third party services, if any, identified in the Investment Summary.
- **“Third Party Software”** means the third party software, if any, identified in the Investment Summary.
- **“Third Party Terms”** means, if any, the end user license agreement(s) or similar terms for the Third Party Software, as applicable.
- **“Tyler”** means Tyler Technologies, Inc., a Delaware corporation.
- **“Tyler Software”** means our proprietary software, including any integrations, custom modifications, and/or other related interfaces identified in the Investment Summary and licensed by us to you through this Agreement.
- **“we”, “us”, “our”** and similar terms mean Tyler.
- **“you”** and similar terms mean Client.

SECTION B – SAAS SERVICES

1. **Rights Granted.** We grant to you the non-exclusive, non-assignable limited right to use the SaaS Services solely for your internal business purposes for the number of Defined Users only. The Tyler Software will be made available to you according to the terms of the SLA. You acknowledge that we have no delivery obligations and we will not ship copies of the Tyler Software as part of the SaaS Services. You may use the SaaS Services to access updates and enhancements to the Tyler Software, as further described in Section C(9). The foregoing notwithstanding, to the extent we have sold you perpetual licenses for Tyler Software, if and listed in the Investment Summary, for which you are receiving SaaS Services, your rights to use such Tyler Software are perpetual, subject to the terms and conditions of this Agreement including, without limitation, Section B(4). We will make any such software available to you for download.
2. **SaaS Fees.** You agree to pay us the SaaS Fees. Those amounts are payable in accordance with our Invoicing and Payment Policy. The SaaS Fees are based on the number of Defined Users and amount of Data Storage Capacity. You may add additional users or additional data storage capacity on the terms set forth in Section H(1). In the event you regularly and/or meaningfully exceed the Defined Users or Data Storage Capacity, we reserve the right to charge you additional fees commensurate with the overage(s).

3. Ownership.

3.1 We retain all ownership and intellectual property rights to the SaaS Services, the Tyler Software, and anything developed by us under this Agreement. You do not acquire under this Agreement any license to use the Tyler Software in excess of the scope and/or duration of the SaaS Services.

3.2 The Documentation is licensed to you and may be used and copied by your employees for internal, non-commercial reference purposes only.

3.3 You retain all ownership and intellectual property rights to the Data. You expressly recognize that except to the extent necessary to carry out our obligations contained in this Agreement, we do not create or endorse any Data used in connection with the SaaS Services.

4. Restrictions. You may not: (a) make the Tyler Software or Documentation resulting from the SaaS Services available in any manner to any third party for use in the third party's business operations; (b) modify, make derivative works of, disassemble, reverse compile, or reverse engineer any part of the SaaS Services; (c) access or use the SaaS Services in order to build or support, and/or assist a third party in building or supporting, products or services competitive to us; or (d) license, sell, rent, lease, transfer, assign, distribute, display, host, outsource, disclose, permit timesharing or service bureau use, or otherwise commercially exploit or make the SaaS Services, Tyler Software, or Documentation available to any third party other than as expressly permitted by this Agreement.

5. Software Warranty. We warrant that the Tyler Software will perform without Defects during the term of this Agreement. If the Tyler Software does not perform as warranted, we will use all reasonable efforts, consistent with industry standards, to cure the Defect in accordance with the maintenance and support process set forth in Section C(9), below, the SLA and our then current Support Call Process.

6. SaaS Services.

6.1 Our SaaS Services are audited at least yearly in accordance with the AICPA's Statement on Standards for Attestation Engagements ("SSAE") No. 18. We have attained, and will maintain, SOC 1 and SOC 2 compliance, or its equivalent, for so long as you are timely paying for SaaS Services. Upon execution of a mutually agreeable Non-Disclosure Agreement ("NDA"), we will provide you with a summary of our compliance report(s) or its equivalent. Every year thereafter, for so long as the NDA is in effect and in which you make a written request, we will provide that same information.

6.2 You will be hosted on shared hardware in a Tyler data center or in a third-party data center. In either event, databases containing your Data will be dedicated to you and inaccessible to our other customers.

6.3 Our Tyler data centers have fully-redundant telecommunications access, electrical power, and the required hardware to provide access to the Tyler Software in the event of a disaster or component failure. In the event any of your Data has been lost or damaged due to an act or omission of Tyler or its subcontractors or due to a defect in Tyler's software, we will use best commercial efforts to restore all the Data on servers in accordance with the architectural design's capabilities and with the goal of minimizing any Data loss as greatly as possible. In no

case shall the recovery point objective (“RPO”) exceed a maximum of twenty-four (24) hours from declaration of disaster. For purposes of this subsection, RPO represents the maximum tolerable period during which your Data may be lost, measured in relation to a disaster we declare, said declaration will not be unreasonably withheld.

6.4 In the event we declare a disaster, our Recovery Time Objective (“RTO”) is twenty-four (24) hours. For purposes of this subsection, RTO represents the amount of time, after we declare a disaster, within which your access to the Tyler Software must be restored.

6.5 We conduct annual penetration testing of either the production network and/or web application to be performed. We will maintain industry standard intrusion detection and prevention systems to monitor malicious activity in the network and to log and block any such activity. We will provide you with a written or electronic record of the actions taken by us in the event that any unauthorized access to your database(s) is detected as a result of our security protocols. We will undertake an additional security audit, on terms and timing to be mutually agreed to by the parties, at your written request. You may not attempt to bypass or subvert security restrictions in the SaaS Services or environments related to the Tyler Software. Unauthorized attempts to access files, passwords or other confidential information, and unauthorized vulnerability and penetration test scanning of our network and systems (hosted or otherwise) is prohibited without the prior written approval of our IT Security Officer.

6.6 We test our disaster recovery plan on an annual basis. Our standard test is not client-specific. Should you request a client-specific disaster recovery test, we will work with you to schedule and execute such a test on a mutually agreeable schedule. At your written request, we will provide test results to you within a commercially reasonable timeframe after receipt of the request.

6.7 We will be responsible for importing back-up and verifying that you can log-in. You will be responsible for running reports and testing critical processes to verify the returned Data.

6.8 We provide secure Data transmission paths between each of your workstations and our servers.

6.9 Tyler data centers are accessible only by authorized personnel with a unique key entry. All other visitors to Tyler data centers must be signed in and accompanied by authorized personnel. Entry attempts to the data center are regularly audited by internal staff and external auditors to ensure no unauthorized access.

6.10 Where applicable with respect to our applications that take or process card payment data, we are responsible for the security of cardholder data that we possess, including functions relating to storing, processing, and transmitting of the cardholder data and affirm that, as of the Effective Date, we comply with applicable requirements to be considered PCI DSS compliant and have performed the necessary steps to validate compliance with the PCI DSS. We agree to supply the current status of our PCI DSS compliance program in the form of an official Attestation of Compliance, which can be found at <https://www.tylertech.com/about-us/compliance>, and in the event of any change in our status, will comply with applicable notice requirements.

SECTION C –PROFESSIONAL SERVICES

1. Professional Services. We will provide you the various implementation-related services itemized in the Investment Summary and described in our industry standard implementation plan. We will finalize that documentation with you upon execution of this Agreement.
2. Professional Services Fees. You agree to pay us the professional services fees in the amounts set forth in the Investment Summary. Those amounts are payable in accordance with our Invoicing and Payment Policy. You acknowledge that the fees stated in the Investment Summary are good-faith estimates of the amount of time and materials required for your implementation. We will bill you the actual fees incurred based on the in-scope services provided to you. Any discrepancies in the total values set forth in the Investment Summary will be resolved by multiplying the applicable hourly rate by the quoted hours.
3. Additional Services. The Investment Summary contains the scope of services and related costs (including programming and/or interface estimates) required for the project based on our understanding of the specifications you supplied. If additional work is required, or if you use or request additional services, we will provide you with an addendum or change order, as applicable, outlining the costs for the additional work. The price quotes in the addendum or change order will be valid for thirty (30) days from the date of the quote.
4. Cancellation. If travel is required, we will make all reasonable efforts to schedule travel for our personnel, including arranging travel reservations, at least two (2) weeks in advance of commitments. Therefore, if you cancel services less than two (2) weeks in advance (other than for Force Majeure or breach by us), you will be liable for all (a) non-refundable expenses incurred by us on your behalf, and (b) daily fees associated with cancelled professional services if we are unable to reassign our personnel. We will make all reasonable efforts to reassign personnel in the event you cancel within two (2) weeks of scheduled commitments.
5. Services Warranty. We will perform the services in a professional, workmanlike manner, consistent with industry standards. In the event we provide services that do not conform to this warranty, we will re-perform such services at no additional cost to you.
6. Site Access and Requirements. At no cost to us, you agree to provide us with full and free access to your personnel, facilities, and equipment as may be reasonably necessary for us to provide implementation services, subject to any reasonable security protocols or other written policies provided to us as of the Effective Date, and thereafter as mutually agreed to by you and us.
7. Background Checks. For at least the past twelve (12) years, all of our employees have undergone criminal background checks prior to hire. All employees sign our confidentiality agreement and security policies.
8. Client Assistance. You acknowledge that the implementation of the Tyler Software is a cooperative process requiring the time and resources of your personnel. You agree to use all reasonable efforts to cooperate with and assist us as may be reasonably required to meet the agreed upon project deadlines and other milestones for implementation. This cooperation includes at least working with us to schedule the implementation-related services outlined in this Agreement. We will not be liable for failure to meet any deadlines and milestones when such failure is due to Force Majeure or

to the failure by your personnel to provide such cooperation and assistance (either through action or omission).

9. Maintenance and Support. For so long as you timely pay your SaaS Fees according to the Invoicing and Payment Policy, then in addition to the terms set forth in the SLA and the Support Call Process, we will:
 - 9.1 perform our maintenance and support obligations in a professional, good, and workmanlike manner, consistent with industry standards, to resolve Defects in the Tyler Software (subject to any applicable release life cycle policy);
 - 9.2 provide support during our established support hours;
 - 9.3 maintain personnel that are sufficiently trained to be familiar with the Tyler Software and Third Party Software, if any, in order to provide maintenance and support services;
 - 9.4 make available to you all releases to the Tyler Software (including updates and enhancements) that we make generally available without additional charge to customers who have a maintenance and support agreement in effect; and
 - 9.5 provide non-Defect resolution support of prior releases of the Tyler Software in accordance with any applicable release life cycle policy.

We will use all reasonable efforts to perform support services remotely. Currently, we use a third-party secure unattended connectivity tool called Bomgar, as well as GotoAssist by Citrix. Therefore, you agree to maintain a high-speed internet connection capable of connecting us to your PCs and server(s). You agree to provide us with a login account and local administrative privileges as we may reasonably require to perform remote services. We will, at our option, use the secure connection to assist with proper diagnosis and resolution, subject to any reasonably applicable security protocols. If we cannot resolve a support issue remotely, we may be required to provide onsite services. In such event, we will be responsible for our travel expenses, unless it is determined that the reason onsite support was required was a reason outside our control. Either way, you agree to provide us with full and free access to the Tyler Software, working space, adequate facilities within a reasonable distance from the equipment, and use of machines, attachments, features, or other equipment reasonably necessary for us to provide the maintenance and support services, all at no charge to us. We strongly recommend that you also maintain your VPN for backup connectivity purposes.

For the avoidance of doubt, SaaS Fees do not include the following services: (a) onsite support (unless Tyler cannot remotely correct a Defect in the Tyler Software, as set forth above); (b) application design; (c) other consulting services; or (d) support outside our normal business hours as listed in our then-current Support Call Process. Requested services such as those outlined in this section will be billed to you on a time and materials basis at our then current rates. You must request those services with at least one (1) weeks' advance notice.

SECTION D – THIRD PARTY PRODUCTS

1. Third Party Hardware. We will sell, deliver, and install onsite the Third Party Hardware, if you have purchased any, for the price set forth in the Investment Summary. Those amounts are payable in accordance with our Invoicing and Payment Policy.
2. Third Party Software. As part of the SaaS Services, you will receive access to the Third Party Software and related documentation for internal business purposes only. Your rights to the Third Party Software will be governed by the Third Party Terms.
3. Third Party Products Warranties.
 - 3.1 We are authorized by each Developer to grant access to the Third Party Software.
 - 3.2 The Third Party Hardware will be new and unused, and upon payment in full, you will receive free and clear title to the Third Party Hardware.
 - 3.3 You acknowledge that we are not the manufacturer of the Third Party Products. We do not warrant or guarantee the performance of the Third Party Products. However, we grant and pass through to you any warranty that we may receive from the Developer or supplier of the Third Party Products.
4. Third Party Services. If you have purchased Third Party Services, those services will be provided independent of Tyler by such third-party at the rates set forth in the Investment Summary and in accordance with our Invoicing and Payment Policy.

SECTION E - INVOICING AND PAYMENT; INVOICE DISPUTES

1. Invoicing and Payment. We will invoice you the SaaS Fees and fees for other professional services in the Investment Summary per our Invoicing and Payment Policy, subject to Section E(2).
2. Invoice Disputes. If you believe any delivered software or service does not conform to the warranties in this Agreement, you will provide us with written notice within thirty (30) days of your receipt of the applicable invoice. The written notice must contain reasonable detail of the issues you contend are in dispute so that we can confirm the issue and respond to your notice with either a justification of the invoice, an adjustment to the invoice, or a proposal addressing the issues presented in your notice. We will work with you as may be necessary to develop an action plan that outlines reasonable steps to be taken by each of us to resolve any issues presented in your notice. You may withhold payment of the amount(s) actually in dispute, and only those amounts, until we complete the action items outlined in the plan. If we are unable to complete the action items outlined in the action plan because of your failure to complete the items agreed to be done by you, then you will remit full payment of the invoice. We reserve the right to suspend delivery of all SaaS Services, including maintenance and support services, if you fail to pay an invoice not disputed as described above within fifteen (15) days of notice of our intent to do so.

SECTION F – TERM AND TERMINATION

1. Term. The initial term of this Agreement is five (5) years from the first day of the first month following the Effective Date, unless earlier terminated as set forth below. Upon expiration of the initial term, this Agreement will renew automatically for additional one (1) year renewal terms at our then-current SaaS Fees unless terminated in writing by either party at least sixty (60) days prior to the end of the then-current renewal term. Your right to access or use the Tyler Software and the SaaS Services will terminate at the end of this Agreement.
2. Termination. This Agreement may be terminated as set forth below. In the event of termination, you will pay us for all undisputed fees and expenses related to the software, products, and/or services you have received, or we have incurred or delivered, prior to the effective date of termination. Disputed fees and expenses in all terminations other than your termination for cause must have been submitted as invoice disputes in accordance with Section E(2).
 - 2.1 Failure to Pay SaaS Fees. You acknowledge that continued access to the SaaS Services is contingent upon your timely payment of SaaS Fees. If you fail to timely pay the SaaS Fees, we may discontinue the SaaS Services and deny your access to the Tyler Software. We may also terminate this Agreement if you don't cure such failure to pay within forty-five (45) days of receiving written notice of our intent to terminate.
 - 2.2 For Cause. If you believe we have materially breached this Agreement, you will invoke the Dispute Resolution clause set forth in Section H(3). You may terminate this Agreement for cause in the event we do not cure, or create a mutually agreeable action plan to address, a material breach of this Agreement within the thirty (30) day window set forth in Section H(3).
 - 2.3 Force Majeure. Either party has the right to terminate this Agreement if a Force Majeure event suspends performance of the SaaS Services for a period of forty-five (45) days or more.
 - 2.4 Lack of Appropriations. If you should not appropriate or otherwise make available funds sufficient to utilize the SaaS Services, you may unilaterally terminate this Agreement upon thirty (30) days written notice to us. You will not be entitled to a refund or offset of previously paid, but unused SaaS Fees. You agree not to use termination for lack of appropriations as a substitute for termination for convenience.
 - 2.5 Fees for Termination without Cause during Initial Term. If you terminate this Agreement during the initial term for any reason other than cause, Force Majeure, or lack of appropriations, or if we terminate this Agreement during the initial term for your failure to pay SaaS Fees, you shall pay us the following early termination fees:
 - a. if you terminate during the first year of the initial term, 100% of the SaaS Fees through the date of termination plus 15% of the SaaS Fees then due for the remainder of the initial term;
 - b. if you terminate during the second year of the initial term, 100% of the SaaS Fees through the date of termination plus 10% of the SaaS Fees then due for the remainder of the initial term; and

- c. if you terminate after the second year of the initial term, 100% of the SaaS Fees through the date of termination plus 5% of the SaaS Fees then due for the remainder of the initial term.

SECTION G – INDEMNIFICATION, LIMITATION OF LIABILITY AND INSURANCE

1. Intellectual Property Infringement Indemnification.

- 1.1 We will defend you against any third party claim(s) that the Tyler Software or Documentation infringes that third party's patent, copyright, or trademark, or misappropriates its trade secrets, and will pay the amount of any resulting adverse final judgment (or settlement to which we consent). You must notify us promptly in writing of the claim and give us sole control over its defense or settlement. You agree to provide us with reasonable assistance, cooperation, and information in defending the claim at our expense.
- 1.2 Our obligations under this Section G(1) will not apply to the extent the claim or adverse final judgment is based on your use of the Tyler Software in contradiction of this Agreement, including with non-licensed third parties, or your willful infringement.
- 1.3 If we receive information concerning an infringement or misappropriation claim related to the Tyler Software, we may, at our expense and without obligation to do so, either: (a) procure for you the right to continue its use; (b) modify it to make it non-infringing; or (c) replace it with a functional equivalent, in which case you will stop running the allegedly infringing Tyler Software immediately. Alternatively, we may decide to litigate the claim to judgment, in which case you may continue to use the Tyler Software consistent with the terms of this Agreement.
- 1.4 If an infringement or misappropriation claim is fully litigated and your use of the Tyler Software is enjoined by a court of competent jurisdiction, in addition to paying any adverse final judgment (or settlement to which we consent), we will, at our option, either: (a) procure the right to continue its use; (b) modify it to make it non-infringing; or (c) replace it with a functional equivalent. This section provides your exclusive remedy for third party copyright, patent, or trademark infringement and trade secret misappropriation claims.

2. General Indemnification.

- 2.1 We will indemnify and hold harmless you and your agents, officials, and employees from and against any and all third-party claims, losses, liabilities, damages, costs, and expenses (including reasonable attorney's fees and costs) for (a) personal injury or property damage to the extent caused by our negligence or willful misconduct; or (b) our violation of PCI-DSS requirements or a law applicable to our performance under this Agreement. You must notify us promptly in writing of the claim and give us sole control over its defense or settlement. You agree to provide us with reasonable assistance, cooperation, and information in defending the claim at our expense.
- 2.2 To the extent permitted by applicable law, you will indemnify and hold harmless us and our agents, officials, and employees from and against any and all third-party claims, losses, liabilities, damages, costs, and expenses (including reasonable attorney's fees and costs) for personal injury or property damage to the extent caused by your negligence or willful

misconduct; or (b) your violation of a law applicable to your performance under this Agreement. We will notify you promptly in writing of the claim and will give you sole control over its defense or settlement. We agree to provide you with reasonable assistance, cooperation, and information in defending the claim at your expense.

3. **DISCLAIMER.** EXCEPT FOR THE EXPRESS WARRANTIES PROVIDED IN THIS AGREEMENT AND TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, WE HEREBY DISCLAIM ALL OTHER WARRANTIES AND CONDITIONS, WHETHER EXPRESS, IMPLIED, OR STATUTORY, INCLUDING, BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES, DUTIES, OR CONDITIONS OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.
4. **LIMITATION OF LIABILITY.** EXCEPT AS OTHERWISE EXPRESSLY SET FORTH IN THIS AGREEMENT, OUR LIABILITY FOR DAMAGES ARISING OUT OF THIS AGREEMENT, WHETHER BASED ON A THEORY OF CONTRACT OR TORT, INCLUDING NEGLIGENCE AND STRICT LIABILITY, SHALL BE LIMITED TO YOUR ACTUAL DIRECT DAMAGES, NOT TO EXCEED (A) DURING THE INITIAL TERM, AS SET FORTH IN SECTION F(1), TOTAL FEES PAID AS OF THE TIME OF THE CLAIM; OR (B) DURING ANY RENEWAL TERM, THE THEN-CURRENT ANNUAL SAAS FEES PAYABLE IN THAT RENEWAL TERM. THE PARTIES ACKNOWLEDGE AND AGREE THAT THE PRICES SET FORTH IN THIS AGREEMENT ARE SET IN RELIANCE UPON THIS LIMITATION OF LIABILITY AND TO THE MAXIMUM EXTENT ALLOWED UNDER APPLICABLE LAW, THE EXCLUSION OF CERTAIN DAMAGES, AND EACH SHALL APPLY REGARDLESS OF THE FAILURE OF AN ESSENTIAL PURPOSE OF ANY REMEDY. THE FOREGOING LIMITATION OF LIABILITY SHALL NOT APPLY TO CLAIMS THAT ARE SUBJECT TO SECTIONS G(1) AND G(2).
5. **EXCLUSION OF CERTAIN DAMAGES.** TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, IN NO EVENT SHALL WE BE LIABLE FOR ANY SPECIAL, INCIDENTAL, PUNITIVE, INDIRECT, OR CONSEQUENTIAL DAMAGES WHATSOEVER, EVEN IF WE HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.
6. **Insurance.** During the course of performing services under this Agreement, we agree to maintain the following levels of insurance: (a) Commercial General Liability of at least \$1,000,000; (b) Automobile Liability of at least \$1,000,000; (c) Professional Liability of at least \$1,000,000; (d) Workers Compensation complying with applicable statutory requirements; and (e) Excess/Umbrella Liability of at least \$5,000,000. We will add you as an additional insured to our Commercial General Liability and Automobile Liability policies, which will automatically add you as an additional insured to our Excess/Umbrella Liability policy as well. We will provide you with copies of certificates of insurance upon your written request.

SECTION H – GENERAL TERMS AND CONDITIONS

1. **Additional Products and Services.** You may purchase additional products and services at the rates set forth in the Investment Summary for twelve (12) months from the Effective Date by executing a mutually agreed addendum. If no rate is provided in the Investment Summary, or those twelve (12) months have expired, you may purchase additional products and services at our then-current list price, also by executing a mutually agreed addendum. The terms of this Agreement will control any such additional purchase(s), unless otherwise specifically provided in the addendum.
2. **Optional Items.** Pricing for any listed optional products and services in the Investment Summary will be valid for twelve (12) months from the Effective Date.

3. Dispute Resolution. You agree to provide us with written notice within thirty (30) days of becoming aware of a dispute. You agree to cooperate with us in trying to reasonably resolve all disputes, including, if requested by either party, appointing a senior representative to meet and engage in good faith negotiations with our appointed senior representative. Senior representatives will convene within thirty (30) days of the written dispute notice, unless otherwise agreed. All meetings and discussions between senior representatives will be deemed confidential settlement discussions not subject to disclosure under Federal Rule of Evidence 408 or any similar applicable state rule. If we fail to resolve the dispute, then the parties shall participate in non-binding mediation in an effort to resolve the dispute. If the dispute remains unresolved after mediation, then either of us may assert our respective rights and remedies in a court of competent jurisdiction. Nothing in this section shall prevent you or us from seeking necessary injunctive relief during the dispute resolution procedures.
4. Taxes. The fees in the Investment Summary do not include any taxes, including, without limitation, sales, use, or excise tax. If you are a tax-exempt entity, you agree to provide us with a tax-exempt certificate. Otherwise, we will pay all applicable taxes to the proper authorities and you will reimburse us for such taxes. If you have a valid direct-pay permit, you agree to provide us with a copy. For clarity, we are responsible for paying our income taxes, both federal and state, as applicable, arising from our performance of this Agreement.
5. Nondiscrimination. We will not discriminate against any person employed or applying for employment concerning the performance of our responsibilities under this Agreement. This discrimination prohibition will apply to all matters of initial employment, tenure, and terms of employment, or otherwise with respect to any matter directly or indirectly relating to employment concerning race, color, religion, national origin, age, sex, sexual orientation, ancestry, disability that is unrelated to the individual's ability to perform the duties of a particular job or position, height, weight, marital status, or political affiliation. We will post, where appropriate, all notices related to nondiscrimination as may be required by applicable law.
6. E-Verify. We have complied, and will comply, with the E-Verify procedures administered by the U.S. Citizenship and Immigration Services Verification Division for all of our employees assigned to your project.
7. Subcontractors. We will not subcontract any services under this Agreement without your prior written consent, not to be unreasonably withheld.
8. Binding Effect; No Assignment. This Agreement shall be binding on, and shall be for the benefit of, either your or our successor(s) or permitted assign(s). Neither party may assign this Agreement without the prior written consent of the other party; provided, however, your consent is not required for an assignment by us as a result of a corporate reorganization, merger, acquisition, or purchase of substantially all of our assets.
9. Force Majeure. Except for your payment obligations, neither party will be liable for delays in performing its obligations under this Agreement to the extent that the delay is caused by Force Majeure; provided, however, that within ten (10) business days of the Force Majeure event, the party whose performance is delayed provides the other party with written notice explaining the cause and extent thereof, as well as a request for a reasonable time extension equal to the estimated duration of the Force Majeure event.

10. No Intended Third Party Beneficiaries. This Agreement is entered into solely for the benefit of you and us. No third party will be deemed a beneficiary of this Agreement, and no third party will have the right to make any claim or assert any right under this Agreement. This provision does not affect the rights of third parties under any Third Party Terms.
11. Entire Agreement; Amendment. This Agreement represents the entire agreement between you and us with respect to the subject matter hereof, and supersedes any prior agreements, understandings, and representations, whether written, oral, expressed, implied, or statutory. Purchase orders submitted by you, if any, are for your internal administrative purposes only, and the terms and conditions contained in those purchase orders will have no force or effect. This Agreement may only be modified by a written amendment signed by an authorized representative of each party.
12. Severability. If any term or provision of this Agreement is held invalid or unenforceable, the remainder of this Agreement will be considered valid and enforceable to the fullest extent permitted by law.
13. No Waiver. In the event that the terms and conditions of this Agreement are not strictly enforced by either party, such non-enforcement will not act as or be deemed to act as a waiver or modification of this Agreement, nor will such non-enforcement prevent such party from enforcing each and every term of this Agreement thereafter.
14. Independent Contractor. We are an independent contractor for all purposes under this Agreement.
15. Notices. All notices or communications required or permitted as a part of this Agreement, such as notice of an alleged material breach for a termination for cause or a dispute that must be submitted to dispute resolution, must be in writing and will be deemed delivered upon the earlier of the following: (a) actual receipt by the receiving party; (b) upon receipt by sender of a certified mail, return receipt signed by an employee or agent of the receiving party; (c) upon receipt by sender of proof of email delivery; or (d) if not actually received, five (5) days after deposit with the United States Postal Service authorized mail center with proper postage (certified mail, return receipt requested) affixed and addressed to the other party at the address set forth on the signature page hereto or such other address as the party may have designated by proper notice. The consequences for the failure to receive a notice due to improper notification by the intended receiving party of a change in address will be borne by the intended receiving party.
16. Client Lists. You agree that we may identify you by name in client lists, marketing presentations, and promotional materials.
17. Confidentiality. Both parties recognize that their respective employees and agents, in the course of performance of this Agreement, may be exposed to confidential information and that disclosure of such information could violate rights to private individuals and entities, including the parties. Confidential information is nonpublic information that a reasonable person would believe to be confidential and includes, without limitation, personal identifying information (*e.g.*, social security numbers) and trade secrets, each as defined by applicable state law. Each party agrees that it will not disclose any confidential information of the other party and further agrees to take all reasonable and appropriate action to prevent such disclosure by its employees or agents. The confidentiality covenants contained herein will survive the termination or cancellation of this Agreement. This obligation of confidentiality will not apply to information that:

- (a) is in the public domain, either at the time of disclosure or afterwards, except by breach of this Agreement by a party or its employees or agents;
 - (b) a party can establish by reasonable proof was in that party's possession at the time of initial disclosure;
 - (c) a party receives from a third party who has a right to disclose it to the receiving party; or
 - (d) is the subject of a legitimate disclosure request under the open records laws or similar applicable public disclosure laws governing this Agreement; provided, however, that in the event you receive an open records or other similar applicable request, you will give us prompt notice and otherwise perform the functions required by applicable law.
18. Business License. In the event a local business license is required for us to perform services hereunder, you will promptly notify us and provide us with the necessary paperwork and/or contact information so that we may timely obtain such license.
19. Governing Law. This Agreement will be governed by and construed in accordance with the laws of your state of domicile, without regard to its rules on conflicts of law.
20. Multiple Originals and Authorized Signatures. This Agreement may be executed in multiple originals, any of which will be independently treated as an original document. Any electronic, faxed, scanned, photocopied, or similarly reproduced signature on this Agreement or any amendment hereto will be deemed an original signature and will be fully enforceable as if an original signature. Each party represents to the other that the signatory set forth below is duly authorized to bind that party to this Agreement.
21. Cooperative Procurement. To the maximum extent permitted by applicable law, we agree that this Agreement may be used as a cooperative procurement vehicle by eligible jurisdictions. We reserve the right to negotiate and customize the terms and conditions set forth herein, including but not limited to pricing, to the scope and circumstances of that cooperative procurement.
22. Contract Documents. This Agreement includes the following exhibits:
- | | |
|-----------|------------------------------------|
| Exhibit A | Investment Summary |
| Exhibit B | Invoicing and Payment Policy |
| | Schedule 1: Business Travel Policy |
| Exhibit C | Service Level Agreement |
| | Schedule 1: Support Call Process |
| Exhibit D | Statement of Work |

SIGNATURE PAGE FOLLOWS

IN WITNESS WHEREOF, a duly authorized representative of each party has executed this Agreement as of the date(s) set forth below.

Tyler Technologies, Inc.

Incline Village General Improvement District

By: 

By: _____

Name: Robert Kennedy-Jensen

Name: _____

Title: Director of Contracts

Title: _____

Date: September 22, 2020

Date: _____

Address for Notices:

Tyler Technologies, Inc.
One Tyler Drive
Yarmouth, ME 04096
Attention: Chief Legal Officer

Address for Notices:

Incline Village General Improvement District
893 Southwood Boulevard
Incline Village, NV 89451
Attention: _____



Exhibit A
Investment Summary

The following Investment Summary details the software and services to be delivered by us to you under the Agreement. This Investment Summary is effective as of the Effective Date. Capitalized terms not otherwise defined will have the meaning assigned to such terms in the Agreement.

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK



Quoted By: Colin Watts
 Date: 8/19/2020
 Quote Expiration: 12/11/2020
 Quote Name: Incline Village General Improvement District-ERP-Munis
 Quote Number: 2019-88719-2
 Quote Description: IVGID Munis ERP

Sales Quotation For

Incline Village General Improvement District
 893 Southwood Blvd
 Incline Village, NV 89451-9425
 Phone 7758321365

Description	# Years	Annual Fee	One Time Fees		
			Impl. Hours	Impl. Cost	Data Conversion
Financial:					
Accounting/GL	5.0	\$18,311.00	112	\$17,920.00	\$10,200.00
Accounts Payable	5.0	\$5,386.00	32	\$5,120.00	\$0.00
Budgeting	5.0	\$5,386.00	48	\$7,680.00	\$0.00
Capital Assets	5.0	\$4,608.00	40	\$6,400.00	\$2,000.00
Cash Management	5.0	\$2,992.00	28	\$4,480.00	\$0.00
Contract Management	5.0	\$1,975.00	24	\$3,840.00	\$3,000.00
Inventory	5.0	\$4,279.00	40	\$6,400.00	\$3,240.00
Project & Grant Accounting	5.0	\$3,590.00	32	\$5,120.00	\$4,000.00
Purchasing	5.0	\$7,600.00	80	\$12,800.00	\$1,800.00
Human Capital Management:					
ExecuTime Advanced Scheduling (300)	5.0	\$17,842.00	64	\$10,240.00	\$0.00
ExecuTime Time & Attendance (300)	5.0	\$12,892.00	128	\$20,480.00	\$0.00
Human Resources & Talent Management	5.0	\$5,442.00	88	\$14,080.00	\$0.00
Payroll w/ESS	5.0	\$6,624.00	168	\$26,880.00	\$11,800.00
Recruiting	5.0	\$1,143.00	16	\$2,560.00	\$0.00
Risk Management	5.0	\$1,336.00	16	\$2,560.00	\$0.00

Productivity:

SaaS

Description	# Years	Annual Fee	One Time Fees		
			Impl. Hours	Impl. Cost	Data Conversion
Munis Analytics & Reporting (SaaS)	5.0	\$5,018.00	64	\$10,240.00	\$0.00
Tyler Content Manager SE	5.0	\$9,924.00	32	\$5,120.00	\$0.00
Tyler ReadyForms Processing (including Common Form Set)	5.0	\$4,590.00	0	\$0.00	\$0.00
Additional:					
Payroll Tax Table Updates	5.0	\$1,000.00	0	\$0.00	\$0.00
TOTAL:		\$119,937.00	1012	\$161,920.00	\$36,040.00

Other Services

Description	Quantity	Unit Price	Unit Discount	Extended Price
Monthly Budget & Actuals Import - 3 Years	24	\$160.00	\$0.00	\$3,840.00
Additional Training Hours (2 blocks 40 hrs ea)	80	\$160.00	\$0.00	\$12,800.00
Munis Executive Insights Implementation	1	\$4,800.00	\$0.00	\$4,800.00
Project Management	108	\$160.00	\$0.00	\$17,280.00
Tyler ReadyForms Processing Configuration	1	\$1,500.00	\$0.00	\$1,500.00
VPN Device	1	\$4,000.00	\$0.00	\$4,000.00
TOTAL:				\$44,220.00

3rd Party Hardware, Software and Services

Description	Quantity	Unit Price	Unit Discount	Total Price	Unit Maintenance	Unit Maintenance Discount	Total Year One Maintenance
Touchscreen 10: Proximity Reader (HID)	21	\$2,410.00	\$0.00	\$50,610.00	\$0.00	\$0.00	\$0.00
Touchscreen 10: Proximity Reader (HID) Maintenance	21	\$0.00	\$0.00	\$0.00	\$241.00	\$0.00	\$5,061.00
Tyler Secure Signature System with 2 Keys	1	\$1,650.00	\$0.00	\$1,650.00	\$0.00	\$0.00	\$0.00
<i>3rd Party Hardware Sub-Total:</i>			<i>\$0.00</i>	<i>\$52,260.00</i>			<i>\$0.00</i>
TOTAL:				\$52,260.00			\$5,061.00

Summary

	One Time Fees	Recurring Fees
Total Tyler Software	\$0.00	\$0.00
Total SaaS	\$0.00	\$119,937.00

Summary	One Time Fees	Recurring Fees
Total Tyler Services	\$242,180.00	\$0.00
Total 3rd Party Hardware, Software and Services	\$52,260.00	\$5,061.00
Summary Total	\$294,440.00	\$124,998.00
Contract Total (Excluding Estimated Travel Expenses)	\$899,188.00	
Estimated Travel Expenses	\$69,870.00	

Detailed Breakdown of Conversions (included in Contract Total)

Description	Unit Price	Unit Discount	Extended Price
Accounting - Actuals up to 3 years	\$1,000.00	\$0.00	\$1,000.00
Accounting - Budgets up to 3 years	\$1,000.00	\$0.00	\$1,000.00
Accounting Standard COA	\$2,000.00	\$0.00	\$2,000.00
Accounts Payable - Checks up to 5 years	\$2,200.00	\$0.00	\$2,200.00
Accounts Payable - Invoice up to 5 years	\$2,800.00	\$0.00	\$2,800.00
Accounts Payable Standard Master	\$1,200.00	\$0.00	\$1,200.00
Capital Assets Std Master	\$2,000.00	\$0.00	\$2,000.00
Contracts	\$3,000.00	\$0.00	\$3,000.00
Inventory - Commodity Codes	\$840.00	\$0.00	\$840.00
Inventory Std Master	\$2,400.00	\$0.00	\$2,400.00
Payroll - Accrual Balances	\$1,500.00	\$0.00	\$1,500.00
Payroll - Accumulators up to 5 years	\$1,400.00	\$0.00	\$1,400.00
Payroll - Check History up to 5 years	\$1,200.00	\$0.00	\$1,200.00
Payroll - Deductions	\$1,800.00	\$0.00	\$1,800.00
Payroll - Earning/Deduction Hist up to 5 years	\$2,500.00	\$0.00	\$2,500.00
Payroll - Standard	\$2,000.00	\$0.00	\$2,000.00
Payroll - State Retirement Tables	\$1,400.00	\$0.00	\$1,400.00
Project Grant Accounting - Actuals up to 3 years	\$1,000.00	\$0.00	\$1,000.00
Project Grant Accounting - Budgets up to 3 years	\$1,000.00	\$0.00	\$1,000.00
Project Grant Accounting Standard	\$2,000.00	\$0.00	\$2,000.00
Purchasing - Purchase Orders - Standard Open PO's only	\$1,800.00	\$0.00	\$1,800.00
TOTAL:			\$36,040.00

Optional SaaS	One Time Fees					
	Description	# Years	Annual Fee	Impl. Hours	Impl. Cost	Data Conversion
Financial:						
Employee Expense Reimbursement	5.0	\$2,394.00	32	\$5,120.00	\$0.00	
Human Capital Management:						
ExecuTime Advanced Scheduling Mobile Access	5.0	\$3,150.00	0	\$0.00	\$0.00	
ExecuTime Time & Attendance Mobile Access	5.0	\$4,021.00	0	\$0.00	\$0.00	
Revenue:						
Accounts Receivable	5.0	\$3,949.00	64	\$10,240.00	\$0.00	
General Billing	5.0	\$2,693.00	32	\$5,120.00	\$6,180.00	
Tyler Cashiering	5.0	\$6,582.00	40	\$6,400.00	\$0.00	
Productivity:						
eProcurement	5.0	\$2,992.00	24	\$3,840.00	\$0.00	
Additional:						
CAFR Statement Builder	5.0	\$6,358.00	24	\$3,840.00	\$0.00	
TOTAL:		\$32,139.00	216	\$34,560.00	\$6,180.00	

Optional Other Services

Description	Quantity	Unit Price	Discount	Extended Price
Business Process Consulting - General Ledger	1	\$14,000.00	\$0.00	\$14,000.00
Business Process Consulting - Payroll	1	\$28,000.00	\$0.00	\$28,000.00
TOTAL:				\$42,000.00

Optional Conversion Details (Prices Reflected Above)

Description	Unit Price	Unit Discount	Extended Price
General Billing - Bills up to 5 years	\$3,500.00	\$0.00	\$3,500.00
General Billing - Recurring Invoices	\$1,680.00	\$0.00	\$1,680.00
General Billing Std CID	\$1,000.00	\$0.00	\$1,000.00
TOTAL:			\$6,180.00

Unless otherwise indicated in the contract or amendment thereto, pricing for optional items will be held for six (6) months from the Quote date or the Effective Date of the contract, whichever is later.

Customer Approval: _____ Date: _____
Print Name: _____ P.O. #: _____

All primary values quoted in US Dollars

Comments

Tyler recommends the use of a 128-bit SSL Security Certificate for any Internet Web Applications, such as the Munis Web Client and the MUNIS Self Service applications if hosted by the Client. This certificate is required to encrypt the highly sensitive payroll and financial information as it travels across the public internet. There are various vendors who sell SSL Certificates, with all ranges of prices.

Conversion prices are based on a single occurrence of the database. If additional databases need to be converted, these will need to be quoted.

Tyler's quote contains estimates of the amount of services needed, based on our preliminary understanding of the size and scope of your project. The actual amount of services depends on such factors as your level of involvement in the project and the speed of knowledge transfer.

Unless otherwise noted, prices submitted in the quote do not include travel expenses incurred in accordance with Tyler's then-current Business Travel Policy.

Tyler's prices do not include applicable local, city or federal sales, use excise, personal property or other similar taxes or duties, which you are responsible for determining and remitting. Installations are completed remotely, but can be done onsite upon request at an additional cost.

In the event Client cancels services less than two (2) weeks in advance, Client is liable to Tyler for (i) all non-refundable expenses incurred by Tyler on Client's behalf; and (ii) daily fees associated with the cancelled services if Tyler is unable to re-assign its personnel.

Implementation hours are scheduled and delivered in four (4) or eight (8) hour increments.

Tyler provides onsite training for a maximum of 12 people per class. In the event that more than 12 users wish to participate in a training class or more than one occurrence of a class is needed, Tyler will either provide additional days at then-current rates for training or Tyler will utilize a Train-the-Trainer approach whereby the client designated attendees of the initial training can thereafter train the remaining users.

The Tyler Software Product Tyler ReadyForms Processing must be used in conjunction with a Hewlett Packard printer supported by Tyler for printing checks.

Any forms included in this quote are based on the standard form templates provided. Custom forms, additional forms and any custom programming are subject to additional fees not included in this quote. The additional fees would be quoted at the time of request, generally during the implementation of the forms. Please note that the form solution provided requires the use of approved printers. You may contact Tyler's support team for the most current list of approved printers.

In the event Client acquires from Tyler any edition of Tyler Content Manager software other than Enterprise Edition, the license for Content Manager is restricted to use with Tyler applications only. If Client wishes to use Tyler Content Manager software with non-Tyler applications, Client must purchase or upgrade to Tyler Content Manager Enterprise Edition.

Payroll library includes: 1 PR check, 1 direct deposit, 1 vendor from payroll check, 1 vendor from payroll direct deposit, W2, W2c, ACA 1095B, ACA 1095C and 1099 R.

General Billing library includes: 1 invoice, 1 statement, 1 general billing receipt and 1 miscellaneous receipt.

Includes digitizing two signatures, additional charges will apply for additional signatures.

Project Management includes project planning, kickoff meeting, status calls, task monitoring, verification and transition to support.

Comments

Personnel Actions Forms Library includes: 1 Personnel Action form - New and 1 Personnel Action Form - Change.

Tyler's pricing is based on the scope of proposed products and services being obtained from Tyler. Should portions of the scope of products or services be removed by the Client, Tyler reserves the right to adjust prices for the remaining scope accordingly.

Tyler Content Manager SE includes up to 1TB of storage. Should additional storage be needed it may be purchased as needed at an annual fee of \$5,000 per TB.

Financial library includes: 1 A/P check, 1 EFT/ACH, 1 Purchase order, 1099M, 1099INT, 1099S, and 1099G.

The Munis SaaS fees are based on 32 concurrent users. Should the number of concurrent users be exceeded, Tyler reserves the right to re-negotiate the SaaS fees based upon any resulting changes in the pricing categories.

If a Tyler client desires clocks that do not have direct connectivity back to the network server ExecuTime resides on, then a VPN device installation, to be provided at Tyler's then-current prices, will be needed for every location where a clock may reside.

Clocks will be shipped upon receipt of a signed quote or addendum. The warranty period starts when the clocks are shipped. The warranty period ends whichever occurs first, either 12 months after connecting the clocks to the ExecuTime software or 18 months from shipment.

Clock prices include Tyler instruction regarding clock configuration and connection to the ExecuTime software. Client is responsible for clock installation and connection to applicable network.

Development modifications, interfaces and services, where applicable, shall be invoiced to the client in the following manner: 50% of total upon authorized signature to proceed on program specifications and the remaining 50% of total upon delivery of modifications, interface and services.



Exhibit B Invoicing and Payment Policy

We will provide you with the software and services set forth in the Investment Summary of the Agreement. Capitalized terms not otherwise defined will have the meaning assigned to such terms in the Agreement.

Invoicing: We will invoice you for the applicable software and services in the Investment Summary as set forth below. Your rights to dispute any invoice are set forth in the Agreement.

1. **SaaS Fees.** SaaS Fees are invoiced on an annual basis, beginning on the commencement of the initial term as set forth in Section F (1) of this Agreement. Your annual SaaS fees for the initial term are set forth in the Investment Summary. Upon expiration of the initial term, your annual SaaS fees will be at our then-current rates.

2. **Other Tyler Software and Services.**
 - 2.1 *VPN Device:* The fee for the VPN device will be invoiced upon installation of the VPN.

 - 2.2 *Implementation and Other Professional Services (including training):* Implementation and other professional services (including training) are billed and invoiced as delivered, at the rates set forth in the Investment Summary.

 - 2.3 *Consulting Services:* If you have purchased any Business Process Consulting services, if they have been quoted as fixed-fee services, they will be invoiced 50% upon your acceptance of the Best Practice Recommendations, by module, and 50% upon your acceptance of custom desktop procedures, by module. If you have purchased any Business Process Consulting services and they are quoted as an estimate, then we will bill you the actual services delivered on a time and materials basis.

 - 2.4 *Conversions:* Fixed-fee conversions are invoiced 50% upon initial delivery of the converted Data, by conversion option, and 50% upon Client acceptance to load the converted Data into Live/Production environment, by conversion option. Where conversions are quoted as estimated, we will bill you the actual services delivered on a time and materials basis.

 - 2.5 *Requested Modifications to the Tyler Software:* Requested modifications to the Tyler Software are invoiced 50% upon delivery of specifications and 50% upon delivery of the applicable modification. You must report any failure of the modification to conform to the specifications within thirty (30) days of delivery; otherwise, the modification will be deemed to be in compliance with the specifications after the 30-day window has passed. You may still report Defects to us as set forth in this Agreement.

2.6 *Other Fixed Price Services*: Other fixed price services are invoiced as delivered, at the rates set forth in the Investment Summary. For the avoidance of doubt, where “Project Planning Services” are provided, payment will be due upon delivery of the Implementation Planning document.

3. Third Party Products.

3.1 *Third Party Software License Fees*: License fees for Third Party Software, if any, are invoiced when we make it available to you for downloading.

3.2 *Third Party Software Maintenance*: The first year maintenance for the Third Party Software is invoiced when we make it available to you for downloading.

3.3 *Third Party Hardware*: Third Party Hardware costs, if any, are invoiced upon delivery.

3.4 *Third Party Services*: Fees for Third Party Services, if any, are invoiced as delivered, along with applicable expenses, at the rates set forth in the Investment Summary.

4. Expenses. The service rates in the Investment Summary do not include travel expenses. Expenses for Tyler delivered services will be billed as incurred and only in accordance with our then-current Business Travel Policy, plus a 10% travel agency processing fee. Our current Business Travel Policy is attached to this Exhibit B at Schedule 1. Copies of receipts will be provided upon request; we reserve the right to charge you an administrative fee depending on the extent of your requests. Receipts for miscellaneous items less than twenty-five dollars and mileage logs are not available.

Payment. Payment for undisputed invoices is due within forty-five (45) days of the invoice date. We prefer to receive payments electronically. Our electronic payment information is available by contacting AR@tylertech.com.



**Exhibit B
Schedule 1
Business Travel Policy**

1. Air Travel

A. Reservations & Tickets

The Travel Management Company (TMC) used by Tyler will provide an employee with a direct flight within two hours before or after the requested departure time, assuming that flight does not add more than three hours to the employee's total trip duration and the fare is within \$100 (each way) of the lowest logical fare. If a net savings of \$200 or more (each way) is possible through a connecting flight that is within two hours before or after the requested departure time and that does not add more than three hours to the employee's total trip duration, the connecting flight should be accepted.

Employees are encouraged to make advanced reservations to take full advantage of discount opportunities. Employees should use all reasonable efforts to make travel arrangements at least two (2) weeks in advance of commitments. A seven (7) day advance booking requirement is mandatory. When booking less than seven (7) days in advance, management approval will be required.

Except in the case of international travel where a segment of continuous air travel is six (6) or more consecutive hours in length, only economy or coach class seating is reimbursable. Employees shall not be reimbursed for "Basic Economy Fares" because these fares are non-refundable and have many restrictions that outweigh the cost-savings.

B. Baggage Fees

Reimbursement of personal baggage charges are based on trip duration as follows:

- Up to five (5) days = one (1) checked bag
- Six (6) or more days = two (2) checked bags

Baggage fees for sports equipment are not reimbursable.

2. Ground Transportation

A. Private Automobile

Mileage Allowance – Business use of an employee’s private automobile will be reimbursed at the current IRS allowable rate, plus out of pocket costs for tolls and parking. Mileage will be calculated by using the employee's office as the starting and ending point, in compliance with IRS regulations. Employees who have been designated a home office should calculate miles from their home.

B. Rental Car

Employees are authorized to rent cars only in conjunction with air travel when cost, convenience, and the specific situation reasonably require their use. When renting a car for Tyler business, employees should select a “mid-size” or “intermediate” car. “Full” size cars may be rented when three or more employees are traveling together. Tyler carries leased vehicle coverage for business car rentals; except for employees traveling to Alaska and internationally (excluding Canada), additional insurance on the rental agreement should be declined.

C. Public Transportation

Taxi or airport limousine services may be considered when traveling in and around cities or to and from airports when less expensive means of transportation are unavailable or impractical. The actual fare plus a reasonable tip (15-18%) are reimbursable. In the case of a free hotel shuttle to the airport, tips are included in the per diem rates and will not be reimbursed separately.

D. Parking & Tolls

When parking at the airport, employees must use longer term parking areas that are measured in days as opposed to hours. Park and fly options located near some airports may also be used. For extended trips that would result in excessive parking charges, public transportation to/from the airport should be considered. Tolls will be reimbursed when receipts are presented.

3. Lodging

Tyler’s TMC will select hotel chains that are well established, reasonable in price, and conveniently located in relation to the traveler's work assignment. Typical hotel chains include Courtyard, Fairfield Inn, Hampton Inn, and Holiday Inn Express. If the employee has a discount rate with a local hotel, the hotel reservation should note that discount and the employee should confirm the lower rate with the hotel upon arrival. Employee memberships in travel clubs such as AAA should be noted in their travel profiles so that the employee can take advantage of any lower club rates.

“No shows” or cancellation fees are not reimbursable if the employee does not comply with the hotel’s cancellation policy.

Tips for maids and other hotel staff are included in the per diem rate and are not reimbursed separately.

Employees are not authorized to reserve non-traditional short-term lodging, such as Airbnb, VRBO, and HomeAway. Employees who elect to make such reservations shall not be reimbursed.

4. Meals and Incidental Expenses

Employee meals and incidental expenses while on travel status within the continental U.S. are in accordance with the federal per diem rates published by the General Services Administration. Incidental expenses include tips to maids, hotel staff, and shuttle drivers and other minor travel expenses. Per diem rates are available at www.gsa.gov/perdiem.

Per diem for Alaska, Hawaii, U.S. protectorates and international destinations are provided separately by the Department of State and will be determined as required.

A. Overnight Travel

For each full day of travel, all three meals are reimbursable. Per diems on the first and last day of a trip are governed as set forth below.

Departure Day

Depart before 12:00 noon	Lunch and dinner
Depart after 12:00 noon	Dinner

Return Day

Return before 12:00 noon	Breakfast
Return between 12:00 noon & 7:00 p.m.	Breakfast and lunch
Return after 7:00 p.m.*	Breakfast, lunch and dinner

*7:00 p.m. is defined as direct travel time and does not include time taken to stop for dinner.

The reimbursement rates for individual meals are calculated as a percentage of the full day per diem as follows:

Breakfast	15%
Lunch	25%
Dinner	60%

B. Same Day Travel

Employees traveling at least 100 miles to a site and returning in the same day are eligible to claim lunch on an expense report. Employees on same day travel status are eligible to claim dinner in the event they return home after 7:00 p.m.*

*7:00 p.m. is defined as direct travel time and does not include time taken to stop for dinner.

5. Internet Access – Hotels and Airports

Employees who travel may need to access their e-mail at night. Many hotels provide free high speed internet access and Tyler employees are encouraged to use such hotels whenever possible. If an employee's hotel charges for internet access it is reimbursable up to \$10.00 per day. Charges for internet access at airports are not reimbursable.

6. International Travel

All international flights with the exception of flights between the U.S. and Canada should be reserved through TMC using the "lowest practical coach fare" with the exception of flights that are six (6) or more consecutive hours in length. In such event, the next available seating class above coach shall be reimbursed.

When required to travel internationally for business, employees shall be reimbursed for photo fees, application fees, and execution fees when obtaining a new passport book, but fees related to passport renewals are not reimbursable. Visa application and legal fees, entry taxes and departure taxes are reimbursable.

The cost of vaccinations that are either required for travel to specific countries or suggested by the U.S. Department of Health & Human Services for travel to specific countries, is reimbursable.

Section 4, Meals & Incidental Expenses, and Section 2.b., Rental Car, shall apply to this section.



Exhibit C Service Level Agreement

I. Agreement Overview

This SLA operates in conjunction with, and does not supersede or replace any part of, the Agreement. It outlines the information technology service levels that we will provide to you to ensure the availability of the application services that you have requested us to provide. All other support services are documented in the Support Call Process.

II. Definitions. Except as defined below, all defined terms have the meaning set forth in the Agreement.

Attainment: The percentage of time the Tyler Software is available during a calendar quarter, with percentages rounded to the nearest whole number.

Client Error Incident: Any service unavailability resulting from your applications, content or equipment, or the acts or omissions of any of your service users or third-party providers over whom we exercise no control.

Downtime: Those minutes during which the Tyler Software is not available for your use. Downtime does not include those instances in which only a Defect is present.

Service Availability: The total number of minutes in a calendar quarter that the Tyler Software is capable of receiving, processing, and responding to requests, excluding maintenance windows, Client Error Incidents and Force Majeure.

III. Service Availability

The Service Availability of the Tyler Software is intended to be 24/7/365. We set Service Availability goals and measures whether we have met those goals by tracking Attainment.

a. Your Responsibilities

Whenever you experience Downtime, you must make a support call according to the procedures outlined in the Support Call Process. You will receive a support incident number.

You must document, in writing, all Downtime that you have experienced during a calendar quarter. You must deliver such documentation to us within 30 days of a quarter's end.

The documentation you provide must evidence the Downtime clearly and convincingly. It must include, for example, the support incident number(s) and the date, time and duration of the Downtime(s).

b. Our Responsibilities

When our support team receives a call from you that Downtime has occurred or is occurring, we will work with you to identify the cause of the Downtime (including whether it may be the result of a Client Error Incident or Force Majeure). We will also work with you to resume normal operations.

Upon timely receipt of your Downtime report, we will compare that report to our own outage logs and support tickets to confirm that Downtime for which we were responsible indeed occurred.

We will respond to your Downtime report within 30 day(s) of receipt. To the extent we have confirmed Downtime for which we are responsible, we will provide you with the relief set forth below.

c. Client Relief

When a Service Availability goal is not met due to confirmed Downtime, we will provide you with relief that corresponds to the percentage amount by which that goal was not achieved, as set forth in the Client Relief Schedule below.

Notwithstanding the above, the total amount of all relief that would be due under this SLA per quarter will not exceed 5% of one quarter of the then-current SaaS Fee. The total credits confirmed by us in one or more quarters of a billing cycle will be applied to the SaaS Fee for the next billing cycle. Issuing of such credit does not relieve us of our obligations under the Agreement to correct the problem which created the service interruption.

Every quarter, we will compare confirmed Downtime to Service Availability. In the event actual Attainment does not meet the targeted Attainment, the following Client relief will apply, on a quarterly basis:

Targeted Attainment	Actual Attainment	Client Relief
100%	98-99%	Remedial action will be taken.
100%	95-97%	4% credit of fee for affected calendar quarter will be posted to next billing cycle
100%	<95%	5% credit of fee for affected calendar quarter will be posted to next billing cycle

You may request a report from us that documents the preceding quarter’s Service Availability, Downtime, any remedial actions that have been/will be taken, and any credits that may be issued.

IV. Applicability

The commitments set forth in this SLA do not apply during maintenance windows, Client Error Incidents, and Force Majeure.

We perform maintenance during limited windows that are historically known to be reliably low-traffic times. If and when maintenance is predicted to occur during periods of higher traffic, we will provide advance notice of those windows and will coordinate to the greatest extent possible with you.

V. Force Majeure

You will not hold us responsible for not meeting service levels outlined in this SLA to the extent any failure to do so is caused by Force Majeure. In the event of Force Majeure, we will file with you a signed request that said failure be excused. That writing will at least include the essential details and circumstances supporting our request for relief pursuant to this Section. You will not unreasonably withhold its acceptance of such a request.





Exhibit C Schedule 1 Support Call Process

Support Channels

Tyler Technologies, Inc. provides the following channels of software support:

- (1) Tyler Community – an on-line resource, Tyler Community provides a venue for all Tyler clients with current maintenance agreements to collaborate with one another, share best practices and resources, and access documentation.
- (2) On-line submission (portal) – for less urgent and functionality-based questions, users may create unlimited support incidents through the customer relationship management portal available at the Tyler Technologies website.
- (3) Email – for less urgent situations, users may submit unlimited emails directly to the software support group.
- (4) Telephone – for urgent or complex questions, users receive toll-free, unlimited telephone software support.

Support Resources

A number of additional resources are available to provide a comprehensive and complete support experience:

- (1) Tyler Website – www.tylertech.com – for accessing client tools and other information including support contact information.
- (2) Tyler Community – available through login, Tyler Community provides a venue for clients to support one another and share best practices and resources.
- (3) Knowledgebase – A fully searchable depository of thousands of documents related to procedures, best practices, release information, and job aides.
- (4) Program Updates – where development activity is made available for client consumption

Support Availability

Tyler Technologies support is available during the local business hours of 8 AM to 5 PM (Monday – Friday) across four US time zones (Pacific, Mountain, Central and Eastern). Clients may receive coverage across these time zones. Tyler’s holiday schedule is outlined below. There will be no support coverage on these days.

New Year’s Day	Thanksgiving Day
Memorial Day	Day after Thanksgiving
Independence Day	Christmas Day
Labor Day	

Issue Handling

Incident Tracking

Every support incident is logged into Tyler’s Customer Relationship Management System and given a unique incident number. This system tracks the history of each incident. The incident tracking number is used to track and reference open issues when clients contact support. Clients may track incidents, using the incident number, through the portal at Tyler’s website or by calling software support directly.

Incident Priority

Each incident is assigned a priority number, which corresponds to the client’s needs and deadlines. The client is responsible for reasonably setting the priority of the incident per the chart below. This chart is not intended to address every type of support incident, and certain “characteristics” may or may not apply depending on whether the Tyler software has been deployed on customer infrastructure or the Tyler cloud. The goal is to help guide the client towards clearly understanding and communicating the importance of the issue and to describe generally expected responses and resolutions.

Priority Level	Characteristics of Support Incident	Resolution Targets
1 Critical	Support incident that causes (a) complete application failure or application unavailability; (b) application failure or unavailability in one or more of the client’s remote location; or (c) systemic loss of multiple essential system functions.	Tyler shall provide an initial response to Priority Level 1 incidents within one (1) business hour of receipt of the support incident. Tyler shall use commercially reasonable efforts to resolve such support incidents or provide a circumvention procedure within one (1) business day. For non-hosted customers, Tyler’s responsibility for lost or corrupted Data is limited to assisting the client in restoring its last available database.
2 High	Support incident that causes (a) repeated, consistent failure of essential functionality affecting more than one user or (b) loss or corruption of Data.	Tyler shall provide an initial response to Priority Level 2 incidents within four (4) business hours of receipt of the support incident. Tyler shall use commercially reasonable efforts to resolve such support incidents or provide a circumvention procedure within ten (10) business days. For non-hosted customers, Tyler’s responsibility for loss or corrupted Data is limited to assisting the client in restoring its last available database.
3 Medium	Priority Level 1 incident with an existing circumvention procedure, or a Priority Level 2 incident that affects only one user or for which there is an existing circumvention procedure.	Tyler shall provide an initial response to Priority Level 3 incidents within one (1) business day of receipt of the support incident. Tyler shall use commercially reasonable efforts to resolve such support incidents without the need for a circumvention procedure with the next published maintenance update or service pack. For non-hosted customers, Tyler’s responsibility for lost or corrupted Data is limited to assisting the client in restoring its last available database.

Priority Level	Characteristics of Support Incident	Resolution Targets
4 Non-critical	Support incident that causes failure of non-essential functionality or a cosmetic or other issue that does not qualify as any other Priority Level.	Tyler shall provide an initial response to Priority Level 4 incidents within two (2) business days. Tyler shall use commercially reasonable efforts to resolve such support incidents, as well as cosmetic issues, with a future version release.

Incident Escalation

Tyler Technology’s software support consists of four levels of personnel:

- (1) Level 1: front-line representatives
- (2) Level 2: more senior in their support role, they assist front-line representatives and take on escalated issues
- (3) Level 3: assist in incident escalations and specialized client issues
- (4) Level 4: responsible for the management of support teams for either a single product or a product group

If a client feels they are not receiving the service needed, they may contact the appropriate Software Support Manager. After receiving the incident tracking number, the manager will follow up on the open issue and determine the necessary action to meet the client’s needs.

On occasion, the priority or immediacy of a software support incident may change after initiation. Tyler encourages clients to communicate the level of urgency or priority of software support issues so that we can respond appropriately. A software support incident can be escalated by any of the following methods:

- (1) Telephone – for immediate response, call toll-free to either escalate an incident’s priority or to escalate an issue through management channels as described above.
- (2) Email – clients can send an email to software support in order to escalate the priority of an issue
- (3) On-line Support Incident Portal – clients can also escalate the priority of an issue by logging into the client incident portal and referencing the appropriate incident tracking number.

Remote Support Tool

Some support calls require further analysis of the client’s database, process or setup to diagnose a problem or to assist with a question. Tyler will, at its discretion, use an industry-standard remote support tool. Support is able to quickly connect to the client’s desktop and view the site’s setup, diagnose problems, or assist with screen navigation. More information about the remote support tool Tyler uses is available upon request.



Exhibit D
Statement of Work

Statement of Work

Tyler Technologies

Prepared for:

Incline Village General Improvement District

893 Southwood Blvd, Incline Village, NV 89451

Prepared by:

Bobby Sansone
One Tyler Drive, Yarmouth, ME 04096
Tyler Technologies, Inc.
www.tylertech.com

Table of Contents

- 1 Executive Summary 6
 - 1.1 Project Overview 6
 - 1.2 Product Summary 6
 - 1.3 Project Timeline 7
 - 1.4 Project Methodology Overview 7
- 2 Project Governance 8
 - 2.1 Client Governance 8
 - 2.1.1 Client Project Manager 8
 - 2.1.2 Steering Committee 8
 - 2.1.3 Executive Sponsor(s) 9
 - 2.2 Tyler Governance 9
 - 2.2.1 Tyler Project Manager 9
 - 2.2.2 Tyler Implementation Management 9
 - 2.2.3 Tyler Executive Management 9
 - 2.3 Acceptance and Acknowledgment Process 9
- 3 Overall Project Assumptions 11
 - 3.1 Project, Resources and Scheduling 11
 - 3.2 Data Conversion 12
 - 3.3 Data Exchanges, Modifications, Forms and Reports 12
 - 3.4 Hardware and Software 13
 - 3.5 Education 13
- 4 Implementation Stages 14
 - 4.1 Work Breakdown Structure (WBS) 14
 - 4.2 Initiate & Plan (Stage 1) 16
 - 4.2.1 Tyler Internal Coordination & Planning 16
 - 4.2.2 System Infrastructure Planning 17
 - 4.2.3 Project/Phase Planning 18
 - 4.2.4 Project Schedule 19
 - 4.2.5 Stakeholder Presentation 20

4.2.6	Control Point 1: Initiate & Plan Stage Acceptance.....	21
4.3	Assess & Define (Stage 2).....	22
4.3.1	Fundamentals Review.....	22
4.3.2	Current/Future State Analysis.....	23
4.3.3	Data Conversion Planning & Mapping.....	24
4.3.4	Standard 3rd Party Data Exchange Planning.....	25
4.3.5	Modification Analysis & Specification, if contracted.....	26
4.3.6	Forms & Reports Planning.....	27
4.3.7	System Deployment.....	28
4.3.8	Control Point 2: Assess & Define Stage Acceptance.....	29
4.4	Build & Validate (Stage 3).....	31
4.4.1	Configuration & Power User Training.....	31
4.4.2	Data Conversion & Validation.....	32
4.4.3	Standard 3rd Party Data Exchange Validation.....	33
4.4.4	Modification Delivery & Validation, if contracted.....	34
4.4.5	Forms & Reports Validation.....	35
4.4.6	Control Point 3: Build & Validate Stage Acceptance.....	36
4.5	Final Testing & Training (Stage 4).....	37
4.5.1	Cutover Planning.....	37
4.5.2	User Acceptance Testing (UAT).....	38
4.5.3	End User Training.....	39
4.5.4	Control Point 4: Final Testing & Training Stage Acceptance.....	40
4.6	Production Cutover (Stage 5).....	41
4.6.1	Final Data Conversion, if applicable.....	41
4.6.2	Production Processing & Assistance.....	42
4.6.3	Transition to Tyler Support.....	43
4.6.4	Schedule Post-Production Services, if applicable.....	44
4.6.5	Control Point 5: Production Cutover Stage Acceptance.....	45
4.7	Phase/Project Closure (Stage 6).....	46
4.7.1	Close Phase/Project.....	46
4.7.2	Control Point 6: Phase/Project Closure Stage Acceptance.....	47
5	Roles and Responsibilities.....	48

5.1	Tyler Roles and Responsibilities.....	48
5.1.1	Tyler Executive Management	48
5.1.2	Tyler Implementation Management.....	48
5.1.3	Tyler Project Manager.....	48
5.1.4	Tyler Implementation Consultant	49
5.1.5	Tyler Sales	50
5.1.6	Tyler Software Support	50
5.2	Incline Village General Improvement District Roles and Responsibilities	50
5.2.1	Incline Village General Improvement District Executive Sponsor.....	50
5.2.2	Incline Village General Improvement District Steering Committee.....	51
5.2.3	Incline Village General Improvement District Project Manager	51
5.2.4	Incline Village General Improvement District Functional Leads.....	52
5.2.5	Incline Village General Improvement District Power Users.....	53
5.2.6	Incline Village General Improvement District End Users	53
5.2.7	Incline Village General Improvement District Technical Support	54
5.2.8	Incline Village General Improvement District Upgrade Coordinator.....	54
5.2.9	Incline Village General Improvement District Project Toolset Coordinator	54
5.2.10	Incline Village General Improvement District Change Management Lead.....	54
6	Munis Conversion Summary	56
6.1	Accounting COA	56
6.2	Accounting - Actuals	56
6.3	Accounting - Budgets	56
6.4	Accounts Payable Master.....	56
6.5	Accounts Payable - Checks.....	56
6.6	Accounts Payable - Invoices.....	56
6.7	Contracts	56
6.8	Capital Assets Master.....	57
6.9	Inventory Master	57
6.10	Inventory – Commodity Codes	57
6.11	Project Grant Accounting.....	57
6.12	Project Grant Accounting - Actuals	57
6.13	Project Grant Accounting – Budget	57

6.14	Purchase Orders.....	57
6.15	Payroll	58
6.16	Payroll - Deductions	58
6.17	Payroll – Accrual Balances	58
6.18	Payroll – Accumulators	58
6.19	Payroll – Check History	58
6.20	Payroll – Earning/Deduction Hist.	58
6.21	Payroll – State Retirement Tables.....	58
<u>7</u>	Glossary.....	59

1 Executive Summary

1.1 Project Overview

The Statement of Work (SOW) documents the Project Scope, methodology, roles and responsibilities, implementation Stages, and deliverables for the implementation of Tyler products.

The Project goals are to offer Incline Village General Improvement District the opportunity to make the Incline Village General Improvement District more accessible and responsive to external and internal customer needs and more efficient in its operations through:

- Streamlining, automating, and integrating business processes and practices
- Providing tools to produce and access information in a real-time environment
- Enabling and empowering users to become more efficient, productive, and responsive
- Successfully overcoming current challenges and meeting future goals

1.2 Product Summary

Below, is a summary of the products included in this Project, as well as reference to the Incline Village General Improvement District’s functional area utilizing the Tyler product(s). Refer to the Implementation Stages section of this SOW for information containing detailed service components.

Phase	Functional Areas	Modules	Start Date	Go-Live Date
1	Chart of Accounts	<ul style="list-style-type: none"> ● Chart of Accounts 	Oct 2020	Dec 2020
2a	Human Capital Management	<ul style="list-style-type: none"> ● Humans Resources and Talent Management ● Payroll w/ ESS ● ExecuTime Time and Attendance 	Oct 2020	Jul 2021
	System Wide	<ul style="list-style-type: none"> ● Munis Analytics & Reporting <ul style="list-style-type: none"> ○ Tyler Reporting Services ○ Munis Office ○ HUB ● Tyler Forms Processing ● Tyler Content Manager SE 		
2b	ExecuTime Advanced Scheduling	<ul style="list-style-type: none"> ● ExecuTime Advanced Scheduling 	Jul 2021	Sep 2021

Phase	Functional Areas	Modules	Start Date	Go-Live Date
3	Financials	<ul style="list-style-type: none"> • Accounting/General Ledger • Accounts Payable • Budgeting • Capital Assets • Cash Management • Contract Management • Inventory • Project & Grant Accounting • Purchasing 	May 2021	April 2022

1.3 Project Timeline

The Project Timeline establishes a start and end date for each Phase of the Project. Developed during the Initiate & Plan Stage and revised as mutually agreed to, if needed, the timeline accounts for resource availability, business goals, size and complexity of the Project, and task duration requirements.

1.4 Project Methodology Overview

Tyler bases its implementation methodology on the Project Management Institute’s (PMI) Process Groups (Initiating, Planning, Executing, Monitoring & Controlling, and Closing). Using this model, Tyler developed a 6-stage process specifically designed to focus on critical project success measurement factors.

Tailored specifically for Tyler’s public sector clients, the project methodology contains Stage Acceptance Control Points throughout each Phase to ensure adherence to Scope, budget, timeline controls, effective communications, and quality standards. Clearly defined, the project methodology repeats consistently across Phases, and is scaled to meet the Incline Village General Improvement District’s complexity, and organizational needs.

2 Project Governance

The purpose of this section is to define the resources required to adequately establish the business needs, objectives, and priorities for the Project; communicate the goals to other project participants; and provide support and guidance to accomplish these goals. Project governance also defines the structure for issue escalation and resolution, Change Control review and authority, and organizational Change Management activities.

The preliminary governance structure establishes a clear escalation path when issues and risks require escalation above the project manager level. Further refinement of the governance structure, related processes, and specific roles and responsibilities occurs during the Initiate & Plan Stage.

The path below illustrates an overall team perspective where Tyler and the Incline Village General Improvement District collaborate to resolve project challenges according to defined escalation paths. In the event project managers do not possess authority to determine a solution, resolve an issue, or mitigate a risk, Tyler implementation management and the Incline Village General Improvement District steering committee become the escalation points to triage responses prior to escalation to the Incline Village General Improvement District and Tyler executive sponsors. As part of the escalation process, each project governance tier presents recommendations and supporting information to facilitate knowledge transfer and issue resolution. The Incline Village General Improvement District and Tyler executive sponsors serve as the final escalation point.

2.1 Client Governance

Depending on the Incline Village General Improvement District's organizational structure and size, the following governance roles may be filled by one or more people:

2.1.1 Client Project Manager

The Incline Village General Improvement District's project manager(s) coordinate project team members, subject matter experts, and the overall implementation schedule and serves as the primary point of contact with Tyler. The Incline Village General Improvement District project manager(s) will be responsible for reporting to the Incline Village General Improvement District steering committee and determining appropriate escalation points.

2.1.2 Steering Committee

The Incline Village General Improvement District steering committee understands and supports the cultural change necessary for the Project and fosters an appreciation of the Project's value throughout the organization. Oversees the Incline Village General Improvement District project manager(s) and the Project and through participation in regular internal meetings, the Incline Village General Improvement District steering committee remains updated on all project progress, project decisions, and achievement of project milestones. The Incline Village General Improvement District steering committee also provides support to the Incline Village General Improvement District project manager(s) by communicating the importance of the Project to all impacted departments. The Incline Village General Improvement District steering committee is responsible for ensuring the Project has appropriate resources, provides strategic direction to the project team, for making timely decisions on critical project issues or policy decisions. The

Incline Village General Improvement District steering committee also serves as primary level of issue resolution for the Project.

2.1.3 Executive Sponsor(s)

The Incline Village General Improvement District's executive sponsor provides support to the Project by allocating resources, providing strategic direction, and communicating key issues about the Project and the Project's overall importance to the organization. When called upon, the executive sponsor also acts as the final authority on all escalated project issues. The executive sponsor engages in the Project, as needed, in order to provide necessary support, oversight, guidance, and escalation, but does not participate in day-to-day project activities. The executive sponsor empowers the Incline Village General Improvement District steering committee, project manager(s), and functional leads to make critical business decisions for the Incline Village General Improvement District.

2.2 Tyler Governance

2.2.1 Tyler Project Manager

The Tyler project manager(s) have direct involvement with the Project and coordinates Tyler project team members, subject matter experts, the overall implementation schedule, and serves as the primary point of contact with the Incline Village General Improvement District. As requested by the Incline Village General Improvement District, the Tyler project manager(s) provide regular updates to the Incline Village General Improvement District's steering committee and other Tyler governance members.

2.2.2 Tyler Implementation Management

Tyler implementation management has indirect involvement with the Project and is part of the Tyler escalation process. Tyler project manager(s) consult implementation management on issues and outstanding decisions critical to the Project. Implementation management works toward a solution with the Tyler project manager(s) or with the Incline Village General Improvement District management, as appropriate. Tyler executive management is the escalation point for any issues not resolved at this level. The name(s) and contact information for this resource will be provided and available to the project team.

2.2.3 Tyler Executive Management

Tyler executive management has indirect involvement with the Project and is part of the Tyler escalation process. This team member offers additional support to the project team and collaborates with other Tyler department managers, as needed, in order to escalate and facilitate implementation project tasks and decisions. The name(s) and contact information for this resource will be provided and available to the project team.

2.3 Acceptance and Acknowledgment Process

All Deliverables and Control Points must be accepted or acknowledged following the process below. Acceptance requires a formal sign-off while acknowledgement may be provided without formal sign-off at the time of delivery. The following process will be used for accepting or acknowledging Deliverables and Control Points:

- The Incline Village General Improvement District shall have ten (10) business days from the date of delivery, or as otherwise mutually agreed upon by the parties in writing, to accept or acknowledge each Deliverable or Control Point. If the Incline Village General Improvement District does not provide acceptance or acknowledgement within ten (10) business days, or the otherwise agreed upon timeframe, not to be unreasonably withheld, Tyler deems the Deliverable or Control Point as accepted.
- If the Incline Village General Improvement District does not agree the particular Deliverable or Control Point meets requirements, the Incline Village General Improvement District shall notify Tyler project manager(s), in writing, with reasoning within five (5) business days, or the otherwise agreed-upon timeframe, not to be unreasonably withheld, of receipt of the Deliverable.
- Tyler shall address any deficiencies and redeliver the Deliverable or Control Point. The Incline Village General Improvement District shall then have five (5) business days from receipt of the redelivered Deliverable or Control Point to accept or again submit written notification of reasons for rejecting the milestone. If the Incline Village General Improvement District does not provide acceptance or acknowledgement within five (5) business days, or the otherwise agreed upon timeframe, not to be unreasonably withheld, Tyler deems the Deliverable or Control Point as accepted.

3 Overall Project Assumptions

3.1 Project, Resources and Scheduling

- Project activities will begin after the Agreement has been fully executed.
- The Incline Village General Improvement District has the ability to allocate additional internal resources if needed. The Incline Village General Improvement District also ensures the alignment of their budget and Scope expectations.
- The Incline Village General Improvement District and Tyler ensure that the assigned resources are available, they buy-into the change process, and they possess the required business knowledge to complete their assigned tasks successfully. Should there be a change in resources, the replacement resource should have a comparable level of availability, buy-in, and knowledge.
- Tyler and Incline Village General Improvement District provide adequate resources to support the efforts to complete the Project as scheduled and within the constraints of the Project budget.
- Abbreviated timelines and overlapped Phases can result in Project delays if there are not sufficient resources assigned to complete all required work as scheduled.
- Changes to Project Plan, availability of resources or changes in Scope may result in schedule delays, which may result in additional charges to the Project.
- Tyler provides a written agenda and notice of any prerequisites to the Incline Village General Improvement District project manager(s) ten (10) business days prior to any scheduled on site or remote sessions.
- Tyler provides notice of any prerequisites to the Incline Village General Improvement District project manager(s) a minimum of ten (10) business days prior to any key deliverable due dates.
- Incline Village General Improvement District users complete prerequisites prior to applicable scheduled activities.
- Tyler provides guidance for configuration and processing options available within the Tyler software. The Incline Village General Improvement District is responsible for making decisions based on the options available.
- In the event the Incline Village General Improvement District may elect to add and/or modify current business policies during the course of this Project, such policy changes are solely the Incline Village General Improvement District's responsibility to define, document, and implement.
- The Incline Village General Improvement District makes timely Project related decisions in order to achieve scheduled due dates on tasks and prepare for subsequent training sessions. Decisions

left unmade may affect the schedule, as each analysis and implementation session builds on the decisions made in prior sessions.

- Tyler considers additional services out of Scope and requires additional time and costs be requested via Change Request approved through the Change Control process.
- The Incline Village General Improvement District will respond to information requests in a comprehensive and timely manner, in accordance with the Project Plan.

3.2 Data Conversion

- The Incline Village General Improvement District is readily able to produce the data files needed for conversion from the Legacy System in order to provide them to Tyler on the specified due date(s).
- Each Legacy System data file submitted for conversion includes all associated records in a single approved file layout.
- The Incline Village General Improvement District understands the Legacy System data extract(s) must be provided to Tyler in the same format each time unless changes are mutually agreed upon in advance. If not, negative impacts to the schedule, budget, and resource availability may occur and/or data in the new system may be incorrect.
- During this process, the Incline Village General Improvement District may need to correct data scenarios in the Legacy System prior to the final data pull. This is a complex activity and requires due diligence by the Incline Village General Improvement District to ensure all data pulled includes all required data and the Tyler system contains properly mapped data.

3.3 Data Exchanges, Modifications, Forms and Reports

- The Incline Village General Improvement District ensures the 3rd party data received conforms to a Tyler standard format.
- The 3rd party possesses the knowledge of how to program their portion of the interaction and understands how to manipulate the data received.
- Client is on a supported, compatible version of the 3rd party software or Tyler standard Data Exchange tools may not be available.
- The Incline Village General Improvement District is willing to make reasonable business process changes rather than expecting the product to conform to every aspect of their current system/process.
- Any Modification requests not expressly stated in the contract are out of Scope. Modifications requested after contract signing have the potential to change cost, Scope, schedule, and

production dates for project Phases. Modification requests not in Scope must follow the Project Change Request process.

3.4 Hardware and Software

- Tyler will initially Install the most current generally available version of the purchased Tyler software.
- The Incline Village General Improvement District will provide network access for Tyler modules, printers, and Internet access to all applicable Incline Village General Improvement District and Tyler project staff.
- The Incline Village General Improvement District has in place all hardware, software, and technical infrastructure necessary to support the Project.
- The Incline Village General Improvement District's system hardware and software meet Tyler standards to ensure sufficient speed and operability of Tyler software. Tyler will not support use of software if the Incline Village General Improvement District does not meet minimum standards of Tyler's published specifications.

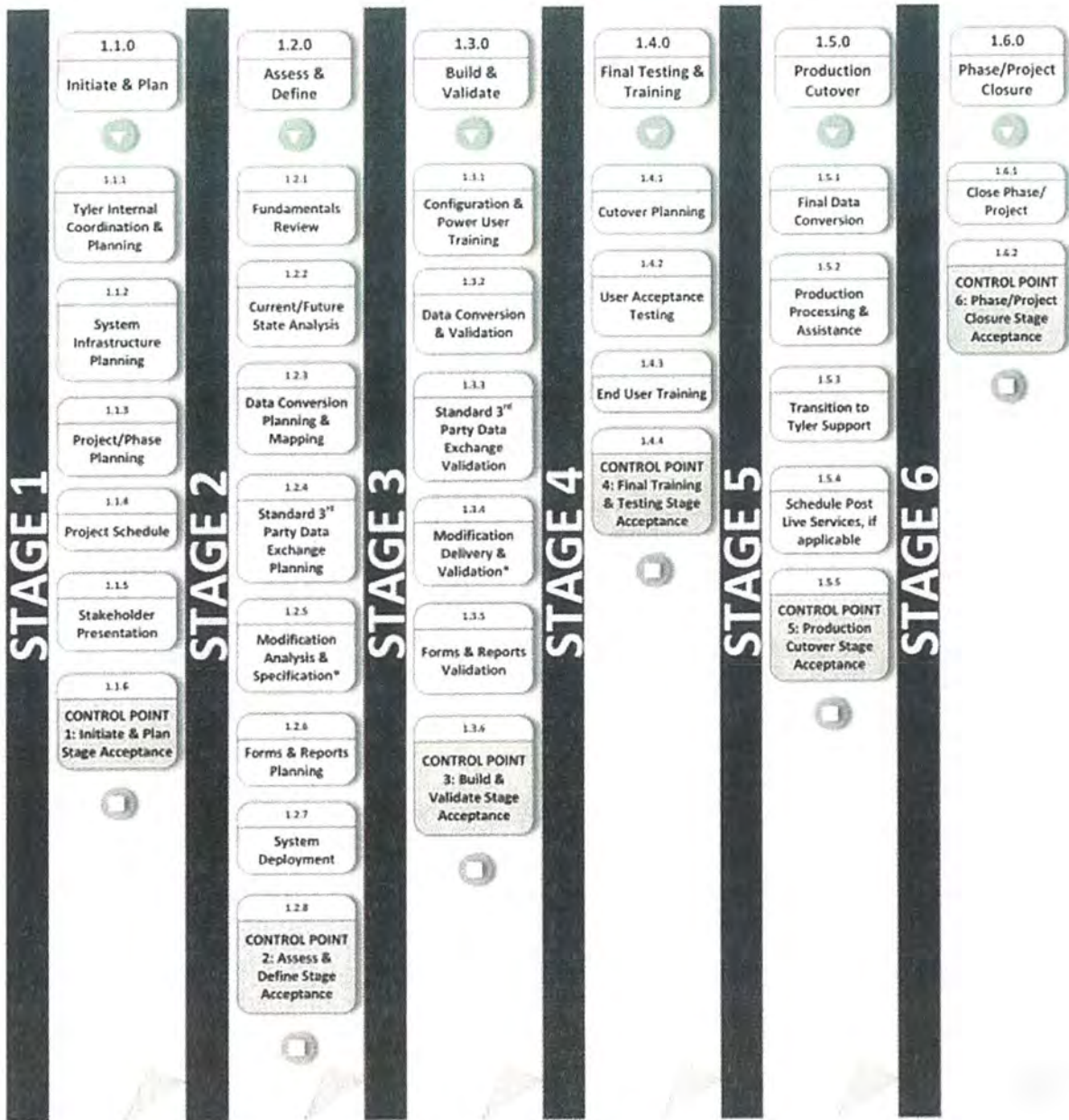
3.5 Education

- Throughout the Project lifecycle, the Incline Village General Improvement District provides a training room for Tyler staff to transfer knowledge to the Incline Village General Improvement District's resources, for both onsite and remote sessions. The Incline Village General Improvement District will provide staff with a location to practice what they have learned without distraction. If Phases overlap, the Incline Village General Improvement District will provide multiple training facilities to allow for independent sessions scheduling without conflict.
- The training room is set up in a classroom setting. The Incline Village General Improvement District determines the number of workstations in the room. Tyler recommends every person attending a scheduled session with a Tyler Consultant or Trainer have their own workstation. However, Tyler requires there be no more than two (2) people at a given workstation.
- The Incline Village General Improvement District provides a workstation which connects to the Tyler system for the Tyler trainer conducting the session. The computer connects to an Incline Village General Improvement District provided projector, allowing all attendees the ability to actively engage in the training session.
- The Incline Village General Improvement District testing database contains the Tyler software version required for delivery of the Modification prior to the scheduled delivery date for testing.
- The Incline Village General Improvement District is responsible for verifying the performance of the Modification as defined by the specification.
- Users performing user acceptance testing (UAT) have attended all applicable training sessions prior to performing UAT.

4 Implementation Stages

4.1 Work Breakdown Structure (WBS)

The Work Breakdown Structure (WBS) is a hierarchical representation of a Project or Phase broken down into smaller, more manageable components. The top-level components are called "Stages" and the second level components are called "work packages." The work packages, shown below each Stage, contain the high-level work to be done. The detailed Project Plan, developed during Initiate & Plan and finalized during Assess & Define, will list the tasks to be completed within each work package. Each Stage ends with a "Control Point", confirming the work performed during that Stage of the Project.



* - If included in project scope

4.2 Initiate & Plan (Stage 1)

The Initiate & Plan Stage creates a foundation for the Project through identification of Incline Village General Improvement District and Tyler Project Management teams, development of implementation management plans, and the provision and discussion of system infrastructure requirements. Incline Village General Improvement District participation in gathering information is critical. Tyler Project Management teams present initial plans to stakeholder teams at Stage end.

4.2.1 Tyler Internal Coordination & Planning

Prior to Project commencement, Tyler management staff assigns project manager(s). Tyler provides the Incline Village General Improvement District with initial Project documents used in gathering basic information, which aids in preliminary planning and scheduling. Incline Village General Improvement District participation in gathering requested information by provided deadlines ensures the Project moves forward in a timely fashion. Internally, the Tyler project manager(s) coordinate with sales to ensure transfer of vital information from the sales process prior to scheduling a Project Planning Meeting with the Incline Village General Improvement District's team. During this step, Tyler will work with the Incline Village General Improvement District to establish the date(s) for the Project/Phase Planning session.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 1	Tyler Internal Coordination & Planning																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Assign Tyler project manager	A	R	I						I			I								
Provide initial Project documents to Client	A	I	R						C			I								
Sales to Implementation knowledge transfer	A	I	R						C											
Internal planning and phase coordination		A	R					C												

4.2.2 System Infrastructure Planning

The Incline Village General Improvement District provides, purchases, or acquires hardware according to hardware specifications provided by Tyler and ensures it is available at the Incline Village General Improvement District’s site. The Incline Village General Improvement District completes the system infrastructure audit, ensuring vital system infrastructure information is available to the Tyler implementation team, and verifies all hardware compatibility with Tyler solutions.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 1	System Infrastructure Planning																			
	TYLER							CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Provide system hardware specifications			I					R	A			I							C	
Make hardware available for Installation			I					C				A							R	
Install system hardware, if applicable			I					C				A							R	
Complete system infrastructure audit			I					C				A							R	

4.2.3 Project/Phase Planning

Project and Phase planning provides an opportunity to review the contract, software, data conversions and services purchased, identify Applications to implement in each Phase (if applicable), and discuss implementation timeframes. The Tyler project manager(s) deliver an Implementation Management Plan, which is mutually agreeable by Incline Village General Improvement District and Tyler.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 1	Project/Phase Planning																			
	TYLER							CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Perform Project/Phase Planning		A	R								I	C	C			I				
Deliver implementation management plan		A	R									C	C	I						

4.2.4 Project Schedule

Client and Tyler will mutually develop an initial Project Schedule. The initial schedule includes, at minimum, enough detail to begin Project activities while the detailed Project Plan/schedule is being developed and refined.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 1	Project Schedule																			
	TYLER							CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Develop initial Project Schedule		A	R	I								C	I	I						
Deliver Project Plan and schedule for Project Phase		A	R	I						I	I	C	C	I	I					
Client reviews Project Plan & initial schedule			C							I	A	R	C	C		C				
Client approves Project Plan & initial schedule			I							I	A	R	C	C	I	I		I	I	I

4.2.5 Stakeholder Presentation

Incline Village General Improvement District stakeholders join Tyler project manager(s) to communicate successful Project criteria, Project goals, Deliverables, a high-level milestone schedule, and roles and responsibilities of Project participants.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 1	Stakeholder Presentation																			
	TYLER							CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Present overview of Project Deliverables, Project Schedule and roles and responsibilities		A	R	I					I	I	I	C	I	I	I		I	I	I	
Communicate successful Project criteria and goals			I							R	C	A	C	I	I	C	I	I		

4.2.6 Control Point 1: Initiate & Plan Stage Acceptance

Acceptance criteria for this Stage includes completion of all criteria listed below. Advancement to the Assess & Define Stage is dependent upon Tyler's receipt of the Stage Acceptance.

4.2.6.1 Initiate & Plan Stage Deliverables

- Implementation Management Plan
 - Objective: Update and deliver baseline management plans to reflect the approach to the Incline Village General Improvement District's Project.
 - Scope: The Implementation Management addresses how communication, quality control, risks/issues, resources and schedules, and Software Upgrades (if applicable) will be managed throughout the lifecycle of the Project.
 - Acceptance criteria: Incline Village General Improvement District reviews and acknowledges receipt of Implementation Management Plan.
- Project Plan/Schedule
 - Objective: Provide a comprehensive list of tasks, timelines and assignments related to the Deliverables of the Project.
 - Scope: Task list, assignments, and due dates
 - Acceptance criteria: Incline Village General Improvement District acceptance of schedule based on Incline Village General Improvement District resource availability and Project budget and goals.

4.2.6.2 Initiate & Plan Stage Acceptance Criteria

- Hardware Installed
- System infrastructure audit complete and verified
- Implementation Management Plan delivered
- Project Plan/Schedule delivered; dates confirmed
- Stakeholder Presentation complete

4.3 Assess & Define (Stage 2)

The primary objective of Assess & Define is to gather information about current Incline Village General Improvement District business processes and translate the material into future business processes using Tyler Applications. Tyler uses a variety of methods for obtaining the information, all requiring Incline Village General Improvement District collaboration. The Incline Village General Improvement District shall provide complete and accurate information to Tyler staff for analysis and understanding of current workflows and business processes.

4.3.1 Fundamentals Review

Fundamentals Review provides functional leads and Power Users an overall understanding of software capabilities prior to beginning current and future state analysis. The primary goal is to provide a basic understanding of system functionality, which provides a foundation for upcoming conversations regarding future state processing. Tyler utilizes a variety of methods for completing fundamentals training including the use of eLearning, videos, documentation, and walkthroughs.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 2	Assess & Define																			
	TYLER							CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Schedule fundamentals review & provide fundamentals materials & prerequisites, if applicable		A	R	I								C	I		I				I	
Complete fundamentals materials review and prerequisites			I									A	R		I				C	
Ensure all scheduled attendees are present			I	I							A	R	C		I					
Facilitate fundamentals review			A	R								I	I		I					

4.3.2 Current/Future State Analysis

Incline Village General Improvement District and Tyler evaluate current state processes, options within the new software, pros and cons of each option based on current or desired state and make decisions about future state configuration and processing.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 2	Current/Future State Analysis																			
	TYLER							CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Provide Current/Future State analysis materials to the Incline Village General Improvement District, as applicable		A	R	I								C	I		I					
Conduct Current & Future State analysis			A	R								I	C	I	C					
Provide pros and cons of Tyler software options			A	R								I	C	I	C					
Make Future State Decisions according to due date in the Project Plan				I	I						C	A	R	I	C	I				
Record Future State decisions			A	R								I	C	I	C					

4.3.3 Data Conversion Planning & Mapping

This entails the activities performed to prepare to convert data from the Incline Village General Improvement District’s Legacy System Applications to the Tyler system. Tyler staff and the Incline Village General Improvement District work together to complete Data Mapping for each piece of data (as outlined in the Agreement) from the Legacy System to a location in the Tyler system.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 2	Data Conversion Planning & Mapping																			
	TYLER							CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Review contracted data conversion(s) options			A	R	I							C	C		C			C		
Map data from Legacy System to Tyler system			I	C	I							A	C		C			R		
Pull conversion data extract			I		I							A	C		C			R		
Run balancing Reports for data pulled and provide to Tyler			I		I							A	C		R			I		
Review and approve initial data extract		A	I	C	R							I						I		
Correct issues with data extract, if needed			I	C	C							A	C		C			R		

4.3.4 Standard 3rd Party Data Exchange Planning

Standard Data Exchange tools are available to allow clients to get data in and out of the Tyler system with external systems. Data exchange tools can take the form of Imports and Exports, and Interfaces.

A Standard Interface is a real-time or automated exchange of data between two systems. This could be done programmatically or through an API. It is Tyler’s responsibility to ensure the Tyler programs operate correctly. It is the District’s responsibility to ensure the third-party program operates or accesses the data correctly.

The District and Tyler Project Manager(s) will work together to define/confirm which Data Exchanges are needed (if not outlined in the Agreement). Tyler will provide a file layout for each Standard Data Exchange.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 2	Standard 3 rd Party Data Exchange Planning																			
	TYLER							CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Review Standard or contracted Data Exchanges			A	R								C	I		I			C		
Define or confirm needed Data Exchanges			I	C								A	C		C			R		

4.3.5 Modification Analysis & Specification, if contracted

Tyler staff conducts additional analysis and develops specifications based on information discovered during this Stage. The Incline Village General Improvement District reviews the specifications and confirms they meet Incline Village General Improvement District’s needs prior to acceptance. Out of Scope items or changes to specifications after acceptance may require a Change Request.

Tyler’s intention is to minimize Modifications by using Standard functionality within the Application, which may require an Incline Village General Improvement District business process change. It is the responsibility of the Incline Village General Improvement District to detail all of their needs during the Assess and Define Stage. Tyler will write up specifications (for Incline Village General Improvement District approval) for contracted program Modifications. Upon approval, Tyler will make the agreed upon Modifications to the respective program(s). Once the Modifications have been delivered, the Incline Village General Improvement District will test and approve those changes during the Build and Validate Stage.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 2	Modification Analysis & Specification, if contracted																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Analyze contracted modified program requirements			A	C			R					C	C	I	C			C		
Develop specification document(s)	A		I	C			R					I	I		I			I		
Review specification document(s); provide changes to Tyler, if applicable			I	C			C					A	R	I	C			C		
Sign-off on specification document(s) and authorize work			I				I				A	R	C	I	I			C		

4.3.6 Forms & Reports Planning

Incline Village General Improvement District and Tyler project manager(s) review Forms and Report needs. Items that may be included in the Agreement are either Standard Forms and Reports or known/included Modification(s). Items not included in the Agreement could be either Incline Village General Improvement District-developed Reports or a newly discovered Modification that will require a Change Request.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 2	Forms & Reports Planning																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Review required Forms output			A	R									C	I	C			I		
Review and complete Forms options and submit to Tyler			I			I						A	R		C					
Review in Scope Reports			A	R								I	C		C					
Identify additional Report needs			I	C								A	R		C					
Add applicable tasks to Project schedule	A	R	I			C						C	I		I			I		

4.3.7 System Deployment

The Tyler Technical Services team Installs Tyler Applications on the server (hosted or client-based) and ensures the platform operates as expected.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 2	System Deployment																			
TASKS	TYLER								CLIENT											
	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Install contracted software on server	A		I					R				I						C		
Ensure platform operates as expected	A		I					R				I						C		

4.3.8.2 Assess & Define Stage Acceptance Criteria

- Tyler software is installed.
- Fundamentals review is complete.
- Required Form information complete and provided to Tyler.
- Current/Future state analysis completed; Questionnaires delivered and reviewed.
- Data conversion mapping and extractions completed and provided to Tyler.

4.4 Build & Validate (Stage 3)

The objective of the Build & Validate Stage is to prepare the software for use in accordance with the Incline Village General Improvement District’s needs identified during the Assess and Define Stage, preparing the Incline Village General Improvement District for Final Testing and Training.

4.4.1 Configuration & Power User Training

Tyler staff collaborates with the Incline Village General Improvement District to complete software configuration based on the outputs of the future state analysis performed during the Assess and Define Stage. Tyler staff will train the Incline Village General Improvement District Power Users to prepare them for the Validation of the software. The Incline Village General Improvement District collaborates with Tyler staff iteratively to Validate software configuration.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 3	Build & Validate																				
	TYLER							CLIENT													
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator	
Perform configuration			A	R								I	R		I						
Power User process and Validation training			A	R								I	C	I	C					I	
Validate configuration			I	C								A	C		R				C		

4.4.2 Data Conversion & Validation

Tyler completes an initial review of the converted data for errors. With assistance from the Incline Village General Improvement District, the Tyler Data Conversion Team addresses items within the conversion program to provide the most efficient data conversion possible. With guidance from Tyler, the Incline Village General Improvement District reviews specific data elements within the system and identifies and Reports discrepancies in writing. Iteratively, Tyler collaborates with the Incline Village General Improvement District to address conversion discrepancies prior to acceptance.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 3	Data Conversion & Validation																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Write and run data conversion program against Client data		A	I	C	R														C	
Complete initial review of data errors		A	I	C	R							I	I						C	
Review data conversion and submit needed corrections			I	C	I							A	C		R				C	
Revise conversion program(s) to correct error(s)		A	I	C	R							I	I		C				C	

4.4.3 Standard 3rd Party Data Exchange Validation

Tyler provides training on Data Exchange(s) and the Incline Village General Improvement District tests each Data Exchange.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 3	Standard 3 rd Party Data Exchange Validation																			
	TYLER							CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Train Data Exchange(s) processing in Tyler software		A	R								C	I	I	I				C	I	
Coordinate 3 rd Party Data Exchange activities		I	I								A	C		C				R		
Test all Standard 3 rd party Data Exchange(s)		I	C								A	C	I	R				C		

4.4.4 Modification Delivery & Validation, if contracted

Tyler delivers in Scope Modification(s) to the Incline Village General Improvement District for preliminary testing. Final acceptance will occur during the Final Testing and Training Stage.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 3	Modification Delivery & Validation, if contracted																			
	TYLER							CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Develop and deliver contracted modified program(s)		A	I	C	I		R					I	C	I	C			I		C
Test contracted modified program(s) in isolated database			I	C			C					A	C		R			C		
Report discrepancies between specification and delivered contracted modified program(s)			I	I			I					A	R		C			C		
Make corrections to contracted modified program(s) as required		A	I	C	I		R					I	C		C			I		

4.4.5 Forms & Reports Validation

Tyler provides training on Standard Forms/Reports and the Incline Village General Improvement District tests each Standard Form/Report.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 3	Forms & Reports Validation																			
	TYLER							CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Standard Forms & Report training			A	R								I	C		C			I		
Test Standard Forms & Reports			I	C		C						A	C		R			C		

4.4.6 Control Point 3: Build & Validate Stage Acceptance

Acceptance criteria for this Stage includes all criteria listed below. Advancement to the Final Testing & Training Stage is dependent upon Tyler's receipt of the Stage Acceptance.

4.4.6.1 Build & Validate Stage Deliverables

- Initial data conversion
 - Objective: Convert Legacy System data into Tyler system.
 - Scope: Data conversion program complete; deliver converted data for review.
 - Acceptance criteria: Initial error log available for review.
- Data conversion verification document
 - Objective: Provide instructions to the Incline Village General Improvement District to verify converted data for accuracy.
 - Scope: Provide self-guided instructions to verify specific data components in Tyler system.
 - Acceptance criteria: Incline Village General Improvement District accepts data conversion delivery; Incline Village General Improvement District completes data issues log.
- Installation of Modifications on the Incline Village General Improvement District's server(s)
*except for hosted Clients
 - Objective: Deliver Modification(s) in Tyler software.
 - Scope: Program for Modification is complete and available in Tyler software, Modification testing.
 - Acceptance criteria: Delivery of Modification(s) results in objectives described in the Incline Village General Improvement District-signed specification.
- Standard Forms & Reports Delivered
 - Objective: Provide Standard Forms & Reports for review.
 - Scope: Installation of all Standard Forms & Reports included in the Agreement.
 - Acceptance criteria: Standard Forms & Reports available in Tyler software for testing in Stage 4.

4.4.6.2 Build & Validate Stage Acceptance Criteria

- Application configuration completed.
- Standard Forms & Reports delivered and available for testing in Stage 4.
- Data conversions (except final pass) delivered.
- Standard 3rd party Data Exchange training provided.
- Modifications delivered and available for testing in Stage 4.
- The Incline Village General Improvement District and Tyler have done a review of primary configuration areas to Validate completeness and readiness for testing and acceptance in Stage 4.

4.5 Final Testing & Training (Stage 4)

During Final Testing and Training, Tyler and the Incline Village General Improvement District review the final Cutover plan. A critical Project success factor is the Incline Village General Improvement District understanding the importance of Final Testing and Training and dedicating the resources required for testing and training efforts in order to ensure a successful Production Cutover.

4.5.1 Cutover Planning

Incline Village General Improvement District and Tyler project manager(s) discuss final preparations and critical dates for Production Cutover. Tyler delivers a Production Cutover Checklist to outline Cutover tasks to help prepare the Incline Village General Improvement District for success.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 4	Cutover Planning																			
	TYLER							CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Cutover Planning Session		A	R	C							I	I	C	C	C			C	C	
Develop Production Cutover Checklist		A	R	C						I	I	C	C	I	I			C		

4.5.2 User Acceptance Testing (UAT)

The Incline Village General Improvement District performs User Acceptance Testing to verify software readiness for day-to-day business processing. Tyler provides a Test Plan for users to follow to ensure proper Validation of the system.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 4	User Acceptance Testing (UAT)																			
	TYLER							CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Deliver Test Plan for User Acceptance Testing		A	R	C								I	I							
Perform User Acceptance Testing			I	C							A	R	C	C	C	I	I	C	I	
Accept modified program(s), if applicable			I	I			I				A	R	C	I	C			C		
Validate Report performance			I	C		C					A	C		R				C		

4.5.3 End User Training

End Users attend training sessions to learn how to utilize Tyler software. Training focuses primarily on day-to-day Incline Village General Improvement District processes that will be delivered via group training, webinar, eLearnings and/or live training sessions.

Unless stated otherwise in the Agreement, Tyler provides one occurrence of each scheduled training or implementation topic with up to the maximum number of users as defined in the Agreement, or as otherwise mutually agreed. Incline Village General Improvement District users who attended the Tyler sessions may train any Incline Village General Improvement District users not able to attend the Tyler sessions or additional sessions may be contracted at the applicable rates for training.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 4	End User Training																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Conduct user training sessions			A	R								C	I		I	I		I	I	
Conduct additional End User training sessions			I								I	A	C	I	R	I	I	I	I	

4.5.4 Control Point 4: Final Testing & Training Stage Acceptance

Acceptance criteria for this Stage includes all criteria listed below. Advancement to the Production Cutover Stage is dependent upon Tyler's receipt of the Stage Acceptance.

4.5.4.1 Final Testing & Training Stage Deliverables

- Production Cutover checklist
 - Objective: Provide a detailed checklist outlining tasks necessary for production Cutover.
 - Scope: Dates for final conversion, date(s) to cease system processing in Legacy System, date(s) for first processing in Tyler system, contingency plan for processing.
 - Acceptance criteria: Definition of all pre-production tasks, assignment of owners and establishment of due dates.
- User Acceptance Test Plan
 - Objective: Provide testing steps to guide users through testing business processes in Tyler software.
 - Scope: Testing steps for Standard business processes.
 - Acceptance criteria: Testing steps have been provided for Standard business processes.

4.5.4.2 Final Testing & Training Stage Acceptance Criteria

- Production Cutover Checklist delivered and reviewed.
- Modification(s) tested and accepted, if applicable.
- Standard 3rd party Data Exchange programs tested and accepted.
- Standard Forms & Reports tested and accepted.
- User acceptance testing completed.
- End User training completed.

4.6 Production Cutover (Stage 5)

Incline Village General Improvement District and Tyler resources complete tasks as outlined in the Production Cutover Plan and the Incline Village General Improvement District begins processing day-to-day business transactions in the Tyler software. Following Production Cutover, the Incline Village General Improvement District transitions to the Tyler support team for ongoing support of the Application.

4.6.1 Final Data Conversion, if applicable

The Incline Village General Improvement District provides final data extract and Reports from the Legacy System for data conversion and Tyler executes final data conversion. The Incline Village General Improvement District may need to manually enter into the Tyler system any data added to the Legacy System after final data extract.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 5	Final Data Conversion, if applicable																			
	TYLER								CLIENT											
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Provide final data extract			C		I						I	A	C	I	I	I	I	R		
Provide final extract balancing Reports			I		I							A	C		R			I		
Convert and deliver final pass of data		A	I	I	R							I	I		I			C		
Validate final pass of data			I	C	C						I	A	C		R			C		
Load final conversion pass to Production environment			I		I						I	A	C	I	C			R		

4.6.2 Production Processing & Assistance

Tyler staff collaborates with the Incline Village General Improvement District during Production Cutover activities. The Incline Village General Improvement District transitions to Tyler software for day-to day business processing.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 5	Production Processing & Assistance																			
	TYLER							CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Production processing			C	C						I	I	A	R	R	R	R	R	R	I	I
Provide production assistance			A	R				C				I	C	C	C	C	C	C		

4.6.3 Transition to Tyler Support

Tyler project manager(s) introduce the Incline Village General Improvement District to the Tyler Support team, who provides the Incline Village General Improvement District with day-to-day assistance following Production Cutover.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 5	Transition to Tyler Support																			
	TYLER							CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Develop internal support plan			I								A	R	C	C	C	C		C	C	C
Conduct transfer to Support meeting	A	I	C					R				C	C	C	C	I	I	C	I	I

4.6.4 Schedule Post-Production Services

Tyler provides post-production services. Prior to scheduling services, the Tyler project manager(s) collaborate with Incline Village General Improvement District project manager(s) to identify needs.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 5	Schedule Post-Production Services, if applicable																			
	TYLER							CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Identify topics for post-production services			C	C								A	R	I	C				I	
Schedule services for post-production topics		A	R	I								C	C	I	C				I	

4.6.5 Control Point 5: Production Cutover Stage Acceptance

Acceptance criteria for this Stage includes all criteria listed below. Advancement to the Phase/Project Closure Stage is dependent upon Tyler's receipt of this Stage Acceptance.

4.6.5.1 Production Cutover Stage Deliverables

- Final data conversion, if applicable
 - Objective: Ensure (in Scope) Legacy System data is available in Tyler software in preparation for production processing.
 - Scope: Final passes of all conversions completed in this Phase.
 - Acceptance criteria: Data is available in production environment.
- Support transition documents
 - Objective: Define strategy for on-going Tyler support.
 - Scope: Define support strategy for day-to-day processing, conference call with Incline Village General Improvement District Project Manager(s) and Tyler support team, define roles and responsibilities, define methods for contacting support.
 - Acceptance criteria: The Incline Village General Improvement District receives tools to contact support and understands proper support procedures.

4.6.5.2 Production Cutover Stage Acceptance Criteria

- Final data conversion(s) delivered.
- Processing is being done in Tyler production.
- Transition to Tyler support is completed.
- Post-live services have been scheduled, if applicable.

4.7 Phase/Project Closure (Stage 6)

Project or Phase closure signifies full implementation of all products purchased and encompassed in the Phase or Project. The Incline Village General Improvement District moves into the next cycle of their relationship with Tyler (next Phase of implementation or long-term relationship with Tyler Support).

4.7.1 Close Phase/Project

The Incline Village General Improvement District and Tyler project manager(s) review the list of outstanding Project activities and develop a plan to address them. The Tyler project manager(s) review the Project budget and status of each contract Deliverable with the Incline Village General Improvement District project manager(s) prior to closing the Phase or Project.

RACI MATRIX KEY: R = Responsible A = Accountable C = Consulted I = Informed

STAGE 6	Close Phase/Project																			
	TYLER							CLIENT												
TASKS	Tyler Executive Manager	Tyler Implementation Manager	Tyler Project Manager	Tyler Implementation Consultant	Tyler Data Conversion Experts	Tyler Forms & Reports Experts	Tyler Modification Programmers	Tyler Technical Support	Tyler Sales	Client Executive Sponsor	Client Steering Committee	Client Project Manager	Client Functional Leads	Client Change Management Leads	Client Power Users	Client Department Heads	Client End Users	Client Technical Leads	Client Project Toolset Coordinator	Client Upgrade Coordinator
Review outstanding Project activities and develop action plan		A	R	C								C	C	I	C	I		C		
Review Project budget and status of contract Deliverables		A	R							I	I	C								

4.7.2 Control Point 6: Phase/Project Closure Stage Acceptance

Acceptance criteria for this Stage includes all criteria listed below. This is the final acceptance for the Phase/Project.

4.7.2.1 Phase/Project Closure Stage Deliverables

- Phase/Project reconciliation report
 - Objective: Provide comparison of contract Scope and Project budget.
 - Scope: Contract Scope versus actual, analysis of services provided and remaining budget, identify any necessary Change Requests or Project activity.
 - Acceptance criteria: Acceptance of services and budget analysis and plan for changes, if needed.

4.7.2.2 Phase/Project Closure Stage Acceptance Criteria

- Outstanding Phase or Project activities have been documented and assigned.
- Phase/final Project budget has been reconciled.
- Tyler Deliverables for the Phase/Project are complete.

5 Roles and Responsibilities

5.1 Tyler Roles and Responsibilities

Tyler assigns project manager(s) prior to the start of each Phase of the Project. The project manager(s) assign additional Tyler resources as the schedule develops and as needs arise. One person may fill multiple project roles.

5.1.1 Tyler Executive Management

- Provides clear direction for Tyler staff on executing on the Project Deliverables to align with satisfying the Incline Village General Improvement District's overall organizational strategy.
- Authorizes required project resources.
- Resolves all decisions and/or issues not resolved at the implementation management level as part of the escalation process.
- Offers additional support to the project team and is able to work with other Tyler department managers in order to escalate and facilitate implementation project tasks and decisions.
- Acts as the counterpart to the Incline Village General Improvement District's executive sponsor.

5.1.2 Tyler Implementation Management

- Acts as the counterpart to the Incline Village General Improvement District steering committee.
- Assigns initial Tyler project personnel.
- Works to resolve all decisions and/or issues not resolved at the Project Management level as part of the escalation process.
- Attends Incline Village General Improvement District steering committee meetings as necessary.
- Provides support for the project team.
- Provides management support for the Project to ensure it is staffed appropriately and staff have necessary resources.
- Monitors project progress including progress towards agreed upon goals and objectives.

5.1.3 Tyler Project Manager

The Tyler project manager(s) provides oversight of the Project, coordination of resources between departments, management of the project budget and schedule, effective risk and issue management, and is the primary point of contact for all Project related items.

- Contract Management
 - Validates contract compliance throughout the Project.
 - Ensures Deliverables meet contract requirements.
 - Acts as primary point of contact for all contract and invoicing questions.
 - Prepares and presents contract milestone sign-off's for acceptance by Incline Village General Improvement District project manager(s).
 - Coordinates Change Requests, if needed, to ensure proper Scope and budgetary compliance.
- Planning

- Update and deliver Implementation Management Plan.
 - Defines project tasks and resource requirements.
 - Develops initial project schedule and full-scale Project Plan.
 - Collaborates with Incline Village General Improvement District project manager(s) to plan and schedule project timelines to achieve on-time implementation.
- Implementation Management
 - Tightly manages Scope and budget of Project; establishes process and approval matrix with the Incline Village General Improvement District to ensure Scope changes and budget planned versus actual are transparent and handled effectively and efficiently.
 - Establishes and manages a schedule and resource plan that properly supports the Project Plan that is also in balance with Scope/budget.
 - Establishes risk/issue tracking/reporting process between the Incline Village General Improvement District and Tyler and takes all necessary steps to proactively mitigate these items or communicates with transparency to the Incline Village General Improvement District any items that may impact the outcomes of the Project.
 - Collaborates with the Incline Village General Improvement District's project manager(s) to establish key business drivers and success indicators that will help to govern project activities and key decisions to ensure a quality outcome of the project.
 - Sets a routine communication plan that will aide all project team members, of both the Incline Village General Improvement District and Tyler, in understanding the goals, objectives, current status and health of the project.
- Team Management
 - Acts as liaison between project team and Tyler manager(s).
 - Identifies and coordinates all Tyler resources across all applications, Phases, and activities including development, forms, installation, reports, implementation, and billing.
 - Provides direction and support to project team.
 - Builds partnerships among the various stakeholders, negotiating authority to move the Project forward.
 - Manages the appropriate assignment and timely completion of tasks as defined in the Project Plan, task list, and Production Cutover Checklist.
 - Assesses team performance and adjusts as necessary.
 - Interfaces closely with Tyler developers to coordinate program Modification activities.
 - Coordinates within Scope 3rd party providers to align activities with ongoing project tasks.

5.1.4 Tyler Implementation Consultant

- Completes tasks as assigned by the Tyler project manager(s).
- Performs problem solving and troubleshooting.
- Follows up on issues identified during sessions.
- Documents activities for on site services performed by Tyler.
- Provides conversion Validation and error resolution assistance.
- Recommends guidance for testing Forms and Reports.
- Tests software functionality with the Incline Village General Improvement District following configuration.

- Assists during Production Cutover process and provides production support until the Incline Village General Improvement District transitions to Tyler Support.
- Provides product related education.
- Effectively facilitates training sessions and discussions with Incline Village General Improvement District and Tyler staff to ensure adequate discussion of the appropriate agenda topics during the allotted time.
- Conducts training (configuration, process, conversion Validation) for Power Users and the Incline Village General Improvement District's designated trainers for End Users.
- Clearly documents homework tasks with specific due dates and owners, supporting and reconciling with the final Project Plan.
- Keeps Tyler project manager(s) proactively apprised of any and all issues which may result in the need for additional training, change in schedule, change in process decisions, or which have the potential to adversely impact the success of the Project prior to taking action.

5.1.5 Tyler Sales

- Provide sales background information to Implementation during Project initiation.
- Support Sales transition to Implementation.
- Provide historical information, as needed, throughout implementation.

5.1.6 Tyler Software Support

- Manages incoming client issues via phone, email, and online customer incident portal.
- Documents and prioritizes issues in Tyler's Customer Relationship Management (CRM) system.
- Provides issue analysis and general product guidance.
- Tracks issues and tickets to timely and effective resolution.
- Identifies options for resolving reported issues.
- Reports and escalates defects to Tyler Development.
- Communicates with the Incline Village General Improvement District on the status and resolution of reported issues.

5.2 Incline Village General Improvement District Roles and Responsibilities

Incline Village General Improvement District resources will be assigned prior to the start of each Phase of the project. One person may be assigned to multiple project roles.

5.2.1 Incline Village General Improvement District Executive Sponsor

- Provides clear direction for the Project and how the Project applies to the organization's overall strategy.
- Champions the Project at the executive level to secure buy-in.
- Authorizes required Project resources.
- Resolves all decisions and/or issues not resolved at the Incline Village General Improvement District steering committee level as part of the escalation process.
- Actively participates in organizational change communications.

5.2.2 Incline Village General Improvement District Steering Committee

- Works to resolve all decisions and/or issues not resolved at the project manager level as part of the escalation process.
- Attends all scheduled steering committee meetings.
- Provides support for the project team.
- Assists with communicating key project messages throughout the organization.
- Prioritizes the project within the organization.
- Provides management support for the project to ensure it is staffed appropriately and staff have necessary resources.
- Monitors project progress including progress towards agreed upon goals and objectives.
- Has the authority to approve or deny changes impacting the following areas:
 - Cost
 - Scope
 - Schedule
 - Project Goals
 - Incline Village General Improvement District Policies

5.2.3 Incline Village General Improvement District Project Manager

The Incline Village General Improvement District shall assign project manager(s) prior to the start of this Project with overall responsibility and authority to make decisions related to project Scope, scheduling, and task assignment, and communicates decisions and commitments to the Tyler project manager(s) in a timely and efficient manner. When the Incline Village General Improvement District project manager(s) do not have the knowledge or authority to make decisions, he or she engages the correct resources from Incline Village General Improvement District to participate in discussions and make decisions in a timely fashion to avoid Project delays.

- Contract Management
 - Validates contract compliance throughout the Project.
 - Ensures invoicing and Deliverables meet contract requirements.
 - Acts as primary point of contact for all contract and invoicing questions.
 - Signs off on contract milestone acknowledgment documents.
 - Collaborates on and approves Change Requests, if needed, to ensure proper Scope and budgetary compliance.
- Planning
 - Review and acknowledge Implementation Management Plan.
 - Defines project tasks and resource requirements for Incline Village General Improvement District project team.
 - Collaborates in the development and approval of the initial Project Plan and Project Plan.
 - Collaborates with Tyler project manager(s) to plan and schedule Project timelines to achieve on-time implementation.
- Implementation Management

- Tightly manages Project budget and Scope and collaborates with Tyler project manager(s) to establish a process and approval matrix to ensure Scope changes and budget planned versus actual are transparent and handled effectively and efficiently.
 - Collaborates with Tyler project manager to establish and manage a schedule and resource plan that properly supports the Project Plan, as a whole, that is also in balance with Scope/budget.
 - Collaborates with Tyler Project manager(s) to establishes risk/issue tracking/reporting process between the Incline Village General Improvement District and Tyler and takes all necessary steps to proactively mitigate these items or communicates with transparency to Tyler any items that may impact the outcomes of the Project.
 - Collaborates with Tyler Project manager(s) to establish key business drivers and success indicators that will help to govern Project activities and key decisions to ensure a quality outcome of the Project.
 - Routinely communicates with both Incline Village General Improvement District staff and Tyler, aiding in the understanding of goals, objectives, current status, and health of the Project by all team members.
- Team Management
 - Acts as liaison between project team and stakeholders.
 - Identifies and coordinates all Incline Village General Improvement District resources across all modules, Phases, and activities including data conversions, forms design, hardware and software installation, reports building, and satisfying invoices.
 - Provides direction and support to project team.
 - Builds partnerships among the various stakeholders, negotiating authority to move the Project forward.
 - Manages the appropriate assignment and timely completion of tasks as defined in the Project Plan, task list, and Production Cutover Checklist.
 - Assesses team performance and takes corrective action, if needed.
 - Provides guidance to Incline Village General Improvement District technical teams to ensure appropriate response and collaboration with Tyler Technical Support Teams to ensure timely response and appropriate resolution.
 - Coordinates in Scope 3rd party providers to align activities with ongoing Project tasks.

5.2.4 Incline Village General Improvement District Functional Leads

- Makes business process change decisions under time sensitive conditions.
- Communicates existing business processes and procedures to Tyler consultants.
- Assists in identifying business process changes that may require escalation.
- Attends and contributes business process expertise for current/future state analysis sessions.
- Identifies and includes additional subject matter experts to participate in Current/Future State Analysis sessions.
- Provides business process change support during Power User and End User training.
- Completes performance tracking review with client project team on End User competency on trained topics.
- Provides Power and End Users with dedicated time to complete required homework tasks.
- Act as an ambassador/champion of change for the new process.

- Identifies and communicates any additional training needs or scheduling conflicts to Incline Village General Improvement District project manager.
- Prepares and Validates Forms.
- Actively participates in all aspects of the implementation, including, but not limited to, the following key activities:
 - Task completion
 - Stakeholder Presentation
 - Implementation Management Plan development
 - Schedule development
 - Maintenance and monitoring of risk register
 - Escalation of issues
 - Communication with Tyler project team
 - Coordination of Incline Village General Improvement District resources
 - Attendance at scheduled sessions
 - Change Management activities
 - Modification specification, demonstrations, testing and approval assistance
 - Conversion Analysis and Verification Assistance
 - Decentralized End User Training
 - Process Testing
 - User Acceptance Testing

5.2.5 Incline Village General Improvement District Power Users

- Participate in Project activities as required by the project team and project manager(s).
- Provide subject matter expertise on Incline Village General Improvement District business processes and requirements.
- Act as subject matter experts and attend current/future state and validation sessions as needed.
- Attend all scheduled training sessions.
- Participate in all required post-training processes as needed throughout Project.
- Participate in Conversion Validation.
- Test all Application configuration to ensure it satisfies business process requirements.
- Become Application experts.
- Participate in User Acceptance Testing.
- Adopt and support changed procedures.
- Complete all Deliverables by the due dates defined in the Project Plan.
- Demonstrate competency with Tyler products processing prior to Production Cutover.
- Provide knowledge transfer to Incline Village General Improvement District staff during and after implementation.

5.2.6 Incline Village General Improvement District End Users

- Attend all scheduled training sessions.
- Become proficient in Application functions related to job duties.
- Adopt and utilize changed procedures.
- Complete all Deliverables by the due dates defined in the Project Plan.
- Utilize software to perform job functions at and beyond Production Cutover.

5.2.7 Incline Village General Improvement District Technical Support

- Coordinates updates and releases with Tyler as needed.
- Coordinates the copying of source databases to training/testing databases as needed for training days.
- Extracts and transmits conversion data and control reports from Incline Village General Improvement District's Legacy System per the conversion schedule set forth in the Project Plan.
- Coordinates and adds new users and printers and other Peripherals as needed.
- Validates all users understand log-on process and have necessary permission for all training sessions.
- Coordinates Interface development for Incline Village General Improvement District third party Data Exchanges.
- Develops or assists in creating Reports as needed.
- Ensures onsite system hardware meets specifications provided by Tyler.
- Assists with software Installation as needed.

5.2.8 Incline Village General Improvement District Upgrade Coordinator

- Becomes familiar with the Software Upgrade process and required steps.
- Becomes familiar with Tyler's releases and updates.
- Utilizes Tyler Community to stay abreast of the latest Tyler releases and updates, as well as the latest helpful tools to manage the Incline Village General Improvement District's Software Upgrade process.
- Assists with the Software Upgrade process during implementation.
- Manages Software Upgrade activities post-implementation.
- Manages Software Upgrade plan activities.
- Coordinates Software Upgrade plan activities with Incline Village General Improvement District and Tyler resources.
- Communicates changes affecting users and department stakeholders.
- Obtains department stakeholder sign-off's to upgrade production environment.

5.2.9 Incline Village General Improvement District Project Toolset Coordinator

- Ensures users have appropriate access to Tyler project toolsets such as Tyler University, Tyler Community, Tyler Product Knowledgebase, SharePoint, etc.
- Conducts training on proper use of toolsets.
- Validates completion of required assignments using toolsets.

5.2.10 Incline Village General Improvement District Change Management Lead

- Validates users receive timely and thorough communication regarding process changes.
- Provides coaching to supervisors to prepare them to support users through the project changes.
- Identifies the impact areas resulting from project activities and develops a plan to address them proactively.
- Identifies areas of resistance and develops a plan to reinforce the change.

- Monitors post-production performance and new process adherence.

6 Munis Conversion Summary

6.1 Accounting COA

- Chart of Accounts segments, objects, character codes, project codes (if applicable), organization codes (if applicable), control accounts budget rollups, fund attributes, due to/due from accounts
- Requires the use of a Tyler provided spreadsheet for design and entry of the data to be converted

6.2 Accounting - Actuals

- Summary account balances
- Up to 3 years

6.3 Accounting - Budgets

- Original budget, budget adjustments, revised budget summaries for accounts
- Up to 3 years

6.4 Accounts Payable Master

- Vendor Master file including names, addresses, SSN/FID, contacts, phone numbers
- Multiple remittance addresses
- Year-to-date 1099 amounts

6.5 Accounts Payable - Checks

- Check header data including vendor, warrant, check number, check date, overall check amount, GL cash account and clearing information
- Check detail data including related document and invoice numbers for each check
- Up to 5 years

6.6 Accounts Payable - Invoices

- Invoice header data containing general information for the invoice
- Invoice detail data containing line-specific information for the invoice
- Up to 5 years

6.7 Contracts

- Contract header detail with many fields available to convert including fiscal year and period, vendor number, department code, description, enforcement method code, dates for award, approval, entry and expiration, retention information, user-defined type and review codes, status code, user id for entry and approver. Additional fields are also available. A balance

forward contract amount is converted, if original amount is required there will be an additional charge and contracts, po's and invoices must be converted together.

6.8 Capital Assets Master

- Asset description, status, acquisition quantity, date and amount, codes for asset class, subclass, department, custodian, flags for capitalization and depreciation, estimated life, serial number, model, model year, depreciation method, life-to-date depreciation amount, last depreciation date, disposal information (if any), purchase information, if any (vendor, PO, Invoice)

6.9 Inventory Master

- General master data includes item, description, commodity code, purchase vendor and date, date received, GL information, hazard code, etc. Location master includes item, location, bin, various quantities (on-hand, last, committed, standard purchase, re-order), lead time; count, count date, and variance; GL information; plus many accumulator buckets (MTD/YTD/SOY/SOM/LY received /issued /adjusted /cost /value), etc. FIFO data includes item, location, date, qty-received, unit cost, and quantity on hand.

6.10 Inventory – Commodity Codes

- Commodity master information, including codes and descriptions, commodity type, acquisition type, unit of measure, vendor, buyer, approver, and various other codes and flags

6.11 Project Grant Accounting

- Segments, account strings and fund string allocation table
- Requires the use of a Tyler provided (Chart of Accounts) spreadsheet for design and entry of the data to be converted

6.12 Project Grant Accounting - Actuals

- Summary project ledger string balances. If linking to GL, must be converted at the same time.
- Up to 3 years

6.13 Project Grant Accounting – Budget

- Original project ledger budget amounts. If linking to GL, must be converted at the same time.
- Up to 3 years

6.14 Purchase Orders

- Open purchase orders header data including vendor, buyer, date, accounting information, etc.
- Open purchase orders detail data including line item descriptions, quantities, amounts, etc.

7 Glossary

Word or Term	Definition
Application	A computer program designed to perform a group of coordinated functions, tasks, or activities for the benefit of the user.
Change Control	A systematic approach for managing change governing how Change Requests will be received, assessed and acted on.
Change Management	An approach for ensuring that changes are thoroughly and smoothly implemented and that the lasting benefits of change are achieved. The focus is on the global impact of change with an intense focus on people and how individuals and teams move from the current situation to the new one.
Change Request	A form used as part of the Change Control process whereby changes in the Scope of work, timeline, resources, and/or budget are revised and agreed upon by participating parties.
Consumables	Items that are used on a recurring basis, usually by Peripherals. Examples: paper stock or scanner cleaning kits.
Control Point	Occurring at the end of each Stage, the Control Point serves as a formal client review point. Project progress cannot continue until the client acknowledges the agreed upon Deliverables of the Stage have been met or agree on an action plan to make the Deliverable acceptable and move to next Stage while executing final steps of current Stage.
Cutover	The point when a client begins using Tyler software in production.
Data Exchange	A term used to reference Imports and Exports, and Interfaces which allow data to be exchanged between an external system and Tyler software.
Data Mapping	The process of mapping fields from the Legacy System to the appropriate location in the new system from one or more sources.
Deliverable	A tangible or intangible object/document produced as a result of the Project that is intended to be delivered to a client (either internal or external) or vendor at a specific time.
End User	The person for whom the software is designed to use on a day-to-day basis.
Forms	A document which is typically printed on a template background and only captures data for one record per page. Forms are provided to entity customers whether internal (employees) or external (citizens).
Imports and Exports	A process within the system that a user is expected to run to consume (Import) or produce (Export) a specifically defined file format/layout.
Interface	A real-time or automated exchange of data between two systems.

Install	References the initial installation of software files on client services and preparing the software for use during configuration. The version currently available for general release will always be used during the initial install.
Legacy System	The system from which a client is converting.
Modification	Modification of software program package to provide individual client requirements documented within the Scope of the Agreement.
Peripherals	An auxiliary device that connects to and works with the computer in some way. Examples: mouse, keyboard, scanner, external drive, microphone, speaker, webcam, and digital camera.
Phase	A portion of the Project in which specific set of related products are typically implemented. Phases each have an independent start, Production Cutover and closure dates but use the same Implementation Plans as other Phases within the Project. Phases may overlap or be sequential and may have the same Tyler project manager and Tyler project team or different individuals assigned.
Power User	An experienced client person or group who is (are) an expert(s) in the client business processes, as well as knowledgeable in the requirements and acceptance criteria.
Project	The Project includes all implementation activity from Plan & Initiate to Closure for all products, Applications and functionality included in a single Agreement. The Project may be broken down into multiple Phases.
Project Plan	The Project Plan serves as the master blueprint for the Project. As developed, the Project schedule will become a part of the Project Plan and outline specific details regarding tasks included in the Project Plan.
Project Planning Meeting	Occurs during the Plan & Initiate Stage to coordinate with the Client project manager to discuss Scope, information needed for project scheduling and resources.
Questionnaire	A document containing a list of questions to be answered by the client for the purpose of gathering information needed by Tyler to complete the implementation.
RACI	A chart describing level of participation by various roles in completing tasks or Deliverables for a Project or process. Also known as a responsibility assignment matrix (RAM) or linear responsibility chart (LRC).
Reports	Formatted to return information related to multiple records in a structured format. Information is typically presented in both detail and summary form for a user to consume.
Scope	Products and services that are included in the Agreement.

Software Upgrade	References the act of updating software files to a newer software release.
Stage	The top-level components of the WBS. Each Stage is repeated for individual Phases of the Project and requires acknowledgement before continuing to the next Stage. Some tasks in the next Stage may begin before the prior Stage is complete.
Stakeholder Presentation	Representatives of the Tyler implementation team will meet with key client representatives to present high level Project expectations and outline how Tyler and the Client can successfully partner to create an environment for a successful implementation.
Standard	Included in the base software (out of the box) package.
Statement of Work (SOW)	Document which will provide supporting detail to the Agreement defining Project -specific activities and Deliverables Tyler will provide to the client.
Test Plan	Describes the testing process. Includes "Test Cases" to guide the users through the testing process. Test cases are meant to be a baseline for core processes; the client is expected to supplement with client specific scenarios and processes.
Validation (or to validate)	The process of testing and approving that a specific Deliverable, process, program, or product is working as expected.
Work Breakdown Structure (WBS)	A hierarchical representation of a Project or Phase broken down into smaller, more manageable components.

2021/22 BUDGET CALENDAR					
Date	Current (FY20/21) Budget	FY2021-21 Budget Process	Board of Trustees Calendar	Rate-Setting Process: Pricing / Utilities / Rec Roll	State of Nevada - DOT
SEP					
OCT		Staff Budget Kick-off Program Baseline Budgets CIP Update Guidelines			
NOV	FY2020/21 1st Quarter Budget Report	Program Baseline Review Revenues Personnel / Expenditures	FY2020/21 1st Quarter Budget Report	RFP for Utility Rate Study	File Resolution of Intent Enterprise Fund Accounting Request Hearing Date(s)
DEC		Program Funding Proposals BOARD BUDGET WORKSHOP	BOARD BUDGET WORKSHOP Baseline Budgets Fund Forecasts Capital Program (CIP)		
JAN	Mid-Year Projections Revenues Expenditures Mid-Year Budget Adjust.	Program Revenue Workshop District Pricing Policy Baseline Facility Fee	BOARD BUDGET WORKSHOP Pricing Policy Preliminary Rate Schedule	Update Utility Rate Model Pricing Policy Preliminary Rate Schedule	Tentative Dept. of Taxation Local Government Committee IVGID Hearing
FEB	FY20/21 Mid-Year Report Board of Trustees	Preliminary CIP Plan Updates Preliminary Tentative Budget	FY20/21 Mid-Year Report Set May Public Hearing Dates	Preliminary Utility Rate Recommendations	
MAR		BOT Approval: FY2020/21 Tentative Budget Submit: State of Nevada	BOT Approval: FY2020/21 Tentative Budget	FY2020-21 Key Rates & Cost-Recovery Pyramid Preliminary Rec Roll	
APR	Review / Update FY2016 Year- End projections		PUBLIC HEARING Utility Rate Ordinance	Board Approval Utility Rate Ordinance	Tentative Budget Filed April 15, 2021
MAY		BOT Approval: FINAL FY2021/22 Budget Submit: State of Nevada	Public Hearings: FY2020-21 Rec Roll & FY2020-21 Annual Budget BOT Approval: FINAL FY2021/22 Budget Submit: State of Nevada		
JUNE		Finalize Five-Year CIP Update			Final Approved Budget Form 4404LGF Filed June 1, 2021
Q1			Annual Statement of Indebtedness Report / 5- Year Capital Improvement Plan		Forms 4410LGF & Forms 4411LGF Filed August 1, 2021
Q2	FY2021/22 Q1 Budget Report (November)		FY2021/22 Q1 Budget Report (November)		
Q3	FY2021/22 Mid-Year Budget Report (February)		FY2021/22 Mid-Year Budget Report (February)		
Q4					

MINUTES

REGULAR MEETING OF SEPTEMBER 30, 2020 Incline Village General Improvement District

The regular meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Chairman Tim Callicrate on Wednesday, September 30, 2020 at 6:00 p.m. This meeting was conducted virtually via Zoom.

A. PLEDGE OF ALLEGIANCE*

The pledge of allegiance was recited.

B. ROLL CALL OF THE IVGID BOARD OF TRUSTEES*

On roll call, present were Trustees Tim Callicrate, Sara Schmitz, Matthew Dent, and Peter Morris. Trustee Kendra Wong joined the meeting at 6:07 p.m.

Also present were District Staff Members Director of Finance Paul Navazio, Marketing Manager Paul Raymore, General Manager Diamond Peak Ski Resort Mike Bandelin and Engineering Manager Nathan Chorey.

No members of the public were present in accordance with State of Nevada, Executive Directive 006, 016, 018 and 021.

C. PUBLIC COMMENTS

Linda Newman said thank you Trustee Treasurer Schmitz for undertaking the necessary and important revisions to Policy 3.1 and bringing the Trustee Handbook up-to-date. She trusts this Board will approve both with a few simple and minor edits. And, thank you Chair Callicrate for providing guidance on a Code of Conduct for the Board and Board Advisory Committees. The latter is a good starting point. She respectfully requests the removal of General Business Item 1 from the agenda. Although the Board will not be receiving the Schematic Design for the Burnt Cedar Pool until mid-November, this Board is being asked to approve a project delivery method without a complete understanding of the project and without FUNDING for the project. She would also request that this Board deny the use of \$100,000 of our Rec Fee to advertise Diamond Peak via an agreement with EXL media. At a time when it is critical for us to protect the health and safety of our Staff and our Community and may have to limit entry, why would we want to advertise? With the staffing we have for marketing, public relations and communications – can't we effectively use our Staff to advertise on our website,

social media and IVGID quarterly? This is, in my view, an unnecessary expense. The most important issues confronting this District are absent from tonight's Agenda. First, Effective Internal Control Policies and Practices should be at the top of this Board's priorities and cannot wait until the Winter through the Spring for the GM and the Director of Finance to get to it. Operating a District without Internal Controls is a lot like building a house without a foundation. Whatever you build will not hold up. The same is true for the District's accounting and reporting, without a framework of internal controls, the revenues and expenses reported have limited validity and reliability. Our convoluted General Ledger and Chart of Accounts render everything posted on Open Gov suspect and do not inspire confidence in monthly, quarterly and annual financial statements. If the GM and the Director of Finance do not have the time –hire an independent consultant immediately. Next, our vital utility infrastructure has been neglected –six miles of failing effluent pipeline and an unlined emergency effluent storage pond have not been addressed for more than a decade. Further delay in bringing a consultant on board to plan and oversee this project is not acceptable. The same is true for delaying the first steps to securing a consultant for the wide scope utility rate and capital reserve study. These are priorities that must be completed now.

Cliff Dobler said he has three items; on February 17, 2020, he reported to the previous IVGID Audit Committee that the Community Service and Beach facility fees for Fiscal Year 2018/2019 had not been properly allocated for operations, capital projects and debt service as required by the resolution adopting the fees. These misallocations are 6. in the errors in the 2018/2019 CAFR. On August 12, 2020, the Director of Finance recommended and the Board approved correcting only a portion of the misallocations and the remaining misallocations remain in limbo. So as of now, the Board of Trustees has not approved correcting \$68,000 of facility fees allocated for Community Service debt payments but improperly allocated to operations nor has the Board of Trustees approved correcting \$111,000 of beach fees allocated to Beach capital projects and debt payments but improperly allocated to operations. This is loading up operations at the expense of capital projects. He does not know if this was an error or deemed unimportant or just ignored. He would hope that these misallocations would be corrected to comply with the Board resolution. Second item, on June 23, 2020, the Board approved emergency Resolution 1881 to address handling recreational venues because of COVID-19. The resolution referred to another Resolution 1480 and inferred that the General Manager had powers vastly beyond what was actually beyond Resolution 1480 which powers were limited only to employment matters. On July 3, 2020, he sent a memorandum to the Board of Trustees requesting that the emergency resolution be corrected. Only Chairman Callicrate responded and he indicated it would be corrected ASAP. When is ASAP? He respectfully requests

that corrections to Resolution 1881 be included as an agenda item at the next Board meeting. Number three, he had the pleasure of working with the Director of Golf/Community Services who runs the Championship Golf Course. We reviewed and understand how 9 different types of play passes were accounted for. As we discovered, his budget was approved one way and the accounting was reported another way. After sorting through several spreadsheets, which he provided, and he thanks him, he reported to the General Manager this horrible accounting which was nothing more than inflating revenues. So during July and August, revenues from Golf missed the budget by over \$200,000. Revenues for non-residents fell through the floor and in July, 712 reservations were not filled so the course was booked but no dinero. Food and beverage did not do well with the smoke during September and this Board should expect revenues to miss the fiscal budget by around \$500,000. How much have expenses been reduced – he does not know, pay attention to this. Thank you very much.

Aaron Katz said that he has several matters to discuss. One, he is submitting 7 written statements that he asks be attached to the minutes of the Board meeting. Look at the agenda for this meeting. Look at all the important matters on it yet we only have 3 minutes for public comments. Chairman Callicrate, he thought when you became Chair that you were going to go back to our policy of 3 minutes after each General Business item where the Board was going to vote and he is very, very disappointed. Policy 3.1.0 does not propose that this needs to happen and it needs to make it mandatory and not discretionary. Your District Clerk committed an Open Meeting Law violation for the notice of this meeting. She was required to post a copy of the agenda on the District's website no later than 9 a.m. on Friday and she didn't do this and he called it to her attention. The reason he is talking about it now is he could very easily have filed an Open Meeting Law violation but he wants the Board to know that he is not going to do it. He is going to give the District a pass. He wants good relations with the Board and he wants to see action when our employees aren't doing their job. If he doesn't see the action, and behavior like this continues, he is not going to give a second pass. Now, Policy 3.1.0 has got some problems with it and he e-mailed the Board earlier. It is supposed to be the policy for the conduct of a Board meeting and yet it has contracts, claims, litigation, lobbying, which has nothing to do with the conduct of the Board meeting and it needs to be excised from this one and create a new one. Also, you need to have mandatory public comment before each General Business matter and finally, don't allow our GM to circumvent the Open Meeting Law requires just because he sets up a citizens' advisory committee as an alternative to the Board setting it up where you do have to adhere to the Open Meeting Law requirements; the requirements should be the same regardless. He heard from an Ordinance 7 Committee Member that there were many members who didn't have

a clue about the true facts of what has been going on here in the District regarding the beaches. This is another reason why you need to open it up so that members of the public that know can share with the committee otherwise it is waste. He is definitely against EXL Media contract and asked why Staff isn't doing it.

Judith Miller said that she wants thank the Trustees especially the ones on the Audit Committee as this has got to be a marathon meeting for you with the Audit Committee meeting and then the non-meeting and now this meeting so she is going to try and be brief. Wants thank you for getting the revisions to 3.1.0 on the agenda and especially about including both Board and GM Advisory Committees. She thinks the intent of notifying the public of the GM's meetings is that the public would have the opportunity to attend. She was a member of the Diamond Peak Steering Committee and our meetings were livestreamed as well as being open to the public and now that in person meetings, and she is sorry to say unfortunately Washoe County is back on the State's watch list so we may not be able to have those meetings in person for a whiles but anyway since they are still restricted, at a minimum, these meetings should be livestreamed and she would like to suggest that you obtain a further clarification so that everyone knows that by notifying the public that means the public is invited to see the meetings. Maybe not make public comment, she doesn't think we need that for everything but just put in some language something to the effect that meetings of the advisory committees that have one or more Trustees as members shall be livestreamed and when possible, open to the public. She would appreciate a change along those lines as she thinks it's very important when it is a very high level topic like the Ordinance 7 meetings are. We don't need to have every single manager's meeting livestreamed but when it is something of importance that a Trustee is there, it definitely should be available for the public to observe and thank you, have a good meeting and she appreciates all your hard work.

Margaret Martini said that she finds it interesting that most Ski Resorts are implementing a reservation system and are limiting advertising. Yet, at Diamond Peak we are not proposing a reservation system but are recommending \$100,000 advertising contract with EXL media. I consider the \$100,000 a waste of our public money and do not know what to make of no provisions for a reservation system that may prove to be necessary during these uncertain times. Although she strongly favors a new Burnt Cedar Pool, she would really like to see the Schematic Design first and a very sharp pencil on the actual estimated costs before this Board accepts a delivery method that could cost us more than \$5.6 million. This pool is important to our community. Shouldn't you take the necessary time and follow the correct procedure, including how we will fund it, before you determine the project's delivery method. Poor planning is an impediment to the best results. The District

really knows how to collect our Rec and Beach Fees and is extremely good at spending our money. But, when it comes time to commit the surplus money collected in our General Fund, Community Services and the Beaches -well, that Board decision keeps getting omitted from the agendas. Why? We learned more than 5 months ago that the District collected more of our Rec Fee than needed and did not provide the availability of services we paid for -yet on this agenda, Staff is only asking for a discussion on refunding the money. Is this really so difficult to figure out that we need to keep discussing this? As a citizen serving on the General Manager's Ordinance 7 Committee she believes in open and transparent government. What is said in a closed forum should be transparent to everyone in our community. She strongly urges the General Manager and the Board Chair to make these meetings available for the public to view on Zoom or livestream. As the discussions and information are important and relevant to all our property owners and residents -this is the right thing to do. And a word about the upcoming election for IVGID Trustees. She strongly urges members of Senior Staff to not use their public position to influence our voters on their individual choices for IVGID Trustees. This is both inappropriate and against the law. Misinformation is spreading like wildfire and is just as dangerous for the wellbeing of our community. Please stop it.

Yolanda Knaak said she is a candidate for the Board. Thank the Board for all their hard work, thank Trustee Schmitz for her work on Policy 3.1.0, agrees on the limit of the General Manager being at \$50,000 spending for budgeted items, did write a letter and she is not going to read it to you. One other idea, when we are no longer using the Burnt Cedar pool, and you go to drain it, can the water be treated so it won't harm the animals or the area around it.

Charley Miller said that he wanted to talk about the Director of Public Works who after 18 years at IVGID is resigning. He moved from Senior Engineer to Engineering Manager to Director of Public Works. He was responsible for the following projects for the District:

- Modernization of the District's utility rate setting, operations management, and asset management/replacement planning all with benchmarking to industry national standards utilizing AWWA methodology.

- Burnt Cedar Water Treatment Plant modernization for compliance with EPA's Long Term 2 Surface Water Treatment Rule.

- First phase of the Effluent Export Pipeline Replacement which included nearly 6-miles of pipeline replace, rehabilitation of the Spooner Pumping Station, rerouting of Mill Creek to improve emergency storage capacity, and the transition of Sand Harbor and Memorial Point from small packaged wastewater treatment plants into

raw sewer pumping stations all in cooperation with the Army Corps of Engineers who brought over \$20-million in federal funding.

-Numerous water system improvements with a focus on enhancing community fire flow and system capacity that included 15-miles of watermain replacement, water storage tank rehabilitations, and a water pump station reconstruction with over \$5-million in federal funding coming from the United States Forest Service.

-Completion of the Incline and Third Creek Restoration Projects in partnership with the USACE and Nevada Division of State Lands that brought in over \$8-million in federal and state funding.

-Modernization of the Diamond Peak Base Area via the Base Lodge Renovation and the construction of the Skier Services Building

This District is losing an outstanding employee and one he was proud to work with.

Raymond Tulloch said he wanted to comment on two items on the agenda; EXL Media spend, he finds it really strange that when every other resort in the country is looking at reservations and limited numbers that we should want to spend money on advertising Diamond Peak. He happens to work at two other resorts in the basin and he knows that we are limiting numbers severely basically to season pass holders and very little day ticket sales so why do we want to spend a \$100,000 on advertising is completely beyond him. He thinks what most other resorts are doing is looking at controlling costs and limiting numbers particularly given that we have such a high age profile in Incline for our season pass holders at Diamond Peak. It seems absurd in this health crisis to spend money trying to bring in more people. He strongly advises the Board to turn down this proposal. The second item is the proposed construction method for Burnt Cedar pool. It seems rushed by Staff to pre-determine to use the CMAR method. He does give Staff credit for once telling the truth that this will be a guaranteed maximum price. What we are not being told is that we are guaranteeing that we will pay the maximum price. He finds it unbelievable that a project that started at \$1.3 million is now at \$5.6 million and we are not going to even put this out to competitive bid rather we are going to assume that's the maximum price. We are told that Staff don't have the capability or the time to actually work on this project yet last time he looked at the project budget, there is almost a quarter of a million dollars attributed to construction management by Staff. That, in his estimation, is probably two full years for one engineer so he finds it rather strange that we complain that we don't have the time to do it but we are still attributing the cost of two engineer years to that. He strongly believes that once we do get a design, the Board should look very closely at bidding this project out and finding the most economical way of doing it. Just because at the moment we happen to have some reserves is no reason to overspend by probably 25% on the build. Please note that this is not a dig on building a pool, he supports building

the pool but he also supports building it in the most economical way possible. Thank you.

Michaela Tonking said she is a candidate for the IVGID Board. She wants to talk about General Business Item 4. During this discussion, she recommends that the Board look strongly at Option 1 as it is the most cost effective for the community and is appropriate during this trying time and with all that is going on; she thinks that is key. She also thinks that Option 3 is worthy but that she really suggests that the Board talks about Option 1 and making it the most cost effective given that we are giving back money to our community and that we will also have to spend money in order to process it. Thank you.

D. APPROVAL OF AGENDA (for possible action)

Chairman Callicrate asked for changes to the agenda. Trustee Morris said that he would propose that we remove General Business Item G.5. from the agenda as we have had no prior discussion nor authorized any member of the Board to start working on this so we are not yet in a position to discuss this and we should move it off to some other time as it is not the most pressing thing before us so he would like to remove that from the agenda. Chairman Callicrate said that we do need to discuss this, have some discussion, and then we can reagendaize this. This was brought up but it wasn't formally discussed among the Board members and he does agree that we do need to do that and he thinks there is an opportunity to do that this evening to at least get some basic discussions and concerns and then if the Board decides, we can reagendaize this item for a future meeting. Originally, there was some miscommunication about this being a Consent Calendar item which was never going to be. There is an opportunity here for us to have a discussion. Chairman Callicrate then turned to District General Counsel Joshua Nelson and said since one of the Trustees has asked for this to be removed from the agenda, is this something that we have to vote on or how do we move forward as he wants to make sure the Board is doing this correctly so that is why he is asking? District General Counsel Nelson said because of where we are in the agenda, one idea would be to have a motion, see if there is a second and if not, then the Board could consider an alternative motion of as proposed or as otherwise modified. Trustee Morris said thank you for that explanation and if we are to discuss this, then he is happy to make that motion, but that he would like to hear from his other colleagues and so he would propose that we move General Business Item G.5. to the end of the agenda to become the new General Business Item G.7. as he anticipates a relatively long conversation on that item. Chairman

Callicrate asked District General Counsel about needing a motion to change those two items; District General Counsel Nelson said if it is a consensus then you don't need a motion. Trustee Wong suggested that the Board move General Business Item G.5. to the bottom of the agenda. Trustee Schmitz said, from a logical perspective, Policy 3.1.0 should be discussed before the Trustee handbook because the language that was removed from the Trustee handbook has been included in Policy 3.1.0 so it should be handled with Policy 3.1.0 before the Trustee handbook. Trustee Morris said he can't have been moved because we haven't discussed Policy 3.1.0 yet. Chairman Callicrate said, so he is going to again ask our Attorney, based on the agenda that is put forward, what would your recommendation be in regard to if there is any movement in the agenda process as it has been suggested that General Business Item G.5 be moved to the very end and Trustee Schmitz said that it should come before General Business Item G.7. as he just wants to make sure that this doesn't get us into a situation where we are accused of misleading the public or violating the Open Meeting Law. District General Counsel Nelson said because there is not a consensus, he would recommend that the order be done by motion so there isn't any question or issue and once the motion is made, there could be discussion following that. Chairman Callicrate said ok. Trustee Wong suggested doing General Business Item G.6., followed by G.5. and then G.7. Chairman Callicrate said he was okay with that. Trustee Morris agreed with that idea as did Trustee Schmitz. Chairman Callicrate clarified that General Business Item G.5. will now become General Business Item G.6. and General Business Item G.6 will now become General Business Item G.5.

E. DISTRICT STAFF UPDATES (for possible action)

E.1. District General Manager Indra Winquest

District General Manager Winquest reviewed his submitted report with the following highlights:

- Change on General Manager's Ordinance 7 Committee: Karen Viel is off and Mary Danahey is on.

Chairman Callicrate thanked the Director of Public Works for his 18-years of service and wished him well in his new position.

Trustee Schmitz said that there are a couple of things that aren't on the long range calendar. We are behind schedule on the effluent pipeline and that

needs to be placed on as a very high priority to get it completed and back to the Board. The Utility performance asset management review needs to be on our long range calendar so we are holding ourselves accountable. Trustee Schmitz then said that one of the capital projects was the ladder replacement project and that she is just curious – has that project been started and will it be able to be concluded before the winter weather sets in. Engineering Manager Nathan Chorey said that yes, the ladder projects have begun and three are completed as of today with one remaining to be completed. District General Manager Winquest said that the intent, on the effluent pipeline, is to as soon as Staff finalizes the Request for Quotation and Staff posts it, he will then know which Board meeting it will fall on and that Staff hopes to have both out by October 14 which is the goal and therefore it may be on the October 27 meeting agenda as both are very high priority projects. Trustee Schmitz said that the other thing she wanted to suggest, and that she knows that the District General Manager has been attempting to meet with the United States Forest Service (USFS), is that she knows that the USFS has been actively working near Incline Lake and with them up there working, has Staff been able to discuss the other parcel with them? District General Manager Winquest said he has made multiple attempts to reach out and that the last time he did so they responded that due to COVID and the other things they are dealing with, they are behind and have higher priorities. We are working with one of their planners and we will continue to press them. Further, he will reach out to Marcus Faust to have him give us an update and get a status report. Staff continues to work on parallel paths. Trustee Schmitz said that she wanted to recognize the work you have put in with the Incline Village/Crystal Bay Visitors Center and that she appreciates the time taken on getting the letter included in the packet. Referencing agenda packet page 12, the third page of the letter, Mr. Chapman highlights how they are listing our venues and how they are advertising Diamond Peak. He was also kind enough to educate us that the RSCVA is also advertising and that she is very pleased and appreciates your efforts on getting to the bottom of this matter. District General Manager Winquest said that Mr. Chapman is happy to speak with any Board member. Trustee Morris said sometimes it is okay to duplicate what has been said and that he too wanted to thank and congratulate the Director of Public Works, who is a very significant asset, and wish him well. Trustee Wong said that she too wanted to thank the Director of Public Works for his years' of service and then shared a story about when she first started as a Trustee and that she has learned a lot and that she appreciates all of his time to help her learn.

E.1.a. Review of the long range calendar

District General Manager Winqest went over the long range calendar. Trustee Dent asked if we were going to be ready on October 14 or October 27 for contract approval on the effluent pipeline. District General Manager Winqest said that November 18 is a goal with the December meeting being the latest and that Staff wants to move as fast as we can. Trustee Dent said that the team will be choosing our top few and then meeting with them. District General Manager Winqest said Staff hopes for several submittals and then taking the top two or three and setting up interviews and then bringing that result back to the Board. Trustee Dent asked that it be added to the long range calendar on November 18 as a placeholder. Trustee Schmitz said that public correspondence has fallen off the list again and to please get it on the list. Also, where is the RFQ for legal services? Additionally, and it is something that she has been talking to the Director of Finance about, is Practice 2.11 and the quarterly review of our investment portfolio – we need to make sure that gets added. District General Manager Winqest said he will make sure that he works with the Director of Finance to get that added. On the legal services, the Board of Trustees gave Staff the direction to bring back a scope of work and proposal from Best, Best & Krieger (BBK) and then, at some point later on, possibly going out for an RFP for a longer time frame. He is meeting with BBK on Friday and then will be working with Chairman Callicrate. Chairman Callicrate confirmed this plan and said that the proposal from BBK will generate some conversation. District General Manager Winqest said that Staff is awaiting the proposal and that it could come back to the Board as early as October 14. District General Counsel Nelson said that he and the District General Manager are meeting on Friday to review the proposal so it will be on an agenda in October.

E.2. General Manager Diamond Peak Ski Resort Mike Bandelin

E.2.a. Diamond Peak Tentative Operational Plan (PowerPoint Presentation)

General Manager Diamond Peak Ski Resort Mike Bandelin went over his submitted Powerpoint presentation. Chairman Callicrate said that this was a great presentation and that he knows that there were some public comments about taking reservations and not to micromanage, he knows that Staff is well aware of what to do and what not to do and that if there should be a spike, and not knowing about the weather,

there are a lot of variables and that he appreciates all of Staff's hard work and dedication. We all know that it is going to be different this year and that we will have to do implement some limitations and that his question is how do we let the community know and will we be selling daily lift tickets. General Manager Diamond Peak Ski Resort Bandelin said that all of our communications will focus on purchasing all our products online. Chairman Callicrate said so in working with EXL Media, Staff will make it a seamless situation and that he hopes that everyone is thinking along the lines of limiting the sales of tickets. Trustee Morris said thank you for the presentation and the work and that he understands that this is a day-by-day situation. He is thinking about the days when the ski area is full and when Staff might have to say "no, you can't get on the mountain" thus communication is really key. On those days when you know or expect that situation and so that locals and season pass holders can get onto the mountain, you would have to stop selling daily lift tickets so what is that communication? General Manager Diamond Peak Ski Resort Bandelin said that he can tell you which days are the big days and that it also depends on the snow conditions. Then there are a handful of days which he has tracked over the years. When he says "at capacity" that means that guests must park offsite. If we can get really good and consistent customers reserving online, Staff will be able to tell and know what our volume will be ahead of time and our systems will be able to help us. Trustee Morris asked, regarding sitting capacity, if we can seat as many people as possible outside. General Manager Diamond Peak Ski Resort Bandelin said that the deck at the main lodge can have physical distancing and Snowflake already has outside seating. Trustee Wong said that she has a question about the transferrable pass and wanted more details on that pass as she looked at key rates and didn't see it so she would appreciate a lit bit of history on that particular pass. General Manager Diamond Peak Ski Resort Bandelin said that Diamond Peak has had that pass since he was in Mountain Operations and as General Manager, he doesn't know why it wasn't included in the key rates. The District sold 12 of those passes last season and they will be included in the next set of key rates. Chairman Callicrate said that the Board would appreciate having that information sent to them. Trustee Wong said that she thinks it would be good to have the data and she would appreciate Staff getting that to us. It is not a bad pas as several resorts have that pass and that it is an interesting way to market it as she sees it as an attraction for parents with young kids and that is what she thought

about it when she saw it. She also said that she saw the concern about the short term rentals (STRs) using this but quite honestly if anyone buys it for their STR, that would be something. We want people to spend their money and it is an interesting argument but that she doesn't know how much water it holds so therefore it would good for us to have more data and for it to be in the key rates. Trustee Schmitz said that she would appreciate the information also and for it to include how many have been sold and how much it was used because if the use superseded the value then we need to look at the finances. We need to know what the number of times it was used to understand the profit margins. For a lot of residents here, they purchase lockers, so what is going to be the limitations and restrictions on capacity? As well, she is assuming that we are not going to allow the ditching of bags so how have those rules changed and been communicated? General Manager Diamond Peak Ski Resort Bandelin said regarding lockers that his Staff doesn't think it is a good idea to allow them but he has made the decision to do so. He is continuing to vet the idea/process and he will feel more comfortable with it when we can open the breezeway. We are going to ask for everyone's help to maintain social distancing. He does know, from experience, that there are about 73 days, which are weekdays outside of the holidays, where we only have about 300 to 400 skier visits and that is when the season pass holders come and that with the commitment, from the community, we could open those lockers but we are still vetting it out. We haven't talked about the employees and their lockers or stuff that is left out. Trustee Schmitz said so ditching bags in the lodge won't be allowed any longer, right? General Manager Diamond Peak Ski Resort Bandelin answered that there is another larger plan that isn't ready yet. He thinks that when you see the lodge and the way that Staff will set it up, it will look really sparse and that there will be a lot of Staff presence. The lodge is one of the more difficult areas so Staff will be there to help to control capacity and that the Board can rest assured that there won't be any room for lounging or stashing. Trustee Schmitz said that she wants to make sure that the public is informed because it is a real game changer on how we stash our equipment. General Manager Diamond Peak Ski Resort Bandelin said that Staff wants to communicate all the changes as well as anything that comes up. Our goals are to be upfront, be safe, have safe recreation and a safe environment just as every other ski resort is doing. Marketing Manager Paul Raymore said that he does have the data on sales and usage on the transferable pass. Chairman Callicrate asked that this

information be sent to the Board. Trustee Dent said that the transferable pass is of interest and that he didn't know anything about it. For the bigger picture, having a District rate policy is necessary and that this is just another example of that and that he looks forward to seeing it.

E.3. District General Counsel Josh Nelson

E.3.a. Possibly review and discuss Office of Attorney General (OAG) File No. 13897-278 Findings of Fact and Conclusions of Law – Open Meeting Law Complaint filed by Mr. Frank Wright – *Finding by OAG of no violation* – AND – Possibly review and discuss Office of Attorney General (OAG) File No. 13897-330 Findings of Fact and Conclusions of Law – Open Meeting Law Complaint filed by Mr. Aaron L. Katz – *Finding by OAG of no violation*

District General Counsel Nelson said that this was put onto the agenda in the interest of transparency, that the detailed finding is included and that the Attorney General found no violation of the Open Meeting Law. Both of these complaints were related to public comment and that he included it so the public was aware. Trustee Schmitz said, referencing agenda packet page 49, last paragraph, the Attorney General made some recommendations about canvassing and that is something that we should take under advisement so we should heed their recommendation. District General Counsel Nelson said he can follow up on that and noted that the District's agendas no longer include the advisory statement and that he can bring forward a policy for the Board's consideration.

At 7:36 p.m., Chairman Callicrate called for a break; the Board reconvened at 7:46 p.m.

F. REPORTS TO THE IVGID BOARD OF TRUSTEES*

F.1. Board Treasurer Sara Schmitz

Board Treasurer Schmitz said that she wanted to let the community know that the weekly bill pay has been brought current and that she is still waiting to be provided the August procurement card report. The Director of Finance

and his team did share with her the new proposed monthly financials and that July's monthly financial report is not yet posted as the Accounting Team has been very focused on the auditor work. Right now, in Policy 3.1.0, the Director of Finance has been working very collaboratively and that there is an example of a report that would be the beginning of a Treasurer's report so we can discuss that report then.

F.2. Audit Committee Chairman Matthew Dent

Audit Committee Chairman Dent said that there was an Audit Committee meeting today and we reviewed where we are with the current audit and the other item that was discussed was setting up a scope for an external auditor which we will be bringing back at the October 27 Audit Committee meeting.

G. GENERAL BUSINESS (for possible action)

G.1. Review, discuss, and provide feedback on a project delivery method [Design/Bid/Build (DBB), Construction Manager as Agent (CMA), and Construction Manager-at-Risk (CMAR)] for the Burnt Cedar Swimming Pool Improvement Project – Fund: Beaches; Project 3970BD2601 (Requesting Staff Member: Engineering Manager Nathan Chorey)

Engineering Manager Chorey gave an overview of the submitted materials. Chairman Callicrate said that it was mentioned, during public comments, that there was an item for Staff time and that the concern that was raised was that included was the cost of two years of engineering activity; can you address that please? Engineering Manager Chorey said that the current five-year capital plan does include in excess of \$200,000 for construction management which covers both design consultants and Staff time. As a standard, we use 10% of the cost to cover responses to RFI's, etc. Chairman Callicrate said that the concern that he has, with going with CMAR, is that one, he thinks it makes sense with our Director of Public Works departure and there being some potential staffing issues with having enough people and that he is in support of CMAR but is this an overlap that would be better addressed in the CMAR agreement or should this be broken out as he doesn't understand it. Engineering Manager Chorey said that typically it is a budget for the design person who reviews samples, etc. and having that professional review is part of the process. Chairman Callicrate said for the \$230,000 that Mr. Tulloch referenced in his public comment that he wanted to address that as it seems like a good chunk of money when we are hiring

a CMAR to do the whole process. Engineering Manager Chorey said this is separate. Chairman Callicrate said so IVGID brings on a design professional and will have Staff time? Engineering Manager Chorey said that the budget will be revised once a determination to go CMAR is confirmed. Chairman Callicrate said he thought it was a valid concern and that he is comfortable with hearing Staff's explanation. District General Manager Winquest said that there is a fair amount of the District's engineering time and that he wanted to delineate what those funds would be used towards going forward if we agreed to the CMAR process. Chairman Callicrate said it is for collaborating and that the District will be hiring a design process. Engineering Manager Chorey said that is correct and that this part is similar to DBB. Engineering Manager Chorey then stated Staff's recommendation and that he would like to move forward with CMAR on this project. Chairman Callicrate said that the Board is not choosing today rather just providing feedback. District General Counsel Nelson said that the Board can move forward with Staff's recommendation and/or then move forward with whatever. Chairman Callicrate said he wants to make sure that everyone understands so he wants to open this item up to his colleagues. Trustee Dent said that he is really excited to see this project moving forward as it is the right step and that this Board budgeted the Recreation Fee to do this project and that he is excited to have a new pool. He stands by his previous comments that this is a simple project and that the last numbers that came to us are very, very high. He disagrees with the delivery method but is excited that this project is moving forward. It can be done faster, better, and cheaper with DBB and that is how he has been groomed during the last 15 years in the construction industry. He feels that the District would have a better project if we go out and bid it because the construction environment is super competitive. He does appreciate Staff's recommendation but he is against the delivery method for managing and delivering the project. Trustee Morris asked if the departure of the Director of Public Works will affect any of this and does that impact any of the things we are currently doing? Engineering Manager Chorey said yes, it will definitely impact Engineering and that water and sewer are the number one items and that he is being asked to cover a few of his duties. The Director of Public Works wasn't terribly involved however having himself being pulled in different direction will affect this project. Trustee Schmitz said that she is concerned with what Trustee Dent said and that getting a guaranteed price is paying someone else to get a good price. She does understand the situation with Engineering and potentially not having the bandwidth and that she does understand that there is something that is in the middle which is the CMA approach as it does give Staff the necessary support and assistance through the process but

does not tie us to a guaranteed price. It also allows us to have competitive bids and that we do need to do this project but we need to do so in a cost effective manner therefore CMAR is not the best approach. Engineering Manager Chorey said that a guaranteed maximum price is a negotiated price based on construction documents. Errors and omissions is when the owner is liable for errors and omissions. He doesn't believe that we are paying a significant price rather that we are negotiating based on the construction documents. These fees are not more than a general contractor would mark up from their subcontractor. Trustee Schmitz said that the Board was just asked to give their perspective and it is our duty, as Trustees and employees of the District, to do our best to bring in projects as cost effective as possible. Engineering Manager Chorey said that he understands and the DBB is how we do 99% of our projects. Trustee Schmitz said that one of the issues with that is the capacity of Staff. DBB requires more Staff time and more Staff oversight and if that is the case then move to CMA which has some of the benefits and helps with dealing with the Staff issue. Engineering Manager Chorey said it helps but that CMA requires the Owner to hold the 20 something contracts. Staff is open to going to DBB but advises against CMA. Trustee Wong said that she is comfortable with the CMAR approach and that the Diamond Peak culvert was a great example of how it can work. We trusted our Staff and there is no reason to believe that this would be any different. They have given us plenty of examples on CMAR and she is comfortable with the CMAR route. Chairman Callicrate said, under the current circumstances, and with the Director of Public Works' departure, he feels comfortable as it is all competitive bidding and that we can get the costs down from what the latest projection was as we move further along with CMAR. It looks like it is a 3 to 2 situation and while the Board is not voting, we are just giving direction and that direction is to go with CMAR. District General Manager Winquest said it was a great discussion and noted that CMAR is an emerging type of process and that he has taken the last several weeks to observe that Washoe County is using it as is the Washoe County School District. There is no wrong answer here and it would be either DBB or CMAR and that CMAR is Staff's recommendation based on the situation right now. He wants the Board to know that Staff does appreciate the discussion and understands that we are not on the same page. Staff appreciates Trustees Dent and Schmitz' comments and that he leans towards the CMAR process with there being no wrong answer here. Chairman Callicrate said that Staff has the feedback that it needed and if we can get that number to a more manageable one then the community will feel more comfortable. Engineering Manager Chorey said thank you and that

Staff does have a meeting with the community group tomorrow to move forward with the schematic design.

G.2. Review, discuss and possibly approve an item for the 2020/21 Fiscal Year allowing the District to enter into an agreement for media buying services for 2020/21; Venue: Diamond Peak; Vendor: EXL Media; Contract Amount: Not-To-Exceed a total of \$100,000 (*consisting of not-to-exceed \$75,000 in paid media spending and not-to-exceed \$25,000 in agency fees*) (Requesting Staff Members: Diamond Peak General Manager Mike Bandelin & Marketing Manager Paul Raymore)

Marketing Manager Raymore gave an overview of the submitted materials. Chairman Callicrate thanked Staff for putting this together and noted that a concern did come up about the \$25,000 fee and about it being not-to-exceed. The ski industry is a volatile industry and we don't know what this winter is going to bring. We do need to allocate some kind of funding for Ski since things are changing. While \$100,000 is a considerable amount of money, he does have confidence that Staff will manage the dollars wisely. This agreement does talk about outdoors and because he thought we weren't doing any billboards, he wanted to ask if he misunderstood? Marketing Manager Raymore said that the potential channels are examples of ones we might use. We did make a commitment to an outdoor billboard back in the spring that was for the golf season and pre-COVID pandemic, and that we were able to get out of that contract for one billboard and then roll it forward for ski season and we will fulfill that obligation so there will be likely one billboard which is a digital board that allows us to update it and give out good information; it is the best outcome we could have hoped for. Trustee Schmitz said it sounds like the contract needs to be revised because in the contract that outdoor component is non-cancellable and we shouldn't be signing a new contract that has that in it. The scope of work doesn't have what they are delivering and seems extremely open ended and we clearly don't want #8 and nowhere does it say what EXL Media's deliverables are. She understands the messaging and the information that will be housed on the District's website. It does seem like the District's website is going to be mission critical and where people are going to go to for that information. We have RSCVA funds that are promoting Diamond Peak and we have the Visitors Bureau that is promoting Diamond Peak. The contract is not very accurate as it talks about outdoor production and there is no formal change order process. On the statement of work, and in reviewing this contract with our Legal Counsel, there are additional changes that need to be made. She

Minutes

Meeting of September 30, 2020

Page 18

would like to see us get the agency fee down to something below 33% and more like \$11,250 and that she was really hoping that Staff can bring this back with the scope of work tidied up a little bit and maybe, at the same time, reduce the agency fee a bit more. Trustee Morris said thank you to Staff for their continued work and that it is very important to have the confidence in our Staff to make the right decisions at the right time. He is very happy to allocate an amount of money and ask that Staff manage it very carefully as they have done that for many years. He also knows that Staff will do all they can to not incur those fees so he is very comfortable with what is purposed here. Trustee Wong said that she still stands by the comments previously made and that she supports that action. Trustee Dent said he has nothing further to add. District General Manager Winqest said it was a good discussion and that Trustee Schmitz brings up very good points and that he agrees with Trustee Morris in that in talking to other resorts, they can't tell you how they are going to spend their money. Staff could go back to EXL Media and ask for specific deliverables that they think we need now and then they could change. He eliminated a full time position and if he had known all of this, he may not have made that decision. As to the question about why can't we do this in house – our Communications Coordinator doesn't have the bandwidth nor does he think that our smaller Marketing Team has the bandwidth to place all the ads. Diamond Peak is extremely important to IVGID and the District. The messaging needs to ensure that our residents and guests can access the mountain and notification is very important. He is not a huge proponent of billboard advertising and he does agree with Trustee Schmitz as we need to fulfill that obligation and that he won't authorize any more billboard advertising. Trustee Schmitz said then the scope of work should be modified. She does understand the importance of Diamond Peak but that she is really concerned with scopes of work not being clean as one of our duties to that we produce clear and comprehensive statements of work. She can't support language that isn't correct and doesn't enforce change order processes. We need to make sure our scopes of work and that a reference to change orders is included so that we do have internal controls in place. Her issue is that we have a statement of work that needs to be cleaned up and that we shouldn't be signing statements of work that don't accurately define our intentions. District General Manager Winqest said that the Board could approve this with required revisions and that he would further suggest that Trustee Schmitz could work with our Marketing Manager and District General Counsel. Chairman Callicrate said that he is going to ask District General Counsel, as they are important, but as far as overall, they are changes that could be made and then move forward so can we accept this with the necessary changes and would everyone feel

comfortable moving forward with that? All of us have brought this up and so if we can drill down to get scopes of work that are as good as we can get them that would be helpful. District General Counsel is now on full time so he can bet the documents to ensure that they are meeting the intent of the District. District General Counsel Nelson said that if there is a motion, it should include approved as to form by District General Counsel. District General Manager Winquest asked if all of the Board's concerns have been given to District General Counsel? Trustee Schmitz said when she talked about the change order process, there is more than what she and District General Counsel went through and that she is happy to assist but that she truly believes that the Board shouldn't be approving things that aren't clean and that the Board can't see. District General Counsel Nelson concurred that he and Trustee Schmitz talked through some of the concerns but didn't go line by line.

Trustee Morris made a motion to authorize Staff to enter into an agreement with EXL Media for 2020/21 Fiscal Year media buying services for Diamond Peak Ski Resort for a not-to-exceed total of \$100,000 (*consisting of not-to-exceed \$75,000 in paid media spending and not-to-exceed \$25,000 in agency fees*) subject to the approval as provided by Counsel. Trustee Wong seconded the motion. Chairman Callicrate asked for further comment, hearing none, called the question – Trustee Schmitz voted opposed and Trustees Callicrate, Wong, Morris and Dent voted in favor; the motion passed.

Trustee Schmitz said that she agrees with Trustee Morris that she doesn't think that a single Trustee should be working offline and that the Board should be seeing the exact contract that is approved; Chairman Callicrate said that is duly noted.

G.3. Review, discuss, and possibly approve the District General Manager Goals for Fiscal Year 2020/2021 and set a date for the District General Manager's Performance Evaluation (Requesting Trustee: Chairman Tim Callicrate)

Chairman Callicrate gave an overview of the submitted material. District General Manager Winquest said that he is good with these goals and that he looks at them as collaborative goals and that he is fully committed to knocking these out because some of these are in motion. Trustee Schmitz said that she went back and pulled up the list from June 30, 2020 and that everything is here except one thing needs a little tweaking and that is

accurate and transparent reports. She just has a couple of things and that she would like to add a bullet point that adds accurate and transparent financial reports and then improve that. Chairman Callicrate asked if the Board wanted to set a date? District General Manager Winqest said that there has always been an added buffer and that he is comfortable as long as it is done by the end of September. Chairman Callicrate said we can shoot for September 1 or the first meeting of September and that we can revisit that as we get a little closer and that he trusts that Staff will be on this.

Trustee Morris made a motion to accept the General Manager's proposed goals for Fiscal Year 2020-2021 as included in this September 30, 2020 Board packet with the addition of one bullet point to improve financial reporting. Trustee Wong seconded the motion. Chairman Callicrate asked for further comment, hearing none, called the question and the motion was unanimously passed.

G.4. Potential Rebate to all Recreation and/or Beach Fee Rate Payers for Fiscal Year ending 2019/2020 due to COVID-19 impacts on IVGID Recreational Venues – Discussion of possible processes to issue the rebate (Requesting Staff Member: District General Manager Indra Winqest)

District General Manager Winqest gave an overview of the submitted materials. Trustee Dent said that the first bullet point delivers what the Board is going for so he is saying yes to it. Chairman Callicrate said that he tends to agree with Trustee Dent. Trustee Morris said that he too tends to agree and asked that Staff please check to see that there is no gotcha in any of these options. District General Manager Winqest said that if we did a straight refund that we could be refunding something to someone who didn't pay it and that if it is the Board's desire to head that way, then he would get Staff working on that relatively quickly. Director of Finance Navazio said that he thinks that these are pretty good estimates and that if the Board is leaning in the direction of bullet 1, we can get additional information and how we address properties that have changed and that is in the details and not in the policy call of the Board of Trustees. Trustee Schmitz said that it seems pretty straight forward but that it is never simple and easy as she doesn't think that these cost estimates include Staff time. It all sounds all really easy but the devil is in the details and that it can be more challenging than proposed so those are her words of caution. District General Manager Winqest said that what he would do to lighten this effort is to create a way to track the changes as they come in rather than waiting until April or May.

Director of Finance Navazio said that he wanted to highlight that there is a reason we included two sub bullets – just charge a net amount and exploring a separate line item. If the Board stuck with \$830 [for the Recreation and Beach Facility Fees] and reduced them to \$730 that could mean doubling the cost that Washoe County charges the District because it is adding another line to the property tax bill so that the people see it as a credit and that this is about transparency and optics and it is up to the Board of Trustees when we get there. Also, what amount is decided, that's the amount and the Board may want to highlight it as a rebate. Chairman Callicrate said he has no issue with that and to please look at the internal and external costs. We need to be diligent in managing the costs and that the Board is all in agreement with the first one on this list so Staff please move forward with that and bring it back to the Board and let us know more detail.

G.5. Review, discuss and provide guidance to Staff on possibly adopting a Code of Conduct for the Board of Trustees and any Board Advisory Committees (Requesting Trustee: Chairman Tim Callicrate) *(was General Business Item G.6.)*

Chairman Callicrate gave an overview of the submitted materials. Trustee Dent asked if we could get a boilerplate of what we might use as he sees this as different. District General Counsel Nelson said that he can prepare something for the Board to consider as a straw proposal. Chairman Callicrate said that works for him. Trustee Schmitz said that she looked at Washoe County's code of conduct and that she shared that with the District General Manager and the District General Counsel before. Chairman Callicrate asked District General Counsel to put something together and bring it back to us to adopt or modify.

At 9:06 p.m. Chairman Callicrate called for a break; the Board reconvened at 9:16 p.m.

G.6. Discuss, potentially revise, and approve revisions to Board Policy 3.1.0 (Requesting Trustee: Trustee Sara Schmitz through Chairman Tim Callicrate) *(was General Business Item G.5.)*

Chairman Callicrate said that there has been some concern and consternation and that there was an opportunity for Trustee Schmitz to make some changes and that he looked back at the records and the Board did talk about addressing these on two separate occasions and that he would like

all of the Board members to keep open minds as this was done with the right intention and that it wasn't meant to be hostile rather it was the outcome from the Board of Trustee handbook and that he does know that there are questions and concerns. He would like to proceed by asking Trustee Schmitz to share her thoughts and that he knows that District General Counsel is aware of these questions and concerns as well. Trustee Schmitz gave an overview of the submitted materials. Chairman Callicrate said that Trustee Schmitz gave a great overview through the end of the document and that it is pretty straight forward. Trustee Schmitz said that she wanted people to understand why it was so redlined. There was a public comment about contracts and litigation being included and that is because those are issues that are supposed to be coming to the Board of Trustees. That is where the rest of this comes into place and that she wanted to explain why there was so much redlining as it was. Chairman Callicrate said that he and Trustee Schmitz worked on this item together. Trustee Wong said thank you for all your work and that she feels like we have jumped forward 4 steps when we should only be at step 1. What were the reasons that items were taken out and what were the reasons that item were put in because, as a group, we have not discussed them? What she would suggest is that we lay out a plan that states here is what Policy 3.1.0 is, as it exists today, and here are the revisions that would get us to what we are doing in practice today. That would call for a list of changes that we should consider and discuss, a laundry list, and that by already putting it into the redline that you have unilaterally decided and that by asking for approval of this policy today, she is feeling very disrespected as you have made all the changes without taking the time to talk to the rest of the Board of Trustees. Trustee Schmitz said that she has to stop Trustee Wong there as this item is to discuss and possibly approve the potential revisions and that what she was asked to do was to review this documentation so that the Board of Trustees could ask those questions and the discussion is highlighted in yellow and that everything that is not in yellow is how we are doing it now. There has been nothing done unilaterally and that this is an opportunity to have a discussion and that everything in yellow has been identified as such and is the only part that is not in today's practice. Trustee Wong said that in reading through this document that wasn't the feeling that she got. She feels that this process wasn't transparent and that she thought it was going to be suggestions to change and that is definitely not what this is. Trustee Schmitz said that she thought in doing her due diligence that in looking at the historical language, like the Advisory Committees, that it was removed so that is why it is highlighted and that the Board has the opportunity to review it. Everything else is reordering, then consolidating and have it in one place to maintain it.

Trustee Wong said it does make sense but again you have jumped forward 3 steps. Also, she is not positive that we should be making any changes until after the election and that she feels that way about the Trustee handbook. Trustee Schmitz said it is two different things and that is the practice now and then the changes. Anything that is not yellow is the practice now. Look at the first page, agenda packet page 281, and everything that is highlighted is in practice right now. Trustee Schmitz said that she is trying to address Trustee Wong's two requirements and that she is sorry if that is not clear. Trustee Morris thanked Trustee Wong for her comments as he is coming from the same place. He fears that Trustee Schmitz doesn't understand the process of being a Trustees as we act as a Board and not as one Trustee. We haven't previously discussed the needs, objectives and plan for addressing Policy 3.1.0. Generally, we do need to update our policies. We also need to determine how and who is going to do them and, as a Board, we need to discuss what we are trying to achieve, what is our priority, again as a Board, and this is what we have Staff supporting us and running the District because this is nothing that one Board member should take on. We discuss it and then give direction to the Staff who takes all of our ideas and who can talk to each of us so we don't have a problem with the Open Meeting Law. This document has disrespected him as a Board member and disrespected the process as a Board and how we do things. It is not just a rewrite but it is pulling forward historical documents which are not in Policy 3.1.0 that we are operating against today. This is a terrible way to do business as a Board and he agrees with Trustee Wong that we need to do Step 1. Chairman Callicrate said that he appreciates everyone's comments and that the intent of this, and he has been through this document as well, was not meant to be done in a disrespectful way and usurp our ability to act as a Board. Trustee Schmitz took it on, yellow text are the new items and red text is what we are doing and that she was just trying to streamline the process. Trustee Dent thanked Trustee Schmitz for doing this and for adding a few things to this which are about three or four items that are in yellow. He knows that this is a huge job and he appreciates you working with everyone. This is a discussion and it is in line with item H. and better than the item H. we had in there. He appreciates the undertaking of this task. The spending authority has been raised each Legislative session since 2015 and that \$100,000 for a small GID like ours it too much. For us to be fiduciaries of the District, we should be controlling and not delegating to the Legislature and managing that process. If the Board wants to raise or lower that spending authority that is fine as it is not dictated by the NRS. What are the issues with the changes? This is more in line of what he was expecting and that he would love to have a conversation about the content because he feels like

this is consistent with how we have done with our other policies. He would love to hear what content isn't appropriate and what was overlooked or what was missing and that he would love to see us come together on this like we have on other policy changes and that he would like to see a 4 to 1 or a 5 to 0 vote. He is looking forward to having that discussion. Trustee Wong said that it is not that she doesn't agree with the changes rather it seems presumptive that we would all be on board with the change to the General Manager's authority as it is a pretty big change from what we are doing. If the highlighted areas are to be discussed and changed then there was a big change to our practice and to what we have been doing that isn't highlighted so we need to go back to the original Policy 3.1.0 and then task our Staff with updating it to the current practice and then we can say what do we want to change. Trustee Schmitz said that is a really good point and that one of the things that she and the District General Manager have been talking about, as well as the Director of Finance; is that it would be a good idea to put it back to the pre-change from the NRS in 2019 and that she believes that, as of today, \$50,000 has been the General Manager's useful limit so that is a change and that the other change is the report from the General Manager which is another suggested change. The litigation one that was highlighted as well as being something that District General Counsel requested be changed as that was a detachment from the NRS levels that have been in the past. In 2019, when they were revised, there were many people who requested that GID's be removed and that the GID's weren't called out or singled out so this is just bringing it back to what it was prior to the Legislature making the change. Trustee Wong said that begs the question of what else should be highlighted because previously it was stated that it was only things that were highlighted in yellow and there are a few changes that are highlighted and some that are not so we don't have a transparent process. Trustee Schmitz said that she can highlight that statement and then the General Manager's report if that would address your concerns? Trustee Wong said that is missing the point; how is she supposed to trust this process now. Trustee Schmitz said, as a Board, we review documents and we identify where we have concerns or changes. Even if there are things that she has moved around, as a Trustee, she may want changes. She assumes that the Board would have read the document and let her know the changes and have that discussion so that everyone is comfortable. Trustee Morris asked what gives Trustee Schmitz the authority? Trustee Dent responded that any Trustee can propose an agenda item and propose a policy as there is nothing in our policies or NRS that says otherwise. He just thinks that anyone has that opportunity and can propose any changes to anything within the purview of the Board of

Trustees, bring it forward, and then have the discussion. Policy 7.1 and Practice 7.2 are both on the long range calendar and he hasn't heard anyone say no to that discussion. He feels like this process is the process that we typically follow and anyone can take the lead. He didn't take the lead a couple of years ago so he thanked Trustee Schmitz for doing that and he appreciates the effort so far. We may need to lay out rules on how to update policies and he is fine with that but that hasn't been the process in the past and it is not what he experienced so this was brought forward. Trustee Morris thanked Trustee Dent for his commentary and that he wasn't expecting Trustee Schmitz to do a strike out rather he really thought that Trustee Schmitz was going to bring forward ideas. Trustee Schmitz earlier in the meeting took great pains to point out that she didn't want to have non-clean scopes of work. This is not a clean policy and he is not aware of any Trustee that has brought forth a policy. When we have to change a policy it has been done by having the Board discussing what we want then the Staff refines it and it comes back to the Board. That's the process that he has seen and yes, any member can bring forward an item to be discussed and state here is what they want to do instead of this messy document, at best, as it is certainly a terrible process. We will discuss this policy however there are far more pressing priorities to be discussed but you shall do as you wish and you can do this. Trustee Dent asked when this was sent to Trustee Morris did you provide any feedback? Trustee Morris said that he expressed a concern about the possibility of an Open Meeting Law violation so he didn't contact Trustee Schmitz because he knew she was speaking to Trustees Callicrate and Dent and possibly Trustee Wong. District General Counsel Nelson said that we did make it clear that the comments shouldn't have gone to Trustee Schmitz as we do need to be careful about Trustees expressing concerns about talking to multiple Trustees. Trustee Schmitz said that there was an opportunity to comment and that it was invited on multiple occasions. District General Counsel Nelson said that it was sent out and asked for any feedback and that the feedback would be collated into the packet. Trustee Morris said he wasn't going to go to Trustee Schmitz and that he then got another one from District General Counsel to which he did respond to. There was no discussion about how that wouldn't go back to Trustee Schmitz, etc. and that this is not an appropriate way to conduct business. Chairman Callicrate asked what was the pleasure of the Board. Trustee Morris said he would like to remove it and do it properly. Trustee Schmitz asked what is that as she doesn't think that we will be getting any language other than what has been requested, that was solicited, and to be provided so as to be an effective Board and move forward. Trustee Morris said we are not being an effective Board as we haven't reviewed or discussed so how can we

possibly approve? Chairman Callicrate said that this Board is not going to go line by line and that we are reviewing and discussing and then if the Board wants to move forward, it can as a motion can be made and if it dies, so be it. We had all the comments and concerns go to District General Counsel or the General Manager so there was no serial meeting. We also had a very robust discussion. Trustee Dent said under item 2, under District Staff Update, it talks about the \$50,000 of budgeted expenditures; should it match the language that is on agenda packet page 5, 3.1.6.(f) so long as the funds were budgeted for a specific purpose. District General Counsel Nelson said yes, we can clean that up. Trustee Dent said that everything else seems pretty straight forward. Trustee Morris said that he knows that last year, 2019, when the Legislature changed the NRS to \$100,000, that as a Board, we had a discussion about that at the time and that the Board decided, as a Board, that we would upgrade to the NRS so we didn't have to keep coming back and that we agreed on that unanimously. Now there is a different opinion so he would like to understand why the view has changed on that topic? Trustee Dent said that the Board didn't make any changes since 2019 and that he doesn't see any issues with the language. We are a \$50 million District and what if it goes to \$500,000? He doesn't think we should be tied to these bigger municipalities because our dollars are so much less and he agrees with going back to what we were doing. The golf building became a Public Works project and thus there is authority to spend \$100,000 without Board authority and he likes the idea of reining this in. He also likes the idea of the Board having fiduciary oversight because we are the oversight and we should watch. Trustee Morris said he was just trying to understand. Trustee Dent said that the Board has not touched the policy since 2018 and he would like to see what we said because we had to change it because we lost the litigation. Trustee Morris said that the District didn't lose the litigation. Chairman Callicrate said we are not going down this road. Trustee Schmitz asked a question of District General Counsel, on page 2, paragraph starts off with public comment; District General Counsel Nelson said is your question about unless otherwise permitted by the Chairperson. Trustee Schmitz said yes. District General Counsel Nelson it is legal and there is no right to speak multiple times in a public comment session, you are entitled to one opportunity to speak. Trustee Schmitz said so that is acceptable the way that is written? District General Counsel Nelson said it is legal, yes. Trustee Schmitz said thank you and that she just wanted that verification.

Trustee Dent made a motion to approve the revisions to Policy 3.1.0 and also a change on page 2 as discussed with legal counsel. Trustee

Schmitz seconded the motion. Chairman Callicrate asked if there was further comment from the Board.

Trustee Morris said that if this motion as proposed passed, it will be doing a really bad disservice to the District because this document, as written, is no way ready/finished document. This is not a clean policy, it is not a clean document, there is language in here which is incorrect, ambiguous, haven't discussed it, and approving this would be a disaster and he can't believe that she would second a motion to approve something so badly that she has written when she condemns someone else when they made a little typo in a particular word. disastrous. If this goes ahead, it goes ahead, but he thinks that this is not the way to conduct business. If he is in a minority of one, he is in a minority of one but we are allowed to express opinions and allowed to have healthy debate. Trustee Schmitz said if there is incorrect language, she has asked multiple times to have it pointed out and that has not been done and she isn't getting specifics. District General Manager Winqest said that this is a Board policy and really not his place to get involved. But if he puts on his Board hat, and he has been on Boards and he has that experience except not with a municipality, he would recommend to avoid what we just went through in the future that if a member or members of the Board would like to change a Board policy, that they put on an agenda item for discussion so as to have that discussion with their colleagues and see if the Board would like to move forward. Do agree that any Board member can put on an agenda item at any point in time, it can be messy without the proper amount of communication. If Trustee Schmitz had done that, it might have been easier. His other advice, moving forward and because he knows we are going to be working on changing Board policies, is to make sure we fully vet out all unintended consequences that affect the efficiencies of the District, could affect Staff, could affect the Board of Trustees and that could affect the community. District General Manager Winqest then asked for some clarity on the report under \$50,000. Have had this discussion with Trustee Schmitz and thought we had made progress on this item. Basically telling him that anything that he authorized under \$50,000 and also reporting anything spent over \$10,000 and also actually spent. It doesn't say contracts but right now the way it is worded and with discussion with Trustee Schmitz it doesn't mean to report \$35 procurement card transaction. This is significant changes to Policy 3.1.0. District General Counsel Nelson said in just answering the question, it gets to the point made on page 2. District General Manager Winqest said he would love to have it cleaned up. Trustee Morris said because we have a motion on the floor and that gets voted on, we can't go back and look at this because there are a number of

different items that he would like to get changed but that we have been precluded from going line by line. Chairman Callicrate said that there is a motion on the floor that has been seconded so he is going to call the question.

Trustees Dent, Callicrate and Schmitz voted in favor of the motion and Trustees Wong and Morris voted opposed to the motion; the motion passed.

Trustee Morris asked to make a statement; Chairman Callicrate said go ahead. Trustee Morris said that he needs to restate it because he is just appalled that this has gotten railroaded through, it is an appalling document and it is written by someone who clearly doesn't know what they are doing. Chairman Callicrate said that was enough as you are attacking a fellow Board member and that is the end of the discussion and you have already made yourself very clear and we are not going down that road as you are not going to attack Trustee Schmitz and call her a fifth grader and this and that. Trustee Morris said he didn't and Chairman Callicrate said yes you did by stating it was a fifth grade quality product. Trustee Morris said that is incorrect. Chairman Callicrate said if you read through this document, as presented to us, and if you can overlook the redlining and put it into context and look at the revised item in the book, it is very legible, very clear. Trustee Morris said that the whole point is the redlining. Chairman Callicrate said we are done with this item and moving on.

G.7. Review, discuss and possibly approve the revisions made to the Board of Trustees Handbook (Requesting Trustee: Trustee Sara Schmitz)

Chairman Callicrate said he would like to defer this item to the next Board meeting, October 14, 2020.

H. APPROVAL OF MINUTES (for possible action)

H.1. Meeting Minutes of August 26, 2020

Chairman Callicrate asked for any changes, none were received, the minutes are approved as submitted.

I. BOARD OF TRUSTEES UPDATE (NO DISCUSSION OR ACTION) ON ANY MATTER REGARDING THE DISTRICT AND/OR COMMUNITIES OF CRYSTAL BAY AND INCLINE VILLAGE, NEVADA*

Trustee Dent thanked former Director of Public Works for his service at the District for over 18 years. Trustee Schmitz thanked the organizers of Conversation Café as they are hosting two Trustees at each meeting for the next three weeks and she thinks that is great thing that is being done on behalf of the constituents.

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

Yolanda Knaak said thank you Trustee Schmitz for doing all that hard work of revising that policy; Board is doing a great job.

Cliff Dobler said he knows that it is getting real late but getting back to EXL Media contract, he had the pleasure, so many of our proposals are for professional services and they are exempt from bidding and things like that so what happens is we are issuing PO's and contracts all the time without really where we are just attaching the proposals from the contractors. He thinks that Trustee Schmitz is 100% right because over the last, he doesn't know, month, he and District General Counsel have worked together on these contracts on the Burnt Cedar pool and he has to tell you as he looked through the Terracon contract, the American Leak contract, and the TSK contract, we are getting proposals but he thinks what we are lacking, at our end, is that we should have a checklist telling them what we require to be put in their contract so when they bring a proposal to us, we are not fighting through it and saying well we got to go back to them on this so he would like to work with District General Counsel. Trustee Schmitz is 100% right on EXL Media because his experience on this Burnt Cedar pool is we are not asking them what we need to see in their proposal so they can submit a proposal, and it is mostly over deliverables, is what are you giving us. He means we think we know what we want but then we have to tell them what we want so that they can say okay I will deliver it to you for 25% or 35% of the contract or whatever. That would cause a lot of problems because right now these contracts are really just open ended because we are never knowing what they are going to deliver to us. So anyways, he would be more than happy to work on it and Trustee Schmitz you did an excellent job of recognizing that over the last year and it really was shocking when he did this Burnt Cedar and he enjoyed working with District General Counsel too and even he said we ought to start getting in some templates and some new info in here because most of the things we are using are 20 to 30 years old. So we can improve in that area quite a bit. Anyways, you guys have a good evening, it was a

Minutes

Meeting of September 30, 2020

Page 30

long day for Trustees Dent and Schmitz as we started at 3 p.m. today so he appreciates all the efforts you guys are doing – thank you.

Frank Wright said that the new attorney here reported on an Open Meeting Law and you kind of missed a few things in the Open Meeting Law report and the fact that there was no violation. You skipped the fact that the Attorney General said if this behavior continues in the future, it will result in a violation and that's very important. Plus, the fact that Mr. Guinasso wrote the 20-page public comment advisory statement that was just ridiculous and discouraged public comment. And the biggest thing is that he filed this Open Meeting Law violation 2-1/2 years ago and he forget what it was and that wasn't brought out in the statements by the District General Counsel either. This was given to the District on July 20, 2020 and you are just reporting on it tonight? That is kind of weird too and he hopes, in the future, that you do a better job of getting this stuff out. The interaction between the Board, you have a Trustee who went out of their way to do a wonderful thing and two Trustees who went out of their way to attack her. Trustee Morris has never done anything for this District and Trustee Wong, the same thing. Trustee Morris, you have to change your ways – it is bizarre – you never made a comment, you just said you didn't like it.

Margaret Martini said that she would like to comment on the Board Chair's handling of the meeting tonight. You did an excellent job on what he had to work with and you were fair and unbiased in your comments and assertion of your authority - truly did a great job there. Also think that the two members that were insistent were downright rude and not only didn't they not present what they thought was wrong, but they went out of their way to make disparaging comments. Thank you Chairman Callicrate for your handling of the meeting and thank you Trustee Schmitz for your hard work, taking on a project, and doing a good job.

Aaron Katz said he wanted to talk a little bit about the CMAR decision. Thinks you are getting very deceptive information. The Engineering Manager pawns it off on what the contractor would mark up and it is not true. There is a range and he then took a \$4 million project and applied the range which came up to a \$580,000 to \$900,000 surcharge just for CMAR. Staff tells you that well if the project comes in at a lower cost, we can get a refund of the difference; NRS declares that the CMAR can keep the savings. What the Engineering Manager does admit is it is all subject to negotiation. Does anyone have any confidence in our Staff and negotiation? Predication right now is that we will find out that the cost will be \$580,000 to \$900,000 and that it will be locked in and he hopes that he is mistaken.

Ray Tulloch said that his comments are to Trustee Morris; you should be ashamed of yourself for making remarks, for talking down to Trustee Schmitz, and that the suggestion to write the handbook was totally ridiculous. With regards to Mr. Katz, he shares his views and he is quite confident that we will pay the maximum price.

K. ADJOURNMENT (for possible action)

The meeting was adjourned at 10:45 p.m.

Respectfully submitted,

Susan A. Herron
District Clerk

Attachments*:

*In accordance with NRS 241.035.1(d), the following attachments are included but have neither been fact checked or verified by the District and are solely the thoughts, opinions, statements, etc. of the author as identified below.

Submitted by Aaron Katz: Written statement to be included in the written minutes of this September 30, 2020 regular IVGID Board meeting – Agenda Items E(3)(a) and (b) – Open Meeting Law (“OML”) file nos. 13897-278 and 13897-330 – The office of the Attorney General (“OAG”) did *not* find that IVGID committed OML violations in either of these matters

Submitted by Aaron Katz: Written statement to be included in the written minutes of this September 30, 2020 regular IVGID Board meeting – Agenda Item C – Public Comment – Things your Recreation Facility Fee (“RFF”) pays for which have nothing to do with making public recreation facilities available for your use – here “defensible space” aka “fuels management”

Submitted by Aaron Katz: Written statement to be included in the written minutes of this September 30, 2020 regular IVGID Board meeting – Agenda Items G(5) – Proposed revisions to Policy 3.1.0

Submitted by Aaron Katz: Written statement to be included in the written minutes of this September 30, 2020 regular IVGID Board meeting – Agenda Item G(1) – Possible selection of a construction manager-at-risk (“CMAR”) project delivery method for the Burnt Cedar beach swimming pool capital improvement project (“CIP”)

Minutes

Meeting of September 30, 2020

Page 32

Submitted by Aaron Katz: Written statement to be included in the written minutes of this September 30, 2020 regular IVGID Board meeting – Agenda Item G(2) – Possible entrance into a contract with EXL Media for 2020-21 Diamond Peak media buys

Submitted by Aaron Katz: Written statement to be included in the written minutes of this September 30, 2020 regular IVGID Board meeting – Agenda Item C – Public Comments – The tens of thousands of dollars of our Recreation (“RFF”) and Beach (“BFF”) facility fees which are needlessly spent on membership dues in all sorts of third party organizations – here the California Parks & Recreation Society

Submitted by Aaron Katz: Written statement to be included in the written minutes of this September 30, 2020 regular IVGID Board meeting – Agenda Item C – Public Comments – The tens of thousands of dollars of our Recreation (“RFF”) and Beach (“BFF”) facility fees which are needlessly spent on membership dues in all sorts of third party organizations – here the Northern California Golf Association

Submitted by Aaron Katz: Written statement to be included in the written minutes of this September 30, 2020 regular IVGID Board meeting – Agenda Item C – Public Comments – Things your Recreation Facility Fee (“RFF”) pays for which have nothing to do with making public recreation facilities available for your use – here the IVGID Quarterly Magazine

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS SEPTEMBER 30, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEMS E(3)(a) and (b) – OPEN MEETING LAW (“OML”) FILE NOS. 13897-278 AND 13897-330 – THE OFFICE OF THE ATTORNEY GENERAL (“OAG”) DID NOT FIND THAT IVGID COMMITTED OML VIOLATIONS IN EITHER OF THESE MATTERS

Introduction: On or about April 9, 2018 Frank Wright, an outspoken member of our community, filed an Open Meeting Law (“OML”) complaint with the OAG against the IVGID Board¹. His complaint² was directed against the Board’s use of a written advisory statement for members of the public to fill out and sign as a precondition to submitting public comment at public meetings Mr. Wright alleged was improper because it discourages public comment³.

On or about June 14, 2019 I filed an OML complaint with the OAG against the IVGID Board⁴. My complaint⁵ was directed against the Board’s disparate treatment of written statements submitted to the Board for inclusion in the minutes of those meetings, by members of the public neither physically present at those meetings, nor requested to be attached to the minutes of those meetings⁶.

The OAG determined that there were no OML violations in either of these complaints⁷. And for this behavior, IVGID staff disingenuously proclaim **“Finding by OAG of no (Open Meeting Law) violation.”** These are the purposes of this written statement.

Why Have Staff Agendized Either of These Matters “for Possible Action?” Take a look at agenda items E(3)(a) [“possibly review and discuss (the) OAG’s...Findings of Fact and Conclusions of Law – OML Complaint filed by Mr. Frank Wright”], and E(3)(b) [“possibly review and discuss (the) OAG’s...Findings of Fact and Conclusions of Law – OML Complaint filed by Mr. Aaron Katz”]. Take a look at both of the OAG’s letters⁸. Do you see the words “findings of fact and conclusions of law”

¹ See pages 34-42 of the packet of materials prepared by staff in anticipation of this September 30, 2020 meeting [https://www.yourtahoepace.com/uploads/pdf-ivgid/0930_-_Regular_-_Searchable.pdf (“the 9/30/2020 Board packet”)].

² See agenda item E(3)(a).

³ See page 45 of the 9/30/2020 Board packet.

⁴ See pages 55-76 of the 9/30/2020 Board packet.

⁵ See agenda item E(3)(b).

⁶ See pages 78-79 of the 9/30/2020 Board packet.

⁷ See page 40 of the 9/30/2020 Board packet insofar as the Wright OML complaint is concerned, and page 78 of the 9/30/2020 Board packet insofar as the Katz OML complaint is concerned.

⁸ See pages 41-49 and 78-80 of the 9/30/2018 Board packet.

stated *anywhere?* *Bueller, Bueller, Bueller*⁹. The answer is “no” because neither letter represents findings nor conclusions. They’re both simply “letters.”

Moreover, NRS 241.0395 does *not* mandate that letters like these be placed on an agenda and shared with the public. According to NRS 241.0395(1), *only* when the OAG “makes findings of fact and conclusions of law that a public body has taken action in violation of any provision of this chapter, (must) the public body...include an item on the next agenda posted for a meeting of the public body which acknowledges the findings of fact and conclusions of law.” Do you see the words “action in violation of any provision of” NRS 241 stated anywhere in either of the OAG’s letters? The answer is “no” because neither finds that the IVGID Board has violated NRS 241.

So why have staff gratuitously agendized both matters for this meeting? And why have they agendized either “for possible action?”¹⁰

Moreover, Why Have Staff Agendized Either Matter at All Given Mr. Guinasso Has Instructed “No Further Action is Needed...Required to be Taken?”¹¹

Why I Continue to Disagree With the OAG Insofar as Both Matters Are Concerned: Insofar as the Wright OML is concerned, his complaint was that those seeking to provide public comment to the IVGID Board, as a precondition to their comment, were compelled to sign an advisory statement which instructed that counsel has instructed “staff and the Board (to) not to respond to (public) comments” notwithstanding “the Board is allowed to discuss public comments so long as they stop short of deliberation.”¹² Although not technically an OML violations, *for the third time*¹³ the OAG recommended as an alternative

“That at the conclusion of the public comment period or after each individual public member’s comments, the Chairperson (should) ask... Board members whether they would like to address the comments made by the public...(given) the inclusion of...overly restrictive...statements in the public comment advisory statement...could result in a future finding of (an OML) violation.”¹⁴

⁹ See <https://www.youtube.com/watch?v=f4zyjLyBp64> from the movie “*Ferris Bueller’s Day Off*.”

¹⁰ And exactly what type of possible action?

¹¹ See pages 31 and 52 of the 9/30/2020 Board packet.

¹² See page 48 of the 9/30/2020 Board packet.

¹³ “This office has twice (before)...recommended...(and) again caution(s) the (IVGID) Board...” (see page 49 of the 9/30/2020 Board packet).

¹⁴ See pages 48-49 of the 9/30/2020 Board packet.

How many times does a public body need to be cautioned? Given three (3) times is too many, the time has come for the OAG to do something more.

Insofar as the Katz OML is concerned, his complaint was more cerebral. In OAG File No. 13897-263¹⁵ the OAG determined that written statements submitted on behalf of members of the public did not have to be included in the minutes of those meetings unless: the authors were physically present at those meetings, they were the ones who submitted their statements to the public body, and they expressly requested that their statements be included in the minutes of those meetings.

Here the evidence was that a series of written statements authored by members of the public not present at an IVGID Board meeting were included in the minutes of the meeting notwithstanding they were submitted by others who were present, and no express request was made either by the authors or submitters that the statements actually be included in the minutes of that meeting. And the reason for disparate treatment? The identity of the authors, and the nature of their statements' perceived content; a complete "no-no" insofar as the OML is concerned.

So why did the latter written statements get a pass? Because according to the OAG,

"While both decisions relate to the public meeting minutes statute, the issue presented here is with a public body's decision to *include* in its minutes the written statements of person who were not physically present at the meeting. (Although the public body's decision was the opposite in OAG File No. 13897-263,) this distinction matters (because) although Nevada law d(oes) not require the Board to include written statements of persons who d(o) not attend (its) meeting(s), its decision to nevertheless include the statements is not prohibited."¹⁶

Is this a credible distinction insofar as you the reader is concerned?

So do either of these outcomes sound like a "win" for the public?

Conclusion: Staff want to use every opportunity possible to marginalize critics such as Mssrs. Wright and Katz. So whenever there's anything complimentary to staff or the Board, they are quick to publicize it whether/not it is mandated. And whenever they can publicize it in bold, italicized print, *all the better!* Yet whenever there's anything detrimental to staff or the Board which warrants or mandates publicizing that detriment to the public, the agenda is worded in a misleading or deceitful manner, we hear explanations and excuses rather than placing blame squarely where it should be

¹⁵ Go to http://ag.nv.gov/uploadedFiles/agnv.gov/Content/About/Governmental_Affairs/AGO_File_13897-263.pdf.

¹⁶ See page 80 of the 9/30/2020 Board packet.

placed, and critics are attacked as being nothing more than a small group of dissidents; all intended to marginalize their message¹⁷.

As an example of what I am talking about, the reader is invited to look at the agenda for the Board's March 13, 2018 special meeting¹⁸. There item F(2) agendized the OAG's findings of fact which concluded the Board had committed fifteen (15) OML violations! Does the agenda¹⁹ inform the public that there were any actual violations of law? Does it use italicized and bold print to inform the public that there were in fact ***Open Meeting Law Violations***? The answers are "no" and "no." Yet here where there is no requirement that either of these matters be agendized, staff have informed the public that there were no violations of law, and they used italicized fonts and bold print to inform the public that there were in fact ***No Open Meeting Law Violations***? Do you think these omissions on March 13, 2018 were innocent unintentional²⁰?

As another example of what I am talking about, how can IVGID staff possibly claim victory in these two matters when in one the Board continues to ignore instructions by the OAG *for the third time no less*, and in the other there is no question that the Board has improperly treated written statements from the public in a disparate fashion based upon the identity of their authors and the perceived content of their statements?

Ladies and gentlemen, the deeper one digs the dirtier it gets. NEVER does one reach a core of truth nor goodness insofar as IVGID senior management are concerned. The entire system we know as IVGID is built upon lie after lie and deceit after deceit perpetrated by un-elected staff who are more committed to themselves, their public employee colleagues, and a select number of special interest groups, rather than the Board, the public and local property/dwelling unit owners (who involuntarily subsidize all of this) they were hired to serve. This is the IVGID "way." The IVGID "culture." The truth as to where your Rec Fee really goes. And another example of the reason why that fee will NEVER, NEVER be eliminated nor reduced.

Naysayers will argue that members of the public who make OML complaints, such as the two the subject of this written statement, are the problem. They assert that critics like me are interfering with our public employees' jobs. But did they ever stop to think that if staff's actions were truly open, transparent and lawful, there would be little need for anyone to be filing of OML complaints? And if

¹⁷ As should be demonstrable from the election, this "small group of dissidents" has now grown to nearly 2,300 residents!

¹⁸ See the agenda prepared by staff in anticipation of the Board's March 13, 2018 special meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Agenda_Special_3-13-2018.pdf ("the 3/13/2018 Board packet")].

¹⁹ That agenda is attached as Exhibit "A" to this written statement. I have placed an asterisk next to the description of this agenda item.

²⁰ If so, give me a call. I've got a couple of publicly owned bridges for sale.

there were little need, there would be little need to pay attorney Guinasso to defend them²¹. And did naysayers stop to think that if the Board did its job of supervising staff and ensuring that the NRS is being adhered to²², there would be no need for members of the public to do the Board's job? Thus the retort of naysayers is misplaced.

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

²¹ Attorney Guinasso will disingenuously retort that IVGID is not being charged anything to defend OML complaints against the district because that defense is included in his monthly retainer. However, that monthly retainer totals a minimum of \$12,000/monthly. And it only includes the defense of a single OML complaint. When as here more than a single OML complaint has been filed, Mr. Guinasso is entitled to augment his fees. Not only are these fees an outrageous sum for a general improvement district to be incurring, but if the defense of OML complaints were not included in the services provided for this retainer, that retainer would be considerably less.

²² Remember. Staff and their "fixer" attorney Guinasso have indoctrinated Board members into believing they have no powers other than making policy.

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS SEPTEMBER 30, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENT – THINGS YOUR RECREATION FACILITY FEE (“RFF”) PAYS FOR WHICH HAVE NOTHING TO DO WITH MAKING PUBLIC RECREATION FACILITIES AVAILABLE FOR YOUR USE – HERE “DEFENSIBLE SPACE” AKA “FUELS¹ MANAGEMENT”

Introduction: After three (3) budget workshops and now six (6) revised reduced revenue scenarios, just as a prelude to the District’s 2020-21 budget, staff have proposed a final budget which is *again* budgeted to the constant of RFF/Beach Facility Fee (“BFF”) and central services subsidies² with essentially no reductions in initially proposed capital improvement project (“CIP”) expenditures³. As long as staff refuse to budget to a lower or no RFF/BFF, lower central services cost subsidies, and/or reduced CIPs, *it doesn’t matter what cost cutting measures are implemented*. Insofar as local property owners are concerned, their RFF/BFF remain the same. Since staff refuse to propose less aggressive CIPs, or central services or RFF/BFF reductions, there’s only one way to force them into meaningfully reduced overspending. And that is to *take away the subsidies*. Meaning, reduction/elimination of the RFF/BFF, and reduction/elimination of central services cost transfers.

Here I concentrate on one of staff’s many unnecessary/wasteful expenditures that could easily be eliminated and reduced in some RFF reduction – Defensible Space aka Fuels Management. And that’s the purpose of this written statement.

Defensible Space: According to the North Lake Tahoe Fire Protection District (“NLTFPD”), defensible space is a fancy term used to describe “the area between a (structure) and an oncoming wildfire where vegetation has been modified to reduce the wildfire threat.”⁴ Insofar as IVGID is concerned, the term is used to describe a thinning out of forest lands to protect persons and

¹ “The term ‘fuels’ is used in the fire service (business) as something that burns in the environment. (The term ‘management’ is used to describe how NLTFPD)...deal(s) with the problem of an overstocked forest with dense brush” (go to <https://www.nltfpd.org/fuels-managment-division>).

² In other words staff budget expenditures to anticipated, as a given, RFF/BFF and central services transfers in a pre-determined amount.

³ I say essentially *none* because out of \$3,792,040 initially proposed on Community Services Fund CIPs, staff finally proposed *a meager \$142,615 or 3.76%* reduction. But upon closer inspection there really was no reduction. \$113,985 of Mountain Golf cart acquisition costs have been reduced to \$0.00 [see page 33 of the packet of materials prepared by staff in anticipation of the Board’s May 19, 2020 meeting {https://www.yourtahoeplace.com/uploads/pdf-ivgid/Packet-Workshop_5-19-2020.pdf (“the 5/19/2020 Board packet”)}] because of a lease rather than purchase. And insofar as initially proposed Beach Fund CIPs are concerned, *no reductions whatsoever* were proposed!

⁴ Go to <https://www.nltfpd.org/defensible-space>.

structures on those lands from a catastrophic fire such as the 2007 Angora Fire which devastated South Lake Tahoe.

Defensible Space as IVGID Uses the Term is NOT Primarily Intended to Protect IVGID Facilities From Catastrophic Wildfire. Instead, it is Intended to Assist One of Our “Favored Collaborators”⁵ By Providing Funding to Protect All Incline Village/Crystal Bay Structures, Residents and Visitors From Catastrophic Wildfire: “The goal of the (defensible space) program is to create a ‘halo’ around the community (Incline Village) restricting the movement of wildfire in or out of the community. The substance of those efforts removes vegetation and other fuels as they accumulate.”⁶ In fact NLTFPD’s description of the program, the “NV Regional Fuel Reduction Project,” is as follows”

“This project...reduce(s) hazardous fuels on forested lands within the Wildland Urban Interface of Incline Village, NV and provide(s) fuel loading estimates to aid in planning for future fuels management projects. Hazardous fuels on at least 286 acres will be reduced using a combination of hand thinning, pile burning, and understory prescribed fire. We anticipate an additional 150 acres will be treated with understory prescribed fire in areas that were hand thinned previously. *The 436 acre project will serve to protect (all of) Incline Village, NV from catastrophic wildfire occurring in areas to the south and east of developed communities.*”⁷

Now listen to IVGID staff’s description of the project:

“The defensible space fees collected by IVGID...fund...fire fuels reduction work done on...the 1,000+ acres of land IVGID owns.”⁸

Does the NLTFPD’s description of the project sound like “IVGID(’s financial) contribution is focused (*solely*) on treatment of District owned parcels?”⁶ Does it sound like only IVGID owned facilities are benefited? Does it sound like the costs IVGID incurs to make: water available to its water customers; or, the public’s recreation facilities available to be used by those who are assessed the RFF? Of course *not!*

⁵ This is a term first coined by former IVGID GM Bill Horn. Simply put favored collaborators are favored takers of the public’s assets in our community, who take at local parcel owners’ expense.

⁶ See Note J, “*Capital Assets*,” at page 40 of the District’s 2019 Comprehensive Annual Financial Report [<https://www.yourtahoeplace.com/uploads/pdf-ivgid/2019-IVGID-CAFRReport.pdf> (“the 2019 CAFR”).

⁷ Go to <https://www.nltfpd.org/fuel-reduction-projects>.

⁸ Go to https://www.yourtahoeplace.com/uploads/pdf-public-works/PW_NEWS_Sep_2020_1.pdf.

Why I State This Financial Contribution is Intended to Assist One of IVGID’s “Favored Collaborators:” The money the NLTFPD relies upon to perform this defensible space comes from federal grants⁹. However, such grants typically require some type of local “match.” Yet instead of using revenues from local parcel owners’ *ad valorem* taxes as that “match,” the NLTFPD relies upon IVGID’s defensible space contributions¹⁰. In other words IVGID’s defensible space contributions assist the NLTFPD in “leveraging” its ability to secure federal grants which pay for it *to do its job*¹¹.

Regardless, IVGID Has No Power to Create Defensible Space: We’ve had this discussion before. General improvement districts (“GIDs”) exist to *only* exercise those expressly enumerated powers in their initiating [see NRS 318.055(4)(b)] or supplemental (see NRS 318.077) ordinances as long as they are “one or more of those (powers expressly) authorized in NRS 318.116, as supplemented by the sections of this chapter (NRS 318) designated therein,” *and none other* [see A.G.O. 63-61, p.102, p. 103 (August 12, 1963)]. And according to *Dillon’s Rule*, should there be “any fair, reasonable (or) substantial doubt concerning the existence (or lack of the existence) of power(, it) is (to be) resolved... *against* the (municipal) corporation...(and) all acts beyond the scope of...powers granted are void” [*Ronnow v. City of Las Vegas*, 57 Nev. 332, 343, 65 P.2d 133 (1937)].

Take a look at NRS 318.116. Do you see anywhere that a local GID can be authorized to “eliminate fire hazards...within the district” by “clear(ing)...private lands of dry grass, stubble, bushes, rubbish and other inflammable material which in its judgment constitute a fire hazard?” Actually, I do! NRS 318.116(17) allows GIDs to “furnish...facilities for protection from fire, as provided in NRS 318.1181.” And NRS 318.1181(2) allows GID Boards to “eliminate fire hazards existing within the district,” and NRS 318.1181(3) allows GID Boards to “clear...private lands of dry grass, stubble, bushes,

⁹ “SNPLMA Round 15 is a contributing funding source. This project compliments fuels reduction work previous completed by NLTFPD, the USFS, and the Nevada Division of State Lands. A strong working relationship with the Incline Village General Improvement District (IVGID’s financial contribution to ‘defensible space’)...allow(s the) NLTFPD to...utiliz(e) prescribed fire to treat hazardous fuels (as a)...compliment...(to) defensible space on private property” (go to <https://www.nltfpd.org/fuel-reduction-projects>).

¹⁰ Staff represent that IVGID’s \$200,000 annual contribution to NLTFPD towards defensible space results in “approximately \$450,000 to \$500,000” of expenditures⁸.

¹¹ The NLTFPD maintains a “fuels management division.” “Since the mid-1990s, NLTFPD’s Fuels Management Division has been implementing fuels reduction programs that not only contribute to the reduction of wildfire risk in our community but also improve forest health. To date (it has)... treated over 3000 acres in the Incline Village/Crystal Bay area by different methods...Manual fuel treatments consist of both brush and tree removal by hand to meet the above objectives. Where feasible, mechanical thinning involving heavy equipment is used to reduce cost and increase efficiency. Prescribed burning is an additional step to manual treatment. In some areas (the NLTFPD) burn(s)...ground fuels after manual treatment has taken place. The burning not only reduces wildfire risk but promotes forest regeneration” (go to <https://www.nltfpd.org/fuels-managment-division>).

rubbish and other inflammable material which in its judgment constitute a fire hazard.” But this is only for GIDs “created wholly or in part for the purpose of furnishing fire protection.”¹² Has the Washoe County Board of Commissioners ever granted IVGID these powers either in its initiating or supplemental ordinance(s)? The answer is *NO*. Therefore simply put, IVGID has no power to protect local residents, visitors and privately owned parcels from possible catastrophic wildfire.

True, NRS 318.210 states that a GID “board shall have and exercise all rights and powers necessary or incidental to or implied from the specific powers granted in this chapter...to carry out the purposes and intent of this chapter” (NRS 318). Is paying for defensible space to protect the residents, visitors and privately owned structures a “necessary” activity for a limited purpose governmental subdivision of the State of Nevada¹³ like IVGID? Of course *not*!

Is creating a “halo” in the forest surrounding Incline Village to restrict the movement of wildfire in or out of the community incidental to or to be implied from the express basic powers of NRS 318.116 which actually have been granted to IVGID by the Washoe County Board¹⁴? Of course *not*!

Notwithstanding, IVGID Pays the NLTFPD \$200,000 Annually For Defensible Space Services, \$100,000 of it is Assigned to Rates Water Users Pay, and \$100,000 of it is Assigned to the Community Services (Recreation) Fund: The 2019 CARF describes how \$200,000 annually is spent on defensible space, split equally from the District’s Utility¹⁵ and Community Services¹⁶ Funds. In other words, defensible space is paid from the water rates (\$1.05/month) each IVGID water customer pays¹⁷, and the RFF (\$1.00/month) each parcel/dwelling unit owner pays¹⁸.

¹² Moreover, recall my discussion of *Dillon’s Rule* above: “a municipal corporation possesses and can exercise...those...powers...granted in *express words*...those *necessarily* or *fairly implied* in or *incident* to the powers expressly granted (and)...those *essential* to the accomplishment of the declared objects and purposes of the corporation - not simply convenient, *but indispensable*” (*Ronnow, Id.*).

¹³ NRS 318.075(1) instructs that IVGID is “a governmental subdivision of the State of Nevada.”

¹⁴ The powers to furnish facilities for water, sewerage, collection and disposal of garbage and refuse, and public recreation.

¹⁵ See page 67 of the 2019 CAFR.

¹⁶ See page 88 of the 2019 CAFR. Although this page evidences that \$100,000 of defensible space costs come from the RFF, page 60 of the 2019 CAFR documents that the RFF is deposited into IVGID’s Community Services Fund.

¹⁷ See page 99 of the packet of materials prepared by staff in anticipation of the Board’s March 13, 2019 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_3-13-19.pdf (“the 3/13/2019 Board packet”).]

¹⁸ “The defensible space fee of \$1.05 per property on the Public Works statement pays for 50% of the IVGID share of costs for fuels treatment. The other 50% share of this cost is paid by the IVGID Recreation Facility Fee.”⁸

And Further Notwithstanding, Local Parcel Owners Are *Already* Paying the NLTFPD to Provide Defensible Space Services: Take a look at your county *ad valorem* tax bill. There you will see that you are being assessed a NLTFPD *ad valorem* tax. And since the NLTFPD uses those taxes, in part, to perform defensible space services¹¹, why then require IVGID's water customers to pay the NLTFPD a second time under the label "defensible space?" And why require local parcel/dwelling unit owners to pay a third time under the same moniker?

Local Parcel/Dwelling Unit Owners Are Being Wrongfully Charged For Defensible Space Services: because IVGID has represented the RFF pays for the mere availability to use the public's recreation venues and the services offered thereat¹⁹. What does creation of a "halo" in the forest surrounding Incline Village to restrict the movement of wildfire in or out of the community have to do with the availability to access and use the District's recreation facilities? Moreover, and we've had this discussion before, there can be no fee assessed absent some *special benefit*²⁰ provided to property²¹. When as here the entire community of Incline Village/Crystal Bay is benefited from defensible space services, any exaction therefore becomes a tax rather than a fee [*State v. Medeiros*, 89 Haw. 361, 973 P.2d 736, 742-745 (1999); *Clean Water Coalition v. The M Resort, LLC*, 127 Nev. 301, 255 P.3d 247, 257 (2011)]. And that's exactly what this portion of the RFF represents²²!

IVGID's Water Customers Are Being Wrongfully Charged For Defensible Space Services: because publicly owned utilities can *only* charge the public water rates which are just, reasonable²³ and neither preferential, "discriminat(ory nor)...exorbitant." In other words, water rates which are "simply high enough to produce revenue sufficient to bear all costs of maintenance...operation... interest charges on bonds and...accumulation of a surplus...sufficient to (service) all outstanding bonds" [*Springfield Gas & Electric Co. v. City of Springfield*²⁴, 292 Ill. 236, 126 N.E. 739, 744 (1920) {affirmed at 257 U.S. 66, 42 S.Ct. 24}]. What does creation of a "halo" in the forest surrounding Incline Village to restrict the movement of wildfire in or out of the community have to do with providing water services?

¹⁹ See §4(b) at page 109 and ¶II at page 113 of the packet of materials prepared by staff in anticipation of the Board's May 27, 2020 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-27-2020.pdf ("the 5/27/2020 Board packet")].

²⁰ A "special benefit" is one particular to the payor rather than to the general public as a whole [*Silicon Valley Taxpayers Ass'n., Inc. v. Santa Clara County Open Space Authority*, 44 Cal.4th 431, 441-42, 187 P.3d 37, 44-45 (2008)].

²¹ §4 at page 108 of the 5/27/2020 Board packet recites that "each parcel assessed pursuant to this Resolution and in its report for the collection on the Washoe County tax roll...is *specifically benefited*."

²² Which makes this exaction an invalid special tax against property (see NRS 361.445).

²³ "Every unjust and unreasonable charge for service of a public utility is unlawful" [see NRS 704.040(2)].

²⁴ Cited with approval by the Nevada Attorney General at A.G.O. 53-231 (February 9, 1953).

An Example of Staff's Lack of Transparency and Deceit So You Wouldn't Otherwise Learn of These Expenses Were it Not For This Written Statement: Staff revels in the misnomer they are transparent in their financial reporting²⁵. "In an effort to enhance transparency in financial reporting, IVGID ...allows citizens to explore IVGID's financial data online."²⁵ IVGID assigns a Chart of Account ("COA") Name and Number to every one of its expenditures so they can be readily retrieved for financial reporting purposes. According to IVGID's legend to its COA structure²⁶, the above-referenced defensible space expenditures have been assigned the following four COA numbers: 200.25.990.7560 and 360.49.990.7560. The first series of numbers corresponds to: overhead and administration associated with defensible space assigned to IVGID's Public Works sewer sub-fund²⁷. And the second corresponds to: overhead and administration associated with defensible space assigned to IVGID's Community Services sub-fund. How would one know that truthfully, these expenditures had nothing to do more than payment for costs associated with defensible space? What do defensible space expenses have to do with sewer fund overhead administration? And what do they have to do with recreation administration assigned to the District's Community Services Fund? The answer is simple; *NOTHING!*

Conclusion: Hopefully I have demonstrated that we just can't trust our staff to limit their expenditures at local property/dwelling unit owners' expense, to just those which provide special benefits to just those whose properties are involuntarily assessed. Without those unnecessary and wasteful expenditures that I and others have heretofore called to the Board's attention, realistically, the RFF/BFF and the water/sewer fees we are assessed can at the very least be substantially reduced. And that's exactly what the Board should do. Eliminate the subsidy of the RFF and the water rates local residents pay on expenditures such as defensible space, and then reduce the RFF and the water rates local residents pay by a like amount. Are you Board members going to continue business as usual? Or are you going to take away staff's budgeting for excessive spending? Hopefully each of you will eliminate the wasteful expenditures I have shared in this written statement.

And to those asking why our RFF/BFF are as high as they are, and never seem to go down, now you have another example of the reasons why.

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

²⁵ Go to <https://www.yourtahoeplace.com/ivgid/financial-transparency>.

²⁶ This document is a useful tool to our Board of Trustees, Staff, and our public. This legend...is a useful tool to our Board of Trustees, staff, and our public (and it)...includes four elements – Fund, Department, Division, and Object. This legend (is)...especially helpful in understanding the coding on our...Payment of Bills located on our website" (see <https://www.yourtahoeplace.com/ivgid/financial-transparency/legend-of-our-account-structure>).

²⁷ For years I and others have pointed out that this is a completely phony expense category having nothing to do with administration of the District's public recreation facilities. Now we have real evidence these assertions are true.

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS SEPTEMBER 30, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEMS G(5) – PROPOSED REVISIONS TO POLICY 3.1.0

Introduction: Here the Board considers proposed revisions¹ to Policy 3.1.0. Because I have objections with several provisions which have been proposed, I submit this written statement.

Policy 3.1.0.4 – Item(s) of Business/Agenda Preparation: My objection to this proposed policy, as written, deals with the following public comment provision:

“Public comment may be scheduled for individual agenda items in addition to the initial and closing public comment period at the discretion of the Chair.”²

My proposed modification of this language is as follows:

“Public comment shall be scheduled for individual agenda items on which action may be taken in addition to the initial and closing public comment.”

NRS 241.020(3)(d)(3) states the following insofar as public comment at public meetings are concerned:

“Except in an emergency, written notice of all meetings must be given at least 3 working days before the meeting. The notice must include...an agenda consisting of...periods devoted to comments by the general public, if any, and discussion of those comments. Comments by the general public must be taken:

(I) At the beginning of the meeting before any items on which action may be taken are heard by the public body and again before the adjournment of the meeting; or

(II) After each item on the agenda on which action may be taken is discussed by the public body, but before the public body takes action on the item.

¹ See pages 150-160 of the packet of materials prepared by staff in anticipation of this September 30, 2020 meeting [https://www.yourtahoepace.com/uploads/pdf-ivgid/0930_-_Regular_-_Searchable.pdf (“the 9/30/2020 Board packet”).]

² See page 163 of the 9/30/2020 Board packet.

The provisions of this subparagraph do not prohibit a public body from taking comments by the general public in addition to what is required pursuant to sub-subparagraph (I) or (II). Regardless of whether a public body takes comments from the general public pursuant to sub-subparagraph (I) or (II), the public body must allow the general public to comment on any matter that is not specifically included on the agenda as an action item at some time before adjournment of the meeting.”

I have highlighted in bold font the provisions of NRS 241.020(3)(d)(3)(II) which expressly allow the Board to allow public comment along the lines I have suggested.

For decades it has been the District’s position to expressly allow public comment “after each item on the agenda on which action may be taken is discussed by the public body, but before the public body takes action on the item.” As the Board knows this policy was changed several years ago by former Trustee Horan at the urging and support of Trustees Wong and Morris. And the public has been prejudiced.

Once Trustee Schmitz was added to the Board at the first of the year (2020), Trustees Callicrate, Dent and Schmitz represented to the public that public comment at public meetings would return to the way it was for decades. But this never took place.

Just look at the agenda for this meeting³. How can any member of the public comment on the many general business items “for possible action” in a scant three (3) minutes? It’s impossible. For this reason I urge the Board to adopt the modification I propose which will become formal policy for future boards to come.

Policy 3.1.0.9 – Citizen Advisory Committees: My objection to this proposed policy, as written, deals with how advisory committee meetings are noticed and conducted. For citizen advisory committees established by the Board, all meetings shall “conduct their business (in accordance with) ...all provisions of the Nevada Open Meeting Law”⁴ (“OML”). This means providing notice, conducting meetings open to the public, allowing public comment, and preparing minutes of those meetings.

Yet for citizen advisory committees established by the General Manager (“GM”), according to proposed language in this Policy statement, “they are (allegedly) distinctively different from Board advisory committees.” And for this reason “they are (allegedly) not subject to the OML.” But in reality *there is no difference* between the two! Citizen advisory committees are advisory committees. They both are “advisory in nature,” and have no authority to act or speak on behalf of the Board. Therefore they both should conform to the same rules! Otherwise, our GM is encouraged to circumvent the requirements of the OML by him/herself creating citizen advisory committees.

³ See pages 1-4 of the 9/30/2020 Board packet.

⁴ See page 167 of the 9/30/2020 Board packet.

If an issue is important enough to warrant creating of a citizen advisory committee, its meetings should be open to the public and play by the same rules applicable to any other public body's meetings. So I request the proposed language be changed to provide for the same compliance with the OML. Alternatively, only the Board should have the authority to create citizen advisory committees.

Policy 3.1.0.10 – Legislative Matters: General improvement districts (“GIDs”) have no power to lobby for or against statewide legislative matters. So why give the GM the discretion to propose positions on those matters? Rather than expanding IVGID’s footprint, it should be reduced to the minimal requirements. This will reduce the number of employees we employ, and financial subsidy we require.

In this regard I remind the Board of the powers a GID may legitimately exercise. As we’ve discussed, GIDs exist to *only* exercise those expressly enumerated powers stated in their initiating [see NRS 318.055(4)(b)] or supplemental (see NRS 318.077) ordinances, as long as they are “one or more of those (powers expressly) authorized in NRS 318.116, as supplemented by the sections of this chapter (NRS 318) designated therein,” *and none other* [see A.G.O. 63-61, p.102, p. 103 (August 12, 1963)]. And according to *Dillon’s Rule*, should there be “any fair, reasonable (or) substantial doubt concerning the existence (or lack of the existence) of power(, it) is (to be) resolved...*against* the (municipal) corporation...(and) all acts beyond the scope of...powers granted are void” [*Ronnow v. City of Las Vegas*, 57 Nev. 332, 343, 65 P.2d 133 (1937)].

Take a look at NRS 318.116. Do you see anywhere that a local GID can be authorized to pass laws or lobby for or against statewide legislation? Why then is it appropriate for our GM or the Board to “propose positions on (statewide) legislative issues? Although NRS 318.210 instructs that a GID “board shall have and exercise all rights and powers necessary or incidental to or implied from the specific powers granted in this chapter...to carry out the purposes and intent of this chapter” (NRS 318), is lobbying for or against statewide legislation a “necessary” activity for a limited purpose governmental subdivision of the State of Nevada⁵ like IVGID? Is it incidental to or to be implied from the express basic powers of NRS 318.116 which actually have been granted to IVGID by the Washoe County Board⁶? Of course *not*!

For these reasons this proposed Policy should be deleted in its entirety.

Policy 3.1.0.05 – Rules of Proceedings: What do “Contracts,”⁷ “Claims,”⁸ “Litigation”⁹ or “Legislative Matters”¹⁰ have to do with the “Conduct (of) Meetings of the Board of Trustees,” or “rules of (their) proceedings?” Since the answer is *nothing*, all four should be removed.

⁵ NRS 318.075(1) instructs that IVGID is “a governmental subdivision of the State of Nevada.”

⁶ The powers to furnish facilities for water, sewerage, collection and disposal of garbage and refuse, and public recreation.

⁷ See item (f) at page 165 of the 9/30/2020 Board packet.

The question is then whether they should continue somewhere else and if so, should their proposed language continue or be modified?

I have gone through all of IVGID's other "board policies,"¹¹ and I cannot find any which should appropriately include these three matters. Therefore if it is the Board's pleasure to perpetuate them, *completely new policies should be proposed*. And if this be the case, I have a problem with Policy 3.1.0.5(f) "Contracts."

Policy 3.1.0.05(f) – Contracts: Here our GM is given the authority to commit the district to contracts involving up to \$50,000.¹² We've all seen how poorly this has worked with former GMs Horn and Pinkerton. And we've all seen how poorly this has worked when former Finance Director Eick sold public lands without Board approval simply because their purchase price did not exceed \$50,000. And we've seen the same when soon to be former Public Works Director Pomroy sold wastewater to Clear Creek and the Schneider Family Trust without Board approval simply because the sales price did not exceed \$50,000. *So why would we want to continue the practice?*

Here we're not talking about the GM *spending* up to \$50,000 of public moneys. We're talking about *contracting* for goods or services estimated to cost up to \$50,000 of public moneys. There's no reason why this \$50,000 number cannot be substantially reduced to let's say \$5,000. All contracts in excess of this sum should be brought to and approved by the Board rather than our GM.

I am mindful of the following protective language in the proposed policy: "so long as the funds were budgeted for the specific purpose." But in reality, this language offers little protection, if any. As the public has learned the hard way, few IVGID expenditures are budgeted for a specific purpose other than capital improvement projects ("CIPs"). Whenever I have objected to expenditures having been made I contend were never appropriated by the Board, staff have responded that because they pay for a "function"¹³ in let's say a particular fund (Community Services aka recreation, the beaches, or utilities), they were appropriated. Therefore as long as an expenditure is in any way, shape or form related to "recreation" which is the "function" of the district's Community Services Fund, the it has been appropriated. And similar for expenditures related to the beaches or utilities.

⁸ See item (g) at pages 165-166 of the 9/30/2020 Board packet.

⁹ See item (h) at page 166 of the 9/30/2020 Board packet.

¹⁰ See item page 168 of the 9/30/2020 Board packet.

¹¹ Go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/Updated_IVGID_Board_Policies_5-12-2020.pdf.

¹² See page 165 of the 9/30/2020 Board packet.

¹³ NRS 354.529 defines the term "function" as "a group of related activities aimed at accomplishing a major service or regulatory program for which a governmental unit is responsible."

Since essentially all of these non-budgeted expenses relate in some manner to the “function” of recreation, the beaches or utilities, essentially all of them have been “budgeted for (a) specific purpose.” And that means there is basically no limitation on the public funds our GM can spend.

Conclusion: If we’re going to modify any board policy, let alone proposed Policy 3.1.0., shouldn’t we do it correctly? If so, that means deletion of the “Contracts,” “Claims,” “Litigation” and “Legislative Matters” provisions allegedly related to the “Conduct (of) Meetings of the Board of Trustees.”

Insofar as the remaining matters I propose be modified, they’re designed to restore public comment at public meetings which has been IVGID’s history for decades before former Trustee Horan and Company eliminated them a short two (2) years ago.

And to those asking why our Recreation (“RFF”) and Beach (“BFF”) Facility Fees are as high as they are, and never seem to go down, now you have another example of the reasons why.

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

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS SEPTEMBER 30, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM G(1) – POSSIBLE SELECTION OF A CONSTRUCTION MANAGER-AT-RISK (“CMAR”) PROJECT DELIVERY METHOD FOR THE BURNT CEDAR BEACH SWIMMING POOL CAPITAL IMPROVEMENT PROJECT (“CIP”)

Introduction: Here *for at least the second time*¹, staff propose selection of a CMAR project delivery method for replacement of the Burnt Cedar Beach swimming pool Capital Improvement Project² (“CIP”). At that time staff didn’t even share with the Board and the public that there was a Construction Manager as an Agent (“CMA”) option. Instead it represented that:

“Nevada Revised Statutes (NRS) 338 allows three (3) project delivery methods...Design - Bid - Build (DBB)...CMAR...(and) Design Build (DB).”³

Only because I shared with the Board on August 26, 2020 that there was a fourth (4th) project delivery method, CMA, and that in my opinion it was preferred to the CMAR method⁴, does staff now address⁵ and dismiss⁶ this method.

Again I object, and that’s the purpose of this written statement.

The CMAR Project Delivery Method is Likely to Unnecessarily Cost the District \$1.0236 Million More Than the CMA Project Delivery Method: We had this discussion on August 26, 2020. Look at page 99 of the 8/12/2020 Board packet⁷. This is the page where staff’s consultant, Aquatic Design Group (“ADG”), estimated the probable costs for this project. At the top of the “Option #1 Fully Burden(ed) Construction Costs” column ADG inserted a footnote 3. At the bottom of the page

¹ The first time was on August 26, 2020: staff recommends “that the Board of Trustees makes a motion to authorize Staff to deliver the Burnt Cedar Swimming Pool Improvement Project via the CMAR delivery method” [see page 62 of the packet of materials prepared by staff in anticipation of the Board’s August 26, 2020 meeting {https://www.yourtahoeplace.com/uploads/pdf-ivgid/0826_-_Regular_-_Searchable.pdf (“the 8/26/2020 Board packet”)}}].

² “Staff recommends delivering this project with the CMAR delivery method” [see page 82 of the packet of materials prepared by staff in anticipation of this September 30, 2020 meeting {https://www.yourtahoeplace.com/uploads/pdf-ivgid/0930_-_Regular_-_Searchable.pdf (“the 9/30/2020 Board packet”)}}].

³ See page 63 of the 8/26/2020 Board packet.

⁴ See pages 331-342 of the 9/30/2020 Board packet.

⁵ See page 84 of the 9/30/2020 Board packet.

⁶ See pages 85-86 of the 9/30/2020 Board packet.

⁷ Go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/0812_-_Regular_-_Searchable.pdf (“the 8/12/2020 Board packet”).

next to footnote 3 ADG revealed that “Base Improvements include(d) costs of approx. 29%,” in part, for a *CMAR Contingency!*

I Observed That the Main Difference Between a CMAR and a CMA is That the Former Offers a “Guaranteed Maximum Price.”

“The real difference between the two is that the CMA assumes no ‘responsibility for the cost, quality or timely completion of the construction of the public work’ [see NRS 338.1718(1)(b)]. Whereas the CMAR, when...(the) pre-construction phase is complete, (will) propose...a Guaranteed Maximum Price (‘GMP’)...and executes the construction as (the) Contractor’ [remember, NRS 338.1718(1)(b)13 prohibits a CMA from ‘tak(ing) part in the...construction of the public work’].”⁸

Doesn’t the Board Remember Trustee Schmitz’s Comments at the Board’s August 26, 2020 Meeting That No Contractor Worth His/Her Salt is Going to Submit a GMP Contract Unless He/She Surcharges His/Her Bid to Cover His/Her Hiney? Translation: by hiring a CMAR, by definition *we will overpay.*

The Simple Fact of the Matter is That Staff Asks For the CMAR Project Delivery Method Because They Are Not Competent to Professionally Manage Completion of This CIP:

We Should Not Have to Concern Ourselves With Costly Contractor Change Orders Because Presumably, We Have a Smart Design Team Which Will Design This Project the Correct Way the First Time: In other words, the potential for costly change orders should be small.

Staff’s List of Possible Disadvantages of Using a CMA⁹ Are Disingenuous: My response to the list appears below:

1. **Owner liable for design errors and omissions:** After a rigorous selection process, did we not hire Tate Snyder Kimsey Architects (“TSK”) to deliver quality construction documents? Did not TSK sub-contract with ADG to “prepare a basis of design document for use by (IVGID) that describe(s) the pool characteristics, programmatic capabilities, and design intent for pool systems...based upon (the) selected swimming pool option?”¹⁰ Did not IVGID approve ADG’s schematic design services as a TSK subcontractor¹¹? Is not our staff are pleased with TSK’s efforts inasmuch as:

⁸ See page 334 of the 9/30/2020 Board packet.

⁹ See page 104 of the 9/30/2020 Board packet.

¹⁰ See pages 76-77 of the 8/12/2020 Board packet.

¹¹ See pages 37-47 of the 8/26/2020 Board packet.

- a) They have “full confidence in our Design Team (TSK Architects) delivering a quality set of construction documents;”¹²
- b) The TSK Architect Design Team (has) completed the predesign work...to the District’s satisfaction;”¹³ and,
- c) The District has entered into a \$60,013 schematic design services contract with TSK¹⁴.

So where are the design errors and omissions?

2. Owner responsible for carrying all trade contracts, issuing change orders, issuing monthly payments: Is this some major negative? What do we have staff for?

3. Owner carries all project insurance (OCIP): Don’t we already maintain such insurance?

4. CMA is not at risk. Owner carries all risk: This assertion is not accurate. The CMA is a professional. He/she would be liable to the District for due care much the same as any other professional *including* a CMAR.

5. Requires complete plans and specifications: Isn’t that why we’ve contracted with TSK? And by the way, how does one get a building permit without complete plans and specifications?

6. Cannot begin construction until design finished: How does one get a building permit before design is finished? And how does one begin construction before a building permit issues?

7. No Builder input during design: Not true. A CMA is a contractor. In fact, he’s/she’s *more* than a contractor. NRS 338.1718(1)(a) instructs he/she must be a: “(1) licensed...contractor...(2) hold a certificate of registration to practice architecture, interior design or residential design...(and, 3) be licensed as a professional engineer.” [see NRS 338.1718(1)(a)].

8. Potential for cost surprise at bid opening or potential to receive no bids: Once we get a bid from a CMAR, is staff telling us it may not be a “surprise?”

9. Low bid may not be the “best” bid: Is this not always the case? Moreover, is it not possible that a CMAR’s bid may not be the best bid?

10. Owner is responsible for schedule: Not true again! As the owner’s agent, cannot a CMA schedule construction with the contractor ultimately selected?

¹² See page 65 of the 8/26/2020 Board packet.

¹³ See page 27 of the 8/26/2020 Board packet.

¹⁴ See pages 26-27 of the 8/26/2020 Board packet.

11. **CMA coordinate work activities/schedules trades:** The contractor ultimately selected for the project will be the one required to coordinate trade activities/schedules. And if for any reason it didn't, could we not secure the assistance of our CMA?

So at the end of the day, all of the potential disadvantages pointed out by staff are really no disadvantages whatsoever.

Staff's List of Possible Disadvantages of Using a CMAR¹⁵ is Deceitful: Because it does not list the very real probability of a higher cost! Moreover, at page 107 of the 9/30/2020 Board packet staff down play this higher cost by stating it is "negotiated during the selection process." Well who knows how the negotiation process is going to turn out, especially, when as experience has demonstrated, our staff is incompetent to negotiate anything that would be in the public's favor.

Moreover, staff admit to a probable CMAR fee the 20% or greater add-on to the ultimate contractor's bid: the "industry standard (surcharge) for vertical construction is 2.5% - 7.5%." In addition, "general conditions...typically (total another) 10% - 12% of total construction costs." And finally, "contractor contingenc(ies)...typically (total an additional) 2% - 3% of total construction costs." Based upon a \$4 million project, these add-ons will easily total from \$580,000 to \$900,000¹⁶! *This would be the added cost of a CMAR versus a CMA.*

Staff's Assertion That Unused Dollars Incurred With the CMAR May be Returned to the Owner¹⁷ is Nothing More Than a Pipedream: First of all, staff admit that any return of excess contracted costs depends "on what is negotiated during selection of CMAR." Given staff's negotiation skills/lack thereof...

But more bothersome, NRS 338.1697¹⁸ expressly allows a CMAR's contract for a GMP to include a provision that allows the CMAR to receive all or part of any actual cost of construction savings. Now does anyone really think a provision like this won't be included such a provision?

Conclusion: If: we truly "have full confidence in (our TSK and ADQ) Design Team(s)" as staff represent¹²; "the complexity of the Burnt Cedar Swimming Pool Improvement Project...does *not* warrant use of the CMAR project delivery method,"¹⁹ "the...DBB (project delivery method) may potentially have the lowest construction bid price,"¹⁹ and, the CMAR project delivery method may unnecessarily add \$1.0236 million in CMAR costs¹⁸; *why would we ever give consideration to a CMAR option?* It just makes no sense.

¹⁵ See page 112 of the 9/30/2020 Board packet.

¹⁶ Is it only coincidental that ADG's estimate of the CMAR's surcharge could very easily total \$1.0236 million?

¹⁷ See page 107 of the 9/30/2020 Board packet.

¹⁸ See page 74 of the 8/26/2020 Board packet.

¹⁹ See page 66 of the 8/26/2020 Board packet.

Moreover, the Project Summary for this CIP²⁰ reveals that staff have proposed reimbursing *themselves* \$225,000 for unreimbursed construction management staff time. If we take staff out of the process and substitute them with a professional CMA, I suspect we'll have a lot of unspent funds left over after paying a CMA rather than our staff! Which is exactly what we should be doing.

What this episode really exposes is another of IVGID's seminal problems. We too readily accept the recommendations of a grossly overpaid and over benefited staff which are: incapable of operating our recreational facilities at a financial break even or positive cash flow basis, and lack the competence to professionally manage, maintain, repair, and replace those facilities.

And to those asking why our Recreation ("RFF") and Beach ("BFF") Facility Fees are as high as they are and never seem to go down, now you have another example of some of the reasons why.

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

²⁰ See page 28 of the 8/26/2020 Board packet. Note the \$225,000 budgeted for IVGID staff "construction management."

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS SEPTEMBER 30, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM G(2) – POSSIBLE ENTRANCE INTO A CONTRACT WITH EXL MEDIA FOR 2020-21 DIAMOND PEAK MEDIA BUYS

Introduction: Here *for at least the third time this year*¹, staff propose entering into a contract with EXL Media for 2020-21 media buys restricted to Diamond Peak². Except now staff represent that proposed paid advertising services be limited “to convey(ing) vital messaging around: (the) status of the ski resort [i.e., when (the) resort is open]; product availability and any capacity restricts in place; pre-arrival information and expectations; updated conditions and information; 2021-22 season pass sale information.”³ In other words *COMMUNICATIONS*.

In my opinion we don’t need to spend up to \$100,000 through a third party like EXL Media on Diamond Peak communications. For this reason I urge the Board to adopt Mr. Raymore’s alternative recommendation: that “staff not enter into a media buying agreement during the fiscal year 2020/21.”³ And that’s the purpose of this written statement.

Doesn’t Diamond Peak Already Employ Sufficient Personnel to Coordinate/Purchase Resort Communications/Advertising? If so, why do we have to pay up to an additional \$25,000 to EXL Media to communicate on our behaves?

¹ The first time was on June 23, 2020: staff recommends “that the Board of Trustees make a motion to authorize Staff to enter into an agreement (prior to the start of the Fiscal Year 2020/21) with EXL Media for 2020/21 Fiscal Year media buying services for Diamond Peak Ski Resort, the Incline Village Golf Courses, Facilities and the Recreation and Tennis Centers for a total amount of up to \$425,700” [see page 17 of the packet of materials prepared by staff in anticipation of the Board’s June 23, 2020 meeting {https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_Part2_06_23_2020.pdf (“the 6/23/2020 Board packet”)}}]. The second time was on July 29, 2020: staff recommends that “the Board of Trustees make a motion to authorize Staff to enter into an agreement with EXL Media for 2020/21 Fiscal Year media buying services for Diamond Peak Ski Resort, the Incline Village Golf Courses, and Facilities for a not to-exceed total amount...depending on the option chosen by the Board...Option A: \$357,700; Option B: \$325,000 (Staff recommendation); Option C: \$289,334” [see page 17 of the packet of materials prepared by staff in anticipation of the Board’s July 29, 2020 meeting {https://www.yourtahoeplace.com/uploads/pdf-ivgid/0729_-_Regular_-_Searchable.pdf (“the 7/29/2020 Board packet”)}}].

² Staff recommends “that the Board of Trustees make a motion to authorize Staff to enter into an agreement with EXL Media for 2020/21 Fiscal Year media buying services for Diamond Peak Ski Resort for a not-to-exceed total of \$100,000” [see page 14 of the packet of materials prepared by staff in anticipation of this September 30, 2020 meeting {https://www.yourtahoeplace.com/uploads/pdf-ivgid/0930_-_Regular_-_Searchable.pdf (“the 9/30/2020 Board packet”)}}].

³ See page 117 of the 9/30/2020 Board packet.

Doesn't Diamond Peak Already Employ a Professional Communications Coordinator to Coordinate/Purchase Resort Communications/Advertising? Isn't her name Kari Ferguson? If so, why do we have to pay up to an additional \$25,000 to EXL Media to communicate on her behalf?

Doesn't IVGID Already Employ a Professional Marketing Manager to Coordinate/Purchase Resort Communications/Advertising? Isn't his name Paul Raymore? If so, why do we have to pay up to an additional \$25,000 to EXL Media to communicate on his behalf?

Aren't Staff's Communications Coordinator and Marketing Manager Taxed Because They Are the IVGID Quarterly's Managing and Copy Editors, Respectively? I have submitted a companion written statement on the *IVGID Quarterly* magazine. In that statement I have documented that Paul Raymore is the magazine's Managing Editor. Kari Ferguson is the magazine's Copy Editor, and the two oversee the publishing of six (6) editions per calendar year. Because these are full time positions, the two don't have time to do their communications and marketing jobs, respectively. Which explains why their departments are taxed, and now we need to hire EXL Media to do what should be their jobs.

So Why Will Diamond Peak's Communications Plan For This Winter Be "Vulnerable" if We Don't Contract With EXL Media as Staff Represents³?

And Since We've in Essence Eliminated Diamond Peak's Marketing Plan For This Winter, Why Will We Be "Vulnerable" if We Don't Contract With EXL Media as Staff Represents³? Translation: by hiring a CMAR, by definition *we will overpay*.

Why Do We Need to Pay For Radio, Outdoor, Television/Cable, Digital Internet/Mobile or Print Advertising if All We Intend to Do is Communicate? After all, section 1(a) of the proposed contract recites that the "District hereby hires EXL to provide (the) media services described herein," and section 2(a) recites that "EXL will provide the District with...*at least* (the following)...Media Services: radio, outdoor, television/cable, digital internet/mobile and print" advertising.

Why Do We Need to Pay For Promotions, Specialty Media, Outdoor Production Coordination or Advertising Performance Analytics & Tracking if All We Intend to Do is Communicate? After all, section 1(a) of the proposed contract recites that the "District hereby hires EXL to provide (the) media services described herein," and section 2(a) recites that "EXL will provide the District with...*at least* (the following)...Media Services...specialty media, outdoor production coordination and advertising performance analytics & tracking" advertising.

And Why Are We Agreeing to Pay EXL Media Up to a Whopping 33-1/3% of Media Sales When the Industry Norm is 15%? At page 116 of the 9/30/2020 Board packet staff represents that EXL Media's agency fee will be "up to \$25,000...based on actual hours billed at \$125 per hours." According to staff "there is (only) the potential to pay less (fees) than the not-to-exceed limit"⁴ of \$25,000. Which means that in all likelihood, the amount will be \$25,000.

⁴ See page 116 of the 9/30/2020 Board packet.

At the Board's June 23, 2020 meeting I submitted a written statement on the same subject matter⁵ and in particular, EXL Media's proposed agency fee. In the same I represented that "similar to a real estate commissions, the most common way media buying agencies get compensated is by earning a commission on your total advertising spend. A common rate is fifteen percent (15%) of your total advertising spend."⁶

But the agency fee under the proposed contract is most likely going to total \$25,000 regardless of the dollar amount of media buys. Thus this fee represents the equivalent of a *mind-boggling* 33⅓% commission; more than twice the amount of the industry standard! Bottom line, here again we have an example of overpaying for a good or service which benefits another favored collaborator rather than the public Mr. Raymore was presumably hired to serve. *Thank you Mr. Raymore!*

Conclusion: I and others I know believe that a public agency like IVGID should not be spending *any* public monies promoting the world's tourists' use of the District's public recreation facilities. Moreover, EXL Media buys are not an appropriate expenditure for a public agency, let alone one like IVGID; especially given IVGID is not capable of permissibly generating the revenues necessary to pay the costs associated with a marketing department.

Although Mr. Raymore represents that media spends will be limited "to convey(ing) vital messaging...due to the COVID-19 pandemic,"³ he doesn't explain why this cannot be accomplished entirely "in house" and/or the District's comprehensive web and Facebook sites.

Finally, at ¶IV, Alternatives³, staff propose as an option that the Board "not enter into a media buying agreement for Fiscal Year 2020/21." This is exactly what the Board should do!

And to those asking why our Recreation ("RFF") and Beach ("BFF") Facility Fees are as high as they are and never seem to go down, now you have another example of some of the reasons why.

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

⁵ See pages 279-292 of the 5/23/2020 Board packet.

⁶ See <https://bizfluent.com/info-8600134-do-buying-companies-charge-services.html>.

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS SEPTEMBER 30, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – THE TENS OF THOUSANDS OF DOLLARS OF OUR RECREATION (“RFF”) AND BEACH (“BFF”) FACILITY FEES WHICH ARE NEEDLESSLY SPENT ON MEMBERSHIP DUES IN ALL SORTS OF THIRD PARTY ORGANIZATIONS – HERE THE CALIFORNIA PARKS & RECREATION SOCIETY

Introduction: IVGID staff repeatedly tell the Board and the public that the purpose of the RFF/BFF are to make the public’s recreational and beach facilities “available” to be accessed and used by the owners/occupants of those parcel/dwelling units which are involuntarily assessed¹. However, that’s not true. As I have demonstrated so many times before², they pay for the difference between budgeted revenues and over spending assigned by staff to the District’s Community Services and Beach Funds, respectively. In fact, ever since former Finance Director Gerry Eick invented the concept of “smoothing,” the RFF/BFF have paid for far *more*³. How else can one explain the rapid increase in Community Services and Beach Fund balances⁴? And one category of those expenditures is the

¹ See pages 107-116 of the packet of materials prepared by staff in anticipation of the Board’s May 27, 2020 meeting [“the 5/27/2020 Board packet” (https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-27-2020.pdf)].

² The latest being page 339 of the packet of materials prepared by staff in anticipation of the Board’s July 22, 2020 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/0722_-_Regular_-_Searchable.pdf (“the 7/22/2020 Board packet”)] which made reference to: footnote 5 at pages 468-469 of the packet of materials prepared by staff in anticipation of the Board’s April 10, 2019 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_4-10-19.pdf (“the 4/10/2020 Board packet”)]; and, pages 82-83 of the packet of materials prepared by staff in anticipation of the Board’s June 13, 2018 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_6-13-2018.pdf (“the 6/13/2018 Board packet”)].

³ See pages 138-145 of the packet of materials prepared by staff in anticipation of the Board’s July 20, 2017 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_7-20-17.pdf (“the 7/20/2017 Board packet”)]

⁴ See pages 267-268 of the 7/22/2020 Board packet. On June 30, 2011 the unrestricted balance assigned by staff to the District’s Community Services Fund was \$4,226,167 [see page 25 of the Comprehensive Annual Financial Report (“CAFR”) ending June 30, 2011 (“the 2011 CAFR”)]. Yet as of June 30, 2020, staff had estimated this fund’s balance would total \$12,360,444 [see page 24 of the packet of materials prepared by staff in anticipation of the Board’s May 7, 2020 meeting {“the 5/7/2020 Board packet” (https://www.yourtahoeplace.com/uploads/pdf-ivgid/5-7-2020_Workshop_Packet.pdf)}]. Similarly, I documented that on June 30, 2011 the unrestricted balance assigned by staff to the District’s Beach Fund was \$1,177,762 [see page 586 of the packet of materials prepared by staff in anticipation of this June 23, 2020 meeting {“the 6/23/2020 Board packet” ([1](https://www.yourtahoeplace.com/uploads/pdf-</p></div><div data-bbox=)

dozens of memberships in all sorts of third party organizations having nothing to do with making recreational and beach facilities available to be used by *any-one*! For this reason on July 21, 2020 I made a public records request to examine records evidencing:

1. All third party group or organization wherein IVGID was a member in 2019;
2. To the extent not already included in paragraph 1 above, any IVGID department or venue which in 2019 was a member of a third party group or organization;
3. To the extent not already included in paragraphs 1 or 2 above, any IVGID employee which in 2019 was a member of a group or organization wherein IVGID paid or reimbursed the employee's membership dues in that group or organization;
4. The yearly membership dues paid or reimbursed by IVGID in each such group or organization identified in paragraphs 1, 2 and 3 above; and,
5. Any additional fees paid to or associated with in any manner whatsoever any such group or organization identified in paragraphs 1, 2 and 3 above, together with records evidencing the reasons for such payments. Examples but not limitations of such fees would extend to continuing education, meetings, conferences, lodging associated therewith, transportation associated therewith, food associated therewith, per diem associated therewith, etc.

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

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

As I go through the records provided, my intent is to share what I discover with the public. And here I share records pertaining to the sixteenth such organization; the California Parks & Recreation Society ("CPRS"). These are the purposes of this written statement.

ivgid/BOT_Packet_Regular_Part2_06_23_2020.pdf}}]. Yet as of June 30, 2020, staff had estimated this fund's balance would total \$2,159,282 (see page 25 of the 5/7/2020 Board packet).

CPRS⁵: In response to my request Ms. Herron provided records evidencing that CPRS was one of the third party organizations in which IVGID or at least one of its employees is a member.

What is the CPRS? According to its web site⁶, “the California Park & Recreation Society’s mission is to advance...*California’s* park and recreation profession...through education, networking, resources and advocacy...This networking happens across disciplines and agency boundaries to achieve together what we cannot do alone. CPRS strives to educate policy makers so that they vote with the premise that parks and recreation is an essential community service.”

Note: CPRS’ mission statement is geared to support *California’s* and *not Nevada’s* profession⁷. Additionally, whatever “advocacy” (aka lobbying) it engages in, is before *California’s* and *not Nevada’s* Legislature.

IVGID is Paying At Least \$95 Annually to the CPRS For Employee Gwynne Cunningham’s Membership in the CPRS: We know this because of the October 22, 2018 membership renewal invoice Ms. Herron produced which is attached as Exhibit “A” to this written statement.

Someone at IVGID Has Misrepresented to the CPRS That IVGID Maintains a “Parks & Rec” Department, and That She’s a Supervisor of That Department: Take a look at the CPRS invoice. There it is addressed to the “Incline Village Parks & Rec” department located at the Rec Center. Does IVGID maintain such a department the way Washoe County or true municipalities maintain such departments? And is Ms. Cunningham a supervisor of that department?

I suspect the extent of this misrepresentation goes far beyond Ms. Cunningham. For instance, take a look at page 6 of the latest edition (Fall/Winter 2020/21) of the IVGID Quarterly⁸. There Shelia Leijon, a Recreation Manager, tells readers that “the Incline Village Parks & Recreation District is proud to present the 2020 Fall Recreation Guide edition of the IVGID Quarterly.” *No such district exists!* Employees at the Rec Center have the misbelief that they and their colleagues are part of something far greater than reality. They also have the misbelief they are “Parks and Recreation professionals”⁷ as opposed to the aquatics or fitness *instructors* they really are.

Membership: Although “86% of ALL California Park & Recreation Agencies (may) have active members in the California Park & Recreation Society,”⁹ how many Nevada park and recreation agencies do you think are members? And what does being a member of the CPRA have to do with supervising a pool at the Rec Center? According to the CPRS⁹, CPRS membership offers:

⁵ Go to <https://www.cprs.org/>.

⁶ Go to <https://cprs.org/about-us-cprs>.

⁷ Moreover, what “profession” exactly was the CPRS created to support? Is a swim instructor or supervisor (see Exhibit “A”) a “profession?”

⁸ Go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Qrtly_Sept2020.pdf.

⁹ Go to <https://www.cprs.org/membership/benefits>.

- 1) “Education about park and recreation issues and trends;”
- 2) “Networking opportunities” (“share experiences, ideas and views with some of the best minds in the profession”);
- 3) “Resources (for)...a multitude of information in one location” (“utilize one stop shop for current industry information and resources”); and,
- 4) “Advocacy for Parks & Recreation” [“utilize resources for lobbying at the local level; track (California) state & federal legislation that may have significant impact to service delivery”].

What Does Any of This Have to Do With Being a Pool Supervisor?

What Does Any of This Have to Do With Making the Public’s Recreational Facilities Available to be Used by Those Parcels/Dwelling Units Which Are Involuntarily Assessed the RFF?

The CPRS Awards Program: According to its web site¹⁰, “the California Park & Recreation Society's Awards Program recognizes the outstanding achievements of agencies and individuals in the areas of community improvements and programming, facility design and park planning, marketing and communications, and professional and citizen leadership...Awards recipients in each category, division, and class will receive: (California) statewide recognition at the CPRS Conference & Expo... listing in the *Best of the Best* booklet...(California) statewide recognition in the spring issue of *California Parks & Recreation* and on the CPRS website...(use of CPRS’) electronic Award of Excellence logo for agency promotional purposes (and a)...sample press release for award recipient to distribute to local or regional media.”

IVGID employees are notorious for spending public time and money applying for inconsequential “awards” such as those offered by the CPRS which are used to justify their worth/over compensation and benefits. Have you ever walked into the Rec Center and seen staff’s wall of awards?

An Example of Staff’s Lack of Transparency and Deceit So You Wouldn’t Otherwise Learn of This Expense Were it Not For This Written Statement: Staff revels in the notion they believe they are transparent in their financial reporting¹¹. “In an effort to enhance transparency in financial reporting, IVGID...allows citizens to explore IVGID's financial data online.”¹¹ IVGID assigns a Chart of Account (“COA”) Name and Number to every one of its expenditures so they can be readily retrieved for financial reporting purposes. According to IVGID’s legend to its COA structure¹², this expenditure has

¹⁰ Go to <https://www.cprs.org/resources/cprs-awards>.

¹¹ Go to <https://www.yourtahoeplace.com/ivgid/financial-transparency>.

¹² This document is a useful tool to our Board of Trustees, Staff, and our public. This legend...is a useful tool to our Board of Trustees, staff, and our public (and it)...includes four elements – Fund, Department, Division, and Object. This legend (is)...especially helpful in understanding the coding on

been assigned the following four COA numbers: 350.48.850.7340¹³. This series of numbers corresponds to: dues and subscriptions associated with aquatic programs that are administered out of the Recreation Center. How would one know that truthfully, it was nothing more than payment of Ms. Cunningham's membership in the *California* based CPRS? And what does this have to do with a legitimate public benefit? I submit *NOTHING!*

Thus This Expenditure Was Not Only *NOT* Necessary, it Was Improperly Paid For With the RFF:

Now My Question to Our GM Indra Winquest: WHY DIDN'T YOU TELL THE BOARD AND THE PUBLIC ABOUT THIS TOTALLY IMPROPER EXPENDITURE WHEN YOU PRESENTED YOUR ANNUAL 2020-21 Budget?

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

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

Organization	Yearly Dues	Running Total
SnoCountry	\$ 1,215	\$ 1,215
STOKE	\$ 700	\$ 1,915
T-NT Transport Mgmt Ass'n	\$ 2,000	\$ 3,915
BEAR League	\$ 250	\$ 4,165
North Nev Consort Coop Purchases	\$ 30	\$ 4,195
Nev Rural Water Ass'n	\$ 343	\$ 4,538
North Tahoe Bus Ass'n	\$ 300	\$ 4,838
NLT Conv & Visitors Bureau	\$ 4,050	\$ 8,888
Reno Tahoe Territory	\$ 150	\$ 9,038
Nevada League of Cities	\$ 3,968	\$ 13,006
Nat'l Ski Areas Ass'n	\$ 4,876	\$ 17,882
Ski California	\$ 4,578	\$ 22,460
Nat'l Golf Foundation	\$ 250	\$ 22,710
U.S. Golf Ass'n	\$ 150	\$ 22,860
Northern California Golf Ass'n	\$ 280	\$ 23,140
Unreimb Private NCGA Memberships	\$ 7,011	\$ 30,151
California Parks & Recreation Society	\$ 95	\$ 30,246

our...Payment of Bills located on our website" (see <https://www.yourtahoeplace.com/ivgid/financial-transparency/legend-of-our-account-structure>).

¹³ This number appears on the CPRS invoice attached as an exhibit to this written statement.

Conclusion: Ms. Cunningham’s membership in a *California* organization which offers her “networking opportunities” and an advocacy organization “for Parks & Recreation” has little if anything to do with making local property owners’ “availability” to access and use public recreational facilities more affordable. In fact, I submit it has the exact opposite result. If our public employees were precluded from pursuing membership in these meaningless, self-promoting organization, at least at local property owners’ expense, I predict we would need a whole lot less employees. But then that would be counter-productive to one of the major purposes for IVGID’s existence¹⁴; providing over compensated and benefited employment¹⁵ to persons *who mostly do not live in Incline Village/ Crystal Bay*. I therefore ask the Board to direct staff to discontinue expenditures such as this one, and to reduce the RFF by a like amount.

And to those asking why our RFF/BFF are as high as they are, and never seem to go down, now you have another example of the reasons why.

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

¹⁴ At least insofar as our public employees are concerned. In fact according to them, “the employees of the District continue to be our most important and valued asset” [see page 116 of the 2019-20 Budget (https://www.yourtahoeplace.com/uploads/pdf-ivgid/2019-20_Operating_Budget.pdf)].

¹⁵ IVGID is Incline Village's largest employer admitting to generating 1,017 or more W-2s annually.



California Park & Recreation Society
 7971 Freeport Boulevard
 Sacramento, California 95832-9701
 (916) 665-2777 • Fax (916) 665-9149

www.cprs.org

Gwynne Cunningham
 Recreation Supervisor - Aquatics
 Incline Village Parks & Rec.
 980 Incline Way
 Incline Village, NV 89451

RENEWAL NOTICE

I.D. # 128310 PAGE 1
 MEMBER TYPE MO-OUT-OF-STATE
 DATE 10/22/2018 MEMBER SINCE

Gwynne Cunningham
 Incline Village Parks & Rec.

DONATIONS

\$ _____ SCHOLARSHIP

\$ _____ SOCIETY DONATION

TOTAL AMOUNT
 ENCLOSED \$ _____

Paid By:

Check Visa Mastercard American Express
 (Return this portion with your payment.)

INFORMATION CORRECTION REQUESTED
 (SEE REVERSE SIDE)

Date Paid Thru: Jan 31 2019

128310	Member - Out of State	95.00
	Out-of-State	0.00
	Total	95.00

Date Paid Thru: Jan 31 2019

128310	Member - Out of State	95.00
	Out-of-State	0.00
	Total	95.00

OCT 29 2018

ok to pay

350-48-850-7340

Gwynne Cyl

10-29-18

DETACH AND RETURN THIS STUB

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS SEPTEMBER 30, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – THE TENS OF THOUSANDS OF DOLLARS OF OUR RECREATION (“RFF”) AND BEACH (“BFF”) FACILITY FEES WHICH ARE NEEDLESSLY SPENT ON MEMBERSHIP DUES IN ALL SORTS OF THIRD PARTY ORGANIZATIONS – HERE THE NORTHERN CALIFORNIA GOLF ASSOCIATION

Introduction: IVGID staff repeatedly tell the Board and the public that the purpose of the RFF/BFF are to make the public’s recreational and beach facilities “available” to be accessed and used by the owners/occupants of those parcel/dwelling units which are involuntarily assessed¹. However, that’s not true. As I have demonstrated so many times before², they pay for the difference between budgeted revenues and over spending assigned by staff to the District’s Community Services and Beach Funds, respectively. In fact, ever since former Finance Director Gerry Eick invented the concept of “smoothing,” the RFF/BFF have paid for far *more*³. How else can one explain the rapid increase in Community Services and Beach Fund balances⁴? And one category of those expenditures is the

¹ See pages 107-116 of the packet of materials prepared by staff in anticipation of the Board’s May 27, 2020 meeting [“the 5/27/2020 Board packet” (https://www.yourtahoepalce.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-27-2020.pdf)].

² The latest being page 339 of the packet of materials prepared by staff in anticipation of the Board’s July 22, 2020 meeting [https://www.yourtahoepalce.com/uploads/pdf-ivgid/0722_-_Regular_-_Searchable.pdf (“the 7/22/2020 Board packet”)] which made reference to: footnote 5 at pages 468-469 of the packet of materials prepared by staff in anticipation of the Board’s April 10, 2019 meeting [https://www.yourtahoepalce.com/uploads/pdf-ivgid/BOT_Packet_Regular_4-10-19.pdf (“the 4/10/2020 Board packet”)]; and, pages 82-83 of the packet of materials prepared by staff in anticipation of the Board’s June 13, 2018 meeting [https://www.yourtahoepalce.com/uploads/pdf-ivgid/BOT_Packet_Regular_6-13-2018.pdf (“the 6/13/2018 Board packet”)].

³ See pages 138-145 of the packet of materials prepared by staff in anticipation of the Board’s July 20, 2017 meeting [https://www.yourtahoepalce.com/uploads/pdf-ivgid/BOT_Packet_Regular_7-20-17.pdf (“the 7/20/2017 Board packet”)]

⁴ See pages 267-268 of the 7/22/2020 Board packet. On June 30, 2011 the unrestricted balance assigned by staff to the District’s Community Services Fund was \$4,226,167 [see page 25 of the Comprehensive Annual Financial Report (“CAFR”) ending June 30, 2011 (“the 2011 CAFR”)]. Yet as of June 30, 2020, staff had estimated this fund’s balance would total \$12,360,444 [see page 24 of the packet of materials prepared by staff in anticipation of the Board’s May 7, 2020 meeting {“the 5/7/2020 Board packet” (https://www.yourtahoepalce.com/uploads/pdf-ivgid/5-7-2020_Workshop_Packet.pdf)}]. Similarly, I documented that on June 30, 2011 the unrestricted balance assigned by staff to the District’s Beach Fund was \$1,177,762 [see page 586 of the packet of materials prepared by staff in anticipation of this June 23, 2020 meeting {“the 6/23/2020 Board packet” ([1](https://www.yourtahoepalce.com/uploads/pdf-</p></div><div data-bbox=)

dozens of memberships in all sorts of third party organizations having nothing to do with making recreational and beach facilities available to be used by *any-one*! For this reason on July 21, 2020 I made a public records request to examine records evidencing:

1. All third party group or organization wherein IVGID was a member in 2019;
2. To the extent not already included in paragraph 1 above, any IVGID department or venue which in 2019 was a member of a third party group or organization;
3. To the extent not already included in paragraphs 1 or 2 above, any IVGID employee which in 2019 was a member of a group or organization wherein IVGID paid or reimbursed the employee's membership dues in that group or organization;
4. The yearly membership dues paid or reimbursed by IVGID in each such group or organization identified in paragraphs 1, 2 and 3 above; and,
5. Any additional fees paid to or associated with in any manner whatsoever any such group or organization identified in paragraphs 1, 2 and 3 above, together with records evidencing the reasons for such payments. Examples but not limitations of such fees would extend to continuing education, meetings, conferences, lodging associated therewith, transportation associated therewith, food associated therewith, per diem associated therewith, etc.

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

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

As I go through the records provided, my intent is to share what I discover with the public. And here I share records pertaining to the fifteenth such organization; the Northern California Golf Association ("NCGA"). These are the purposes of this written statement.

ivgid/BOT_Packet_Regular_Part2_06_23_2020.pdf}}]. Yet as of June 30, 2020, staff had estimated this fund's balance would total \$2,159,282 (see page 25 of the 5/7/2020 Board packet).

NCGA⁵: In response to my request Ms. Herron provided records evidencing that NCGA was one of the third party organizations in which IVGID is a member.

What is NCGA? According to its web site⁶, “the NCGA...serve(s) the golfers of Northern California...providing...handicap management, course ratings, tournament...even oversight...member communication(s)...and special member discounts.” It “is an association of golf clubs; to become a member of the NCGA, *you must join a club*. There are three types of NCGA clubs (one) can join. The first is a regular club, which exists at a golf course⁷. In Northern California, there are nearly 400 golf courses that offer NCGA membership⁸. There are a wide variety of both public and private courses, with varying pricing, skill levels and tournament options available. Each club has its own member benefits in addition to what the NCGA provides⁹.

The NCGA Thinks IVGID is a “Golf Club:” The invoicing to IVGID from the NCGA reveals the club the NCGA thinks we are is called the “Incline Village GC” and it is assigned club #53-0321-1. The mailing address for the “club” is “893 Southwood” in Incline Village. That’s IVGID and not the IVGC. And payments are made by IVGID rather than the IVGC.

Why is IVGID involved in any of this? In fact, listen to former interim Director of Golf Kyle Thornburg asking the same question on January 29, 2019:

Kyle: Mel, the attached invoice is for IVGC and annual NCGA IVGC handicap renewals. Do...we pay this invoice and then bill the club directly? Or do they pay the invoice since it is addressed to their club? I’ve got an email to McCloskey to see if he can help, but I thought you might be able to help with this as well.

Mikie: IVGC is responsible for paying those fees.

Kyle: After digging into this a bit, Mel informed me that this bill should be paid directly by the IVGC golf club. I will forward this to their club president.”¹⁰

So Why Did IVGID Pay Any of These Invoices After January 29, 2019? Let’s analyze each of the invoices provided by Ms. Herron for my examination.

⁵ Go to <https://www.ncga.org/>.

⁶ Go to <https://ncga.org/about-us/#history>.

⁷ This is the type of club IVGID is.

⁸ If one does a search of member courses that offer NCGA discounts (go to <https://ncga.org/directory/>), one will discover both the Incline Village Mountain and Championship courses.

⁹ Go to https://ncga.org/membership/regular-clubs/?utm_source=JoinButton&utm_medium=webpage&utm_campaign=findCourse.

¹⁰ This e-mail exchange is represented in the printed out e-mails attached as Exhibit “A” to this written statement.

1. **The January 15, 2019 Invoice No. 01-0253 in the Sum of \$4,135¹¹**: This is the invoice Kyle Thornburg instructed IVGID staff *not to pay* (see Exhibit “A”). Yet we see from the IVGID check number at the bottom of the invoice, and Mr. Thornburg’s February 14, 2019 e-mail (attached to Exhibit “C” – “I sent over payment approval for the first invoice”) that *it was!* We also see it paid for 107 IVGC memberships, all of whom were private, local persons. Which raises the question Mr. Thornburg raised:

Why is the Public Paying For Private Party Membership in a Third Party Organization?

2. **The February 1, 2019 Invoice No. 02-0253 in the Additional Sum of \$39¹²**: Here we begin to see that these invoices pay for individual private memberships on behalf of IVGC members (here Robynn Goughsmith).

3. **The March 1, 2019 Invoice No. 03-0204 in the Additional Sum of \$780¹³**: Here we clearly see that these invoices pay for individual private memberships on behalf of more IVGC members [twenty (20) of their names appear on the invoice]. And note the asterisk next to IVGID employee Kyle Thornburg – the same person who approved use of public funds to pay for all of these memberships.

4. **The April 1, 2019 Invoice No. 04-0187 in the Additional Sum of \$156¹⁴**: Here we see that these invoices pay for individual private memberships on behalf of more IVGC members [four (4) of their names appear on the invoice]. And note the asterisk next to IVGID employee Kyle Thornburg – the same person who approved use of public funds to pay for all of these memberships.

5. **The May 1, 2019 Invoice No. 05-0185 in the Additional Sum of \$294¹⁵**: Here we see that these invoices pay for individual private memberships on behalf of more IVGC members [six (6) of their names appear on the invoice]. And note the asterisk next to IVGID employee Kyle Thornburg – the same person who approved use of public funds to pay for all of these memberships.

¹¹ The invoice is in the sum of \$4,298 but it includes a previous December 1, 2018 balance of \$163 which was previously paid (according to IVGID staff) yet not credited on the invoice (the reader will find the \$163 credited on NCGA’s February 1, 2019 invoice – Exhibit “C”). This invoice is attached as Exhibit “B” to this written statement.

¹² This invoice together with written authorization from Kyle Thornburg for IVGID accounting staff to pay are attached as Exhibit “C” to this written statement.

¹³ This invoice together with written authorization from Rob Bruce for IVGID accounting staff to pay are attached as Exhibit “D” to this written statement.

¹⁴ This invoice together with written authorization from Kyle Thornburg for IVGID accounting staff to pay are attached as Exhibit “E” to this written statement.

¹⁵ This invoice together with written authorization from Kyle Thornburg for IVGID accounting staff to pay are attached as Exhibit “F” to this written statement.

6. **The June 1, 2019 Invoice No. 06-0178 in the Additional Sum of \$1,607¹⁶**: Here we see that these invoices pay for individual private memberships on behalf of more IVGC members [thirty-three (33) of their names appear on the invoice]. And note the asterisk next to Jack Clouthier – this is another part time IVGID employee [one of eight (8) “outside staff”] who according to transparent Nevada¹⁷ realized \$6,123 in annual compensation and this personal benefit for himself, at the public’s expense.

All Total, \$7,011 in Private Membership Fees Improperly Parsed to One of Staff’s Favored Special Interest Groups:

Notwithstanding All of the Above, IVGID is Paying At Least an Additional \$280 Annually to the NCGA For IVGC’s “Club Dues” and Lease of a NCGA Computer So IVGC Club Members Can Enter Their NCGA Handicaps: Do you recall the December 1, 2018 \$163 balance carry forward which appears on Exhibit “B?” We now learn that sum paid for 2019 Club Dues for IVGC, together with lease of a NCGA computer so IVGC club members could enter their NCGA handicaps into the NCGA system¹⁸.

We know this because of the December 18, 2019 invoice no. 13-0201 in the sum of the same \$163¹⁹. And we know that the membership dues IVGID is being charged are \$280 annually, because of an e-mail admission I received from Susan Herron. On September 8, 2020 I sent an e-mail to Ms. Herron, in part, addressing what membership dues were being paid by IVGID to the NCGA²⁰ (see item 17). In response, Ms. Herron directed me to look at invoice 13-0201 attached (Exhibit “H”). And when I did, I saw we pay for “Club Dues” as well as lease of a NCGA computer so IVGC club members could enter their NCGA handicaps.

And We’ve Been Paying For IVGC’s Members’ Memberships in the NCGA For at Least the Last Five (5) Years if Not More: I have prepared a spreadsheet depicting all such payments since January of 2015, and it is attached as Exhibit “J” to this written statement.

Does Any of This Sound Like an Appropriate Expenditure For Any Governmental Subdivision²¹ to Make? We’ve had this discussion many times before. General improvement districts (“GIDs”) exist

¹⁶ This invoice together with written authorization from Kyle Thornburg for IVGID accounting staff to pay are attached as Exhibit “G” to this written statement.

¹⁷ Go to <https://transparentnevada.com/salaries/2019/incline-village-general-improvement-district/jack-r-clouthier/>.

¹⁸ Do NCGA members even need to use NCGA computers to enter their round of golf scores into the NCGA system? In today’s world of cellphone “apps,” isn’t there a NCGA app which allows members to enter their round of golf scores into the NCGA system and more? Turns out the answer is yes; it’s called “My NCGA” (check it out on your own cellphone). *So why pay NCGA?*

¹⁹ This invoice together with written authorization from Kyle Thornburg for IVGID accounting staff to pay are attached as Exhibit “H” to this written statement.

²⁰ That e-mail and Ms. Herron’s response are attached as Exhibit “I” to this written statement.

²¹ NRS 318.075(1) instructs that IVGID is “a governmental subdivision of the State of Nevada.”

to *only* exercise those expressly enumerated powers in their initiating [see NRS 318.055(4)(b)] or supplemental (see NRS 318.077) ordinances as long as they are “one or more of those authorized in NRS 318.116, as supplemented by the sections of this chapter (NRS 318) designated therein,” *and none other* [see A.G.O. 63-61, p.102, p. 103 (August 12, 1963)]. And according to *Dillon’s Rule*, should there be “any fair, reasonable (or) substantial doubt concerning the existence (or lack of the existence) of power (it) is (to be) resolved...*against* the (municipal) corporation...(and) all acts beyond the scope of...powers granted are void” [*Ronnow v. City of Las Vegas* (1937) 57 Nev. 332, 343, 65 P.2d 133].

Take a look at NRS 318.116. Do you see anywhere that a local GID is authorized to in essence give away public moneys to a select few but not all of its residents(in other words, sharing the wealth with core golfers who can afford to pay their own NCGA memberships)? Do you see anywhere in NRS 244 or 266 where donations such as these are permissible for counties or cities? *OF COURSE NOT!*

Are you aware of any such power having been granted to IVGID by the Washoe County Board of Commissioners (“County Board”) in the former’s initiating ordinance? How about any subsequent supplemental ordinance? Do you think this expenditure of public moneys is what the Washoe County Board had in mind when it created IVGID? Again the answers are no, no and no.

Okay. NRS 318.210 states that a GID “board shall have and exercise all rights and powers necessary or incidental to or implied from the specific powers granted in this chapter...to carry out the purposes and intent of this chapter” (NRS 318). Is paying the private membership dues of hundreds of favored collaborators in a third party organization a “necessary” activity for a limited purpose governmental subdivision of the State of Nevada to engage in? Of course not!

Is paying the private membership dues of hundreds of favored collaborators in a third party organization incidental to or to be implied from the express basic powers of NRS 318.116 which have been granted to IVGID by the Washoe County Board²²? Of course not!

Membership: Here the annual *private* membership dues in the NCGA paid on behalf of at least 170 IVCG members pay for²³:

- An official, private handicap sanctioned by the USGA;
- Private golf and travel discounts;
- Access to NCGA events; and,
- Golf news and information.

²² The powers to furnish facilities for water, sewerage, collection and disposal of garbage and refuse, and public recreation.

²³ Go to <https://ncga.org/membership/member-benefits/>.

An Example of Staff's Lack of Transparency and Deceit So You Wouldn't Otherwise Learn of This Expense Were it Not For This Written Statement: Staff revels in the notion they believe they are transparent in their financial reporting²⁴. "In an effort to enhance transparency in financial reporting, IVGID...allows citizens to explore IVGID's financial data online."²⁴ IVGID assigns a Chart of Account ("COA") Name and Number to every one of its expenditures so they can be readily retrieved for financial reporting purposes. According to IVGID's legend to its COA structure²⁵, this expenditure has been assigned the following four COA numbers: 320.31.990.7330²⁶. This series of numbers corresponds to: an ordinary paid administrative and overhead operational *contractual* expense assigned to Championship Golf. But wait a minute. What do these expenditures have to do with any contract between IVGID and NCGA? And what do they have to do with a legitimate public benefit? Again, *NOTHING!*

Thus This Expenditure Was Not Only *NOT* Necessary, it Was Improperly Paid For With the RFF:

But Wait; There's More: Why have staff assigned public employees to cater to the needs of members of private organizations? Why have they run these financial transactions through the public's financial reporting software/hardware? And most importantly, *have the IVGC or any of its members receiving NCGA membership reimbursed these charges paid for by the public?*

IVGC Reimbursement: For these reasons, on September 7, 2020 and September 8, 2020 I made the following records requests²⁷:

1. Evidence that portions/all of each of the charges appearing on the NCGA invoices attached to this written statement were reimbursed to IVGID;
2. Evidence that IVGID made request on IVGC or anyone else for reimbursement of the charges reflected on ¶1 above; and,
3. Evidence of the COA name(s) and number(s) assigned by staff to each of those reimbursements.

Now assuming *arguendo* that IVGID staff had made request for reimbursement of the private memberships in the NCGA the public paid for, it had received the same, and financially reported it in

²⁴ Go to <https://www.yourtahoeplace.com/ivgid/financial-transparency>.

²⁵ This document is a useful tool to our Board of Trustees, Staff, and our public. This legend...is a useful tool to our Board of Trustees, staff, and our public (and it)...includes four elements – Fund, Department, Division, and Object. This legend (is)...especially helpful in understanding the coding on our...Payment of Bills located on our website" (see <https://www.yourtahoeplace.com/ivgid/financial-transparency/legend-of-our-account-structure>).

²⁶ This number appears on the back up documentation attached to each of the NCGA invoices attached as an exhibit to this written statement.

²⁷ Those written requests are collectively attached as Exhibit "K" to this written statement.

the District's financials. How difficult do you think it would be to retrieve those records? As of tonight's Board meeting [twenty-three (23) days] it turns out *NONE* of the requested records have been provided! Notwithstanding NRS 239.0107(1) instructs that the custodian of requested public records must respond in writing, and in no later than five (5) business days, there has been *no response*. When the five (5) business days had elapsed, on September 17, 2020, I e-mailed Ms. Herron again asking if she was planning on providing the records request and if so, when²⁸? And her response *was no response!*

My Follow Up Request to Our GM: When it was clear that Ms. Herron was not going to make the requested public records available for my examination, or alternatively admit that there had been no reimbursement, I made request upon our GM, Indra Winquest²⁹. And his response was Ms. Herron's response (*i.e., no response!*)

Now why do you think there has been no response nor have any records been produced which evidence that reimbursement of these improper expenditures has been requested or made?
Ladies and gentlemen. This represents evidence of theft of public assets.

Now My Question to Darren Howard, Our Director of Golf: WHY DIDN'T YOU TELL THE BOARD AND THE PUBLIC ABOUT THESE TOTALLY IMPROPER EXPENDITURES WHEN YOU PRESENTED YOUR ANNUAL GOLF REVIEW?

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

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

²⁸ This follow up request is included in the e-mail string attached as Exhibit "K."

²⁹ That written request is attached as Exhibit "L" to this written statement.

Organization	Yearly Dues	Running Total
SnoCountry	\$ 1,215	\$ 1,215
STOKE	\$ 700	\$ 1,915
T-NT Transport Mgmt Ass'n	\$ 2,000	\$ 3,915
BEAR League	\$ 250	\$ 4,165
North Nev Consort Coop Purchases	\$ 30	\$ 4,195
Nev Rural Water Ass'n	\$ 343	\$ 4,538
North Tahoe Bus Ass'n	\$ 300	\$ 4,838
NLT Conv & Visitors Bureau	\$ 4,050	\$ 8,888
Reno Tahoe Territory	\$ 150	\$ 9,038
Nevada League of Cities	\$ 3,968	\$ 13,006
Nat'l Ski Areas Ass'n	\$ 4,876	\$ 17,882
Ski California	\$ 4,578	\$ 22,460
Nat'l Golf Foundation	\$ 250	\$ 22,710
U.S. Golf Ass'n	\$ 150	\$ 22,860
Northern California Golf Ass'n	\$ 280	\$ 23,140
Unreimb Private NCGA Memberships	\$ 7,011	\$ 30,151

But There's More: Do you realize that there's a Northern Nevada Golf Ass'n³⁰ ("NNGA") which provides similar if not the same handicap services as NCGA? And the women's IVGC, Teesters and Mountain Niners golf clubs are *all* members³¹! And their dues are apparently less than NCGA's; \$30³² instead of \$39. So why are IVGC members, members of NCGA rather than NNGA? Why is IVGID unnecessarily paying NCGA more than NNGA members pay? Why is IVGID financially supporting a California organization versus a similar³³ Nevada organization³⁴?

³⁰ Go to <https://www.nnga.org/>.

³¹ Go to <https://www.nnga.org/membership/member-clubs>.

³² This is difficult to prove given neither association sells individual memberships. Notwithstanding, the Mountain Niners' Membership application is attached as Exhibit "M" to this written statement. I have placed an asterisk next to the following language: "Are you also a member of Teesters or IVGC Ladies" (remember, both of these clubs are members of the NNGA³¹)? If so "and (you) pay your GHIN fees through them...your MNGC ('Mountain Niners Golf Club') dues will be \$135.00" instead of \$165.00. In other words, the cost of NNGA membership is \$30/person.

³³ I say "similar" because NNGA membership provides: "a computerized USGA handicap index- USGA GHIN System...NNGA Membership card and Member Benefits Coupons...access to computers for posting of scores nationwide and the Internet; a sustaining benefit member card...access to peer review through our web site - www.nnga.org - Link to www.ghin.com...(The) opportunity to play in all NNGA and NSGA events. Opportunity to qualify via the points system to represent the NNGA at Team events, (i.e. Cobb/Whalen Cup - Haase/Whalen Cup-Brooks Park Cup Matches - Pacific Coast Amateur

Conclusion: Limited purpose political subdivisions like IVGID have no power to engage in for profit business enterprises as if they were private entrepreneurs, nor to rob from the poorest local parcel/dwelling unit owners to feed the “fat cat” rich, especially so the latter will come to the support of staff whenever necessary. Yet here IVGID staff contend otherwise. It’s called improper government action or waste³⁵! And staff are dragging us along for the ride with their need for financial subsidies.

I ask the Board to direct staff to discontinue expenditures such as this one, and to reduce the RFF by a like amount. I also ask the Board to do a complete audit of all NCGA memberships paid for by the public which have not been reimbursed, and to suspend the golf privileges of all IVGC members at either the Championship or Mountain Golf Course until these amounts are reimbursed, *plus* interest!

Finally, I ask the Board to terminate the employ of all staff in any manner associated with these activities and their attempted cover up. That means Kyle Thornburg, Susan Herron and Indra Winquest at the very least. Given NRS 318.180 gives the Board the express “power to hire and retain” these individuals, NRS 318.210 certainly gives them the implied and incidental power to terminate these individuals’ hire and no longer retain them as the public’s employees.

And to those asking why our RFF/BFF are as high as they are, and never seem to go down, now you have another example of the reasons why.


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

- USGA 3 - Man team). Access to seminars on Rules of Golf, handicapping information, course - rating classes. NNGA will assist you with questions regarding all matters involving Amateur Golf.”³⁴

³⁴ After all, “the NNGA (wa)s...founded to represent, promote and serve the best interests of golf *in the state of Nevada*” (go to <https://www.nnga.org/about-nnga>).

³⁵ NRS 281.611(1) defines “improper governmental action” as “any action taken by a...local governmental officer or employee in the performance of the officer’s or employee’s official duties...which is: (a) in violation of any state law or regulation...(c) an abuse of authority...or (e) *a gross waste of public money.*”

EXHIBIT "A"

 Wed 1/20/2019 12:11 PM
Thornburg, Kyle W.
RE: NCGA inv-01-0253

cc:ms
hibaker, Melie

Mikie

er digging into this a bit, Mel informed me that this bill should be paid directly by the IVGC golf club. I will forward this to their club president for processing right away.
ou have any questions or there's another process we should take with this invoice certainly let me know.

unks Mikie

le W. Thornburg, FGA
rim Director of Golf
Golf Courses at Incline Village
Fairway Blvd, Incline Village NV 89431
(765) 832-2991
(765) 832-1141
@ivgolf.org
/golfincline.com

is responsible for paying those fees.

Original message
From: Thornburg, Kyle W. <kwt@ivgolf.org>
Sent: 1/20/19 12:11 PM (GMT-08:00)
To: Flanning, Melissa S. <msf@ivgolf.org>; Christopher, Schmidt <csms@ivgolf.org>
Subject: FW: NCGA inv 01-0253

the attached invoice is for IVGC and their annual NCGA Handicap Renewals. Do you remember in previous years if we pay this invoice and then bill the club directly? Or do they pay the invoice since it is addressed to their club? I've got an email to MrClostkey to see if he can help but I thought you may be able to help with this as well.

unks Mel

EXHIBIT "B"



Northern California
Golf Association

Post Office Box NCGA
Pebble Beach, CA 93953

INVOICE

(831) 625-4653

www.ncga.org

Club No. 53-0321-1

Invoice No. 01-0253

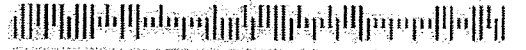
Total Due: ~~\$4,298.00~~ **\$4,135.00**

PLEASE REMIT MEMBERSHIP
PAYMENT ONLY TO:

1 MB *A-01-DSF-AM-03395-11



ATTN: ACCOUNTING DEPARTMENT
INCLINE VILLAGE GC
893 SOUTHWOOD BLVD
INCLINE VILLAGE NV 89451-7425



NORTHERN CALIFORNIA GOLF ASSOCIATION
PO BOX 743257
LOS ANGELES CA 90074-3257

PLEASE DETACH AND RETURN TOP PORTION WITH YOUR PAYMENT

INVOICE DATE	CLUB NO.	INVOICE NO.	TERMS
01/15/19	53-0321-1	01-0253	NET 30 DAYS
DESCRIPTION			AMOUNT
PREVIOUS BALANCE			163.00
2 JUNIOR EXEC MEMBERS @ 20.00			40.00
105 NEW MEMBERS @ 39.00			4095.00
JAN 28 2019			
<p style="text-align: right;">PD 01/01/2019 CK # 764849</p>			
CURRENT	PAST DUE	PAGE 1 OF 1	
\$4,135.00	\$163.00	<p style="text-align: right;">TOTAL DUE \$4,135.00</p>	

NCGA...the most important
club in your bag.

CODES: MINUS (-) = CREDIT
CK = PAYMENT

EXHIBIT "C"



Northern California
Golf Association
Post Office Box NCGA
Pebble Beach, CA 93953

INVOICE

(831) 625-4653
www.ncga.org

Club No. 53-0321-1
Invoice No. 02-0253

Total Due: \$4,174.00

PLEASE REMIT MEMBERSHIP
PAYMENT ONLY TO:

1 MB *A-01-57Z-AM-01608-7



ATTN: ACCOUNTING DEPARTMENT
INCLINE VILLAGE GC
893 SOUTHWOOD BLVD
INCLINE VILLAGE NV 89451-7425



NORTHERN CALIFORNIA GOLF ASSOCIATION
PO BOX 743257
LOS ANGELES CA 90074-3257

PLEASE DETACH AND RETURN TOP PORTION WITH YOUR PAYMENT

INVOICE DATE	CLUB NO.	INVOICE NO.	TERMS
02/01/19	53-0321-1	02-0253	NET 30 DAYS
DESCRIPTION			AMOUNT
PREVIOUS BALANCE			4298.00
CK 769849	011419		163.00-
ADDED MEMBERS		FEB 14 2019	
0192-202 GOUGHSMITH ROBYNN			39.00
			PAGE 1 OF 1
CURRENT	PAST DUE	NCGA...the most important club in your bag.	
\$39.00	\$4,135.00	CODES: MINUS (-) = CREDIT CK = PAYMENT	TOTAL DUE \$4,174.00


Thu 2/14/2019 3:41 PM

Thornburg, Kyle W.

RE: NCGA 02-0253

To: Invoices

Cc: Whitaker, Mikie

 You replied to this message on 2/14/2019 3:41 PM.

**new member coding = 320-31-990-7330
-LMM 2/16/19**


Hi Mikie

I sent over payment approval for the first invoice so this second one should only be the \$39 charge.

If you have any questions certainly let me know.

Thanks Mikie

Kyle W. Thornburg, PGA

Interim Director of Golf

The Golf Courses at Incline Village

955 Fairway Blvd, Incline Village NY 89451

P: (775) 832-2961

F: (775) 832-1141

kwf@ivgid.org

<http://golfincline.com>

From: Whitaker, Mikie On Behalf Of invoices

Sent: Thursday, February 14, 2019 2:04 PM

To: Thornburg, Kyle W. <kwf@ivgid.org>

Cc: Whitaker, Mikie <MEW@ivgid.org>

Subject: NCGA 02-0253

Kyle:

I need your dollar amount you are approving on inv 01-0253.

If you are paying it then on this invoice we will owe just \$39.00.

Please reply to my email on 01-0253 and then this one so we do not make overpayments.

Thank you,

Mikie Whitaker

EXHIBIT "D"



Northern California
Golf Association
Post Office Box NCGA
Pebble Beach, CA 93953

INVOICE

(831) 625-4653
www.ncga.org

Club No. 53-0321-1
Invoice No. 03-0204

Total Due: \$-2,406.00

PLEASE REMIT MEMBERSHIP
PAYMENT ONLY TO:

1 MB *A-01-5RS-AM-03649-13
ATTN: ACCOUNTING DEPARTMENT
INCLINE VILLAGE GC
893 SOUTHWOOD BLVD
INCLINE VILLAGE NV 89451-7425

NORTHERN CALIFORNIA GOLF ASSOCIATION
PO BOX 743257
LOS ANGELES CA 90074-3257

PLEASE DETACH AND RETURN TOP PORTION WITH YOUR PAYMENT

INVOICE DATE	CLUB NO.	INVOICE NO.	TERMS
03/01/19	53-0321-1	03-0204	NET 30 DAYS
DESCRIPTION			AMOUNT
PREVIOUS BALANCE			4174.00
CK770182			4174.00-
CREDITS			3186.00-
ADDED MEMBERS			
7408-270 ANNESE THOMAS GUISEPPE			39.00
2652-075 BROWN KEVIN			39.00
7521-442 CAMPBELL JOSEPH			39.00
4350-153 DOLLAR JOHN			39.00
1340-440 ESPINOSA RICK			39.00
0192-202 GOUGHSMITH ROBYNN			39.00
8619-321 HANCOCK JOHN			39.00
4441-922 HAYES CAROL			39.00
0524-063 JENSEN CHARLES			39.00
7408-292 MATTINGLY MATT			39.00
4848-766 NAVONE ERIK			39.00
9093-069 PAULSON BRIAN			39.00
1048-335 SATHE STEVE			39.00
3943-064 SILVEIRA ROD			39.00
0192-199 SMITH JEFFREY			39.00
★ 5072-927 STUBENBERG DAVID			39.00
1558-546 THORNBURG KYLE W			39.00
1600-915 WIEBE WARREN			39.00
0906-569 WOOD PAUL H			39.00
2508-325 YOUNG ERWIN			39.00
<p>NCGA CK # 67798 31122019 @ 2,406.00</p>			
			PAGE 1 OF 1
CURRENT	PAST DUE	NCGA...the most important club in your bag.	
\$780.00	\$-3,186.00	CODES: MINUS (-) = CREDIT CK = PAYMENT	
		TOTAL DUE	\$-2,406.00

Accounts Payable Check Request

Please print or type all information.



This form is to be used for
(check all that apply):

Out-of-Cycle Check Requests
 When no invoice will be available
 Advances for business expenses

1. Vendor Information	
Vendor/Employee #:	2193.001
Name:	NGCA
Street Address:	
City, State & Zip:	LA, CA
*Please Complete Vendor/Employee # & Address info	

2. Special Instructions
Date Check Needed By:
<input type="checkbox"/> Next Check Run
<input type="checkbox"/> Other:

3. Reason for Out-of-Cycle Check:
<input type="checkbox"/> Discount <input type="checkbox"/> Contract <input type="checkbox"/> Avoid Penalty
<input type="checkbox"/> Other, explain:

4. Description of Purchase or Date of Travel for Advance
Credit for Golf club members - (\$3,186.00)
Ck 67798 refund received for partial credit - \$2,406.00
Payment of additional members 20 X \$39.00 = \$780.00

5. Purchase Order, please list Purchase Order Number:

6. Accounting Code (Fund-Dept-Div-Object) (example: 100-00-000-7415)		
Acct #	Amount	Description
320-31-990-7330	(\$3,186.00)	CR over payment club members
320-31-990-7330	\$2,406.00	RFD ck #67798
320-31-990-7330	\$780.00	Add'l members - 20 @ \$780.00
- - -		
- - -		
- - -		
Total:		\$ 0.00

7. Requested By:	Approved By:
Name: Rob Bruce	Name: Lori Pommerenck
Full Signature:	Full Signature:
Department: Golf / 1 st Assistant to Pro	Department: Acct/Finance
Date: 03/19/2019	Date: 03/19/2019

EXHIBIT "E"



Northern California
Golf Association
Post Office Box NCGA
Pebble Beach, CA 93953

INVOICE

(831) 625-4653
www.ncga.org

Club No. 53-0321-1
Invoice No. 04-0187

Total Due: \$156.00

PLEASE REMIT MEMBERSHIP
PAYMENT ONLY TO:

1 MB *A-01-67R-AM-02394-10
ATTN: ACCOUNTING DEPARTMENT
INCLINE VILLAGE GC
893 SOUTHWOOD BLVD
INCLINE VILLAGE NV 89451-7425

NORTHERN CALIFORNIA GOLF ASSOCIATION
PO BOX 743257
LOS ANGELES CA 90074-3257

PLEASE DETACH AND RETURN TOP PORTION WITH YOUR PAYMENT

INVOICE DATE	CLUB NO.	INVOICE NO.	TERMS
04/01/19	53-0321-1	04-0187	NET 30 DAYS
DESCRIPTION			AMOUNT
PREVIOUS BALANCE			2406.00-
REFUND 3/13/19 031319			2406.00
ADDED MEMBERS			
6502-232 CLARK J DAVIS			39.00
8141-912 ELLERBECK BOB			39.00
1465-015 MARSHALL ALAN			39.00
2288-341 MEADVILLE JOSHUA			39.00
APR 00 2019			
CURRENT			
PAST DUE			
\$156.00	\$0.00	NCGA...the most important club in your bag.	
CODES: MINUS (-) = CREDIT CK = PAYMENT			
TOTAL DUE			\$156.00
PAGE			1 OF 1



Mon 4/15/2019 2:49 PM

Thornburg, Kyle W.

RE: NCGA inv 04-0187

To: invoices; Robert E. Bruce

Cc: Whitaker, Mikie; Pommerenck, Lori A.; Howard, Darren

Hi Mikie



Ok to pay. Coding below:

320.31.990.7330

Thank you Mikie!

Kyle W. Thornburg, PGA

Head Golf Professional

The Golf Courses at Incline Village

955 Fairway Blvd, Incline Village NV 89451

P: (775) 832-2961

F: (775) 832-1141

kwt@ivgid.org

<http://golfincline.com>

From: Whitaker, Mikie **On Behalf Of** invoices

Sent: Monday, April 15, 2019 9:46 AM

To: Robert E. Bruce <REB@ivgid.org>; Thornburg, Kyle W. <kwt@ivgid.org>

Cc: Whitaker, Mikie <MEW@ivgid.org>; Pommerenck, Lori A. <lap2@ivgid.org>

Subject: FW: NCGA inv 04-0187

Importance: High

Need coding and payment approval please.

Thank you,

Mikie

From: Whitaker, Mikie <MEW@ivgid.org> **On Behalf Of** invoices

Sent: Monday, April 08, 2019 1:49 PM

To: Robert E. Bruce <REB@ivgid.org>

Subject: NCGA inv 04-0187

EXHIBIT "F"



Northern California
Golf Association

Post Office Box NCGA
Pebble Beach, CA 93953

INVOICE

(831) 625-4653

www.ncga.org

Club No. 53-0321-1

Invoice No. 05-0185

Total Due: \$294.00

PLEASE REMIT MEMBERSHIP
PAYMENT ONLY TO:

1 MB *A-01-AQ5-AM-07552-32






ATTN: ACCOUNTING DEPARTMENT
INCLINE VILLAGE GC
893 SOUTHWOOD BLVD
INCLINE VILLAGE NV 89451-7425



NORTHERN CALIFORNIA GOLF ASSOCIATION
PO BOX 743257
LOS ANGELES CA 90074-3257

PLEASE DETACH AND RETURN TOP PORTION WITH YOUR PAYMENT

INVOICE DATE	CLUB NO.	INVOICE NO.	TERMS
05/01/19	53-0321-1	05-0185	NET 30 DAYS
DESCRIPTION			AMOUNT
PREVIOUS BALANCE			156.00
CK 770643 042219			156.00-
ADDED MEMBERS			
0192-218	ANDREWS JAY		49.00
6134-622	BURAU JAMES	MAY 09 2019	49.00
2236-499	DURICA WILLIAM		49.00
0778-670	KUCHULIS TERRI		49.00
4500-081	KUCHULIS BILL		49.00
1289-946	LONGSHORE PAUL R		49.00
			PAGE 1 OF 1
CURRENT	PAST DUE	NCGA...the most important club in your bag.	
\$294.00	\$0.00	CODES: MINUS (-) = CREDIT CK = PAYMENT	TOTAL DUE \$294.00

 Reply  Reply All  Forward



Thornburg, Kyle W. |
RE: NCGA inv 05-0185

invoices; Robert E. Bruce; + 2

4:10 PM

Ok to pay:

820-81-990-7330

Thanks Mikie!

Kyle W. Thornburg, PGA
Head Golf Professional
The Golf Courses at Incline Village
955 Fairway Blvd, Incline Village NV 89451
P: (775) 832-2961
F: (775) 832-1141
kwt@ivgid.org
<http://golfincline.com>

From: Whitaker, Mikie <MEW@ivgid.org> On Behalf Of invoices
Sent: Thursday, May 16, 2019 3:54 PM
To: Robert E. Bruce <REB@ivgid.org>; Thornburg, Kyle W. <kwt@ivgid.org>
Cc: Whitaker, Mikie <MEW@ivgid.org>; Pommerenck, Lori A. <lap2@ivgid.org>
Subject: FW: NCGA inv 05-0185
Importance: High

Microsoft Exchange  Automatic Replies  100%

EXHIBIT "G"



Northern California
Golf Association

Post Office Box NCGA
Pebble Beach, CA 93963

INVOICE

(831) 625-4653

www.ncga.org

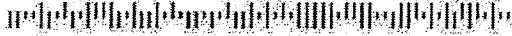
Club No. 53-0321-1

Invoice No. 06-0178

Total Due: \$1,901.00

PLEASE REMIT MEMBERSHIP
PAYMENT ONLY TO:

1 MB *A-01-F36-AM-05537-22



ATTN: ACCOUNTING DEPARTMENT
INCLINE VILLAGE GC
893 SOUTHWOOD BLVD
INCLINE VILLAGE NV 89451-7425



NORTHERN CALIFORNIA GOLF ASSOCIATION
PO BOX 743257
LOS ANGELES CA 90074-3257

PLEASE DETACH AND RETURN TOP PORTION WITH YOUR PAYMENT

INVOICE DATE	CLUB NO.	INVOICE NO.	TERMS
06/01/19	53-0321-1	06-0178	NET 30 DAYS
DESCRIPTION			AMOUNT
PREVIOUS BALANCE			294.00
ADDED MEMBERS			
3055-390	APKER MICHAEL	JUN 10 2019	49.00
3017-690	BAKER WENDY		49.00
3384-979	BENKA MARK ALAN		49.00
7715-954	BROWNE RUSS		49.00
★3043-962	CLOUTHIER JACK		49.00
0592-211	COMMERFORD NEIL		49.00
9890-153	CONNORS KARRIE		49.00
0906-442	COPPIN ED		49.00
0097-781	CORNELL MITCHELL JAMES		49.00
2742-871	FERMOILE DOUG		49.00
1255-595	FOOS JOHN		49.00
0192-192	HOLLINGSWORTH DON		49.00
4500-075	HOOPENGARDNER DAVID		49.00
3031-595	JAKOBOWSKI JAMES		49.00
0107-714	JAURENA MICHAEL		49.00
0579-489	KARON ADAM		49.00
1726-358	KENNEDY SHARON		49.00
6481-888	KINSMAN KENNY		49.00
9544-416	LEONESTO JACK		49.00
3017-794	NALBANDIAN STEPHEN		49.00
3864-614	PARSONS LONNY		49.00
6044-365	PATTEN MATT		49.00
0906-510	PULVER GARY		49.00
6359-200	ROBINSON TONY		49.00
8659-930	SCHLEISMAN ELAINE		49.00
1050-769	SNYDER JASON		49.00
1621-076	SPALLONE DOMINIC		49.00
1830-629	SPALLONE NICK		49.00
Continued on next page...			PAGE 1 OF 2
CURRENT	PAST DUE	NCGA...the most important club in your bag.	
\$1,607.00	\$294.00	CODES: MINUS (-) = CREDIT CK = PAYMENT	TOTAL DUE ▶ \$1,901.00

★

Reply

Reply All

Forward



Thornburg, Kyle W.

Whitaker, Mikie

RE: NCGA 06-0178

11:58 AM

Phish Alert

+ Get more apps

Ok to pay:

\$20-31-990-7330

Thanks Mikie!

Kyle W. Thornburg, PGA

Head Golf Professional

The Golf Courses at Incline Village

955 Fairway Blvd, Incline Village NV 89451

P: (775) 832-2951

F: (775) 832-1141

kwit@ivgid.org

<http://golfincline.com>

From: Whitaker, Mikie <MEW@ivgid.org>

Sent: Wednesday, June 19, 2019 11:18 AM

To: brucebelow@comcast.net; Thornburg, Kyle W. <kwit@ivgid.org>

Subject: FW: NCGA 06-0178

Importance: High

Need coding and payment approval please.

Thank you,

Mikie

From: Whitaker, Mikie

Sent: Monday, June 10, 2019 4:22 PM

To: Robert E. Bruce <REB@ivgid.org>

Subject: NCGA 06-0178

Past Due amount of \$294.00 was already paid with check #770967 on 05/22/19 for invoice 05-0185
Claudia D.

EXHIBIT "H"



Northern California
Golf Association
Post Office Box NCGA
Pebble Beach, CA 93953

JAN 7 2020

INVOICE

(831) 625-4653

Club No: 53-0321-1

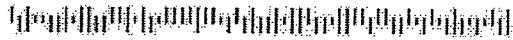
Total Due: \$163.00

www.ncga.org

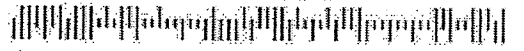
Invoice No: 13-0201

PLEASE REMIT MEMBERSHIP
PAYMENT ONLY TO:

1MB *A-01-YY2-AM-06069-26



ATTN: ACCOUNTING DEPARTMENT
INCLINE VILLAGE GC
893 SOUTHWOOD BLVD
INCLINE VILLAGE NV 89451-7425



NORTHERN CALIFORNIA GOLF ASSOCIATION
PO BOX 743257
LOS ANGELES CA 90074-3257

PLEASE DETACH AND RETURN TOP PORTION WITH YOUR PAYMENT

INVOICE DATE	CLUB NO.	INVOICE NO.	TERMS
12/18/19	53-0321-1	13-0201	NET 30 DAYS

DESCRIPTION	AMOUNT
-------------	--------

In late January you can expect to receive an invoice for the individuals appearing on your January 15, 2020 roster.

The deadline for removing golfers from this roster to avoid billing is January 14th, 2020 at 6PM PST

2020 COMPUTER LEASE	121819
2020 CLUB DUES	121819
3 ANNUAL COMP MEMBERSHIPS	121819

★ 100.00
180.00
117.00-

PAGE 1 OF 1

CURRENT	PAST DUE
\$163.00	\$0.00

NCGA...the most important club in your bag.

CODES: MINUS (-) = CREDIT
CK = PAYMENT

TOTAL DUE	\$163.00
-----------	----------

Tue 1/7/2020 3:32 PM



Thornburg, Kyle W.

RE: Northern California Golf Assoc 13-0201 \$163.00 kyle Thornburg 01.07.20.pdf approval

To: invoices; Howard, Darren

★ Ok to pay. Coding below:

320-31-990-7330

Thank you!

Kyle W. Thornburg, PGA

Head Golf Professional

The Golf Courses at Incline Village

955 Fairway Blvd, Incline Village NV 89451

P: (775) 832-2981

F: (775) 832-1141

kwf@ivgid.org

<http://golfincline.com>

From: DaSilva, Claudia C. <ccd@ivgid.org> On Behalf Of invoices

Sent: Tuesday, January 7, 2020 3:31 PM

To: Thornburg, Kyle W. <kwf@ivgid.org>; Howard, Darren <jdhw@ivgid.org>

Subject: Northern California Golf Assoc 13-0201 \$163.00 kyle Thornburg 01.07.20.pdf approval

We are in receipt of an invoice that needs your approval. Please provide "OK" to pay and account to be charged.

Send back for payment processing.

If you have any questions do not hesitate to contact me.

Thanking you in advance for your help on this request.

Claudia DaSilva

Accounting Technician

P (775) 832-1145

F (775) 832-1249

EXHIBIT "I"

9/17/2020


RE: Records Request - Third Party Group/Organization Membership/Other Fees/Expenses - Further Follow Up - More

RE: Records Request - Third Party Group/Organization Membership/Other Fees/Expenses - Further Follow Up - More

From: "Herron, Susan" <Susan_Herron@ivgid.org>
To: "'s4s@ix.netcom.com'"
Subject: RE: Records Request - Third Party Group/Organization Membership/Other Fees/Expenses - Further Follow Up - More
Date: Sep 8, 2020 3:50 PM
Attachments: [NDEP 2019.01.22 M. Murphy.pdf](#) [GFOA 2020 Membership - Director of Finance.pdf](#) [Northern California Golf Assoc 13-0201 \\$163.00 kyle Thournberg 01.07.20.pdf](#)

Dear Mr. Katz,

Here is what I have on your new list:

1. California Water Environment Ass'n. Both memberships for IVGID as well as employees in IVGID's PW Dept; **Nothing to provide**
2. Nevada Water Environment Ass'n. Both memberships for IVGID as well as employees in IVGID's PW Dept; **One invoice attached - NDEP**
3. Nevada League of Cities; **Sent in the first transmittal**
4. American Planning Ass'n. Both memberships for IVGID as well as IVGID employees; **Nothing to provide**
5. Professional Ski Instructors' Ass'n. Both memberships for IVGID as well as IVGID employees; **Nothing to provide**
6. Nat'l Ski Patrol Ass'n. Both memberships for IVGID as well as employees at IVGID's Ski Dept; **Nothing to provide**
7. Tahoe Business Exchange; **Nothing to provide; believe this group is now defunct**
8. Rotary Club; **Still looking**
9. Costco; **Yes, IVGID has a Costco membership which is billed annually on our credit card statement just like it is done for you as an individual**
10. Government Finance Officer's Ass'n. Both memberships for IVGID as well as IVGID employees. **One invoice attached – GFOA 2020**
11. California Parks and Recreation Society (not memberships for the two employees you provided, but IVGID itself); **Nothing to provide**
12. Nevada Parks and Recreation Society. Both memberships for IVGID as well as IVGID employees; **Still looking**
13. National Parks and Recreation Association. Both memberships for IVGID as well as IVGID employees. **Nothing to provide**
14. Also I believe there's some "turf" organization at least one of our golf maintenance personnel is a member of. I don't have the name off hand but I recall this person and possibly one additional person sought reimbursement of airline/other costs to go to a conference in Florida. **Still looking**
15. The Nat'l golf course owners' ass'n; **Nothing to provide**
16. The professional golfers' ass'n; **Nothing to provide**
17. The Northern California Golf Ass'n. You've provided invoices to IVGID for a series of individual memberships the cost of which I am presuming are passed on to the individual members themselves. But you've provided no invoices which evidence the fact IVGID or its golf courses are members themselves. Are they? And if so, where are the records which evidence that membership? **Look at invoice 13-0201 attached** 

I will continue to research the 3 "still looking" ones and provide what I am able to locate.

Susan

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

Sent: Tuesday, September 8, 2020 1:43 PM

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

Subject: RE: Records Request - Third Party Group/Organization Membership/Other Fees/Expenses - Further Follow Up - More

Sorry,

18. Isn't there a municipal clerk's association you are a member of and your dues are paid by IVGID? Assuming yes, is IVGID a member as well?

Please add this one to the list.

Thank you, Aaron Katz

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

From: s4s@ix.netcom.com

Sent: Sep 7, 2020 12:46 PM

To: "Herron,Susan"

Subject: RE: Records Request - Third Party Group/Organization Membership/Other Fees/Expenses - Further Follow Up - More

Sorry.

How about:

EXHIBIT "J"

EXHIBIT "K"

Re: Northern California Golf Association Invoicing Clarification - Request For Further Documents - Follow Up

From: s4s@ix.netcom.com
To: "Susan_Herron@ivgid.org"
Cc: "ISW@ivgid.org" <ISW@ivgid.org>, Callicrate Tim <tim_callicrate2@ivgid.org>, Dent Matthew <dent_trustee@ivgid.org>, Wong Kendra Trustee <wong_trustee@ivgid.org>, Morris Peter <morris_trustee@ivgid.org>, Schmitz Sara <schmitz_trustee@ivgid.org>
Subject: Re: Northern California Golf Association Invoicing Clarification - Request For Further Documents - Follow Up
Date: Sep 17, 2020 11:48 AM

Hello Ms. Herron -

I made the requests below more than five (5) business days ago, and so far no response [as you know NRS 239.0107 requires responses to public record requests within five (5) business days].

I understand some of the requests are for "information." However, you're IVGID's Information Officer meaning the source for answering questions such as these.

Moreover in the past, you have regularly provided substantive answers to public records requests rather than the requested records themselves. So why wouldn't you do the same here?

Are you planning on providing the answers and records requested and if so, when?

Thank you for your cooperation. Aaron Katz

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

From: s4s@ix.netcom.com

Sent: Sep 7, 2020 8:54 PM

To: "Susan_Herron@ivgid.org"

Subject: Northern California Golf Association Invoicing Clarification - Request For Further Documents

Hello Ms. Herron -

You have provided me with three sets of NCGA invoices.

The first is January 15, 2019 in the sum of \$4,135.

It shows a previous balance of \$163 (which was paid on January 9, 2019).

The second is February 1, 2019 in the sum of \$39.

The third is March 1, 2019 in the sum of \$780.

Were some or all of these invoices paid by IVGID? Was the previous \$163 invoice paid by IVGID?

If the answer is yes, which invoices/portions were paid by IVGID?

And with respect to which invoices/portions were paid by IVGID,

1. Were portions/all reimbursed to IVGID and if so, when, by whom, and in what amounts;
2. I would like to examine evidence of each of those reimbursements;
3. I would like to examine any requests for reimbursements originating from IVGID and directed to whomever;
4. I would like to examine evidence of chart of account number assignments evidencing how these reimbursements were reported by staff in our financial reporting system; and,
5. I would like to examine records evidencing what name(s) those reimbursements were assigned for purposes of our

9/19/2020

Re: Northern California Golf Association Invoicing Clarification - Request For Further Documents - Follow Up

applicable (2019) CAFR.

Thank you for your cooperation. Aaron Katz

Re: Northern California Golf Association Invoicing Clarification - Request For Further Documents - Follow Up - Further Follow Up

From: s4s@ix.netcom.com
To: "Susan_Herron@ivgid.org"
Cc: "ISW@ivgid.org" <ISW@ivgid.org>, Callicrate Tim <tim_callicrate2@ivgid.org>, Dent Matthew <dent_trustee@ivgid.org>, Wong Kendra Trustee <wong_trustee@ivgid.org>, Morris Peter <morris_trustee@ivgid.org>, Schmitz Sara <schmitz_trustee@ivgid.org>
Subject: Re: Northern California Golf Association Invoicing Clarification - Request For Further Documents - Follow Up - Further Follow Up
Date: Sep 17, 2020 11:48 AM

Hello Ms. Herron -

I made the requests below more than five (5) business days ago, and so far no response [as you know NRS 239.0107 requires responses to public record requests within five (5) business days].

Are you planning on providing the records requested and if so, when?

Thank you for your cooperation. Aaron Katz

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

From: s4s@ix.netcom.com
Sent: Sep 8, 2020 10:48 AM
To: "Susan_Herron@ivgid.org"
Subject: Re: Northern California Golf Association Invoicing Clarification - Request For Further Documents - Follow Up

Hello Ms. Herron -

This morning I received two add'l NCGA invoices. One dated May 1, 2019 in the sum of \$294, and the other dated June 1, 2029 in the sum of \$1,607.

Can you please add these two invoices to the list of questions and requests for records below so I get a comprehensive response?

Thank you, Aaron Katz

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

From: s4s@ix.netcom.com
Sent: Sep 7, 2020 8:54 PM
To: "Susan_Herron@ivgid.org"
Subject: Northern California Golf Association Invoicing Clarification - Request For Further Documents

Hello Ms. Herron -

You have provided me with three sets of NCGA invoices.

The first is January 15, 2019 in the sum of \$4,135.

It shows a previous balance of \$163 (which was paid on January 9, 2019).

The second is February 1, 2019 in the sum of \$39.

The third is March 1, 2019 in the sum of \$780.

Were some or all of these invoices paid by IVGID? Was the previous \$163 invoice paid by IVGID?

If the answer is yes, which invoices/portions were paid by IVGID?

And with respect to which invoices/portions were paid by IVGID,

1. Were portions/all reimbursed to IVGID and if so, when, by whom, and in what amounts;
2. I would like to examine evidence of each of those reimbursements;
3. I would like to examine any requests for reimbursements originating from IVGID and directed to whomever;
4. I would like to examine evidence of chart of account number assignments evidencing how these reimbursements were reported by staff in our financial reporting system; and,
5. I would like to examine records evidencing what name(s) those reimbursements were assigned for purposes of our applicable (2019) CAFR.

Thank you for your cooperation. Aaron Katz

EXHIBIT "L"

Let's Cut the Crap Indra - Why Have Staff Been Paying For Private Members of the IVGC's Membership Dues in the NCGA? Why Have Staff Been Burying the Expenditure as an Administrative Contract Between IVGID and the NCGA? And Where is the Evidence Any of These Expenditures Has Been Reimbursed by IVGC?

From: s4s@ix.netcom.com
To: "ISW@ivgid.org"
Cc: Callicrate Tim <tim_callicrate2@ivgid.org>, Dent Matthew <dent_trustee@ivgid.org>, Wong Kendra Trustee <wong_trustee@ivgid.org>, Morris Peter <morris_trustee@ivgid.org>, Schmitz Sara <schmitz_trustee@ivgid.org>, Dobler Cliff <cfdobler@aol.com>, Ray Tulloch <raytulloch@munrotulloch.com>, Aaron Derreck <DCA2319@yahoo.com>
Subject: Let's Cut the Crap Indra - Why Have Staff Been Paying For Private Members of the IVGC's Membership Dues in the NCGA? Why Have Staff Been Burying the Expenditure as an Administrative Contract Between IVGID and the NCGA? And Where is the Evidence Any of These Expenditures Has Been Reimbursed by IVGC?
Date: Sep 20, 2020 9:52 AM
Attachments: [Screen Shot 2020-09-19 at 10.20.31 PM.jpg](#)

Hello Indra -

You keep telling me how proud you are of your staff.

And how I'm the bad guy because I don't share in your respect for your colleagues.

And how open and transparent you and your staff are.

And how you and your staff are so ready to answer questions that members of the community ask.

And then I stumble across this one (IVGID's payment of IVGC's members' private dues in NCGA). Something that no one outside of staff has known about for years except IVGC members like Joe Wolf and Gene Brockman.

And before spilling the beans, I try to work civilly within the system through Ms. Herron (another one of your favored colleagues) to secure records evidencing the truth. And true to form, when I ask for records which may demonstrate staff wrongdoing or at the very least embarrassment, Ms. Herron "clams up." And in the process, she commits Public Records Act violations. Which I call to your as well as the Board's attention and neither does anything.

So I am appealing to you to show YOUR real colors.

Attached find a screenshot evidencing \$23,644 of IVGID payments to NCGA in the last 5 years, not including the \$7,011 in payments Ms. Herron has recently provided evidence of in response to my records requests. Putting aside the questions:

1. Why is staff even making these payments;
2. Why is staff making these payments on behalf of IVGC and NOT our other local golf clubs;
3. Why is staff using the resources of the public to accommodate these payments; and,
4. Why is staff burying these expenses in our financials by calling them an administrative contractual expense when there is nothing administrative nor contractual (insofar as IVGID is concerned) about it;

Where is the evidence IVGC has been billed by IVGID for the reimbursement of these expenditures;

Where is the evidence IVGID has actually been reimbursed; and,

How come IVGID is paying for this personal expense which benefits at least two IVGID employees [one of whom (Kyle Thornberg) actually approved payment]?

This evidence either exists or doesn't and giving you the benefit of the doubt that you don't know the answer, I expect you can discover the answer within but a handful of minutes.

So let's see how long it takes.

9/21/2020

Let's Cut the Crap Indra - Why Have Staff Been Paying For Private Members of the IVGC's Membership Dues in the NCGA? Why Have ...

And let's see what the truth turns out to be.

And don't make me the issue because I'm not.

And don't refuse my request because I'm allegedly disrespectful and uncivil. Because I'm not.

Thank you in advance for your hopeful cooperation. Aaron Katz

EXHIBIT "M"



PRIVACY
 This information is solely for use by Mountain Niners' Membership and registering for ForeTees and GHIN, and will not be shared otherwise.

Please complete the entire form. Applications that are incomplete or not signed and dated will be returned for completion.

2019 MOUNTAIN NINERS' MEMBERSHIP APPLICATION
--- FOR RETURNING MEMBERS ---

Name _____ Spouse/Partner's Name _____
 E-Mail Address _____ Preferred Contact Ph. No. _____

PLEASE PROVIDE THE FOLLOWING INFORMATION ONLY IF IT HAS CHANGED SINCE LAST YEAR

Incline Mailing Address _____ City, State & Zip _____
 Incline Home Address _____ City, State & Zip _____

IVGID Resident Pass # _____ (if you have one). The schedule of green fees will be determined in May of 2019. Fees differ for resident and non-resident status.

 **Are you also a member of Teesters or IVGC Ladies - and pay your GHIN fees through them?**
 If so, your MNGC dues will be \$135.00 for 2019.

RETURNING MEMBERS
 Would you like to be a Buddy? _____
 Please circle the committee on which you would like to serve:
HOSPITALITY * TOURNAMENTS**

Pay your 2019 dues by November 30, 2018, and you will be eligible for a \$50 drawing.

Dues Schedule for 2019 (circle):
Golf Membership: \$165.00
Secondary: \$135.00
Social/Putter Only: \$ 90.00

There will be no discounted dues for late membership, nor refunds after June 1, 2019.

I agree to abide by the Bylaws and Standing Rules of the Mountain Niners Golf Club.

Date _____ Signature _____

Send application and check to: MNGC, P.O. Box 6808, Incline Village, NV 89450. If you have any questions, please call Martha Marsh at 775-357-2073. Your cancelled check will be your confirmation that your application has been received.

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS SEPTEMBER 30, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENT – THINGS YOUR RECREATION FACILITY FEE (“RFF”) PAYS FOR WHICH HAVE NOTHING TO DO WITH MAKING PUBLIC RECREATION FACILITIES AVAILABLE FOR YOUR USE – HERE THE IVGID QUARTERLY MAGAZINE

Introduction: After three (3) budget workshops and now six (6) revised reduced revenue scenarios, just as a prelude to the District’s 2020-21 budget, staff have proposed a final budget which is *again* budgeted to the constant of RFF/Beach Facility Fee (“BFF”) and central services subsidies with essentially no reductions in initially proposed capital improvement project (“CIP”) expenditures¹. As long as staff refuse to budget to a lower or no RFF/BFF, lower central services cost subsidies, and/or reduced CIPs, *it doesn’t matter what cost cutting measures are implemented*. Insofar as local property owners are concerned, their RFF/BFF remain the same. Since staff refuse to propose less aggressive CIPs, or central services or RFF/BFF reductions, there’s only one way to force them into meaningfully reduced overspending. And that is to *take away the subsidies*. Meaning, reduction/elimination of the RFF/BFF, and reduction/elimination of central services cost transfers.

Here I concentrate on one of staff’s many unnecessary/wasteful expenditures that could easily be eliminated and reduce in some RFF reduction – the IVGID Quarterly. And that’s the purpose of this written statement.

The IVGID Quarterly: IVGID staff², rather than the IVGID Board, are the creator and publisher of the *IVGID Quarterly* magazine. This is a paid advertising laden magazine IVGID publishes six (6) times a year³ that benefits few who aren’t IVGID staff or advertisers.

¹ I say essentially *none* because out of \$3,792,040 initially proposed on Community Services Fund CIPs, staff finally proposed *a meager \$142,615 or 3.76%* reduction. But upon closer inspection there really was no reduction. \$113,985 of Mountain Golf cart acquisition costs have been reduced to \$0.00 [see page 33 of the packet of materials prepared by staff in anticipation of this May 19, 2020 Board meeting {https://www.yourtahoepace.com/uploads/pdf-ivgid/Packet-Workshop_5-19-2020.pdf (“the 5/19/2020 Board packet”)}] because of a lease rather than purchase. And insofar as initially proposed Beach Fund CIPs are concerned, *no reductions whatsoever* were proposed!

² To demonstrate this truism, listen to Sheila Leijon, a “Recreation Manager:” On behalf of “the Incline Village Parks & Recreation District,” I am “proud to present the Fall 2020 Recreation Guide edition of the *IVGID Quarterly*” [see page 6 at https://www.yourtahoepace.com/uploads/pdf-ivgid/IVGID_Qrtly_Sept2020.pdf (“the Fall Edition of the *IVGID Quarterly*”). *There is no such thing as the IV Parks & Recreation District!* Doesn’t a Recreation Manager know this? Moreover, IVGID Communications Coordinator Kari Ferguson, who is the *IVGID Quarterly’s* Copy Editor (see page 4 of the Fall Edition of the *IVGID Quarterly*), apparently doesn’t know this either. I and others have complained for some time that the *IVGID Quarterly* is a propaganda tool created by IVGID staff to promote IVGID staff at local parcel owners’ expense.

IVGID's Legal Authority to Be in the Magazine Publishing Business: We've had this discussion before. Is this an appropriate endeavor for a limited purpose State governmental subdivision⁴ which supposedly exists to provide services to local property owners [NRS 318.015(1)] Washoe County is unable or unwilling to provide⁵? General improvement districts ("GIDs") exist to *only* exercise those expressly enumerated powers in their initiating [see NRS 318.055(4)(b)] or supplemental (see NRS 318.077) ordinances as long as "one or more of those authorized in NRS 318.116, as supplemented by the sections of this chapter (NRS 318) designated therein," and *none other* [see A.G.O. 63-61, p.102, p. 103 (August 12, 1963)]. And according to *Dillon's Rule*, should there be "any fair, reasonable (or) substantial doubt concerning the existence (or lack of the existence) of power (it) is (to be) resolved... *against* the (municipal) corporation...(and) all acts beyond the scope of...powers granted are void" [*Ronnow v. City of Las Vegas* (1937) 57 Nev. 332, 343, 65 P.2d 133].

Take a look at NRS 318.116. Do you see anywhere that a GID is authorized to create or publish a magazine? Of course not! Are you aware of any such power having been granted to IVGID by the Washoe County Board of Commissioners in the former's initiating ordinance? How about in any subsequent supplemental ordinance? Again the answers are no, and no.

Is publishing a magazine laden with advertising, whereby the revenue generated from the advertising passes to a private third party vendor, in the best interests of local residents?

Although NRS 318.210 does state that a GID "board shall have and exercise all rights and powers necessary or incidental to or implied from the specific powers granted in this chapter...to carry out the purposes and intent of this chapter" (NRS 318), is publishing a magazine a "necessary" activity for a limited purpose governmental subdivision of the State of Nevada? Of course not!

Is publishing a magazine incidental to or to be implied from the express basic powers of NRS 318.116 which have been granted to IVGID by the Washoe County Board⁶? Of course not!

Simply stated, IVGID has no legitimate authority to be publishing and distributing a magazine; let alone at the involuntary cost of local parcel owners.

³ "February, Spring/Summer Activity Guide (April), June, Fall/Winter Activity Guide (August), October and December."²⁴

⁴ NRS 318.075(1) instructs that IVGID is "a governmental subdivision of the State of Nevada."

⁵ "The purpose of a general improvement district is to provide municipal-type services to an area which needs them, but which may not need or want the full range of services implied by incorporation" [see ¶II, page 1 of Legislative Counsel Bureau Background Paper 83-4, *General Improvement Districts* (<https://www.leg.state.nv.us/Division/Research/Publications/Bkground/BP83-04.pdf>)].

⁶ The powers to furnish facilities for water, sewerage, collection and disposal of garbage and refuse, and public recreation.

Creation, Distribution and Costs of Creating the *IVGID Quarterly*: The magazine is “mailed (at IVGID’s expense) to 6,900 homes, including second homeowners living across the United States. (An additional 2,500 copies (are printed) for locals and distributed at amenity areas throughout Incline Village...Additional...copies (are)...inserted (and distributed) in the (Tahoe Tribune) newspaper(. Finally, an) 5,000 additional copies (are)...distributed locally. (According to IVGID), each issue reaches *over 20,000 people*”⁷ notwithstanding there are only 8,203 parcels/dwelling units being assessed the RFF in Incline Village/Crystal Bay⁸.

In addition to mailing costs of \$4,041.09 (\$3,691.38 plus \$349.71) per issue⁹, and \$1,706.68 in additional printing costs for the additional 2,500 printed for locals¹⁰, thousands if not tens of thousands of dollars of unreimbursed staff time¹¹ are spent preparing content for and approving lay out/mock up for each edition. Take a look at the latest (Fall 2020) edition¹² and you will see that Paul Raymore (IVGID’s Marketing Manager) is the Managing Editor. And Kari Ferguson (IVGID’s Communications Coordinator) is the Copy Editor. And Kerrie Tonking (a Parks & Rec Admin Coordinator) is the magazine’s front page photographer. And IVGID employees/dedicated third party contractors Randy Berg, Neill Gunn, Bev Keil, Tim Kelly, Shelia Leijon, Trish McKowen, Sandi Soli, Kyle Thornburg, Jill Whistler and Ashley Wood are *all* contributors.

Additionally, there are the \$273.47 in fees the District must pay the Tahoe Daily Tribune to have our magazines stuffed into its newspapers¹³ which are distributed to visitors and the general

⁷ Go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/Media_Kit_IVGID.pdf.

⁸ See page 153 of the packet of materials prepared by staff in anticipation of the Board’s May 7, 2020 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/5-7-2020_Workshop_Packet.pdf (“the May 7, 2020 Board packet”)].

⁹ See the April 29, 2020 charge in this amount (https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Check_Run_04.16.20_to_04.29.20.pdf) to the printer of the magazine for the spring 2020 issue. This charge is backed up by Creative Concept Media’s (“CC Media’s”) invoice #024215, a copy of which is attached as Exhibit “A” to this written statement (note: this charge equates to nearly \$1,350 per month).

¹⁰ See CC Media’s invoice #023330, a copy of which is attached as Exhibit “B” to this written statement (note: this charge equates to \$0.68275 per magazine).

¹¹ On July 1, 2020 I made a records request upon IVGID’s Public Records Officer (“PRO”), Susan Herron, to examine records evidencing the time each contributing staff member devoted to performing any work whatsoever associated with the Spring 2020 edition of the IVGID Quarterly. On July 7, 2020 Ms. Herron provided this response: “staff doesn’t keep track of their time and therefore there are no public records to provide.” A copy of Ms. Herron’s response to my request with an asterisk next to the quoted language is attached as Exhibit “C” to this written statement.

¹² See page 4 of the Fall Edition of the *IVGID Quarterly*.

¹³ Sierra Sun invoice #0000212243 in this amount is attached as Exhibit “D” to this written statement.

public. Sometimes additional costs for special services like \$158.07 for placing holes in each magazine¹⁴ for a wall calendar¹⁵ are incurred. Or paying \$150 for a photograph taken by an outside vendor which appears on the cover/inside of the magazine¹⁶. Or paying someone \$100 or more to create a “feature article” which appears in the magazine like Mark McLaughlin’s December 2016 edition of the *IVGID Quarterly* (go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Qrtly-Dec_2016.pdf) piece on Diamond Peak.

Finally, this magazine is not just a recreation resource for local parcel owners. Besides the fact more copies of the magazine are made available to members of the general public than local parcel owners, paid advertising runs in the magazine and as the reader will see, CC Media Publishing retains *all* of the advertising revenue in consideration of its creation and printing of the magazine.

From January 24, 2018-January 23, 2020 IVGID, a Period of Two (2) Years, IVGID Spent an Unbelievable \$50,099.30 Just With CC Media For the Creation and Mailing of *IVGID Quarterly* Magazines¹⁷: That’s nearly \$25,500 per year or \$2,125/month on average!

And We Paid CC Media an Additional \$5,925/Year in *Transferable* Diamond Peak Daily Adult Lift Tickets: “IVGID’s duties...(are) to provide...(75) Diamond Peak Ski Resort...transferable...Daily Lift Tickets per contracted ski season (to CC Media), valued at \$79 each.”²¹ That’s another \$493.75/month on average, in lost revenues.

And If We Include Some of the Above-Referenced Ancillary Costs, and the Tens of Thousands of Dollars of Unreimbursed Staff Time, We're Looking at Sizeable Costs Associated With the Creation and Distribution of This Magazine: all of which are subsidized by the RFF.

An Example of Staff’s Lack of Transparency and Deceit So You Wouldn’t Otherwise Learn of These Expenses Were it Not For This Written Statement: Staff revels in the misnomer they are

¹⁴ See the asterisk placed next to this charge on Panda Printing & Mailing invoice #32258, a copy of which is attached as Exhibit “E” to this written statement.

¹⁵ See the calendar inside the October 2019 issue of the magazine (go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Qrtly_OCT-2019.pdf).

¹⁶ The Spring 2020 edition of the *IVGID Quarterly* (https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Qrtly_April2020.pdf) has a photograph on the front cover which is credited to Jen Schmidt Photography. Previous editions of the magazine have credited cover photography to local photographers Chris Talbot, Philip England and Ryan Salm. Although a prior records request asked for Ms. Schmidt’s invoicing for her photograph identified above, Ms. Herron responded there was none. I’m sorry, I don’t believe her response. Professional photographers don’t work for free and in contrast I have attached a \$150 invoice from Ms. Schmidt for a different *IVGID* photography assignment as Exhibit “F” to this written statement. In my opinion this is likely the fee incurred for the subject photograph was a similar \$150.

¹⁷ I have a spreadsheet if anyone wants to look.

transparent in their financial reporting¹⁸. “In an effort to enhance transparency in financial reporting, IVGID...allows citizens to explore IVGID's financial data online.”¹⁴ IVGID assigns a Chart of Account (“COA”) Name and Number to every one of its expenditures so they can be readily retrieved for financial reporting purposes. According to IVGID’s legend to its COA structure¹⁹, the above-referenced CC Media expenditures have been assigned the following four COA numbers: 360.49.990.74 and 100.14.70.70. The first series of numbers corresponds to: overhead and administration associated with IVGID’s Community Services Administration sub-fund²⁰. And the second corresponds to: paid advertising associated with community relations assigned to IVGID’s General Fund. How would one know that truthfully, these expenditures had nothing to do more than payment for costs associated with the IVGID Quarterly?

Take a Look at Our Contract With CC Media²¹; We Get *NONE* of the Advertising Revenue:

Although CC Media may “retain all advertising sales revenue” in the IVGID Quarterly²², when it comes to IVGID eBlasts, “CC Media and IVGID (shall) share 50/50 revenue on these ad sales.”²³ So I made a records request upon Ms. Herron asking to examine records evidencing the revenue IVGID realized as a result of this 50/50 revenue split. And Ms. Herron responded there was *none*.

Who Determines the Content Within the IVGID Quarterly? “Use, type and display criteria of all advertisements in the IVGID Quarterly shall be determined by IVGID’s General Manager or, in the case of his absence, his designee.”²⁴

Who the IVGID Quarterly is Not For? Local parcel owners to whom each edition is mailed. In today’s era of information technology, any parcel owner who wants to learn what’s going on in Incline Village/Crystal Bay can easily learn by going onto the District’s web site (yourtahoeplace.com) and visiting the many social media pages (such as Next Door, Facebook, IVGID comm, Our Village Voice, IV/CB Matters, etc.) which serve as a sounding board for matters of local concern. To assert that local

¹⁸ Go to <https://www.yourtahoeplace.com/ivgid/financial-transparency>.

¹⁹ This document is a useful tool to our Board of Trustees, Staff, and our public. This legend...is a useful tool to our Board of Trustees, staff, and our public (and it)...includes four elements – Fund, Department, Division, and Object. This legend (is)...especially helpful in understanding the coding on our...Payment of Bills located on our website” (see <https://www.yourtahoeplace.com/ivgid/financial-transparency/legend-of-our-account-structure>).

²⁰ For years I and others have pointed out that this is a completely phony expense category having nothing to do with administration of the District’s public recreation facilities. Now we have real evidence these assertions are true.

²¹ That contract with amendments are collectively attached as Exhibit “G” to this written statement.

²² See the asterisk next to the quoted language on page 1 of the CC Media contract²¹.

²³ See the asterisk next to the quoted language on page 2 of the CC Media contract²¹.

²⁴ Go to <http://cc.media/wp-content/uploads/2019/12/CCMedia-Publications-Media-Kit-2020.pdf>.

property owners who are assessed the RFF/BFF don't know what recreation facilities/services are available for their use (which is what staff assert), is disingenuous at best and an intentional falsehood at worst. Finally, to gauge the value of this magazine to those to whom the magazine is mailed, I suggest you go to the Incline Village and Crystal Bay post offices at/about magazine mailing day. Hundreds if not thousands of our magazines are thrown in the large waste bins placed in both lobbies.

Who is the *IVGID Quarterly* is Really For? Staff, staff, staff and their "favored collaborator" advertisers. I and others have complained for some time that we have way too many employees who don't have enough work to warrant full time jobs. And here we have stark evidence in support of this assertion. Putting out a magazine six (6) times a year is a major, major endeavor. How can our Managing and Copy Editors have the time to attend to the *IVGID Quarterly* and still perform their public jobs? And the same with the many staff contributors to each edition of the magazine. Because we don't have enough work for them to do, staff have found other jobs to keep them busy.

If staff didn't hire personnel to split their time working for the *IVGID Quarterly*, they wouldn't need to be full time employees. And if they weren't full time employees, local property owners wouldn't have to provide costly benefits like health and dental insurance.

Take a look at some of the articles which appear in the magazine. What we see are subliminal efforts to justify authors' and their public employee colleagues' public employment. And excessive compensation/benefits.

Not only do the articles in the magazine paint our public employees in a positive light, they advertise our recreation facilities and services to the world's tourists! The magazine is one big advertising rag.

The magazine is used as a propaganda piece by staff/the Board. Look at our recreation venue managers. Look at all we've accomplished. Look at our trustees (for re-election purposes). Look at their bios. Look how wonderful we're doing. When our un-elected GM has the power to exercise unilateral censorship over what appears in this magazine²⁴, how can you expect anything less?

Conclusion: Hopefully I have demonstrated that we just can't trust our staff to limit their expenditures at local property/dwelling unit owners' expense, to just those which provide special benefits to just those whose properties are involuntarily assessed. Without those unnecessary and wasteful expenditures that I and others have heretofore called to the Board's attention, realistically, the RFF/BFF can at the very least be substantially reduced, if not eliminated altogether. And that's exactly what the Board should do. Eliminate the subsidy of the RFF/BFF on expenditures such as the *IVGID Quarterly*, and then reduce the RFF/BFF by a like amount. Are you Board members going to continue business as usual? Or are you going to take away staff's budgeting for excessive spending? Hopefully each of you will eliminate the wasteful expenditures I have shared in this written statement.

And to those asking why our RFF/BFF are as high as they are, and never seem to go down, now you have another example of the reasons why. Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

EXHIBIT "A"



IVGID
 893 Southwood Blvd
 Incline Village, NV 89451

MAGAZINE INVOICE

Invoice Number : 024215
 Date : 4/23/2020
 Page : 1 of 1

	Order Months	Bill Amount
Vendor: IVGID Magazine		
Order: 001931		
Headline: IVGID - Postage Editorial Issue: April 2020	Apr 2020	3,691.38
Headline: IVGID - Datat Conversion + Direct Addressing Editorial Issue: April 2020	Apr 2020	349.71
Vendor: IVGID Magazine		
Order: 002294		
Headline: 2,500 additional issues at \$0.62967 each = \$1,574.18 Editorial Issue: April 2020	Apr 2020	1,585.60
Total		5,626.69
		Total \$5,626.69

EXHIBIT "B"

IVGID

MAGAZINE INVOICE

Invoice Number : 023330

Date : 9/1/2019

Page : 1 of 1

	Order Months	Bill Amount
Vendor: IVGID Magazine Order: 002294		
	Apr 2019	1,706.88
Headline: 2,500 additional issues at \$0.68275 each = \$1,706.88		
Editorial Issue: April 2019		
	Total	1,706.88
		Total \$1,706.88

to

EXHIBIT "C"

Subject: RE: Records Request - IVGID Quarterly - Follow Up Requests

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

Date: 7/7/2020, 7:01 PM

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

CC: Tim Callicrate <callicrate_trustee@ivgid.org>, Matthew Dent <dent_trustee@ivgid.org>, "Wong, Kendra" <Wong_trustee@ivgid.org>, "Peter Morris" <morris_trustee@ivgid.org>, Sara Schmitz <trustee_schmitz@ivgid.org>

Dear Mr. Katz,

Responses to your records request are shown in **blue** below:

1. The dates and times Paul Raymore, Kari Ferguson, Darren Howard, Sheila Leijon, Jaclyn Ream, and Ashley Wood each expended performing any work whatsoever associated with the latest Spring 2020 edition of the IVGID Quarterly;



Staff doesn't keep track of their time and therefore there are no public records to provide to you.

2. Assuming you're going to respond that staff doesn't keep track of this time and thus you have no records to examine, suggest to me how the public is supposed to determine the percentage of work effort spent by these employees associated with preparation of the IVGID Quarterly Magazine? In this regard I call to your attention NRS 239.0107(1)(c)(2) which requires you to "make a reasonable effort to assist the requester to focus the request in such a manner as to maximize the likelihood the requester will be able to inspect, copy or receive a copy of the public book or record (he/she seeks to examine) as expeditiously as possible;

Presently, I do not have a suggestion for you as Staff doesn't track their time.

3. The contract with CC Media states there is some advertising revenue which is split with IVGID. Thus I would like to examine records since inception of the CC Media contract which evidence the dates and amounts of payment from CC Media to IVGID of a portion of IVGID Quarterly advertising revenues.

There has been no advertising revenue which is split with IVGID therefore there are no records to provide to you. However, in 6. below I am providing you with the requested invoices.

4. Who mocks up and lays out what is printed in the IVGID Quarterly prior to printing? The contract with CC Media states IVGID is responsible for "all edited copy, photos and cover art for placement" in the Quarterly. This tells me that it is IVGID which is responsible for mock up and lay out.

If so, is this done in house and if so by whom? Is it done with a third party other than CC Media for which we pay? Assuming the latter, I would like to examine any contracts we have with that third party and all invoicing from or for payment to this third party from May 1, 2019 to the present.

CC Media provides a draft copy of the IVGID Quarterly to IVGID; the draft is not done by IVGID.

5. The contract with CC Media requires IVGID to pay additional printing costs whenever more than 6,900 copies are printed. I would like to examine all invoicing from CC Media to IVGID for IVGID printing costs, including excess printing costs, from May 1, 2019 to the present.

Attached are eight invoices and, for the record, I would like to note that three of the invoices (023330, 023331 and 023196) are duplicates to a similar record request that you made on September 8, 2019.

This completes your request.

Susan

EXHIBIT "D"



PO Box 1888
Carson City, NV 89702-1888

Address Service Requested

IVGID/ADMINISTRATION
Attn: Accounts Payable
893 SOUTHWOOD BLVD
INCLINE VILLAGE, NV 89451

Our auto payment plan is a convenient way to automatically pay your advertising invoices on time. To sign up, please complete the form on the back of this statement.

Please detach and return above portion with your payment

For information or questions regarding your bill, please call our Customer Service Department at (888) 508-2666 or email us at AdvertisingBilling@swiftcom.com. Account Manager: Bonnie York byork@sierrasun.com

Advertising Invoice Statement

Account Number: 9299782
Billing Date: 10/31/2019
Invoice Number: 0000212243-10312019
Due Date: 11/10/2019
Total Amount Due: \$273.47

Amount Enclosed: \$ _____

We gladly accept checks made payable to Nevada County Publishing Co. For credit card options, please complete reverse side.

THE UNION
CUSTOMER PAYMENT CENTER
PO Box 1888
Carson City, NV 89702-1888



Account Name		Account Number	Billing Period	Invoice Number		
IVGID/ADMINISTRATION		9299782	10/01/2019 - 10/31/2019	0000212243-10312019		
Payments/Credits	Current	30 Days	60 Days	90 Days	120 Days	Total Amount Due
\$0.00	\$273.47	\$0.00	\$0.00	\$0.00	\$0.00	\$273.47

Date	Product	AD / Ref #	PO# / Description	Size / Type	Units	Runs	Amount
			Balance Forward				\$273.47
10/14		P238343	Check #772313 Thank You				(\$273.47)
	Ad Category: Preprint						
10/11	Tahoe Daily Tribune	0000492247-01	IVGID Oct. 11 insert for TDT north shore qty 2300	4 PGS	2,300	1	\$273.47



A Division of UPG

Panda Printing & Mailing
4995 Longley Lane
Reno, NV 89502
P: (775) 324-2585
F: (775) 324-2559

Invoice

32256

10/22/19

Customer No: 2175

Ship To:

Peggy McElfish
Creative Concepts Media
75 McCabe Drive #18876
Reno NV 89511

9,400	Printing 4/4-GAQ 48pps self cover IVGID, 8.5 x 11 White 30# PACESETTER TXT SILK PKG PCW10% 080 130M 23-1/2 X35 Silk, 24 sheets, process color, 8 Up, 4 colors front 4 colors back	\$ 8,460.50
	28,200 Right Angle Fold - 18pps	
6,805	Mailing	\$ 348.17
	6,805 Data Conversion	
	6,805 CASS Certification	
	6,805 Postal Paperwork/Output	
	6,805 NCOA	
	6,805 Direct Addressing	
	U.S.P.S. Postage Costs	\$ 3,589.40
	U.S.P.S. Postage Costs - PAID - Check #4005	\$ 3,589.40



Calendar Hole Punch

157.08

Sales Rep: Dan White
Taken by: Dan

\$ 8,806.67
\$ 641.46
\$ 0.00

8805 mail
2900 to NV Appeal
25 to CC Media
Returns to M/GID

Wanted: Wed 10/2/19
Incline Village Homeowners

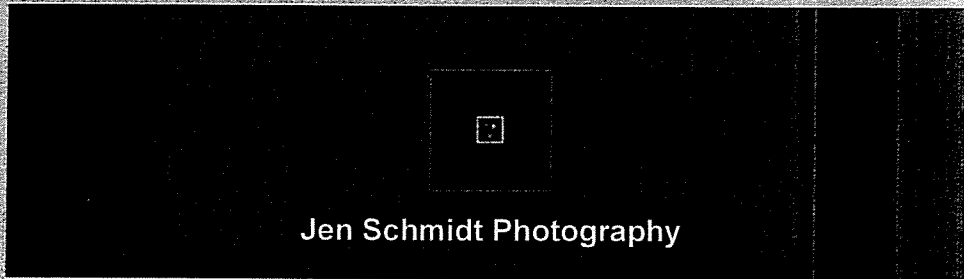
\$ 9,450.13
\$ 9,450.13

EXHIBIT "E"

From: [Goddard, Shane L.](#)
To: [Whitaker, Mikie](#)
Subject: RE: Invoice Reminder: #000126 from Jen Schmidt Photography
Date: Wednesday, June 26, 2019 2:48:22 PM

Ok To pay 350-46-811-7415
Shane Goddard

From: Jen Schmidt Photography <invoicing@messaging.squareup.com>
Sent: Thursday, June 20, 2019 12:34 PM
To: Goddard, Shane L. <Shane_Goddard@ivgid.org>
Subject: Invoice Reminder: #000126 from Jen Schmidt Photography
Importance: Low



Invoice Reminder

\$150.00 overdue since May 16, 2019

[Pay Invoice](#)

IVGID Youth League Basketball Photos

Invoice #000126

May 16, 2019

Bill To

Shane Goddard

Shane_Goddard@ivgid.org

We appreciate your business.

12 players x \$12.50 each. Thank you!

Custom Amount	\$150.00
----------------------	----------

Subtotal	\$150.00
----------	----------

Total Due	\$150.00
------------------	-----------------

Jen Schmidt Photography

© 2019 Square, Inc.

[Square Privacy Policy](#) | [Security](#)



EXHIBIT "F"



IVGID
 893 Southwood Blvd
 Incline Village, NV 89451

MAGAZINE INVOICE

Invoice Number : 023499
 Date : 10/22/2019
 Page : 1 of 1

	Order Months	Bill Amount
Vendor: IVGID Magazine		
Order: 001931		
Headline: IVGID - Postage Editorial Issue: October 2019	Oct 2019	3,589.40
Headline: IVGID- Data Conversion Cost Editorial Issue: October 2019	Oct 2019	348.17
Headline: IVGID- Calendar Hole Punch Editorial Issue: October 2019	Oct 2019	157.08
Total		4,094.65
	Total	\$4,094.65

EXHIBIT "G"



INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT QUARTERLY NEWSLETTER PUBLISHING AGREEMENT

This Publishing Agreement ("Agreement") is entered into between INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT (IVGID) and CCMedia with respect to the following terms.

IVGID owns and has exclusive right to publish certain publications known as the IVGID QUARTERLY NEWSLETTER ("Product"). IVGID is willing to grant CCMedia a license, for the term of this Agreement, to solicit advertising for the publication of the Products, collect revenues resulting there from, and, once received retain the revenue as set forth below, all in accordance with the terms of this agreement.

The parties agree as follows:

TERM OF CONTRACT

Contract shall commence on October 4, 2017, and terminate on December 31, 2020, unless terminated earlier as set forth in the Termination section of this Agreement.

OBJECTIVE

CCMedia shall manage advertising sales, design, and production of the Product. In doing so, CCMedia's duties will be to:

- Manage advertising sales efforts for the newsletter and online advertising options.
- Produce 9,400 4-color, 40 page newsletters, 10" x 7", 80lb. coated stock, saddle-stitched, four times per year. (December, March, June, September).
- Create advertising sales media kit.
- Design and layout of 40-page newsletter.
- Gathering of ads from advertisers and timely production of the newsletter.
- All advertising sales contracts, invoicing and collections.
- Up to 60% of space reserved for IVGID in each newsletter.
- PDF of quarterly newsletter to post on IVGID website as well as email to homeowners who prefer electronic version.
- Develop one to two pages of a business directory in the newsletter for homeowner type service providers (part of 40% ad content).
- Provide the inside front cover of the newsletter for IVGID's sole marketing use.
- ★ Retain all advertising sales revenues.

IVGID's duties will be to provide:

- Content relative to IVGID homeowners.
- All edited copy, photos and cover art for placement in newsletter.
- Mailing/distribution list will be IVGID's confidential property provided to printer/mail house and not the property of CCMedia or the printer/mail house. CCMedia and the printer/mail house are only authorized to use the IVGID provided mailing list for the performance of this contract.
- CCMedia a list of potential advertisers and refer interested advertisers to CCMedia.
- Pay for mailing and postage cost for each of the newsletter. Cost is currently approximately \$3,100 for 6,900 newsletters mailed standard flat rate.



INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT QUARTERLY NEWSLETTER PUBLISHING AGREEMENT

- Payment for the printing of the additional newsletters two times per year, if needed, will be negotiated separately.
- Consideration for CCMedia to sell advertisements on or in the IVGID eblasts, limited and thoughtful placement. (CCMedia and IVGID to share 50/50 revenue on these ad sales to offset postage and printing costs if/when possible.)
- Posting of newsletter on website.
- (75) Diamond Peak Ski Resort Daily Lift Tickets per contracted ski season, valued at \$79 each for non-peak. These tickets are transferable, but not for resale.

IVGID can approve all rate sheets and media kits before distribution. IVGID has the right, in its sole and exclusive discretion, to disapprove and exclude from any Product any advertisement or advertiser. Restrictions to advertisers will be provided to CCMedia at onset of agreement. No competing ski areas, golf courses, or tennis related services can be included in the publication.

Changes in the number of newsletters published per year may occur with both parties agreeing to the revisions. Changes in printing quantities may also occur with mutual approvals.

SCOPE OF LICENSE

The license granted herein is for the sole purpose of soliciting purchases of advertising space. All Products shall remain the exclusive property of IVGID and no other interest in the Products is granted to CCMedia under this Agreement. This Agreement in no way confers upon CCMedia a power of attorney, or enables CCMedia to bind IVGID in any other way.

CCMedia enters into this Agreement as, and shall continue to be, an independent contractor. Except as set forth in this Agreement, CCMedia shall determine the method, details, and means of performing the Services. Neither CCMedia nor CCMedia's employees or subcontractors shall be deemed to be employees or agents of IVGID. CCMedia is responsible for direct payment, when and as due, of any taxes incurred as a result of the compensation paid under this Agreement, including estimated taxes, as well as for any such payments with respect to CCMedia's employees or subcontractors, and CCMedia shall provide IVGID with proof of payment upon request.

CONFIDENTIALITY

At all times hereafter, CCMedia will keep in confidence and trust all Confidential Information (labeled as such) that CCMedia learns of or receives during the term of this Agreement, and will not use, reproduce, or disclose to others any Confidential Information without IVGID's advance written consent.

CCMEDIA WARRANTIES

CCMedia represents and warrants that CCMedia has full power and authority to enter into this Agreement and to carry out the services contemplated by this Agreement, and that the execution, delivery, and performance of this Agreement have been duly authorized by all requisite corporate action on the part of CCMedia.

CCMedia represents and warrants that CCMedia will comply with all laws applicable to the performance of its obligations under this Agreement and to the provision of the services.



INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT QUARTERLY NEWSLETTER PUBLISHING AGREEMENT

CCMedia represents and warrants that CCMedia's execution, delivery, and performance of this Agreement will not constitute: (i) a violation of any judgment, order, or decree binding on CCMedia; (ii) a breach under any contract by which CCMedia is bound; or (iii) an event that would, with notice or lapse of time, or both, constitute such a breach.

CCMedia represents and warrants that the services to be performed under this Agreement will be performed with the degree of skill and care that is required by current, good, and sound professional procedures and practices, and in conformance with generally accepted professional procedures and industry standards prevailing at the time the services are performed.

WARRANTY OF OWNERSHIP

IVGID warrants and represents that IVGID is the sole owner of the Products, and is empowered with the sole and exclusive legal rights to enter into this Agreement, subject to the contingencies and conditions stated herein.

During the term of this Agreement, IVGID agrees that for the best interest in marketing certain leads (vendors of the association) for advertising, IVGID will offer reasonable suggestions to CCMedia of who would be good prospects for advertising. CCMedia agrees to use its best efforts in soliciting advertising and marketing the Products.

ARBITRATION

Any controversy or dispute between the parties regarding the terms of this Agreement shall, upon written request from either party, be submitted to binding arbitration. Such arbitration shall be conducted in accordance with the rules of the American Arbitration Association with respect to commercial disputes. The arbitration shall take place in Washoe County, Nevada, or such other location upon which the parties mutually agree. Each party shall be responsible for one half the cost of the arbitration though the arbitrator may award costs and fees (including reasonable attorney fees and costs) to the prevailing party.

WAIVER AND RELINQUISHMENT

The failure of either party to insist on strict compliance with any of the terms, conditions, or covenants of this Agreement by the other party shall not be deemed a waiver or relinquishment of that right or term in general, or at any other time during the duration of this Agreement.

TERMINATION

Each party shall have the right to terminate this Agreement in the event of the other party's material breach of an obligation, representation, or warranty set forth in this Agreement; provided, however, that such termination will not become effective unless and until (i) the party not in default has given the other party written notice (mailing address reflected on signature portion of contract) of breach, which notice shall state in reasonable detail the nature of said breach, and (ii) the party allegedly in default shall have failed to remedy said default to the reasonable satisfaction of the party not in default within ten (10) business days following the giving of the notice. Material breach shall include, but not be limited to, CCMedia's failure to perform the services in accordance with the terms set forth in this Agreement.



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
QUARTERLY NEWSLETTER PUBLISHING AGREEMENT**

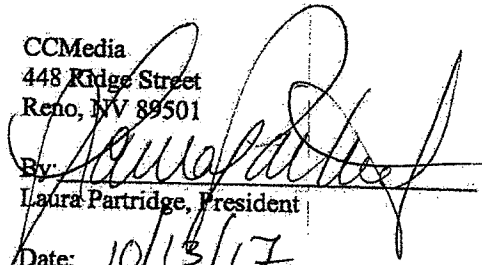
In the event this Agreement is terminated, CCMedia will receive full payment for all ad sales signed by the termination date. IVGID will be responsible for all advertising management for advertisers after termination date of contract. Upon termination of the Agreement, CCMedia will immediately provide to IVGID all existing contracts, all Work Product, and all other documents (including mailing list) related to CCMedia services.

MISCELLANEOUS PROVISIONS

Regarding the subject matter of this Agreement, this writing represents the entire agreement the parties, and supersedes any prior agreements, representations, or assurances, whether oral or written, between the parties hereto. This Agreement, and any dispute between the parties arising out of this Agreement, shall be governed by and construed in accordance with the laws of the State of Nevada. CCMedia agrees that it shall not use IVGID's name or any logo or insignia of IVGID or the Products in any form of publicity or disclosure without the prior written permission of the IVGID, which permission may be given or withheld in the IVGID's sole discretion. CCMedia's services to be rendered pursuant to this Agreement are personal in nature, and CCMedia may not, voluntarily or by operation of law, assign, subcontract or transfer any of its rights or obligations under this Agreement without the prior written consent of IVGID.

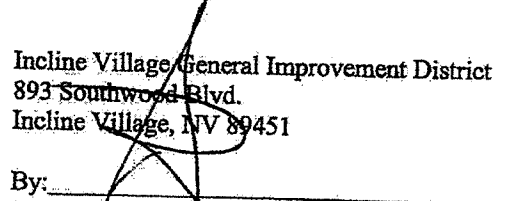
Any modification or amendment of this Agreement must be in writing and duly executed by the parties hereto.

CCMedia
448 Ridge Street
Reno, NV 89501

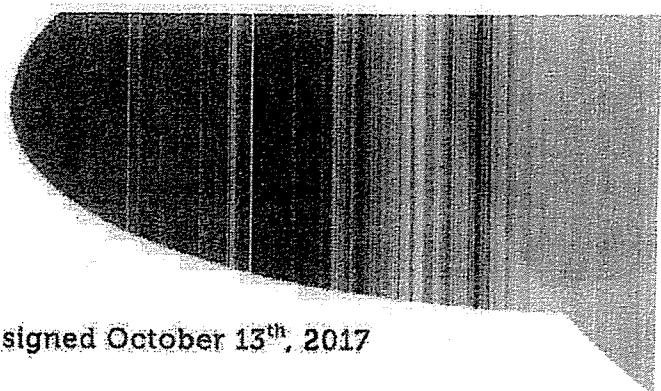
By: 

Laura Partridge, President
Date: 10/13/17

Incline Village General Improvement District
893 Southwood Blvd.
Incline Village, NV 89451

By: 

Steven J. Pinkerton, General Manager
Date: 10/12/17

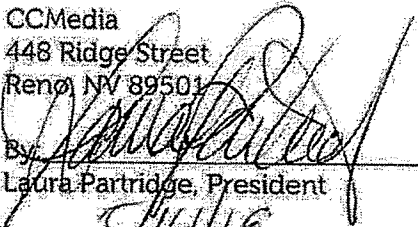


Amendment to the original agreement signed October 13th, 2017

CCMedia amended duties will be:

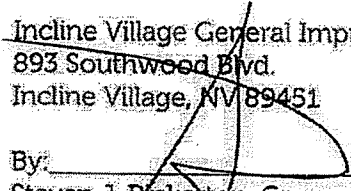
- Produce 9,400 4-color, 40 page newsletters, 10" x 7", 80lb. coated stock, saddle-stitched, four times per year. (February, June, August, and December).
- Produce 11,900 4-color, 40 page newsletters, 10" x 7", 80lb. coated stock, saddle-stitched, two times per year. (March/April and September/October).

CCMedia
448 Ridge Street
Reno, NV 89501

By: 

Laura Partridge, President
Date: 5/14/18

Incline Village General Improvement District
893 Southwood Blvd.
Incline Village, NV 89451

By: 

Steven J. Pinkerton, General Manager
Date: 5-16-2018



ccmedia

Amendment #2 to the original agreement signed October 13th, 2017

CCMedia amended duties will be:

- Production of all magazines will be 8 1/2" x 11" and paper stock to be velvet.

These changes are being done at no additional cost to the Incline Village General Improvement District.

CCMedia
448 Ridge Street
Reno, NV 89501

By: 
Laura Partridge, President

Date: 8/27/18

Incline Village General Improvement District
893 Southwood Blvd.
Incline Village, NV 89451

By: 
Steven J. Pinkerton, General Manager

Date: 8/23/18