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# NOTICE OF MEETING

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The regular meeting of the Incline Village General Improvement District Board of Trustees will be held starting at 6:00 p.m. on November 9, 2022 in the **Boardroom, 893 Southwood Boulevard**, Incline Village, Nevada.

Public comment is allowed and the public is welcome to make their public comment via telephone (the telephone number will be posted to our website on the day of the meeting). The meeting will be available for viewing at <https://livestream.com/accounts/3411104>.

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

- D. APPROVAL OF AGENDA (*for possible action*)

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

**-OR-**

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

- E. REPORTS TO THE BOARD\* - Reports are intended to inform the Board and/or the public.
  - 1. Receive a verbal presentation by Mr. Bill Chastain on the possibility of using IVGID property for the purpose of a micro grid for geothermal emergency backup power generation potentially benefitting Diamond Peak and the Public Works campus at Sweetwater.
  - 2. Receive a verbal Report from two community representatives on the status of the General Manager's Advisory Committee on a Dog Park
  - 3. District General Manager's Report – *pages 4-18*
  - 4. Treasurer's Report - Requesting Trustee: Treasurer Michaela Tonking – *page 19*
    - A. Payment of Bills (*For District payments exceeding \$50,000 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*

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## 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

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# NOTICE OF MEETING

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*aggregating less than \$50,000 provided they are budgeted and the expenditure is approved according to District signing authority policy)*

5. Fiscal Year 2022/2023 First Quarter Budget Update – Presented by Director of Finance Paul Navazio – **pages 20-68**
6. Fiscal Year 2022/2023 First Quarter CIP Popular Status Report – Presented by Director of Finance Paul Navazio – **pages 69-76**
7. Receive a verbal report on the Effluent Pipeline Tank **and** the Effluent Pipeline – Presented by Director of Public Works Brad Underwood – **pages 77-81**
8. Receive a verbal Beach Season Update to include an update on the Ordinance 7 (which includes the Family Tree) changes made in May 2022 – Presented by Director of Parks and Recreation Shelia Leijon – **pages 82**

F. REVIEW OF THE LONG RANGE CALENDAR (*for possible action*) – **pages 83-87**

G. CONSENT CALENDAR (*for possible action*)

## THERE ARE NO CONSENT CALENDAR ITEMS

H. GENERAL BUSINESS (*for possible action*)

1. **SUBJECT:** Discussion and possible action on an update to Board Policies 12.1, 13.1 and Practice 13.2 – Capital Planning, Budgeting and Reporting (Requesting Staff Member: Director of Finance Paul Navazio) – **pages 88-113**

*Recommendation for Action:* Review, discuss and provide feedback on an updated draft of Board Policy 12.1.0, consolidating existing Board Policies 12.1 and 13.1 and Board Practice 13.2, and incorporating recommendations contained in Moss Adams' (#3) report related to review of Board Policies and Practices.

2. **SUBJECT:** Discussion and possible action on revising the District's Gold and Silver Card Program for Employees and past Trustees to no longer allow access to District restricted-access Beaches (Requesting Trustee: Chairman Tim Callicrate) – **pages 114-116**

*Recommendation for Action:* That the Board of Trustees discuss and possibly make a motion to revise the District's Gold and Silver Card program for Employees and past Trustees to no longer allow access to District restricted-access Beaches and, allow Staff to proceed with notifying current and past Employees and/or Trustees.

I. MEETING MINUTES (*for possible action*)

1. Meeting Minutes of September 28, 2022 – **pages 117-156**
2. Meeting Minutes of October 12, 2022 – **pages 157-272**
3. Meeting Minutes of October 24, 2022 – **pages 273-379**

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

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# NOTICE OF MEETING

Agenda for the Board Meeting of November 9, 2022 - Page 3

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- K. BOARD OF TRUSTEES UPDATE
- L. ADJOURNMENT (*for possible action*)

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## CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday, November 4, 2022 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of November 9, 2022) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 253:

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

/s/ Melissa N. Robertson

Melissa N. Robertson

District Clerk (e-mail: [mnr@ivgid.org](mailto:mnr@ivgid.org)/phone # 775-832-1268)

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

***Notes: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent Calendar section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. Those items followed by an asterisk (\*) are items on the agenda upon which the Board of Trustees will take no action. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 832-1100 at least 24 hours prior to the meeting. IVGID'S agenda packets are available at IVGID's website, [www.yourtahoeplace.com](http://www.yourtahoeplace.com); go to "Board Meetings and Agendas".***

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Indra Winqest  
District General Manager

**SUBJECT:** General Manager's Status Report  
Prepared for the meeting of November 9, 2022

**DATE:** November 3, 2022

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### General Manager & Board of Trustees Priority Projects & Tasks

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Effluent Storage Tank Project <i>*updated 11/2/2022</i>		GM Winqest/Director of PW Underwood	See report to the Board included in this packet for project update.
Effluent Pipeline Project <i>*updated 11/2/22</i>		GM Winqest/ Director PW Underwood	See report to the Board included in this packet for project update.
<b>Internal Controls Project(s)</b> Review of Internal Control Policies and Procedures  <i>*updated 9/21/22</i>	Ongoing	Director of Finance Navazio	Purchasing policies drafted and approved by BOT 7/27/22; initial re-write of Finance and Accounting procedures manual has been completed; currently being reviewed in conjunction with Tyler system implementation.
Review of Board Policies re Budget and Fiscal Management  Capitalization (8.1 / 9.1) Fund Balance / Reserves (7.1) Capital Program (12.1 / 13.1)	Fall/Winter 2022	Director of Finance Navazio	New Capitalization and Reserve policies completed – approved by BOT 1/12/22. Draft updates to Capital Program Planning and Budgeting policies presented to BOT 6/29 – final review and adoption Oct. '22.
Recreation Center Youth Expansion Project  <i>*updated 11/2/22</i>	Cancelled	GM Winqest/DPM Waters	Staff is in the process of finalizing all invoicing and the financial aspects of the grant agreement to complete termination of the grant agreement and project. Project closeout is slated for ?December 14, 2022.
Incline Beach House Project  <i>*updated 11/2/22</i>	TBD	Engineering Dept./GM Winqest/Trustee Dent	PW Staff is preparing documents for the RFP process.



<p>Special Counsel to Review Beach Deed, potential revisions to Ordinance 7, Employee use of District Beaches, Policy 16.1.1, Commercial Operations on District Beaches</p> <p><i>*updated 11/2/2022</i></p>	<p>Spring/Summer 2022</p>	<p>GM Winquest/Legal Counsel Nelson</p>	<p>Special Counsel has finalized his review of Ordinance 7 Revisions. Additionally, Special Counsel has finalized his review of the District's Gold &amp; Silver Card program as well as employee access to District Beaches. Discussion and possible action on potential revisions to the District's Gold/Silver program was agendized on the 9/28/22 BOT meeting. The Board made a decision to table the agenda item for additional time to review. It will be agendized again for the 11/9/22 BOT Meeting.</p>
<p>USFS Parcel Acquisition – Potential Dog Park</p> <p><i>*updated 11/2/22</i></p>	<p>Ongoing</p>	<p>GM Winquest</p>	<p>The GM Advisory Committee on a Community Dog Park is now actively meeting and have held meeting on the following dates: 7/28/22, 8/10/22, 8/24/22, 9/21/22, 10/5/21, 10/19/21 and 11/2/21. Early focus has been on historical background and site analysis. Members of the committee include Judith Miller, Janet Pahl, Leighton Pratt, Michelle Lintzner, Myles Riner, Simi Balter.</p>
<p>USACE Grant Funding for Pond Lining/Pipeline Projects</p> <p><i>*updated 11/1/22</i></p>	<p>TBD</p>	<p>GM Winquest/ Director PW Underwood</p>	<p>See report to the Board included in this packet for project update.</p>
<p>Construction Contract Review (Silver State Law)</p>	<p>Ongoing</p>	<p>Director of PW Underwood</p>	<p>PW Staff met with Silver State Law on 10/31/22 to review the draft CMAR Contract. The "final" version is expected the week of 11/7/22. Upon receipt, this document will be sent to Granite for their review. Silver State Law will begin work on a draft Design Build Contract next.</p>

COMPLETED ITEMS			
Ordinance 7 Amendments  <i>*updated 11/2/22</i>	Completed 5/26/22	GM Winquest/Board Chairman Callicrate	The Board of Trustees took action on 5/26/22 to formally Amend Ordinance 7 and staff is in the process of implementing amendments during the 2022 beach season. Staff will provide a report at the end of the season on how the revisions to Ordinance 7 worked and any potential recommendation for further revisions and/or operational changes. This has been agendized for the 11/9/22 BOT Meeting.
Burnt Cedar Pool Project  <i>*updated 11/2/22</i>	Completed June 16, 2022	Engineering Manager Nelson/GM Winquest	PW Staff is currently reviewing the final payment application. Project Close-Out summary is anticipated to be provided to the Board in December.
Utility Rate Study	Completed	Director of Finance Navazio/Director of PW Underwood	Complete

**Project Close Out Reports**

**Burnt Cedar Pool**

The request for final payment is currently under review. Once this has been approved, the project close out will be summarized for the Board (December 14, 2022).

**Recreation Center Locker Room Project**

The Recreation Center Locker Room project completed in September. Public Works Staff is collecting all final documentation from the contractor. A few minor items have been repaired since the locker rooms have been in service. Overall, the feedback has been very positive. The project close out summary will be prepared and provided to the Board, via the General Manager's Report, in January.

**Recreation Center Expansion Project**

Staff is working to finalize this effort and the project close out will be summarized for the Board (December 14, 2022).

### **Washoe County Non-Competitive Grant**

The District was notified this past summer that the request for ARPA funding through Washoe County for the effluent pipeline and effluent storage project was declined. Because of this decision, Staff has requested consideration for any other District projects that may be eligible for ARPA funding. Staff is working with Washoe County to bring before the IVGID Board of Trustees an opportunity to accept a non-competitive grant (ARPA Funding) for \$250,000 for a qualified project. This is the amount that Washoe County has authorized to general improvement districts. After evaluating potential projects, Staff has identified the 2022/2023 Board approved CIP Skate Park Improvements Project and Washoe County has agreed that it does fit into the grant requirement specifications. Staff did look at a variety of projects that fit the grant criteria and identified this project as the one that, in the greatest way, benefits the community. The Skate Park improvement project is currently budgeted for a total of \$190,000 between Fiscal Year 2023 and Fiscal Year 2026. It's likely, based on current the current construction environment, that there may be a need for additional budget. In the event that the project were to be less than \$250,000, Staff is clarifying whether the remaining grant funds can be used for other projects as Staff has identified playground replacement projects as potential candidates. The noncompetitive grant went before the Washoe County Commissioners for their approval, at their October 25 meeting where it was approved. Washoe County Staff is now working to complete the subgrant agreement and it will come before the IVGID Board of Trustees on December 14 for acceptance of the Washoe County approved grant funds. As a reminder, the IVGID Board of Trustees, at the meeting of January 12, 2022, discussed and identified Board priority projects, which included the Skateboard Park project. The Board of Trustees will have the ability to discuss further with Staff when placed on an upcoming agenda.

### **Nevada Division of State Lands Annual Report for FY22**

As part of the District's agreement with the Nevada Division of State Lands (NDSL), for the sharing of the sales and transfers of coverage on a 50/50 basis, NDSL is required to provide an annual report that provides information on Transactions Closed, Transactions in Process, Miscellaneous Items, and Tracking Charts; that annual report is attached hereto.

### **Incline Village Golf Courses (Mountain and Championship)**

The majority of winterizing both courses is complete and the Golf Course Maintenance staff is now concentrating on winter projects including tree removal. The practice range is closed for the season, but the indoor hitting bay with simulator is now officially operational for lessons, practice or playing your favorite course. Staff encourages Trustees and the community to watch the attached video to gain an understanding of the Fall Golf Course Maintenance practices <https://www.youtube.com/watch?v=uWcVzalhEIE>. Happy viewing!

## **Key Project Updates**

*For more information on current district capital projects.*

Webpage Link:

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

### **Risk and Resilience Assessments and Emergency Response Plan**

The Risk and Resilience Assessments (RRA) and emergency response plans (ERPs) for the sanitary sewer system are being completed by Farr West Engineering. A final review of the ERP occurred on September 22, 2022. Staff training was held on October 16, 2022. Final submittal to Nevada Department of Emergency Management will be completed by the end of December 2022.

### **Effluent Pipeline Project – 2524SS2010**

See report to the Board of Trustees included within this agenda packet for the project update.

### **Effluent Pond Lining/Storage Project – 2599SS2010**

See report to the Board of Trustees included within this agenda packet for the project update.

## **Financial Transparency**

The District's Finance and Accounting Staff are finalizing the financial statements and Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2022. Unaudited financial results for the fiscal year ending June 30, 2022 were presented to the Board at the meeting of September 28, 2022. The draft ACFR document is being transmitted to the auditor during the first week of November and with that the Audit Committee is scheduled to review and discuss draft report(s) prior to final ACFR and Audit Report being presented to the Board on December 14, 2022.

The auditors are also working on the companion audit engagements related to Purchasing/Contract Management, and Capitalization of fixed assets, with final reports expected to be presented to the Audit Committee in November/December.

Other significant projects currently underway include:

*Review and update of selected Board Policies and Practices – Capital Planning and Budgeting Policies/Practices (Policy 12.1.0, 13.1.0 and Practice 13.2.0) are currently being updated and being informed by recommendations from Moss Adams report. Draft policies were presented to the Board of Trustees on June 29, 2022, with feedback informing final policies to be presented to the Board for approval in November.*

*Ongoing update of Internal Control policies and procedures – Staff has largely completed its work with Management Partners, LLC, who was engaged to assist management in the review and update of the District's Purchasing Policy and Accounting/Finance Procedures Manual. Purchasing policies were presented and approved by the Board of Trustees on July 27, 2022.*

The consultant completed their review and update of Finance and Accounting Procedures Manual. This draft document is, in turn, being updated to reflect workflow and controls being instituted with the implementation of the District's new (Tyler/Munis) financial system. A contract amendment has been authorized to provide for additional consultant hours to complete project by end of the calendar year.

*Implementation of Tyler/Munis Financial System* - Staff continues to work on implementing the capital project, contract management and fixed asset modules, while also building out improved financial reporting capabilities. One of the goals of the new financial system project is to streamline accounting processes, strengthen internal controls, and enhance budget and capital project reporting. With the completion of year-end review of capital assets, the Fixed Assets module in Tyler will be populated with assets values as of July 1, 2022. Staff will begin training on the Tyler/Munis budget module in November.

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

Staff is working with the Tyler/Munis team to finalize the reporting process that will provide this information.

**Public Records Requests**

Following are the public records requests from [September 16, 2022 to November 3, 2022](#)

08/24/2022	Dobler, Cliff	Pump Track – 3 Items – Billings and Receipts with ITF	11/03/2022	Complete
09/16/2022	Katz, Aaron	1. 7625 square feet of the proposed Rec Center expansion consists of gymnasium category space; 2. 6551 square feet consists of a youth center category space; 3. 3555 square feet consists of structure category space; and, 4. 8680 square feet consists of Rec Center category space. I want to examine records which identify each and every room/segregated space within these four categories, and their individual square footage adding up to the square footage represented.	09/22/2022	Complete
09/21/2022	Dobler, Cliff	More on the Pump Track Project-Recorded Document	09/21/2022	Complete
10/01/2022	Dobler, Cliff	Correspondence to the IVGID Trustees by any member of IVGID staff or the Dave & Cheryl Foundation regarding a requirement for a unanimous vote on Business item E.2.a. of the 9-14-2022 Board Meeting	10/21/2022	Complete
10/01/2022	Dobler, Cliff	Any and all correspondence by any means between the Dave & Cheryl Duffield Foundation and IVGID management or IVGID Trustees for the period from January 1, 2022 to the present time.	10/21/2022	Complete
10/01/2022	Tulloch, Raymond	Provide the date and time the Duffield Foundation termination email/letter was distributed to each of the Trustees.	10/22/2022	Complete
10/03/2022	Tulloch, Raymond	Termination Notice from DCDF re: Rec Ctr Exp	10/03/2022	Complete

10/03/2022	Tulloch, Raymond	Any and all written or verbal communications to any or all Board Members and any supporting documentation prior to, or on September 14, 2022, informing them of the 5-0 unanimous Board approval of the revised design requirement for the project to proceed	10/21/2022	Complete
10/03/2022	Arjona, Oscar	Termination Notice from DCDF re: Rec Ctr Exp	10/03/2022	Complete
10/03/2022	Dobler, Cliff	Termination Notice from DCDF re: Rec Ctr Exp	10/03/2022	Complete
10/04/2022	Dobler, Cliff	Please provide for my examination a list of charges for \$384,653 which was for the Waste Water Pond (#2599SS2010) and was transferred to expense as indicated on page 65 of the Board Agenda of 9-28-2022.	10/21/2022	Complete
10/04/2022	Dobler, Cliff	Please provide for my examination a list of all charges to project # 4884BD2201 - Recreation Expansion project. The list should be from inception through today.	10/12/2022	Complete
10/04/2022	Dobler, Cliff	Please provide for my examination the final letter of support which was item E.2.b in the 9-14-2022 IVGID Board meeting packet. During the meeting the letter was modified. If the letter was executed could I please have that letter.	10/04/2022	Complete
10/06/2022	Katz, Aaron	Waterline for Ponderosa Ranch	10/12/2022	Complete
10/09/2022	Katz, Aaron	4 Applications for Charity Golf Events	10/12/2022	Complete
10/10/2022	Katz, Aaron	Examine all written communications from anyone associated with the Duffield Foundation and anyone at IVGID or the IVGID Board wherein:1. Duffield made request for such a letter;2. Duffield provided the form of the such letter;3. Duffield provided approval or denial of any aspects of such a letter prior to the Sep 14, 2022 meeting; and 4. IVGID staff provided proposed versions of such a letter to Duffield soliciting the latter's approval prior to the Sep 14, 2022 meeting	10/21/2022	Complete (via Board packet of 10/24/2022)
10/14/2022	Katz, Aaron	Bunch of items re: Rec Center Expansion	10/21/2022	Complete
10/14/2022	Arjona, Oscar	Trustee Dent's emails from 10/1/2022 to 10/14/2022		With District General Counsel for review (10/24)
10/15/2022	Gumz, Joy	Resolutions No. 449 – 457	10/16/2022	Complete
10/19/2022	Lee, Jason	NPRI – 2020 Payroll Information	10/19/2022	Complete
10/19/2022	Gumz, Joy	General Ledger for FY2022 as well as the Trial Balance for FY2022 for ALL funds	11/3/2022	Complete
10/21/2022	Kaplan, Herbert	GM's Employment Contract and Job Description	10/21/2022	Complete
10/21/2022	Katz, Aaron	Follow Up to Request for Duffield Fdn for Letter of Support	10/21/2022, 10/24/2022	Complete
10/22/2022	Dobler, Cliff	Gross charges for Project #2599SS2010	10/25/2022	Complete

10/27/2022	Dobler, Cliff	The agenda item wherein new Audit Committee Members at Large were appointed to the Committee	10/27/2022	Complete
11/03/2022	Katz, Aaron	<ol style="list-style-type: none"> <li>1. The District's job description for the position of Director of Admin Services;</li> <li>2. The Function of the District's Admin Services Department;</li> <li>3. The positions included in the District's Admin Services Department;</li> <li>4. The District's chart of account number assigned to the District's Admin Services Department;</li> <li>5. The District's job description for the revised position of Clerk;</li> <li>6. The positions included under the "Clerk" Department;</li> <li>7. The District's chart of account number assigned to the District's "Clerk" Department.</li> </ol>		Due date for response: 11/10



September 21, 2022

Mr. Brad Underwood  
Director of Public Works  
Incline Village General Improvement District  
1220 Sweetwater Way  
Incline Village, Nevada 89451

**Re: Fiscal Year 2022 (July 1, 2021 – June 30, 2022) IVGID land coverage report.**

Dear Mr. Underwood:

Per the Policies and Procedures for the Management, Sale and Transfer of Coverage owned by the Incline Village General Improvement District (IVGID), the following is a summary of the activities for the Fiscal Year July 1, 2021 to June 30, 2022.

- I. Transactions Closed
- II. Transactions in Process
- III. Miscellaneous Items
- IV. Tracking Chart for Class 4 and 6 Potential Coverage (Exhibit A)
- V. Tracking Chart for Class 1a Potential Coverage (Exhibit B)

I. Transactions Closed:

There were nine (9) transactions that closed between July 1, 2021 and June 30, 2022:

1. On **September 21, 2021**, a transaction was finalized involving the sale of **1200 square feet of Class 6, Potential** land coverage to the Klinger Living Trust dated October 22, 2008, to provide the additional coverage required as one of the conditions for TRPA permit ERSP2021-0656 to authorize a teardown of an existing single-family dwelling and the rebuild of a new single-family dwelling located at 1055 Tiller Drive, Incline Village, NV 89451 in Washoe County APN 130-201-11.



2. On **November 5, 2021**, a transaction was finalized involving the sale of **117 square feet of Class 4, Potential** land coverage to Kuchulis 2013 Family Trust as **required as one of the conditions for TRPA permit ERSP2021-0090 to authorize an addition/modification to an existing single-family residence to include the expansion of the existing garage, and the expansion of living space and decks** located at 580 Valley Drive, Incline Village, NV 89451 in Washoe County APN 125-502-05.
3. On **December 10, 2021**, two transactions were finalized involving the sale of **3,005 and 1,262 square feet of Class 1a, Potential** land coverage to EVC Incline Village, LLC., to provide the additional coverage required as one of the conditions for TRPA permit ERSP2021-0546 to authorize a commercial redevelopment project on a two-parcel project area. The existing commercial and residential buildings will be demolished, and a new 10,800 square foot commercial building constructed. One freestanding sign and two building signs are included as part of the project, as well as parking, landscaping, and a stormwater infiltration system located at 869 and 873 Tahoe Blvd, Incline Village, NV 89451 in Washoe County APNs 132-240-20 & 132-240-21.
4. On **December 20, 2021**, a transaction was finalized involving the sale of **3,840 square feet of Class 1a, Potential** land coverage to Sun Dog, LLC., to provide the additional coverage required as one of the conditions for TRPA permit ERSP2018-1321-01 to authorize the construction of a swimming pool, pool deck, accessory building, mechanical building, pathways, and other miscellaneous improvements that are accessory to an existing single-family residence located at 230 Estates Drive, Incline Village, NV 89451 in Washoe County APN 130-163-27.
5. On **April 15, 2022**, a transaction was finalized involving the sale of **1,560 square feet of Class 1a, Potential** land coverage to Terry and Sarah Alsberg as required as one of the conditions for TRPA permit ERSP2019-0702 to authorize the construction of a new single-family dwelling in Incline Village located at 1034 Tomahawk Trail, Incline Village, NV 89451 in Washoe County APN 130-083-06.
6. On **June 15, 2022**, a transaction was finalized involving the sale of **6,860 square feet of Class 6, Potential** land coverage to Tahoe Forest Hospital District as required as one of the conditions for TRPA permit ERSP2021-0954 to authorize the construction of a new parking area with all required stormwater Best Management Practices (BMPs) at the existing Incline Village Community Hospital site located at 880 Alder Avenue, Incline Village, NV 89451 in Washoe County APN 132-011-07. Per the NDSL/IVGID Interlocal Contract, transfers of land coverage above 4,999 square feet shall be appraised by IVGID and approved by the IVGID Board of Trustees. The cost of the appraisal was reimbursed to IVGID by the buyer.

7. On **June 17, 2022**, a transaction was finalized involving the sale of **2,969 square feet of Class 1a, Potential** land coverage to **Richard and Wendy Aronwald Trust, dated October 6, 2021** as **required as one of the conditions for TRPA permit ERSP2021-1900 to authorize the construction of a new single-family dwelling on a vacant lot in Incline Village Zone #4 of the Washoe County Tahoe Area Plan** located at 606 Doeskin Court, Incline Village, NV 89451 in Washoe County APN 125-511-05.
8. On **June 22, 2022**, a transaction was finalized involving the sale of **1,600 square feet of Class 1a, Potential** land coverage to **K2 Holdings, LLC.** as **required as one of the conditions for TRPA permit ERSP2022-0116 to authorize the construction of a new single-family dwelling** located at 1065 Lucerne Way, Incline Village, NV 89451 in Washoe County APN 126-084-07.

II. Transactions in Process:

There are currently no transactions in process.

III. Miscellaneous Items:

Presently, the remaining balance of Class 4 and 6 Potential land coverage is calculated to be 16,952 square feet and the remaining balance of Class 1a Potential land coverage is 5,720 square feet. NDSL continues to receive regular inquiries regarding the purchase of land coverage in Washoe County for the Incline Village Hydrologic Zone.

IV. Please see Exhibit A Tracking Chart of Class 4 and 6 Coverage.

V. Please see Exhibit B Tracking Chart of Class 1a Coverage.

If you have any questions regarding this report, please feel free to contact me at (775) 684-2735.

Sincere Regards,



Sherri Barker  
State Land Agent III  
Nevada Division of State Lands

CC: Charles Donohue, Administrator and State Land Registrar, Nevada Division of State Lands  
Ellery Stahler, Deputy Administrator, Nevada Division of State Lands  
Meredith Gosejohan, Tahoe Program Manager, Nevada Division of State Lands



Exhibit A

**MANAGEMENT, SALE AND TRANSFER OF COVERAGE  
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
TRACKING CHART FOR CLASS 4 AND 6 POTENTIAL COVERAGE**

Sending Parcel APNs 131-240-02, 131-012-07, and 131-100-01

Number	APPLICANT				WAITING LIST		PURCHASE AGREEMENT		COVERAGE TRANSFERRED		PRICE	TOTAL	NDSL MGMT.	NDSL	NET TO	Balance 50,000 Sq. Ft.
	Name O=Owner;A=Agent	Date In System	Receiving FALSE	Class	Sq. Ft. Coverage	Expiration Date	Sq. Ft. Coverage	COE Date	Sq. Ft. Coverage	Date	PER SF	PURCHASE	FEEES COLLECTED	Application	IVGID	
												PRICE	(\$1.00 psf transferred)	Fee		
1	O= SBC Nevada Bell	6/4/2003	Co. Right-of-Way; adjacent to APN 130-050-02	4			18	9/9/2003	18	9/9/2003	\$27.00	\$486.00	\$18.00	\$250.00	\$468.00	49,962
2	O=N. Lake Tahoe Fire Protection Dist.	9/15/2003	132-223-03,04,0	6			17,406	9/7/2004	17,406	9/7/2004	\$15.67	\$272,752.00	\$17,406.00	\$250.00	\$253,926.50	32,576
3	O=Washoe County Maintenance Station	12/9/2003	124-032-34	4			2,999	8/30/2004	2,999	8/30/2004	\$22.00	\$65,978.00	\$2,999.00	\$250.00	\$62,979.00	29,577
4	O=Washoe County New Library	2/20/2004	132-020-04	6			19,703	1/26/2005	19,703	1/26/2005	\$14.78	\$291,210.00	\$19,703.00	\$250.00	\$269,032.00	9,874
5	O=Robert Piccinini Trust, A=Dave Shelton	6/28/2004	122-126-11	6			906	8/26/2004	906	8/26/2004	\$25.00	\$22,650.00	\$906.00	\$250.00	\$21,744.00	8,968
January 26, 2005-TRPA AUTHORIZED RELEASE OF 25,000 SQ. FT. OF ADDITIONAL LAND COVERAGE OF CLASS 4/6 LAND COVERAGE (25,000 sq. ft. + 8,968 sq. ft.=33,968 sq ft.)																33,968
6	O=Rye	5/13/2005	125-482-10	6			39	7/12/2005	39	7/12/2005	\$27.00	\$1,053.00	\$39.00	\$250.00	\$1,014.00	33,929
7	O=Schmidt/Berger	5/16/2005	125-231-19	6			48	9/8/2005	48	9/8/2005	\$27.00	\$1,296.00	\$48.00	\$250.00	\$1,248.00	33,881
8	O=J. Meyrelles	3/6/2006	125-051-05	4			1,204	4/27/2006	1,204	4/27/2006	\$25.00	\$30,100.00	\$1,204.00	\$250.00	\$28,896.00	32,677
9	O=Piccinini	5/11/2006	122-127-11	4			102	9/8/2006	102	9/8/2006	\$27.00	\$2,754.00	\$102.00	\$250.00	\$2,652.00	32,575
10	O=North Tahoe Community Church *	5/22/2007	130-050-01	**4 & 6			7,395	9/27/2007	7,395	9/27/2007	\$15.29	\$115,069.55	\$14,789.00	\$250.00	\$100,280.55	25,180
11	A=Hill Planning O=WCSO	12/18/2007	132-012-05	*6			20,302	4/29/2008	10,151	4/29/2008	\$17.90	\$363,405.80	\$20,302.00	See 1a	\$161,400.90	15,029
12	A= Susie Yanagi O=Jon/Amy Smith	7/24/2008	130-161-12	*6			205	08/11/08	103	08/11/08	\$25.00	\$5,125.00	\$205.00	\$250.00	\$2,370.00	14,926
13	O=Ridgeview Estates, LLC	11/6/2008	125-162-18	*6			24	12/8/2008	12	12/8/2008	\$27.00	\$648.00	\$24.00	\$250.00	\$300.00	14,914
14	A=Kevin Agan O=Richard & Lisa Andriano	6/23/2009	131-211-10	*4			229	7/28/2009	115	7/28/2009	\$25.00	\$5,725.00	\$229.00	\$250.00	\$2,646.00	14,799
15	A=Kevin Agan O=Stevan & Lynn Berardo	7/21/2010	131-221-01	*4			9	1/19/2011	5	1/19/2011	\$27.00	\$243.00	\$9.00	\$250.00	\$126.00	14,794
16	A=Gary Taylor O=Frank Delfer	4/15/2013	122-132-22	*4			267	5/30/2013	134	5/30/2013	\$25.00	\$6,675.00	\$267.00	\$250.00	\$3,083.00	14,660
17	A=Jason Hummel O=Balfrey	9/5/2013	125-132-06	*4			301	9/26/2013	151	9/27/2013	\$25.00	\$7,525.00	\$301.00	\$250.00	\$3,474.00	14,509
18	A=Kevin Agan O=Lemos-Petalas	9/25/2013	122-251-10	*6			1,019	12/31/2013	510	12/31/2013	\$25.00	\$25,475.00	\$1,019.00	\$250.00	\$11,731.00	13,999
19	O=Manuel and Mary Jo Stein	3/27/2014	128-170-02	*6			76	6/5/2014	38	6/5/2014	\$27.00	\$2,052.00	\$76.00	\$250.00	\$950.00	13,961



Exhibit A

20	O=Tom and Debra Annese	1/2/2015	125-231-18	*4			298	2/23/2015	149	2/23/2015	\$25.00	\$7,450.00	\$298.00	\$250.00	\$3,427.00	13,812
<b>FEBRUARY 26, 2016-TRPA AUTHORIZED RELEASE OF 25,000 SQ. FT. OF ADDITIONAL LAND COVERAGE OF CLASS 4/6 (25,000 sq. ft. + 13,812 sq. ft.=38,812 sq. ft.)</b>																
21	IVGID (request coverage from bank)	7/24/2017	127-030-31	6			13,485		13,485		\$0.00		\$0.00	\$0.00	\$0.00	25,327
22	NV Energy						71	5/18/2018	36	5/18/2018	\$27.00	\$1,917.00	\$71.00	\$250.00	\$887.50	25,291
23	O=Ryan Mitchell	5/7/2018	125-253-02	*4			84	6/27/2018	42	6/27/2018	\$27.00	\$2,268.00	\$84.00	\$250.00	\$1,092.00	25,249
24	A=Kristina Hill O=Jonathan Sabin	06/15/18	125-482-33	*4			466	07/24/18	233	7/24/2018	\$25.00	\$11,650.00	\$233.00	\$250.00	\$5,592.00	25,016
25	O=Brent J. Robinson Trust	04/18/19	125-223-12	*6			644	05/15/19	322	5/15/2019	\$25.00	\$16,100.00	\$644.00	\$250.00	\$7,406.00	24,694
26	O=Stuart Lakeshore Residence Trust, A=Agan	08/12/19	130-312-14	*6			662	09/27/19	331	9/27/2019	\$25.00	\$16,550.00	\$662.00	\$250.00	\$7,613.00	24,363
27	O= IVGID (purchase of their own coverage) Cost to IVGID \$1.00 per SF	03/25/20	127-040-07	6			1342	05/28/20	1342	5/28/2020	\$1.00	\$0.00	\$1,342.00	\$250.00	\$0.00	23,021
28	O= Incline Center LLC A= NV Energy	07/29/20	132-012-02	*4			120	03/16/21	60	3/16/2021	\$27.00	\$1,620.00	\$120.00	\$250.00	\$1,500.00	22,961
29	O: KlingerLiving Trust, dated October 22, 2008	09/10/21	130-201-11	*6			1200	09/21/21	600	9/21/2021	\$25.00	\$30,000.00	\$1,200.00	\$250.00	\$13,800.00	22,361
30	Kuchulis 2013 Family Trust	07/05/21	125-502-05	*4			117	11/05/21	59	11/05/21	\$27.00	\$3,159.00	\$117.00	\$250.00	\$1,476.00	22,302
31	Sun Dog LLC	11/15/21	130-163-27	*6			3,840	11/15/21	1,920	12/20/2021	\$20.00	\$76,800.00	\$3,840.00	\$250.00	\$34,560.00	20,382
32	Tahoe Forest Hospital District	2/28/2022	132-011-07	*6			6860	6/15/2022	3430	6/15/2022	N/A	\$51,250.00	\$6,860.00	\$250.00	\$44,390.00	16,952
<b>Total Remaining Coverage</b>																

\*A portion the square footage sold came from the Nevada Land Bank



**MANAGEMENT, SALE AND TRANSFER OF COVERAGE  
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
TRACKING CHART FOR CLASS 1a POTENTIAL COVERAGE**

**Sending Parcels APNs 125-030-09 and 125-030-06**

APPLICANT														
Number	Name O=Owner;A=Agent	Date In System	Receiving Site APN	Class	PURCHASE AGREEMENT		COVERAGE TRANSFERRED		PRICE PER	IVGIDsTOTAL	NDSL MGMT.	NDSL	NET TO	
					Sq. Ft. Coverage	COE Date	Sq. Ft. Coverage	Date	SF	PURCHASE PRICE	FEES COLLECTED (\$1.00 per transferred)	Application Fee	IVGID	Balance 10,000 Sq. Ft.
1	O= Niran & Norma Shah	7/15/2003	125-221-08	1a	1,439	9/7/2004	1,439	9/7/2004	\$37.50	\$53,962.50	\$1,439.00	\$250.00	\$52,523.50	8,561
2	O= Lynn & Melody Fetterly	3/1/2004	126-470-08	1a	1,891	8/31/2004	1,891	8/31/2004	\$33.50	\$63,348.50	\$1,891.00	\$250.00	\$61,457.00	6,670
3	A= Stephen Kacyra, O= Ben and Barbara Kacyra	3/4/2004	125-211-06	1a	3,768	7/9/2004	3,768	7/9/2004	\$34.48	\$129,920.64	\$3,768.00	\$250.00	\$126,152.00	2,902
4	A= Stephen Kacyra, O= KGI-1	3/4/2004	125-211-07	1a	96	7/9/2004	96	7/9/2004	\$40.00	\$3,840.00	\$96.00	\$250.00	\$3,744.00	2,806
5	O=Walter & Nancy Simon	7/1/2004	125-562-09	1a	1,729	11/2/2004	1,729	11/2/2004	\$33.50	\$57,921.50	\$1,729.00	\$250.00	\$56,192.50	1,077
<b>March 28, 2005- TRPA Authorized Release of 10,000 sq. ft. of Additional Class 1a Land Coverage (10,000 sq. ft. + 1,077 sq. ft. =11,077)</b>														<b>11,077</b>
6	O=John Helm	7/7/2004	122-125-05	1a	2,616	6/8/2005	2,616	6/8/2005	\$33.50	\$87,636.00	\$2,616.00	\$250.00	\$85,020.00	8,461
7	O=Richard Hanson	5/24/2006	125-386-07	1a	63	6/13/2006	63	6/13/2006	\$40.00	\$2,520.00	\$63.00	\$250.00	\$2,457.00	8,398
8	A=Gary Taylor O=George Kleinman	11/13/2007	125-181-16	1a*	868	2/20/2008	434	2/20/2008	\$37.50	\$16,275.00	\$868.00	\$250.00	\$15,407.00	7,964
9	O=Ridgeview Estates, LLC	3/1/2008	125-162-19	1a*	65	4/18/2008	33	4/18/2008	\$40.00	\$1,320.00	\$65.00	\$100.00	\$1,255.00	7,931
10	A=Hill Planning O=WCSD	12/18/2007	132-012-05	1a*	42	4/29/2008	21	4/29/2008	\$40.00	\$840.00	\$42.00	\$250.00	\$798.00	7,910
11	A=Steve Geiszler O=Tom Neville	7/23/2008	125-521-05	1a*	1808	08/07/08	904	08/07/08	\$33.50	\$30,284.00	\$1,808.00	\$250.00	\$28,476.00	7,006
12	A=Peggy Colombo O=Martin Edelshain	4/17/2009	125-222-02	1a*	280	06/18/09	140	06/18/09	\$37.50	\$5,250.00	\$280.00	\$250.00	\$4,970.00	6,866
13	A=Kristina Hill O=Cari Wilson	4/10/2009	126-570-31	1a*	48	11/30/09	24	11/30/09	\$40.00	\$960.00	\$48.00	\$250.00	\$912.00	6,842
14	O=Grant Paulson	5/28/2010	125-531-18	1a*	813	07/09/10	407	07/09/10	\$37.50	\$15,262.50	\$813.00	\$250.00	\$14,449.50	6,435
15	O=Grant Paulson	5/6/2011	125-531-18	1a*	40	07/13/11	20	07/13/11	\$40.00	\$800.00	\$40.00	\$250.00	\$760.00	6,415
16	O=Ridgeview Estates, LLC	8/17/2009	125-503-29	1a*	2,473	08/26/11	1,237	08/26/11	\$33.50	\$41,439.50	\$2,473.00	\$250.00	\$38,966.50	5,178
17	A=Gary Taylor O=John Baillie	1/11/2012	126-082-08	1a*	84	03/06/12	41	03/06/12	\$40.00	\$1,640.00	\$84.00	\$250.00	\$1,596.00	5,137
18	A= Scott Boyd, O=Matthew O'Connell	4/2/2015	125-162-20	1a*	146	06/05/15	73	06/05/15	\$40.00	\$2,920.00	\$146.00	\$250.00	\$2,774.00	5,064
19	A=Gary Taylor O=Juli and Blake Riva	5/13/2015	131-212-04	1a*	576	07/13/15	288	07/13/15	\$37.50	\$10,800.00	\$576.00	\$250.00	\$10,224.00	4,776
20	A=Gary Taylor O=Michael and Nell Lacey	3/16/2016	122-142-13	1a*	785	05/16/16	393	05/16/16	\$37.50	\$14,737.50	\$785.00	\$250.00	\$13,933.75	4,383
<b>FEBRUARY 26, 2016- TRPA Authorized Release of 10,000 sq. ft. of Additional Class 1a Land Coverage (10,000 sq. ft. + 4,383 sq. ft. =14,383)</b>														<b>14,383</b>
21	**IVGID Note: No fees involved. IVGID needed 1a coverage back for a project. I deed restricted the receiving parcel and deducted the square foot	3/27/2016	130-0108	1a	1447		1447	4/5/2017						12,936
22	O=Kretchmer-Jarak	5/17/2017	126-590-04	1a*	2000	8/3/2017	1000	8/3/2017	\$33.50	\$33,500.00	\$2,000.00	\$250.00	\$31,500.00	11,936



Exhibit B

23	O=Brent Robinson	6/29/2017	131-232-04	1a*	1997	7/18/2017	999	7/18/2017	\$33.50	\$33,466.50	\$1,997.00	\$250.00	\$31,469.50	10,937
24	**IVGID Note: Selling 18 SF to NV Energy on NV Energy's easement	7/30/2019	125-030-06	1a*	36	11/7/2019	18	11/7/2019	\$40.00	\$720.00	\$36.00	\$250.00	\$684.00	10,919
25	O: EVC Incline Village, LLC	9/23/2021	132-240-20	1a*	1262	12/10/2021	631	12/10/2021	\$30.00	\$18,930.00	\$1,262.00	\$250.00	\$17,668.00	10,288
26	O: EVC Incline Village, LLC	9/23/2021	132-240-21	1a*	3005	12/10/2021	1503	12/10/2021	\$30.00	\$45,090.00	\$3,005.00		\$42,085.00	8,785
27	O: Terry & Sarah T Alsberg A: Kevin Agan	8/9/2021	130-083-06	1a*	1560	4/15/2022	780	4/15/2022	\$33.50	\$26,130.00	\$1,560.00	\$250.00	\$24,570.00	8,005
28	O: Richard and Wendy Aronwald Trust A: Exline Corp.	4/18/2022	125-511-05	1a*	2969	6/17/2022	1485	6/17/2022	\$33.50	\$49,747.50	\$2,969.00	\$250.00	\$46,778.50	6,520
29	O: K2 Holdings, LLC. A: Phil GilanFarr	4/13/2022	126-084-07	1a*	1600	6/22/2022	800	6/22/2022	\$33.50	\$26,800.00	\$1,600.00	\$250.00	\$25,200.00	5,720
<b>Total Remaining Coverage</b>														<b>5,720</b>

\*A portion the square footage sold came from the Nevada Land Bank

**Payment of Bills** - For District payments exceeding \$50,000 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 \$50,000 provided they are budgeted and the expenditure is approved according to District signing authority policy.

**SEPTEMBER 2022**

<b>Date</b>	<b>Check</b>	<b>Payment Type</b>	<b>Vendor</b>	<b>Amount</b>	<b>Status</b>
09/01/2022	779313	Check	H + K Architects	\$ 295,635.00	Paid
09/15/2022	779381	Check	Axess Americas INS	105,458.43	Paid
09/22/2022	779463	Check	NV Energy	124,546.68	Paid
09/22/2022	6622	EFT	Brycon Corporation	171,639.02	Paid
				<u>\$ 697,279.13</u>	

**OCTOBER 2022**

<b>Date</b>	<b>Check</b>	<b>Payment Type</b>	<b>Vendor</b>	<b>Amount</b>	<b>Status</b>
10/06/2022	779553	Check	First Nonprofit Companies, Inc.	\$ 55,200.00	Paid
10/21/2022	779647	Check	Sierra Nevada Construction, Inc.	151,327.00	Paid
10/21/2022	779639	Check	NV Energy	101,876.90	Paid
10/21/2022	779625	Check	H + K Architects	229,090.00	Paid
10/21/2022	6751	EFT	Jacobs Engineering Group Inc.	100,589.88	Paid
				<u>\$ 638,083.78</u>	

# MEMORANDUM

**TO:** Board of Trustees

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** Fiscal Year 2022/2023 First Quarter Budget Update: District Financial Results Through September 30, 2022

**DATE:** November 9, 2022

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## **I. RECOMMENDATION**

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

## **II. BACKGROUND AND DISCUSSION**

This communication represents the FY2022-23 1<sup>st</sup> Quarter Budget Update providing budget versus actual results for the quarter ending September 30, 2022, to include:

- a) *Summary of Sources and Uses* of funds across all District activities
- b) *Summary of Revenue, Expenses and Changes in Net Position* for the District's proprietary funds

### *Sources and Uses*

District revenues totaling \$14,874,634 were recorded through the first quarter of FY2022/23. Total revenues collected represent 19.5% of the total revenues (\$76,452,842) included in the District's amended budget for FY2022/23.

The District's approved budget for FY2022/23 includes expenditure appropriations totaling \$99,365,302 across all funds, including operations, capital and debt. Overall, District expenditures recorded through the first quarter ending September 30, 2022, total \$10,707,481 which represents 10.8% of the amended fiscal year budget.

Overall, financial results through the first quarter of FY2022/23 reflect revenues (sources) exceeding expenditures (uses) by \$4,167,153.

- Table 1 provides a summary of sources and uses for each of the District's major funds.
- Table 2 provides a District-wide summary of sources and uses by major category. Major sources include tax revenues, facility fees, charges for services, etc. while major uses include personnel costs, services and supplies, utilities, capital, debt, etc.
- This report also includes, via Attachment A, the complete set of monthly Sources and Uses reports for the period ending September 30, 2022 which are posted on the District's Financial Transparency webpage. This information includes District-



wide roll-ups, summary by major fund types as well as results for each individual fund.

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

<b>MONTH- END FINANCIAL RESULTS</b>						
<b>STATEMENT OF SOURCES AND USES</b>						
First Quarter						
	Adopted Budget	Budget Amendments	Amended Budget	YTD Actual	Remaining Budget	YTD % of Budget
<b>100 General Fund</b>						
Sources	4,117,002	-	4,117,002	1,189,207	2,927,795	29%
Uses	6,454,005	-	6,454,005	892,926	5,561,079	14%
Net Sources/Uses	(2,337,003)	-	(2,337,003)	296,281	(2,633,284)	
<b>200 Utilities</b>						
Sources	15,568,081	-	15,568,081	4,440,857	11,127,224	29%
Uses	27,066,256	5,887,796	32,954,052	2,153,137	30,800,915	7%
Net Sources/Uses	(11,498,175)	(5,887,796)	(17,385,971)	2,287,720	(19,673,692)	
<b>300 Community Services</b>						
Sources	50,108,982	-	50,108,982	6,385,675	43,723,307	13%
Uses	50,119,021	3,075,713	53,194,734	6,185,688	47,009,046	12%
Net Sources/Uses	(10,039)	(3,075,713)	(3,085,752)	199,987	(3,285,739)	
<b>390 Beach</b>						
Sources	3,192,130	-	3,192,130	2,147,226	1,044,904	67%
Uses	2,631,439	689,223	3,320,662	776,778	2,543,884	23%
Net Sources/Uses	560,691	(689,223)	(128,532)	1,370,448	(1,498,980)	
<b>400 Internal Services</b>						
Sources	3,466,647	-	3,466,647	711,669	2,754,978	21%
Uses	3,441,849	-	3,441,849	698,952	2,742,896	20%
Net Sources/Uses	24,798	-	24,798	12,717	12,082	
<b>DISTRICT-WIDE SUMMARY</b>						
Sources	76,452,842	-	76,452,842	14,874,634	61,578,208	19%
Uses	89,712,570	9,652,732	99,365,302	10,707,482	88,657,821	11%
Net Sources/Uses	(13,259,728)	(9,652,732)	(22,912,460)	4,167,153	(27,079,613)	

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

**ALL DISTRICT**

*Budget-to-Actual Results  
 Through September 30, 2022*

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Ad Valorem Property Tax	2,008,289	-	2,008,289	843,257	1,165,032
Consolidated Taxes	2,092,885	-	2,092,885	345,723	1,747,162
Charges for Services	35,353,526	-	35,353,526	9,733,338	25,620,188
Facility Fees	6,249,540	-	6,249,540	2,705,197	3,544,343
Intergovernmental - Operating Grants	139,875	-	139,875	7,928	131,947
Interfund Services	3,826,605	-	3,826,605	763,824	3,062,781
Non Operating Income/Leases	141,174	-	141,174	71,487	69,687
Investment Earnings	105,948	-	105,948	-	105,948
Capital Grants	25,535,000	-	25,535,000	401,621	25,133,379
Proceeds from Capital Asset Dispositions	-	-	-	2,260	(2,260)
Transfers In	1,000,000	-	1,000,000	-	1,000,000
<b>TOTAL SOURCES</b>	<b>76,452,842</b>	<b>-</b>	<b>76,452,842</b>	<b>14,874,634</b>	<b>61,578,208</b>
<b>USES</b>					
Salaries and Wages	17,719,331	-	17,719,331	3,944,307	13,775,024
Employee Fringe	7,218,710	-	7,218,710	1,389,679	5,829,031
<b>Total Personnel Cost</b>	<b>24,938,041</b>	<b>-</b>	<b>24,938,041</b>	<b>5,333,986</b>	<b>19,604,055</b>
Professional Services	702,800	-	702,800	120,348	582,452
Services and Supplies	11,894,506	832,681	12,727,187	2,165,926	10,561,261
Insurance	764,900	-	764,900	17,491	747,409
Utilities	2,515,493	-	2,515,493	712,564	1,802,929
Cost of Goods Sold	1,808,069	-	1,808,069	539,577	1,268,492
Defensible Space	200,000	-	200,000	-	200,000
Capital Improvements	44,748,400	8,820,051	53,568,451	1,817,278	51,751,173
Debt Service	1,040,362	-	1,040,362	312	1,040,050
Extraordinary	100,000	-	100,000	-	100,000
Transfers Out	1,000,000	-	1,000,000	-	1,000,000
<b>TOTAL USES</b>	<b>89,712,570</b>	<b>9,652,732</b>	<b>99,365,302</b>	<b>10,707,481</b>	<b>88,657,821</b>
<b>SOURCES(USES)</b>	<b>(13,259,728)</b>	<b>(9,652,732)</b>	<b>(22,912,460)</b>	<b>4,167,153</b>	<b>(27,079,613)</b>

- District-wide Sources through the first quarter of the fiscal year totaled \$14,874,634 representing 19.5% of the FY22/23 sources (revenue) budget. Significant contributors to first quarter revenues are Charges for Services (\$9,733,338) and Facility Fees (\$2,705,197).
- District-wide Uses through the first quarter of the fiscal year totaled \$10,707,481, or 10.8% of the FY22/23 uses (expenditure) budget.
  - Personnel costs through September 30, 2022 were \$5,333,986, or 21.4% of approved budget.
  - Capital Improvement expenditures through the first quarter were \$1,817,278 representing 3.5% of the FY2022/23 budget of \$53,568,451.

- Table 3 provides a summary of Revenues, Expenses and Change in Net Position for each of the District’s proprietary (enterprise) funds.
- This report also includes, via Attachment B, the complete set of monthly Statement of Revenues, Expenses and Change in Net Position for the period ending September 30, 2022 for the District’s proprietary funds.

**Table 3 – Proprietary Funds: Statement of Revenues, Expenses and Change in Net Position**

MONTH- END FINANCIAL RESULTS						
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION						
First Quarter						
Fund	Adopted Budget	Budget Amendments	Amended Budget	YTD Actual	Remaining Budget	YTD %of Budget
<b>200 Utilities</b>						
Total Operating Income	14,526,393	-	14,526,393	4,440,857	10,085,536	31%
Total Operating Expense	14,022,581	355,095	14,377,676	2,590,302	11,432,279	18%
Net Income (Expense)	503,812	(355,095)	148,717	1,850,555	(1,346,743)	
Total Non Operating Income	41,688	-	41,688	-	41,688	0%
Total Non Operating Expense	73,728	-	73,728	-	73,728	0%
Income (Expense) Before Transfers	471,772	(355,095)	116,677	1,850,555	(1,378,783)	
Transfers in	1,000,000	-	1,000,000	-	1,000,000	0%
Total Transfers	1,000,000	-	1,000,000	-	1,000,000	
Change in Net Position	1,471,772	(355,095)	1,116,677	1,850,555	(378,783)	
<b>300 Community Services</b>						
Total Operating Income	24,392,800	-	24,392,800	5,914,441	18,478,359	24%
Total Operating Expense	24,398,051	248,363	24,646,414	5,264,952	19,133,099	21%
Net Income (Expense)	(5,251)	(248,363)	(253,614)	649,489	(654,740)	
Total Non Operating Income	25,716,182	-	25,716,182	475,140	25,241,042	2%
Total Non Operating Expense	6,157	-	6,157	312	5,845	5%
Income (Expense) Before Transfers	25,704,774	(248,363)	25,456,411	1,124,317	24,580,457	
Change in Net Position	25,704,774	(248,363)	25,456,411	1,124,317	24,580,457	
<b>390 Beach</b>						
Total Operating Income	3,180,730	-	3,180,730	2,147,226	1,033,504	68%
Total Operating Expense	2,324,334	229,223	2,553,557	767,965	1,556,369	30%
Net Income (Expense)	856,396	(229,223)	627,173	1,379,261	(522,865)	
Total Non Operating Income	11,400	-	11,400	-	11,400	0%
Total Non Operating Expense	70	-	70	-	70	0%
Income (Expense) Before Transfers	867,726	(229,223)	638,503	1,379,261	(511,535)	
Change in Net Position	867,726	(229,223)	638,503	1,379,261	(511,535)	
<b>400 Internal Services</b>						
Total Operating Income	3,467,103	-	3,467,103	711,669	2,755,434	21%
Total Operating Expense	3,451,725	-	3,451,725	701,575	2,750,150	20%
Net Income (Expense)	15,378	-	15,378	10,094	5,284	
Total Non Operating Income	(456)	-	(456)	-	(456)	0%
Income (Expense) Before Transfers	14,922	-	14,922	10,094	4,828	
Change in Net Position	14,922	-	14,922	10,094	4,828	

- Utility Fund – An increase in net position of \$1,850,555 was reported through the first three months of the fiscal year.
- Community Services Fund – An increase in net position of \$1,124,317 was reported through the first three months of the fiscal year.

- Beach Fund - An increase in net position of \$1,379,261 was reported through the first three months of the fiscal year
- Internal Service Fund – An increase in net position of \$10,094 was reported through the first three months of the fiscal year.

## **II. COMMENTS**

This first quarter budget update provides financial results through September 30, 2022. The Board is scheduled to receive the second quarter (mid-year) budget update in February. The Mid-Year report will cover budgetary and financial results through the first six months of the fiscal year (through December 30, 2022), as well as updated revenue and expenditure projections through the end of the fiscal year. These mid-year projections will also serve to inform development of the District's FY2023/24 budget.

### **Attachments:**

- Monthly Financial Summary Reports – FY2022/2023 through September 30, 2022
  - Attachment A – Sources and Uses (All Funds)
  - Attachment B – Statement of Revenues, Expenses and Change in Net Positions (Proprietary Funds ONLY)

# MONTHLY FINANCIAL SUMMARY REPORTS

## STATEMENT OF SOURCES AND USES

FISCAL YEAR 2022/23

First Quarter

**ATTACHMENT A**

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District Wide Summary

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District-wide Roll-up

General Fund

Utility Fund

Community Services Fund

Beach Fund

Internal Services



**MONTH- END FINANCIAL RESULTS**  
**STATEMENT OF SOURCES AND USES**

First Quarter

	Adopted Budget	Budget Amendments	Amended Budget	YTD Actual	Remaining Budget	YTD % of Budget
<b>100 General Fund</b>						
Sources	4,117,002	-	4,117,002	1,189,207	2,927,795	29%
Uses	6,454,005	-	6,454,005	892,926	5,561,079	14%
Net Sources/Uses	(2,337,003)	-	(2,337,003)	296,281	(2,633,284)	
<b>200 Utilities</b>						
Sources	15,568,081	-	15,568,081	4,440,857	11,127,224	29%
Uses	27,066,256	5,887,796	32,954,052	2,153,137	30,800,915	7%
Net Sources/Uses	(11,498,175)	(5,887,796)	(17,385,971)	2,287,720	(19,673,692)	
<b>300 Community Services</b>						
Sources	50,108,982	-	50,108,982	6,385,675	43,723,307	13%
Uses	50,119,021	3,075,713	53,194,734	6,185,688	47,009,046	12%
Net Sources/Uses	(10,039)	(3,075,713)	(3,085,752)	199,987	(3,285,739)	
<b>390 Beach</b>						
Sources	3,192,130	-	3,192,130	2,147,226	1,044,904	67%
Uses	2,631,439	689,223	3,320,662	776,778	2,543,884	23%
Net Sources/Uses	560,691	(689,223)	(128,532)	1,370,448	(1,498,980)	
<b>400 Internal Services</b>						
Sources	3,466,647	-	3,466,647	711,669	2,754,978	21%
Uses	3,441,849	-	3,441,849	698,952	2,742,896	20%
Net Sources/Uses	24,798	-	24,798	12,717	12,082	
<b>DISTRICT-WIDE SUMMARY</b>						
Sources	76,452,842	-	76,452,842	14,874,634	61,578,208	19%
Uses	89,712,570	9,652,732	99,365,302	10,707,482	88,657,821	11%
Net Sources/Uses	(13,259,728)	(9,652,732)	(22,912,460)	4,167,153	(27,079,613)	

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Ad Valorem Property Tax	2,008,289	-	2,008,289	843,257	1,165,032
Consolidated Taxes	2,092,885	-	2,092,885	345,723	1,747,162
Charges for Services	35,353,526	-	35,353,526	9,733,338	25,620,188
Facility Fees	6,249,540	-	6,249,540	2,705,197	3,544,343
Intergovernmental - Operating Grants	139,875	-	139,875	7,928	131,947
Interfund Services	3,826,605	-	3,826,605	763,824	3,062,781
Non Operating Income/Leases	141,174	-	141,174	71,487	69,687
Investment Earnings	105,948	-	105,948	-	105,948
Capital Grants	25,535,000	-	25,535,000	401,621	25,133,379
Proceeds from Capital Asset Dispositions	-	-	-	2,260	(2,260)
Transfers In	1,000,000	-	1,000,000	-	1,000,000
<b>TOTAL SOURCES</b>	<b>76,452,842</b>	<b>-</b>	<b>76,452,842</b>	<b>14,874,634</b>	<b>61,578,208</b>
<b>USES</b>					
Salaries and Wages	17,719,331	-	17,719,331	3,944,307	13,775,024
Employee Fringe	7,218,710	-	7,218,710	1,389,679	5,829,031
<b>Total Personnel Cost</b>	<b>24,938,041</b>	<b>-</b>	<b>24,938,041</b>	<b>5,333,986</b>	<b>19,604,055</b>
Professional Services	702,800	-	702,800	120,348	582,452
Services and Supplies	11,894,506	832,681	12,727,187	2,165,926	10,561,261
Insurance	764,900	-	764,900	17,491	747,409
Utilities	2,515,493	-	2,515,493	712,564	1,802,929
Cost of Goods Sold	1,808,069	-	1,808,069	539,577	1,268,492
Defensible Space	200,000	-	200,000	-	200,000
Capital Improvements	44,748,400	8,820,051	53,568,451	1,817,278	51,751,173
Debt Service	1,040,362	-	1,040,362	312	1,040,050
Extraordinary	100,000	-	100,000	-	100,000
Transfers Out	1,000,000	-	1,000,000	-	1,000,000
<b>TOTAL USES</b>	<b>89,712,570</b>	<b>9,652,732</b>	<b>99,365,302</b>	<b>10,707,481</b>	<b>88,657,821</b>
<b>SOURCES(USES)</b>	<b>(13,259,728)</b>	<b>(9,652,732)</b>	<b>(22,912,460)</b>	<b>4,167,153</b>	<b>(27,079,613)</b>

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Ad Valorem Property Tax	2,008,289	-	2,008,289	843,257	1,165,032
Consolidated Taxes	2,092,885	-	2,092,885	345,723	1,747,162
Charges for Services	2,520	-	2,520	-	2,520
Non Operating Income/Leases	-	-	-	228	(228)
Investment Earnings	13,308	-	13,308	-	13,308
<b>TOTAL SOURCES</b>	<b>4,117,002</b>	<b>-</b>	<b>4,117,002</b>	<b>1,189,207</b>	<b>2,927,795</b>
<b>USES</b>					
Salaries and Wages	2,842,293	-	2,842,293	572,338	2,269,955
Employee Fringe	1,437,169	-	1,437,169	263,844	1,173,326
<b>Total Personnel Cost</b>	<b>4,279,462</b>	<b>-</b>	<b>4,279,462</b>	<b>836,182</b>	<b>3,443,280</b>
Professional Services	461,475	-	461,475	89,023	372,452
Services and Supplies	1,124,356	-	1,124,356	202,079	922,277
Insurance	57,900	-	57,900	-	57,900
Utilities	117,212	-	117,212	23,889	93,323
Central Services Cost	(1,319,400)	-	(1,319,400)	(308,013)	(1,011,387)
Capital Improvements	633,000	-	633,000	49,767	583,233
Extraordinary	100,000	-	100,000	-	100,000
Transfers Out	1,000,000	-	1,000,000	-	1,000,000
<b>TOTAL USES</b>	<b>6,454,005</b>	<b>-</b>	<b>6,454,005</b>	<b>892,926</b>	<b>5,561,079</b>
<b>SOURCES(USES)</b>	<b>(2,337,003)</b>	<b>-</b>	<b>(2,337,003)</b>	<b>296,281</b>	<b>(2,633,284)</b>



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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Charges for Services	14,289,893	-	14,289,893	4,431,047	9,858,846
Interfund Services	236,500	-	236,500	9,810	226,690
Investment Earnings	41,688	-	41,688	-	41,688
Transfers In	1,000,000	-	1,000,000	-	1,000,000
<b>TOTAL SOURCES</b>	<b>15,568,081</b>	<b>-</b>	<b>15,568,081</b>	<b>4,440,857</b>	<b>11,127,224</b>
<b>USES</b>					
Salaries and Wages	3,762,672	-	3,762,672	662,039	3,100,633
Employee Fringe	1,891,008	-	1,891,008	324,332	1,566,677
<b>Total Personnel Cost</b>	<b>5,653,680</b>	<b>-</b>	<b>5,653,680</b>	<b>986,370</b>	<b>4,667,310</b>
Professional Services	167,050	-	167,050	24,908	142,142
Services and Supplies	3,733,100	355,095	4,088,195	432,507	3,655,688
Insurance	221,900	-	221,900	-	221,900
Utilities	958,691	-	958,691	331,459	627,232
Defensible Space	100,000	-	100,000	-	100,000
Capital Improvements	15,588,700	5,532,701	21,121,401	377,893	20,743,508
Debt Service	643,135	-	643,135	-	643,135
<b>TOTAL USES</b>	<b>27,066,256</b>	<b>5,887,796</b>	<b>32,954,052</b>	<b>2,153,137</b>	<b>30,800,915</b>
<b>SOURCES(USES)</b>	<b>(11,498,175)</b>	<b>(5,887,796)</b>	<b>(17,385,971)</b>	<b>2,287,720</b>	<b>(19,673,692)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
UTILITY FUND - WATER**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Charges for Services	5,957,177	-	5,957,177	2,132,844	3,824,333
Interfund Services	236,500	-	236,500	9,810	226,690
Investment Earnings	20,844	-	20,844	-	20,844
<b>TOTAL SOURCES</b>	<b>6,214,521</b>	<b>-</b>	<b>6,214,521</b>	<b>2,142,654</b>	<b>4,071,867</b>
<b>USES</b>					
Salaries and Wages	1,615,656	-	1,615,656	286,841	1,328,815
Employee Fringe	828,765	-	828,765	137,196	691,569
<b>Total Personnel Cost</b>	<b>2,444,421</b>	<b>-</b>	<b>2,444,421</b>	<b>424,037</b>	<b>2,020,384</b>
Professional Services	80,350	-	80,350	19,202	61,148
Services and Supplies	2,261,988	187,248	2,449,236	316,205	2,133,030
Insurance	121,900	-	121,900	-	121,900
Utilities	474,748	-	474,748	193,486	281,262
Defensible Space	50,000	-	50,000	-	50,000
Capital Improvements	1,766,850	666,509	2,433,359	12,405	2,420,954
Debt Service	307,020	-	307,020	-	307,020
Transfers Out	(614,135)	-	(614,135)	-	(614,135)
<b>TOTAL USES</b>	<b>6,893,142</b>	<b>853,757</b>	<b>7,746,899</b>	<b>965,335</b>	<b>6,781,564</b>
<b>SOURCES(USES)</b>	<b>(678,621)</b>	<b>(853,757)</b>	<b>(1,532,378)</b>	<b>1,177,319</b>	<b>(2,709,697)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
UTILITY FUND - SEWER**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Charges for Services	7,816,716	-	7,816,716	2,117,197	5,699,519
Investment Earnings	20,844	-	20,844	-	20,844
Transfers In	1,000,000	-	1,000,000	-	1,000,000
<b>TOTAL SOURCES</b>	<b>8,837,560</b>	<b>-</b>	<b>8,837,560</b>	<b>2,117,197</b>	<b>6,720,363</b>
<b>USES</b>					
Salaries and Wages	1,907,639	-	1,907,639	332,433	1,575,206
Employee Fringe	952,450	-	952,450	166,171	786,279
<b>Total Personnel Cost</b>	<b>2,860,089</b>	<b>-</b>	<b>2,860,089</b>	<b>498,604</b>	<b>2,361,485</b>
Professional Services	86,700	-	86,700	5,706	80,994
Services and Supplies	1,241,186	167,848	1,409,034	65,569	1,343,465
Insurance	100,000	-	100,000	-	100,000
Utilities	481,963	-	481,963	137,490	344,473
Defensible Space	50,000	-	50,000	-	50,000
Capital Improvements	13,821,850	4,866,192	18,688,042	365,488	18,322,554
Debt Service	336,115	-	336,115	-	336,115
Transfers Out	614,135	-	614,135	-	614,135
<b>TOTAL USES</b>	<b>19,592,038</b>	<b>5,034,040</b>	<b>24,626,077</b>	<b>1,072,858</b>	<b>23,553,220</b>
<b>SOURCES(USES)</b>	<b>(10,754,478)</b>	<b>(5,034,040)</b>	<b>(15,788,517)</b>	<b>1,044,339</b>	<b>(16,832,856)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
UTILITY FUND - SOLID WASTE**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Charges for Services	356,000	-	356,000	18,406	337,594
<b>TOTAL SOURCES</b>	<b>356,000</b>	<b>-</b>	<b>356,000</b>	<b>18,406</b>	<b>337,594</b>
<b>USES</b>					
Salaries and Wages	202,164	-	202,164	28,093	174,071
Employee Fringe	84,670	-	84,670	13,377	71,293
<b>Total Personnel Cost</b>	<b>286,834</b>	<b>-</b>	<b>286,834</b>	<b>41,471</b>	<b>245,363</b>
Services and Supplies	160,326	-	160,326	25,076	135,250
Utilities	1,780	-	1,780	435	1,345
<b>TOTAL USES</b>	<b>448,940</b>	<b>-</b>	<b>448,940</b>	<b>66,981</b>	<b>381,959</b>
<b>SOURCES(USES)</b>	<b>(92,940)</b>	<b>-</b>	<b>(92,940)</b>	<b>(48,575)</b>	<b>(44,365)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
UTILITY FUND - TAHOE WATER SUPPLIERS ASSOCIATION**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendements</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Charges for Services	160,000	-	160,000	162,601	(2,601)
<b>TOTAL SOURCES</b>	<b>160,000</b>	<b>-</b>	<b>160,000</b>	<b>162,601</b>	<b>(2,601)</b>
<b>USES</b>					
Salaries and Wages	37,213	-	37,213	14,671	22,542
Employee Fringe	25,123	-	25,123	7,588	17,536
<b>Total Personnel Cost</b>	<b>62,336</b>	<b>-</b>	<b>62,336</b>	<b>22,258</b>	<b>40,078</b>
Services and Supplies	69,600	-	69,600	25,657	43,943
Utilities	200	-	200	48	152
<b>TOTAL USES</b>	<b>132,136</b>	<b>-</b>	<b>132,136</b>	<b>47,964</b>	<b>84,173</b>
<b>SOURCES(USES)</b>	<b>27,864</b>	<b>-</b>	<b>27,864</b>	<b>114,637</b>	<b>(86,774)</b>

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Charges for Services	20,437,223	-	20,437,223	4,323,216	16,114,007
Facility Fees	3,692,700	-	3,692,700	1,537,045	2,155,655
Intergovernmental - Operating Grants	139,875	-	139,875	7,928	131,947
Interfund Services	123,002	-	123,002	42,345	80,657
Non Operating Income/Leases	141,174	-	141,174	71,259	69,915
Investment Earnings	40,008	-	40,008	-	40,008
Capital Grants	25,535,000	-	25,535,000	401,621	25,133,379
Proceeds from Capital Asset Dispositions	-	-	-	2,260	(2,260)
<b>TOTAL SOURCES</b>	<b>50,108,982</b>	<b>-</b>	<b>50,108,982</b>	<b>6,385,675</b>	<b>43,723,307</b>
<b>USES</b>					
Salaries and Wages	8,525,014	-	8,525,014	1,887,475	6,637,539
Employee Fringe	2,819,953	-	2,819,953	553,613	2,266,340
<b>Total Personnel Cost</b>	<b>11,344,967</b>	<b>-</b>	<b>11,344,967</b>	<b>2,441,088</b>	<b>8,903,879</b>
Professional Services	41,425	-	41,425	6,417	35,008
Services and Supplies	5,485,729	248,363	5,734,092	1,236,642	4,497,450
Insurance	427,200	-	427,200	17,491	409,709
Utilities	1,300,863	-	1,300,863	301,921	998,942
Cost of Goods Sold	1,808,069	-	1,808,069	539,577	1,268,492
Central Services Cost	1,178,206	-	1,178,206	264,730	913,476
Defensible Space	100,000	-	100,000	-	100,000
Capital Improvements	28,041,700	2,827,350	30,869,050	1,377,509	29,491,541
Debt Service	390,862	-	390,862	312	390,550
<b>TOTAL USES</b>	<b>50,119,021</b>	<b>3,075,713</b>	<b>53,194,734</b>	<b>6,185,688</b>	<b>47,009,046</b>
<b>SOURCES(USES)</b>	<b>(10,039)</b>	<b>(3,075,713)</b>	<b>(3,085,752)</b>	<b>199,987</b>	<b>(3,285,739)</b>

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Charges for Services	3,778,822	-	3,778,822	2,211,444	1,567,378
Facility Fees	520,251	-	520,251	-	520,251
Investment Earnings	(2,748)	-	(2,748)	-	(2,748)
<b>TOTAL SOURCES</b>	<b>4,296,325</b>	<b>-</b>	<b>4,296,325</b>	<b>2,211,444</b>	<b>2,084,881</b>
<b>USES</b>					
Salaries and Wages	1,535,541	-	1,535,541	613,907	921,634
Employee Fringe	457,288	-	457,288	142,476	314,812
<b>Total Personnel Cost</b>	<b>1,992,829</b>	<b>-</b>	<b>1,992,829</b>	<b>756,383</b>	<b>1,236,446</b>
Professional Services	6,380	-	6,380	-	6,380
Services and Supplies	1,061,193	17,500	1,078,693	278,755	799,938
Insurance	81,800	-	81,800	-	81,800
Utilities	252,595	-	252,595	112,620	139,975
Cost of Goods Sold	615,505	-	615,505	317,335	298,170
Central Services Cost	231,348	-	231,348	86,440	144,908
Capital Improvements	334,700	946,717	1,281,417	4,234	1,277,183
Debt Service	185,551	-	185,551	312	185,239
<b>TOTAL USES</b>	<b>4,761,901</b>	<b>964,217</b>	<b>5,726,118</b>	<b>1,556,079</b>	<b>4,170,039</b>
<b>SOURCES(USES)</b>	<b>(465,576)</b>	<b>(964,217)</b>	<b>(1,429,793)</b>	<b>655,365</b>	<b>(2,085,158)</b>

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Charges for Services	1,004,338	-	1,004,338	741,618	262,720
Facility Fees	1,139,874	-	1,139,874	-	1,139,874
Non Operating Income/Leases	43,989	-	43,989	-	43,989
Investment Earnings	(2,748)	-	(2,748)	-	(2,748)
<b>TOTAL SOURCES</b>	<b>2,185,453</b>	<b>-</b>	<b>2,185,453</b>	<b>741,618</b>	<b>1,443,835</b>
<b>USES</b>					
Salaries and Wages	500,207	-	500,207	166,166	334,041
Employee Fringe	162,915	-	162,915	40,272	122,643
<b>Total Personnel Cost</b>	<b>663,122</b>	<b>-</b>	<b>663,122</b>	<b>206,438</b>	<b>456,684</b>
Professional Services	2,570	-	2,570	-	2,570
Services and Supplies	381,890	17,400	399,290	88,439	310,851
Insurance	18,800	-	18,800	-	18,800
Utilities	98,346	-	98,346	45,142	53,204
Cost of Goods Sold	113,366	-	113,366	45,558	67,808
Central Services Cost	77,236	-	77,236	23,520	53,716
Capital Improvements	1,138,000	-	1,138,000	6,348	1,131,652
Debt Service	1,874	-	1,874	-	1,874
<b>TOTAL USES</b>	<b>2,495,204</b>	<b>17,400</b>	<b>2,512,604</b>	<b>415,446</b>	<b>2,097,158</b>
<b>SOURCES(USES)</b>	<b>(309,751)</b>	<b>(17,400)</b>	<b>(327,151)</b>	<b>326,172</b>	<b>(653,323)</b>



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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Charges for Services	2,117,586	-	2,117,586	783,256	1,334,330
Facility Fees	187,130	-	187,130	-	187,130
Investment Earnings	(180)	-	(180)	-	(180)
<b>TOTAL SOURCES</b>	<b>2,304,536</b>	<b>-</b>	<b>2,304,536</b>	<b>783,256</b>	<b>1,521,280</b>
<b>USES</b>					
Salaries and Wages	525,118	-	525,118	155,359	369,759
Employee Fringe	247,888	-	247,888	81,586	166,302
<b>Total Personnel Cost</b>	<b>773,006</b>	<b>-</b>	<b>773,006</b>	<b>236,945</b>	<b>536,061</b>
Professional Services	1,170	-	1,170	-	1,170
Services and Supplies	548,975	28,270	577,245	110,289	466,956
Insurance	12,800	-	12,800	-	12,800
Utilities	56,129	-	56,129	21,174	34,955
Cost of Goods Sold	464,700	-	464,700	176,684	288,016
Central Services Cost	106,807	-	106,807	31,615	75,192
Capital Improvements	10,000	10,000	20,000	-	20,000
Debt Service	177,130	-	177,130	-	177,130
<b>TOTAL USES</b>	<b>2,150,717</b>	<b>38,270</b>	<b>2,188,987</b>	<b>576,707</b>	<b>1,612,280</b>
<b>SOURCES(USES)</b>	<b>153,819</b>	<b>(38,270)</b>	<b>115,549</b>	<b>206,549</b>	<b>(91,000)</b>

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Charges for Services	12,090,998	-	12,090,998	1,000	12,089,998
Facility Fees	842,769	-	842,769	-	842,769
Interfund Services	15,735	-	15,735	-	15,735
Non Operating Income/Leases	85,085	-	85,085	71,259	13,826
Investment Earnings	21,324	-	21,324	-	21,324
Proceeds from Capital Asset Dispositions	-	-	-	2,260	(2,260)
<b>TOTAL SOURCES</b>	<b>13,055,911</b>	<b>-</b>	<b>13,055,911</b>	<b>74,519</b>	<b>12,981,392</b>
<b>USES</b>					
Salaries and Wages	3,903,964	-	3,903,964	299,000	3,604,964
Employee Fringe	1,331,768	-	1,331,768	145,307	1,186,460
<b>Total Personnel Cost</b>	<b>5,235,732</b>	<b>-</b>	<b>5,235,732</b>	<b>444,307</b>	<b>4,791,425</b>
Professional Services	23,700	-	23,700	6,417	17,283
Services and Supplies	2,325,603	60,603	2,386,206	510,497	1,875,709
Insurance	234,500	-	234,500	12,660	221,840
Utilities	641,435	-	641,435	44,124	597,311
Cost of Goods Sold	558,200	-	558,200	-	558,200
Central Services Cost	524,073	-	524,073	59,044	465,029
Capital Improvements	823,000	734,059	1,557,059	32,734	1,524,325
Debt Service	19,769	-	19,769	-	19,769
<b>TOTAL USES</b>	<b>10,386,012</b>	<b>794,662</b>	<b>11,180,674</b>	<b>1,109,783</b>	<b>10,070,891</b>
<b>SOURCES(USES)</b>	<b>2,669,899</b>	<b>(794,662)</b>	<b>1,875,237</b>	<b>(1,035,264)</b>	<b>2,910,501</b>

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Charges for Services	1,476,890	-	1,476,890	399,481	1,077,409
Facility Fees	173,229	-	173,229	-	173,229
Intergovernmental - Operating Grants	117,000	-	117,000	-	117,000
Investment Earnings	1,020	-	1,020	-	1,020
Capital Grants	25,435,000	-	25,435,000	-	25,435,000
<b>TOTAL SOURCES</b>	<b>27,203,139</b>	<b>-</b>	<b>27,203,139</b>	<b>399,481</b>	<b>26,803,658</b>
<b>USES</b>					
Salaries and Wages	1,304,390	-	1,304,390	352,151	952,239
Employee Fringe	392,286	-	392,286	83,980	308,305
<b>Total Personnel Cost</b>	<b>1,696,676</b>	<b>-</b>	<b>1,696,676</b>	<b>436,131</b>	<b>1,260,544</b>
Professional Services	5,850	-	5,850	-	5,850
Services and Supplies	609,861	7,500	617,361	113,478	503,883
Insurance	60,900	-	60,900	4,831	56,069
Utilities	122,956	-	122,956	33,136	89,820
Cost of Goods Sold	45,720	-	45,720	-	45,720
Central Services Cost	141,787	-	141,787	32,904	108,883
Capital Improvements	25,606,000	969,212	26,575,212	1,249,861	25,325,351
Debt Service	2,229	-	2,229	-	2,229
<b>TOTAL USES</b>	<b>28,291,979</b>	<b>976,712</b>	<b>29,268,691</b>	<b>1,870,342</b>	<b>27,398,349</b>
<b>SOURCES(USES)</b>	<b>(1,088,840)</b>	<b>(976,712)</b>	<b>(2,065,552)</b>	<b>(1,470,861)</b>	<b>(594,691)</b>

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Charges for Services	63,115	-	63,115	21,160	41,955
Facility Fees	73,191	-	73,191	-	73,191
Intergovernmental - Operating Grants	22,875	-	22,875	7,928	14,947
Interfund Services	107,267	-	107,267	42,345	64,922
Non Operating Income/Leases	12,100	-	12,100	-	12,100
Investment Earnings	(180)	-	(180)	-	(180)
Capital Grants	100,000	-	100,000	-	100,000
<b>TOTAL SOURCES</b>	<b>378,368</b>	<b>-</b>	<b>378,368</b>	<b>71,434</b>	<b>306,934</b>
<b>USES</b>					
Salaries and Wages	416,383	-	416,383	150,216	266,167
Employee Fringe	115,788	-	115,788	30,081	85,707
<b>Total Personnel Cost</b>	<b>532,171</b>	<b>-</b>	<b>532,171</b>	<b>180,297</b>	<b>351,874</b>
Professional Services	1,170	-	1,170	-	1,170
Services and Supplies	378,792	32,100	410,892	67,392	343,500
Insurance	14,500	-	14,500	-	14,500
Utilities	112,091	-	112,091	40,666	71,425
Central Services Cost	60,810	-	60,810	17,013	43,797
Capital Improvements	130,000	167,362	297,362	57,161	240,201
Debt Service	3,005	-	3,005	-	3,005
<b>TOTAL USES</b>	<b>1,232,539</b>	<b>199,462</b>	<b>1,432,001</b>	<b>362,529</b>	<b>1,069,472</b>
<b>SOURCES(USES)</b>	<b>(854,171)</b>	<b>(199,462)</b>	<b>(1,053,633)</b>	<b>(291,095)</b>	<b>(762,538)</b>

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Charges for Services	178,449	-	178,449	146,490	31,959
Facility Fees	1,304	-	1,304	-	1,304
Investment Earnings	(2,352)	-	(2,352)	-	(2,352)
<b>TOTAL SOURCES</b>	<b>177,401</b>	<b>-</b>	<b>177,401</b>	<b>146,490</b>	<b>30,911</b>
<b>USES</b>					
Salaries and Wages	131,667	-	131,667	102,395	29,272
Employee Fringe	31,804	-	31,804	13,227	18,577
<b>Total Personnel Cost</b>	<b>163,471</b>	<b>-</b>	<b>163,471</b>	<b>115,622</b>	<b>47,849</b>
Professional Services	585	-	585	-	585
Services and Supplies	87,960	5,000	92,960	35,124	57,836
Insurance	3,900	-	3,900	-	3,900
Utilities	11,780	-	11,780	3,471	8,309
Cost of Goods Sold	10,578	-	10,578	-	10,578
Central Services Cost	15,496	-	15,496	8,636	6,860
Debt Service	1,304	-	1,304	-	1,304
<b>TOTAL USES</b>	<b>295,074</b>	<b>5,000</b>	<b>300,074</b>	<b>162,854</b>	<b>137,220</b>
<b>SOURCES(USES)</b>	<b>(117,673)</b>	<b>(5,000)</b>	<b>(122,673)</b>	<b>(16,364)</b>	<b>(106,309)</b>

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Charges for Services	(272,975)	-	(272,975)	18,766	(291,741)
Facility Fees	754,952	-	754,952	1,537,045	(782,093)
Investment Earnings	25,872	-	25,872	-	25,872
Capital Grants	-	-	-	401,621	(401,621)
<b>TOTAL SOURCES</b>	<b>507,849</b>	<b>-</b>	<b>507,849</b>	<b>1,957,433</b>	<b>(1,449,584)</b>
<b>USES</b>					
Salaries and Wages	207,744	-	207,744	48,282	159,462
Employee Fringe	80,217	-	80,217	16,683	63,533
<b>Total Personnel Cost</b>	<b>287,961</b>	<b>-</b>	<b>287,961</b>	<b>64,965</b>	<b>222,996</b>
Services and Supplies	91,455	79,990	171,445	32,668	138,777
Utilities	5,531	-	5,531	1,588	3,943
Central Services Cost	20,649	-	20,649	5,556	15,093
Defensible Space	100,000	-	100,000	-	100,000
Capital Improvements	-	-	-	27,171	(27,171)
<b>TOTAL USES</b>	<b>505,596</b>	<b>79,990</b>	<b>585,586</b>	<b>131,948</b>	<b>453,637</b>
<b>SOURCES(USES)</b>	<b>2,253</b>	<b>(79,990)</b>	<b>(77,737)</b>	<b>1,825,484</b>	<b>(1,903,221)</b>

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Charges for Services	623,890	-	623,890	979,075	(355,185)
Facility Fees	2,556,840	-	2,556,840	1,168,151	1,388,689
Investment Earnings	11,400	-	11,400	-	11,400
<b>TOTAL SOURCES</b>	<b>3,192,130</b>	<b>-</b>	<b>3,192,130</b>	<b>2,147,226</b>	<b>1,044,904</b>
<b>USES</b>					
Salaries and Wages	968,860	-	968,860	452,166	516,694
Employee Fringe	250,645	-	250,645	77,044	173,600
<b>Total Personnel Cost</b>	<b>1,219,505</b>	<b>-</b>	<b>1,219,505</b>	<b>529,210</b>	<b>690,294</b>
Professional Services	17,850	-	17,850	-	17,850
Services and Supplies	591,409	229,223	820,632	139,656	680,976
Insurance	41,300	-	41,300	-	41,300
Utilities	128,817	-	128,817	52,520	76,297
Central Services Cost	141,194	-	141,194	43,283	97,911
Capital Improvements	485,000	460,000	945,000	12,109	932,891
Debt Service	6,365	-	6,365	-	6,365
<b>TOTAL USES</b>	<b>2,631,439</b>	<b>689,223</b>	<b>3,320,662</b>	<b>776,778</b>	<b>2,543,884</b>
<b>SOURCES(USES)</b>	<b>560,691</b>	<b>(689,223)</b>	<b>(128,532)</b>	<b>1,370,448</b>	<b>(1,498,980)</b>

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

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Interfund Services	3,467,103	-	3,467,103	711,669	2,755,434
Investment Earnings	(456)	-	(456)	-	(456)
<b>TOTAL SOURCES</b>	<b>3,466,647</b>	<b>-</b>	<b>3,466,647</b>	<b>711,669</b>	<b>2,754,978</b>
<b>USES</b>					
Salaries and Wages	1,620,492	-	1,620,492	370,289	1,250,203
Employee Fringe	819,935	-	819,935	170,847	649,088
<b>Total Personnel Cost</b>	<b>2,440,427</b>	<b>-</b>	<b>2,440,427</b>	<b>541,135</b>	<b>1,899,291</b>
Professional Services	15,000	-	15,000	-	15,000
Services and Supplies	959,912	-	959,912	155,042	804,870
Insurance	16,600	-	16,600	-	16,600
Utilities	9,910	-	9,910	2,775	7,135
<b>TOTAL USES</b>	<b>3,441,849</b>	<b>-</b>	<b>3,441,849</b>	<b>698,952</b>	<b>2,742,896</b>
<b>SOURCES(USES)</b>	<b>24,798</b>	<b>-</b>	<b>24,798</b>	<b>12,717</b>	<b>12,082</b>



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
FLEET**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendements</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Interfund Services	1,463,650	-	1,463,650	306,830	1,156,820
Investment Earnings	108	-	108	-	108
<b>TOTAL SOURCES</b>	<b>1,463,758</b>	<b>-</b>	<b>1,463,758</b>	<b>306,830</b>	<b>1,156,928</b>
<b>USES</b>					
Salaries and Wages	645,375	-	645,375	132,018	513,357
Employee Fringe	342,669	-	342,669	65,124	277,545
<b>Total Personnel Cost</b>	<b>988,044</b>	<b>-</b>	<b>988,044</b>	<b>197,142</b>	<b>790,903</b>
Services and Supplies	467,560	-	467,560	18,040	449,520
Insurance	5,900	-	5,900	-	5,900
Utilities	1,809	-	1,809	408	1,401
<b>TOTAL USES</b>	<b>1,463,313</b>	<b>-</b>	<b>1,463,313</b>	<b>215,590</b>	<b>1,247,723</b>
<b>SOURCES(USES)</b>	<b>445</b>	<b>-</b>	<b>445</b>	<b>91,240</b>	<b>(90,796)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
ENGINEERING**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Interfund Services	1,018,807	-	1,018,807	226,841	791,966
Investment Earnings	216	-	216	-	216
<b>TOTAL SOURCES</b>	<b>1,019,023</b>	<b>-</b>	<b>1,019,023</b>	<b>226,841</b>	<b>792,182</b>
<b>USES</b>					
Salaries and Wages	633,525	-	633,525	153,331	480,194
Employee Fringe	291,205	-	291,205	60,226	230,978
<b>Total Personnel Cost</b>	<b>924,730</b>	<b>-</b>	<b>924,730</b>	<b>213,557</b>	<b>711,172</b>
Professional Services	15,000	-	15,000	-	15,000
Services and Supplies	62,461	-	62,461	44,127	18,334
Insurance	4,400	-	4,400	-	4,400
Utilities	2,936	-	2,936	1,152	1,784
<b>TOTAL USES</b>	<b>1,009,527</b>	<b>-</b>	<b>1,009,527</b>	<b>258,837</b>	<b>750,690</b>
<b>SOURCES(USES)</b>	<b>9,496</b>	<b>-</b>	<b>9,496</b>	<b>(31,996)</b>	<b>41,492</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF SOURCES AND USES  
BUILDINGS**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>SOURCES</b>					
Interfund Services	984,646	-	984,646	177,998	806,648
Investment Earnings	(780)	-	(780)	-	(780)
<b>TOTAL SOURCES</b>	<b>983,866</b>	<b>-</b>	<b>983,866</b>	<b>177,998</b>	<b>805,868</b>
<b>USES</b>					
Salaries and Wages	341,592	-	341,592	84,940	256,652
Employee Fringe	186,061	-	186,061	45,496	140,564
<b>Total Personnel Cost</b>	<b>527,653</b>	<b>-</b>	<b>527,653</b>	<b>130,436</b>	<b>397,216</b>
Services and Supplies	429,891	-	429,891	92,875	337,016
Insurance	6,300	-	6,300	-	6,300
Utilities	5,165	-	5,165	1,215	3,950
<b>TOTAL USES</b>	<b>969,009</b>	<b>-</b>	<b>969,009</b>	<b>224,526</b>	<b>744,483</b>
<b>SOURCES(USES)</b>	<b>14,857</b>	<b>-</b>	<b>14,857</b>	<b>(46,528)</b>	<b>61,385</b>

# MONTHLY FINANCIAL SUMMARY REPORTS

STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION

**FISCAL YEAR 2022/23**

**First Quarter**

**ATTACHMENT B**

Utility Fund

Community Services Fund

Beach Fund

Internal Services Fund

**MONTH- END FINANCIAL RESULTS**

**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**

First Quarter

<b>Fund</b>	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>	<b>YTD %of Budget</b>
<b>200 Utilities</b>						
Total Operating Income	14,526,393	-	14,526,393	4,440,857	10,085,536	31%
Total Operating Expense	14,022,581	355,095	14,377,676	2,590,302	11,432,279	18%
Net Income (Expense)	503,812	(355,095)	148,717	1,850,555	(1,346,743)	
Total Non Operating Income	41,688	-	41,688	-	41,688	0%
Total Non Operating Expense	73,728	-	73,728	-	73,728	0%
Income (Expense) Before Transfers	471,772	(355,095)	116,677	1,850,555	(1,378,783)	
Transfers in	1,000,000	-	1,000,000	-	1,000,000	0%
Total Transfers	1,000,000	-	1,000,000	-	1,000,000	
Change in Net Position	1,471,772	(355,095)	1,116,677	1,850,555	(378,783)	
<b>300 Community Services</b>						
Total Operating Income	24,392,800	-	24,392,800	5,914,441	18,478,359	24%
Total Operating Expense	24,398,051	248,363	24,646,414	5,264,952	19,133,099	21%
Net Income (Expense)	(5,251)	(248,363)	(253,614)	649,489	(654,740)	
Total Non Operating Income	25,716,182	-	25,716,182	475,140	25,241,042	2%
Total Non Operating Expense	6,157	-	6,157	312	5,845	5%
Income (Expense) Before Transfers	25,704,774	(248,363)	25,456,411	1,124,317	24,580,457	
Change in Net Position	25,704,774	(248,363)	25,456,411	1,124,317	24,580,457	
<b>390 Beach</b>						
Total Operating Income	3,180,730	-	3,180,730	2,147,226	1,033,504	68%
Total Operating Expense	2,324,334	229,223	2,553,557	767,965	1,556,369	30%
Net Income (Expense)	856,396	(229,223)	627,173	1,379,261	(522,865)	
Total Non Operating Income	11,400	-	11,400	-	11,400	0%
Total Non Operating Expense	70	-	70	-	70	0%
Income (Expense) Before Transfers	867,726	(229,223)	638,503	1,379,261	(511,535)	
Change in Net Position	867,726	(229,223)	638,503	1,379,261	(511,535)	
<b>400 Internal Services</b>						
Total Operating Income	3,467,103	-	3,467,103	711,669	2,755,434	21%
Total Operating Expense	3,451,725	-	3,451,725	701,575	2,750,150	20%
Net Income (Expense)	15,378	-	15,378	10,094	5,284	
Total Non Operating Income	(456)	-	(456)	-	(456)	0%
Income (Expense) Before Transfers	14,922	-	14,922	10,094	4,828	
Change in Net Position	14,922	-	14,922	10,094	4,828	

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**UTILITY FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>OPERATING INCOME</b>					
Charges for Services	14,289,893	-	14,289,893	4,431,047	9,858,846
Interfund Services	236,500	-	236,500	9,810	226,690
<b>TOTAL OPERATING INCOME</b>	<b>14,526,393</b>	<b>-</b>	<b>14,526,393</b>	<b>4,440,857</b>	<b>10,085,536</b>
<b>OPERATING EXPENSE</b>					
Salaries and Wages	3,762,672	-	3,762,672	662,039	3,100,633
Employee Fringe	1,891,008	-	1,891,008	324,332	1,566,677
<b>Total Personnel Cost</b>	<b>5,653,680</b>	<b>-</b>	<b>5,653,680</b>	<b>986,370</b>	<b>4,667,310</b>
Professional Services	167,050	-	167,050	24,908	142,142
Services and Supplies	3,733,100	355,095	4,088,195	432,507	3,300,593
Insurance	221,900	-	221,900	-	221,900
Utilities	958,691	-	958,691	331,459	627,232
Defensible Space	100,000	-	100,000	-	100,000
Depreciation	3,188,160	-	3,188,160	815,058	2,373,102
<b>TOTAL OPERATING EXPENSE</b>	<b>14,022,581</b>	<b>355,095</b>	<b>14,377,676</b>	<b>2,590,302</b>	<b>11,432,279</b>
<b>NET INCOME (EXPENSE)</b>	<b>503,812</b>	<b>(355,095)</b>	<b>148,717</b>	<b>1,850,555</b>	<b>(1,346,743)</b>
<b>NON OPERATING INCOME</b>					
Investment Earnings	41,688	-	41,688	-	41,688
<b>TOTAL NON OPERATING INCOME</b>	<b>41,688</b>	<b>-</b>	<b>41,688</b>	<b>-</b>	<b>41,688</b>
<b>NON OPERATING EXPENSE</b>					
Debt Service Interest	73,728	-	73,728	-	73,728
<b>TOTAL NON OPERATING EXPENSE</b>	<b>73,728</b>	<b>-</b>	<b>73,728</b>	<b>-</b>	<b>73,728</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>471,772</b>	<b>(355,095)</b>	<b>116,677</b>	<b>1,850,555</b>	<b>(1,378,783)</b>
<b>TRANSFERS</b>					
Transfers In	1,000,000	-	1,000,000	-	1,000,000
<b>CHANGE IN NET POSITION</b>	<b>1,471,772</b>	<b>(355,095)</b>	<b>1,116,677</b>	<b>1,850,555</b>	<b>(378,783)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**WATER**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>OPERATING INCOME</b>					
Charges for Services	5,957,177	-	5,957,177	2,132,844	3,824,333
Interfund Services	236,500	-	236,500	9,810	226,690
<b>TOTAL OPERATING INCOME</b>	<b>6,193,677</b>	<b>-</b>	<b>6,193,677</b>	<b>2,142,654</b>	<b>4,051,023</b>
<b>OPERATING EXPENSE</b>					
Salaries and Wages	1,615,656	-	1,615,656	286,841	1,328,815
Employee Fringe	828,765	-	828,765	137,196	691,569
<b>Total Personnel Cost</b>	<b>2,444,421</b>	<b>-</b>	<b>2,444,421</b>	<b>424,037</b>	<b>2,020,384</b>
Professional Services	80,350	-	80,350	19,202	61,148
Services and Supplies	2,261,988	187,248	2,449,236	316,205	1,945,783
Insurance	121,900	-	121,900	-	121,900
Utilities	474,748	-	474,748	193,486	281,262
Defensible Space	50,000	-	50,000	-	50,000
Depreciation	1,647,384	-	1,647,384	422,338	1,225,046
<b>TOTAL OPERATING EXPENSE</b>	<b>7,080,791</b>	<b>187,248</b>	<b>7,268,038</b>	<b>1,375,268</b>	<b>5,705,523</b>
<b>NET INCOME (EXPENSE)</b>	<b>(887,114)</b>	<b>(187,248)</b>	<b>(1,074,361)</b>	<b>767,386</b>	<b>(1,654,499)</b>
<b>NON OPERATING INCOME</b>					
Investment Earnings	20,844	-	20,844	-	20,844
<b>TOTAL NON OPERATING INCOME</b>	<b>20,844</b>	<b>-</b>	<b>20,844</b>	<b>-</b>	<b>20,844</b>
<b>NON OPERATING EXPENSE</b>					
Debt Service Interest	50,732	-	50,732	-	50,732
<b>TOTAL NON OPERATING EXPENSE</b>	<b>50,732</b>	<b>-</b>	<b>50,732</b>	<b>-</b>	<b>50,732</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>(917,002)</b>	<b>(187,248)</b>	<b>(1,104,249)</b>	<b>767,386</b>	<b>(1,684,387)</b>
<b>TRANSFERS</b>					
Transfers Out	(614,135)	-	(614,135)	-	(614,135)
<b>CHANGE IN NET POSITION</b>	<b>(302,867)</b>	<b>(187,248)</b>	<b>(490,115)</b>	<b>767,386</b>	<b>(1,070,253)</b>



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**SEWER**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>OPERATING INCOME</b>					
Charges for Services	7,816,716	-	7,816,716	2,117,197	5,699,519
<b>TOTAL OPERATING INCOME</b>	<b>7,816,716</b>	<b>-</b>	<b>7,816,716</b>	<b>2,117,197</b>	<b>5,699,519</b>
<b>OPERATING EXPENSE</b>					
Salaries and Wages	1,907,639	-	1,907,639	332,433	1,575,206
Employee Fringe	952,450	-	952,450	166,171	786,279
<b>Total Personnel Cost</b>	<b>2,860,089</b>	<b>-</b>	<b>2,860,089</b>	<b>498,604</b>	<b>2,361,485</b>
Professional Services	86,700	-	86,700	5,706	80,994
Services and Supplies	1,241,186	167,848	1,409,034	65,569	1,175,617
Insurance	100,000	-	100,000	-	100,000
Utilities	481,963	-	481,963	137,490	344,473
Defensible Space	50,000	-	50,000	-	50,000
Depreciation	1,540,776	-	1,540,776	392,720	1,148,056
<b>TOTAL OPERATING EXPENSE</b>	<b>6,360,714</b>	<b>167,848</b>	<b>6,528,562</b>	<b>1,100,090</b>	<b>5,260,625</b>
<b>NET INCOME (EXPENSE)</b>	<b>1,456,002</b>	<b>(167,848)</b>	<b>1,288,154</b>	<b>1,017,107</b>	<b>438,895</b>
<b>NON OPERATING INCOME</b>					
Investment Earnings	20,844	-	20,844	-	20,844
<b>TOTAL NON OPERATING INCOME</b>	<b>20,844</b>	<b>-</b>	<b>20,844</b>	<b>-</b>	<b>20,844</b>
<b>NON OPERATING EXPENSE</b>					
Debt Service Interest	22,996	-	22,996	-	22,996
<b>TOTAL NON OPERATING EXPENSE</b>	<b>22,996</b>	<b>-</b>	<b>22,996</b>	<b>-</b>	<b>22,996</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>1,453,850</b>	<b>(167,848)</b>	<b>1,286,002</b>	<b>1,017,107</b>	<b>436,743</b>
<b>TRANSFERS</b>					
Transfers In	(1,000,000)	-	(1,000,000)	-	(1,000,000)
Transfers Out	614,135	-	614,135	-	614,135
<b>CHANGE IN NET POSITION</b>	<b>(160,285)</b>	<b>(167,848)</b>	<b>(328,132)</b>	<b>1,017,107</b>	<b>(1,177,392)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**SOLID WASTE**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>OPERATING INCOME</b>					
Charges for Services	356,000	-	356,000	18,406	337,594
<b>TOTAL OPERATING INCOME</b>	<b>356,000</b>	<b>-</b>	<b>356,000</b>	<b>18,406</b>	<b>337,594</b>
<b>OPERATING EXPENSE</b>					
Salaries and Wages	202,164	-	202,164	28,093	174,071
Employee Fringe	84,670	-	84,670	13,377	71,293
<b>Total Personnel Cost</b>	<b>286,834</b>	<b>-</b>	<b>286,834</b>	<b>41,471</b>	<b>245,363</b>
Services and Supplies	160,326	-	160,326	25,076	135,250
Utilities	1,780	-	1,780	435	1,345
<b>TOTAL OPERATING EXPENSE</b>	<b>448,940</b>	<b>-</b>	<b>448,940</b>	<b>66,981</b>	<b>381,959</b>
<b>NET INCOME (EXPENSE)</b>	<b>(92,940)</b>	<b>-</b>	<b>(92,940)</b>	<b>(48,575)</b>	<b>(44,365)</b>
<b>CHANGE IN NET POSITION</b>	<b>(92,940)</b>	<b>-</b>	<b>(92,940)</b>	<b>(48,575)</b>	<b>(44,365)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
TAHOE WATER SUPPLIERS ASSOCIATION**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>OPERATING INCOME</b>					
Charges for Services	160,000	-	160,000	162,601	(2,601)
<b>TOTAL OPERATING INCOME</b>	<b>160,000</b>	<b>-</b>	<b>160,000</b>	<b>162,601</b>	<b>(2,601)</b>
<b>OPERATING EXPENSE</b>					
Salaries and Wages	37,213	-	37,213	14,671	22,542
Employee Fringe	25,123	-	25,123	7,588	17,536
<b>Total Personnel Cost</b>	<b>62,336</b>	<b>-</b>	<b>62,336</b>	<b>22,258</b>	<b>40,078</b>
Services and Supplies	69,600	-	69,600	25,657	43,943
Utilities	200	-	200	48	152
<b>TOTAL OPERATING EXPENSE</b>	<b>132,136</b>	<b>-</b>	<b>132,136</b>	<b>47,964</b>	<b>84,173</b>
<b>NET INCOME (EXPENSE)</b>	<b>27,864</b>	<b>-</b>	<b>27,864</b>	<b>114,637</b>	<b>(86,774)</b>
<b>CHANGE IN NET POSITION</b>	<b>27,864</b>	<b>-</b>	<b>27,864</b>	<b>114,637</b>	<b>(86,774)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**COMMUNITY SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>OPERATING INCOME</b>					
Charges for Services	20,437,223	-	20,437,223	4,327,122	16,110,101
Facility Fees	3,692,700	-	3,692,700	1,537,045	2,155,655
Intergovernmental - Operating Grants	139,875	-	139,875	7,928	131,947
Interfund Services	123,002	-	123,002	42,345	80,657
<b>TOTAL OPERATING INCOME</b>	<b>24,392,800</b>	<b>-</b>	<b>24,392,800</b>	<b>5,914,441</b>	<b>18,478,359</b>
<b>OPERATING EXPENSE</b>					
Salaries and Wages	8,525,014	-	8,525,014	1,887,475	6,637,539
Employee Fringe	2,819,953	-	2,819,953	553,613	2,266,340
<b>Total Personnel Cost</b>	<b>11,344,967</b>	<b>-</b>	<b>11,344,967</b>	<b>2,441,088</b>	<b>8,903,879</b>
Professional Services	41,425	-	41,425	6,417	35,008
Services and Supplies	5,485,729	248,363	5,734,092	1,236,642	4,249,087
Insurance	427,200	-	427,200	17,491	409,709
Utilities	1,300,863	-	1,300,863	301,921	998,942
Cost of Goods Sold	1,808,069	-	1,808,069	539,577	1,268,492
Central Services Cost	1,178,206	-	1,178,206	-	1,178,206
Defensible Space	100,000	-	100,000	-	100,000
Depreciation	2,711,592	-	2,711,592	721,815	1,989,777
<b>TOTAL OPERATING EXPENSE</b>	<b>24,398,051</b>	<b>248,363</b>	<b>24,646,414</b>	<b>5,264,952</b>	<b>19,133,099</b>
<b>NET INCOME (EXPENSE)</b>	<b>(5,251)</b>	<b>(248,363)</b>	<b>(253,614)</b>	<b>649,489</b>	<b>(654,740)</b>
<b>NON OPERATING INCOME</b>					
Non Operating Income/Leases	141,174	-	141,174	71,259	69,915
Investment Earnings	40,008	-	40,008	-	40,008
Capital Grants	25,535,000	-	25,535,000	401,621	25,133,379
Proceeds from Capital Asset Dispositions	-	-	-	2,260	(2,260)
<b>TOTAL NON OPERATING INCOME</b>	<b>25,716,182</b>	<b>-</b>	<b>25,716,182</b>	<b>475,140</b>	<b>25,241,042</b>
<b>NON OPERATING EXPENSE</b>					
Debt Service Interest	6,157	-	6,157	312	5,845
<b>TOTAL NON OPERATING EXPENSE</b>	<b>6,157</b>	<b>-</b>	<b>6,157</b>	<b>312</b>	<b>5,845</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>25,704,774</b>	<b>(248,363)</b>	<b>25,456,411</b>	<b>1,124,317</b>	<b>24,580,457</b>
<b>CHANGE IN NET POSITION</b>	<b>25,704,774</b>	<b>(248,363)</b>	<b>25,456,411</b>	<b>1,124,317</b>	<b>24,580,457</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**CHAMPIONSHIP GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>OPERATING INCOME</b>					
Charges for Services	3,778,822	-	3,778,822	2,211,444	1,567,378
Facility Fees	520,251	-	520,251	-	520,251
<b>TOTAL OPERATING INCOME</b>	<b>4,299,073</b>	<b>-</b>	<b>4,299,073</b>	<b>2,211,444</b>	<b>2,087,629</b>
<b>OPERATING EXPENSE</b>					
Salaries and Wages	1,535,541	-	1,535,541	613,907	921,634
Employee Fringe	457,288	-	457,288	142,476	314,812
<b>Total Personnel Cost</b>	<b>1,992,829</b>	<b>-</b>	<b>1,992,829</b>	<b>756,383</b>	<b>1,236,446</b>
Professional Services	6,380	-	6,380	-	6,380
Services and Supplies	1,061,193	17,500	1,078,693	278,755	782,438
Insurance	81,800	-	81,800	-	81,800
Utilities	252,595	-	252,595	112,620	139,975
Cost of Goods Sold	615,505	-	615,505	317,335	298,170
Central Services Cost	231,348	-	231,348	-	231,348
Depreciation	623,292	-	623,292	160,624	462,668
<b>TOTAL OPERATING EXPENSE</b>	<b>4,864,942</b>	<b>17,500</b>	<b>4,882,442</b>	<b>1,625,717</b>	<b>3,239,225</b>
<b>NET INCOME (EXPENSE)</b>	<b>(565,869)</b>	<b>(17,500)</b>	<b>(583,369)</b>	<b>585,728</b>	<b>(1,151,597)</b>
<b>NON OPERATING INCOME</b>					
Investment Earnings	(2,748)	-	(2,748)	-	(2,748)
<b>TOTAL NON OPERATING INCOME</b>	<b>(2,748)</b>	<b>-</b>	<b>(2,748)</b>	<b>-</b>	<b>(2,748)</b>
<b>NON OPERATING EXPENSE</b>					
Debt Service Interest	2,055	-	2,055	312	1,743
<b>TOTAL NON OPERATING EXPENSE</b>	<b>2,055</b>	<b>-</b>	<b>2,055</b>	<b>312</b>	<b>1,743</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>(570,672)</b>	<b>(17,500)</b>	<b>(588,172)</b>	<b>585,415</b>	<b>(1,156,087)</b>
<b>CHANGE IN NET POSITION</b>	<b>(570,672)</b>	<b>(17,500)</b>	<b>(588,172)</b>	<b>585,415</b>	<b>(1,156,087)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
MOUNTAIN GOLF**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>OPERATING INCOME</b>					
Charges for Services	1,004,338	-	1,004,338	741,618	262,720
Facility Fees	1,139,874	-	1,139,874	-	1,139,874
<b>TOTAL OPERATING INCOME</b>	<b>2,144,212</b>	<b>-</b>	<b>2,144,212</b>	<b>741,618</b>	<b>1,402,594</b>
<b>OPERATING EXPENSE</b>					
Salaries and Wages	500,207	-	500,207	166,166	334,041
Employee Fringe	162,915	-	162,915	40,272	122,643
<b>Total Personnel Cost</b>	<b>663,122</b>	<b>-</b>	<b>663,122</b>	<b>206,438</b>	<b>456,684</b>
Professional Services	2,570	-	2,570	-	2,570
Services and Supplies	381,890	17,400	399,290	88,439	293,451
Insurance	18,800	-	18,800	-	18,800
Utilities	98,346	-	98,346	45,142	53,204
Cost of Goods Sold	113,366	-	113,366	45,558	67,808
Central Services Cost	77,236	-	77,236	-	77,236
Depreciation	198,528	-	198,528	42,995	155,533
<b>TOTAL OPERATING EXPENSE</b>	<b>1,553,858</b>	<b>17,400</b>	<b>1,571,258</b>	<b>428,573</b>	<b>1,125,285</b>
<b>NET INCOME (EXPENSE)</b>	<b>590,354</b>	<b>(17,400)</b>	<b>572,954</b>	<b>313,045</b>	<b>277,309</b>
<b>NON OPERATING INCOME</b>					
Non Operating Income/Leases	43,989	-	43,989	-	43,989
Investment Earnings	(2,748)	-	(2,748)	-	(2,748)
<b>TOTAL NON OPERATING INCOME</b>	<b>41,241</b>	<b>-</b>	<b>41,241</b>	<b>-</b>	<b>41,241</b>
<b>NON OPERATING EXPENSE</b>					
Debt Service Interest	1,874	-	1,874	-	1,874
<b>TOTAL NON OPERATING EXPENSE</b>	<b>1,874</b>	<b>-</b>	<b>1,874</b>	<b>-</b>	<b>1,874</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>629,721</b>	<b>(17,400)</b>	<b>612,321</b>	<b>313,045</b>	<b>316,676</b>
<b>CHANGE IN NET POSITION</b>	<b>629,721</b>	<b>(17,400)</b>	<b>612,321</b>	<b>313,045</b>	<b>316,676</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
FACILITIES**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>OPERATING INCOME</b>					
Charges for Services	2,117,586	-	2,117,586	783,256	1,334,330
Facility Fees	187,130	-	187,130	-	187,130
<b>TOTAL OPERATING INCOME</b>	<b>2,304,716</b>	<b>-</b>	<b>2,304,716</b>	<b>783,256</b>	<b>1,521,460</b>
<b>OPERATING EXPENSE</b>					
Salaries and Wages	525,118	-	525,118	155,359	369,759
Employee Fringe	247,888	-	247,888	81,586	166,302
<b>Total Personnel Cost</b>	<b>773,006</b>	<b>-</b>	<b>773,006</b>	<b>236,945</b>	<b>536,061</b>
Professional Services	1,170	-	1,170	-	1,170
Services and Supplies	548,975	28,270	577,245	110,289	438,686
Insurance	12,800	-	12,800	-	12,800
Utilities	56,129	-	56,129	21,174	34,955
Cost of Goods Sold	464,700	-	464,700	176,684	288,016
Central Services Cost	106,807	-	106,807	-	106,807
Depreciation	122,064	-	122,064	30,685	91,379
<b>TOTAL OPERATING EXPENSE</b>	<b>2,085,651</b>	<b>28,270</b>	<b>2,113,921</b>	<b>575,776</b>	<b>1,509,874</b>
<b>NET INCOME (EXPENSE)</b>	<b>219,065</b>	<b>(28,270)</b>	<b>190,795</b>	<b>207,480</b>	<b>11,586</b>
<b>NON OPERATING INCOME</b>					
Investment Earnings	(180)	-	(180)	-	(180)
<b>TOTAL NON OPERATING INCOME</b>	<b>(180)</b>	<b>-</b>	<b>(180)</b>	<b>-</b>	<b>(180)</b>
<b>NON OPERATING EXPENSE</b>					
Debt Service Interest	1,962	-	1,962	-	1,962
<b>TOTAL NON OPERATING EXPENSE</b>	<b>1,962</b>	<b>-</b>	<b>1,962</b>	<b>-</b>	<b>1,962</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>216,923</b>	<b>(28,270)</b>	<b>188,653</b>	<b>207,480</b>	<b>9,444</b>
<b>CHANGE IN NET POSITION</b>	<b>216,923</b>	<b>(28,270)</b>	<b>188,653</b>	<b>207,480</b>	<b>9,444</b>



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**SKI**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>OPERATING INCOME</b>					
Charges for Services	12,090,998	-	12,090,998	1,000	12,089,998
Facility Fees	842,769	-	842,769	-	842,769
Interfund Services	15,735	-	15,735	-	15,735
<b>TOTAL OPERATING INCOME</b>	<b>12,949,502</b>	<b>-</b>	<b>12,949,502</b>	<b>1,000</b>	<b>12,948,502</b>
<b>OPERATING EXPENSE</b>					
Salaries and Wages	3,903,964	-	3,903,964	299,000	3,604,964
Employee Fringe	1,331,768	-	1,331,768	145,307	1,186,460
<b>Total Personnel Cost</b>	<b>5,235,732</b>	<b>-</b>	<b>5,235,732</b>	<b>444,307</b>	<b>4,791,425</b>
Professional Services	23,700	-	23,700	6,417	17,283
Services and Supplies	2,325,603	60,603	2,386,206	510,497	1,815,106
Insurance	234,500	-	234,500	12,660	221,840
Utilities	641,435	-	641,435	44,124	597,311
Cost of Goods Sold	558,200	-	558,200	-	558,200
Central Services Cost	524,073	-	524,073	-	524,073
Depreciation	1,137,696	-	1,137,696	323,171	814,525
<b>TOTAL OPERATING EXPENSE</b>	<b>10,680,939</b>	<b>60,603</b>	<b>10,741,542</b>	<b>1,341,175</b>	<b>9,339,764</b>
<b>NET INCOME (EXPENSE)</b>	<b>2,268,563</b>	<b>(60,603)</b>	<b>2,207,960</b>	<b>(1,340,175)</b>	<b>3,608,738</b>
<b>NON OPERATING INCOME</b>					
Non Operating Income/Leases	85,085	-	85,085	71,259	13,826
Investment Earnings	21,324	-	21,324	-	21,324
Proceeds from Capital Asset Dispositions	-	-	-	2,260	(2,260)
<b>TOTAL NON OPERATING INCOME</b>	<b>106,409</b>	<b>-</b>	<b>106,409</b>	<b>73,519</b>	<b>32,890</b>
<b>NON OPERATING EXPENSE</b>					
Debt Service Interest	219	-	219	-	219
<b>TOTAL NON OPERATING EXPENSE</b>	<b>219</b>	<b>-</b>	<b>219</b>	<b>-</b>	<b>219</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>2,374,753</b>	<b>(60,603)</b>	<b>2,314,150</b>	<b>(1,266,656)</b>	<b>3,641,409</b>
<b>CHANGE IN NET POSITION</b>	<b>2,374,753</b>	<b>(60,603)</b>	<b>2,314,150</b>	<b>(1,266,656)</b>	<b>3,641,409</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
RECREATION**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>OPERATING INCOME</b>					
Charges for Services	1,476,890	-	1,476,890	399,837	1,077,053
Facility Fees	173,229	-	173,229	-	173,229
Intergovernmental - Operating Grants	67,000	-	67,000	-	67,000
<b>TOTAL OPERATING INCOME</b>	<b>1,717,119</b>	<b>-</b>	<b>1,717,119</b>	<b>399,837</b>	<b>1,317,282</b>
<b>OPERATING EXPENSE</b>					
Salaries and Wages	1,304,390	-	1,304,390	352,151	952,239
Employee Fringe	392,286	-	392,286	83,980	308,305
<b>Total Personnel Cost</b>	<b>1,696,676</b>	<b>-</b>	<b>1,696,676</b>	<b>436,131</b>	<b>1,260,544</b>
Professional Services	5,850	-	5,850	-	5,850
Services and Supplies	609,861	7,500	617,361	113,478	496,383
Insurance	60,900	-	60,900	4,831	56,069
Utilities	122,956	-	122,956	33,136	89,820
Cost of Goods Sold	45,720	-	45,720	-	45,720
Central Services Cost	141,787	-	141,787	-	141,787
Depreciation	267,948	-	267,948	72,336	195,612
<b>TOTAL OPERATING EXPENSE</b>	<b>2,951,698</b>	<b>7,500</b>	<b>2,959,198</b>	<b>659,912</b>	<b>2,291,785</b>
<b>NET INCOME (EXPENSE)</b>	<b>(1,234,579)</b>	<b>(7,500)</b>	<b>(1,242,079)</b>	<b>(260,075)</b>	<b>(974,504)</b>
<b>NON OPERATING INCOME</b>					
Investment Earnings	1,020	-	1,020	-	1,020
Capital Grants	25,435,000	-	25,435,000	-	25,435,000
<b>TOTAL NON OPERATING INCOME</b>	<b>25,436,020</b>	<b>-</b>	<b>25,436,020</b>	<b>-</b>	<b>25,436,020</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>24,201,441</b>	<b>(7,500)</b>	<b>24,193,941</b>	<b>(260,075)</b>	<b>24,461,516</b>
<b>CHANGE IN NET POSITION</b>	<b>24,201,441</b>	<b>(7,500)</b>	<b>24,193,941</b>	<b>(260,075)</b>	<b>24,461,516</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
PARKS**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>OPERATING INCOME</b>					
Charges for Services	63,115	-	63,115	21,160	41,955
Facility Fees	73,191	-	73,191	-	73,191
Intergovernmental - Operating Grants	22,875	-	22,875	7,928	14,947
Interfund Services	107,267	-	107,267	42,345	64,922
<b>TOTAL OPERATING INCOME</b>	<b>266,448</b>	<b>-</b>	<b>266,448</b>	<b>71,434</b>	<b>195,014</b>
<b>OPERATING EXPENSE</b>					
Salaries and Wages	416,383	-	416,383	150,216	266,167
Employee Fringe	115,788	-	115,788	30,081	85,707
<b>Total Personnel Cost</b>	<b>532,171</b>	<b>-</b>	<b>532,171</b>	<b>180,297</b>	<b>351,874</b>
Professional Services	1,170	-	1,170	-	1,170
Services and Supplies	378,792	32,100	410,892	67,392	311,400
Insurance	14,500	-	14,500	-	14,500
Utilities	112,091	-	112,091	40,666	71,425
Central Services Cost	60,810	-	60,810	-	60,810
Depreciation	267,048	-	267,048	67,411	199,637
<b>TOTAL OPERATING EXPENSE</b>	<b>1,366,582</b>	<b>32,100</b>	<b>1,398,682</b>	<b>355,766</b>	<b>1,010,817</b>
<b>NET INCOME (EXPENSE)</b>	<b>(1,100,134)</b>	<b>(32,100)</b>	<b>(1,132,234)</b>	<b>(284,332)</b>	<b>(815,802)</b>
<b>NON OPERATING INCOME</b>					
Non Operating Income/Leases	12,100	-	12,100	-	12,100
Investment Earnings	(180)	-	(180)	-	(180)
Capital Grants	100,000	-	100,000	-	100,000
<b>TOTAL NON OPERATING INCOME</b>	<b>111,920</b>	<b>-</b>	<b>111,920</b>	<b>-</b>	<b>111,920</b>
<b>NON OPERATING EXPENSE</b>					
Debt Service Interest	33	-	33	-	33
<b>TOTAL NON OPERATING EXPENSE</b>	<b>33</b>	<b>-</b>	<b>33</b>	<b>-</b>	<b>33</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>(988,247)</b>	<b>(32,100)</b>	<b>(1,020,347)</b>	<b>(284,332)</b>	<b>(703,915)</b>
<b>CHANGE IN NET POSITION</b>	<b>(988,247)</b>	<b>(32,100)</b>	<b>(1,020,347)</b>	<b>(284,332)</b>	<b>(703,915)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**TENNIS**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>OPERATING INCOME</b>					
Charges for Services	178,449	-	178,449	150,040	28,409
Facility Fees	1,304	-	1,304	-	1,304
<b>TOTAL OPERATING INCOME</b>	<b>179,753</b>	<b>-</b>	<b>179,753</b>	<b>150,040</b>	<b>29,713</b>
<b>OPERATING EXPENSE</b>					
Salaries and Wages	131,667	-	131,667	102,395	29,272
Employee Fringe	31,804	-	31,804	13,227	18,577
<b>Total Personnel Cost</b>	<b>163,471</b>	<b>-</b>	<b>163,471</b>	<b>115,622</b>	<b>47,849</b>
Professional Services	585	-	585	-	585
Services and Supplies	87,960	5,000	92,960	35,124	52,836
Insurance	3,900	-	3,900	-	3,900
Utilities	11,780	-	11,780	3,471	8,309
Cost of Goods Sold	10,578	-	10,578	-	10,578
Central Services Cost	15,496	-	15,496	-	15,496
Depreciation	70,608	-	70,608	17,708	52,900
<b>TOTAL OPERATING EXPENSE</b>	<b>364,378</b>	<b>5,000</b>	<b>369,378</b>	<b>171,926</b>	<b>192,452</b>
<b>NET INCOME (EXPENSE)</b>	<b>(184,625)</b>	<b>(5,000)</b>	<b>(189,625)</b>	<b>(21,886)</b>	<b>(162,739)</b>
<b>NON OPERATING INCOME</b>					
Investment Earnings	(2,352)	-	(2,352)	-	(2,352)
<b>TOTAL NON OPERATING INCOME</b>	<b>(2,352)</b>	<b>-</b>	<b>(2,352)</b>	<b>-</b>	<b>(2,352)</b>
<b>NON OPERATING EXPENSE</b>					
Debt Service Interest	14	-	14	-	14
<b>TOTAL NON OPERATING EXPENSE</b>	<b>14</b>	<b>-</b>	<b>14</b>	<b>-</b>	<b>14</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>(186,991)</b>	<b>(5,000)</b>	<b>(191,991)</b>	<b>(21,886)</b>	<b>(165,105)</b>
<b>CHANGE IN NET POSITION</b>	<b>(186,991)</b>	<b>(5,000)</b>	<b>(191,991)</b>	<b>(21,886)</b>	<b>(165,105)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**COMMUNITY SERVICES ADMINISTRATION**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>OPERATING INCOME</b>					
Charges for Services	(272,975)	-	(272,975)	18,766	(291,741)
Facility Fees	754,952	-	754,952	1,537,045	(782,093)
<b>TOTAL OPERATING INCOME</b>	<b>481,977</b>	<b>-</b>	<b>481,977</b>	<b>1,555,811</b>	<b>(1,073,834)</b>
<b>OPERATING EXPENSE</b>					
Salaries and Wages	207,744	-	207,744	48,282	159,462
Employee Fringe	80,217	-	80,217	16,683	63,533
<b>Total Personnel Cost</b>	<b>287,961</b>	<b>-</b>	<b>287,961</b>	<b>64,965</b>	<b>222,996</b>
Services and Supplies	91,455	79,990	171,445	32,668	58,787
Utilities	5,531	-	5,531	1,588	3,943
Central Services Cost	20,649	-	20,649	-	20,649
Defensible Space	100,000	-	100,000	-	100,000
Depreciation	24,408	-	24,408	6,886	17,522
<b>TOTAL OPERATING EXPENSE</b>	<b>530,004</b>	<b>79,990</b>	<b>609,994</b>	<b>106,107</b>	<b>423,897</b>
<b>NET INCOME (EXPENSE)</b>	<b>(48,027)</b>	<b>(79,990)</b>	<b>(128,017)</b>	<b>1,449,704</b>	<b>(1,497,731)</b>
<b>NON OPERATING INCOME</b>					
Investment Earnings	25,872	-	25,872	-	25,872
Capital Grants	-	-	-	401,621	(401,621)
<b>TOTAL NON OPERATING INCOME</b>	<b>25,872</b>	<b>-</b>	<b>25,872</b>	<b>401,621</b>	<b>(375,749)</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>(22,155)</b>	<b>(79,990)</b>	<b>(102,145)</b>	<b>1,851,326</b>	<b>(1,873,481)</b>
<b>CHANGE IN NET POSITION</b>	<b>(22,155)</b>	<b>(79,990)</b>	<b>(102,145)</b>	<b>1,851,326</b>	<b>(1,873,481)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
BEACH FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>OPERATING INCOME</b>					
Charges for Services	623,890	-	623,890	979,075	(355,185)
Facility Fees	2,556,840	-	2,556,840	1,168,151	1,388,689
<b>TOTAL OPERATING INCOME</b>	<b>3,180,730</b>	<b>-</b>	<b>3,180,730</b>	<b>2,147,226</b>	<b>1,033,504</b>
<b>OPERATING EXPENSE</b>					
Salaries and Wages	968,860	-	968,860	452,166	516,694
Employee Fringe	250,645	-	250,645	77,044	173,600
<b>Total Personnel Cost</b>	<b>1,219,505</b>	<b>-</b>	<b>1,219,505</b>	<b>529,210</b>	<b>690,294</b>
Professional Services	17,850	-	17,850	-	17,850
Services and Supplies	591,409	229,223	820,632	139,656	451,753
Insurance	41,300	-	41,300	-	41,300
Utilities	128,817	-	128,817	52,520	76,297
Central Services Cost	141,194	-	141,194	-	141,194
Depreciation	184,260	-	184,260	46,579	137,681
<b>TOTAL OPERATING EXPENSE</b>	<b>2,324,334</b>	<b>229,223</b>	<b>2,553,557</b>	<b>767,965</b>	<b>1,556,369</b>
<b>NET INCOME (EXPENSE)</b>	<b>856,396</b>	<b>(229,223)</b>	<b>627,173</b>	<b>1,379,261</b>	<b>(522,865)</b>
<b>NON OPERATING INCOME</b>					
Investment Earnings	11,400	-	11,400	-	11,400
<b>TOTAL NON OPERATING INCOME</b>	<b>11,400</b>	<b>-</b>	<b>11,400</b>	<b>-</b>	<b>11,400</b>
<b>NON OPERATING EXPENSE</b>					
Debt Service Interest	70	-	70	-	70
<b>TOTAL NON OPERATING EXPENSE</b>	<b>70</b>	<b>-</b>	<b>70</b>	<b>-</b>	<b>70</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>867,726</b>	<b>(229,223)</b>	<b>638,503</b>	<b>1,379,261</b>	<b>(511,535)</b>
<b>CHANGE IN NET POSITION</b>	<b>867,726</b>	<b>(229,223)</b>	<b>638,503</b>	<b>1,379,261</b>	<b>(511,535)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
INTERNAL SERVICES FUND**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>OPERATING INCOME</b>					
Interfund Services	3,467,103	-	3,467,103	711,669	2,755,434
<b>TOTAL OPERATING INCOME</b>	<b>3,467,103</b>	<b>-</b>	<b>3,467,103</b>	<b>711,669</b>	<b>2,755,434</b>
<b>OPERATING EXPENSE</b>					
Salaries and Wages	1,620,492	-	1,620,492	370,289	1,250,203
Employee Fringe	819,935	-	819,935	170,847	649,088
<b>Total Personnel Cost</b>	<b>2,440,427</b>	<b>-</b>	<b>2,440,427</b>	<b>541,135</b>	<b>1,899,291</b>
Professional Services	15,000	-	15,000	-	15,000
Services and Supplies	959,912	-	959,912	155,042	804,870
Insurance	16,600	-	16,600	-	16,600
Utilities	9,910	-	9,910	2,775	7,135
Depreciation	9,876	-	9,876	2,623	7,253
<b>TOTAL OPERATING EXPENSE</b>	<b>3,451,725</b>	<b>-</b>	<b>3,451,725</b>	<b>701,575</b>	<b>2,750,150</b>
<b>NET INCOME (EXPENSE)</b>	<b>15,378</b>	<b>-</b>	<b>15,378</b>	<b>10,094</b>	<b>5,284</b>
<b>NON OPERATING INCOME</b>					
Investment Earnings	(456)	-	(456)	-	(456)
<b>TOTAL NON OPERATING INCOME</b>	<b>(456)</b>	<b>-</b>	<b>(456)</b>	<b>-</b>	<b>(456)</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>14,922</b>	<b>-</b>	<b>14,922</b>	<b>10,094</b>	<b>4,828</b>
<b>CHANGE IN NET POSITION</b>	<b>14,922</b>	<b>-</b>	<b>14,922</b>	<b>10,094</b>	<b>4,828</b>



**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**FLEET**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>OPERATING INCOME</b>					
Interfund Services	1,463,650	-	1,463,650	306,830	1,156,820
<b>TOTAL OPERATING INCOME</b>	<b>1,463,650</b>	<b>-</b>	<b>1,463,650</b>	<b>306,830</b>	<b>1,156,820</b>
<b>OPERATING EXPENSE</b>					
Salaries and Wages	645,375	-	645,375	132,018	513,357
Employee Fringe	342,669	-	342,669	65,124	277,545
<b>Total Personnel Cost</b>	<b>988,044</b>	<b>-</b>	<b>988,044</b>	<b>197,142</b>	<b>790,903</b>
Services and Supplies	467,560	-	467,560	18,040	449,520
Insurance	5,900	-	5,900	-	5,900
Utilities	1,809	-	1,809	408	1,401
Depreciation	6,528	-	6,528	1,784	4,744
<b>TOTAL OPERATING EXPENSE</b>	<b>1,469,841</b>	<b>-</b>	<b>1,469,841</b>	<b>217,374</b>	<b>1,252,467</b>
<b>NET INCOME (EXPENSE)</b>	<b>(6,191)</b>	<b>-</b>	<b>(6,191)</b>	<b>89,456</b>	<b>(95,647)</b>
<b>NON OPERATING INCOME</b>					
Investment Earnings	108	-	108	-	108
<b>TOTAL NON OPERATING INCOME</b>	<b>108</b>	<b>-</b>	<b>108</b>	<b>-</b>	<b>108</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>(6,083)</b>	<b>-</b>	<b>(6,083)</b>	<b>89,456</b>	<b>(95,539)</b>
<b>CHANGE IN NET POSITION</b>	<b>(6,083)</b>	<b>-</b>	<b>(6,083)</b>	<b>89,456</b>	<b>(95,539)</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**  
**STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION**  
**ENGINEERING**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>OPERATING INCOME</b>					
Interfund Services	1,018,807	-	1,018,807	226,841	791,966
<b>TOTAL OPERATING INCOME</b>	<b>1,018,807</b>	<b>-</b>	<b>1,018,807</b>	<b>226,841</b>	<b>791,966</b>
<b>OPERATING EXPENSE</b>					
Salaries and Wages	633,525	-	633,525	153,331	480,194
Employee Fringe	291,205	-	291,205	60,226	230,978
<b>Total Personnel Cost</b>	<b>924,730</b>	<b>-</b>	<b>924,730</b>	<b>213,557</b>	<b>711,172</b>
Professional Services	15,000	-	15,000	-	15,000
Services and Supplies	62,461	-	62,461	44,127	18,334
Insurance	4,400	-	4,400	-	4,400
Utilities	2,936	-	2,936	1,152	1,784
<b>TOTAL OPERATING EXPENSE</b>	<b>1,009,527</b>	<b>-</b>	<b>1,009,527</b>	<b>258,837</b>	<b>750,690</b>
<b>NET INCOME (EXPENSE)</b>	<b>9,280</b>	<b>-</b>	<b>9,280</b>	<b>(31,996)</b>	<b>41,276</b>
<b>NON OPERATING INCOME</b>					
Investment Earnings	216	-	216	-	216
<b>TOTAL NON OPERATING INCOME</b>	<b>216</b>	<b>-</b>	<b>216</b>	<b>-</b>	<b>216</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>9,496</b>	<b>-</b>	<b>9,496</b>	<b>(31,996)</b>	<b>41,492</b>
<b>CHANGE IN NET POSITION</b>	<b>9,496</b>	<b>-</b>	<b>9,496</b>	<b>(31,996)</b>	<b>41,492</b>

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION  
BUILDINGS**

**CURRENT YEAR TO BUDGET COMPARISON**

Fiscal Year 2023

First Quarter - July thru September 2022

	<b>Adopted Budget</b>	<b>Budget Amendments</b>	<b>Amended Budget</b>	<b>YTD Actual</b>	<b>Remaining Budget</b>
<b>OPERATING INCOME</b>					
Interfund Services	984,646	-	984,646	177,998	806,648
<b>TOTAL OPERATING INCOME</b>	<b>984,646</b>	<b>-</b>	<b>984,646</b>	<b>177,998</b>	<b>806,648</b>
<b>OPERATING EXPENSE</b>					
Salaries and Wages	341,592	-	341,592	84,940	256,652
Employee Fringe	186,061	-	186,061	45,496	140,564
<b>Total Personnel Cost</b>	<b>527,653</b>	<b>-</b>	<b>527,653</b>	<b>130,436</b>	<b>397,216</b>
Services and Supplies	429,891	-	429,891	92,875	337,016
Insurance	6,300	-	6,300	-	6,300
Utilities	5,165	-	5,165	1,215	3,950
Depreciation	3,348	-	3,348	838	2,510
<b>TOTAL OPERATING EXPENSE</b>	<b>972,357</b>	<b>-</b>	<b>972,357</b>	<b>225,364</b>	<b>746,993</b>
<b>NET INCOME (EXPENSE)</b>	<b>12,289</b>	<b>-</b>	<b>12,289</b>	<b>(47,366)</b>	<b>59,656</b>
<b>NON OPERATING INCOME</b>					
Investment Earnings	(780)	-	(780)	-	(780)
<b>TOTAL NON OPERATING INCOME</b>	<b>(780)</b>	<b>-</b>	<b>(780)</b>	<b>-</b>	<b>(780)</b>
<b>INCOME(EXPENSE) BEFORE TRANSFERS</b>	<b>11,509</b>	<b>-</b>	<b>11,509</b>	<b>(47,366)</b>	<b>58,876</b>
<b>CHANGE IN NET POSITION</b>	<b>11,509</b>	<b>-</b>	<b>11,509</b>	<b>(47,366)</b>	<b>58,876</b>

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** Fiscal Year 22/22 First Quarter Budget Update:  
Popular CIP Status Report Through September 30, 2022

**DATE:** November 9, 2022

### **I. RECOMMENDATION**

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

### **II. BACKGROUND AND DISCUSSION**

This communication represents the FY2022/23 1<sup>st</sup> Quarter Popular CIP Status Report intended to provide an update for the District's Capital Improvement Program (CIP) Budget for activities for the period from July 1, 2022 through September 30, 2022. This report complies with Board Policy 13.1.0.2 relating to periodic reports on the status of the District's capital projects.

#### *Overview*

The District's FY2022/23 approved capital budget adopted by the Board on May 26, 2022 provided for appropriations totaling \$44,748,400 in support of planned capital projects across all District activities, including Administration (\$633,000), Utilities (\$15,588,700), Community Services (\$28,041,700), and Beaches (\$485,000).

The FY2022/23 capital budget was subsequently amended by Board action (8/31/22) to authorize carry-forward of prior year capital budget appropriations, in the amount of \$8,820,050. These Board actions combine to provide for an amended FY2022/23 capital budget of \$53,568,450.

This agenda item, via attachment, provides the Board with the first quarterly Popular Report, reflecting financial results through the first three months of this fiscal year.

	FY2022/23 Final Budget	BOT Approved Carry Forward 8/31/2022	FY2022/23 Amended Budget	FY2022/23 Expenditures (9/30/22)	Available Budget
Capital Budget - CIP Projects					
General Fund	\$ 633,000	\$ -	\$ 633,000	\$ 49,767	# \$ 583,233
Utility Fund	15,588,700	5,532,700	21,121,400	377,893	# 20,743,507
Community Services	28,041,700	2,827,350	30,869,050	1,377,509	# 28,339,889
Beach	485,000	460,000	945,000	12,109	# 932,891
Total All Funds	<u>\$ 44,748,400</u>	<u>\$ 8,820,050</u>	<u>\$ 53,568,450</u>	<u>\$ 1,817,278</u>	<u>\$ 50,599,521</u>

Overall, capital budget expenditures through the first quarter of FY2022/23 (September 30, 2022) totaled \$1,817,278, or 3.4% of the amended CIP budget. A summary of activity, along with project status as of the first quarter of the fiscal year, is provide via Attachment A of this report.

*(Note: Projects approved as part of the FY22/23 budget that not meet capitalization criteria are included in the District's various operating budgets, and are therefore not included as part of this report).*

### *Report Modifications for FY2022/23*

- Over the course of the fiscal year, additional information will be included with each quarterly CIP Status Report:
  - Project Budget Adjustments - The report will continue to include budget-related activity for each capital project, including budget modifications (cancellations, augmentations, reallocations). No such actions were approved by the Board of Trustees as of 9/30/22. *(These columns have been excluded from this report to facilitate readability).*
  - Project Encumbrances – With the transition to the new Tyler/Munis financial system, the quarterly CIP Popular Status Report will be expanded to include project budget appropriations that are encumbered through approved contracts and authorized purchase orders. Encumbered funds effectively reduce the “available budget” as these reflect contractual funding commitments against projects budget. *This information is not included as part of this first quarter report as staff is in the process of ensuring that all contract and purchase orders tied to specific capital projects are correctly identified.*
  - Project Status – included with this report are brief “project status” labels, reflecting project status as of the end of the first quarter of the fiscal year (September 30, 2022). The status descriptions have been defined by the Board (see Attachment B). As these descriptions do not always provide the best summary of project status, staff recommends that the Board revisit these descriptions, even if only for certain categories of projects (i.e. fleet replacement, equipment purchases).
  - Major Project Status Report – the District has identified the need to develop and regularly update an expanded capital project status report – for “major” projects and Board-priority projects – that provide the Board and community with project updates beyond just a budget/fiscal focus. (This capital project reporting element is discussed as a component of a separate agenda item on tonight’s agenda – see Board Policy 12.1.0 update).

### *FY2022/23 First Quarter CIP Project Status Report Highlights*

The following is intended to supplement the information provided in Attachment A for selected projects. Staff is available to provide additional information on projects included in the District’s FY2022/23 CIP Budget.

- General Fund/Administration -
  - Replace Xerox Printer (CIP#1099OE1401) – Funding for this project was included in the FY2021/22 CIP budget. The new printer was ordered and expected to be delivered prior to the end of the fiscal year and, as such, carry-over of available budget appropriations was not requested. As the equipment was not received until early July, the expense has been charged to the current fiscal year. Prior to requesting Board action for an FY2022/23 budget augmentation, staff is evaluating the extent to which current year budget appropriations can be re-allocated to this project.
  - HRIS/Payroll/Finance Software Implementation (CIP#1315CO1801) – The report reflects charges of \$25,240 charged to this project in the first quarter of the fiscal

year. These costs, including training and technical support services represent non-capital operating expenses (provided for within the General Fund operating budget) and will be transferred from the capital budget accounts.

- Utilities –
  - Effluent Pipeline (CIP#2599SS1010) – The FY2022/23 budget includes a total of \$12,069,507 in budget appropriations in support of this priority project. Staff is in the process of finalizing a project financing plan to include access a low-interest State Revolving Fund (Clean Water Program) loan, and the required private placement (State Treasurer’s Office) revenue bond. Board action will be required in December to finalize the loan application, and in early February for formal action to approve loan agreement(s) and bond documents. At that time, the Board will also be asked to take action amending the FY2022/23 capital project budget to reflect the financing plan (sources) as well as ensure that the current budget fully-supports all contractual obligations expected to be entered into this fiscal year.
  - Effluent Pond Lining / Storage Tank (CIP#2599SS2010) – The FY2022/23 budget appropriations totaling \$4,069,185 in support of this priority project. Staff has made progress in securing funding commitments from the U.S. Army Corps of Engineers and related cost-sharing agreements. (A presentation is included on tonight’s agenda to update the Board on these positive developments). As these agreements are finalized, staff will be returning to the Board for formal action, including modifications to the current budget, as required, to reflect the grant-funding and local cost share needed to award construction contracts.
- Community Services
  - Skate Park Enhancement (CIP# 4378BD2202) – The District is being awarded a non-competitive grant from Washoe County (ARRA) for the design and construction of improvements to the Skate Park. Board action will be sought to accept the grant and approve budget augmentations reflecting the outside funding being secured for this project.
  - Recreation Center Expansion (CIP#BI23350100) – The FY2022/23 budget includes \$25,435,000 in budget appropriations to support this project, including the companion Recreation Center Tenant Improvements (CIP#BI2350300) project. Funding for this project was to come from a private grant. In early October the District was informed that the donor has withdrawn their funding commitment and, as such this project is effectively cancelled. Staff is finalizing its review of costs incurred prior to termination of the project, which are largely reimbursed through the grant agreement operative during the design phase of the project. Once final accounting and billing has been completed, the project will be closed and Board action will be sought to reduce the FY2022/23 budget consistent with the amount of unexpended appropriations.
- Fleet Replacement (various funds)
  - The annual fleet replacement program continues to be impacted by extended delays in procurement and delivery of vehicles, light and heavy equipment and specialized items. A significant portion of funds carried-forward from the FY21-22 budget support fleet-related procurement that was approved and ordered last fiscal year, with several items as yet not delivered. Among the projects impacted by extended lead-time is the Championship Golf Course Cart fleet (ordered for the

with the 2022 golf season, yet the new golf carts have not yet been delivered). Many of fleet replacement projects included in the FY2022/23 capital budget have already been ordered, however delivery of selected items may extend beyond the end of the fiscal year.

- The FY2022/23 budget includes \$795,000 in funding, carried-forward from prior fiscal year budgets to support replacement of three Caterpillar 9506 Loaders that have been in service for 20+ years (Utilities and Ski). In light of limited availability, and inflationary cost increases, Fleet management is has been evaluating alternatives to pursuing outright purchase of all three pieces of equipment, and anticipated bringing forward options and recommendations to the Board Spring of 2023.

Attachments:

- Attachment A – FY2022/23 Q1 Popular CIP Status Report - through September 30, 2022
- Attachment B – Project “Status” Definitions

FY2022/23 CAPITAL IMPROVEMENT BUDGET

Fund /		New TYLER		FY2022/23 Final	BOT Approved Carry Forward	FY2022/23 Amended	FY2022/23 Expenditures	Available	Project Status
Dept. Div.	Project #	Project #	Project Title	Budget	8/31/2022	Budget	(9/30/22)	Budget	(9/30/22)
<b>General Fund</b>									
Accounting/Information Systems									
	1099OE1401		Replace Xerox Printer	-		-	24,197	(24,197)	CFWD Completed
	1213BD2106		Network Closet Updates (HVAC)	15,000		15,000	-	15,000	
	1213CE2101		Power Infrastructure Improvements	78,000		78,000	-	78,000	
	1213CE2102		Network Upgrades - Switches, Controllers, WAP	285,000		285,000	-	285,000	
	1213CE2104		Fiber Installation/Replacement	25,000		25,000	-	25,000	
	1213CE2105		Security Cameras	100,000		100,000	-	100,000	
	1315CO1801		HRIS, Payroll, & Finance Software Implementation	-		-	25,240	(25,240)	Xfer to Operating
			<b>Sub-Total</b>	<b>503,000</b>	<b>-</b>	<b>503,000</b>	<b>49,437</b>	<b>453,563</b>	
General									
	4378LI2104		IVGID Community Dog Park	100,000		100,000	330	99,670	In-Progress
	1099CE2201	CE23100100	Board Meeting - Technology Upgrades	30,000		30,000	-	30,000	
			<b>Sub-Total</b>	<b>130,000</b>	<b>-</b>	<b>130,000</b>	<b>330</b>	<b>129,670</b>	
			<b>Total General Fund</b>	<b>633,000</b>	<b>-</b>	<b>633,000</b>	<b>49,767</b>	<b>583,233</b>	
<b>Utilities</b>									
Public Works Shared									
	2097CO2101		Public Works Billing Software Replacement	-	20,000	20,000	-	20,000	
	209HE1725		Loader Tire Chains - 2 sets	-	20,000	20,000	-	20,000	
	2097HE1729		2002 Caterpillar 950G Loader #523	-	265,000	265,000	-	265,000	Delayed
	2097HE1730		2003 Caterpillar 950G Loader #525	-	265,000	265,000	-	265,000	Delayed
	2097LE1720		Snowplow #300A	-	19,000	19,000	-	19,000	Delayed
	2097LE1721		Snowplow #307A	-	19,000	19,000	-	19,000	Delayed
	2097LI1701		Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	90,000	130,000	220,000	-	220,000	In Progress
	2097LE2221	LV23200100	Medium Duty Truck Plow	16,500		16,500	-	16,500	In Progress
	2097LV2220	LV23200200	Chevy 1/2-Ton Pick-up Truck	37,200		37,200	1,948	35,252	In Progress
			<b>Sub-Total</b>	<b>143,700</b>	<b>738,000</b>	<b>881,700</b>	<b>1,948</b>	<b>879,752</b>	
Water									
	2299DI1707		Burnt Cedar Water Disinfection Plant Emerg. Generator Fuel Tank	-	137,429	137,429	1,684	135,745	In Progress
	2299WS1705		Watermain Replacement - Crystal Peak Road	1,500,000	68,642	1,568,642	6,559	1,562,083	In Progress
	2299WS1802		Watermain Replacement - Alder Avenue	65,000		65,000	-	65,000	In Progress
	2299WS1706		Watermain Replacement Slott Peak Ct		72,230	72,230	2,214	70,016	In Progress
	2299DI1102		Water Pumping Station Improvements	50,000		50,000	-	50,000	Ongoing
	2299DI1401		Burnt Cedar Water Disinfection Plant Improvements	25,000	19,208	44,208	-	44,208	Ongoing
	2299CO2203	SW23200100	LIMs Software	55,000		55,000	-	55,000	
			<b>Sub-Total</b>	<b>1,695,000</b>	<b>297,509</b>	<b>1,992,509</b>	<b>10,457</b>	<b>1,982,052</b>	
Sewer									
	2524SS1010		Effluent Pipeline Project	10,000,000	2,069,507	12,069,507	158,528	11,910,979	In Progress
	2599SS2010		Effluent Pond Lining / Storage Tank	3,000,000	1,069,185	4,069,185	115,403	3,953,781	In Progress
	2599DI1703		Sewer Pump Station #1 Improvements	500,000	1,038,370	1,538,370	412	1,537,958	In Progress
	2599DI1104		Sewer Pumping Station Improvements	50,000		50,000	362	49,638	Ongoing
	2599SS1102		Water Resource Recovery Facility Improvements	100,000	86,607	186,607	40,040	146,567	Ongoing
	2599SS1103		Wetlands Effluent Disposal Facility Improvements	100,000	173,523	273,523	2,494	271,029	In Progress
	2599SS2107		Update Camera Equipment		60,000	60,000	48,249	11,751	Completed
			<b>Sub-Total</b>	<b>13,750,000</b>	<b>4,497,191</b>	<b>18,247,191</b>	<b>365,488</b>	<b>17,881,703</b>	
			<b>Total Utilities</b>	<b>15,588,700</b>	<b>5,532,700</b>	<b>21,121,400</b>	<b>377,893</b>	<b>20,743,507</b>	
<b>Community Services Funds</b>									
Championship Golf									



Capital Improvement Projects Report to the Board of Trustees

FY2022/23 CAPITAL IMPROVEMENT BUDGET

Fund /	New TYLER		FY2022/23 Final	BOT Approved Carry Forward	FY2022/23 Amended	FY2022/23 Expenditures	Available	Project Status
Dept. Div.	Project #	Project Title	Budget	8/31/2022	Budget	(9/30/22)	Budget	(9/30/22)
	3141L1202	Cart Path Replacement - Champ Course	55,000	114,667	169,667	-	169,667	In Process
	3141LV1898	Championship Golf Course Electric Cart Fleet and GPS		533,360	533,360	-	533,360	In Process
	3153BD2001	Recoat Chateau F&B Grill and Catering Kitchen Floors	39,700		39,700	-	39,700	
	3142LE1741	2016 Bar Cart #724	20,000		20,000	-	20,000	
	3142LE1742	2016 Bar Cart #725	20,000		20,000	-	20,000	
	3142LE1744	2014 Toro Tri-Plex Mower 3250D #694		42,781	42,781	-	42,781	In Process
	3142LE1745	2017 Toro 3500D Mower #743		36,184	36,184	-	36,184	In Process
	3142LE1746	2012 JD 8500 Fairway Mower #670		93,486	93,486	-	93,486	In Process
	3142LE1747	2011 Toro Groundmaster 4000D #650		66,211	66,211	-	66,211	In Process
	3142LE1750	2013 JD 3235 Fairway Mower #685	98,000		98,000	-	98,000	
	3142LE1759	2014 3500D Toro Rotary Mower #693		40,028	40,028	-	40,028	In Process
	3142LE1760	Replacement of 2010 John Deere 8500 #641	92,000		92,000	-	92,000	
	3143GC2002	Range Ball Machine Replacement		20,000	20,000	4,234	15,766	In Process
	3199OE1501	Championship Golf Printer Copier Replacement 955 Fairway	10,000		10,000	-	10,000	
		Sub-Total	334,700	946,717	1,281,417	4,234	1,277,183	
Mountain Golf			-					
	3241L2001	Mountain Golf Cart Path Replacement - Phase II	1,100,000	-	1,100,000	6,348		In Process
	3241GC1404	Irrigation Improvements	18,000		18,000	-		
	3242LE1726	2016 Bar Cart #726	20,000		20,000	-		
		Sub-Total	1,138,000	-	1,138,000	6,348	-	
Facilities			-					
	3351BD1703	Aspen Grove Outdoor Seating BBQ and Landscaping	10,000	10,000	20,000	-		
	3351BD2101	Dumpster Enclosure Vilage Green / Aspen Grove			-	-		
		Sub-Total	10,000	10,000	20,000	-	-	
Ski			-					
	3453BD1806	Base Lodge Walk In Cooler and Food Prep (Kitchen) Reconfiguration	110,000	31,398	141,398	7,768	133,630	In Process
	3462HE1702	Lakeview Ski Lift Maintenance and Improvements		1,613	1,613	500	1,113	In Process
	3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	18,000		18,000	-	18,000	
	3462HE1712	Red Fox Ski Lift Maintenance and Improvements	75,000		75,000	-	75,000	
	3463HE1722	Loader Tire Chains (1-Set)		9,750	9,750	-	9,750	Delayed
	3463HE1723	2002 Caterpillar 950G Loader #524		265,000	265,000	-	265,000	Delayed
	3464LE1601	Ski Resort Snowmobile Fleet Replacement	17,000	14,295	31,295	-	31,295	In Process
	3464LE1729	Snowplow #304A		19,000	19,000	-	19,000	Delayed
	3464LE1734	2016 Polaris Ranger Crew #723	19,000		19,000	19,384	(384)	Completed
	3467LE1703	Replace Child Ski Center Surface Lift		10,000	10,000	5,082	4,918	In Process
	3468RE0002	Replace Ski Rental Equipment		259,133	259,133	-	259,133	Delayed
	3469HE1740	14-passenger Van	125,000		125,000	-	125,000	In Process
	3469BD2101	Replace Ski Lodge Facility Equipment		115,000	115,000	-	115,000	In Process
	3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	49,000		49,000	-	49,000	
	3499OE1502	Skier Aervices Printer/Copier		8,870	8,870	-	8,870	In Process
	3499CE2201	CO23340100 Installation RFID - Software and Gantries	410,000		410,000	-	410,000	In Process
		Sub-Total	823,000	734,059	1,557,059	32,734	1,524,325	
Parks								
	4378L1604	Pump Track		78,196	78,196	11,995	66,201	In Process
	4378BD2202	Skate Park Enhancement	10,000		10,000	-	10,000	
	4378LE1742	2015 Ball Field Groomer #706		24,000	24,000	-	24,000	Delayed

Capital Improvement Projects Report to the Board of Trustees

FY2022/23 CAPITAL IMPROVEMENT BUDGET

Fund /		New TYLER		FY2022/23 Final	BOT Approved Carry Forward	FY2022/23 Amended	FY2022/23 Expenditures	Available	Project Status
Dept. Div.	Project #	Project #	Project Title	Budget	8/31/2022	Budget	(9/30/22)	Budget	(9/30/22)
	4378LE2220	HV23370100	Toolcat with Bucket and Snowblower	70,000		70,000	-	70,000	In Process
	4378LV1734		2011 Pick-Up with Lift gate #646	50,000		50,000	-	50,000	In Process
	4378LV1735		2005 Pick-up Truck 4x4 (1-ton) #554		45,166	45,166	45,166	(0)	Completed
	4378RS2103		Village Green Drainage and Park Improvement Project		20,000	20,000	-	20,000	In Process
			Sub-Total	130,000	167,362	297,362	57,161	240,201	
Recreation Center									
	4884BD2201	BI23350100	Recreation Center Expansion Project	25,435,000		25,435,000	614,090	24,820,910	Cancelled
		BI23350300	Recreation Center Tennant Improvments				2,927	(2,927)	Cancelled
	4884BD2202	BI23350200	Rec Center Exterior Wall Waterproofing & French Drain	100,000		100,000	494	99,506	In Process
	4899FF1202		Rec Center Locker Room Improvements		969,212	969,212	659,520	309,692	In Process
	4884BD1804		Chemtrol System for Recreation Center Pool	22,000		22,000	-	22,000	
	4886LE0001		Fitness Equipment	49,000		49,000	-	49,000	
			Sub-Total	25,606,000	969,212	26,575,212	1,277,032	25,298,180	
			<b>Total Community Services</b>	<b>28,041,700</b>	<b>2,827,350</b>	<b>30,869,050</b>	<b>1,377,509</b>	<b>28,339,889</b>	
Beaches									
	3970BD2601		Burnt Cedar Swimming Pool and Site Improvements		350,000	350,000	12,109	337,891	Completed
	3972BD1501		Beaches Flatscape and Retaining Wall Enhancement and Replacement	55,000	110,000	165,000	-	165,000	In Process
	3972BD2101		Ski Beach Boat Ramp Improvement Project	100,000		100,000	-	100,000	In Process
	3999BD1708		Ski Beach Bridge Replacement	120,000		120,000	-	120,000	
	3999FF2201	FF23390100	Beach Furnishings	10,000		10,000	-	10,000	
	3972BD2102		Beach Access Improvements	200,000		200,000	-	200,000	In Process
			<b>Total Beaches</b>	<b>485,000</b>	<b>460,000</b>	<b>945,000</b>	<b>12,109</b>	<b>932,891</b>	
			<b>Total All Funds</b>	<b>\$ 44,748,400</b>	<b>\$ 8,820,050</b>	<b>\$ 53,568,450</b>	<b>\$ 1,817,278</b>	<b>\$ 50,599,521</b>	

**IVGID Capital Improvement Project Reporting**

**Definitions for Status Terms**

- **Added** - An unbudgeted project that meets capital improvement criteria and established after the start of the fiscal year.
  - **Cancelled** - A project that was scheduled, but is no longer being considered for construction or acquisition.
  - **Carried Over** - A project re-scheduled to another fiscal year, and has had its remaining budget updated.
  - **Completed** - A project that has finished all phases and is set up as a capital asset.
  - **Delayed** - A project timeline extended for either for a change in scope of work or the conditions, without adjustment to its budget.
  - **In Progress** – A project which is not completed, and may incur additional costs.
  - **Multi-Year** - A project scheduled to be executed over multiple fiscal years to facilitate each phase (pre-design, design and construction or acquisition).
  - **Ongoing** - A project that represents a continuous flow of rehabilitation or renewal of an operating system with added revenues and costs over time.
  - **Opened Early**- A scheduled project that starts ahead of plan due to a change in conditions or assumptions.
  - **Postponed** - A project with some reason to not be active, but is still intended to be executed at some future time.
  - **Reallocation** - A project added or altered by the addition of spending authority from a specified completed or cancelled project from the same fiscal year.
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## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra Winquest  
District General Manager

**FROM:** Brad Underwood  
Director of Public Works

**SUBJECT:** Project Updates – Effluent Storage Tank (formerly Pond Lining) and Effluent Pipeline Project

**DATE:** November 9, 2022

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### **I. RECOMMENDATION**

This is an informational report, no action is required by the Board of Trustees.

### **II. BACKGROUND**

#### **Effluent Storage Tank Project Update** (formerly Pond Lining)

Status – 60% design plans have been received, reviewed, and Public Works Staff and Granite have provided comments for Jacobs to prepare the 90% plan set.

Cost Estimate – The overall cost estimate for the Effluent Storage Tank remains the same at \$6.8 million as presented at the June 8, 2022 Board of Trustees meeting. However, the cost allocations within the total figure have shifted, primarily due to an increase in the actual construction costs that are approximately \$522,000 higher than the initial estimate. This additional construction cost is offset by a reduction in costs anticipated for Tahoe Regional Planning Agency (TRPA) coverage fees following preliminary discussions with TRPA staff.

Environmental – The environmental document will need to meet the requirements of the United States Army Corp of Engineers (USACE). The USACE project team recently met Public Works Staff to discuss these requirements and further discussions will take place to determine the best approach.

#### Permits –

- TRPA – TRPA has verified that the land coverage of Pond 1 is determined to be existing disturbed and will not be subject to the high cost coverage fees. Coverage fees will apply to the roadway surface area that is being constructed to support construction of and future access to the concrete tank. Next steps will be to submit the 100% plans to TRPA for determination of the extent of land coverage and required fees.
- Department of Water Resources (DWR), Dam Safety of Dams – The 60% design plans have been submitted for review and comment. Any comments received will be incorporated into the 90% design drawings. Upon completion of the plans and specifications, the application for decommissioning the Mill Creek Pond 1 will be submitted to DWR.
- Washoe County – A special use permit is required and the process has been initiated by Staff. The 100% plans will be submitted for review and permitting.

#### Funding –

- IVGID Staff continues to work with USACE to obtain 595 Grant Funds for the project. Additional information is being generated for submission to the USACE which will allow their internal review process to commence. The USACE has indicated that 75% of the project cost, per the 595 Program, is available at the current project cost estimate of \$6.8 million.

#### Schedule – The high-level planning schedule is as follows:

- December 2022 – Receive 90% plans from Jacobs
- January 2023 – 100% plans
- February 2023 – Granite to begin bidding process
- February 2023 – IVGID Board of Trustees approval of USACE 595 Model Agreement for Grant Funds
- March 2023 – IVGID Board of Trustees award of GMP (Guaranteed Maximum Price) Contract for construction (to Granite)
- March 2023 – Environmental document approval and all permits received
- May 2023 – Begin construction
- October 2024 – End construction

#### **Effluent Pipeline Project Update**

Status – 100% design plans and specifications have been received, reviewed, and Public Works Staff and Granite have provided comments for HDR to prepare the final bid set. On October 12, 2022, the Board of Trustees authorized Public Works Staff to work with Granite to bid for early procurement of ductile iron

pipeline materials in advance of construction in 2023 due to long lead times. The new pipeline alignment will be parallel to the current alignment and primarily within the southbound travel lane of State Route 28 (SR28). The 2023 work is planned within Segment 2 of the pipeline; this is dictated by the work required in the Marlette Creek area to relocate the existing effluent pipeline to eliminate conflict with scheduled Nevada Department of Transportation (NDOT) work.

Cost Estimate – The 60% overall cost estimate for the pipeline project is substantially higher at approximately \$66.4 million than the \$45.6 million estimate, developed in August 2021 and presented to the Board of Trustees on March 1, 2022. The cost increase is due to the actual construction estimate being approximately \$21.7 million higher than the previous estimate. The current estimate includes over \$6 million in construction contingency. Generally, this cost increase represents significant increases in both material and labor costs. A few specifics to the cost increase are:

- The estimate also includes 5% annual cost escalations (\$6.5 million overall) to labor, equipment, hauling, materials and subcontractors not included in the previous estimate.
- Design changes to the pipe type from ductile iron in the original estimate to a combination of ductile iron (25%), welded steel (25%), and HDPE (High Density Polyethylene) (50%). The welded steel has slower production rates due to the welding time thus increasing cost. The HDPE installation presents constructability challenges which increases cost.
- A 40% increase in trucking rates with the current fuel surcharges.
- Material cost increases along with extraneous lead times.
- Barrier rail installation in the work zone to protect the workers and the travelling public.

There are design elements and assumptions in the current estimate that will be discussed for potential modification during the 100% cost estimate development. A few specific design elements or assumptions to be discussed are:

- The 7-foot (average) excavation depth requiring shoring along the entire project length.
- Import of all backfill material versus using screened native soil as backfill for the intermediate trench zone.
- Type of pipe material to be installed.

Staff contracted with an Independent Cost Estimator (ICE) and Granite to review cost reduction opportunities, quantity verification and the 100% opinion of probable construction cost (100% OPCC).

Environmental Document – The environmental document completed in 2020 in conjunction with the proposed shared use path has been determined acceptable for use by State Revolving Fund (SRF) in the environmental clearance process. USACE is reviewing the 2020 environmental document to determine if the information is suitable for development of the environmental document for their approval. The cultural resources study is being updated to account for the deviation to place the entire pipeline project within the SR28 roadway footprint.

#### Permitting –

- NDOT – The initial desk audit has occurred and the application is currently under review by applicable NDOT Staff. TRPA – The proposed effluent pipeline project is a replacement of an existing pipeline and requires no new land coverage. TRPA has determined the work qualifies as Qualified Exempt under the current Memorandum of Understanding.

#### Funding –

- IVGID Staff continues to work with the SRF to apply for and receive low interest loans. Additional information is being compiled to submit the Letter of Intent to SRF. SRF Staff have advised us to carefully consider the amount of the loan (i.e. conservative cost estimate) as they are seeing high cost increases on projects currently funded by the SRF program.
- IVGID Staff continues to work with USACE to provide 595 Grant Funds for the project. USACE desires to move forward with the Agreement for this project even though funds in the 595 Program have not been identified. It is uncertain whether funds will be available for construction in the 2023 construction season. However, having an agreement in place with the USACE for 595 Program funds, puts this project in line to receive funds when they become available. Additional information is being prepared for submission to USACE to facilitate initiation of their internal review process.

#### Other Key Efforts –

- Public Works Staff will collaborate with NDOT to investigate the possibility of a full SR28 road closure at the beginning and ending of the construction season (May/June and September/October). This would be during the week (Sunday night to Friday morning) to accommodate pipeline construction. Should NDOT support IVGID pursuing the proposed road closure, extensive public outreach will be required prior to finalizing approval of the closure. For public outreach efforts, Public Works Staff recommends assistance from a professional communications/public relations firm. Potential benefits to full roadway closure are increased productivity rates, thus reducing overall pipeline construction duration, cost

reduction, and greatly improved safety to construction workers and general public.

- Public Works Staff is investigating with NDOT the possibility of installing an NDOT communication conduit concurrently with the effluent pipeline. NDOT will install this communication conduit along SR28 as part of a larger preservation project expected to commence following the IVGID pipeline project. Rather than trench and install at a later date, NDOT has requested that IVGID consider installing the communication conduit within the pipeline trench. Preliminary discussions are underway between Public Works and NDOT Staff. Moving this forward would require an Agreement with NDOT, design work by HDR (requiring a Contract Amendment), inclusion in the bid by Granite Construction and a determination of cost sharing. NDOT would be financially responsible for all work to support the installation of the communication conduit and share in the cost of trenching for the pipeline. Potential benefits to including this NDOT work in the Pipeline project are reduced public inconvenience, an additional source of funding for the pipeline project, and reputational benefit to both IVGID and NDOT resulting from positive and proactive collaboration.

Schedule – The high-level planning schedule is as follows:

- November 2022 – SRF Letter of Intent submittal
- November – December 2022 – ICE, Granite, Public Works cost reduction opportunities and cost estimating
- December 2022 – IVGID Board of Trustees award of material purchase
- January 2023 – 100% cost estimate
- January 2023 – Granite to begin bidding process
- February 2023 – IVGID Board of Trustees Approval of USACE 595 Model Agreement for Grant Funds
- February 2023 – IVGID Board of Trustees approval of Bonds and SRF Loan Agreement
- March 2023 – IVGID Board of Trustees Award Phase 2A (Construction) GMP to Granite Construction
- March 2023 – Environmental Document approval and all permits received
- May 2023 – Begin Construction Phase 2A
- October 2023 – End Construction Phase 2A
- 2023 – 2025 – Future Construction Phases



**REPORTS – ITEM E-8 – BEACH SEASON UPDATE TO  
INCLUDE UPDATE ON THE ORDINANCE 7**

**\*\*MATERIALS WILL BE DISTRIBUTED FOR THIS  
ITEM ON MONDAY 11/7/2022**



LONG RANGE CALENDAR

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**Audit Committee Meeting - Mid November – no date determined**

**From the Audit Work Plan: Meeting with the Audit Committee to review draft reports and results of audit.**

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**Wednesday, December 14, 2022 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

**From the Audit Work Plan: Present final Audit Reports to the Board of Trustees**

- **Audit Committee** Appointment for seat being vacated by Trustee Wong effective 12/31/2022 (this seats term will expire February 28, 2023) (see meeting minutes of June 29, 2022)
- Verbal Presentation by NLTFPD Fire Chief Ryan Sommers - Public Safety Pier for Washoe County with TRPA and Burnt Cedar is still a very viable location, where Ski Beach is not because of the two creeks near-by.
- Fifth Lease Amendment with Hyatt (Diamond Peak Ski Resort Shop) – Mike Bandelin
- Resolution for State Revolving Fund Loan
- Annual Audit Committee Report – Request by Trustee Dent for reconciliation to ACFR 2021/2022; Report by Controller Martin Williams (Requesting Trustee: Trustee Matthew Dent)
- Approval of Washoe County Subgrant for the Skatepark
- Burnt Cedar Pool and Recreation Center Expansion closeout reports (will be in the GM's Report)
- 2022 Golf Season Wrap Up to include weddings and events

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**Wednesday, January 11, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

- ⇒ Elections of Board Officers
- ⇒ Expectations on Board packets (Requesting Staff Member: District General Manager Indra Winquest)
- ⇒ Award Construction Contract for Crystal Peak Waterline Replacement – PW
- ⇒ Authorization to issue bond documents
- ⇒ Utility Rates
- ⇒ Whistleblower Policy – revisit (requested 8/31/2022 – Trustee Schmitz) last time it came before the Board was 8/10/2021 – must go to the Audit Committee first – Schmitz asked that it come back to the Board in January 2023
- ⇒ Meeting Minutes: Do we want our meeting minutes to have more alignment with what is said at the meeting or are these summaries acceptable? (Request by Trustee Schmitz – 11/03/2021)
- ⇒ Acceptance of Grant for the Crystal Peak Watermains (from
- ⇒ Discussion regarding a Board appointed Advisory Committee on Capital Projects (Policy 3.1.0, paragraph 0.9 and Policy 12.1.0 is the reference to be included)
- ⇒ Recreation Center Lockroom Project closeout report (in the GM's Report)

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**Wednesday, January 25, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

- ⇒ Budget Workshop #1 – Budget assumptions, program venue budget/financials, facility fee assumptions

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**Wednesday, February 8, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

- Award Design/Build contract for Diamond Peak Kitchen Remodel – PW
- Approval of Golf/Facility Rates



**LONG RANGE CALENDAR**

FY 22/23 Mid Year Report  
Set May Public Hearing Date  
Budget Workshop #2 – Venue budgets, preliminary CIP, and preliminary facility fees  
List of contracts, etc. that need annual Board Review – District General Manager and Director of Administrative Services – Date Requested 9/21/2021 (will be added to the General Manager’s Report)  
Approval of Bonds and SRF Loan Documents (Effluent Pipeline)  
Approval of USACE 595 Model Agreement for Grant Funds (Effluent Pipeline and Storage Tank)

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**Wednesday, February 22, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

1. Ordinance 7, paragraph 110, annual report due March 1, 2023 (added by Director of Administrative Services Herron 08/01/2022)
2. Award Construction Contract for Water Reservoir Coatings and Site Improvements – PW
3. Award Construction Contract for Bike Park Improvements – PW
4. Award Construction Contract for Wetlands Improvements – PW
5. **Audit Committee** Membership – At Large Member (1) and Trustees (2) (see meeting minutes of June 29, 2022)

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**Wednesday, March 8, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

1. Ordinance 7, An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District effective June 1, 2022 - Actions on Fees as stated in paragraphs 36, 69, 71 and 81 – do at budget time – PLACEHOLDER – could move to another date
2. Budget Workshop #3 – Capital Improvement Plan Update and Final Facility Fees

\*\*\*\*\*

**Wednesday, March 29, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

1. Award CMAR GMP Contract for Effluent Pipeline Phase 2A – PW
2. Award CMAR GMP Contract for Effluent Storage Tank – PW
3. Award Construction Contract for Mountain Golf Phase 2 and 3 – PW

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**Wednesday, April 12, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

Board approval of FY 2023/2024 Tentative Budget (Form 4404LGF) (to be filed April 15, 2022)

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**Wednesday, April 26, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

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**Wednesday, May 10, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**



**LONG RANGE CALENDAR**

Items Slated for Consideration

- 1. Discuss General Manager’s Goals before evaluation occurs (Trustee Dent – 09282022)
- 2. Public Hearings: FY 2023/24 Recreation Roll; FY 2023/24 Annual Budget
- 3. Board approval of final FY 2023/2024 Annual Budget (Form 4404LGF) (to be filed with State 06/01/2023) **and** Facility Fees and Recreation Roll

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**Wednesday, May 31, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

\*\*\*\*\*  
**Wednesday, June 7, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Special Meeting of Board of Trustees**

- 1. General Manager’s Performance Evaluation

\*\*\*\*\*  
**Wednesday, June 14, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

\*\*\*\*\*  
**Wednesday, June 28, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

\*\*\*\*\*  
**Wednesday, July 12, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

- 1. Annual report – PP 141/Resolution 1895 (added by Director of Administrative Services Herron 07/28/2022) – due date is last meeting in July 2023

\*\*\*\*\*  
**Wednesday, July 26, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

- Board approval of Annual Indebtedness Report (Form 4410LGF)
- Board approval of 5-Year Capital Plan (Form 4411LGF)

\*\*\*\*\*  
**Wednesday, August 9, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

- 1. Finalize General Manager’s goals by the end of August 2023

\*\*\*\*\*  
**Wednesday, August 30, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

\*\*\*\*\*



**LONG RANGE CALENDAR**

**Wednesday, September 13, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

\*\*\*\*\*

**Wednesday, September 27, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

\*\*\*\*\*

**Wednesday, October 11, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

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**Wednesday, October 25, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

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**Wednesday, November 8, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

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**Wednesday, December 13, 2023 at 6 p.m. in the Boardroom at 893 Southwood Boulevard – Regular Board of Trustees Meeting**

Items Slated for Consideration

\*\*\*\*\*

**Parking Lot Items – To be scheduled**

	<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>
A	Possible discussion on IVGID needs as it relates to potential land use agreement with DPSEF (Request by Trustee Schmitz – 01/18/2021)
B	Review of service levels – Golf will be coming first
C	Next step on Diamond Peak parking lot/Ski Way – Staff added reminder
E	Request that the Board discuss a strategy for dealing with e-mails and correspondence that the Board receives. Need to have a strategy and approach on who responded – come up with a consensus by the Board on who responds. (Request by Trustee Schmitz – 11/03/2021) Related to Policy 20.1.0. <b>Follow up with District Counsel Nelson</b>
G	Policy 16.1.0 – (requested by Trustee Schmitz – 6/8/2022)
I	Discuss letters of who to contact at our agency regarding communication (Schmitz – 9/28/2022)
J	General Manager’s Evaluation Process (Dent – 09282022) Trustee Tonking volunteered to work on the evaluation process system



**LONG RANGE CALENDAR**

K	Discuss General Manager's Goals weighting (Schmitz – 09282022) Trustee Schmitz volunteered to work on the evaluation tool
L	Discussion regarding the Board of Trustees Handbook (requested 8/31/2022 – Trustee Schmitz, scheduled for 10/12/2022 and deferred by Trustee Schmitz until after the new Board is seated – 10/3/2022)

\*Budget approval is required after the third Monday however whatever date is selected, a 10-day notice must be given. Must accomplish no later than June 1, 2023.

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra S. Winqest  
District General Manager

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** Update to Board Policies 12.1, 13.1 and Practice 13.2 – Capital Planning, Budgeting and Reporting

**STRATEGIC**

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

**DATE:** November 9, 2022

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**I. RECOMMENDATION**

Staff recommends that the Board of Trustees:

- 1) Review, discuss and provide feedback on a updated draft of Board Policy 12.1.0, consolidating existing Board Policies 12.1 and 13.1 and Board Practice 13.2, and incorporating recommendations contained in Moss Adams' (#3) report related to review of Board Policies and Practices.

**II. BACKGROUND**

The District engaged the consulting firm of Moss Adams, LLC to review and provide recommendations on selected District policies and procedures related to capital planning, capital budgeting and capital reporting, as well a capitalization of fixed assets.

Moss Adams presented their final report and recommendations to the Board of Trustees on January 12<sup>th</sup>. The recommendations contained in the Moss Adams report informed updates to the District's policies and practices related to the capitalization of fixed assets (Policy 8.1.0, 9.1.0 and Practice 2.2.0) as well capital planning, capital budgeting and reporting (Policy 12.1.0, 13.1.0, and Practice 13.2).

Subsequently, the Board of Trustees approved new Board Policy 8.1.0 (Capitalization of Fixed Assets) on January 12, 2022. Additionally, based on feedback provided by the Board of Trustees on the Moss Adams recommendations

to Board policies and practices related to capital planning, capital budgeting, and capital reporting, a draft update of Board Policy 12.1 as presented to the Board at their meeting of June 29, 2022.

### Moss Adams Report – *Summary of Recommendations:*

#### *GFOA Best Practices -*

- 1) *Update and expand Board Policy 12.1.0 and 13.1.0, and Board Practice 13.2.0, to address how the District will implement GFOA best practices including defining key specific roles and responsibilities.*

#### *Roles and Responsibilities -*

- 2) *We recommend that the District update the policy and practice documents to clearly detail the role of the Board of Trustees and District management as well as consider consolidating the policy and practice documents so that all information related to capital planning and budgeting can be found in one location and easily implemented.*

#### *Master Planning and Advisory Committee -*

- 3) *The District should update the existing policy and practice documents to include specific processes and procedures related to phased and detailed master planning and consider implementing an advisory committee (see Recommendation No. 3) to act as a liaison between the Board of Trustees and District management as well as encourage community involvement.*

At their meeting of June 29, 2022 the Board was presented an initial draft update of Policy 12.1.0 to include the following discreet sections:

- Multi-Year Capital Planning
- Annual Capital Budget
- Capital Project Delivery
- Capital Project Reporting

This agenda item presents for Board consideration and feedback, a revised and updated draft of Board Policy 12.1, which consolidates existing policies 12.1, 13.1 and practice 13.2. A final version of Board Policy 12.1.0 is anticipated to return to the Board at the meeting of December 14, 2022 for final approval.

### **III. DISCUSSION**

The proposed draft of Board Policy 12.1.0 presented herein would, upon approval by the Board, supersede current Board Policies 12.1.0, 13.1.0 and Board Practice 13.2.0. As discussed at the June 29<sup>th</sup> Board meeting, key elements of the updated draft of Policy 12.1.0, incorporates the following revisions:



- Consolidation of Board Policies and Practices into a single policy document
- Incorporates GFOA Best Practices identified in the Moss Adams Report,
- Provides for a direct relationship between Strategic Planning, Master Plans, Multi-Year Capital Improvement Plans and the Annual Capital Budget
- Replaces portions of Board Practice 13.2.0 specific to roles and responsibilities with a Roles and Responsibilities matrix.
- Establishes discreet capital project reports, including quarterly CIP Popular Reports (budget-to-actual), Major Project status reports, and capital project close-out reports.
- Introduces use of Projects and Sub-Projects; used to distinguish “phases” and /or annual scope of ongoing, recurring multi-year projects.
- Updated factors in determining “priorities” for capital project planning
- *Capital Projects Advisory Committee* – the draft policy incorporates the recommendation from the Moss Adams report for the District to consider establishing a Capital Projects Advisory Committee. The goal of such a committee is to assist the District by serving as a liaison between the Board of Trustees and District management, as well as provide a forum for community input through the capital planning process.

### *Board Discussion and Feedback*

To facilitate Board discussion on the updated draft of Policy 12.1.0, staff has identified the following areas of focus where Board feedback would be helpful in finalizing the new policy document:

#### Planning Process:

- How often should Master Plans be formally updated?
  - Annually
  - 3-5 years
  - 5-7 years
  - 7-10 years
- Projects identified in approved Master Plans should be reflected in the District’s Multi-Year Capital Improvement Plan. What planning period should Multi-Year Capital Improvement Plan cover:

- 5-years (current)
- 10-years
- 20-years

### Prioritization of Capital Projects

- *Priority 1* – Existing facilities to support existing service levels, capital maintenance, replacement of rolling stock, equipment and software
- *Priority 2* – Projects that expand service capacity in existing facilities
- *Priority 3* – Projects that expand service capacity through construction or acquisition of new facilities with *new* resources
- *Priority 4* - Projects that expand service capacity through construction or acquisition of new facilities with *existing* funding

### Consideration of Establishing a Capital Projects Advisory Committee:

- Appointed by Board (formal) or General Manager (informal)
- Focus of the Capital Projects Advisory Committee
  - Assist in the Development and Update of Master Plans
  - Review and inform updates to Multi-Year Capital Budget
  - Focus and Major Projects and Board Priority Projects
- Would Capital Projects Advisory Committee preclude the need for separate advisory committees on specific projects (ex. Pool, Snowflake Lodge, Beach House, etc.)?

### Capital Project Reporting:

- Feedback on Updating (current Quarterly CIP Popular Status Report)
- Focus of Major Projects Status Report
  - Definition of “Major” Projects
    - Over \$1,000,000 and 20 years useful life (current)
    - Over \$5,000,000 and 20+ years useful life (proposed)
  - Board Priority Projects
- Project Close-out Reports
  - Major Capital Projects
  - Board Priority Projects
  - Other

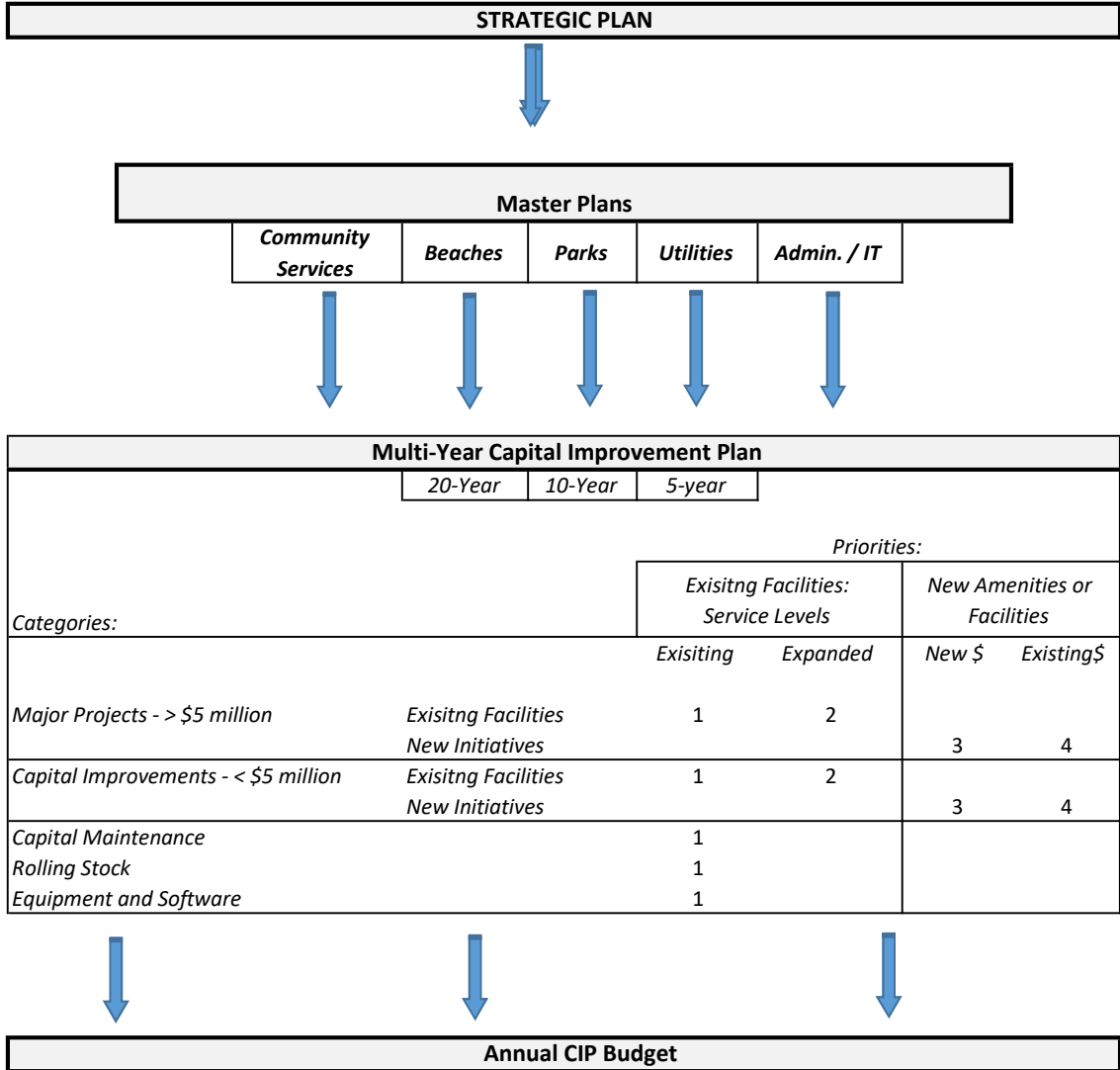
### Capita Project Delivery – Roles and Responsibilities

- Board approval of project through budget process
- Board authority for contract award (< \$100,000)
- Board approval of final design and construction specifications prior to bidding
- General Manager’s authority to re-allocate resources
  - Between project phases (planning, design, construction)
  - Between capital projects or sub-projects

Attachments:

- 1) Multi-Year Capital Planning Flow Chart
- 2) Capital Planning, Budgeting and Project Reporting Framework
- 3) Moss Adams report EXCERPT – re Capital Projects Advisory Committee
- 4) DRAFT Board Policy 12.1.0 – Multi-Year Capital Planning, Capital Project Budgeting, Project Delivery and Reporting (*Supersedes existing Board Policy 12.1, 13.1 and Board Practice 13.2*)  
Exhibit 1- Roles and Responsibilities Matrix
- 5) Current Board Policies and Practice
  - a. Policy 12.1.0
  - b. Policy 13.1.0
  - c. Practice 13.2.0

**MULTI-YEAR CAPITAL PLANNING FLOW CHART**



*To Include:*

- Summary Information
  - by Fund
  - by Function
  - by Venue / Service / Activity
- Schedule of Completion
- Scope / Benefits
- Operating budget impact
- Project Cost
- Funding Source(s)

## CAPITAL PLANNING BUDGETING AND CIP PROJECT REPORTING FRAMEWORK

	GM	Senior Mgmt. / Venue Mgrs	Finance	PW Engineering
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<b>Strategic Plan</b>	x	x		
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*Comprehensive Strategic Plan update **every two-years** - coincides with Board term.*

*Adopted: February (odd years)*

***Bi-annual status report** - progress on achieving budgeted initiatives*

<b>Master Plan</b>	x	x	x	x
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Major Facility Master Plan documents should be comprehensively updated every **5-7 years**

Current service levels / unmet needs / potential facility improvement projects / cost  
Consideration of alternative financing strategies

Master Plan updates

Project-specific updates: Cost estimates, schedules, funding sources

Consider more frequent facility (condition) assessment report for major venues/facilities

Recreation Center  
Chateau / Aspen Grove  
Golf Course Facilities  
Beach Facilities  
Diamond Peak Facilities

<b>Multi-Year Capital Plan</b>	x	x	x	x
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High-level 20 year CIP plan for Major Capital projects and Major Facilities / Venues - update 5-7 years

**Develop expanded 10-year Capital Improvement plan for all major infrastructure and capital assets**

with focus on Five-Year Capital Improvement Plan (with identified funding sources)

Prepare Companion Multi-Year Financing Plan, with identified funding sources / alternative financing strategies.

By Venue / Fund:

*Major Projects - > \$5 million*  
*Capital Improvements - < \$5 million*  
*Capital Maintenance*  
*Rolling Stock*  
*Equipment and Software*

## CAPITAL PLANNING BUDGETING AND CIP PROJECT REPORTING FRAMEWORK

	GM	Senior Mgmt. / Venue Mgrs	Finance	PW Engineering
--	----	------------------------------	---------	----------------

<b>Annual CIP Budget</b>	x	x	x	x
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**Formal approval of fiscal year Capital Budget, to include:**

- Project scope, definition and benefits
- Updated project cost estimates, phases and schedule
- Formal cost estimate / funding authorization for Year 1 of Multi-Year Capital Plan

**Quarterly Popular CIP Status Report - Nov. / Feb. / May / Aug.**

- Expenditures vs. fiscal year budget (Q1, Q2, Q3, Q4)
- Reflects changes in approved budget (augmentations, reduction, re-allocation)

**Individual contracts for planning, design, construction /acquisition require subsequent Board approval**

- per District Policy and Purchasing procedures.
- Change order authorization to be established with each applicable contract award.

<b>Capital Project Status Report</b>		x	x	x
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**Major Projects: Over \$5,00,000 plus Board Priority Projects**

- Monthly CIP Project Status Reports (Website, GM Report)
- Detailed project status report covering significant activity
  - Progress report - work completed, next steps
  - Phase status - project milestones through planning, feasibility, design and construction
  - Cost Estimates - Approved; updates
  - Project expenditures
    - Fiscal year-to-date
    - Project-to-date
  - Summary of Board actions/approvals
  - Planned / scheduled Board actions (upcoming)

**Project Close-out Report**

- Final project reporting
- Acceptance of capital asset constructed / acquired
- Establishment of capital depreciation schedule, based on final capitalized costs
- Project objective accomplished
- Lessons learned



## Construction Advisory Committee

The District should consider creating a Construction Advisory Committee or Capital Project Advisory Committee to work as a liaison between the Board of Trustees and District management. The establishment of an effective advisory committee would provide a forum for both the Board of Trustees and District management to discuss specific projects and provide input in an efficient and effective manner. As a result, when projects are presented to the Board of Trustees for either approval or status update, the advisory committee can act as a champion, for both the Board of Trustees and management, to present the decisions requiring full Board consideration/input. This approach tends to decrease the number of modifications or removal of projects that have already been executed or planned for.

The District should implement an advisory committee for the capital program and/or major capital projects that the District has planned or will plan in the future. The makeup of the advisory committee could consist of members of the Board of Trustees, District management (e.g., General Manager and Public Works staff members), and potentially District citizens for cases where a specific interest or area of expertise is presented; however, citizen involvement will be determined by the Board of Trustees and/or District Management based on Nevada Open Meeting Laws. The advisory committee(s) should meet periodically (e.g., monthly or quarterly) and be responsible for relevant to project planning and design, and for executing the programs and major projects to be submitted to the Board of Trustees for approval. The roles and responsibilities of the advisory committee(s) should be clearly defined in the applicable Board policies and practice documents and the specific situations or decisions that require the full Board of Trustees review and approval.

### Capital Projects Board Appointed Committee

#### Questions to be answered

1. What are the qualifications for the members that the Board of Trustees is seeking? i.e. former business owner? Engineering degree? Certain numbers of years lived in the community? Home remodeling experience? Public sector experience? Other?
2. What will be the application process and what information do you desire to be included.
3. Once the applications are submitted, how will the appointments/selections be made? What is the maximum number of appointments to be made to this committee?
4. How will the committee operate? If it is Board appointed, it will be governed by the Nevada Open Meeting Law. Does it have to be Livestreamed? What will be their charge and/or desired outcome?
5. What projects will be reviewed? Is there a dollar level threshold or it is a venue specific determination? Or other?
6. What 1 or 2 Trustees will be appointed to serve on this committee? Which Trustee will be Chair? Or will the Board allow the Committee to self determine its Chair i.e. hold an election?
7. What will be the meeting schedule? Or will the Board allow the Committee to determine its own schedule? Other?
8. What materials are to be provided to the Committee members?





**Capital Planning**  
**Multi-Year Capital Planning,**  
**Capital Project Budgeting, Project Delivery and Reporting**  
**Policy 12.1.0**

**POLICY.**

**Multi-Year Capital Planning.** The District will prepare, adopt and periodically review/update master plans and comprehensive multi-year capital plans to ensure effective management of capital assets.

- A prudent multi-year capital plan identifies and prioritizes expected needs based on a community's strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs.
- The capital plan should cover a period of at least five years, preferably ten or more.

**Annual Capital Budget.** The District will prepare and adopt a formal capital budget as part of their annual budget process.

- The capital budget will be directly linked to, and flow from, the Multi-Year Capital Improvement Plan.
- It may be necessary to modify projects approved in the capital plan before adopting them in a capital budget. Modifications may be necessary based on changes in project scope, funding requirements, or other issues. If these modifications are material, the District will consider the impacts these may have on its multi-year capital and financial plans.
- The capital budget should be adopted by formal action of the Board of Trustees, either as a component of the operating budget or as a separate capital budget. It will comply with all state and local legal requirements.

**Capital Project Delivery.** Decision-making responsibilities and duties to execute on capital projects shall be derived from specific authority provided by the Board of Trustees to the allocated by the General Manager.

- This Board policy will specify roles and responsibilities applicable to each phase of a capital project's life-cycle.
- Authority granted by the Board of Trustees to the General Manager may be delegated to specific members of the IVGID staff as provided herein.



**Capital Planning**  
**Multi-Year Capital Planning,**  
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**Policy 12.1.0**

- The staff member so assigned may delegate “duties” to another, but shall remain “responsible” for their actions pertaining to the project.

**Capital Project Reporting.** The District recognizes the importance of timely and accurate reporting on projects adopted in the capital budget.

- Management, Trustees, and citizens should all have the ability to review the status and expected completion of approved capital projects.
- Periodic reports will be issued routinely on all ongoing capital projects. The reports will compare actual expenditures to the original budget, identify level of completion of the project, and enumerate any changes in the scope of the project, and alert management to any concerns with completion of the project on time or on schedule.

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**Multi-Year Capital Planning.**

**1.0 Identify needs.** The first step in the District’s capital planning is identifying needs. The District has a commitment to the maintenance of its existing infrastructure. The District’s Multi-Year Capital Plan will use information including development projections, strategic plans, comprehensive plans, facility master plans, regional plans, and citizen input processes to identify present and future service needs that require capital infrastructure or equipment. In this process, attention will be given to:

- 1.1 Capital assets that require repair, maintenance, or replacement that, if not addressed, will result in higher costs in future years.
- 1.2 Infrastructure improvements needed to support new development or redevelopment.
- 1.3 Projects with revenue-generating potential.
- 1.4 Improvements that support economic development.
- 1.5 Changes in policy or community needs.



**Capital Planning**  
**Multi-Year Capital Planning,**  
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**2.0 Determine costs.** The full extent of project costs should be determined when developing the multi-year capital plan. Cost issues to consider include the following:

- 2.1 The scope and timing of a planned project should be well defined in the early stages of the planning process.
- 2.2 The District should identify and use the most appropriate approaches, including outside assistance, when estimating project costs and potential revenues.
- 2.3 For projects programmed beyond the first year of the plan, the District should consider cost projections based on anticipated inflation.
- 2.4 The ongoing operating costs associated with each project should be quantified, and the sources of funding for those costs should be identified.
- 2.5 A clear estimate of all major components required to implement a project should be outlined, including land acquisition needs, pre-design, design, and construction or acquisition, contingency and post-construction costs.
- 2.6 Recognize the non-financial impacts of the project (e.g., environmental) on the community.

**3.0 Prioritize capital requests.** The District continually faces extensive capital needs and limited financial resources. Therefore, prioritizing capital project requests is a critical step in the capital plan preparation process. When evaluating projects the District will:

3.1 Categorize each submittal under Project Types:

3.1.1 Major Projects

- A non-recurring project with scope and management complexity with a project budget greater than \$1,000,000 **\$5,000,000** and a 25-year minimum asset life.



**Capital Planning**  
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**Policy 12.1.0**

3.1.2 Capital Improvement

- A non-recurring project with some scope and management complexity with a project budget generally less than ~~\$1,000,000~~ **\$5,000,000**.

3.1.3 Capital Maintenance

- A generally recurring project at an existing facility with limited scope and management complexity and a project budget less than \$1,000,000.

3.1.4 Rolling Stock

- On-going projects for the replacement of vehicles, heavy and light duty wheeled and tracked machinery, tractors, mowers, trailers, etc.

3.1.5 Equipment & Software

- On-going replacement of non-rolling stock and non-building system equipment (kitchen, ski rental, uniforms, furniture, service-ware, etc.), information technology hardware and software.

3.2 Prioritize Projects under these criteria:

3.2.1 Priority 1 are projects that address Existing Facilities or replace existing assets via Capital Maintenance, Rolling Stock, or Equipment & Software projects that have reached or are near the end of useful life and are necessary to meet existing programming, operations, or capacities that the community wants, needs and uses.

3.2.2 Priority 2 are New Initiative projects that address existing facilities and assets that have reached or are near the end of useful life in order to expand existing



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programming, operations, or capacities to meet the community's wants, needs and uses.

- 3.2.3 Priority 3 are New Initiative projects that create new amenities that are wanted by the community and will be funded by new sources.
- 3.2.4 Priority 4 are New Initiative projects that create new amenities that are wanted by the community and will be funded by existing sources.
- 3.3 Ongoing consideration of Project Types and Prioritization by District Staff will consider:
  - 3.3.1 Reflect the relationship of project submittals to financial and governing policies, plans, and studies.
  - 3.3.2 Allow venues to provide a prioritization recommendation.
  - 3.3.3 Incorporate input and participation from major stakeholders and the general public.
  - 3.3.4 The condition assessment of existing assets as it relates to asset life-cycle, industry best practices, manufacturer's guidelines, safety, and the aesthetic character of the facility.
  - 3.3.5 Adhere to legal and regulatory requirements and/or mandates.
  - 3.3.6 Anticipate the operations and operating budget impacts resulting from capital projects.
  - 3.3.7 Apply analytical techniques, as appropriate, for evaluating potential projects (e.g., return on service,



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payback period, cost-benefit analysis, cash flow modeling).

3.3.8 Re-evaluate capital projects approved in previous multi-year capital plans.

3.3.9 The availability of outside funding (e.g. grants, direct community contribution, in-kind contribution, public private partnership) to support completion of a capital project.

3.4 Use of Sub-Projects is advisable in following cases:

3.4.1 For major projects with defined phases (typically funded over multiple fiscal years),

3.4.2 For ongoing, recurring, capital programs where annual funding is, in turn, appropriated for discreet scopes of work, via separate contract or task order. These may include water and sewer pipeline replacement, and pavement projects).

3.4.2 For Fleet Replacement (Rolling Stock). Projects would be included in the annual capital budget and multi-year capital plan appropriating and allocating funding required to meet each operating department or venue's vehicle and equipment replacement needs. Purchase orders and expenditures will be tracked at the individual vehicle, unit, or group level though the use of sub-projects.

**4.0 Develop financing strategies.** The District recognizes the importance of establishing a viable financing approach for supporting the multi-year capital plan. Financing strategies should align with expected project requirements while sustaining the financial health of the District. The capital financing plan should:



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**Multi-Year Capital Planning,**  
**Capital Project Budgeting, Project Delivery and Reporting**  
**Policy 12.1.0**

- 4.1 Anticipate expected revenue and expenditure trends, including their relationship to multi-year financial plans.
- 4.2 Prepare a flow of resources projection of the amount and timing of the capital financing and expenditure
- 4.3 Continue compliance with all established financial policies.
- 4.4 Recognize appropriate legal constraints.
- 4.5 Consider and estimate funding amounts from all appropriate funding alternatives.
- 4.6 Ensure reliability and stability of identified funding sources.
- 4.7 Evaluate the affordability of the financing strategy, including the impact on debt ratios, taxpayers, ratepayers, and others.

**Annual Capital Budget.**

- 5.0 Preparing and Adopting the Capital Budget. The capital budget will include the following information:
  - 5.1 A definition of capital expenditure for the District.
  - 5.2 Summary information of capital projects by fund, function, venue/service or activity.
  - 5.3 A schedule for completion of the project, including specific phases of a project, estimated funding requirements for the upcoming year(s), and planned timing for acquisition, pre-design, design, and construction or acquisition activities and transition to complete operation.
  - 5.4 Descriptions of the general scope of the project, including expected service and financial benefits to the District.
  - 5.5 A description of any impact the project will have on the current or future operating budget.
  - 5.6 Estimated costs of the project, based on recent and accurate sources of information.
  - 5.7 Identified funding sources for all aspects of the project, specifically referencing any financing requirements for the upcoming fiscal year.





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- 5.8 Funding authority based either on total estimated project cost, or estimated project costs for the upcoming fiscal year. Consideration should be given to carry-forward funding for projects previously authorized.
- 5.9 Any analytical information deemed helpful for setting capital priorities.

The District needs a greater level of detail and information for non-routine capital projects than for routine projects. For non-routine projects, the capital budget should thoroughly describe the impact on the operating budget, number of additional positions required, tax or fee implications, and other financial or service impacts.

6.0 Reporting on the Capital Budget. The District recognizes the importance of timely and accurate reporting on projects adopted in the capital budget. Management, Trustees, and citizens should all have the ability to review the status and expected completion of approved capital projects. Periodic reports will be issued routinely on all ongoing capital projects.

6.1 CIP Popular Status Report. In conjunction with publishing the District's Quarterly Budget Update(s), a CIP Popular Status Report shall be prepared that provides a comparison of actual capital project expenditures to the original and amended project budget for each capital project included in the current year capital budget.

6.2 Major Project Status Report. On a quarterly basis, a Major Project Status report will be presented to the Board. This report will include all "major" projects as well as any Board priority projects identified for inclusion. The report will identify the level of completion of the project, completed and pending project milestones, and enumerate any changes in the scope of the project, or issues that may impact the completion of the project on time, or on schedule.





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- 6.3. Capital Project Close-out Report. For “major” projects, or any project identified as a priority project by the Board, a Capital Project Close-out Report will be presented to the Board at the completion of the project. This report will include information related to actual project expenditures in relation to original and amended project budget; explain any significant variance in project completion schedule; list all change orders and/or contract amendments executed during the delivery of the project; and, where appropriate; include a summary of unforeseen circumstances or “lessons learned” that will assist the District in developing scope, budget and schedules for future capital projects.

**Capital Project Delivery.**

**7.0 AUTHORITY**

Decision-making responsibilities and duties on capital projects shall be allocated by the General Manager to specific members of the IVGID staff as provided herein. A Project Manager will usually be a representative of the IVGID department which will acquire or construct the project. The staff member so assigned may delegate “duties” to another, but shall remain “responsible” for their actions pertaining to the project.

**8.0 CAPTIAL PROJECT FINANCING RESOURCES**

Financial management of capital projects is controlled through the Board-Approved Multi-Year Capital Improvement Plan and each fiscal year’s Capital Improvement Project Budget. The ability to pay for the costs of a project will be based on appropriated, identifiable and predictable financing resources at the time of acquisition.

- 8.1 Establishment.** A capital project’s financing resources are established by action of the Board of Trustees through the



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adoption of a annual Capital Project Improvement Budget. Financing resources may be established for each fund; for each program; or for each project or group of projects.

**8.2 Interest.** For any project where part of the financing resources came from bond proceeds, the investment earnings must be attached to the project in order to determine and comply with IRS arbitrage regulations.

**8.3 Expenditures.** Funds identified as financing resources may only be expended consistent with appropriation authority provided – **at the project level** - by the Board of Trustees the District’s approved, or amended, Capital Improvement Project Budget.

Projects carrying over from one fiscal year to another are expected to be identified during the annual budget process to extend spending authority and facilitate completion of the construction or acquisition of the capital assets.

The General Manager has the authority to redirect the design or specifications affecting up to an aggregate of **\$50,000 if it does not exceed the total approved cost of the project.**

**In addition, in cases where sub-projects are used to track project expenditures by project phase or component scope, the General Manager shall have the authority to re-allocate funding between sub-projects, up to an aggregate amount of \$50,000, provided the reallocation is within the same fund or sub-fund.**

**8.4 Exclusivity.** All financing resources identified for a project, are considered exclusively for expenditures related to that project. No expenditures or obligations shall be made related to that project which cumulatively exceeds the available appropriations authorized by the Board of Trustees, based upon identifiable and predictable financing resources.



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- 8.5 Changes.** The amount of funds in identifiable and predictable financing resources may be increased or decreased by action of the Board of Trustees, provided that no decrease shall occur which causes the unexpended financing resources for any project to fall below the cumulative total of obligations outstanding pertaining to the project.
- 8.6 Close-out.** Upon completion or termination of a project, the unexpended financing resources for that project may be closed out by the General Manager, except for an action of the Board of Trustees, designating where the unexpended, if any, shall be transferred.

**9.0 PROJECT LIFE CYCLE**

Projects shall be managed in relation to the following typical project life cycle:

- 9.1 Definition.** The process of developing a document which describes a specific project, in terms of location, function, cost, and other parameters.
- 9.2 Feasibility.** The process of analyzing the practicality of a project, in terms of capital financing and cost, operating revenue and cost, environmental and permit conditions, and other factors.
- 9.3 Planning / Scheduling.** The process of developing documents which identify the location and function of projects, in relation to other projects and existing facilities, as well as identifying the cost, timing and financing of the capital project.

All capital project expenditures shall be evaluated through a Multi-Year Capital Improvement Plan, to include a supporting Financing Plan and authorized for expenditure through a specific fiscal year's Capital Budget. Inclusion of a project within



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an approved Multi-Year Capital Improvement Plan means the project has been “*planned and scheduled*”.

- 9.4 Funding.** The process by which funds are identified to support capital project costs. Inclusion of a project with funding included in the Multi-year Capital Plan means that project funding has been *identified*; when resources are appropriated through the annual Capital Improvement Project budget, a project is considered “*funded*.”
- 9.5 Design/Specification.** The process of determining the size, specifications, acquisition/construction methods, and other factors prerequisite to construction or acquisition, including the selection of the designers. A project is deemed “designed” upon approval of final design.
- 9.6 Construction/Acquisition.** The process entails constructing or acquiring a project’s assets, including the selection of contractors or vendors. A project is deemed “*completed*” upon approval of final payment and acceptance of the project by the District.
- 9.7 Close-out.** At completion, (construction, project acceptance, or acquisition) relevant project close-out tasks shall be completed, per check-lists for professional services contracts and construction contracts (based on contract dollar amount(s)). Upon processing of final payments and review of project budgets, purchase orders will be closed and unexpended funding available for re-allocation or reverting to fund balance, pursuant to formal action by the Board of Trustees.

**10.0 PROJECT DELIVERY/EXECUTION**

All projects may not be subject to all phases, or be phased in the same order. However, all capital projects shall be defined, planned/scheduled and



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funding sources identified to proceeding to design/specification. All construction projects shall be planned. Progress in completing all capital projects will be documented a “Capital Project Status Report” presented to the Board of Trustees no less than quarterly.

**10.1 Roles and Responsibilities.**

To facilitate effective delivery of capital projects, it is important to clearly define roles and responsibilities throughout the project life cycle.

Roles and responsibilities for defining, analyzing, planning/scheduling, funding, design, construction/acquisition and project close-out are defined in Exhibit A to this policy.

Project Phase	Board of Trustees	General Manager	CIP Capital Program Review Committee			New Capital Program Advisory Committee
			Department Director	Project Manager	Staff	
<b>Definition</b>	<i>Process of developing a document which describes a specific project, in terms of location, function, cost, and other parameters.</i>					
	Receive project definitions as part of capital Improvement Project Budget submittal	Approve Capital project definitions		Prepare initial Capital Project Data Sheet.		
<b>Feasibility</b>	<i>Process of analyzing the practicality of a project, in terms of capital financing and cost, operating revenue and cost, environmental and permit conditions, and other factors.</i>					
	Ensure feasibility of capital improvement projects prior to design and construction. 1) Determine when a feasibility study is needed 2) Award and execute consulting contracts exceeding GM procurement authority. 3) Review and accept final "CIP Budget"	1) Review and approve study scope 2) Authorize consultant contracts within GM procurement authority	1) Approve RFP on consulting contracts 2) Approve study methods and team	1) Define specific objectives, criteria and scope 2) Prepare RFP and solicitation process 3) Recommend approval of study contracts		
<b>Planning / Scheduling</b>	<i>Developing documents that identify location and function of projects, in relation to other projects and existing facilities, as well as identifying the cost, timing and financing of the capital project.</i>					
	1) Define general goals, constraints and direction. 2) Award and execute planning contracts exceeding GM procurement authority 3) Review and approve Multi-Year Capital Improvement Plan 4) Approve project amendments and substitutions, according to District purchasing policies.	Ensure plans are coordinated with Multi-year Capital Improvement Plan 1) Approve planning scope 2) Authorize planning contracts within GM procurement authority 3) Validate scheduling in terms of sound financial planning. 4) Review, and revise recommended capital improvement projects to the Board.	1) Approve RFP's 2) Approve planning methods and team 3) Recommend capital improvement projects to the GM 4) Recommend approval of planning contracts 5) Review and approve progress reports 6) Recommend preferred alternatives and final plans to GM and Board	1) Define specific objectives, criteria and scope 2) Prepare RFP and solicitation process 3) Coordinate project with public, staff and GM 4) Prepare progress reports 5) Make substantive and procedural decisions during the planning process 6) Recommend preferred alternatives and final plans to Department Head 7) Analyze alternative financing methodologies and prepare capital financing program coordinated with CIP budget and Multi-Year Capital Plan		

<b>Funding</b>	<i>The process by which funds are identified to support capital project costs.</i>				
	<p>Establish availability of appropriate, identifiable predictable financing resources. 1) Approve annual Capital Improvement Project Budget</p>	<p>Approve recommendations for project to proceed and increases in project financing resources beyond levels identified in Capital Project Report.</p>	<p>1) Review recommended actions to establish, increase, decrease or close-out financing resources. 2) Review impact of capital project on CIP budget and Multi-Year Plan.</p>	<p>Administration of project finances. 1) Produce periodic report on capital project financing resources, obligations and expenditures. 2) Recommend periodic action to establish, increase, decreased or close-out financing resources. 3) Consider impact of capital project on CIP budget and Multi-Year Plan.</p>	
<b>Design / Specifications</b>	<i>The process of determining the size, specifications, acquisition/construction methods, and other factors prerequisite to construction or acquisition, including the selection of the designers.</i>				
	<p>General oversight of design and specifications. 1) Award and execute design contracts exceeding GM procurement authority. 2) Accept regulatory permit conditions when over \$100,000, or not included in project budget.</p>	<p>1) Award and execute design contracts within GM procurement authority. 2) Review and accept regulatory permit conditions under \$50,000.</p>	<p>1) Approve design methods and team 2) Provide guidance to project manager during design. 3) Review and approve final design/specs on projects. 4) Provide direction to on major design alternatives and issues.</p>	<p>1) Prepare scope of services and requests for proposals for design services, and administer selection process for design team. 2) Prepare design contracts; recommend for award and execute design contracts. 3) Assemble cost estimates; prepare project budget and budget revisions; prepare project schedule and schedule revisions. 4) Coordinate activities of designers with the balance of the technical team, and operating staff. 5) Present major design alternatives and issues. Provide direction to on major design alternatives and issues. 6) Assemble and submit regulatory permit applications and coordinate regulatory process. 7) Approve all requests for payment.</p>	

<b>Construction / Acquisition</b>	<i>The process entails constructing or acquiring a project's assets, including the selection of contractors or vendors. A project is deemed "completed" upon approval of final payment and acceptance of the project by the District.</i>					
	<p>General oversight of contract awards, major payments and acceptance of capital assets constructed or acquired</p> <ol style="list-style-type: none"> <li>1) Award and execute construction/acquisition contracts in excess of GM authority</li> <li>2) Approve change orders exceeding authority designated to staff.</li> <li>3) Approve amendments (increase and decrease) to Capital Improvement Project budgets, including re-allocation of available resources among projects.</li> </ol>	<p>Ensure contracts and request for major payments submitted to the Board for approval meet requirements of CIP budget.</p>	<ol style="list-style-type: none"> <li>1) Approve change orders within authority limitations.</li> <li>2) Upon substantial completion, approve release of retention for construction projects.</li> </ol>	<ol style="list-style-type: none"> <li>1) Recommend award and execute construction/acquisition contracts.</li> <li>2) Recommend approval of change orders</li> <li>3) Recommend release of retention to GM.</li> <li>4) Recommend approval of final payment.</li> <li>5) Coordinate final contract preparation</li> <li>6) Establish and administer inspection and testing.</li> <li>7) Supervise Construction Representative.</li> <li>8) Serve as District's representative to contractor.</li> <li>9) Approve all shop drawings;</li> <li>10) approval all requests for equals;</li> <li>11) approve all certificates of payment.</li> </ol>		
<b>Close-Out</b>						
	<ol style="list-style-type: none"> <li>1) Formal acceptance of major capital projects, via project close-out report.</li> </ol>	<ol style="list-style-type: none"> <li>1) Formal acceptance of capital projects within GM procurement authority.</li> <li>2) Recommend formal project acceptance to BOT for projects exceeding GM procurement authority.</li> </ol>	<ol style="list-style-type: none"> <li>1) Review recommendation for project acceptance.</li> <li>2) Authorize final payment, including retention amounts</li> <li>3) Review and approve project close-out report.</li> </ol>	<ol style="list-style-type: none"> <li>1) Ensure all project deliverables have been met and documented.</li> <li>2) Recommend "acceptance" of project</li> <li>3) Authorize final payment, including retention amounts</li> <li>4) Finalize file with all project documents and required approvals</li> <li>5) Complete capital project close-out checklist and prepare project close-out report.</li> </ol>		



## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Indra Winqest  
District General Manager

**SUBJECT:** Discussion and possible action on revising the District's Gold and Silver Card Program for Employees and past Trustees to no longer allow access to District restricted-access Beaches

**DATE:** November 9, 2022

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### **I. RECOMMENDATION**

That the Board of Trustees discuss and possibly make a motion to revise the District's Gold and Silver Card program for Employees and past Trustees to no longer allow access to District restricted-access Beaches and, allow Staff to proceed with notifying current and past Employees and/or Trustees.

### **II. BACKGROUND**

The District's Gold & Silver Card Program is a recruitment and retention privilege provided by the District to full time year round employees who are consistently employed for 10 years (silver card) and 20 years (gold card) as well as past IVGID Trustees. The holder of these cards get discounted and/or complimentary use of District venues including the restricted-access beaches. Discounted rates and use are allowed for the cardholder only.

In 1977, the IVGID Board created "Gold Card" privileges to reward the then current outgoing Trustees for their service to IVGID and this practice, at the time, was informal. In 1985 (at which the IVGID Board adopted a formal policy to reward retiring Trustees with Gold Cards), Gold Cards were awarded by Board discretion and decisions were generally made by resolution of the IVGID Board. In 1988, the IVGID Board took action to amend the District's Personnel Policy to provide certain recreational privileges to long time employees who leave the District in good standing which were the Gold and Silver Cards. Finally in 1995, the District eliminated issuance of Gold and Silver Cards to Trustees. No Trustees who were issued a card prior were affected by this action.

The General Manager's Advisory Committee on Ordinance 7 was tasked with evaluating and formalizing recommendations for much needed revisions to the ordinance. During discussion and deliberation between the committee, the committee recommended that although not specifically referenced in Ordinance 7, the subject of beach access for District employees and past Trustees that are Gold and Silver cardholders should be evaluated by the District as it relates to the

language in the Beach Deed and beach overcrowding. Additionally, the Board of Trustees authorized Staff to hire special counsel to review potential revisions to Ordinance 7, including employee and gold and silver cardholder access as they relate to the Beach Deed.

This item would remove access to restricted-access beaches for gold and silver cardholders. It is not and should not be construed as an admission that the Beach Deed does not permit gold and silver cardholders to restricted-access beaches but reflects a very conservative view of the issue.

This was agendized for the September 28, 2022 Board of Trustees Meeting. The Board decided to table any action on the agenda item to perform further evaluation as well as seek additional information from Special legal Counsel on this matter.

**III. ADDITIONAL COMMENTS**

If revised, Staff proposes to notify all current and past employees and/or Trustees who are in possession of silver and gold cards that the District, by action of the Board of Trustees, has made this decision in an effort to remain within the strict parameters of the Beach Deed in an abundance of caution. Staff has attached a draft letter for the Board of Trustees consideration and recommendations for revisions.

Presently, there are 131 silver and/or gold cardholders of which 29 holders are current employees. Below is a chart of five years of overall visits to IVGID beaches by gold/silver cardholders.

	<b>Gold</b>	<b>Silver</b>	<b>Total</b>
2017	43	106	149
2018	37	104	141
2019	33	173	206
2020	44	195	239
2021	28	196	224
2022	88	99	187
<b>Total</b>	273	873	1146

**SAMPLE LETTER**

Dear X,

With this letter dated November XX, 2022, we are notifying you that your silver and/or gold card issued by the Incline Village General Improvement District (District) will no longer allow you access to the District's restricted-access beaches; all other privileges related to your silver or gold card remain as is.

The District's Board of Trustees has made this difficult decision after evaluating and approving revisions to Ordinance 7. One of the primary purposes to revising Ordinance 7 is to ensure the District is in strict compliance with the beach deed. As you are aware, the District, at its discretion, may revise the privileges extended to the holders of gold and silver cards at any time. We appreciate your attention to this communication and apologize for any inconvenience. Please contact the Human Resources Department at 775-832-1100 if you have any questions related to this matter.

Regards,

Indra S. Winquest  
District General Manager

## MINUTES

### **REGULAR MEETING OF SEPTEMBER 28, 2022**

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 Board Chairman Tim Callicrate on Wednesday, September 28, 2022 at 6:00 p.m. at the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

#### **A. PLEDGE OF ALLEGIANCE\***

The pledge of allegiance was recited.

#### **B. ROLL CALL OF TRUSTEES\***

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

Members of Staff present were Controller Martin Williams and Director of Human Resources Erin Feore. Members of the public physically present were Joe Wolfe, Dr. Myles Riner, Ryan Mitchell, Dave Noble, Kerrie Tonking, Kathleen Watty, Gwendolyn Paul, Gail Krolick, Mary Kleingartner, Carolyn Usinger, Yolanda Knaak, Stan Herschberg, Diane Becker, Lauren Hill, Scott Stranzl, William Carr, Linda Carr, Sherrie Kratca, Lisa Nelson, Tim Kelley, Janet Pahl, Peter Morris, Anthony Walker, Axel Morris and Aloe Pitts, Ray Tulloch, Cliff Dobler, Frank Wright, Joe Schultz, Holly Raysic, Nicolas Saadi, Melissa Fleaming, Tony Robinson, Sabrina and Leo Dukes, Tia Rancort, Bradley Mindlin, JP Kelley, Jim Lyon, and others.

#### **C. INITIAL PUBLIC COMMENTS\***

Joe Wolfe complimented and thanked Trustee Kendra Wong for her service. He commented that he has come to express his disapproval with Trustee Schmitz. He stated that Trustee Schmitz has lied more than twice to her fellow Board Members and public. He continued that she has denied voting against a gift by the Duffield Foundation of 26 million dollars for the improvement of the Recreation Center. She can paint any picture she likes and deny anything she wants to but it is in the minutes of the meeting; the fact is she voted against it. He commented that she lied to the Board when she said she did not grade the District General Manager at a 2 and that she graded him at a 5 when in fact there are emails that exist showing she did grade him at a 2; she denied this publicly. He stated this is the wrong kind of attitude, atmosphere and is improper. He stated he has friends whom have asked if he would asked for her resignation immediately. Otherwise, she will face

a recall because she is not representing the community. He stated she is one sided and both sides of her mouth go at the same time; it is horrible.

Dr. Myles Riner read from a prepared statement which is attached hereto.

Ryan Mitchell commented that this donor has done nothing but good for this community and he does not see this as any different in that regard and to vote no from one of our elected officials, he sees as a breach of duty and is calling for resignation.

Dave Noble, IVGID Trustee candidate 2022, commented that over the last few months while he has been campaigning for the IVGID Board of Trustees position, people have asked him why he is running. He stated the September vote on the Recreation Center expansion is exactly why he is running. He stated he is sick and tired of this Board getting to the one-yard line and not carrying projects through to completion. He stated he is tired of this Board kowtowing to the minority of naysayers in this community. He stated that Trustee Schmitz's no vote resulted in a loss of 25+ million dollars; this will go down as the most outrageous nonsensical vote in the history of IVGID and that is a hard thing to accomplish. He stated she has talked about her fiduciary duty to the community, but he is not sure how losing a 25 million dollar donation upholds that duty. He stated that she has shown she is firmly in line with Aaron Katz and the other minority of naysayers in this community. He stated Ray Tulloch, who is also running for the Board, was in full support of the no vote based on his public comments at the meeting which were memorialized in the meeting minutes. He implores everyone to get out and vote this fall and vote for Dave Noble.

Kerrie Tonking read from a prepared statement which is attached hereto.

Kathleen Watty commented she has lived in the community since 1974; she is a retired educator. She stated she was very heartbroken when she saw the 4-1 vote denying the 26 million dollars that would go for the youth of this community because she has worked to make sure that we have all of the amenities possible for this entire community. She stated we are a small group of individuals; this gift of 26 million dollars cannot be looked at and denied. She commented it's disconcerting to think that our youth are going to lose out on this and she wishes there was a solution to it, that the vote can be taken back and start over again as many of the elementary students think, do we have a do over here or not. She stated obviously we do not but 26 million dollars is something you cannot deny and refuse to help the programs that would enhance and take care of our entire community. She stated she wishes there was a better solution because as an educator you always look at a problem and try to come up with a solution. She

stated obviously right now, she does not know that there is a solution but she does hope that everyone does vote and make sure there are some changes and continue to support the Trustees as we have. She stated she is concerned because this program would take care of the needs of many of the students here.

Gwendolyn Paul commented that she is here to show her support for the Recreation Center expansion project. She stated the Duffield Foundation's offer to fund 26 million dollars is a gift that we are very fortunate to have. She would like to thank them for their offer and everything else that they have done for the community; the list is far too long to be able to fit into this comment. She stated as someone who was also born and raised here, she has a unique perspective on this project. She has been a teen in the community. She understands what it is like to walk away from the middle school and go to Starbucks or sit at the Raley's café with nothing to do. She stated she witnessed her peers start drinking in sixth grade because they did not have an option. The Recreation Center expansion project changes that; it gives an opportunity to those youth who do not necessarily have it; it can change lives. She stated that by Trustee Schmitz choosing to do it "right", she has taken that option away from the youth and shown them how she feels about their future. Ms. Paul continued that we owe the future of this community more. She stated she has done a disservice to this community by letting this generous opportunity pass; own it, apologize, and fix it.

Gail Krolick, IVGID Trustee candidate 2022, read from a prepared statement which is attached hereto.

Mary Kleingartner thanked the Duffield Foundation for offering the incredible donation and stated that everything they have done for the community is extraordinary. She stated to the Trustee who voted no, you should be ashamed and embarrassed; you put your personal agenda ahead of this community and the people you are supposed to represent. We demand you resign effective immediately.

Carolyn Usinger commented that she is the person that has picked up over 150,000 pieces of trash along the Tahoe roads in the last 3 years. She stated as a thank you from Nevada Department of Transportation (NDOT) and the Sherriff's Department, they have given her two misdemeanors that are permanently on her record because she put trash in NDOT's trash can without a permission and NDOT has a system so that you can't get permission. She stated she was going to say thank you to IVGID for providing 7 day a week trash access for her but mentioned the bins have been removed so she has a car full of trash that she picked up today, about 750 pieces of trash. She has no place to put the trash because there are no trash bins at Public Works anymore. She stated she would go put the trash in

NDOT's bin because it came from NDOT's road, but if she did that, she might be in jail tomorrow. She commented she is starting a program with IVGID where racks are going to be in the Recreation Center, library and Visitor's Center. She stated people would be able to borrow trash grabber sticks to pick up trash; they have a bag connected to them. She noted they could be picked up anytime from one of these three locations; she asked that they be returned when finished. She stated there are also trash related stickers that people can have, as well as HERO bags. She commented she has a program that she is going to start with businesses shortly and she hopes to come back and tell everyone about. She stated IVGID will be paying for the trash grabber sticks but she has paid for other items herself as she has a passion for getting rid of trash from the Tahoe basin. She mentioned if one sees trash, she would appreciate if it were picked up.

Yolanda Knaak, IVGID Trustee candidate 2022, commented that she had a misunderstanding at the last meeting as she thought it had passed and the Recreation Center expansion was going to move forward. She stated she has not seen anything official about not getting the grant; the only thing she has seen is an email from Trustee Kendra Wong and she hopes it is not true. She stated she hopes the community can get the grant. She asked everyone to vote for her because she is all about bringing people together through positive and respectful communication. She stated no one is perfect but everyone has to work as hard as they can, and she is hopeful to get the grant.

Stan Herschberg read from a prepared statement which is attached hereto.

Diane Becker read from a prepared statement which is attached hereto.

Lauren Hill thanked the Duffield Foundation for offering to give such a significant donation; she stated the community appreciates them. She mentioned that the Trustees have assumed a role that in all likelihood is sometimes considered thankless but they decided to take that role. She stated to the Trustee who voted against this significant donation, she is not here to berate her; she simply and respectfully asks that she resign.

Scott Stranzl read from a prepared statement which is attached hereto.

William Carr read from a prepared statement which is attached hereto.

Linda Carr read from a prepared statement which is attached hereto.

Sherrie Kratca commented that she loves that we all can sit in judgment. She asked do we really know what happened. She agreed with some other people who

said they did not see all the discussion that was going on about what was good or bad. She stated she loves the Duffield's; they have done so many wonderful things for the community. She provided an analogy of a parent giving their child a car and asked if it is understood that the car requires insurance, gas, and maintenance. She stated if there is a gift from Duffield, she does not know if that includes insurance, maintenance and staffing so she might say as a Trustee, what are all of the other expenses included in the budget. If they are not included, the public needs to understand that maybe there is another \$200,000 a year that is needed for maintaining the additional youth facilities. She stated this might be fine if everyone agrees to pay the additional money. She stated that there is a lack of information about the project and what it is going to impact. She asked, do you want to give up something else and do you want your golf fees to go up. She stated please have better information. She stated she went to a meeting the other day about the potential of becoming a city and they talked about transparency and information that all can make a unique decision on. She stated she hates the fact that people are blasting things that we do not know anything about. She asked everyone to think about if you are a parent and you want to give your kid a car, do they have the funds to pay for their insurance and gas.

Lisa Nelson stated she has lived here since 1986 and she grew up in town and is currently raising a family here. She stated she also owns a business and does not get to come to many meetings because she works full time. She stated she felt it was important to come express her absolute disgust for someone to vote no against a gift to the community. She stated that the kids absolute need this. As a teenager growing up here, she referenced the trouble kids could get into without having somewhere to go. She stated the kids are pretty much forced to go to Starbucks and Raley's which provides nothing for them. She stated she could not believe a gift would be turned down and she does not care what the cost is; if the fees have to go up, then they go up. She stated this is an important thing and everyone needs to think about their decision, and by voting no, it is saying no to every child in town.

Tim Kelley commented he was raised in Incline Village since 1985 and went to all three schools. He stated everyone needs to understand that the multi-generational facility truly was going to be a multi-generational facility. He referenced the rooms that were going to go upstairs which were going to replace the offices that were going to have more space for spin bikes, aerobics and yoga classes. He also referenced the new gymnastics facility that was going to serve so many young people from the ninja program to the gymnastic program to the youth teen center that could be used by so many residents all day. He stated that every Board member knew what their vote was going to do. He stated the Duffield Foundation made it extremely clear they wanted a 5-0 vote and everyone knew that. This has



taken away so many things for so many residents in the community that could have helped. He stated to move all the gymnastic equipment out of the Recreation Center gym into a new gymnastics facility would have opened up so much space for the community. He mentioned that he is not a negative person and he is not going to look at anybody but so many answers were so clear. He stated the facility was going to be so amazing for the community; not just the youth but also the idea of what it would have done for the amazing seniors that want to do the amazing programs during the day to the youth center that could have been used by all the seniors when the kids are at school. He commented the no vote was damaging in a big way and the no vote needs to be thought of.

Janet Pahl commented that she has been a resident since 1979. She thanked the Board of Trustees for all they do. She mentioned that District General Manager Winqwest appointed 5 community members, two of which are in the room, to find a dedicated dog park and Trustee Schmitz even has her nose stuck in that. She commented that Trustee Schmitz needs to back off and do what is best for the community. She stated she thinks she needs to apologize to her fellow Board members and to the Duffield's. She stated that the Recreation Center and the 26 million dollars needs to get back on track and she would hope that before she is recalled, she tries to put this together and then maybe just resign.

Peter Morris read from a prepared statement which is attached hereto.

Anthony Walker commented that he just recently heard about how this vote happened and what it actually means to the community. It is a community that has soccer fields, tennis centers, pickle ball courts, beach access, and a bike path to sand harbor; why are we not supporting kids? He stated the kids are the community and the reality is with everything else that is a luxury and recreation, kids need this.

Axel Morris (and Aloe Pitts) asked Trustee Schmitz where she wants him to hang out after school; then stated, well then maybe you should have signed the donation.

Ray Tulloch, IVGID Trustee candidate 2022, commented he was standing outside listening to everything and he is somewhat confused. He is hearing all of these stories, innuendos, complaints and allegations. He stated he was at the meeting two weeks ago and he listened to everything and he is now hearing completely different reports. He stated he also heard some of his fellow candidates who have been struggling in the polls casting all sorts of assertions that Ray Tulloch is against everything. He stated if people care to look at his comments two weeks ago, he made the point that other candidates were sitting on their hands and were not prepared to go public with what to say. He mentioned the he made the

comment he supported the expansion, and supported a further expansion if there are funds. He stated his campaign is based on transparency and accountability; he will be transparent and not just sit back at meetings and say nothing. He stated he heard the Duffield's have cancelled the grant and he has seen nothing, but has seen a second hand copy of an email circulated by a Trustee. He has heard rumors that people were notified on Friday of the Duffield's desire to stop the gift; he has seen nothing about that. He stated he is not sure where all of these stories are coming from. He has heard other Trustee candidates standing up threatening that if people disagree with her they should leave town. He asked is that what we call civility and looking out for the community, if you do not agree with something, you should just leave town and let her sell your house, is that the type of community we are, is that transparency and is that accountability? He stated for the record, he strongly supports the donation from the Duffield's and strongly supports the additional expansion if it can be done. He stated he thinks it is owed to the community and that there has been many misrepresentations; people are politicking and creating on emotion rather than facts. He thinks facts are very important. He stated he is not aware of anything from the meeting two weeks ago, that said if option D was not accepted exactly as is and all 5 Trustees vote in support, it would be cancelled. He mentioned that the Board papers presented 4 options and that is what the general public was aware of.

Cliff Dobler commented that a gentleman spoke earlier that he was kicked off the Audit Committee, which is an absolute lie. He stated he served his two-year term and he thinks he contributed quite a bit. He stated he tries to base things on facts, so when Board packets are prepared, he puts together the information in the Board packet because if it's in writing, it's probably pretty much what's going on. He stated he followed the project from January and nowhere in the 5 meetings had it ever said there was a maximum amount that the Duffield's were going to pay. He stated that slowly, as the design was being developed, it crept up from 29 million to 33 million dollars and then at the last minute, it was shrunk down to 25 million and the square footage shrunk to meet the Duffield requirement which was never disclosed for over 6 months. He commented that he just made the simple statement that it is a shame that there was not an opportunity to talk to the Duffield's and see if IVGID could have contributed 4-6 million dollars to build the gymnasium as part of the overall project. He stated if for some reason that offends people, he does not know what to say. At the end of the day, he was just throwing an idea out that if the Board had gotten together when it got up to 33 million dollars, and they were aware that 25 million dollars was the max, there might have been some discussion because something had to be cut out. He stated he, as a resident, did not know anything because it was not in the documents. He asked why he would not assume that Duffield was going to pay everything, as there was nothing saying he had a maximum amount. He stated sometimes he thinks things get a little out of control

and he will speak again at the end of the meeting. It was voted in at a 4-1 vote and everyone agreed to unanimously accept the letter; he thought the deal was over. He stated he does not like to be portrayed by people as Trustee Schmitz's lynch person or anything else as he was just making an observation.

Frank Wright commented that coming before the Board for the last 12 or 14 years, serving on the Ordinance 7 Committee, dealing with people like Peter Morris, Tim Callicrate, Kendra Wong has been a real treat. He stated for Peter Morris to get up here and insult the IQ of a Board member whose probably one of the smartest Board members we have ever had, who has taken the time to dig into things and find out about contracts, liabilities and future costs to this District, is responsible. He commented for a guy who ran a business, Mr. Morris, and cheated 46 people out of their salary and their wages and to call people stupid is embarrassing to him as a community member and embarrassing to the community; it's pathetic. He commented if the people outside payed half attention to what is going on here, they would be appalled too but they showed up because they are getting something for free, maybe, from Mr. Duffield, maybe, but they did not see the long term effects of it. He stated the long-term costs are excessive. The contract is not even written. There is nothing on paper that shares what we will be paying as a community and what is going to happen to a property that we purchased as a community and is owned by the community and we are giving it to a nonprofit, just like the Parasol building. He stated he is not against going forward with this but wants to do it the right way. He wants contracts to be signed, wants to see numbers and wants to see Mr. Duffield's commitment. He stated that there is nothing that Mr. Duffield has put in writing; there is no contract. He commented that Trustee Schmitz should not be attacked for voting, as she is a Trustee and has a right to her own mind. He commented that the people, who are asking for her resignation, should think twice about the terms and conditions of a Trustee serving this community. You do what is right, you look at contract and what is behind it all and you do what is right. For doing what is right, there are bunch of people in the parking lot that want her head; it is insane. Those same people in the parking lot have no clue that their beaches are being given away to people that are living in Reno and they could care less. He stated he served on the Ordinance 7 Committee; he listened to enough garbage on that thing to last a lifetime. He stated he tried to protect what belongs to us. He stated he is here to speak to the community and asked them to get the contract and information and pay attention to what's going on. He stated do not just show up out of anger or because you think you were cheated out of something. He stated he respects the Board and the people who vote, when they do it the way it should be done.

Joe Schultz commented that as he was listening to a number of speakers, it seemed to him that this was a semi-organized lynch mob against Trustee Schmitz.

He stated he was appalled and embarrassed that this was allowed to go on. He stated Trustee Schmitz has his confidence, as do most of the Board members. He commented that he was also taken back by some of the candidates who are up for office for IVGID Trustee in the future. He commented if the rhetoric they spewed this evening is the way they are going to govern then we are in a world of hurt. He stated the situation that has led to this is complicated. He thinks the Board can collectively take blame for not putting out specific information instead of allowing rumors to run the way people are thinking that the negotiations are going. He stated it is almost difficult to believe that a professional organization like the Duffield's would just take their ball and go home. The offer they presented to the community was wonderful and seems it could have been more wonderful with a little negotiation. He stated that he thinks they can be approached and he cannot believe that they are so small that they would just take the offer off the table. He stated keep working at it and he has confidence that it can be done.

Holly Raysic commented that wishes the voices of the children were present so everyone could hear how excited her 5 children were when they heard the news of the great opportunity that was presented or they thought was going to be presented to them to have access to a teen center where they could go. She stated they unanimously said they wish they could be there to experience what their little brother and sister could experience which is to have a teen center where they could go to on an ongoing basis, because her older 3 children are in college. She commented she looks around the room and she sees the parents who have donated countless hours of time, treasures and talent for the mental and physical health of the children. She commented that people like the Duffield's invest in people before the actual organization. The leadership of District General Manager Winquest and his team are excellent and have been very instrumental to create a safe location and a place for the children to be involved in healthy activities. She stated she hopes there can be a revote on this although she does not know all of the logistics behind that, as she has not been involved before this other than being very excited about the opportunity for a great safe place for teens and seniors.

Nicolas Saadi commented he has been a part of the community for 16 years or more, he has taught tennis in the community for more than 10 years, he has been skiing/snowboarding for over 10 years and he supports IVGID. He stated he is now raising a family and has two young girls. He stated when he heard about the opportunity for his kids to be able to stay in town and go to gymnastics or dance or other opportunities, it was god sent. He commented this opportunity has passed and he has to continue to drive down the hill to Carson, Reno and other communities to get these same services, instead of down the street in his own community. He stated his kids do not get to enjoy building relationships with their community members and the kids in their classes, and that is a disservice. He

stated he understands this opportunity has passed and it may not come again, and he feels this is another opportunity, similar to years past, where the tennis center had an opportunity to build a dome and indoor courts, which was going to be funded by the Prim family. He stated the Board at the time chose to pass on that opportunity over 15 years ago and here he is today, leaving this community to go to another community for the same service he cannot get here. There was also an opportunity for an ice skating rink to be built in the community as well, and here he is, driving down to Reno, every weekend to go to Reno Ice, when he could have been doing it here. He stated the amount of services that he has to leave the community for is taxing and a shame because he likes this community, he supports it, he has worked in it, and he has met the community members and now it is just adding more difficulty to his family that they have to drive this far. He stated he implores the Board of Trustees to find a way to keep the family and services here.

Melissa Fleming commented she is here for these faces right here and to say that this was a loss. She stated she is sad. She has heard the stories, read the emails and she is sad that some folks have chosen to say no on an opportunity that could only help these youngsters. Tell me that these young folks do not deserve this opportunity; take a look at them. This is for these young folks to have a positive place to grow, to learn, to better themselves and to better the community. She stated she is so appreciative of what the Duffield's have brought to this community and she hopes that somehow, this is heard, and we can do better and make better choices. She stated look at all the young faces around you and tell her, that you do not want to do better for them and tell her it is not worthwhile to do.

Tony Robinson commented that he appreciates all that the Board of Trustees does. He stated he has been to so many meetings and it is cool to be in the old school building. He has seen many people come and go. He stated he would hope that the Board of Trustees would support this and that Trustee Schmitz would change her mind. He stated there are not many opportunities that people give that kind of money. He understands that a lot of people are upset, but at the end of the day, there's not many people like Duffield that are going to come along and give us that kind of support. He commented that as a group, he hopes this will be revisited because there will not be this chance again.

Sabrina Dukes (and Leo Dukes) thanked the Duffield's for their generosity and thanked the Board members who voted in favor of the expansion. She commented that the children are in crisis; pressures of social media, lack of in person relationships, to mention a few. She stated given the current temperature of our society, how could we say no to expanding basketball, yoga, spin classes, pickle ball, sportsmanship and bonding? She stated happy and healthy children promote a healthy community, which goes way beyond tourism. She commented she is

hopeful that the Duffield's will reconsider tonight after the magnitude of support shown here this evening for the expansion.

Tia Rancourt commented she has lived in the community since 1988; she has watched it grow and change. She raised two daughters here with her husband. She asked the Board of Trustees to reconsider the decision and support the expansion of the Recreation Center. She stated she thinks this is an amazing opportunity to grow and expand. She stated it is important to keep a visionary outlook when talking about the community and what is going on, with the mindset of what it will be like for our children and grandchildren in years to come. She stated this is unfortunately a missed opportunity that she is asking be reconsidered.

Bradley Mindlin mentioned he has been away for a while and he listens to most of the meetings online; unfortunately, he was on a plane last week and he missed last week. He commented he only recently heard what happened and that he does not know all the facts, or any of the facts, other than listening to people today. He stated the Duffield's became very successful and made a lot of money. It is their money; they do not have to give the money to anybody and it is all up to them. He mentioned that he is in the business of buying apartment buildings and bringing new life to them. He stated there is a problem from 2 p.m. to 6 p.m. in every apartment building, which they call the witching hours, when the kids get out of school. He stated when you get 6-10 youngsters together, just the nature of being young, they get into mischief; they need mentorship, leadership and experiences. The Recreation Center is the perfect place for that in this community. He commented he does not know what happened, maybe it was a misunderstanding or maybe it was not. He stated somehow we have embarrassed the Duffield's and if it was a mistake, as leaders, the whole Board should work together and correct this. He stated in politics today, people are trying to get exactly what they want; they want perfection and will vote against something if it is 90% of what they want, and then get nothing. He stated this might not be perfect, but if it is pretty close to what we want, let us go hat in hand and somehow bring the Duffield's back and thank them. He commented that as part of this community, he has heard some things, on both sides, that he is ashamed of and he wants to personally apologize to the Duffield's if there was anything that was said today that would embarrass them. They have been good to the community. He stated he did run for IVGID and was not fortunate enough to make it out of the primaries, but he will continue being involved in the community.

JP Kelley commented if Trustee Schmitz was worried about contracts and legalities, he feels like she should have done her due diligence and asked the right questions. He stated she said no to something the kids need; they need a place for them, and not somewhere, where they need to go on weekends where the

gyms/pools are booked because the senior citizens are using the pool for Pilates and water stuff. He stated he feels like there needs a place for them to hang out.

Jim Lyon commented he has known Trustee Schmitz around the same time they moved here. He has been impressed, since the very beginning that she does the due diligence and digs into stuff which ticks a lot of people off because she gets her nose in, and finds out that things are not what they are purported to be. He stated she is not against anything necessarily but let us look at the facts and find out what is really going on. He stated he does not know all the details and he thinks he learned a lot from Mr. Becker and some of the others tonight; it sounds like maybe the negotiations and talking with the Duffield's could have made a big difference. He commented that he thinks you have to stand up for principles and do your job as a Trustee member.

Andrew Minor commented he has lived in the community for almost 10 years and he has 3 young daughters. He stated he is surprised listening to this; when there is an opportunity for that significant amount of money to be donated, people should have been moving heaven and earth to figure out how to make it work. He stated he does not know the details of why this is falling apart, and to him it does not matter because it is not communicated to the community to have a better understanding so people can come to the meeting armed with better information. He stated that whatever the reason, everyone should grind a lot harder to figure out how to do this. He referenced a dog park and spending 3 million dollars to fence in land in the middle of the national forest with tons of public access, but when we are gifted 26 million, everyone should have been working 24/7 to figure out how to make that happen. He commented that anyone that has ever been in private business for a deal that is as significant as this; everyone should have all hands on deck to get it done. He is stunned that something as significant as this is being wasted and he expects more out of the elected officials. He commented this is very disappointing and everyone deserves a better explanation on why it is happening.

Rob Valli commented that this is not just an issue for the young people but it is also an issue for the more mature adults. He stated something of this nature and a gift that is this rare is something that needs to be contemplated. He is glad that people are looking into it as much as possible but you cannot just walk away from a gift like this. He stated you accept the gift and you work around the gift. He stated the community has a lot of blessings; he is grateful to live here and this would make the community that much better. He stated that for everyone, whether on one side or another, this is a win-win situation. He stated the Duffield's have been great people for the community and he hopes they are listening as they will hear loud and clear how much we need this and want this.

Charley Miller commented he is disappointed in Trustee Schmitz and how she voted on this; very predictable. He stated she is listening to constituents that are not in favor of the community. He thanked the Duffield Foundation and stated hopefully the ship can be steered around. He commented this is not just about the children because it also frees up so much for all senior citizens and community members. He thanked all other Trustees, especially Trustee Dent for getting onboard on this generous donation.

**D. APPROVAL OF AGENDA (for possible action)**

Board Chairman Callicrate asked for any changes to the agenda and requested a flexible agenda. Trustee Dent asked to move Report Item E.4 to the next meeting; there was a brief explanation and discussion. Trustee Tonking asked to move item Consent Calendar Item G.3 to General Business and Trustee Schmitz asked to remove item Consent Calendar Item G.3 from the agenda in its entirety; Consent Calendar Item G.3. was removed from the agenda in its entirety. Board Chairman Callicrate said the agenda is accepted as revised.

**INITIAL PUBLIC COMMENTS** (continued)

Board Chairman Callicrate was made aware that the Board of Trustee members did not have the opportunity to make public comments at the very beginning of the meeting and as such, allowed the following:

Trustee Wong read from a prepared statement which is attached hereto. Board Chairman Callicrate stated that the character of individual Trustees cannot be discussed unless there is a special meeting scheduled for this purpose. He asked that the comments be more generalized to avoid open meeting law violations. District General Counsel Melissa Crosthwaite mentioned that discussion is permitted but not deliberation and if there were a desire to deliberate on any item, it would need to be on an agenda for a future meeting.

Trustee Tonking stated the Board of Trustees received 51 emails from people in support of the project; a lot of them spoke about the youth in the community. She stated she was once a youth in the community and she's hopes that we can do better and that the community will be better than it was when she grew up in here. She stated she thinks the Board of Trustees has let down the community. She stated that the original motion she made combined the two agenda items, which included the design and approval of the letter; Trustee Schmitz asked to separate the items into two parts and then it became a two-part vote.



Board Chairman Callicrate stated he spoke with Jim Dugdale, who is the Executive Director of the David and Cheryl Duffield Foundation, and he asked him to clarify why the Duffield's are pulling their support for the Recreation Center expansion. He then read aloud what was said by Jim Dugdale during their conversation; "*while there were several missteps in the project, the Foundation was on board to proceed forward with option D, provided that the Board unanimously support the amended scope of the project with the intent of showing the Foundation and Community of its full support. Unfortunately by a 4-1 vote that did not happen so the Foundation terminated its grant.*" Board Chairman Callicrate reiterated that this came directly from Mr. Dugdale. Board Chairman Callicrate asked him if there might be any opportunities in the future and Mr. Dugdale responded that at this time, the Duffield's have no interest in moving forward with the project, so the project is done. He stated that this does not mean the next Board(s) and the Community cannot reach out to the Duffield Foundation but as of yesterday, Mr. Dugdale was definitive that the Duffield's are not going to move forward with the project. He commented it is very unfortunate but it is their money and their decision and they had their stipulation about unanimous on both; this did not happen so the community has to deal with the fall out of that. He thanked the Duffield's and Mr. Dugdale for working diligently over the last 4 years since they became aware that the community wanted to expand the Recreation Center. He stated they have been beyond generous and with a community of this size, to have received millions of dollars anonymously and upfront over the last few years, speaks volumes about the character of these individuals. He stated it is their money and they have a right to make their decision. The Board apparently did not do their due diligence, and that is unfortunate, but at this point, this is not going to move forward and this discussion is over.

Trustee Schmitz commented she is very grateful and appreciative of the Duffield's generous offer to move forward with the Recreation Center expansion project, to be a partner with the District. She stated she is also very disappointed with the decision that Board Chairman Callicrate just mentioned. She stated she was not informed that the design had a requirement for unanimous support. She stated others may have been informed differently; she was informed there was a unanimous letter of support that was required for the project which is why it was an agenda item at the last meeting. She stated the design did not include a significant component that had been discussed by the Board of Trustees with the community since January, which was the multi-use gym. She stated she had expressed her feelings and belief that the addition of the multi-use gym was needed to properly serve the youth of the community and to allow for additional capacity. She stated she felt the exclusion of the multi-use gym was something that was truly needed for the community and the youth of the community. She stated she did not vote against the project; she clearly stated the grant agreement

and MOU had included the multi-use gym. She mentioned if the Board of Trustees would have had an opportunity to have discussion before it got too far down the road to be able to figure out how the District can help contribute financially if the Duffield's had a limitation that was not permitting the building of the multi-use gym. She stated she is very disappointed that because she expressed a desire to have delivered for the community the entire scope of the project that had been discussed since January, which had been quickly and expeditiously removed from the scope of the project. She stated she really wanted that to happen for the community and she is disappointed that the Board of Trustees and the Duffield's did not have an opportunity to negotiate and truly be partners for one another. She stated the Duffield's were extremely generous and everyone has a limit; if that limit did not financially deliver everything needed for the project, then her statement was we needed to step up and the District needed to discuss appropriating funds so the multi-use gym could be incorporated in. She stated that when a Board makes a vote on something, it is the responsibility of the other Board Members to get on board, aligned and support the decision of the Board. The Board makes the decision and when the Board votes to make a decision on something, it is all of the Board members responsibility, to align with that. She stated the reason why she voted in support of the unanimous support letter is because the Board made a decision to move ahead with option D; therefore she signed on and signed up because that is what the Board decided to do. She stated she is very disappointed that the Duffield's made this decision; it is not her decision, and they have the right to do what they choose with their funds. She hopes that the Duffield's will come back and have further conversation and perhaps the District can financially contribute to the project so that it can be delivered in the entirety of its scope.

Board Chairman Callicrate responded that there will not be a skeleton to deal with and the Board of Trustees will hold a future meeting for further discussion on this item and the necessary information will be sent out to the community.

## **E. REPORTS TO THE BOARD\***

### **E.1. District General Manager's Report**

District General Manager Winquest reviewed the submitted report. He thanked Carolyn Usinger who discussed her efforts all over the community of picking up trash. He stated on behalf of IVGID, he will guarantee her that an opportunity will be provided for her to dispose of any amount of trash that she can find. He stated he sees her all over and thanked her for her efforts. He explained that when the material was published in the District General Manager's Report, they had not received all of the information regarding the Recreation Center expansion. He mentioned that it is too emotional for him

to be able to talk a lot about this so he will not be able to do that this evening. He stated the IVGID staff, including himself, worked hard to cultivate the relationship with the Duffield Foundation; he referenced the ball field project, gymnastic equipment and other things. He thanked the Duffield's and apologized to them for what happened. He commented that they are wonderful human beings and very private people. He also thanked Jim Dugdale and the Foundation. He stated the District Staff, including himself, did everything that they possibly could to keep the project moving. There were negotiations and significant discussion and he is sorry that the Foundation was not willing to speak to the Board of Trustees, but they have that right. He stated that he too was disappointed when he found out that the additional gym space was going to be dropped out of the modified scope, but that is the decision and expectation that the Duffield's and the Foundation had. He reiterated that they did everything they could to keep the project moving and he did everything he could over the last several years to make this project and opportunity a reality for the community. He stated he is sickened and saddened. He stated that he is not bitter and angry, he is sad. He stated the night he found out, he did not sleep and there were tears in his eyes looking at his children thinking about all the kids he has coached in the community and supported. He stated he thinks everyone knows how passionate he is about the youth. He mentioned he wants to make sure that the Duffield's know how supported and how important this project could have been to the community.

He mentioned that on page 9 of the District General Manager's report, there is some information on a Washoe County noncompetitive grant. He mentioned that the District did submit for ARPA funding from Washoe County; as a GID, the District does not receive direct ARPA funding like cities, towns and counties. He stated the information has been received from the County staff. The District had expressed concerns about how the District was not receiving any funds. He stated he has had several conversations with the Washoe County Manager's office and the District is being offered a \$250,000 noncompetitive grant. He noted there are specific criteria and guidelines for the types of projects that would qualify. He mentioned that Staff has looked through the Capital Plan. He stated that Staff will be recommending to the Board of Trustees at a future meeting that the renovation of the skate park, which was identified by the Board of Trustees as a priority project, be the project to utilize the funds for as there was supposed to be a phase 2 of the project after it was built in 2000/2001. He thanked the Director of Administrative Services for working on this. He stated the Board of Trustees will have an opportunity to discuss and

evaluate this and if there are other projects that the Board may be interested in, it will be entertained.

**E.2. Treasurer's Report– Requesting Trustee: Treasurer Michaela Tonking**

- A. *Payment of Bills (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)*

Treasurer Tonking went over the submitted materials. She mentioned that the July check run is included again because there were some checks that were flagged previously for the month of July, but they were actually for the month of May, due to an error in pulling the information from the new system. She noted that there are some payments that are high which include payments to Mike Menath Insurance for all of the insurance policy premiums combined. She noted the Brycon Corporation payment on the August check run is for the Recreation Center locker room remodel. She also noted the Rapid Construction payment on the July check run which is for the watermain project

**E.3. Fiscal Year 2021/2022 Fourth Quarter Budget Update – Unaudited Results through June 30, 2022: (Requesting Staff Member: Director of Finance Paul Navazio)**

- A. District Financial Results (Unaudited) Through June 30, 2022**

Controller Martin Williams was present to provide an overview. He stated that the 4<sup>th</sup> quarter unaudited financial reports reflect that the District is doing great. He noted there was 45.5 million dollars in revenue which is 98% of what was budgeted for the year. The expenses were 41.6 million dollars, which was 73%. He stated the District had a great net profit for the year. He noted there was 3.9 million dollars of expenditures in the 4<sup>th</sup> quarter that went over budget. Trustee Schmitz mentioned that in reviewing the material, all of the debt service principle is being charged to the Championship Golf Course and none of the principle of debt is being shared with the Mountain Golf Course, which can have an impact on what the financial bottom line

looks like. She asked if the principle of the debt could be further allocated to the Mountain Golf Course. Controller Martin Williams responded that this could be done and mentioned that because both of the courses are within the subfund for golf, it comes to a net effect of the same. He stated the principle does not show up on the financial reporting because it hits the balance sheet. He is not sure why it was set up this way as he was not involved in the beginning. He noted that as of this fiscal year, the bond will be fully paid off and it will go away, but they will make the adjustment. Trustee Schmitz mentioned because of how small the Recreation Fee was this past year, the Facility Fee was not allocated across the venues and therefore, the P&L can be seen more clearly for each of the venues because the Facility Fee is not in the charges for services, which she likes.

**B. Fourth Quarter Popular CIP Status Report Through June 30, 2022**

Controller Martin Williams gave an overview of the submitted materials. He noted that overall a couple budget expenditures for the year were 7.5 million dollars or 40% of the budget; however, there was 3.5 million dollars that was encumbered bringing it up to 11.1 million dollars or 59.5% of the budget. There was an additional 9.7 million dollars that was carried over into the current fiscal year to continue to fund ongoing projects. Trustee Schmitz referenced the Recreation Center expansion project and the \$101,000 and noted that it was not included in the budget due to a timing issue. She asked how this would all play out as it was not in last year's budget and was not budgeted for this year because the decision by the Board of Trustees was made late and close to the time where the financial report had to be submitted. It is showing up in the reports under 2021-2022 but noted it was not actually budgeted for. Controller Martin Williams stated he would need to double check this; he does know there were expenditures but would need to double check on if it was budgeted.

**E.4. Annual Audit Committee Report – Request by Trustee Dent for reconciliation to ACFR; Report by Controller Martin Williams (Requesting Trustee: Trustee Matthew Dent) *(this item was removed from this meeting agenda in its entirety)***

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

District General Manager Winquest reviewed the submitted materials. He noted that the next scheduled Board of Trustees meeting is scheduled for October 12<sup>th</sup>. He stated the Recreation Center expansion item will be removed. It was noted that

October 26<sup>th</sup> would be the next meeting date; Trustee Wong is unavailable on this date and there is currently nothing slated for the agenda on this date. He will work with Staff over the next few days to see if there is anything that needs to be added to the agenda for October 26<sup>th</sup> and if not, the Board of Trustees can make a decision on whether to move forward with a meeting on that date. Board Chairman Callicrate commented that there were two items from tonight's agenda that need to be moved to the October 12<sup>th</sup> meeting agenda. Trustee Schmitz asked if an agenda item could be added with regards to an update from the Audit Committee. District General Manager Winquest noted he will be working with Director of Finance Navazio to start populating all of the budget check-ins and potential workshop dates. He asked that if the Board of Trustees have any items they would like added to an agenda to let Staff know. Trustee Schmitz asked that the ACFR item could be added onto an agenda to be properly aligned with the Audit Committee's work? She inquired about the status of item F on the parking lot item list pertaining to special legal counsel for construction contracts. Director of Administrative Services Susan Herron responded that a contract has been executed with Silver State Law; this is the firm that District General Counsel recommended to do the overview of the construction contracts. She noted this is within the District General Manager's authority and Silver State Law has started the work. She noted the Director of Public Works would likely be adding updates in the next District General Manager's Report and that this item will be removed from the parking lot item list. Trustee Schmitz mentioned there had been some discussion about potentially wanting to make a statement relative to something we do not have jurisdiction over, but it was the location of the mobility hub at the old elementary school. She noted that was something that was contemplated and she was curious as to whether or not the Board of Trustees was interested in making a statement from the Board. She stated that based on some conversations she has had with District General Manager Winquest, there are a number of situations where agencies have not been communicating with the District. She stated that TTD and TRPA in some cases have not been communicating with the District General Manager about what they are planning and what is on their agendas. She inquired about potentially drafting a letter to these agencies requesting that in the future they provide more interaction and more communication; she asked if this were something the Board of Trustees would like to put on an agenda? Trustee Tonking stated she is fine with sending letters to TTD and TRPA but she worries about sending one regarding the first item mentioned. Trustee Dent stated he does not think the Board of Trustees has done this enough and he would be in favor of sending the letters if the Board of Trustees was united for both items. Trustee Wong asked District Manager Winquest if any of the budget workshops are going to be scheduled before the election and towards the end of the year, if he could include the four candidates for Trustee.

**G. CONSENT CALENDAR (for possible action)**

- G.1. SUBJECT: Review, discuss, and possibly approve a payment of \$18,293.87 to Erickson, Thorpe & Swainston, Ltd. for Mark E. Smith v. IVGID, Case No. CV18-01564 (Requesting Staff Member: District General Counsel Joshua Nelson)**
- G.2. SUBJECT: Authorization to Transact Under Blanket Purchase Orders for Fiscal Year 2022/2023, Pursuant to NRS 332.115 and Board Policy 20.1.0 (Requesting Staff Member: Director of Finance Paul Navazio)**
- G.3. SUBJECT: Review, discuss and possibly approve Board Policy 15.1.0 – Accounting, Auditing, and Financial Reports – Audit Committee Charter (Requesting Trustee: Trustee Sara Schmitz) *(this item was removed from this meeting agenda in its entirety)***

Trustee Dent made a motion to approve the Consent Calendar as revised; Trustee Tonking seconded the motion. Board Chairman Callicrate called the question and the motion passed unanimously.

Board Chairman Callicrate introduced and welcomed Melissa Robertson as the new District Clerk.

**H. GENERAL BUSINESS (for possible action)**

- H.1. SUBJECT: Review, discuss, and possibly approve the District General Manager Goals for Fiscal Year 2022-2023 and set a date for the District General Manager's Performance Evaluation (Requesting Staff Member: Director of Human Resources Erin Feore)**

Director of Human Resources Erin Feore noted she has sent information to the Trustees and asked if they had any questions for her. Trustee Tonking thanked her for her work on this item. She asked District General Manager Winquest if he feels like the proposed goals are something that sets himself up for success and if it is manageable between now and the end of the year? District General Manager Winquest stated he is fine with what is there. He did want to acknowledge that every Trustee has a different expectation. He stated that as long as the Board of Trustees is aware of that and understands that things will change through the year. He will work very closely with

the Director of Administrative Services to ensure Staff is on track in terms of meeting the expectations and goals. He stated he is fine moving forward with it and wanted to validate that everyone has a different expectation. He noted that if something were to change, Staff would bring it up right away so the Board of Trustees is aware the goal may not be achieved for any reason. He will be delegating many items to Staff and will be managing them to ensure the expectations of the Board of Trustees are being met. He noted that it is 3 months into the year and many items are in progress and some items are new. Trustee Tonking asked Director of Human Resources Feore when doing the evaluation at the end, is there a way to come up with a method where each of their preferences will be included but it is more systematic? Director of Human Resources Feore noted aside from the outline and information, there will be some changes forthcoming. She stated with this Board of Trustees having managed District General Manager Winqest for the bulk of the evaluation period, some questions to think about are will there be feedback allowed from prior Trustees and will the incoming Trustees have enough time. She stated her biggest concern is that since it is 3 months into the evaluation period, is there enough time for District General Manager to complete the goals successfully. She inquired if there will be enough understanding when there are new Trustees. She stated there would be coordination needed. She is happy to work with anyone on developing a way of determining the success of meeting the goals and she will take her direction from the Board of Trustees. Board Chairman Callicrate mentioned that he and Trustee Wong will be off the Board and there will be two new Trustees. He stated it is imperative that whoever is involved in the evaluation process is able to look at his past performance or current performance and not only on 2-3 months, so that he is judged fairly. Director of Human Resources Feore mentioned that with the District, if there is one employee who moved from one department to another mid period, there will be 360 conversations with the former manager and asked if there are opportunities to do that here. She asked that a date be set up for the evaluation and asked who she should work with on to develop the evaluation questions and process. She noted when she worked with the Board of Trustees on the 2020-2021 evaluation process; she received feedback that they were not satisfied so she will need to work with someone on how to proceed. Trustee Dent suggested having a future agenda item to discuss the process. He stated this is uncharted territory for this Board of Trustees. He stated he does not know if the input from outgoing Trustees is needed as



many of the goals appear to be measureable and can be tracked regardless of who is on the Board of Trustees. He stated it might be beneficial to sit down and discuss this as a Board before the evaluation; that way the Board of Trustees have already made a decision as to how the District General Manager met his goals, which are really the Board of Trustees goals. He stated that actually having goals for the District General Manager is a huge step in the right direction. District General Manager Winquest stated that item E under number 3 can be removed from the goals as it pertains to the Recreation Center expansion project. It was determined that Director of Human Resources Feore will work with Trustee Tonking on a systematic tool. Trustee Schmitz volunteered to assist with developing the evaluation questions and process. She referenced the different categories and stated the Board of Trustees should decide if they are equally weighted, how it is used to complete the evaluation, etc. She stated if there were clarity, it would help to have a more consistent review process. Director of Human Resources Feore agreed and mentioned there are some robust goals and she is seeking direction from the Board of Trustees on how to prioritize them. Trustee Tonking stated she likes the idea of having this topic on a future agenda to discuss the process further. There was brief discussion regarding selecting a date for the evaluation. District General Manager Winquest asked that in the future the goals be approved by the end of July. It was determined that the date for the evaluation would be June 7, 2023. Director of Human Resources Feore stated that prior to June 7, 2023, there will be a conversation about how to setup a measurement system pertaining to the goals and she will work with Trustee Schmitz on developing an evaluation system.

Trustee Tonking made a motion to approve the General Manager's proposed goals for Fiscal Year 2022-2023 with the date of June 7, 2023 for the District General Manager's Performance Evaluation. Trustee Schmitz made a motion to amend the motion to reflect that item 3E is removed. Trustee Dent seconded the motion and amendment. Board Chairman Callicrate asked for further comments, receiving none, he called the question and the motion was passed unanimously.

- H.2. SUBJECT: Review, discuss, and possibly approve a Code of Conduct for Elected and Appointed Officials (Requesting Staff Members: Director of Human Resources Erin Feore and District General Counsel Joshua Nelson)**

District General Counsel Crosthwaite stated the work done on the Code of Conduct for Elected and Appointment Officials was a collaborative effort with Director of Human Resources Feore and General Counsel Joshua Nelson. She stated the Board is welcome to review, make changes and/or ask any questions they may have. Board Chairman Callicrate stated that an email was received from a community member wherein he accused the Board of trying to remove a fellow Board of Trustee Member. Board Chairman Callicrate noted that would be illegal and that the Nevada Revised Statutes does not allow it, so it is a moot point. He stated that a Trustee can resign, be recalled or the Washoe County Commission could step in if needed. He noted the Board of Trustees sets the policy and can do whatever the Board of feels appropriate; this is not only for the Board of Trustees, but also for Commissions or sub Boards. Trustee Schmitz stated there are inconsistencies on the redlined version. She noted that on some areas the words “appointed officials” was replaced with “Members” but it was missed in some other areas. She stated that because the District runs golf resorts and ski resorts, some people have different normal working hours. She suggested that it be stated that there is no expectation/obligation/ requirement that someone respond (if it is outside someone’s normal working hours). She noted an area that read “Commission” and it should be “Trustee”. She suggested replacing “attend all meetings” with “must be visibly present”. Regarding the sentence that reads, “Trustees who do not follow proper conduct may be reprimanded or formally censured by the Board”, Trustee Schmitz recommended the sentence end here and remove “or other sanctions as deemed appropriate by Board of Trustees.”

Trustee Tonking made a motion to approve the Code of Conduct for Elected and Appointed Officials with the edits noted by Trustee Schmitz. Trustee Dent seconded the motion. Board Chairman Callicrate asked for further comments, receiving none, he called the question and the motion was passed unanimously.

**H.3. SUBJECT: Review, discuss and possibly approve Board Policy 3.1.0 – Conduct Meetings of the Board of Trustees (Requesting Trustee: Trustee Michaela Tonking)**

Trustee Tonking provided an overview of some of the changes in the redline version of the proposed policy. She noted two areas within the

policy that pertain to contracts whereas the policy itself would be stated instead of having to change it each time. She noted some wording changes in one section pertaining to a recommendation that the officers of the Board rotate on a reasonable basis. She noted a change that states one Board Member can serve on each Advisory Committee. She noted she increased the payment of the bills from \$10,000 to \$50,000. She noted she added "Board of Trustees Updates" to the agenda template section. It was noted there would also be an "Audit Committee Update" on the agenda. Trustee Schmitz mentioned the policy states that contracts shall be signed by two officers and asked if this topic had been discussed with District General Counsel? Trustee Tonking responded that it was not discussed with District General Counsel and it was changed so that it would not just be the Chair or Secretary. She stated this could be changed to reflect just one officer of the Board of Trustees signing. Trustee Schmitz suggested clarifying this item with District General Counsel as some of the contracts do not require Trustees to sign it. There was a brief discussion and it was determined that District General Counsel would review and make changes to this section as appropriate and to make it correct.

Trustee Schmitz made a motion to approve Board Policy 3.1.0 – Conduct Meetings of the Board of Trustees with the referenced changes and authorization for District General Counsel to make the necessary revisions as it relates to signatures on contracts. Trustee Tonking seconded the motion. Board Chairman Callicrate asked for further comments, receiving none, he called the question and the motion was passed unanimously.

**H.4. SUBJECT: Discussion and possible action on revising the District's Gold and Silver Card Program for Employees and past Trustees to no longer allow access to District restricted-access beaches**

District General Manager Winqest referenced the last 18 months spent on working on the Ordinance 7 recommended revisions in which the Board of Trustees adopted. As part of the process, it was recommended by the GM's Ordinance 7 Committee to review the District gold and silver cards. He stated that either the Board of Trustees or the GM's Ordinance 7 Committee had asked counsel to provide a Dillion's Rule review to understand whether or not gold and silver cards are allowed. He stated he was given direction to bring this

item to the Board to discuss potentially removing access to the beaches as part of the privileges for gold and silver cardholders. He stated this was part of the discussion and evaluation of the language in the beach deed and ensuring compliance with the beach deed. He noted there are 131 silver and/or gold cardholders that are currently active; 29 of which are current employees. He noted there have been 1,146 total visits over the course of 5 years. He referenced a draft letter that would be sent to the cardholders should the Board of Trustees approve removing access to the beaches for these cardholders. Trustee Wong asked if there has been a legal opinion from a Human Resources specialist concerning changing benefits after the fact, for current and former employees. District General Manager Winqest responded no. Trustee Wong asked if anyone knows what the potential repercussions could be in making changes to benefits, especially for some of the very long-standing employees? She stated that she is against this idea. Trustee Dent mentioned he believes the question was posed to legal counsel and the discussion was just because a benefit was provided at one time does not mean that the Board of Trustees cannot revoke that benefit. There was some discussion on moving this item to the next meeting agenda and asking legal counsel for their opinion on the repercussion question posed by Trustee Wong. District General Manager Winqest stated that the District does reserve the right to change privileges. As to what the potential repercussions might be, he would find out when the privilege is revoked, and there will be repercussions. Trustee Schmitz stated her recollection was that the issue at hand was the non-resident gold and silver cardholders and that was what the legal discussion was about. She stated the beach deed needs to be protected and this was identified as a concern from legal counsel. Board Chairman Callicrate stated he remembers it being a concern, but per the beach deed, whoever the sitting Board of Trustees is, they can determine who guests of the District are or are not. He stated that the previous Boards felt that the people who were long-term employees of the District were able to get the gold and silver cards with the access to the beaches without it harming the beach deed. District General Manager Winqest mentioned he does not think it would be appropriate to bifurcate the privilege when it comes to non-resident versus resident cardholders. He stated that if the Board of Trustees decides to revoke the privilege, the beach access is removed as a privilege from the gold and silver program. Trustee Dent suggested having another meeting with legal regarding this topic. Trustee Wong stated she would vote no on this item no matter what.

Trustee Schmitz stated she thinks it would be wise to review this topic and ensure the Board of Trustees understands what the legal counsel's advice was. Board Chairman Callicrate agreed and asked if it was possible to have a meeting the District General Counsel Nelson sometime in the next week? District General Manager Winqest mentioned he will be out of the office, but a meeting with District General Counsel Nelson is possible. Trustee Tonking stated she is fine with another legal meeting; she is opposed to removing benefits from people. No action was taken on this item agenda.

I. MEETING MINUTES (for possible action)

1. Notice of Correction to Meeting Minutes of June 29, 2022

Board Chairman Callicrate asked for any changes; none were received. Board Chairman Callicrate said that the meeting minutes were approved as submitted.

2. Meeting Minutes of August 31, 2022

Board Chairman Callicrate asked for any changes; none were received. Board Chairman Callicrate said that the meeting minutes were approved as submitted.

3. Meeting Minutes of September 14, 2022

Board Chairman Callicrate asked for any changes; none were received. Board Chairman Callicrate said that the meeting minutes were approved as submitted.

J. **FINAL PUBLIC COMMENTS\***

Peter Morris commented that Trustee Schmitz was speaking out of both sides of her mouth. He stated she attempted to deflect blame and claim she did not understand and that is ludicrous. He stated having been a Trustee himself; he knows the door of the District General Manager and Senior Staff is always open. He stated she had plenty of time prior to the last meeting to be acquainted with all of the details. He commented that she leaves it to the last minute to bring things up; she was correcting commas, dashes, and things in a contract. He stated he understand that she was the one that pulled apart the agenda item for the vote the was requested for a unanimous decision, so it was up to her to understand the

implications of separating what was on the agenda and what she would be voting on each time. He stated she sits behind her comment that she did not know and it was not clear, but she keeps saying she is the most informed and most active. He stated that people were commenting earlier about how involved she is, but she continually demonstrates that she is not and she does not have a grasp of the details. He stated we can't have that as a Trustee. He stated that if Mr. Wright wants to pay for an IQ test to see if Trustee Schmitz or him have a better IQ, he is happy to do that; he does not know if she was ever a member of mensa or if he was. He stated he wants to understand how she is going to do with the current ethics investigation, which is ongoing with the state about her and her lies on the Board of Trustees.

Yolanda Knaak, IVGID Trustee candidate 2022, commented she was upset when she heard Board Chairman Callicrate say that it was a done deal; she stated it was upsetting. She thanked the Duffield's for the offer. She also thanked District General Manager Winquest and Staff for their work on the project. She commented that as a Trustee, she is making a commitment to work on the Recreation Center expansion because she would like to see it happen. She does not know how that would work out but she would be in favor of working for a Recreation Center expansion. She stated she was looking at the numbers for the gold and silver cardholder program for employees. She stated she knows there has been trouble with getting lifeguards, and asked if this would be affected by taking away this benefit.

Jim Lyon commented that Trustee Schmitz's attention to detail was proven tonight. He stated it sounded like when the negotiations were going on with the Duffield Foundation, the Board of Trustees was not involved and legal was not involved. He stated if that is true, he is surprised because negotiating is a fine art, and someone can't just go up, negotiate, and not know exactly how to do it and come out ahead. He stated he finds it hard to believe that the Foundation would not have accommodated or worked to give them the big gym they wanted to let us supplement it with our own additions.

Ray Tulloch, IVGID Trustee candidate 2022, commented that everyone disappeared immediately after making comments, and this is why it is relevant that people listen to all of the meeting and not just listen to emails that are sent out. He stated an email was sent out by a Trustee who just signed on to a code of conduct that would prohibit that; he finds that hypocritical. He stated he also finds it interesting that it is claimed that Trustee Schmitz and the Board of Trustees had all the details. He stated details have been revealed since the last meeting that were not contained in the Board packet. His understanding is a Board packet should be made available to the public; it should have all information. He stated

open meeting law should not allow several Trustees having access to information before others do. He stated that is not his understanding of open meeting law and he does not feel that is a transparent way to run the District. He stated his platform is about transparency and accountability. He stated the public must know all the facts. He commented it is contingent on the rest of the Board of Trustees to be responsible and not try to gang up on one Trustee. He stated he's heard the Board Chairman and the Trustees calling for decency in public comment, yet they allow ex-Trustee's to make accusations; he does not think this is a way to bring the community together. He stated he think all the Trustee's need to look at their own behavior. He stated he is disappointed that the Duffield's have withdrawn and that it happens in negotiations. He remembers a 4 billion dollar deal where the buyer walked away two days before signing and then came back. He stated if you do not discuss things, these things can happen and if negotiations are being carried out by an intermediary, there can be different versions going to the Board and different things happening. He stated he understands District General Manager Winquest put every effort into it and he commends him for that. He stated it is important that the community have all of the information to be able to make reasoned decisions and not make decisions based on emotions or emails that do not contain all of the facts. He stated if he is elected by the community, he will stick to his commitment to be transparent, open and honest with the community.

**K. ADJOURNMENT (for possible action)**

The meeting was adjourned at 8:56 p.m.

Respectfully submitted,

Melissa N. Robertson  
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 Dr. Myles Riner

Submitted by Kerrie Tonking

Submitted by Gail Krolick

Submitted by Stan Herschberg

Submitted by Diane Becker

Submitted by Scott Stranzl

Submitted by William Carr

Submitted by Linda Carr

Submitted by Peter Morris

Submitted by Trustee Wong



Dr. Myles Riner 411 Valerie Court, Incline 928/2022

It appears we have now lost the Duffield Foundations' offer to donate \$26 Million towards the update and expansion of the Rec Center. How did this happen? First, there was the approval of Option A, AND the tight timeline, by the entire Board. Then the construction estimate came back at \$32M. A smaller Option D was put forward, and approved by the Donor. Then came the mischaracterizations and insults by Mr. Dobler and Mr. Katz and others. Finally, there was the confusing and contradictory votes by Trustee Schmitz AGAINST Option D and Rec Center expansion and FOR the unanimous letter in support of Option D.

Sara and the other Board members all were aware that a single no vote would jeopardize the entire project. Was she was just trying to hedge her bets hoping the Duffields would ignore her rejection of the project while placating demands to vote against it? Or did she really not support the project at all and was hoping to deflect the blame for this disaster on to the Duffields themselves.

I suspect that the Duffields withdrew their offer because they were not willing to take the risk that Sara would subsequently find a way to delay or kill the project as payback for being, as she said, 'backed into a corner'. If I were the Duffields, I might not want to take this risk either. Sometimes, Trustees have to make decisions they might prefer not to have to make, and consider the needs of the entire community and not just the opinions of their most vocal constituents. THAT is what taking fiduciary responsibility is really about.

Trustee Schmitz had some other options. She could have committed to support the project, while expressing regret that the Board did not have more time to consider contributing IVGID funds to support the original plan. She could then have said she would like to consider a second phase to the project in a couple of years. This would give IVGID time to get experience with the expanded center, do an updated needs assessment, plan for further expansion when inflation was under control and construction costs were more reasonable, and find or allocate additional funds to pay for Phase II.

Alternatively, she could have indicated with unequivocal NO votes that she did not support the project as recommended by IVGID staff, explain why, and take full responsibility for potentially jeopardizing the donation. Now I suspect she will just deflect, evade, and blame someone else for this debacle. We have lost a Youth and Teen Center, another gym, and a lot of other improvements, and perhaps future donations from the Duffields, and for what?

Kerrie Tonking

I was born and raised in Incline Village- Go highlanders. I am also an ex employee of the District as of March. I resigned after serving three years as a supervisor in the Recreation department.

When putting this public comment together, I didn't know exactly how to go about it because there is so much I want to say and different people I want to say it to.

So I'll start with the Duffield's, I want to thank them for their unprecedented, beyond generous and obviously underappreciated offer to expand the Recreation Center – a much needed endeavor. Growing up here and now getting to see the positive change that this foundation is looking to create, is inspiring to say the least. Thank you so much for everything you have done and continue to do.

To the IVGID staff. I know first handedly that working in an organization where decisions and micromanagement from the board as well as the constant stream of negative comments from a minority group can make you feel devalued, underappreciated, and quite frankly angry. I just want to make it clear that tonight, people are here to support you and thank you for all the hard work you are doing.

To Trustee Schmitz. You weren't the reason I resigned from IVGID. But I can say with certainty that you are the primary reason we have lost some phenomenal staff members which is an absolute shame. Something that I have found to be so important in my life, and I respect tremendously when I see it. It is being able to put my ego aside, take responsibility when I am wrong, and figure out how to fix it and move forward. And it absolutely SUCKS to do. I am confident that every person in this room can relate to your current position to some extent, because we are all human. What we are asking of you, is to take responsibility, and to recognize that to fix this and move forward, unfortunately for you, probably means resigning.

To the rest of the Board. You have a really tough job. You must listen differently than you ever have before. You must recognize that silence is okay, it usually means that people are generally happy about what is happening. Don't let the FEW and I'll say it again the FEW obnoxiously loud people who do not represent this community steer your decision making, because if you do, nights like tonight will happen again and again.

To my fellow busy, happy, community members. Yay us! We showed up. And as much as I want to say we should get together and do this every week, I know that is just not possible, and probably nobody really wants to. I get it. However, since we aren't going to be here every week, I cannot stress enough how important it is that we show up to vote in November. That we elect the two candidates for IVGID Trustee that are community focused, support our staff, and that will make the right decisions so we don't have to be here every meeting. I'll be there voting for Dave Noble and Gail Krolick and I hope you do to.

Good evening, trustees. Gail Krolick IVGID Candidate 2022.

Since, September 14<sup>th</sup> our community has been like I have not ever witnessed during my last 31 years. Our community was presented with a “gift of a lifetime” that would have served our entire community. To express how extremely disappointed and saddened I am is simply understated. For the life of me I cannot understand how <sup>any</sup> ~~some~~ one can turn down such a gift.

The Duffield Foundation has been so incredibly generous to our community. Pet Network, the new Theater at the high school and countless other projects the Foundation has always been there to help. But one gift that truly resonates with me is when they donated \$300,000 to the Parasol Foundation to ensure our friends and neighbors <sup>/children</sup> did not miss a rent payment or go hungry during the COVID 19 pandemic. *Let that sink in A moment.*

When the vote of September 14<sup>th</sup> happened, my gut told me this “gift” was gone. Unfortunately, as we all know the gift is no longer.

I apologize to the Duffield Foundation, and more importantly to our children of this community. Please know Trustee Schmitz does not represent me nor my family nor the majority of this community.

To quote Martin Luther King Jr. <sup>I was told to resign</sup> “The time is always right to do what is right.” Trustee Schmitz please do what is right and resign. <sup>Please</sup>

Thank you.

Gail L Krolick

To quote Martin Luther King, Jr. “The time is always right to do what is right.” The majority of the community has spoken, Trustee Schmidt resign.

Stan Heirshberg  
857 Lake Country Dr.  
Incline Village, NV

PUBLIC COMMENTS FOR SEPT. 28 2022 IVGID BOARD OF TRUSTEES MEETING

My name is Stan Heirshberg and I am a full-time resident here in Incline Village.

If it is true that the Duffield Foundation pulled out of the Rec Center Expansion Project due to Trustee Schmitz's comments at the September 14<sup>th</sup> Board meeting then they did not understand her comments and overlooked that she fully supported the Project and unanimously signed a letter to this effect. Ms. Schmitz's comments and no vote for the change of design reflected her very deep desire to try to do what is best for the community. Her comments centered around two major issues.

The first had to do with process, which has long been a common theme of hers to urge IVGID to be transparent, orderly and accountable. In this case, the Board had previously approved a Memorandum of Understanding on Feb. 9<sup>th</sup> and then in subsequent meetings approved contracts for, and design of, the Project, all of which included a multi-use gym and a dedicated gymnastics center. Not until August 29 was the Board informed that the Foundation wished to fund a smaller project that meant the loss of the multi-use gym, a feature included in IVGID's 5-year plan that Ms. Schmitz felt was important to the community. As this was a deviation from the Board approved MOU and design a Board meeting, urged by Ms. Schmitz at the time, should have been immediately called to discuss alternatives. Instead, IVGID staff and consultants forged ahead for the next several weeks with a redesign of a Project contrary to Board approvals. This was improper as Ms. Schmitz pointed out in her comments.

Ms. Schmitz's second point was the desire for the Board to fully consider IVGID funding or pursuing other options to include the multi-use gym so that the original Board approved project could be delivered to the community. Regretfully, she was unable to secure support for this sensible approach, at least in part because the Board and staff felt there were time constraints in moving the Project forward. Had proper procedure and process been followed, a meeting held and other options been discussed and explored just maybe the community could have had a more complete project. I believe that Ms. Schmitz voted her conscience on the design change because she believed that with a little creative thought and due consideration the community could have it all. Nevertheless, she showed and voiced her full support of the Board approved Project even if sadly it excluded the much-needed multi-use gym. I am proud to have Trustee Schmitz on the Board and I fully support her actions in this matter and I condemn Ms. Wong's shameful personal attacks and ridiculous calls for Ms. Schmitz to resign and respectfully suggest that she issue a public apology.

In closing, I would like to thank the Duffield Foundation for their generous offer for the Project and I along with the vast majority of Incline residents hope that the Project will go forward with or without the multi-use gym. Hopefully with. Thank you

Diane Becker, 9/28/2022

Trustee Wong

I would like to address the recent attacks by *some community members* and ~~one of our IVGID Trustees~~ against Trustee Schmitz on the issue of the Duffield Foundation's potential donation to IVGID. These attacks are simply not becoming any of us, and could adversely influence a final decision by the Duffield Foundation as to whether it will make the donation. *for the reasons below, as I will discuss.*

Every donor has the right to make its own decisions and impose its own conditions on a gift. Especially such a generous gift.

It is my understanding that the Duffield Foundation had advised IVGID of its requirement...that the entire Board sign a letter of unanimous support for the project. The letter that the Foundation had drafted was approved and signed in a 5 - 0 Trustee vote at the last Trustee meeting. That letter of support which Trustee Schmitz and all Trustees signed is what the Trustees were told was required by the Duffield Foundation...that was their understanding as to what was required.

It is also my understanding that from January 2022 until an August 29 email to the Board, the Board understood (and had approved) that the design included a multi-use gym as per the Grant Agreement and the original MOU, ~~and the IVGID 5-year plan.~~

Sometime after the July 27 BOT meeting and before August 29, IVGID Staff and the Duffield Foundation eliminated the multipurpose gym from the project ~~without notification to the entire Board or formal Board approval of that elimination.~~ *without* When she received the August 29 email notification of the design change, Trustee Schmitz expressed the desire to have the Trustees discuss the possibility of adding the multipurpose gym to the project on IVGID's nickel at a Trustee meeting. This was discussed at the last Board meeting. The Board voted 4 to 1 to approve the design excluding the multi-use gym and this was a design vote. Trustee Schmitz' lone negative vote on design was NOT a vote against the project, and she agreed to and signed the required unanimous letter of support for the project. As recognized in the IVGID 5-year plan, a multi-purpose gym/more gym space is needed by IVGID for the benefit of multiple categories of users of the Recreation Center, and to criticize Trustee Schmitz for raising this issue for discussion among the Trustees is so wrong.

*I will hope that the DF will consider how important to our community to have the project built even without the multi-purpose gym because there is a need to get young people who are our future off of their electronic devices and into physical activities and to give them a gathering place for after school.* ~~I am personally hoping that the final decision will be made by the Duffield Foundation to proceed to make the gift for the dedicated gymnastics center only, or even better, if it is also acceptable to the IVGID Trustees, to allow IVGID to add to the Foundation's gift an amount sufficient to build a multi-purpose gym addition to the Duffield Foundation funded project... or to design a place for future expansion for a multipurpose gym...or something else to keep the project on track.~~

I urge the community and Trustees to give the Duffield Foundation the time to consider and make its final decisions as to whether to make the generous gift to our community, without the distraction of community squabbles and spurious personal attacks among Trustees.

~~CS is the single~~ *This if the DF has taken decided not to pursue the donation to blame this on CS is totally unfair.*

~~As a~~ CS I strongly support how hard you work, your integrity, & your ~~work~~ *what you do*

for the community to lead the administration  
What we can always count on you to  
handle all relevant issues on projects.

our

Good Evening Trustees,  
1061 Tiller Dr.

I am Scott Stranzl, a 15-year resident of Incline Village. My wife and I have been fortunate to raise our 3 kids here. We, like many other families, realize the importance of having activities and programming available for the youth of our community.

Admittedly, I have never commented to the IVGID Board in my 15 years here. This topic is so important, I feel compelled to speak out.

There is a well-known vocal minority that consistently opposes initiatives that the vast majority of Incline Village Residents view as positive.

Unfortunately, IVGID Trustee Sara Schmitz has aligned herself with this notorious group. She is not representing the best interest of the broader community. We have an incredible unique opportunity to partner with the Duffield Foundation to provide our community with expanded resources for all ages. Those of us who live here and, who have, or are raising kids here know well and appreciate this ability to partner with the Duffield Foundation.

To the detriment of our kids and the youth of our community, I believe you are about to make an enormous mistake. This decision is about the youth of Incline. The youth is our community.

Sara – you have the opportunity to do the right thing for this community. In fact, you are the only person standing in the way of this community receiving a \$26 mm benefit.

I ask that you request a revote and vote in favor as a passionate ambassador of the Project and Design with the Duffield Foundations sponsorship.

Lastly, perhaps you would like to explain to the young representatives of Incline Village, ~~which families with children you spoke with to reach your opinion,~~ they are not deserving of an expanded Recreation Center? *Why?*

*Here tonight  
and  
watching  
at  
home*

Thank you.



9-28-22 6 PM 893 SW  
IVGID Trustee Meeting

Residents: Wm  
needs to

→ Fully understands the reasons why the gym proj  
did not go through. Until now ~~the~~ information  
has been hearsay.

- The prior public comments have been helpful
- However the residents need accurate information  
as to how the Trustees gave up the  
donation for funding the gym.
- I'd like the trustees to correct the ~~error~~ <sup>omission.</sup>  
OR advise the residents as to how ~~to~~ we can  
~~our votes~~ can change the future  
outcome for the gym project.

William Carr



New member of community & learned about Diffie's Fund. & their generosity to the community, as soon as we moved here.

~~These Diff~~ ~~do not make decisions based on one~~

Trustee job is to represent the community & not their self serving personal interests or vendettas. Sara Schmidt ~~is a need~~ to do the right thing & recall her title. She should

As a trustee

For trustee Schmidt to be responsible for this travesty to the children & families & residents

of McLine Village, she must resign immediately or face a recall.

I understand that

All of the trustees were aware that voting against option D ~~put the donation~~ would put the donation on jeopardy

Linda Carr

Email [SchmitzBeGone@gmail.com](mailto:SchmitzBeGone@gmail.com) for the petition for resignation.

Sara, I don't know your education level, but your IQ cannot amount to a hill of beans - certainly below three digits.

Do yourself favor - and this community a big one - resign. You've singlehandedly cost this community not just \$26 million, you've cost it its heart and soul. The families, the children, the seniors. People see through your '*I'm on your side*' attitude. And they will never forgive you.

I heard you're worried about your mental health. I fear you're in for worse if you don't resign.

Why are you always 'busy' learning everything about IVGID and talking up your "knowledge," yet for **every single** board topic you begin with "*I don't understand.*" You **never** understand. You're incapable of understanding.

You're so active 'investigating,' **please:** don't ever confuse 'activity' for ability.

The usual malcontents will voice support and say what a 'wonderful,' 'engaged,' person you are. You know: people like Cliff Dobbler - kicked off the Audit Committee. Judith Miller - soundly defeated in every IVGID election. Frank Wright - the "FBI is investigating" man. Aaron Katz - the Judge-labelled vexatious litigant. You know - those who can't even manage their own egos, let alone show an ounce of empathy for the community they say they love.

But apart from the Nasty Nine, the whole town cannot stand you or your incompetence.

And stop acting narcissistically, sending out canned deflections and blaming anyone but yourself. Indra didn't do this, fellow Trustees didn't, IVGID staff didn't. You did it. All alone. All the information was there. Through your inability to act at the level of a Trustee you did it all.

All you had to do was your job, Sara. Talk to the GM, to senior staff. Get educated. I know being prepared is beyond you, but you could have tried this once.

You have cost this community everything. For what? Not for reason, not better times, not anything but your own stupidity.

Because of you, the most amazing community-minded, caring, committed, philanthropic benefactor this community has ever known has understandably withdrawn a **\$26 Million** gift. Because '*you don't understand.*' What absolute incompetence.

Do yourself a favor, Sara. Resign. You're going to get nothing but heartache and misery from this community.

Resign Sara, before the wrath of this community drives you off.



I wish I could be there in person, but like many of you, I am balancing parental responsibilities and work obligations. Thank you to everyone who has come tonight, written emails, and called. When I got the news we lost the Duffield donation on Monday night, I was devastated...then angry and many of you share these sentiments. Our staff, especially Indra, worked tirelessly to bring this project to fruition and work with the Duffield Foundation. Any rumors you hear to the contrary, are just that...rumors.

As a community member and, more importantly, as a parent, I am extremely disappointed we have lost the Rec Center expansion. The Rec Center expansion would have allowed IVGID to create a true community center serving everyone: youth, teens, adults, and seniors. I understand reducing the scope of the project was not ideal, but losing the entire project is a huge disappointment and a short-sided decision. The Duffield Foundation had one request in that the IVGID Board unanimously support the project and we all knew that going into the vote. Sara Schmitz is the lone trustee who voted no against the project and has shown me she is not working for the good of the community. Sara, I am calling for your immediate resignation.

## **MINUTES**

### **REGULAR MEETING OF OCTOBER 12, 2022**

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 Board Chairman Tim Callicrate on Wednesday, October 12, 2022 at 6:00 p.m. at the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

#### **A. PLEDGE OF ALLEGIANCE\***

The pledge of allegiance was recited.

#### **B. ROLL CALL OF TRUSTEES\***

On roll call, present were Trustees Tim Callicrate, Sara Schmitz and Matthew Dent (via Zoom). Trustee Kendra Wong joined the meeting via Zoom at 6:06 p.m. Trustee Michaela Tonking joined the meeting via Zoom at 6:18 p.m.

Members of Staff present were Director of Public Works Brad Underwood. Members of the public physically present were Linda Smith, Paul Smith, Patrick Schmitz, Ellie Dobler, Cliff Dobler, Mark Alexander, Frank Wright, Joe Farrell, Nancy Carlson, Heidi Hittner, John Eppolito, Aaron Katz, Joe Schulz, Judith Milller, Michael Abel, Yolanda Knaak, Andrew Whyman, Diane Becker, Joe Hittner, Tony Robinson, Charlie White, Steve Dolan, Chris Nolet and others.

#### **C. INITIAL PUBLIC COMMENTS\***

Steve Dolan commented that if the Shoreline is the golden ring of our engagement with Lake Tahoe, Third Creek is the perfect diamond on its ring. He thanked District General Manager Winquest, Director of Parks and Recreation Sheila Leijon and Parks Superintendent Steven Phillips for responding quickly to a telephone call he made about a concerned citizen who had found someone playing with a dog in Incline Creek. He noted that Incline Creek has Kokanee Salmon or Trout spawning; typically, there are signs around, but not on Village Green. He stated they found one from years ago that was by the bridge; this issue is being looked into so that dog owners know. He continued the sign typically says March through June and September through October. He stated there is a line of fish waiting to spawn in both of the creeks and that a PhD geneticist has reported that Incline Creek and Third Creek are the two most genetically important creeks on Lake Tahoe. He stated that a gentlemen from the U.S. Forest Service (USFS) has told him that Third Creek is the only creek on Lake Tahoe that is registered with the USFS as a Lahontan Cutthroat Trout habitat. He continued that these entities are all waiting on the arrival because there are 100,000 if the Mackerel have not eaten

them. He noted that in March through June, it is the rainbow and the cutthroat trout, then June through July, it is the orange sided suckers, and in July, it is the red sided Tahoe shiners, then September through October, it is the brook trout, then in October through November, it is the brown and Kokanee Salmon or Trout and in December, the mountain white fish arrives to spawn in those two creeks.

Linda Smith read from a prepared statement which is attached hereto.

Paul Smith read from a prepared statement which is attached hereto.

Patrick Schmitz read from a prepared statement which is attached hereto.

Ellie Dobler read from a prepared statement which is attached hereto.

Cliff Dobler read from a prepared statement which is attached hereto.

Mark Alexander commented he is almost at a loss for words with his disappointment with the District General Manager and Board Chairman for their behavior that resulted in intimidation of Trustee Schmitz. He stated there should be no reason for that, it is despicable, and he could not begin to imagine what has caused them to do this. Mr. Alexander continued that Trustee Schmitz actually reads the Board packets, comes well prepared and has more knowledge on stuff than the District General Manager and Board Chairman. He commented it is disappointing to read a memorandum with answers to questions provided by the Director of Public Works and his lack of knowledge on contracts and how to write them. He referenced a response from the Director of Public Works pertaining to liability being on IVGID if they were to buy the materials and make them available. He stated there is a way to write the contract so you indicate how much material you have and leave it to the contractor to get the balance. He stated you do not need to have every nut and bolt. He continued he has only done construction contracting for 30 something years; this is a nonsense and ill-informed message and the Director of Public Works needs some help if this is how he writes contracts. He commented that the help should be coming from the District General Manager; he should be knowledgeable enough in contracting to understand that this is nonsense and you do not write contracts like this. He stated if you could provide materials in advance, secure them, have them available, and inform the contractor via contract of the limit of what the supply is, then the makeup and the balance is on them. He continued you could throw 10% contingency on it, which is a common item to do with materials. He commented that the District General Manager and Board Chairman are out of control.

Frank Wright commented it is difficult living in this community when there are so many things that are wrong. He stated that as a person that has lived here for 45 years, working with the District General Manager, knowing him as a friend, it is sad to come here tonight and say what he is going to say. He stated there are people in the community that are friends and neighbors and the District General Manager has pitted everyone against each other. He mentioned that the comments on social media are pathetic and attacking. He continued that the facts in this situation is a Trustee has been lambasted by people who were recruited by Gail Krolick, Trustee Wong and the Board Chairman; they show up in the parking lot with signs and they aren't here tonight. He commented they wanted to get Trustee Schmitz. He stated District General Manager was the only person negotiating the 26 million dollar project and it was not in writing. He stated the Duffield's were already building and had permits pulled in January and got them secured in August. He commented Trustee Schmitz had nothing to do with it and that the District General Manager sat there idle as she was being attacked by the people in the community, and did not say the information that was coming out was inaccurate and false. He continued there was no 5-0 requirement anywhere and he did not stop it. He stated that he let it go on and on and now, it has gone on for 2 weeks; social media is lit up and he is responsible. He stated there is no documentation anywhere that shows a 5-0 requirement and there is no contract with Mr. Duffield. He continued that it is a pipe dream and Mr. Duffield is building his own facility right now; it's not Trustee Schmitz fault and never was. He commented that someone wanted her off the Board and someone passed out an email and went after her. He stated that blew up and no one said anything which is horrible. He asked how you could work with someone when you do that to someone.

Joe Farrell commented he is a 21-year homeowner in Incline Village; he has lived in the community permanently for the past 3 years, has taken an interest in local politics, and has gotten to know some of the Board of Trustees members. He stated he would like to echo the previous speakers' disappointment on how the Board of Trustees operates. He mentioned he sent an email 3 months ago concerning the first hatchet job that was aimed at Trustee Schmitz. He continued that he listened to the meeting minutes and was horrified by what happened and what was said about Trustee Schmitz. He stated he has been involved with professional associations nationally and internationally and has led thousands of meetings; he thinks the Board Chairman allowed things to happen that should have never happened. He commented that the District General Manager and Board Chairman have the responsibility to control the agenda and the agenda should be presented in an honest and transparent way. He commented there are many innuendos and false statements made about Trustee Schmitz; he thinks it relates to not wanting her on the Board of Trustees and internal politics of any Board should never been handled in public. He stated the District General Manager should have stepped in

and not allowed it to happen; it should happen behind the scenes, as dirty laundry does not need to be aired. He stated Trustee Wong should retract her statement and he is concerned about transparency and honesty of the Board of Trustees. He continued that in reading various publications and social media, it is apparent that the Duffield's received a permit from TRPA on August 24<sup>th</sup>; they knew they were going to be able to build on their site on Tahoe Boulevard and they started to build. He stated the Board of Trustees and the District General Manager miscommunicated to the community and he does not appreciate that. He mentioned that the attacks on Trustee Schmitz are unnecessary; he is very disappointed. He continued that he hopes everyone will be civil and deal with things in an appropriate matter. He requested a public statement from the Board of Trustees that is intellectually honest about the timeline about how this missed event occurred with the Duffield's.

Nancy Carlson read from a prepared statement which is attached hereto.

Heidi Hittner commented that it would be phenomenal if the amount of energy and passion from the community could be directed in a more positive and productive way. She thanked the Board of Trustees for the excellent facilities at the golf courses this year; both the courses were in excellent condition and the Staff was great. She thanked the Board of Trustees for the enhancement to Diamond Peak with the RFID ski scanning for the passes; it is a great way to improve the experience for the Staff not to have to deal with the scanners and to be able to spend more time with the patrons.

John Eppolito read from a prepared statement which is attached hereto.

Aaron Katz provided written statements to be attached to the meeting minutes. He commented here are the facts of what really happened as far as the Recreation Center Expansion is concerned. He stated that up until the September 27<sup>th</sup>, no one knew that the Duffield's would not donate construction costs for the Recreation Center Expansion. He continued that public records requests for all of the documents evidencing that statement were requested from Staff and none have been produced because it does not exist. He stated prior to September 14<sup>th</sup>, no Board nor Staff member knew unanimous Board approval for a scaled down version of the Recreation Center Expansion was a pre-requisite. He continued that the Board Chairman admitted this; he called Duffield on September 27<sup>th</sup> to learn the reasons why he was withdrawing his donation. He asked why would the Board Chairman ask for something like that if he already knew the answer? He stated that he then called Trustee Wong and that is how she learned of it on the same date of September 27<sup>th</sup>. He commented that Trustee Schmitz stated she did not know anything about this. He continued that the District General Manager did a

speech at the September 14<sup>th</sup> meeting where he states he is sharing everything to be transparent with the community, yet, he did not mention anything about unanimous Board approval. He stated that he then turned the meeting over to his wonderful Staff - Project Manager and Engineering Manager to do a statement on the project; he asked did they say anything about a unanimous written approval is required? No, not a word. He commented that the Duffield's never signed anything committing to a donation to cover costs of constructing the Recreation Center Expansion. He continued that there is nothing in the Memorandum of Understanding that says anything about it and in fact, it says the contrary. He stated the Duffield's attempted termination of the grant agreement was ineffective because it did not rely upon a permissible grounds for termination. He continued that it is Mr. Duffield who has breached the grant agreement, not Trustee Schmitz or anyone else. He commented that the Duffield's never intended to donate to fund the Recreation Center Expansion; he applied for a TRPA permit to build his private gymnasium in November of 2021, which was prior to his January 2022 letter. He continued that the Duffield's got the final TRPA approval on August 24<sup>th</sup>.

Joe Schulz read from a prepared statement which is attached hereto.

Judith Miller commented that what a difference two weeks makes; she is pleased, yet, at the same time disturbed by the comments that had to be made this evening. She stated she hopes it is eye opening for the people that attended 2 weeks ago with such anger and venom; she does not think it is really the nature of many of them but they were incited by one of the Trustees. She commented let us see if we can turn things around. She continued by stating there were many non-transparent activities; she has been asking for many years that the District have Board appointed advisory committees instead of Staff appointed committees that are not subject to the open meeting law. She mentioned that the negotiations need to be out in the public eye on such major projects and not in closed rooms where the public and Board of Trustees does not know what has transpired. She commented she was surprised when she heard there is an expansion at the high school; she is hopeful that the expansion can accommodate a youth center. She stated that perhaps that is an opportunity for a teen center and maybe we can put this behind us. She continued IVGID has enough resources to do many of the things on the master plan and there is no need to do things that were never intended. She commented that the people that were there two weeks ago were only there for one reason and that was to blast Trustee Schmitz. She asked why they were not there tonight looking for solutions and stated she hopes they will come back and let us start working on things that the community wants and work together to achieve.

Michael Abel read from a prepared statement which is attached hereto.



Yolanda Knaak, IVGID Trustee candidate 2022, commented there has been an email sent out putting her in a negative light; she hopes people will go to her website at [electyolandaknaak.com](http://electyolandaknaak.com) to dispel any questions. She pointed out that the first item on her platform is bringing people together through positive and respectful communication. She personally invited everyone to the candidates forum which is October 13<sup>th</sup> at 6:00 p.m. at the Chateau sponsored by the IVCBA. She commented that a few people approached her with concerns about the dog park being near them.

Dr. Andrew Whyman commented he has two issues he would like to discuss; one of them was prompted by events that occurred over the last 20 years and are backed up by comments made last night at a meeting about homelessness in the community. Secondly, he mentioned he tried to get a seat today at the Chateau to get something to eat at 4:00 p.m., at which time he was told all the tables were reserved and they were understaffed with only one person working. He noted he eventually got around it and was able to get a table. He challenged the Board of Trustees and future Board of Trustees to seriously address the issue of workforce housing in the community. He stated this is an issue that came up about 20 years ago; it was voted down 3-2. He continued that he does not know if there has been any serious communication in the community about the need. He stated that the community is deficit staff and there will be a lot of community people and no Staff to take care of them. He mentioned it is an interesting circumstance when Staff is told they can work here but cannot live here. He commented that responsibility regarding the Duffield debacle is across the board. He continued that he holds the Board of Trustees, individual Trustee members, Staff, a number of members of the community and the Duffield's responsible. He mentioned that if the Duffield's had a serious commitment in making this happen, it would happen, and it could still happen, but he does not believe they have the commitment.

Diane Becker commented the IVGID Trustees have many important business matters to thoughtfully address through the end of 2022 including critical issues of the effluent pipeline and the protection of the beaches; she is asking the Board of Trustees to turn their efforts towards solving those issues. She asked that the Trustees stop becoming involved in the personal attacks against Trustee Schmitz and stop calling for more Board Meetings to rehash the Recreation Center Expansion project. She stated that it is clear that Trustee Schmitz did not vote against the project in spite of Trustee Wong's email to the contrary. She continued that Trustee Schmitz voted in favor of the letter of support and signed the letter which stated "*the Board of Trustees expresses its unanimous support for the Recreation Center Expansion project*" and "*the Board would like to take this opportunity to pledge the support of the project as newly designed*" and "*there is a*

*full commitment to take the project through completion*". She commented that in a latter narrative, supposedly all of the Trustees knew at the time of the vote for the new design that a unanimous Trustee vote was required, which is clearly not true. She stated what bothers her the most about the project is something that a friend said which was that the loss was caused by the way all the Trustees act. She mentioned this is a concern to her for the future because she spent many years representing the Owner of a business, with contributions and donations of millions and millions of dollars, and she would be concerned, as a donor, donating to an entity with a governing board that is dysfunctional. She stated she urges the Board of Trustees to work together respectfully and professionally; she hopes each Trustee will think about what participation they had. She stated she knows it is hard when members of the public can sometimes be aggressive towards them, but they can't let that start to impact the way they work with each other or the respect they show for the public because everyone should be courteous, professional and diligent; she hopes that they will be. She stated the public does not need any more of the anger interfering with the Board of Trustees work and when she comes to make public comment in the future, she hopes it can be on matters relating business issues affecting IVGID as she has had the privilege of doing many times in the past.

Joe Hittner commented that things were wonderful at the courses and he is looking forward to the changes at the ski resort. He commented that the staffing issue and workforce housing ideas are real things that need to be discussed. He stated he has not been to a Board meeting in a while; he referenced words like hatchet job, anger and venom that have been brought up. He mentioned that the Board of Trustees are always being named and it is a hatchet job on all Trustees, including Trustee Schmitz. He commented that it is terrible; the community does not rally behind the Trustees or work with them. He continued that it is the same group of individuals that come and beat up the Board every few weeks and he is ashamed to see that. He stated the Duffield's have not reneged on anything in the community yet; he referenced the expanded services in the high school, added gymnasiums and the added easement behind the Ponderosa trail for the cyclists. He stated something set the Duffield's off and he would like to know what happened but the bottom line is the community does not have 26 million dollars. He continued there are many people defending Trustee Schmitz, which is super; but what he would like to see is pass the hat and get the 26 million dollars back, which will be a real boon for the community.

Tony Robinson thanked the District General Manager and apologized that he has to put up with what he does. He commented that people have been complaining before District General Manager and now there is an amazing person, and they are still complaining. He asked the District General Manager not to lose hope and

stated they are a minority. He continued that the same people, who have been complaining repeatedly, which costs the taxpayers thousands, are not from here and moved here because they did not like what they had in California. He continued now they are coming here and complaining; the last time he checked, this place is awesome. He stated that he is disappointed with what Trustee Schmitz did but he is not mad at her and is not going to call her names. He continued that people come up and call people names which is not the type of neighbors and community he wants to live with. He noted he would agree to disagree and if there is a problem, it be discussed. He commented that the Duffield's action speak louder than words and that he has done what he has said he will do and they have been a blessing to the community. He mentioned that it is a sad situation with the same people who are complaining about how corrupt Mr. Duffield and the District General Manager are. He asked Trustee Schmitz not to align herself with them and mentioned they have cost the community money. He stated these people are not cool and do not represent the community. He asked if there is any chance to resurrect this and get the funds back for the betterment of the community; there has to be a way, other than calling people names.

Charlie White thanked the Board of Trustees and mentioned it is not an easy job being a representative of the public and listen to comments that you can't necessarily respond to in the moment. He thanked the District General Manager for being a reliable source to the community and the youth. He commented that he finds it funny to hear people ask where others are tonight and explained that others have kids in school, etc. and it is hard to get away. He continued that it is great if you are retired and can be at every single meeting for 3 hours at a time; the rest of us that have kids that are at home and we would have to find a babysitter. He thanked the community members, including the ones he totally disagrees with. He mentioned he studied history and was a history teacher for a decade and he does not have a problem with stark contrast and absolute disagreement in the extremes with people on the fringes of each side; he thinks that is great, healthy and makes the country so alive and beautiful. He commented there is a line where he does not agree with condemning, shaming or silencing people because they disagree with someone. He stated for the people who want to claim they want to have productive dialogue and a better community, and at the same time, stoop to the level of the people that are the problem, they are doing the same thing and are no better. He continued that when this happens, it is contributing to the problem and not the solution. He commented that he is looking forward to future dialogue where everyone can get together and have constructive conflict; conflict that is productive and get the community somewhere together. He commented that if you are not willing to show up to that conversation, to swallow your pride, let go of your ego and show up to a healthy conversation, then maybe you should step out of the

conversation and do something else with your time. He continued; if you want to contribute to something productive, don't shame someone into silence.

Chris Nolet read from a prepared statement which is attached hereto.

Unidentified female caller commented that she was at the September meeting and she is in attendance at tonight's meeting; she does not appreciate the fact that people think that people with kids or careers do not care about the community. She mentioned that the fact that people showed up at the last meeting and had opinions, should be warning to those who showed up tonight with a different opinion, that is how they feel when they feel that strongly about something. She expressed her support for the Duffield Foundation and mentioned they have been extremely generous; they are willing to help with a variety of issues throughout the community, which has been amazing. She thanked the IVGID Staff, especially the District General Manager. She mentioned that he has an often thankless job and has been hammered tonight for no other reason than doing his job. She continued that he often has to disagree with people and deliver bad news; she wants him to know the community supports him and the Staff and appreciates everything that he does. She thanked all of the Trustees, including Trustees Schmitz and Wong. She continued that Trustee Wong has dedicated years to service her community, and yet, she is repeatedly attacked by people who are angry that people attacked Trustee Schmitz. She commented that if you are sinking to that level, you are no better. She thanked the Board of Trustees again and acknowledged that it is a thankless job. She mentioned that her issue with Trustee Schmitz is not that she has a different opinion because she appreciates that, it is that she has split her vote; she voted against the program on one hand and voted for it on another. She stated she appreciated all that Trustee Schmitz does but she wishes she would take a stance. She continued that she does not appreciate the group of litigious people that come up and repeatedly criticize people like the District General Manager and Board Chairman, the people who are putting themselves out there to better the community. She stated she thinks those people have cost the community an incredible amount of money and she does not know if some of the litigation has been settled and suggested that the focus be on that instead of the comments made by Mr. Katz. She commented she watched several people go after Ms. Krolick after her comments last time and now they are all coming back to say it is her fault. She mentioned that she is raising kids in the community and wants them to have access to programs and a positive community.

Helen Neff commented that there has been so much information circulating in the community and online regarding the Recreation Center Expansion and in an effort to understand the situation it would be greatly appreciated if the Board could provide answers to the following questions as soon as possible. She asked; have

there been other motions in past meetings that have come before the IVGID Board that have required a unanimous vote, and if so, has that information been communicated to the Board either in the Board packet or verbally in the meeting prior to calling for a vote? She asked what is stipulated in Nevada Revised Statutes (NRS) regarding procedures when a motion requires a unanimous vote at a general improvement district meeting? She asked if the District General Manager's reply to the September 18<sup>th</sup> email from Executive Director of the Duffield Foundation has been made available to the Board of Trustees and the public, and if not, when will the written reply be available, or does a citizen have to make a public records request to see the reply? She asked if the Duffield Foundation provided written information regarding the cause for the termination of the agreement and if so, could the information be made available to the public, or does a public records request need to be made? She commented that she is grateful to the Duffield Foundation for all they have done for Incline Village. She continued that she appreciates the hard work of the Board of Trustees and Staff but not the personal attacks, the blame or the calls for the resignation of a Trustee. She stated these actions serve no worthwhile purpose in the community and suggested focusing on accurate facts, including where the breakdown in communication occurred; she relies on the Board of Trustees to provide this information. She thanked the Board of Trustees for making the background on the communication and voting process available to the public promptly.

**D. APPROVAL OF AGENDA (for possible action)**

Board Chairman Callicrate asked for any changes to the agenda; District General Manager Winquest stated he would like to pull Reports to the Board Item E.1. from the agenda. Board Chairman Callicrate noted there was a correction to agenda Consent Calendar Item G.1. and explained the amount should be \$409,000 and not \$409,379. Trustee Schmitz stated some of the language on the contract changed and she has a few items to point out to legal concerning Consent Calendar Item G.1.. She asked District General Counsel Nelson if the item needed to be pulled off the Consent Calendar, as there are contract language changes? District General Counsel Nelson responded yes. Board Chairman Callicrate indicated the agenda is approved as revised.

**E. REPORTS TO THE BOARD\***

- E.1. Annual Audit Committee Report** - Reconciliation to Annual Comprehensive Financial Report (ACFR); Report by Director of Finance Paul Navazio (Requesting Trustee: Trustee Matthew Dent) – carried forward from the September 28, 2022 Board of Trustees meeting (*removed from the agenda in its entirety*)

## **E.2. Verbal Update from the Audit Committee**

Audit Committee Chair Michaela Tonking reported that there was an Audit Committee meeting two weeks ago. She provided an update on what transpired during the meeting which included that she was appointed the new Audit Committee Chair, introductions of each committee member and an update by the auditor on the status of the audit. She stated the auditor is currently looking at all of the information they have been provided and that Staff has been timely with getting the information to the auditor. She continued that the auditor walked through the scope of the audit and the scope of the two additional audits as well. She reported there is some testing the auditor needs to do for the regular audit that is similar to the testing they will do for the additional audits but it will be completely different materials used for the testing. She mentioned that the Audit Committee members have been tasked to compile a list of things they think are important for the Audit Committee to look at moving forward, which will be discussed at the next meeting.

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

District General Manager Winquest reviewed the submitted materials. He reported the next Board of Trustees meeting is slated for October 26<sup>th</sup>; Staff currently does not have anything to place on that agenda. He stated Staff is going to recommend cancelling the meeting unless anything comes up. Board Chairman Callicrate mentioned he does not have an issue with that since there will be a special meeting on October 20<sup>th</sup> to discuss the Recreation Center Expansion. Trustee Schmitz mentioned she is not able to make the meeting on the 20<sup>th</sup> and the issue for her is that the October 26<sup>th</sup> meeting has been on her calendar since it has been on the long range calendar; she would prefer to have the special meeting on October 26<sup>th</sup> as she is not available on October 20<sup>th</sup> and she would like to be at the meeting. Board Chairman Callicrate stated that after the September meeting, he mentioned there would be a special meeting to address the Recreation Center and get the factual information out to the community since it has not gotten out in its entirety. He mentioned that 4 of the 5 Board of Trustee members are available on October 20<sup>th</sup>. He continued he would like to have the meeting sooner than later and feels it is appropriate to get the information out to settle everything and move on. He noted that Trustee Wong is not available on October 26<sup>th</sup>. Trustee Dent mentioned that he did not confirm that he is available on October 20<sup>th</sup>. Trustee Tonking mentioned that she likely has a conflict on October 26<sup>th</sup>. Board Chairman Callicrate mentioned he does not want to move the meeting from October 20<sup>th</sup> to October 26<sup>th</sup> as it is a timely issue. Trustee Schmitz stated her lack of availability is different from Trustee

Wong's lack of availability; she would like to object to this as she feels it is important for her to be there as she has been the subject of considerable ridicule. She mentioned that she would also like to have a complete project closure report at the special meeting and for the closure report to include lessons learned. She continued that she thinks it is important to reflect on what was learned and what the takeaways are; she feels that is much more important than a timeline. She stated she would like to identify process improvements including communication and a financial report because she believes the District has financial accountability and responsibility. She has some ideas for lessons learned and can share those. She continued that she thinks it is important that instead of casting blame, do an element of reflection, which is the purpose of a complete project closure report. She stated she is disappointed that the Board will not schedule the special meeting so all Trustees are able to attend and suggested that the meeting be moved to November 9<sup>th</sup>. She mentioned she is not sure what the urgency is just for a timeline and she thinks it is most important to have information about the lessons learned and how to do a better job in a similar situation in the future. District General Manager Winquest stated Staff would not be prepared to provide a project close out report and asked if Trustee Schmitz was referring to a project close out by the Trustees. Trustee Schmitz responded that it would be as a group to include the Board of Trustees and communication. Trustee Tonking stated her understanding of a special meeting was not to cast blame but rather to get a timeline out because of all of the confusion that is going on. She continued she is ok with having that meeting to solely discuss the timeline only at the special meeting and suggested that the project closure report be conducted at the November 9<sup>th</sup> meeting. Trustee Dent stated that he thinks lessons learned is a great point. He continued that the blame falls on the Board of Trustees and there is blame that can fall on IVGID in its entirety. He stated that members of the community have the facts because they have watched the meetings, conducted research, and have made records requests. He raised the question on how to do better next time and mentioned that in the past, there has been communication that has gone out, but with this situation; chatter has been allowed to continue. Trustee Tonking suggested that the timeline be agendized for October 20<sup>th</sup> and the project closure report be agendized for November 9<sup>th</sup>. Board Chairman Callicrate reiterated the purpose of the special meeting and noted the purpose is not to discuss the individual character of any Trustee. There was additional discussion amongst the Trustees on this issue. District General Manager Winquest stated there is a lot of misinformation circulating in the community and he apologized for that. He recommended that the special meeting be scheduled so that a factual timeline can be provided. He stated he would present the information and allow for questions and discussion with the Trustees and mentioned there is no reason to have a meeting to attack anyone's character or place blame. He stated the community needs to move on from this but he does believe that a discussion on the record and a presentation on the

factual timeline of the events is important. He continued that it is not just about putting out the facts but it is also about narrative describing some of the factual information so everyone is clear exactly how everything occurred. District General Counsel Nelson recapped the purpose of the proposed special meeting on October 20<sup>th</sup>. He explained that personal attacks are not consistent with the Code of Conduct and that NRS has specific rules about providing special notice to anyone whose character, competence, etc. might be discussed in public; if this notice is not provided, then it cannot be discussed at the meeting. Trustee Schmitz provided clarification that lessons learned are never to be accusatory but rather ideas for help in the future. She asked if she and Trustee Dent will be able to have the materials in advance and provide written comments prior to the meeting since they will not be able to attend? She stated she would prefer to have the meeting when all 5 Trustees are available. Board Chairman Callicrate stated the special meeting will be held on October 20<sup>th</sup> and then the Board of Trustees Meeting will be on November 9<sup>th</sup>. District General Manager Winquest then continued with the review of the submitted materials. Trustee Schmitz asked Trustee Tonking if the new Audit Committee would like to have the opportunity to review the whistleblower policy before it comes back to the Board. Trustee Tonking responded yes, that would be ok. Trustee Schmitz asked that the target be that the whistleblower policy then come back to the Board of Trustees in January. Trustee Wong mentioned that she has a conflict on November 9<sup>th</sup> and it might be close to 8 p.m. before she can join the meeting. Trustee Dent suggested putting the topic of electing officer positions on in January. District General Manager Winquest responded with yes, and mentioned he is working with the District Clerk to get more items populated to the long range calendar. Trustee Dent thanked Staff for adding the 3-4 items associated with the review of the District General Manager and the goals to the long range calendar. Trustee Schmitz mentioned that she had asked that the long range calendar include the Audit Committee and Board of Trustee meetings so that they have the timing for the Annual Comprehensive Financial Report. She asked when the Board of Trustees would be able to see a Burnt Cedar project closure report? Director of Public Works Underwood responded that they are waiting on final payment from a vendor and once he has this information, the report will be ready. Trustee Schmitz asked if item H could be removed from the parking lot list pertaining to the Crystal Bay pumping station, as it is part of the infrastructure master plan. District General Manager Winquest responded with yes. Trustee Schmitz asked that parking lot item F be added to the January meeting agenda for the new Board. She referenced parking lot item D pertaining to the list of contracts that need to be reviewed annually by the Board of Trustees and asked what the target date of completion is. District General Manager Winquest responded that the District has been getting through the transition of onboarding the new District Clerk and he will work with the Director of Administrative Services to provide a deadline by the next meeting.



**G. CONSENT CALENDAR (for possible action)**

**G.1. SUBJECT: Approve a professional services agreement to develop the Utility Infrastructure Masterplan, Project: 2097DI2202 – Fund: Utilities; Division: Shared; Vendor: Farr West Engineering, in the amount of \$409,379, plus approximately 10% contingency (Requesting Staff Member: Director of Public Works Brad Underwood) (*moved to General Business Item H.0.*)**

**H. GENERAL BUSINESS (for possible action)**

**H.0 SUBJECT: Approve a professional services agreement to develop the Utility Infrastructure Masterplan, Project: 2097DI2202 – Fund: Utilities; Division: Shared; Vendor: Farr West Engineering, in the amount of \$409,379, plus approximately 10% contingency (Requesting Staff Member: Director of Public Works Brad Underwood) (*was Consent Calendar G.1.*)**

Trustee Schmitz stated the Board received updated language to the contract earlier; she noticed there were exhibits listed for scheduling and budget but the exhibit titles do not exist in the new contract. She noted the reference to the schedule of charges, budget and other items and mentioned there is language in the new contract that no longer has an associated exhibit; she suggested the language be cleaned up. District General Counsel Nelson agreed and explained that the schedule of charges is referring to the labor rates.

Trustee Schmitz made a motion to approve a professional services agreement to develop the Utility Infrastructure Masterplan, Project: 2097DI2202 – Fund: Utilities; Division: Shared; Vendor: Farr West Engineering, in the amount of \$409,000, plus approximately 10% contingency and to authorize \$39,621.00 in contingency to allow for unforeseen work that has been official for the completion of the Utility Infrastructure Master Plan and authorize Staff to spend up to this amount if needed, along with the additional language modifications in the contract. Trustee Tonking seconded the motion. Board Chairman Callicrate asked for further comments, receiving none, he called the question and the motion was passed unanimously.

**H.1. SUBJECT: Review, discuss and possibly approve refunds to charity golf events in 2022 (Requesting Trustee: Trustee**

**Michaela Tonking)**

Trustee Tonking stated that when the Board of Trustees passed the pricing policy for nonprofits, it was late in the year and many of the non-profits had already budgeted what it would cost to do the fundraisers; she noted that nonprofits already have a tight budget. She is suggesting that the nonprofits be reimbursed and be given the original rate for this year and then enforce the pricing policy going forward. Board Chairman Callicrate mentioned he would not be voting on this item due to a potential conflict of interest and his relationship with some of the nonprofits in question. Trustee Wong mentioned that she must also recuse herself from voting on this item due to a potential conflict. Trustee Schmitz stated she reached out to Staff and learned that St. Francis paid the \$2,000 fee so they should not be included, as this does not apply to them.

Trustee Schmitz made a motion to approve issuing refunds/credits to 3 charity groups – Hospital Auxiliary, Kids & Horses and Tahoe Children’s Fund who held golf events this fiscal year in the amount of \$2,290.00 for a total of \$6,870.00. Trustee Tonking seconded the motion. Board Chairman Callicrate asked for further comments, receiving none, he called the question and the motion was passed with Trustee Schmitz, Trustee Dent and Trustee Tonking in favor. Board Chairman Callicrate and Trustee Wong abstained from voting.

- H.2. SUBJECT: Review, discuss and possibly authorize IVGID Director of Public Works or his designee to direct, via a Work Order, Granite Construction to obtain competitive bids for approximately 8,000 lineal feet of pipeline materials for the Effluent Pipeline Project, Project: 2524SS1010 – Fund: Utilities; Division: Sewer and to bring those competitive bids to the IVGID Director of Public Works or his designee for review and future recommendation to the IVGID Board of Trustees for purchase (Requesting Staff Member: Director of Public Works Brad Underwood)**

Director of Public Works Underwood reviewed the submitted materials and introduced John O’Day with Granite Construction who joined the meeting via Zoom. Director of Public Works Underwood explained that the item is to seek permission to work with Granite to competitively bid 8,000 lineal feet of pipeline materials in efforts to start the project next summer. He explained there is an urgent need to do the construction early on because of a Nevada Department of Transportation (NDOT) project where there are conflicts. He

stated that Staff met with NDOT earlier in the year in an attempt to resolve some of the conflict by redesigning some of their work but NDOT determined they could not do that. He stated they already have a contractor and there is one more season of construction left. He continued that the intent is to get started on the work early in the season and be done sometime in July so the NDOT contractor can complete their work. He explained that they need to do the purchase early because the pipeline is needed in order to do the work; with market volatility and lead times, it can take up to 6 months to get materials. He continued that he feels Granite Construction is in a better position to do the ordering because they do it all of the time; they will be responsible for any damages and storing the material. He mentioned there were some questions received earlier in the day from Trustee Schmitz which he responded to and he wanted to clarify something. He explained that the work is not in Segment 3 at all but rather all in Segment 2, which is the higher-pressure segment with steel pressure line. He continued that because they are doing the work in the area for the NDOT project; the intent is to do work on either side of it to complete the work on the specific pipe material that will be used, rather than moving around and doing different pipe material. He explained that Segment 3 has had more leaks and issues but that Staff thinks the risk is higher on Segment 2 because it is the higher-pressure pipe and they are unsure of the condition. He stated that they have been able to do repairs on Segment 3 relatively quickly with no issues. Mr. O'Day stated this is a specialized project and there are only 2-3 manufacturers for cement ordered pipeline in the United States. He explained that what used to take 6 weeks, now takes a minimum of 6 months depending on the vendor. He continued time is of the essence in order to hit schedule next spring; he has been working closely with IVGID Staff to reach agreements on quantities of piping, fittings, etc. He concluded that he would continue to work with IVGID to ensure they have what they need and nothing is missed with the first order, along with the seeking competitive bids. Trustee Schmitz inquired about some comments made during the public comment portion of the meeting concerning the responses to the questions posed earlier in the day. Director of Public Works Underwood stated that they are not reviewing a contract document but rather his responses to questions; he does not feel Staff is in the position to do the ordering and oversee it and make sure the materials are not damaged. He continued that he could not store 8,000 lineal feet of pipe. He stated that with lead-times and in the future, they are hopeful they will bring the Guaranteed Maximum Price contract instead. Trustee Schmitz inquired about the markup. Director of Public Works Underwood explain that it was part of the Granite documentation and it is a negotiated item which he thinks Granite is open to work together on this item. He mentioned they would work on this and bring

something back to the Board of Trustees that will work for both the District and Granite Construction. Trustee Schmitz asked if the segments could be named the way they were before, along with updating the project summary. Director of Public Works Underwood responded yes. Trustee Dent inquired about the contingency amount and suggested using time and material with a cap on it. He asked if the markup is 10% when it comes to a typical NDOT job and with using the time and material method when procuring materials? Mr. O'Day stated he did not know the answer but said he does believe it is 10%; he would confirm. Mr. O'Day mentioned that when they do talk to the material providers, they would need to find out if they can store the material at their facility; Granite would coordinate the delivery to avoid things like double handling the material and weather concerns. Trustee Schmitz asked what costs will be incurred for Granite to obtain the competitive bids. Mr. O'Day described another project they worked on and provided an example of how the costs were determined. He mentioned that Granite had a separate procurement of materials contract with NDOT on the project; they solicited quotes, selected vendors and had the materials delivered to the NDOT yard. He stated Granite was compensated for the time they spent on soliciting, advertising and coordinating anything to do with that purchase; he mentioned there was no markup on the materials. He continued that as of now, they have markup for when they get to a construction contract but they are technically not in a construction contract yet. He mentioned they would be proposing to do something similar like they did for the NDOT example he provided. It was noted that there is no purchase at this time, but a request to allow the District to work with Granite to come back with competitive bids for the 8,000; the District will be back before the Board of Trustees to make the award for the material purchase. Director of Public Works Underwood mentioned that if IVGID ordered the material, they would be responsible for the condition of the material, and if Granite orders the materials, they are responsible for it until it is in the ground. Trustee Schmitz asked if Granite Construction would be compensated to obtain competitive bids. Director of Public Works Underwood responded that it would be part of the award; compensation as part of the markup.

Trustee Schmitz made a motion to authorize IVGID Director of Public Works or his designee to direct, via a Work Order, Granite Construction to obtain competitive bids for approximately 8,000 lineal feet of pipeline materials for the Effluent Pipeline Project, Project: 2524SS1010 – Fund: Utilities; Division: Sewer and to bring those competitive bids to the IVGID Director of Public Works or his designee for review and future recommendation to the IVGID Board of Trustees for purchase. Trustee Tonking seconded the motion. Board Chairman

Callicrate asked for further comments, receiving none, he called the question and the motion was passed unanimously.

**I. FINAL PUBLIC COMMENTS\***

Dr. Andrew Whyman commented he thinks it is critical that Trustee Schmitz attend the meeting whenever it occurs. He understands that the meeting is a historical meeting, a meeting where there will be discussion on what happened and how it happened. He stated whoever puts the history together makes certain determinations. He continued this is not written in stone; the victors write history and there will always be things that will not be included in the history. He commented that given that Trustee Schmitz was one of the individuals in which an enormous amount of vitriol and commentary was addressed to, he does not think it is constructive to have a meeting where she cannot attend. He continued that he assumes that Trustee Schmitz will remain as a Trustee for the next few years and Trustee Wong will be gone in short order. He stated that moving forward there should be a constructive dialogue; lessons learned is important and one of which is how the community can constructively learned to communicate with the Board of Trustees. He continued that what the community does, how they do it, what they say and how they say it has influence far beyond what they say; it influences how members of the Community actually think about the Board of Trustees and members of the community. He stated he thinks it would be a mistake to have a meeting without Trustee Schmitz.

Mark Alexander commented that if there is a target on someone's back, at least have them be at the meeting to be present and participate in the meeting. He stated that he just listened to Director of Public Works act like amateur hour; he is extremely disappointed that this is how he goes about doing business. He continued that Granite Construction mentioned they are going to leave the materials at the manufacture's lot or somewhere else, they are not holding it at their own yard. He asked why can't he negotiate and stated it is not complicated. He stated there needs to be a material take off (MTO) and it is an elementary basic type of acquisition where you need the spec, MTO and components. He asked what is so hard about it to where you need to go get someone else who has not yet indicated what they will charge? He stated that in his world, he would be fired if he agreed to go ahead and do that and he works for a civil contractor, one of the largest in the world, and he was the head of commercial for it. He continued that they have yet to pick up the telephone and ask him if he could help with any of the processes. He commented that the processes are sad and he has been saying that for 20 years; this is why he stopped coming to the meetings because it gets his blood pressure up too high to listen to the nonsense when you don't have work processes established. He continued that if he listens to what Director of Public

Works just said and the designated agent just said, they have the cart before the horse. He mentioned he was the one who advocated for the pipeline years ago but it was not done, so now there is an emergency situation and emergency practices are being applied to get it done; that is sad and that was under Board Chairman Callicrate's watch.

Michael Abel commented that he heard a public comment that he and others have been wasting IVGID's money and he takes objection to that. He stated IVGID has 17 million dollars in the Community Services fund and 12 million dollars in the Utility fund; the real waste is that IVGID has wasted time on projects that have not been completed. He stated he spoke to the District General Manager 2 years ago about working on the pipeline and their just getting off their tail now. He continued that Board Chairman Callicrate's record, as a fiduciary is one of failure, lack of accountability and discord. He read aloud the following items – the approval of the ACFR full of inaccurate information, a lack of oversight on contracting, the disastrous Mountain Golf course path, massive overspending on the Burnt Cedar Pool where contracts were issued for 4 million dollars in excess of available resources of 2.5 million dollars violating NRS, continual attacks on Trustee Schmitz, unjustified raises for the District General Manager, dishonest and criminal attempt to gain another term as Trustee, the insanity of hiring a \$56,000 headshrinker to counsel the Board and using him as a hammer on Trustee Schmitz, tolerating Trustee Wong's absence at Board of Trustee meetings, wasting time and \$330,000 on the ill faded holding pond initiative, allowing IVGID Staff members to continue unapproved accounting practices, leaving the District General Manager in charge of the ballfield renovation with the Duffield Foundation where IVGID was supposed to pay nothing but ended up paying \$400,000, made no effort to collect overpayment to PICA, spent \$277,000 on design and renovation of the tennis center when normal architectural services should not have been over \$70,000 and the stupidity of spending \$250,000 on the losing lawsuit with Mr. Smith. He stated Board Chairman Callicrate and Trustee Wong are feckless and lazy and have failed the property owners. He continued that they do not demand hard work and excellence from the IVGID Staff, do not demand production from the Staff and do not spend time reading the Board packets.

Yolanda Knaak, IVGID Trustee candidate 2022, referenced the special meeting to be held on October 20<sup>th</sup> and asked why wasn't the whole legal process of cause and cure utilized?

Raymond Tulloch, IVGID Trustee candidate 2022, commented he is very disappointed; he referenced social media, lies, etc. and stated now there is going to be a special meeting to discuss the timeline with only 3 Trustees there, with 2 of whom will be off the Board within 2 months. He continued that it appears it is

important to have some Trustees there more than others and it seems weird. He commented that if you look at social media, people are already concerned about back door deals, certain people being given certain information and not others, no common sharing of information, etc. and now there is going to be another meeting but certain Board of Trustees are being kept from attending. He asked what will be discussed at the meeting if the meeting is just to discuss a factual timeline and what is there to discuss if it is factual? He stated he fails to understand that given the public outcry and mentioned shouldn't the timeline be prepared by an independent third party? He asked how the parties involved can realistically prepare a genuine timeline? He continued that the only way the community will rest is to have an independent investigation and not just a public meeting which has already been leaked to some candidates. He commented that maybe if you are BFF's with the Board Chairman, you get information prior to when the public gets it. He stated that it is not in compliance with the open meeting law. He continued that it has been publicly discussed on social media by another candidate and asked if that gives the public confidence that it will be a factual and open discussion? He stated he thinks the Board of Trustees can do better than that. He mentioned that the public should take notice that some candidates are being rational and are not trying to raise up a mob to complain based on incorrect facts. He continued this needs to be looked at responsibly and thoughtfully as adults and not with emotional outbursts. He stated if their political campaign is slipping, this is a good opportunity to resurrect it but he does not think it does the public any favors; the public deserves an independent review and not a report by 3 out of 5 Trustees.

Patrick Schmitz commented that he echoes the concerns of other constituents and thinks that Trustee Schmitz should be at the meeting; there has been a lot of negative impact to her from social media. He stated that the meeting has already been announced that it will be at the Chateau and if you talk about restoring trust; all Trustees need to be there and have a meeting that is transparent and talks about what took place. He continued that if certain Trustees are not allowed to be there because they have certain appointments, yet working around other Trustees schedules to ensure that they are there, is just not building trust. He stated that Trustee Schmitz should be part of the meeting, even if it is scheduled in the morning, but to go ahead and override her concerns and have the meeting without her is not right for the community.

Diane Becker commented that her understanding was that the purpose of the October 20<sup>th</sup> meeting is to provide the public with a timeline on the Recreation Center project with a full, fair and transparent discussion. She asked how this can be done when 2 of the 5 Trustees are not available; she does not believe that there can be a full and fair discussion without the participation of Trustees Dent and Schmitz. She stated the purpose should be on reconciliation amongst community

members and the Trustees. She continued that she understands that both Trustee Dent and Trustee Schmitz advised the District that they were not available on October 20<sup>th</sup> and asked for a different date. She mentioned it is also her understanding that 1 candidate for Trustee and 1 former Trustee have called for members of the public to come to the October 20<sup>th</sup> meeting at the Chateau, before it was set. She stated reconciliation is needed and not more deals where people are setting up meetings behind people's back or when people are unavailable. She continued that the members of the public need to understand what happened and have trust in the Trustees; she does not understand why the Trustees are proceeding in this manner and how there can be a non-emergency meeting on a date when 2 Trustees have advised they are not available without trying to find a different date that is mutually convenient for all Trustees. She thanked the Board of Trustees for considering her request to move the meeting to a different date when all Trustees are available.

**J. BOARD OF TRUSTEES UPDATE**

There was no update.

**K. ADJOURNMENT (for possible action)**

The meeting was adjourned at 8:40 p.m.

Respectfully submitted,

Melissa N. Robertson  
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 Linda Smith

Submitted by Paul Smith: Ref E1 Audit Committee Report

Submitted by Nancy Carlson: Termination of the Recreation Center Expansion Project



Submitted by John Eppolito

Submitted by Aaron Katz: Written statement to be attached to and made a part of the written minutes of the IVGID Board's regular October 12, 2022 Meeting – Agenda Item H(2) – Authorizing Staff to issue work order to contract with CMAR (Here Granite Construction ("Granite")) to perform in-house Staff's duties pertaining to bidding/purchasing/delivery of 8,000 lineal feet of replacement effluent pipeline pipe

Submitted by Aaron Katz: Written statement to be attached to and made a part of the written minutes of the IVGID Board's regular October 12, 2022 Meeting – Agenda Item C – Public Comment – The true timeline of events leading to the Duffield's breach of the grant agreement for reimbursement of proposed Recreation Center Expansion design expenses

Submitted by Aaron Katz: Written statement to be attached to and made a part of the written minutes of the IVGID Board's regular October 12, 2022 Meeting – Agenda Item H(1) – Refunding a portion of fees favored non-profits paid/agreed to be paid to use the public's Championship Golf Course for their fundraising purposes

Submitted by Aaron Katz: Written statement to be attached to and made a part of the written minutes of the IVGID Board's regular October 12, 2022 Meeting – Agenda Item C – Public Comment – The Board's approval of Staff's request to increase the General Manager's spending/contracting authority to \$100,000 without Board approval.

Submitted by Aaron Katz: Written statement to be attached to and made a part of the written minutes of the IVGID Board's regular October 12, 2022 Meeting – Agenda Item C – Public Comment – The Board's adoption of a Code of Conduct at its September 28, 2022 meeting

Submitted by Aaron Katz: Written statement to be attached to and made a part of the written minutes of the IVGID Board's regular October 12, 2022 Meeting – Agenda Item C – Public Comment - The Board's approval to pay attorney Beko's last billing in the Mark Smith public records concealment action without demanding accountability

Submitted by Aaron Katz: Written statement to be attached to and made a part of the written minutes of the IVGID Board's regular October 12, 2022 Meeting – Agenda Item C – Public Comment - Do your damn jobs of not retaining

dirty employees Bree Waters and Indra Winqest, and disciplining dirty Trustees Tonking and Wong

Submitted by Aaron Katz: Written statement to be attached to and made a part of the written minutes of the IVGID Board's regular October 12, 2022 Meeting – Agenda Item E(2) – Proposed Recreation Center Expansion modification

Submitted by Joe Schulz

Submitted by Cliff Dobler: These comments are to be made part of the meeting minutes.  
By Cliff Dobler

Submitted by Ellie Dobler: These comments are to be made part of the meeting minutes.  
By Ellie Dobler

Submitted by Mike Abel

Submitted by Chris Nolet

**STATEMENT TO THE INCLINE VILLAGE  
GENERAL IMPROVEMENT DISTRICT  
BOARD OF TRUSTEES**

October 12, 2022

Submitted by Linda L. Smith  
1437 Tirol Drive

I would like to address the Trustees regarding agenda item #E1, reports to the Annual Audit Committee Report. As a property owner in this community for over 24 years I am deeply concerned about the ability of some Trustees to exercise their fiduciary responsibilities to this community and their inappropriate request to Trustee Schmitz to resign.

A fiduciary duty is more than oversight of funds and audits, as critical as they items may be. It is also examining and questioning how management performs, how contracts are handled, and how communications are disseminated.

Regardless of your position on what caused the Duffield Foundation to withdraw its offer to help build a recreation center, there was a lack of transparency, miscommunication and possibly deceit in how this affair was handled. Ms. Schmitz correctly recognized that a Center without a gymnasium did not meet the needs of Incline Village's families. She voted accordingly.

It is flat-out wrong to impugn the character of Trustee Schmitz and to call for her to resign. It is also wrong to send out e-mails, as Trustee Wong did, to the community based on misstatements and misinformation. I am dismayed that several candidate trustees did not do their homework and simply parroted false statements. As Trustees you may disagree with each other, but you have a fiduciary responsibility, as public officials, to get your facts correct and behave professionally toward each other.

Fortunately, the solutions to this situation are easy to implement. First, ensure that the staff provide all of the information to all of the trustees at the same time in a clear and logical manner. Second, each trustee takes it upon themselves to read and study the material in advance of a meeting and realize there was a remedy to address the termination of the grant agreement. Third, treat each other with respect and, even when you disagree, do so in a civil manner. You set the example for this community.

On behalf of all of us who call Incline Village home, I want to thank Trustee Schmitz for putting up with these attacks. I ask that you as the Trustees refocus on addressing the numerous fiscal and operational problems facing our improvement district as documented in the audit findings.. There is too much unfinished work to do in Incline Village to spend time bickering. Thank you.

IVGID BOARD OF TRUSTEE'S  
MEETING 12 OCTOBER 2022  
PUBLIC TESTIMONY  
Ref: E 1 Audit Committee Report

My name is Paul Smith a resident of Tyrolian Village here in Incline.

First, I want to express appreciation to those who have served or are serving on our Audit Committee. Establishing this committee was a positive step toward accountability and transparency and is an improvement for a district with complex operations.

Second, I want to thank all residents who take time to study the issues and thoughtfully present comments of support and criticism at public meetings. Their devotion to the preservation of the District is commendable. Their counsel is too often not appreciated.

I am suggesting tonight that the Trustee's focus on:

1. properly structuring the Audit Committee so that Trustee's and the public get good historical audits that ensure accountability and transparency. Typical audit committees have a chair who is super well versed in forensic and standard accounting practices. If the Trustee's cannot find a practice-experienced person on the Board; then they should appoint a chair from the qualified volunteer public.
2. a Management Audit needs to be conducted so Trustee's and the public can better understand that the IVGID management and staff are carrying out their duties within the scope of the law, IVGID regulations, and in the interests of the public being served. Of critical importance here is to make certain that the management is not picking and choosing what information goes to the public and/or selective trustee's and the timing of the document release.
3. determining, if the Trustee's cannot abstain from personal sabotage and private unrecorded meetings, that a future "Governance Audit" of the Board of Trustee's and legal counsel be authorized.

The reasons for my audit requests include two recent examples of staff and/or trustee's chasing shinny objects that were questionably defined as the role of IVGID e.g. Parasol building and Recreation Center expansion. All the attention expended on these two items stands in stark contrast to the failures to promptly secure a dog park, improve facilities at Ski Beach where the porta-potties will soon arrive, make Snow Flake modest improvements, take action on the pipeline we all talk about, and etc..

IVGID has a long list of necessary tasks so keeping focus is vital.

To assist all Trustee's (present and future) many of us will keep watching and commenting and urging each of you to rise to the occasion, as an adult, and focus on doing things that improve the community yet remain within the limits of your authority **REGARDLESS OF YOUR PERSONAL ANIMOSITIES WITH OTHER TRUSTEE'S, STAFF, OR THE PUBLIC.**

10/12/2022

Patrick Schmitz  
932 Lakeshore Blvd.

At the IVGID Board Meeting on September 28th, there was significant anger expressed by many members of the community concerning the termination of the Duffield Foundation Grant Agreement for the possible expansion of the recreation center. During public comment, there were many incorrect statements by the public and members of the board. I've spent significant time reading meeting minutes, re-listening to the LiveStream and analyzing the available data related to the Recreation Center Expansion Project. The major findings are as follows:

- Starting with the January 12<sup>th</sup> IVGID Board of Trustees meeting and progressing through the July 27<sup>th</sup> meeting (5 independent meetings), there was unanimous support (5-0) for each phase of the project. During this time, the plans included a multi-use gym.
- There was never a written commitment for \$26M or for the completion of the expansion project. The only commitment was for \$2.4M for the design & construction phase of the project.
- Between the July 27<sup>th</sup> and the September 14<sup>th</sup> Board meetings, the multi-use gym was eliminated from the design.
- The first time the Board met in public to review, discuss and potentially approve the revised design without the multi-use gym was at the September 14<sup>th</sup> meeting.
- At the meeting, 3 Trustees expressed disappointment regarding the elimination of the multi-use gym. Trustee Schmitz suggested the District appropriate funds to deliver the entire scope of the project. Due to construction time constraints, the Board passed on a 4 – 1 vote to eliminate the multi-use gym. There was no mention at the meeting that an unanimous vote on the amendment to the Grant Agreement was required. The Board moved on to the next agenda item; the letter of support for the expansion project which was unanimously approved.
- Per the Grant Agreement, a formal cause was required to terminate. There was also a 15-day period to correct the cause. No corrective action was pursued by the GM or the board.

The email by Trustee Wong to the community was not fact based and caused an unnecessary up-rising against Trustee Schmitz. I believe that the findings show the allegations asserted are unsubstantiated and without merit.

The board working with the general manager can accomplish great things for the community – The shiny new pool at Burnt Cedar Beach is just one example. I implore the board to put their political agendas aside and get to work on providing this community, including the children, an expanded recreation center that meets the needs of the entire community.

Thank you

From: Nancy Carlson, Incline Village Resident  
To: IVGID Board of Trustees, IVGID GM Indra Winquest  
Date: October 12, 2022

Subject: Termination of the Recreation Center Expansion Project

1. From the initial Board meeting on **1/12/22** in which a **Memorandum of Understanding** was approved through the **7/27/22 Board Meeting which approved the Grant Agreement**, ALL votes by the Board were 5-0 in favor of the project, which included a multi-use gym.
2. The redesign of the project to exclude the multi-use gym and provide for only a dedicated gymnastics facility was not discussed by the Board until 9/14/22, with TRPA submission required by **9/15/22**.
3. IVGID staff stated at the 9/14/22 meeting they had been working for **3 weeks** on a design that excluded the gym due to projected costs. Staff stated only Option D, which excluded the gym, would meet the deadlines for TRPA submittal, and that this was the only design the donor would accept.
4. The Board voted 4-1 to approve the design change with Trustee Schmitz dissenting because this design did not meet the Master Plan or the approved Grant Agreement. Had there been a requirement for a unanimous vote there would have been no justification to move to the next agenda item, the vote on the unanimous letter of support. **The BOT voted 5-0 to send a unanimous letter of Support to the Duffield Foundation for the revised Project.**
5. The revised design was submitted to TRPA after the 9/14/22 meeting by IVGID Staff.
6. Chair Callicrate, at the end of the 9/14/22 meeting, thanked the Duffield Foundation for their generous donation. Any understanding that a unanimous decision was required on the design did not appear to be apparent to the Board or IVGID staff at this time.
7. On 9/16/22 a Zoom meeting was held with GM Indra Winquest, staff counsel, and Trustee Schmitz to review the project timeline. The GM stated that that it appeared the Duffield Foundation was losing interest in the project **back in August**. Interestingly, the Duffield Foundation submitted an application to TRPA for a gym center to be

built at 1100 Tahoe Blvd. on 11/4/21. They received approval on this facility on 8/24/22.

8. On 9/19/22 the IVGID GM received an email from the Duffield Foundation stating that the project would be terminated. No cause was for the termination was stated. The Grant Agreement states "either Party may terminate this Agreement for cause with fifteen (15) days written notice. The defaulting Party may avoid termination but curing such default during the notice period." No action was taken by IVGID to "cure" the cause of the termination.
9. The IVGID GM placed a progress report on the project in the BOT packet for the 9/28/22 Board meeting. The report in the Board packet dated 9/22/22 stated: "The design team is moving quickly to prepare final design documents. Biweekly Team project meetings are held to keep the project moving forward. IVGID has received the geotechnical report and preliminary survey. The Team has held meetings with TRPA and Washoe County Planning and are preparing the necessary documentation required by each entity. **The Board of Trustees at the 9/14/22 Special Meeting approved the modified design scope as well as submittal of a letter of support and commitment to the Dave & Cheryl Duffield Foundation.**"

The records of the Board Meetings and the apparent opinion of the Board AND IVGID staff was that the project was moving forward **after** the September 14<sup>th</sup> Board Meeting. To place blame on one Trustee for voting in a way she believed was in the best interests of the community is unreasonable, illogical, and unfounded. It makes no sense to assume that a Board member dedicated to this community would cancel the opportunity for a potential donation of this magnitude.

IVGID and the Board of Trustees should be able to transparently discuss and negotiate the details of a project of this magnitude. As a Community we should be able to support our elected Trustees to vote based on their own research and independent business judgement to represent the best interests of his/her constituents. The Board should not have been backed into a corner to make this very significant decision based on a deadline when staff had been working for 3 weeks without Board approval on a design NOT approved by the Board. There is enough "blame" here to go around. Let's move on.

John Eppolito

## IVGID Board Meeting

**10-12-2022**

Name, I've been an Incline resident and local real estate broker/salesman for 24 years, we raised our four kids here

I'd like to THANK ALL board members for their service!

Indra - Thank you for everything you've done for our community. We've been lucky to have you coach our two daughters – THANK YOU SIR! (XXXXXXXXXX)

A BIG THANK YOU <sup>to</sup> the Duffield Foundation ... I Just came from High <sup>the</sup> School and saw plans for the expansion – WOW!

Regarding the Rec. Center Debacle

I've read EVERYTHING I can find on this issue.

I've watched ALL the public comments AND board discussions on this issue for the last two board meetings.

The way I understood the conversation on Sept. 14<sup>th</sup> is that Sara wanted to see if there was a way for IVGID to pay the difference for the larger addition including the multi-purpose gym, but there was no time to do this.

At one point Indra apologized for getting info. to board so late; he said something about staff vacations.

The other thing that bothered Sara was the fact that staff proceeded with the scaled down, Plan D - with no multi-purpose gym, prior to board approval. Staff said the reason was because by Sept. 14<sup>th</sup> that was the only plan the Duffield Foundation would approve.

I appreciate Sara's research and attention to detail.



Having said all that, **I do not agree with Sara's no vote on Plan D.**

But a few things bother me more than Sara's vote:

1) Kendra's totally inappropriate email asking people to show up to the Sept. 28<sup>th</sup> meeting and make public comments showing their:  
QUOTE **"dissatisfaction with Sara's vote, and/or call for Sara's resignation from the Board..."** END QUOTE

2) The **Salem Witch Hunt** mentality that Kendra's email caused.  
I'm sorry **Sara**, and everyone watching, had to sit through that.

SARA (██████████): I've been in <sup>your</sup> ~~that~~ position in this community, twice. You did not deserve that **Witch Hunt!**

3) I'm most concerned that two candidates for IVGID, **David and Gail, joined the mob scene and asked for Sara's resignation.** We need leaders who can work productively with others, not people who will join a mob scene. Gail even said people who are not happy living here, or don't agree with her should move –  
UNBELIEVABLE!

**Sara** If it's even possible, I'd like to apologize for all the people who showed you such disrespect and cruelty at the last meeting! I appreciate what you do for our community.

**Thank you!**

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR OCTOBER 12, 2022 MEETING –  
AGENDA ITEM H(2) – AUTHORIZING STAFF TO ISSUE WORK ORDER TO  
CONTRACT WITH CMAR [HERE GRANITE CONSTRUCTION (“GRANITE”)]  
TO PERFORM IN-HOUSE STAFF’S DUTIES PERTAINING TO BIDDING/  
PURCHASING/DELIVERY OF 8,000 LINEAL FEET OF REPLACEMENT  
EFFLUENT PIPELINE PIPE**

**Introduction:** Here our professional staff seek Board approval to issue an UNDISCLOSED work order to hire a Construction Manager at Risk (“CMAR”) to draft a Request for Proposal (“RFP”) for the public bidding, purchasing and delivery of 8,000 lineal feet of replacement effluent pipe product in anticipation of construction anticipated to commence on/about March of 2023. Notwithstanding our staff do not feel competent to perform these basic public works functions, they propose the CMAR and Public Works staff (i.e., themselves) collectively review all proposals and make a recommendation to the Board in November or December of this year as to the proposal which should be accepted<sup>1</sup>. In other words, another example of why the public DOESN'T require an incompetent Internal Services Department. And why this proposal smells of improper staff kickbacks. And these are the purposes of this written statement.

**According to Staff, Our CMAR, Granite, Has Been Working With Staff and Design Consultant HDR Engineering (“HDR”) fo Design Replacement of the Effluent Pipeline<sup>1</sup>:**

**And as Part of That Design, Don't You Think HDR Has Specified the Precise Type of Pipe Material Necessary to Meet the Requirements of Federal Funding Such as Buy America? Which means what more does Granite bring to the table?**

**So Why Do We Require a CMAR to Do Our Professional Staff's Job in Drafting and Advertising a RFP, Selecting a Responding Vendor to Provide/Deliver the Necessary Pipe Material, and Make a Recommendation to the Board at its November or December Meeting? And in Consideration of an Unidentified Cost and Unidentified Price Mark-Up? Isn't this really an admission on staff's part that they are *NOT QUALIFIED* to be managing this project? Or ANY project for that matter? Which raises the question as to why we even require an internal services department? Bueller, Bueller, Bueller?<sup>2</sup>**

**Moreover, Since Granite is Already in Contract With the District Insofar as Pre-Construction Design of the Subject Pipeline Replacement Project is Concerned<sup>1</sup>, Why Isn't it Already Responsible For Advertising, Contracting, Procuring and Paying For This Very Same Pipe Material? At the Board's**

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<sup>1</sup> See page 055 of the packet of materials in anticipation of the IVGID Board's October 12, 2022 meeting [“the 10/12/2022 Board Packet” (go to <https://www.yourtahoepace.com/uploads/pdf-ivgid/1012.pdf>)].

<sup>2</sup> This is an expression actor Ben Stein immortalized in the iconic Ferris Bueller's Day Off movie used to convey “waiting for a response when there is none” (go to <https://en.wiktionary.org/wiki/Bueller>).

January 28, 2021 meeting it approved entrance into a pre-design CMAR contract with Granite<sup>3</sup>. That agreement exists at pages 160-172 of the 1/28/2021 Board packet. And the scope of work is set forth in Attachment "A."<sup>4</sup> Listen to Task 1(C) of the CMA contract with Granite: "Provide value engineering, cost reductions, and other value analysis as necessary/required." *Isn't the subject agenda precisely that?* After all staff has told us that "recent market volatility has caused the fabrication and lead times for these materials to increase from 'off the shelf' to six months or more depending on the size and specification of pipe...Therefore, staff recommends that the board provide authorization for Granite Construction to order and procure all necessary pipeline material in advance of a construction contract to avoid cost escalation and schedule delays."<sup>5</sup>

But there's more. Listen to Task 1(D) of the CMAR contract with Granite: "identify necessary pre-construction activities into design schedule, managed by Owner's Engineer." *Isn't the subject agenda precisely that?*

But there's more. Listen to Task 6(A)(i) of the CMAR contract with Granite: "Manage the subcontractor competitive bidding process through development of: (a) Request for Proposals; (b) Bid Form; (c) Trade Scopes of Work Narratives; (d) Coordinate Site Walks, Pre-Bid Conferences, and Bid Openings." *Isn't the subject agenda precisely that?*

Granite is *already* being paid "Three Hundred Sixty-Nine Thousand, Two Hundred and Eighteen Dollars (\$369,218.00)"<sup>6</sup> for these services. *So why are staff coming to the Board asking for approval to pay Granite more? Am I the only one smelling kickback?*

**Moreover, EVERY Time Brad Underwood and His Team of Engineering Misfits Touch Any of Our Capital Improvement Projects ("CIPs"), the Public Gets Unnecessarily Charged \$130-\$160 Per Hour Because the Board Doesn't Budget Any Other Financing Source to Pay For These Employees' Salaries and Benefits?** Take a look at page 058 of the 10/12/2022 Board packet. There staff lay out estimated costs associated with this project. And there we see that an unbelievable \$565,000 has been budgeted for WASTEFUL internal (i.e., in house) construction and project management services. If all our in house staff is going to do is recommend that a CMAR be retained to do their jobs, *WHAT DO WE NEED INTERNAL SERVICES STAFF FOR?* And you wonder why our costs to complete any CIP are concerned<sup>7</sup> are outrageously high?

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<sup>3</sup> See pages 153-159 of the packet of materials in anticipation of the IVGID Board's January 28, 2021 meeting ["the 1/28/2021 Board Packet" (go to [https://www.yourtahoepace.com/uploads/pdf-ivgid/0128\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoepace.com/uploads/pdf-ivgid/0128_-_Regular_-_Searchable.pdf))].

<sup>4</sup> See pages 167-170 of the 1/28/2021 Board packet.

<sup>5</sup> See page 055 of the 1/28/2021 Board packet.

<sup>6</sup> See Article 2 at page 161 of the 1/28/2021 Board packet.

<sup>7</sup> How about the \$5+ million Burnt Cedar Pool reconstruction project?

**My E-Mail of October 8, 2022 to the Board on This Subject:** It responds to each of the factual issues at play. And it's attached to this written statement as Exhibit "A."

**Conclusion:** So there you go! More evidence GM Winquest is really not here to protect the interests of the local parcel owners he was hired to represent. More evidence he considers his real constituency to be his vaunted staff and the local special interests in our community Granite and HDR. More evidence that his employment needs to be terminated. And more evidence we either make our internal services staff do their jobs, or be terminated along with Indra! I therefore urge the Board to summarily deny the subject request.

And I urge the Board to FINALLY retain the services of a forensic, financial aspect. Here our professional engineering staff should know what pre-construction services are included in Granite's pre-construction design contract. And they're *everything* included in the subject work Mr. Underwood has asked the Board to approve. So why an additional fee to Granite? And why a mark up to the actual cost of pipe material? I can only think of one reason. How about you?

I suspect this crap has been going on for decades. And since staff go out of their way to hide and deceive the Board and the public, the only way we're going to learn the truth is to hire a forensic expert, and open up our internal financial records. Isn't it about time we learn the truth?

**And You Wonder Why the Recreation Facility Fee ("RFF") and Sewer Fees Local Parcel Owners Are Forced to Pay is Out of Control?** I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because No One Else Seems to be Watching).

**EXHIBIT "A"**

**Re: October 12, 2022 IVGID Board Meeting - Agenda Item H(2) - Authorize Staff to Contract With CMAR For the CMAR to Secure Competitive Bids For Providing 8,000 Lineal Feet of Replacement Effluent Pipeline Pipe Materials at an Undisclosed "Mark Up." Revised.**

**From:** <s4s@ix.netcom.com>  
**To:** Callicrate Tim <tim\_callicrate2@ivgid.org>  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>, <sellingtahoe@sbcglobal.net>  
**Subject:** Re: October 12, 2022 IVGID Board Meeting - Agenda Item H(2) - Authorize Staff to Contract With CMAR For the CMAR to Secure Competitive Bids For Providing 8,000 Lineal Feet of Replacement Effluent Pipeline Pipe Materials at an Undisclosed "Mark Up." Revised.  
**Date:** Oct 8, 2022 5:41 PM

Chairperson Callicrate and the Other Honorable Members of the IVGID Board -

So here we go again. Deceit and a lack of competence. And this time we have an admission our staff is incompetent. Yet again, local utility customers are compelled to pay for that incompetence in the form of alleged "construction management services." Or as DJ Khalid instructs, "yet another one."

So we have an internal services division. One of the sub-funds thereunder is engineering. Here the director of engineering, Brad Underwood, has advanced this agenda item. That means local utility customers must pay for Mr. Underwood's time to coordinate this agenda item. Why? Because everything these people do is billed out to other District divisions. Just ask our crack Bree Waters. How much did she bill out to write a memo to the Board recommending we unnecessarily purchase new pool furniture for the Burnt Cedar Pool because we had money left over from our budget. How much did she charge to order the furniture (and BTW, where is it)?

Bottom line Mr. Underwood wants us to publicly advertise for the purchase of approximately 8,000 lineal feet of replacement pipeline pipe which satisfies federal requirements such as Buy America. But hasn't OUR OVER PRICED ARCHITECT ALREADY SPECIFIED EXACTLY WHAT WE NEED? But instead of DOING HIS JOB, or admitting he's ill suited for IVGID employment because he's not capable of soliciting public bidding, Mr. Underwood wants us to engage a CMAR to perform these services on his behalf. Isn't this the crap former engineer Chorey excelled because he knew he was over his head? And in addition to paying the CMAR to perform his duties, Mr. Underwood tells us the CMAR is going to mark up the cost of materials! Well how much are we talking about? Mr. Underwood doesn't tell us. So how do we know that this is a prudent thing to do?

Moreover, Mr. Underwood apparently doesn't know what a CMAR does. Because if he did he would understand that at this stage, a CMAR is supposed to assist with pre-construction matters and provide a price to his/her client which is guaranteed. In other words, the "r" stands for the CMAR's "RISK" rather than ours. But since here there is no risk being assumed by the CMAR, why exactly are we contracting with a CMAR and agreeing to pay an unidentified material surcharge which Mr. Underwood asserts is standard in the industry?

If staff can't create a RFP, examine responses, and then make recommendations to the Board for adoption, then what do we need staff for? If we're going to outsource things like this to a CMAR, then what do we need staff for? If your staff can't share with the Board and the public an estimate of the surcharge it's going to cost the District for our CMAR to be doing staff's job, then what do we need staff for?

Vote no on this agenda item. Instruct staff to use their alleged expertise to create/publicize a RFP for the necessary pipe material. Arrange for timed delivery by making it a condition of the RFP.

Understand that if you don't, we're going to end up OVER paying (because everthing they bill out is inflated) for EVERYTHING staff involve themselves on related to this project, and then overpaying the CMAR on top. And do staff care about the costs? Of course not! Leave it to the professionals Gail Krolick.

Let me leave with a tried and true saying for all of you to consider. The number one symptom of incompetence is DENIAL. Are you people in denial?

I think I rest my case. Respectively, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR OCTOBER 12, 2022 MEETING –  
AGENDA ITEM C – PUBLIC COMMENTS – THE TRUE TIMELINE OF EVENTS  
LEADING TO THE DUFFIELDS' BREACH OF THE GRANT AGREEMENT FOR  
REIMBURSEMENT OF PROPOSED RECREATION CENTER EXPANSION  
DESIGN EXPENSES**

**Introduction:** We all know that at the Board's September 14, 2022 meeting staff agendized<sup>1</sup> the Board's possible approval of a Grant Agreement amendment<sup>2</sup> with the Duffields for design costs associated with a smaller (26,411 square feet) possible expansion of the Recreation Center. After all, section 16 of the Grant Agreement expressly provides that "this Agreement may be amended at any time *by mutual agreement of the parties.*"<sup>3</sup>

On June 29, 2022 the Board had approved entrance into a Grant Agreement with the Duffield Foundation<sup>4</sup> for design work associated with a larger 33,000 square foot expansion<sup>4</sup>. The proposed amendment was never agreed to by the parties because the Duffields never agreed. Regardless of the reasons why the Duffields never agreed, the simple fact of the matter is *they never agreed.*

That means the Grant Agreement continued to remain in full force and effect. And the Duffields agree with this observation because on September 19, 2022 they expressly relied upon section 6 of the Grant Agreement<sup>5</sup> to terminate. And given their attempt at termination was *not* in accord with the express conditions of the Grant Agreement, it is the Duffields who are the ones in breach.

Notwithstanding, on September 27, 2022 trustee Wong elected to incite a riot at the Board's upcoming September 28, 2022 meeting by sending out e-mails<sup>6</sup> wrongfully accusing trustee Schmitz of costing the District "a \$26 million donation from the...Duffield(s)." The justification for this accusation was Sara's alleged refusal to accept "a reduced scope of work for a Rec Center expansion." If the recipients of her e-mail were "so inclined," trustee Wong suggested some things they could do:

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<sup>1</sup> See agenda item E(2) at page 002 of the packet of materials prepared by staff in anticipation of the Board's September 14, 2022 meeting ["the 9/14/2022 Board packet" (go to <https://www.yourtahoeplace.com/uploads/pdf-ivgid/0914.pdf>)].

<sup>2</sup> See pages 070-073 of the 9/14/2022 Board packet.

<sup>3</sup> See page 064 of the 9/14/2022 Board packet.

<sup>4</sup> See pages 061-068 of the 9/14/2022 Board packet.

<sup>5</sup> See pages 062-063 of the 9/14/2022 Board packet.

<sup>6</sup> The e-mail is attached as Exhibit "A" to this written statement.



“Public comment at (the Board’s) September 28, 2022 meeting voic(ing) support for the Duffield(s);”

“Dissatisfaction with Sara’s vote;”

“Calling for Sara’s resignation from the Board for not doing what is best for the community;”

“E-mail your comments to Susan Herron...and ask for your comments to be distributed to the Board;”

“Forward this (e-mail) to your friends and neighbors” with the intent they do what trustee Wong suggested.

Fueled by trustee Wong’s misstatement of fact, the recipients of her e-mail did exactly as she requested. And a steady stream of calls for Sara’s resignation or threats of recall ensued. The reader can see for him/herself by going to the livestream of that meeting<sup>7</sup>.

The purpose of this written statement is to demonstrate that fault for the recent Rec Center expansion fiasco lies with the Duffields as well as where every fiasco around here ALWAYS Lies – Dirty, Incompetent, Deceitful, Naïve, Over Compensated/Benefited Staff Who Care More About Themselves, Their Public Employee Colleagues, and Their Special Interests of the Month (here the Duffields) Than We Local Parcel Owners They Were Hired to Serve<sup>8</sup>. Now onto the facts.

**My Various E-Mails to the Board on This Subject:** They respond to each of the factual issues I raise. And they’re attached to this written statement.

**The Duffields Never Entered Into a Legally Enforceable Agreement to Donate \$26 Million, or Any Other Amounts, to Pay For Construction of the Rec Center Expansion Project. Never, Never, Never:** For an explanation of the reasons why, the reader is directed to the e-mail attached to Exhibit “B” of this written statement.

**There Never Was an Amendment to the Grant Agreement, But Not Because Trustee Schmitz Failed to Vote in its Favor:** For an explanation of the reasons why, the reader is directed to the e-mail attached to Exhibit “C” of this written statement.

**The Duffields’ Attempted Termination of the Grant Agreement Was of No Force Nor Effect:** For an explanation of the reasons why, the reader is directed to the e-mail attached to Exhibit “D” of this written statement.

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<sup>7</sup> Go to <https://livestream.com/ivgid/events/10631236>.

<sup>8</sup> This is what I refer to as “the IVGID Culture.”

**Both Parties' Obligations Under the Grant Agreement, The Duffields and the District, Continue to Exist:** For an explanation of the reasons why, the reader is directed to the e-mail attached to Exhibit "E" of this written statement.

**Unanimous Board Approval as a Pre-Condition to the Duffields' Proposed Grant Agreement Amendment, Was Never Communicated to the Board Nor the Public:** For an explanation of the reasons why, the reader is directed to the e-mail attached to Exhibit "F" of this written statement.

**No One Knew on September 14, 2022 That Unanimous Board Approval Was Allegedly Required as a Pre-Condition to the Duffields' Proposed Grant Agreement Amendment:** For an explanation of the reasons why, the reader is directed to the e-mail string attached to Exhibit "G" of this written statement.

**The Duffields Never Intended to Pay For Construction of the Rec Center Expansion Project. Never, Never, Never:** For an explanation of the reasons why, the reader is directed to the e-mail string attached to Exhibit "H" of this written statement.

**Conclusion:** So you see, trustee Schmitz's alleged refusal to accept a reduced scope of work for a Rec Center expansion had nothing to do with the Duffields' decision to pull their \$26 million donation to pay for construction of proposed Recreation Center expansion. Rather, the cause was the Duffields themselves as well as our incompetent staff because they did nothing to legally commit the Duffields to their represented donation. When is the Board going to learn and start doing its job? It's time for you Board members to put your collective feet down and do something!

**And You Wonder Why the Recreation Facility Fee ("RFF") We're Forced to Pay<sup>9</sup> is Out of Control?** I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because No One Else Seems to be Watching).

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<sup>9</sup> According to staff the additional operational and maintenance costs which will be incurred directly as a result of this proposed expansion will be \$325,000- \$350,000 annually [see page 053 of the packet of materials prepared by staff in anticipation of the Board's June 29, 2022 meeting {"the 6/29/2022 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/0629\\_-\\_Part\\_1.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0629_-_Part_1.pdf))}]. And based upon their incompetence, the real cost is likely to be a lot more. And who do you think is going to pay these costs? And where do you think the money is going to come from? You've got it. Local parcel owners through the RFF we're forced to involuntarily pay.

**EXHIBIT "A"**

2017 Incline Village Realtors President

Realtor #S.0050890

Property Manager #PM.0150890

**\*\* Be aware! If you receive an email containing WIRE TRANSFER INSTRUCTIONS call your escrow officer immediately to verify the information prior to sending funds. \*\***

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

**From:** Kendra Wong <kendrawong@gmail.com>

**To:** Kendra Wong <kendrawong@gmail.com>

**Sent:** Monday, September 26, 2022 at 07:46:14 PM PDT

**Subject:** IVGID Lost \$26M Donation

Hi Friends and Neighbors,

I hope the Fall weather is treating you all well!

Serving on the Board of Trustees with Sara Schmitz has been challenging at best and infuriating at worst, but her latest actions take the cake. The short version is that IVGID lost a \$26 million donation from the Dave & Cheryl Duffield Foundation because Sara could not accept a reduced scope of work for a Rec Center expansion. The longer version is below for those of you interested in the details.

Sara's decision to vote against this project was short-sided and hurts our entire community.

I hope this project can be revisited when Sara is off the Board and this has not jeopardized IVGID's ability to partner with the Duffield Foundation in the future.

If you are so inclined for a call to action, here are things you can do:

- Public comment at our September 28 meeting - voice support for the Duffield Foundation, the support for the Rec Center expansion project, dissatisfaction with Sara's vote, and/or calling for Sara's resignation from the Board for not doing what is best for the community.
- If you cannot attend, you can [email your comments to Susan Herron at sah@ivgid.org](mailto:sah@ivgid.org) and ask for your comments to be distributed to the Board.
- Forward this to your friends and neighbors.

If you would like more details, happy to chat.

Best,  
Kendra

The Long Version:

The Duffield Foundation approached IVGID to donate \$26 million for a youth and teen center, gymnastics center, and multi-purpose gym. The design estimate came in around \$33 million. As such, IVGID staff worked with the Duffield Foundation to revise the design and the multi-purpose gym was removed. While disappointing to lose a component of the expansion, it is also understandable given the current cost of construction and the fact the design gave us flexibility to revisit further expansion in the future. At the September 14 meeting, the Board discussed IVGID paying the difference. However, without having previously discussed this expenditure and not having budgeted for it, I felt it would be inappropriate to suddenly spend community dollars. I wouldn't have ruled it out as a future possibility, but this project was moving faster than I was comfortable to make multi-million dollar decisions with public money.

The Duffield Foundation wanted unanimous support from the Board to move forward. The Board voted 4 in favor (Callicrate, Dent, Tonking, and Wong) and 1 against (Schmitz) to move forward with the project. Lacking the unanimous support, the Duffield Foundation has decided not to move forward with the project. It is of note that Trustee Schmitz later voted to send a letter indicating unanimous support from the Board.

The vocal minority speaking against the project were using the fact the general community wouldn't have access to these new facilities as their reasoning. Last time I checked, families, teens, and youth are all part of this community and we are the ones really losing.

**EXHIBIT "B"**

## So Let's Get the Truth on the Table Insofar as the Most Recent Rec Center Expansion Fiasco is Concerned, Shall We? - Fact One: The Duffields NEVER, NEVER, NEVER Entered Into a Legally Enforceable Agreement to Donate \$26 Million, or Any Other Amounts to Pay For Construction of a Rec Center Expansion - Revised

**From:** <s4s@ix.netcom.com>  
**To:** Callicrate Tim <tim\_callicrate2@ivgid.org>  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>, <sellingtahoe@sbcglobal.net>  
**Subject:** So Let's Get the Truth on the Table Insofar as the Most Recent Rec Center Expansion Fiasco is Concerned, Shall We? - Fact One: The Duffields NEVER, NEVER, NEVER Entered Into a Legally Enforceable Agreement to Donate \$26 Million, or Any Other Amounts to Pay For Construction of a Rec Center Expansion - Revised  
**Date:** Oct 5, 2022 2:55 PM

Chairperson Callicrate and Other Honorabe Members of the Board -

Here I will demonstrate, again, that fault for the Recent Rec Center Expansion fiasco lies where every fiasco around here ALWAYS Lies – Dirty, Incompetent, Deceitful, Over Compensated/Benefited Staff Who Care More About Themselves, Their Public Employee Colleagues, and Their Special Interests of the Month (here the Duffields), Than the Local Parcel Owners They Were Hired to Serve (aka “the IVGID Culture”)! Don't like hearing this Indra Winqest, Kendra Wong, Gail Krolick, Michaela Tonking and all of your minions like Miles Riner, Charlie Miller, Brad Johnson, Joe Wolfe, Bruce Simonian and others? Too bad! Unlike you I speak the truth. And to those of you who disagree with my factual assertion, show me the agreement where the Duffields agreed to donate any sums to pay for construction of any aspect of the Rec Center expansion project. In other words, put up or shut up! Now onto the facts.

1. On February 9, 2022 the IVGID Board approved entrance into a “Memorandum of Understanding” (“MOU”) with the Duffields. The MOU provided for nothing more than “Conceptual Design of (a proposed) Recreation Center” expansion. Upon completion, the MOU expressly stated that the parties (could) meet and confer regarding whether (or not) to construct the expansion. (Both) part(ies expressly) retain(ed)...sole and complete discretion to decide whether (or not) to (construct the expansion. And if there were to be agreement to move forward, the MOU expressly stated that) future cooperation, if any...(had to) be documented in a (separate, written) amendment to th(e) MOU or a separate agreement.”

2. On June 29, 2022 the IVGID Board approved (as did the Duffields) entrance into a “Grant Agreement” for “funding...final design, bidding documents and all related pre-construction services in contemplation of a (possible) future agreement for (the) funding of construction of the (proposed) expansion.” Again, the Grant Agreement expressly cautioned that “*neither party* commit(ted) to... construction of the (proposed) expansion.” Got that Board? No one ever agreed.

3. On September 14, 2022 the IVGID Board approved entrance into an amendment to the Grant Agreement. Whether or not that approval was effective (due to the lack of Board unanimity), nowhere did it recite that the Duffields would donate \$26 million or any other amounts towards construction of a Rec Center expansion. Moreover, other than where “expressly set forth” therein, the amendment stated that it did “not modify, alter, (n)or amend the (Grant) Agreement in any other way whatsoever. All other (Grant) Agreement terms and conditions not expressly set forth above remain(ed) *unchanged*.”

4. Moreover still, the Grant Agreement expressly stated that it “Supersede(d) All Previous Agreements, Promises, Representations, Understandings and Negotiations...With Respect to the Subject Matter (T)hereof.” In other words, since the Grant Agreement mentioned nothing about a

\$26 million, nor *any other* donation, all prior promises to this effect, assuming *arguendo* there were any, were superseded and rendered null and void!

5. Mr. Duffield agrees with this analysis. Take a look at his September 19, 2022 termination e-mail. He expressly refers to the Grant Agreement as nothing more than an agreement for "**potential** expansion of the IVGID recreation."

So there you go! Any way the cookie crumbles the Duffields NEVER entered into a legally enforceable agreement to donate \$26 million nor any other amounts to pay for construction of a Rec Center expansion. And since there hasn't been such an agreement, trustee Schmitz was never the cause of the loss of this "so called" funding source. Rather, our incompetent staff is because they did nothing to legally commit the Duffields to the represented donation. Don't like it? Do what my friend Gail Krolick recommends. MOVE! And make sure Gail lists your home for sale because she has graciously offered to kick back her sales commission (thank you Gail).

Respectfully, Aaron Katz



**EXHIBIT "C"**

## So Let's Get the Truth on the Table Insofar as the Most Recent Rec Center Expansion Fiasco is Concerned, Shall We? - Fact Two: There Never Was an Amendment to the Grant Agreement But Not because trustee Schmitz failed to vote in its favor

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**From:** <s4s@ix.netcom.com>  
**To:** Callicrate Tim <tim\_callicrate2@ivgid.org>  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>, <sellingtahoe@sbcglobal.net>  
**Subject:** So Let's Get the Truth on the Table Insofar as the Most Recent Rec Center Expansion Fiasco is Concerned, Shall We? - Fact Two: There Never Was an Amendment to the Grant Agreement But Not because trustee Schmitz failed to vote in its favor  
**Date:** Oct 5, 2022 3:21 PM

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Chairperson Callicrate and Other Honorabe Members of the Board -

Here I will demonstrate, again, that fault for the Recent Rec Center Expansion fiasco lies where every fiasco around here ALWAYS Lies – Dirty, Incompetent, Deceitful, Over Compensated/Benefited Staff Who Care More About Themselves, Their Public Employee Colleagues, and Their Special Interests of the Month (here the Duffields), Than the Local Parcel Owners They Were Hired to Serve (aka “the IVGID Culture”)! Don't like hearing this Indra Winqest, Kendra Wong, Gail Krolick, Michaela Tonking and all of your minions like Miles Riner, Charlie Miller, Brad Johnson, Joe Wolfe, Bruce Simonian and others? Too bad! Unlike you I speak the truth. Now onto the facts.

Contract 101 instructs that it takes two sides to make an agreement. So did the Duffields ever execute the proposed Grant Agreement amendment which was presented to the Board on September 14, 2022? Of course not. So whatever trustee Schmitz did or failed to do, here the Duffields did something too. They refused to execute the proposed amendment. So let's fix fault where it really exists.

So there you go! Any way the cookie crumbles the Duffields NEVER entered into the proposed Grant Agreement amendment. And regardless what Trustee Schmitz did/failed to do, it takes two to tangle. Therefore trustee Schmitz was never the cause of the loss of the "so called" funding source for the proposed Rec Center expansion. Rather, our incompetent staff is because they did nothing to legally commit the Duffields to the represented donation. Don't like it? Do what my friend Gail Krolick recommends. MOVE! And make sure Gail lists your home for sale because she has graciously offered to kick back her sales commission (thank you Gail).

Respectfully, Aaron Katz

**EXHIBIT "D"**

## So Let's Get the Truth on the Table Insofar as the Most Recent Rec Center Expansion Fiasco is Concerned, Shall We? - Fact Three: The Duffield's Attempted Termination of the Grant Agreement Was of No Force Nor Effect

**From:** <s4s@ix.netcom.com>  
**To:** Callicrate Tim <tim\_callicrate2@ivgid.org>  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>, <sellingtahoe@sbcglobal.net>  
**Subject:** So Let's Get the Truth on the Table Insofar as the Most Recent Rec Center Expansion Fiasco is Concerned, Shall We? - Fact Three: The Duffield's Attempted Termination of the Grant Agreement Was of No Force Nor Effect  
**Date:** Oct 5, 2022 6:24 PM

### Chairperson Callicrate and Other Honorabee Members of the Board -

Here I will demonstrate, again, that fault for the Recent Rec Center Expansion fiasco lies where every fiasco around here ALWAYS Lies – Dirty, Incompetent, Deceitful, Over Compensated/Benefited Staff Who Care More About Themselves, Their Public Employee Colleagues, and Their Special Interests of the Month (here the Duffields), Than the Local Parcel Owners They Were Hired to Serve (aka “the IVGID Culture”)! Don't like hearing this Indra Winqest, Kendra Wong, Gail Krolick, Michaela Tonking and all of your minions like Miles Riner, Charlie Miller, Brad Johnson, Joe Wolfe, Bruce Simonian and others? Too bad! Unlike you I speak the truth. Now onto the facts.

1. Although section 6 of the Grant Agreement expressly allows “either party (to) terminate,” that termination must be “for cause (given) within fifteen (15) days written notice to the other Party.”
2. Notwithstanding, this section expressly instructs that “the defaulting Party may avoid termination by curing such default during the (15 day) notice period.”
3. The reader is again invited to read the Duffield's September 19, 2022 termination e-mail. Where do the Duffields state that their termination is based upon “cause?” Where do they identify the cause? Where do they give the District the requisite fifteen (15) days advance notice to “avoid termination by curing such default during the (15 day) notice period?” Given the answers to each of these questions is “nowhere,” the Duffield's attempted termination is simply of no force nor effect. PERIOD!
4. Moreover, Trustee Schmitz and the Tahoe Daily Tribune report that according to Trustee Callicrate, he contacted the Duffields on September 27, 2022 to learn of their justification for termination. And he was allegedly told that the failure to secure unanimous Board approval for the Duffield's proposed Grant Agreement amendment was the justification. But if true, this is not a permissible basis (see discussion below).
5. The Grant Agreement defines the term “cause” for Termination purposes as “default.” After all section 6 of the Grant Agreement states that “the *defaulting* party may avoid termination by curing such *default* within...the (15 day) notice period.” It further states that “if the *default* is unable to be cured within...the (15 day) notice period...(but) the *defaulting* party has commenced cure...and reasonably and diligently cures the *default* within a mutually agreeable timeframe,” that too represents a permissible means of avoiding termination. Therefore “cause” is clearly the equivalent of “default” under the Grant Agreement.

6. However, here there was no default under the Grant Agreement. Rather according to trustee Callicrate (see discussion above), the "so called" default was the failure of the Board to unanimously approve the Duffield's proposed Grant Agreement amendment.

7. Given there was no default by the District under the Grant Agreement, and thus no need to cure, the Duffield's attempted termination of the Grant Agreement is insufficient and thus of no force nor effect.

So there you go! Any way the cookie crumbles the Duffields NEVER terminated the Grant Agreement. And since it is the Duffields who have breached that agreement, trustee Schmitz was never the cause of the loss of this "so called" funding source. Rather, our incompetent staff is because they did nothing to legally commit the Duffields to the represented donation. Don't like it? Do what my friend Gail Krolick recommends. MOVE! And make sure Gail lists your home for sale because she has graciously offered to kick back her sales commission (thank you Gail).

Respectfully, Aaron Katz

**EXHIBIT "E"**

## Re: So Let's Get the Truth on the Table Insofar as the Most Recent Rec Center Expansion Fiasco is Concerned - Fact Four: Both Parties' Obligations Under the Grant Agreement Continue to Exist

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**From:** <s4s@ix.netcom.com>  
**To:** Callicrate Tim <tim\_callicrate2@ivgid.org>  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>, <sellingtahoe@sbcglobal.net>  
**Subject:** Re: So Let's Get the Truth on the Table Insofar as the Most Recent Rec Center Expansion Fiasco is Concerned - Fact Four: Both Parties' Obligations Under the Grant Agreement Continue to Exist  
**Date:** Oct 5, 2022 7:33 PM

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Chairperson Callicrate and Other Honorable Members of the Board -

Here I will demonstrate again that fault for the Recent Rec Center Expansion fiasco lies where it ALWAYS Lies – Dirty, Incompetent, Deceitful, Over Compensated/Benefited Staff Who Care More About Themselves, Their Public Employee Colleagues, and Their Special Interests of the Month, Than the Local Parcel Owners They Were Hired to Serve (aka “the IVGID Culture”)! Don't like hearing this Indra Winquest, Kendra Wong, Gail Krolick, Michaela Tonking and your minions? Too bad! I speak the truth. You don't. So with that said, onto the facts.

Since all parties entered into the Grant Agreement as of August 2, 2022, it was not modified by the amendment, and there has been no termination (Duffield's attempt is legally insufficient), their respective obligations thereunder continue to exist. The Duffields are in agreement with this assertion of fact. If the reader examines the Duffield's September 19, 2022 termination e-mail, he/she will see that the Duffields expressly rely upon “section 6 of the Grant Agreement” to terminate. Now how can the Duffields rely upon a portion of an agreement to exercise termination unless it is their position the agreement exists?

And since the Duffields have sent the District notice they do not intend to fulfill their obligations under the Grant Deed, it is the Duffields who are in breach. Not trustee Schmitz but the Duffields themselves.

So there you go! Any way the cookie crumbles it is the Duffields who are in breach of the Grant Agreement. And since it is the Duffields who have breached that agreement, trustee Schmitz was never the cause of the loss of this “so called” funding source. Rather, our incompetent staff is because they did nothing to legally commit the Duffields to the represented donation. Don't like it? Do what my friend Gail Krolick recommends. MOVE! And make sure Gail lists your home for sale because she has graciously offered to kick back her sales commission (thank you Gail).

Respectfully, Aaron Katz

**EXHIBIT "F"**



## So Let's Get the Truth on the Table Insofar as the Most Recent Rec Center Expansion Fiasco is Concerned, Shall We? - Fact Five: Unanimous Board Approval Was Never Communicated to the Board or the Public as a Pre-Condition For the Proposed Grant Agreement Amendment

**From:** <s4s@ix.netcom.com>  
**To:** Callicrate Tim <tim\_callicrate2@ivgid.org>  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>, <sellingtahoe@sbcglobal.net>  
**Subject:** So Let's Get the Truth on the Table Insofar as the Most Recent Rec Center Expansion Fiasco is Concerned, Shall We? - Fact Five: Unanimous Board Approval Was Never Communicated to the Board or the Public as a Pre-Condition For the Proposed Grant Agreement Amendment  
**Date:** Oct 5, 2022 8:02 PM

Chairperson Callicrate and Other Honorable Members of the Board -

Here I will demonstrate, again, that fault for the Recent Rec Center Expansion fiasco lies where every fiasco around here ALWAYS Lies – Dirty, Incompetent, Deceitful, Over Compensated/Benefited Staff Who Care More About Themselves, Their Public Employee Colleagues, and Their Special Interests of the Month (here the Duffields), Than the Local Parcel Owners They Were Hired to Serve (aka “the IVGID Culture”)! Don't like hearing this Indra Winquest, Kendra Wong, Gail Krolick, Michaela Tonking and all of your minions like Miles Riner, Charlie Miller, Brad Johnson, Joe Wolfe, Bruce Simonian and others? Too bad! Unlike you I speak the truth. Now onto the facts.

Unanimous Board Approval Was *Never* Communicated to the Board or the Public as a Pre-Condition For the Proposed Grant Agreement Amendment: To those who disagree, show me the evidence. In other words, put up or shut up!

1. Take a look at the proposed Grant Agreement amendment. *Nowhere* does it recite that unanimous Board approval is required as a pre-condition. In fact, it expressly recites that it “modifies the (Grant) Agreement *only* as expressly set forth (therein). In other words, if it isn't mentioned in the body of the agreement itself, IT DOES NOT EXIST!

2. Nor does the Grant Agreement amendment “modify, alter, or amend the (Grant) Agreement in *any other way whatsoever*. All other Agreement terms and conditions not expressly set forth (therein) remain unchanged.

3. Look at the staff memorandum in support of the proposed amendment. *Nowhere* does it inform the Board nor the public that unanimous Board approval is required as a pre-condition of passage. In fact, listen to GM Windquest's explanation of this agenda item on the livestream of the Board's September 14, 2022 meeting. He states “all (he is) trying to do is to give the Board and the community *all* the information we have so that we can make the decision on whether or not we want to move forward with this project.” Yet *nowhere* does he share “all the information.”

4. After Mr. Winquest shared “all the information,” he turned discussion of this agenda item over to staff (project manager Bree Waters and engineer Kate Nelson). Although both went into excruciating detail insofar as much of the proposed amendment and its evolution, *nowhere*

excluding detail insofar as much of the proposed amendment and its evolution, *nowhere* did they share "all the information." Instead, they admitted that staff and the District's consultants had been working feverishly on Option "D" for three weeks or more. And *without* the Board's knowledge nor approval no less! And why? Because according to Ms. Waters and GM Winquest, this was the only option Duffield would accept. And although GM Winquest told the Board that if it "did not approve...option (D), then we would basically consider the project not moving forward at this time," at no time did he share the fact that "approval" meant *unanimous approval*.

5. Now listen to the livestream discussion between trustees as to whether this amendment should be approved. *Nowhere* is the "so called" unanimous Board approval requirement disclosed, nor does staff or any Board member share this material fact with the public.

5. Next, the reader is directed to the agenda for the Board's September 14, 2022 meeting. There he/she will see that Board approval for the proposed amendment was broken down into two (2) separate agenda items: no. E(2)(a) "possibly approv(ing) an amendment to the grant agreement...to modify the scope of the Recreation Center Expansion Project;" and, no. E(2)(b) "possibly approv(ing) the sending of a letter of support...for the modified scope of the Recreation Center Expansion Project." If unanimous Board approval of the proposed amendment were a pre-condition, why did the Board vote on whether to send a letter of support after having obtained LESS than unanimous support? This makes no sense.

6. Next, the reader is directed to examine the packet of materials prepared by staff in anticipation of the Board's September 28, 2022 meeting. Now before I speak further, recall that GM Winquest received notice of Duffield's termination of the Rec Center expansion project on September 19, 2022 at 6:31 A.M. And trustee Wong sent her e-mail to "Friends and Neighbors" re: "IVGID Lost \$26M Donation" on September 26, 2022 at 7:46 P.M. And candidate Krolick forwarded trustee Wong's e-mail re: "IVGID Lost \$26M Donation" to Janet Pahl and Virginia Jordan on September 27, 2022 at 10:42 A.M. And GM Winquest confirmed to me that the Rec Center expansion project "(wa)s dead" on September 27, 2022 at 2:44 P.M. *Everyone* knew the project was dead *except the public*.

7. Now the reader is directed to examine the agenda for the Board's September 28, 2022 meeting which was published on September 23, 2022 at 9:00 A.M. Do you see anywhere where staff have agendized Duffield's termination of the Rec Center expansion project? Is the public to believe that this wasn't an important enough matter to be agendized for discussion? Assuming GM Winquest weren't convinced the project were dead after only four (4) days since Duffield's termination e-mail, what about publishing an amended agenda the following Monday, September 26, 2022 (the answers are "no" and "no")?

8. Recently Indra told us that shortly after the Board's September 14, 2022 meeting he received a telephone call from the Duffields they would be terminating the Grant Agreement. If true this means that ten (10) or more days lapsed between being notified that the Grant Agreement would be terminated, and the Board's September 28, 2022 meeting. And yet no notice to the Board, nor agendizing this termination for possible Board action.

9. Now with all of the above as a backdrop, the reader is directed to page 005 of the 9/28/2022 Board packet and in particular, GM Winquest's "Recreation Center Youth Expansion Project" "Status Report" updated 9/22/2022: "The design team is moving quickly to prepare final design documents. Biweekly CMAR Team project meetings are held to keep the project moving forward. IVGID has received the geotechnical report and preliminary survey. The CMAR Team has held meetings with TRPA and Washoe County Planning and are preparing the 214

has held meetings with the City and Washoe County Planning and are preparing the necessary documentation required by each entity. The Board of Trustees at the 9/14/22 Special Meeting approved the modified design scope as well as submittal of a letter of support and commitment to the Dave & Cheryl Duffield Foundation." Does any of this sound like the Rec Center expansion project was dead, let alone because of the Board's failure to unanimously approve the Grant Agreement amendment on September 14, 2022?

**EXHIBIT "G"**

**So Let's Get the Truth on the Table Insofar as the Most Recent Rec Center Expansion Fiasco is Concerned, Shall We? - Fact Six REVISED: No One Knew That Unanimous Board Approval Was Allegedly Required as a Pre-Condition For the Proposed Grant Agreement Amendment on Sept 14 When the Board Voted on This Matter - Fw: Public Records Request - Correspondence to the IVGID Trustees by any member of IVGID staff or the Dave & Cheryl Foundation regarding a requirement for a unanimous vote on Business item E.2.a of the 9-14-2022 Board Meeting**

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**From:** <s4s@ix.netcom.com>  
**To:** Callicrate Tim <tim\_callicrate2@ivgid.org>  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>, <sellingtahoe@sbcglobal.net>  
**Subject:** So Let's Get the Truth on the Table Insofar as the Most Recent Rec Center Expansion Fiasco is Concerned, Shall We? - Fact Six REVISED: No One Knew That Unanimous Board Approval Was Allegedly Required as a Pre-Condition For the Proposed Grant Agreement Amendment on Sept 14 When the Board Voted on This Matter - Fw: Public Records Request - Correspondence to the IVGID Trustees by any member of IVGID staff or the Dave & Cheryl Foundation regarding a requirement for a unanimous vote on Business item E.2.a of the 9-14-2022 Board Meeting  
**Date:** Oct 11, 2022 1:09 PM

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.....Chairperson Callicrate and Other Honorable Members of the IVGID Board -

Well, well, well.

I guess it turns out no records exist verifying that:

1. Any written documents from anyone associated with the Duffield Foundation and anyone at IVGID exist, prior to Sep 14, 2022, whereby Duffield informed the District that unanimous trustee approve of the proposed Grant Agreement amendment presented at the Board's Sep 14, 2022 meeting was a pre-requisite; and,
2. Any written documents from IVGID staff and IVGID Board members exist, prior to Sep 14, 2022, whereby Board members were informed that unanimous trustee approval of the proposed Grant Agreement amendment presented at the Board's Sep 14, 2022 meeting was a pre-requisite.

How do we know this?

Take a look at Cliff Dobler's public records request below of October 1, 2022. NRS 239.0107(1) instructs that **"Not later than the end of the fifth business day after the date on which the person who has legal custody or control of a public book or record of a governmental entity receives a written or oral request from a person to inspect, copy or receive a copy of the public book or record, a governmental entity shall do one of the following, as applicable:**

(a) Except as otherwise provided in subsection 2, **allow the person to inspect or copy the public book or record** or, if the request is for the person to receive a copy of the public book or record, provide such a copy to the person.

(b) **If the governmental entity does not have legal custody or control of the public book or record, provide to the person, in writing:**

(1) **Notice of the fact that it does not have legal custody or control of the public book or record;** and

(2) The name and address of the governmental entity that has legal custody or control of the public book or record, if known.

(c) Except as otherwise provided in paragraph (d), if the governmental entity is unable to make the public book or record available by the end of the fifth business day after the date on which the person who has legal custody or control of the public book or record received the request:

(1) Provide to the person, in writing, notice of the fact that it is unable to make the public book or record available by that date and the earliest date and time after which the governmental entity reasonably believes the public book or record will be available for the person to inspect or copy or after which a copy of the public book or record will be available to the person.

If the public book or record or the copy of the public book or record is not available to the person by that date and time, the governmental entity shall provide to the person, in writing, an explanation of the reason the public book or record is not available and a date and time after which the governmental entity reasonably believes the public book or record will be available for the person to inspect or copy or after which a copy of the public book or record will be available to the person."

Okay. Mr. Dobler's Public Records Request was communicated on October 1, 2022. Five business days therefrom was last Friday, October 7, 2022. Did Ms. Herron fulfill her statutory duties as the District's Public Records Officer by either producing the requested records for examination, informing Mr. Dobler they do not exist, or truthfully stating she was unable to provide the same and specifying some other date when they **WOULD BE** made available for examination?

.....! Instead she chose to conceal these facts by ignoring Mr. Dobler's request. And why do you think this took place? Because there are no records which respond to Mr. Dobler's request. Which means that contrary to Trustee Wong's and Trustee Tonking's representations,

1. There are no written documents from anyone associated with the Duffield Foundation and anyone at IVGID, prior to Sep 14, 2022, whereby Duffield informed the District that unanimous trustee approve of the proposed Grant Agreement amendment presented at the Board's Sep 14, 2022 meeting was a pre-requisite; and,

2. There are no written documents between IVGID staff and IVGID Board members, prior to Sep 14, 2022, whereby Board members were informed that unanimous trustee approval of the proposed Grant Agreement amendment presented at the Board's Sep 14, 2022 meeting was a pre-requisite.

### **Disagree? PRODUCE THE REQUESTED RECORDS0**

So there you go! Any way the cookie crumbles, no one knew on Sept 14 that unless the Board unanimously approved the Duffields' proposed modification, the Rec Center expansion project was dead. And therefore it is the Duffields who have breached the Grant Agreement. And trustee Schmitz was never the cause of the loss of this "so called" funding source. Rather, our incompetent staff is to blame because they did nothing to legally commit the Duffields to the represented donation. Don't like it staff bootlickers? Do what my friend Gail Krolick recommends. MOVE! And make sure Gail lists your home for sale because she has graciously offered to kick back her sales commission (thank you Gail).

Respectfully, Aaron Katz

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

From: cfdobler@aol.com

To: susan\_herron@ivgid.org <susan\_herron@ivgid.org>

Sent: Sat, Oct 1, 2022 3:53 pm

Subject: Public Records Request - Correspondence to the IVGID Trustees by any member of IVGID staff or the Dave & Cheryl Foundation regarding a requirement for a unanimous vote on Business item E.2.a of the 9-14-2022 Board Meeting the

Please provide for my examination any and all correspondence, by any means, to the IVGID Trustees by any member of IVGID staff or the Dave & Cheryl Foundation regarding a requirement for a unanimous vote on Business item E.2.a of the 9-14-2022 Board Meeting.

Thanks

Cliff Dobler

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

From: <s4s@ix.netcom.com>

Sent: Oct 6, 2022 3:55 PM

To: Callicrate Tim <tim\_callicrate2@ivgid.org>

Cc: Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>, <sellingtahoe@sbcglobal.net>

Subject: Re: So Let's Get the Truth on the Table Insofar as the Most Recent Rec Center Expansion Fiasco is Concerned, Shall We? - Fact Six: No One Knew That Unanimous Board Approval Was Allegedly Required as a Pre-Condition For the Proposed Grant Agreement Amendment on Sept 14 When the Board Voted on This Matter

Chairperson Callicrate and Other Honorabee Members of the Board -

Here I will demonstrate, again, that fault for the Recent Rec Center Expansion fiasco lies where every fiasco around here ALWAYS Lies – Dirty, Incompetent, Deceitful, Over Compensated/Benefited Staff Who Care More About Themselves, Their Public Employee Colleagues, and Their Special Interests of the Month (here the Duffields), Than the Local Parcel Owners They Were Hired to Serve (aka “the IVGID Culture”)! Don't like hearing this Indra Winquest, Kendra Wong, Gail Krolick, Michaela Tonking and all of your minions like Miles Riner, Charlie Miller, Brad Johnson, Joe Wolfe, Bruce Simonian and others? Too bad! Unlike you I speak the truth. Now onto the facts.

The truth of the matter is that *No One* Knew That Unanimous Board Approval Was Allegedly Required as a Pre-Condition For the Proposed Grant Agreement Amendment Until Two (2) Weeks After the Fact. How do I know?

Since no one knew why the Duffields had sent their termination e-mail of September 19, 2022, the Daily Tribune and trustee Callicrate both tell us that he initiated contact on September 27, 2022 to learn of the reason(s) why. And he was allegedly told that the failure of the IVGID Board to unanimously approve the Duffield's proposed Grant Agreement amendment was the reason. And after he learned of the reason, he shared it with trustee Wong who opened her mouth and communicated this reason to the world.

Now why did trustee Callicrate reach out to the Duffields to learn the reason(s) *if he already knew what they were*? Because he didn't know. Pure and simple. *No one* knew.

So there you go! Any way the cookie crumbles, no one knew on Sept 14 that unless the Board unanimously approved the Duffields' proposed modification, the Rec Center expansion project was dead. And therefore it is the Duffields who have breached the Grant Agreement. And therefore trustee Schmitz was never the cause of the loss of this “so called” funding source. Rather, our incompetent staff is to blame because they did nothing to legally commit the Duffields to the represented donation. Don't like it? Do what my friend Gail Krolick recommends. MOVE! And make sure Gail lists your home for sale because she has graciously offered to kick back her sales commission (thank you Gail).

Respectfully, Aaron Katz

**EXHIBIT "H"**



**Re: So Let's Get the Truth on the Table Insofar as the Most Recent Rec Center Expansion Fiasco is Concerned, Shall We? - Fact Seven: Wake Up Stupids. The Duffields Never Intended to Pay For Construction of the Rec Center Expansion Project. Never, Never, Never! P.S.**

**From:** <s4s@ix.netcom.com>  
**To:** Callicrate Tim <tim\_callicrate2@ivgid.org>  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>, <sellingtahoe@sbcglobal.net>  
**Subject:** Re: So Let's Get the Truth on the Table Insofar as the Most Recent Rec Center Expansion Fiasco is Concerned, Shall We? - Fact Seven: Wake Up Stupids. The Duffields Never Intended to Pay For Construction of the Rec Center Expansion Project. Never, Never, Never! P.S.  
**Date:** Oct 7, 2022 9:04 AM  
**Attachments:** image.png image.png image.png image.png

Chairperson Callicrate and Other Honorable Members of the IVGID Board -

Sorry for the "P.S." but some more facts.

In my October 6, 2022 e-mail below I made the observation "August 24 was three weeks before the infamous September 14 meeting. Wasn't that about the time Bree Waters told us that the Duffields balked at the estimated construction cost for the proposed expansion everyone had agreed to at the end of July when the Grant Agreement was approved?" Well it turns out that was when the project's design team began working feverishly on Mr. Duffield's proposed revisions.

Listen to IVGID engineer Kate Nelson's admission in the livestream of the Board's Sept 14, 2022 meeting (go to 1:42:20-24 of the 9/14/2022 Ivestream):

"they've (i.e., the design team have) been creating th(e) design package (submitted to TRPA) for **three weeks.**"

There's your evidence. The Duffields got their final TRPA approval for their private gymnastics gymnasium at 1100 Tahoe Blvd three weeks before the Board's Sep 14 meeting (on Aug 24, 2022), and that's precisely when IVGID staff and its project design team began working feverishly on modifications to what had been agreed to by both parties as recited in the Grant Agreement.

Like I said. The dates all line up. And now we have an admission from IVGID staff that they do.

Two more facts to consider. How much has IVGID paid to date for pre-construction design? And how much of this sum has the District actually received in reimbursements from the Duffields? I'm guessing NOTHING, but why don't you tell us Chairperson Callicrate?

Wake up Boar members and Gail Krolick!

Respectfully, Aaron Katz

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

**From:** <s4s@ix.netcom.com>  
**Sent:** Oct 6, 2022 10:05 PM  
**To:** Callicrate Tim <tim\_callicrate2@ivgid.org>  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>, <sellingtahoe@sbcglobal.net>  
**Subject:** So Let's Get the Truth on the Table Insofar as the Most Recent Rec Center Expansion Fiasco is Concerned, Shall We? - Fact Seven: Wake Up Stupids. The Duffields Never Intended to Pay For Construction of the Rec Center Expansion Project. Never, Never, Never!

Chairperson Callicrate and the Other Honorable Members of the IVGID Board -

So here we go again. As DJ Khalid would say, all over again. "It's another one!"

Here I will demonstrate, again, that fault for the Recent Rec Center Expansion fiasco lies where every fiasco around here ALWAYS Lies – Dirty, Incompetent, Naive, Deceitful, Over Compensated/Benefited Staff Who Care More About Themselves, Their Public Employee Colleagues, and Their Special Interests of the Month (here the Duffields) Than the Local Parcel Owners They Were Hired to Serve (aka "the IVGID Culture")! Don't like hearing this Indra Winquest, Kendra Wong, Gail Krolick, Michaela Tonking and all of your minions like Miles Riner, Charlie Miller, Brad Johnson, Joe Wolfe, Bruce Simonian and others? Too bad! Unlike each of you I speak the truth. Now onto the facts.

Take a look at the pix below. There you will see the Duffields moving full speed ahead on their REAL gymnastics gymnasium project on their Ponderosa Ranch property located at 1100 Tahoe Blvd.

1. So as of Sept 14 the Duffields were allegedly "ALL IN" insofar as our Rec Center expansion project were concerned, and their purported agreement to donate us \$26M to pay for construction of the project.
2. Yet a scant three weeks later the Duffields are pouring concrete for the foundation of their REAL Rec Center located at 1100 Tahoe Blvd (again, see below).
3. And you people don't think this was the Duffields' intent all along? That we were nothing more than their plan B if their plan A failed? And once they received their TRPA conditional permit on August 4, 2022, they shed IVGID like a hot potato. And once they received their final TRPA permit on August 24, 2022, we were history.
4. Payment for construction of this project was never anything other than a "possible" back up for the Duffield's *real* agenda. After all, take a look at the Duffields' September 19, 2022 termination e-mail: "Thank you for your time, efforts, and dedication as we worked together on the *potential* expansion of the IVGID recreation" center. Potential? I thought it was a done deal Myles Riner and Kendra Wong, not a "potential."
5. It turns out that on November 24, 2021 the Duffields submitted an application to TRPA for approval to construct a 4,800 square foot private gymnasium on their Ponderosa Ranch property (1100 Tahoe Blvd. – APN 130-302-26). The project was assigned TRPA #ERSP2021-1855 (don't believe me? Check it out for yourself). And to demonstrate the seriousness of their application, an application fee of \$21,158.00 was paid. You don't pay this kind of money unless you seriously intend to complete the project. Seriously.
6. Prior to submittal of this application, substantial work had to be performed. Design, plans, engineering, soils, hydrology, etc. And look at the number of workers below. You don't assemble a team of construction workers like these in just a couple of weeks. This means that the Duffields must have begun working on this project many, many months before. Maybe even a year or more before?

7. As stated above, on August 4, 2022 TRPA issued a conditional permit for the project. And on August 24, 2022, the project was finally approved and a final building permit issued.
8. Wait a minute. August 24 was three weeks before the infamous September 14 meeting. Wasn't that about the time Bree Waters told us that the Duffields had balked at the estimated construction cost for the proposed expansion everyone had agreed to at the end of July when the Grant Agreement was approved? Wasn't that about the same time everyone was working feverently to come up with Option D? Wasn't this really all the justification the Duffields needed to pull their money plug? And to defer our attention by working on a modified plan? The timing all matches. And why? Because it's the truth.
9. So when the stupids in our community, led by stupid Kendra Wong, stupid Tim Callicrate and stupid Indra Winquest were pushing the narrative that if trustee Schmitz only apologized and stated she would vote for the Duffields' proposed Grant Agreement amendment, the Duffields were well on their way to constructing their REAL project.
10. Chairperson Callicrate and staff had to come up with an explanation for what had happened that deferred responsibility. And rather than their stupidity, they came up with the explanation it was really all trustee Schmitz's fault and she should be thrown under the bus. So here is how the narrative took place.
11. As of September 27, 2022 Chairperson Callicrate still didn't understand what had gone wrong. So someone (not necessarily the Duffields) had to come up with an explanation. So Chairperson Callicrate claims he called up the Duffields to find out the reasons, and he was informed why. And later that very same day, that explanation became the false narrative advanced by Indra and Kendra; i.e., that the Duffields pulled their donation because the Board didn't unanimously vote in favor of the proposed Grant Agreement amendment on September 14, 2022.
12. So our wonderful, competent staff were DUPED. The Duffields played us like a cheap suit. Or a fiddle for those of you who don't wear suits. And it was so easy. Keep us hanging on while the Duffields diligently prosecuted their REAL project. And once we were no longer needed, sayonara!

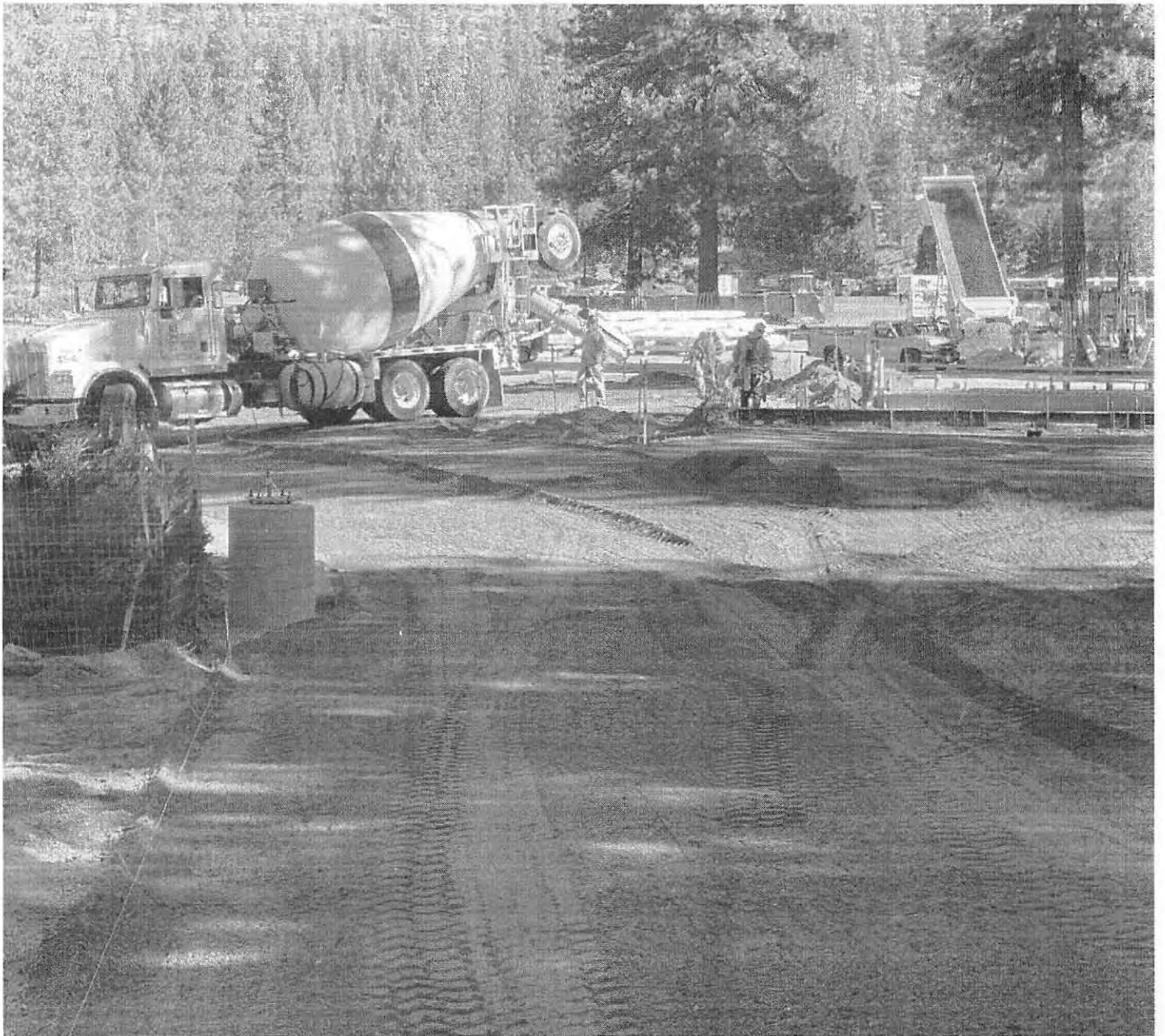
So there you go! Any way the cookie crumbles, we were NEVER the Duffield's real project. And they NEVER intended to follow through with the false narrative they were going to donate \$26M. And therefore trustee Schmitz was never the cause of the loss of this "so called" funding source. Rather, our incompetent staff is to blame because they did nothing to legally commit the Duffields to the represented donation. And they were too stupid to see what was going on right in front of their faces!

No Sara doesn't need to resign. YOU Board members DO! And why? Because you're stupid, stupid, stupid. And now we see you're really just as stupid as your stupid staff. You were made for each other. And the Duffields saw this right from the start. The Duffields are no dummies. Remember. They went head to head with Larry Ellison and prevailed. They knew more than anyone that all they had to do was dangle the prospect of a little bit of cash, and they could get stupid people to do anything. And that's what happened here.

Some final words for my friend Gail Krolick. In a previous e-mail I stated you weren't qualified to run for IVGID trustee. I urged you to prematurely end your candidacy and do our community a favor. In retrospect, I now think I was wrong. We all see that the number one requirement for being an IVGID trustee is STUPIDITY. Don't believe me? Besides what I have demonstrated, just look at Peter Morris. We now see that Gail exhibits these same attributes in spades. To go along with her blind slobbering love for Indra and the wonderful staff he has been able to assemble. So continue to run for trustee Gail. You'll fit in just fine.

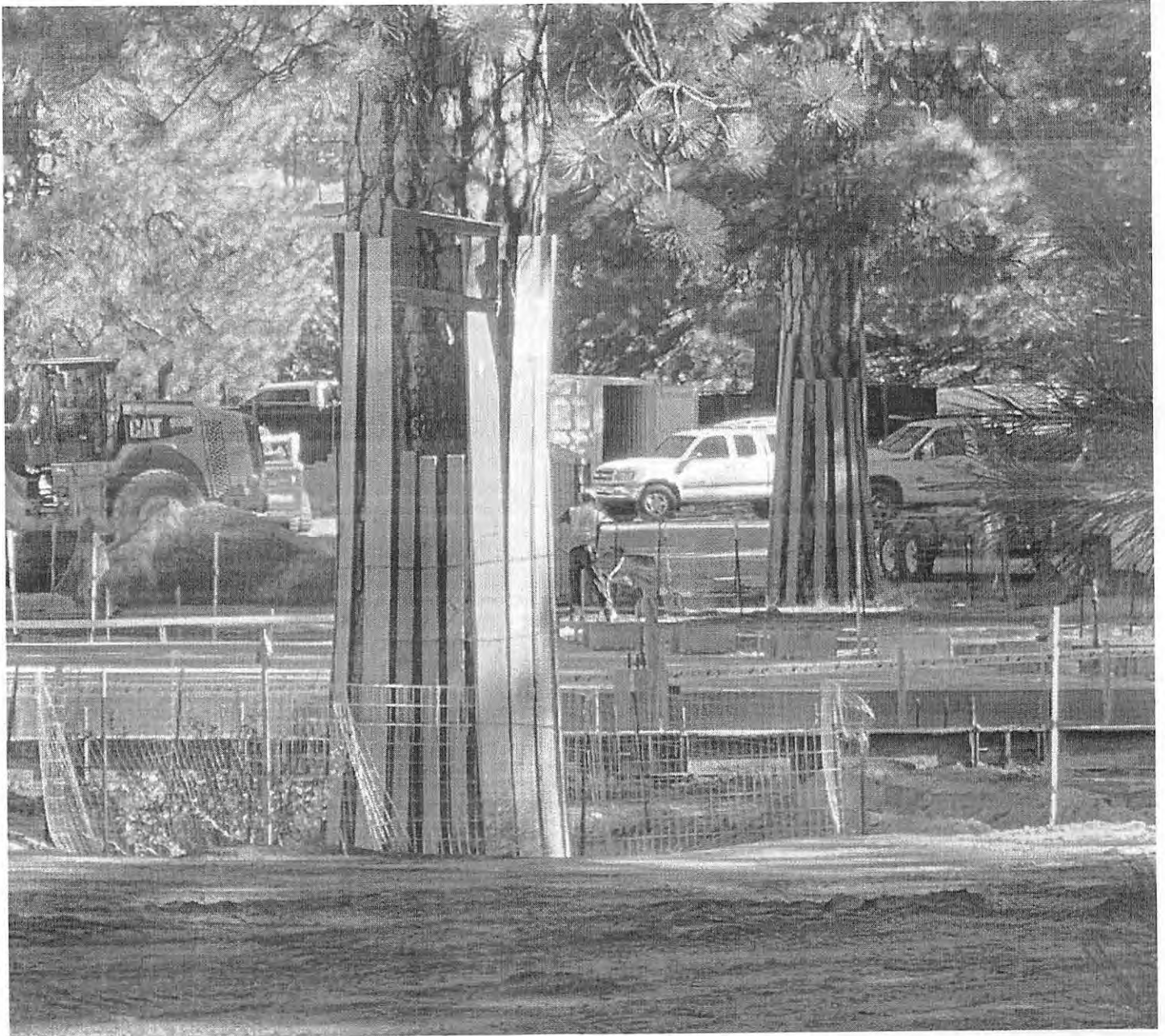
Now if the reader of this e-mail is an ordinary citizen and you don't like what you've learned about our wonderful staff and Board, you'd better do something about it before the upcoming election. Definitely DON'T vote for Gail. Nor her simpatigo who also wrongfully called for Sara's resignation at the Board's September 28, 2022 meeting.

Respectfully, Aaron Katz











**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR OCTOBER 12, 2022 MEETING –  
AGENDA ITEM H(1) – REFUNDING A PORTION OF FEES FAVORED NON-  
PROFITS PAID/AGREED TO BE PAID TO USE THE PUBLIC'S CHAMPION-  
SHIP GOLF COURSE FOR THEIR FUNDRAISING PURPOSES**

**Introduction:** In a companion written statement the reader will see where I asked the Board to terminate GM Winquest's IVGID employment because of his BRAZEN disregard of Board action insofar as possible expansion of the Rec Center. As if we needed additional reasons to take this action, here we have it. And I ask can you believe? Well I can believe. Because this kind of crap has been going on around here for decades. And that's the purpose of this written statement.

**Here GM Winquest is the Point Person For Special Interest Non-Profits, Rather Than Local Parcel Owners, Who Object to Reimbursing the Public For the Costs It Incurs to Make Our Recreational Facilities Available So They Can Make Money Off Use of Them For *Their* Private Purposes:** Here at least four (4) local nonprofits asked to take over exclusive use of the public's Championship Golf Course so they could use it for *their* private purposes. Notwithstanding they were told what the cost would be, which by the way is *less* than the cost the public incurs to operate this facility, they object after-the-fact. So they've asked our GM for a refund.

*Our GM KNOWS this is wrong.* He knows he can very easily grant these non-profits' requests, hide the details in the District's financials, not disclose what he's done to the Board and the public, and no one would be the wiser. It's what being a community is all about, right Indra?

But he knows I and others are watching and looking for wrongdoing like this. And he knows that if we learn of this wrongdoing, and he were to do what I suggest he could do, he'd have another public relations snafu on his hands. So instead of doing what in his heart of hearts he wants to do<sup>1</sup>, he wants the Board to be his tool. That way if the Board refuses, he can claim to his real constituency that he is "the good guy" by casting blame on trustee Schmitz and her colleagues. This explains what this agenda item is really all about. Right Indra?

**My E-Mail of October 6, 2022 to the Board on This Subject:** It responds to each of the factual issues at play. And it's attached to this written statement as Exhibit "A."

**My Follow Up E-Mail and Attachments of October 12, 2022 to the Board on This Subject:** When I examined the Board packet in support of this agenda item<sup>2</sup>, I found each nonprofit's application and agreement with the District to be conspicuously absent. This led me to make a formal public

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<sup>1</sup> Because he's more committed to the interests of these special interests than the local parcel owners he was hired to serve – it's the IVGID culture!

<sup>2</sup> See pages 049-053 of the packet of materials prepared by staff in anticipation of this meeting ["the 10/12/2022 Board packet" (go to <https://www.yourtahoepace.com/uploads/pdf-ivgid/1012.pdf>)].

records request on October 9, 2022 to examine the same<sup>3</sup>. And on October 12, 2022 the District's Public Records Officer ("PRO"), Susan Herron, responded<sup>3</sup>. Except her response wasn't exactly complete. Although Ms. Herron provided approved applications by each of the four (4) nonprofits for my examination<sup>4</sup>, she failed to provide fully executed (by each nonprofit) agreements or at least executed consents to staff's written offers. This led me to request any agreements by each of these nonprofits to actually pay the \$4,290 fee disclosed<sup>3</sup>. And in response, Ms. Herron stated that the offers were accepted by conduct; each nonprofits' payment, without reservation, as evidenced at pages 051-053 of the 10/12/2022 Board packet<sup>3</sup>.

These events led me to forward Ms. Herron's communications and the four (4) actual applications to the Board along with an e-mail asking why this matter had even been agendaized<sup>5</sup>? After all, isn't an agreement an agreement? And didn't each of these nonprofits agree to pay the \$4,290 fee offered? So why has this matter been agendaized?

**Conclusion:** So there you go! More evidence that GM Winqest is really not here to protect the interests of the local parcel owners he was hired to represent. More evidence that he considers his real constituency to be the local special interests in our community, like these four non-profits, he can count on to be here for him when he needs them. More evidence that his employment needs to be terminated.

And why is Trustee Tonking the one who is sponsoring this agenda item? Don't you understand Michaela that the Champ Golf Course, like the rest of the public's recreational facilities, operates at a financial loss? And local parcel owners are required to cover that loss with the Recreation Facility Fee ("RFF") they involuntarily pay? And if takers in our community, like these four (4) nonprofits, pay the District less for their exclusive use, it means that local parcel owners in essence pay more? I guess you don't care Michaela because you don't pay the RFF. You merely rent space in your parents' home or who knows? Maybe you pay nothing? Regardless, you have no skin in this game.

For all of these reasons I urge the Board to summarily deny our GM's request.

**And You Wonder Why the RFF Local Parcel Owners Are Forced to Pay is Out of Control?** I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because No One Else Seems to be Watching).

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<sup>3</sup> See the string of e-mails attached as Exhibit "B" to this written statement.

<sup>4</sup> These applications are collectively attached as Exhibit "C" to this written statement.

<sup>5</sup> This e-mail is attached as Exhibit "D" to this written statement.



**EXHIBIT "A"**

## **October 12, 2022 IVGID Board Meeting - Agenda Item H(1) - Refunds to Favored Non-Profit Special Interest Who Used Our Recreational Facilities at an Unwarranted Discount For Their Own Personal Fundraising Purposes**

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**From:** <s4s@ix.netcom.com>  
**To:** Callicrate Tim <tim\_callicrate2@ivgid.org>  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>  
**Subject:** October 12, 2022 IVGID Board Meeting - Agenda Item H(1) - Refunds to Favored Non-Profit Special Interest Who Used Our Recreational Facilities at an Unwarranted Discount For Their Own Personal Fundraising Purposes  
**Date:** Oct 6, 2022 3:41 PM

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Chairperson Callicrate and Other Honorable Members of the IVGID Board -

Well can you believe this one?

Four nonprofits have used the public's recreational facilities (the Champ Golf Course) for their private fundraising purposes, and now they're complaining they were charged too much. Even though they knew the charge ahead of time and if they didn't like it, they could have said no.

So why is this matter before the Board? Why didn't Indra just say "no" and that would be the end of the matter?

Or why not say yes, refund the sums requested, hide what you've done from the Board and the public just like Bree Waters hid modification of the proposed Rec Center expansion from the Board and the public, and bury this in the District's financials?

And by the way Mr. transparent and upfront Indra. Where in your staff memo do you tell the Board and the public the justification for the refund requested? You've told us these non-profits were put on notice ahead of time. So what's the justification? Because "most charities were unprepared for the significance of the increases?" Or could it be there is no justification?

And why bring the matter to the Board for approval? Could it be that we've got Indra so spooked so that now he's afraid to commit any act which can be characterized as wrongdoing, and instead, defer that wrongdoing onto the Board?

I keep telling you it's just like my friend DJ Khalid says - "here's another one."

And here's another example of peeling away the layers looking for a core of good and instead, we again find lies, deceit, special favors, evil, etc. It doesn't matter what it is. Always a core of BAD!

Hell no to the refund request. Don't you non-profits feel guilty that you've even made the request? Of course you don't. Because that's what unethical and evil people feel. Congratulations!

You already got a hell of a discount (\$59.58/round instead of the regular \$175 or more - see page 053 of the Board packet). But I guess it wasn't good enough. So now you want me and my local parcel owners to further subsidize your fundraising efforts? And you haven't even offered me a charitable discount. How dare you!

And how dare you Indra when you suggest let's "split the difference." How about we split the difference and then TAKE THE OTHER PORTION OF THE DIFFERENCE OUT OF YOUR SALARY? You're really a piece of...

Work! You're the other piece too. Such a magnanimous individual AT SOMEONE ELSE'S EXPENSE.

Indra tells us it's only \$9,100 and the public can afford the hit. I say these non-profits can afford the hit. This \$9.100 can be better used to reduce my Rec Fee.

I expect each of you to vote a resounding NO. Send a message to the non-profit community. Stop being takers like Gail Krolick and Company. And if you don't like it, do as Gail suggests. MOVE!

Or let's continue the matter and make each of these non-profits share their financials and the amount of money that made at my expense, under penalty of perjury (because I can't believe them otherwise). Then we can have a discussion about whether their request has merit. Ready to open your books non-profits?

Oh. I've got a better suggestion. Give these takers the refund they request, and then BAN THEM FOR LIFE from using the public's recreational facilities for their private fundraising purposes. If this is the type of customer you are, then frankly we neither need nor want you.

Members of the community. Understand these people for who they really are. All of them.

Respectfully, Aaron Katz

**EXHIBIT "B"**

## RE: Records Request - NonProfit Requests and Agreements to Use the Champ Golf Course For Fundraising Events

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**From:** Susan A. Herron <sah@ivgid.org>  
**To:** 's4s@ix.netcom.com' <s4s@ix.netcom.com>  
**Cc:** Indra Winquest <ISW@ivgid.org>  
**Subject:** RE: Records Request - NonProfit Requests and Agreements to Use the Champ Golf Course For Fundraising Events  
**Date:** Oct 12, 2022 9:45 AM

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Mr. Katz,

There are three payment receipts within the Board packet. Also, please be aware that the Board of Trustees did away with this application in July 2022.

Susan

**From:** s4s@ix.netcom.com <s4s@ix.netcom.com>  
**Sent:** Wednesday, October 12, 2022 9:42 AM  
**To:** Susan A. Herron <sah@ivgid.org>  
**Cc:** Indra Winquest <ISW@ivgid.org>  
**Subject:** RE: Records Request - NonProfit Requests and Agreements to Use the Champ Golf Course For Fundraising Events

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Thank you.

You have NOT provided records evidencing any agreement on the applicant's behalf to pay the fee represented. Without such concurrence, there is no agreement. I don't know what records staff use to evidence that concurrence but whatever it is, these records have not been provided. Are there such records and if so, where are they?

Also, the records you provided call for concurrence by our GM or his designee. On three of the applications, no such concurrence was evidenced. Why not? Are there other records not provided where that concurrence was given? And if so, why haven't they been provided?

Hopefully you can get these missing records to me prior to tonight's meeting. Thank you, Aaron Katz

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

**From:** Susan A. Herron <sah@ivgid.org>  
**Sent:** Oct 12, 2022 8:57 AM  
**To:** 's4s@ix.netcom.com' <s4s@ix.netcom.com>  
**Cc:** Indra Winquest <ISW@ivgid.org>  
**Subject:** RE: Records Request - NonProfit Requests and Agreements to Use the Champ Golf Course For Fundraising Events

Mr. Katz,

Attached are the 4 applications as requested.

Susan

**From:** [s4s@ix.netcom.com](mailto:s4s@ix.netcom.com) <[s4s@ix.netcom.com](mailto:s4s@ix.netcom.com)>  
**Sent:** Sunday, October 9, 2022 8:42 PM  
**To:** Susan A. Herron <[sah@ivgid.org](mailto:sah@ivgid.org)>  
**Cc:** Indra Winquest <[ISW@ivgid.org](mailto:ISW@ivgid.org)>  
**Subject:** Records Request - NonProfit Requests and Agreements to Use the Champ Golf Course For Fundraising Events

Hello Ms Herron -

Another records request.

Per the Board packet for next Wed's meeting, 4 nonprofits [St Francis (Knights of Columbus) Hospital Auxxiliary, Tahoe Connection for Families, Kids & Horses and Tahoe Children's Fund] used the Champ Golf Course at reduced rates for their various fundraising events. With respect to each of these nonprofits, I would like to examine their application to use together with supporting materials, and records evidencing IVGID's agreement to use indicating the person on behalf of IVGID who agreed on the District's behalf, as well as the agreed upon use fee.

These records should have been included in the Board packet. But they weren't. And since they should be very readily available, how about making them available for my inspection prior to the upcoming Board meeting? It might be nice to be able to quote the particulars to the Board during public comment.

Thank you for your cooperation. Aaron Katz

**EXHIBIT "C"**



POLICY AND PROCEDURE RESOLUTION 132, RESOLUTION 1701  
APPLICATION

Organization Name: Saint Francis of Assisi  
Contact Name: Charles Allio  
Address (Mailing): 701 Mount Rose Highway  
City, State & Zip Code: Incline Village, NV 89451  
E-Mail Address:  
Telephone Number:  
EIN#/Taxpayer ID#:

Venue/Location: Incline Championship Course  
Date(s) of Event: September 26, 2022  
Time Range: 1:30 shotgun

Qualify as a 501(c)3  Yes  No  
OR  
Qualify as a Non-Profit  Yes  No  
OR



If yes, please attach a copy of the organization's IRS Determination Letter or a copy of the last Form 990 filed with the IRS.

Volunteer Organization  Yes  No  
North Lake Tahoe Charities

Service Objective and Beneficiaries:

- Confirm no commercial or personal gain comes from Event (Resolution, paragraph 2)  Yes  No
- Confirm organization will post Certificate of Insurance to IVGID (Resolution, paragraph 6.)  Yes  No
- Confirm organization agrees to indemnify and hold IVGID harmless (Resolution, paragraph 7.)  Yes  No
- Confirm that organization complied with financial records (Resolution, paragraph 15)  Yes  No

Rack Rate for Venue/Location requested: \$147.00  
(Based on Board approved Key Rates)

Yield Management (Comment/Remark):

Charge approved by Venue Manager for this Event: \$1200.00  
(\$50 minimum) (Coded to 4293)

Venue Manager Signature and Date: [Signature]

Administrative Concurrence: \_\_\_\_\_  
(General Manager or designee, Signature & Date)

Distribution: Public Records Officer, Director of Finance, Controller, Venue Manager





POLICY AND PROCEDURE RESOLUTION 132, RESOLUTION 1701  
APPLICATION

Organization Name: NORTH LAKE TAHOE COMMUNITY HEALTH CARE AUXILIARY  
Contact Name: NAN HEALY  
Address (Mailing): 880 ALDER AVE  
City, State & Zip Code: INCLINE VILLAGE, NV 89451  
E-Mail Address: NAN HEALY  
Telephone Number:  
EIN#/Taxpayer ID#: 94-3222339  
  
Venue/Location: IVGID CHAMP COURSE  
Date(s) of Event: 9/18/2022  
Time Range: 1:30-6:30

Qualify as a 501(c)3  Yes  No  
OR  
Qualify as a Non-Profit  Yes  No  
OR

← If yes, please attach a copy of the organization's IRS Determination Letter or a copy of the last Form 990 filed with the IRS.

Volunteer Organization  Yes  No

Service Objective and Beneficiaries: THE NLTHCA PROVIDES UPGRADES AND EQUIPMENT TO THE INCLINE VILLAGE COMMUNITY HOSPITAL AS WELL AS AWARDDING SCHOLARSHIPS TO INCLINE HIGH SCHOOL SENIORS CONTINUING THEIR STUDIES IN MEDICAL FIELDS.

- Confirm no commercial or personal gain comes from Event (Resolution, paragraph 2)  Yes  No
- Confirm organization will post Certificate of Insurance to IVGID (Resolution, paragraph 6.)  Yes  No
- Confirm organization agrees to indemnify and hold IVGID harmless (Resolution, paragraph 7.)  Yes  No
- Confirm that organization complied with financial records (Resolution, paragraph 15)  Yes  No

Rack Rate for Venue/Location requested: \$147<sup>00</sup> PER PERSON  
(Based on Board approved Key Rates)

Yield Management (Comment/Remark):

Charge approved by Venue Manager for this Event: \$4200  
(\$50 minimum) (Coded to 4293)

Venue Manager Signature and Date: [Signature]

Administrative Concurrence: \_\_\_\_\_  
(General Manager or designee, Signature & Date)

Distribution: Public Records Officer, Director of Finance, Controller, Venue Manager



POLICY AND PROCEDURE RESOLUTION 132, RESOLUTION 1701 APPLICATION

Organization Name: Kids & Horses Therapeutic Riding Center

Contact Name: DougBrimm Catherine O'Brien

Address (Mailing): 2869 Esaw Street

City, State & Zip Code: Minden NV 89423

E-Mail Address:

Telephone Number:

EIN#/Taxpayer ID#: 88-0419196

Venue/Location: Incline Village Championship Golf Course

Date(s) of Event: JUne 6, 2022

Time Range: 1:00-end of day

Qualify as a 501(c)3  Yes  No OR

Qualify as a Non-Profit  Yes  No OR

Volunteer Organization  Yes  No

If yes, please attach a copy of the organization's IRS Determination Letter or a copy of the last Form 990 filed with the IRS.

Service Objective and Beneficiaries: Children and adults with disabilities come for licensed therapy with physical, occupational, and speech therapists. Adaptive riding teaches riding skills. Life Skills classes benefit students from Incline High School and other schools along with early stage dementia workshops open to the public

Confirm no commercial or personal gain comes from Event (Resolution, paragraph 2)  Yes  No

Confirm organization will post Certificate of Insurance to IVGID (Resolution, paragraph 6.)  Yes  No

Confirm organization agrees to indemnify and hold IVGID harmless (Resolution, paragraph 7.)  Yes  No

Confirm that organization complied with financial records (Resolution, paragraph 15)  Yes  No

Rack Rate for Venue/Location requested: (Based on Board approved Key Rates)

Yield Management (Comment/Remark):

Charge approved by Venue Manager for this Event: \$4290.00 (\$50 minimum) (Coded to 4293)

Venue Manager Signature and Date: [Signature]

Administrative Concurrence: [Signature] (General Manager or designee, Signature & Date)

Distribution: Public Records Officer, Director of Finance, Controller, Venue Manager



POLICY AND PROCEDURE RESOLUTION 132, RESOLUTION 1701  
APPLICATION

Organization Name: Tahoe Children's Foundation, Inc. DBA Tahoe's Connection For Families  
Contact Name: Alyce Cady  
Address (Mailing): PO Box 3074  
City, State & Zip Code: Incline Village, NV 89450  
E-Mail Address:  
Telephone Number:  
EIN#/Taxpayer ID#: 88-0503036

Venue/Location: Championship Golf Course  
Date(s) of Event: Sunday, June 5, 2022  
Time Range: 9am shotgun start

Qualify as a 501(c)3  Yes  No  
OR  
Qualify as a Non-Profit  Yes  No  
OR  
Volunteer Organization  Yes  No

If yes, please attach a copy of the organization's IRS Determination Letter or a copy of the last Form 990 filed with the IRS.

Service Objective and Beneficiaries:

Confirm no commercial or personal gain comes from Event (Resolution, paragraph 2)  Yes  No  
Confirm organization will post Certificate of Insurance to IVGID (Resolution, paragraph 6.)  Yes  No  
Confirm organization agrees to indemnify and hold IVGID harmless (Resolution, paragraph 7.)  Yes  No  
Confirm that organization complied with financial records (Resolution, paragraph 15)  Yes  No

Rack Rate for Venue/Location requested:  
(Based on Board approved Key Rates) \$157<sup>00</sup> PER PERSON

Yield Management (Comment/Remark):

Charge approved by Venue Manager for this Event: \$4200  
(\$50 minimum) (Coded to 4293)

Venue Manager Signature and Date:  5/3/22

Administrative Concurrence:  5/10/22  
(General Manager or designee, Signature & Date)

Distribution: Public Records Officer, Director of Finance, Controller, Venue Manager

**EXHIBIT "D"**

## Agenda Item H(1) For Tonight's Board Meeting - Update - Fw: Records Request - NonProfit Requests and Agreements to Use the Champ Golf Course For Fundraising Events

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**From:** <s4s@ix.netcom.com>  
**To:** Callicrate Tim <tim\_callicrate2@ivgid.org>  
**Cc:** Dent Matthew <matthew.ivgid@gmail.com>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>  
**Subject:** Agenda Item H(1) For Tonight's Board Meeting - Update - Fw: Records Request - NonProfit Requests and Agreements to Use the Champ Golf Course For Fundraising Events  
**Date:** Oct 12, 2022 10:25 AM  
**Attachments:** [4 Applications.pdf](#)

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Chairperson Callicrate and Other Honorable Members of the IVGID Board -

I wanted to examine the actual agreements these four (4) nonprofits entered into which specified the agreed upon fee to exclusively use the public's Champ Golf Course for these nonprofits' private fund raising purposes. So I made the records request identified below ("With respect to each of these nonprofits, I would like to examine their application to use together with supporting materials, and records evidencing IVGID's agreement to use indicating the person on behalf of IVGID who agreed on the District's behalf, **as well as the agreed upon use fee**").

Ms. Herron's response is indicated below, and the records she provided are attached to this forwarded e-mail (so you can examine them yourselves).

Well as you can see, Ms. Herron did not provide me with anything in writing, signed by the nonprofits in question, whereby they agreed to the designated use fee. Even though I asked for the same. Instead Ms. Herron subsequently advised (see below) that this consent purportedly took place via action; these nonprofits' payment of the amounts in question (pages 051-053 of the Board packet evidence payment receipts for \$4,290/each) together with actual use of the public's Champ Golf Course.

So what we really have here (correct me if I'm wrong attorney Josh Nelson) are agreements by IVGID to grant these nonprofits' applications at a fee of \$4,290/each, and these nonprofits' agreements to use the public's Champ Golf Course on the dates indicated in their applications, and to pay the \$4,290/each represented. Is not an agreement an agreement? And if these nonprofits were not in agreement to pay the represented \$4,290/each, **WHY DID THEY AGREE?**

So if there were agreements, **WHY EXACTLY IS OUR GM BRINGING THESE MATTERS BEFORE THE BOARD FOR MODIFICATION AFTER THE FACT?**

This agenda item needs to be summarily rejected! **SUMMARILY!**

Respectfully, Aaron Katz

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

From: Susan A. Herron <sah@ivgid.org>

Sent: Oct 12, 2022 9:45 AM

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

Cc: Indra Winquest <ISW@ivgid.org>

Subject: RE: Records Request - NonProfit Requests and Agreements to Use the Champ Golf Course For Fundraising Events

Mr. Katz,

There are three payment receipts within the Board packet. Also, please be aware that the Board of Trustees did away with this application in July 2022.

Susan

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

From: Susan A. Herron <sah@ivgid.org>

Sent: Oct 12, 2022 8:57 AM

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

Cc: Indra Winquest <ISW@ivgid.org>

Subject: RE: Records Request - NonProfit Requests and Agreements to Use the Champ Golf Course For Fundraising Events

Mr. Katz,

Attached are the 4 applications as requested.

Susan

**From:** s4s@ix.netcom.com <s4s@ix.netcom.com>

**Sent:** Sunday, October 9, 2022 8:42 PM

**To:** Susan A. Herron <sah@ivgid.org>

**Cc:** Indra Winquest <ISW@ivgid.org>

**Subject:** Records Request - NonProfit Requests and Agreements to Use the Champ Golf Course For Fundraising Events

Hello Ms Herron -

Another records request.

Per the Board packet for next Wed's meeting, 4 nonprofits [St Francis (Knights of Columbus) Hospital Auxxiliary, Tahoe Connection for Families, Kids & Horses and Tahoe Children's Fund] used the Champ Golf Course at reduced rates for their various fundraising events. With respect to each of these nonprofits, I would like to examine their application to use together with supporting materials, and records evidencing IVGID's agreement to use indicating the person on behalf of IVGID who agreed on the District's behalf, as well as the agreed upon use fee.

These records should have been included in the Board packet. But they weren't. And since they should be very readily available, how about making them available for my inspection prior to the upcoming Board meeting? It might be nice to be able to quote the particulars to the Board during public comment.

Thank you for your cooperation. Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR OCTOBER 12, 2022 MEETING –  
AGENDA ITEM C – PUBLIC COMMENTS – THE BOARD'S APPROVAL OF  
STAFF'S REQUEST TO INCREASE THE GENERAL MANAGER'S  
SPENDING/CONTRACTING AUTHORITY TO \$100,000  
WITHOUT BOARD APPROVAL**

**Introduction:** At the Board's September 28, 2022 meeting [see Agenda item H(3)] staff presented a proposal to increase the GM's contracting/spending authority to \$100,000 without Board approval<sup>1</sup>. And that's the purpose of this written statement.

**My E-Mail of September 27, 2022 to the Board on This Subject:** It responds to each of the factual issues at play. And it's attached to this written statement as Exhibit "A."

**Conclusion:** Now why does our GM require this spending/contracting authority without Board oversight or approval? How arrogant our staff are. Are you out of your minds? And what does this say about our staff? Just say no!

**And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Local Parcel Owners Are Forced to Involuntarily Pay Which Support Garbage Policies Such as This One is Out of Control?** I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because No One Else Seems to be Watching).

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<sup>1</sup> Go to pages 145-169 of the packet of materials prepared by staff in anticipation of the Board's September 28, 2022 meeting [[https://www.yourtahoepace.com/uploads/pdf-ivgid/0928\\_-\\_Part\\_2.pdf](https://www.yourtahoepace.com/uploads/pdf-ivgid/0928_-_Part_2.pdf) ("the 9/28/2022 Board packet)].

**EXHIBIT "A"**



## Sep 28, 2022 IVGID Board Meeting - Agenda Item H(3) - Proposed Revisions to Policy 3.1.0 to Allow Our Unelected GM to Spend/Enter Into Any Contract on the Public's Behalf Up to \$100K on Any One Project Without First Obtaining Board Approval

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**From:** <s4s@ix.netcom.com>  
**To:** Callicrate Tim <tim\_callicrate2@ivgid.org>  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>  
**Subject:** Sep 28, 2022 IVGID Board Meeting - Agenda Item H(3) - Proposed Revisions to Policy 3.1.0 to Allow Our Unelected GM to Spend/Enter Into Any Contract on the Public's Behalf Up to \$100K on Any One Project Without First Obtaining Board Approval  
**Date:** Sep 27, 2022 9:30 AM

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Chairperson Callicrate and Other Honorable Members of the IVGID Board -

Well can you believe the arrogance? Again?

Most of you think this is nothing more than a housecleaning measure. Well I don't.

Staff is pushing a modification to a Board policy which now gives our unelected GM the power to spend/contract to spend up to \$100K on the public's behalf without first obtaining Board approval (for such vital expenditures such as attorney's fees or Dr Bill therapy). And why?

There's no good reason whatsoever to give our GM this authority. Moreover in the past, our current GM and past GMs have abused this power (albeit at a lower dollar threshold than \$100K). It's about time Board members exercise their responsibilities under NRS 318.175 to "1. To manage, control and supervise *all* the business and affairs of the district(; and,) 2. To acquire, improve, equip, operate and maintain *any* district project." Is this such a difficult concept to understand and adhere to? Forcing unelected staff to come to the Board for approval to spend/contract to spend sums in excess of \$50K is not so burdensome. Is it?

How about spending your time on something productive to local property owners rather than stupid policies such as this one which is intended to vest more and more power in unelected staff to the detriment of the Board and local parcel owners? Respectively, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR OCTOBER 12, 2022 MEETING –  
AGENDA ITEM C – PUBLIC COMMENTS – THE BOARD'S ADOPTION OF  
A CODE OF CONDUCT AT ITS SEPTEMBER 28, 2022 MEETING**

**Introduction:** At the Board's September 28, 2022 meeting [see Agenda item H(2)] staff unbelievably presented an abusive Code of Conduct for the Board's approval which regulates trustees' conduct between themselves and staff<sup>1</sup>. And a majority of the Board approved it. Prior to the Board's approval I e-mailed my opposition. And that's the purpose of this written statement.

**My E-Mail of September 27, 2022 to the Board on This Subject:** It responds to each of the factual issues at play. And it's attached to this written statement as Exhibit "A."

**Conclusion:** How arrogant our staff are. How arrogant Chairperson Callicrate and Trustees Wong and Tonking are. To threaten any trustee elected by qualified voters with discipline or possible removal from office for their conduct? Are you out of your minds? And what does this say about our staff? Just say no!

**And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Local Parcel Owners Are Forced to Involuntarily Pay Which Support Garbage Policies Such as This One is Out of Control?** I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because No One Else Seems to be Watching).

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<sup>1</sup> Go to pages 130-136 of the packet of materials prepared by staff in anticipation of the Board's September 28, 2022 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/0928\\_-\\_Part\\_2.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0928_-_Part_2.pdf) ("the 9/28/2022 Board packet)].

**EXHIBIT "A"**

## Sep 28, 2022 IVGID Board Meeting - Agenda Item H(2) - Staff's Renewed Initiative to Impose an Abusive Code of Conduct Upon Elected Board Members

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**From:** <s4s@ix.netcom.com>  
**To:** Callicrate Tim <tim\_callicrate2@ivgid.org>  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>  
**Subject:** Sep 28, 2022 IVGID Board Meeting - Agenda Item H(2) - Staff's Renewed Initiative to Impose an Abusive Code of Conduct Upon Elected Board Members  
**Date:** Sep 27, 2022 9:30 AM

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Chairperson Callicrate and Other Honorable Members of the IVGID Board -

Well can you believe the arrogance? Again? As DJ Khalid tells us over and over again, "here's another one!"

Staff is pushing a Board policy which chills the ability of trustees to represent their constituencies when their interests are opposite of unelected staff's, and then unbelievably calls for sanctions to be imposed including possible removal from office. Are you for real? Why Chair Callicrate would you ever, ever, ever permit staff to come up with a garbage policy such as this and then agendize it, speaks to his incompetent as our chairperson. The idea is not to mold all trustees into a common philosophically uniform unit so they can act as one. Rather, it is to encourage a divergent group of trustees who mirror the divergent make up of our community. But that's contrary to staff's interest. Which explains why this matter has been agendized.

Don't waste your time with a garbage policy such as this. First of all it is entirely unnecessary. This District with all of its strife has been able to function without a policy such as this one for more than fifty (50) years. So why now?

Second of all, it is contra to NRS 318.185 which instructs it shall be "the board (which) shall have the power to prescribe the duties of (its)...employees." Not our GM but the Board. So how dare you staff advance a policy which possibly sanctions Board members for doing their jobs!

Third of all, this policy is contra to NRS 318.175 which instructs it shall be "the board (rather than get out of our way staff which) shall have the power: 1. To manage, control and supervise all the business and affairs of the district(; and,) 2. To acquire, improve, equip, operate and maintain any district project." Board interference? Absolutely. Taking time away from employees' mostly worthless jobs so real productive changes can take place? Absolutely. Ruffling unelected staff's feathers because now they must answer to Board members rather than Indra? Absolutely.

And finally, where in NRS 318 does it state that a majority of the Board can sanction or remove a duly elected (by voters) trustee? Since the answer is NOWHERE, where does your staff get off attempting to modify NRS 318 to provide powers to advance their selfish interests the Legislature has deemed not to exist?

Neither staff nor a majority of the Board has any power to regulate the conduct of a duly elected trustee. Whether it be conduct with fellow trustees, or staff, or even members of the public. If unelected staff or our GM don't like this reality, I say go work for Brad Johnson in Kings Beach! We don't need you and your mentality which asserts you and your public employee colleagues are the District's most important asset.

If a trustee's conduct is deemed inappropriate, NRS 318.080(6) instructs that the public has a remedy: "the board of county commissioners of the county vested with jurisdiction pursuant to NRS 318.050 may remove (the) trustee...for cause shown."

And NRS 306.020(1) provides another remedy: "every public officer in the State of Nevada is subject to recall...by the registered voters of the State or of the county, district or municipality that the public officer represents." As does Section 9 of Article 2 of the Constitution of the State of Nevada which instructs that "every public officer in the State of Nevada is subject...to recall from office by the registered voters of the state, or of the county, district, or municipality which he represents." If unelected staff or our GM don't like any of these

remedies, get county commissioners or voters to exercise the statutory remedies available to remove one or more offending trustees from office. But don't attempt to circumvent these statutes by coming up with your own unique policies adopted without any legal authority whatsoever.

We've had this discussion before. IVGID is a limited purpose public agency with limited powers. Moreover Dillon's Rule is clear in that unless a power is expressly stated, it doesn't exist. And should there be any doubt as to whether or not it exists, that doubt is to be resolved AGAINST the exercise of such power. So where does NRS 318 declare that a majority of trustees may censure or sanction a fellow trustee for taking up the time of a public employee? The power doesn't exist.

How about spending your time on something productive rather than stupid policies such as this one which is intended to vest more and more power in unelected staff to the detriment of local parcel owners? Respectively,  
Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR OCTOBER 12, 2022 MEETING –  
AGENDA ITEM C – PUBLIC COMMENTS – THE BOARD'S APPROVAL TO  
PAY ATTORNEY BEKO'S LAST BILLING IN THE MARK SMITH PUBLIC  
RECORDS CONCEALMENT ACTION WITHOUT DEMANDING  
ACCOUNTABILITY**

**Introduction:** Notwithstanding our GM has the power to pay up to \$50,000 without Board approval or oversight, at the Board's September 28, 2022 meeting [see Agenda item G(1)] staff requested the Board approve attorney Beko's final billing invoice rendered in the Mark Smith public records concealment action. Bringing to a total, an unbelievable nearly \$237,000. And a majority of the Board approved it without demanding accountability from someone. Prior to the Board's approval I e-mailed my opposition. And that's the purpose of this written statement.

**My E-Mail of September 27, 2022 to the Board on This Subject:** It responds to each of the factual issues at play. And it's attached to this written statement as Exhibit "A."

**Conclusion:** How arrogant our staff are. To cost local parcel owners some \$237,000 because staff improperly concealed legitimate public records? How arrogant Chairperson Callicrate and Trustees Wong and Tonking are. Are you out of your minds? And what does this say about our staff? Just say no! It's time to hold those who are responsible accountable.

**And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Local Parcel Owners Are Forced to Involuntarily Pay Which Support Garbage Policies Such as This One is Out of Control?** I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because No One Else Seems to be Watching).

**EXHIBIT "A"**

## Sep 28, 2022 IVGID Board Meeting - Agenda Item G(1) - Approval to Pay Attorney Beko an Additional \$18,293.87 For Wasteful Legal Work Expended Defending the District in the Mark Smith Public Records Concealment Litigation - On the Consent Calendar No Less!

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**From:** <s4s@ix.netcom.com>  
**To:** Callicrate Tim <tim\_callicrate2@ivgid.org>  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>  
**Subject:** Sep 28, 2022 IVGID Board Meeting - Agenda Item G(1) - Approval to Pay Attorney Beko an Additional \$18,293.87 For Wasteful Legal Work Expended Defending the District in the Mark Smith Public Records Concealment Litigation - On the Consent Calendar No Less!  
**Date:** Sep 27, 2022 9:29 AM

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Chairperson Callicrate and Other Honorable Members of the IVGID Board -

Here staff propose the Board approve a final payment of over \$18K to attorney Beko for his wasteful legal work expended defending the District, Trustee Kendra Wong personally and former attorney Jason Guinasso personally in the Mark Smith Public Records concealment litigation. **AND BURIED ON THE CONSENT CALENDAR NO LESS** to ensure it gets rubber stamped!

I ask that at least one of you request removal of this item from the Consent calendar and on to the General Business calendar where it can be openly discussed. A serious discussion needs to take place as to why the District has had to spend nearly \$237K defending staff's improper concealment of public records. And what are the consequences to those employees or others (Jason Guinasso?) who caused this this concealment? Additionally, staff need to be made to disclose to the Board and the public if additional expenses have been spent on unreimbursed staff and other time which are not included in attorney Nelson's written summary, and if so, the extent and amount of those expenditures. I've asked to staff to respond to this inquiry so the public has a complete picture and they have refused. This tells us everything we need to know - the number is far higher than \$237K!

The job of a good litigation attorney is to assist his/her client in expending the least amount of fees and costs in pursuit of an acceptable outcome. It is not to fight every initiative proffered by one's opponent with the intent of churning fees no matter the cost. But that's not what we have here. And that's exactly what needs to be discussed in an open forum on the General Business calendar.

There's another question which needs to be answered in an open forum. Page 084 of the Board packet reveals that Trustee Wong may have paid some of the fees billed by Mr. Beko to the District, personally (see the asterisk at the bottom of the page). The public wants to know how much, and whether the payment was fair and adequate in light of the benefit received at the public's expense. The summary at page 084 of the Board packet reveals that Mr. Beko's firm has billed the District \$129,279.83. Yet only \$97,985.96 excluding personal payments by Trustee Wong has been paid. Is staff telling us Ms. Wong paid the difference of \$31,293.97? If not, how much did she pay? And why isn't the amount disclosed on Mr. Nelson's summary? Is this another example of Indra's "financial transparency?" The public requires a public discussion of these issues. Don't you Board members agree?

Another question. The summary at pages 084-085 of the Board packet reveal that Mr. Beko's firm has been paid \$97,985.96, and Mr. Nelson's firm has been paid an additional \$38,995.07. Why was Mr. Nelson's firm paid anything? What has Mr. Nelson's firm contributed to the defense of this litigation that Mr. Beko was unable to provide? Stated otherwise, how many attorneys for IVGID does it take to screw in this light bulb and were the sums billed reasonably necessary or appropriate? The public requires a public discussion of these issues. Don't you Board members agree?

Finally, understand where this \$237K has/will come from. Although these billings may have been assigned to the General Fund, staff intentionally budget to overspend expenditures such as these assigned to the General Fund. The deficiency is covered by disingenuous and phony revenue

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assigned to this fund which is labeled "central services costs." If the reader does some research he/she will discover that "central services costs" revenue comes from three sources paid for by local parcel/dwelling unit owners; the Recreation ("RFF") and Beach ("BFF") Facility Fees, and the water/sewer rates they involuntarily must pay. In other words, rather than paying for the availability to access and use the District's beach and/or public recreation facilities, or the just and reasonable costs incurred by the District insofar as the furnishing of water and sewer services are concerned, these sums really pay for wasteful attorney's fees.

BTW, I fully expect Indra to come up with his endless mantra that whatever any of his critics represent, is allegedly untrue. However, Indra never comes up with facts to support his allegations of untruthfulness. So if you're going to open your mouth Indra, please back it up with facts. Just the way I do. Because if you refuse, your allegations of untruthfulness are hollow and warrant zero authority. AGAIN!

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR OCTOBER 12, 2022 MEETING –  
AGENDA ITEM C – PUBLIC COMMENTS – DO YOUR DAMN JOBS OF NOT  
RETAINING DIRTY EMPLOYEES BREE WATERS AND INDRA WINQUEST,  
AND DISCIPLINING DIRTY TRUSTEES TONKING AND WONG**

**Introduction:** I keep telling you staff by-and-large consists of dirty public employees. Who care more about themselves, their public employee colleagues, and their special interest favored collaborators, than the public they were hired to serve<sup>1</sup>. And as my friend DJ Khalid instructs, “here’s another” example. Except this example is a far worse one than just dirty employees. It extends to dirty trustees! And that’s the purpose of this written statement.

**My E-Mail of October 4 and 11, 2022 to the Board on This Subject:** It responds to each of the factual issues at play. And it’s attached to this written statement as Exhibit “A.”

**My E-Mail of October 8, 2022 to Trustee Tonking on This Subject:** That too is attached to Exhibit “A.”

**Conclusion:** So there you go! More evidence that GM Winquest is really not here to protect the interests of the local parcel owners he was hired to represent. More evidence that he considers his real constituency to be the local special interests in our community like the Duffields. More evidence that he hires employees who will perpetuate his agenda. More evidence these employees don’t even understand they are public employees, and what that really means. More evidence that Bree Waters’ and Indra Winquest’s public employment needs to be terminated.

And more evidence that our problems here in IVGIDville extend far beyond dirty employees. Staff have infected the pool of possible candidates for IVGID trustee. By advancing their propaganda. And look how it has worked on Trustee Tonking. This is a twenty something “kid” who lives with her parents, doesn’t pay the Recreation (“RFF”) and Beach (“BFF”) Facility Fees like local parcel owners do<sup>2</sup>, can barely balance a check book, few in our community really knew who she was before she ran for IVGID trustee, and yet garnered enough votes to be elected! How could this have possibly happened<sup>3</sup>?

I urge the Board to call a special meeting to possibly terminate employees Waters and Winquest, and sanction Trustees Tonking and Wong under the Board’s new code of conduct.

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<sup>1</sup> This describes the IVGID Culture.

<sup>2</sup> Therefore, she really has no skin in the game.

<sup>3</sup> I take no pleasure in criticizing Trustee Tonking and calling her out for who I believe she is. Although I and others have given her ample opportunity to demonstrate she’s here for the right reasons, she has failed to do so. And now this episode is the coup de grâce (“an action or event that serves as the culmination of a bad or deteriorating situation”).

**And You Wonder Why the RFF Local Parcel Owners Are Forced to Pay is Out of Control? I've now provided more answers.**

Respectfully, Aaron Katz (Your Community Watchdog Because No One Else Seems to be Watching).

**EXHIBIT "A"**

## Because of Rec Ctr Expansion Project Manager Bree Water's and GM Winquest's Admissions at the Board's Sept 14 Meeting, Insofar as Their Wrongful Conduct, BOTH Should be Terminated as IVGID Employees! REVISED. It's Trustee Tonking and Probably Trustee Wong as Well..

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**From:** <s4s@ix.netcom.com>  
**To:** Callicrate Tim <tim\_callicrate2@ivgid.org>  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>, <sellingtahoe@sbcglobal.net>  
**Subject:** Because of Rec Ctr Expansion Project Manager Bree Water's and GM Winquest's Admissions at the Board's Sept 14 Meeting, Insofar as Their Wrongful Conduct, BOTH Should be Terminated as IVGID Employees! REVISED. It's Trustee Tonking and Probably Trustee Wong as Well..  
**Date:** Oct 11, 2022 2:05 PM

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Chairperson Callicrate and Other Honorable Members of the IVGID Board:

I keep telling you that when you have a dirty organization like IVGID, the deeper one looks the dirtier it gets. And that's what we have here insofar as the question of who other than staff and GM Winquest knew that the Duffields wanted to amend the proposed Rec Center expansion, and when did they know?

Let's start with my e-mail of October 4, 2022 to the Board (see below) wherein I asked that the Board to notice a special meeting for the purpose of possibly terminating Bree Waters and GM Winquest for the causes identified therein.

But now we know there's more to this story.

Let's go back to the livestream of the Board's February 9, 2022 meeting. This was the meeting where the Board was presented with a MOU for the design aspect of the proposed Rec Center expansion. And it voted to approve the same, unanimously.

Now your attention is directed to 3:27:21 of the livestream of that meeting. There GM Winquest told us that:

He was "putting together a committee approach (and that) Trustee Tonking is going to start out on th(at)...committee. And as we get into project management and the project itself, we're going to transition to Trustee Dent...to represent the Board."

So now let's go forward to August 24, 2022. That's when the Duffields received final building permit approval for their private gymnastics gymnasium located at 1100 Tahoe Blvd. It's also when Kate Nelson told us that the Duffields allegedly balked at the estimated construction cost, requested "the design team" to "develop a footprint that reflected an estimate closer to...\$25,000,000," and our team worked feverishly to come up with a series of alternatives culminating in Option D.

**Well who was on the design team?** Trustee Tonking! And are you telling us that at no time did you know the Duffields had requested your team modify the conceptual design everyone agreed to as reflected in the Grant Agreement? And for this reason you didn't share this information with the rest of the Board? Or are you telling us that you knew, but somehow didn't bother to share this information with anyone else on the Board?

I wanted answers to these questions. So on Oct 8, 2022 I sent Michaela the e-mail below asking her to answer these questions. After all, I didn't want to unjustly accuse her of anything. But instead of coming clean, at least so far, she has refused to share what I and others believe to be the truth. And that truth is that **SHE KNEW**, as of August 25, 2022 if not earlier, that staff were working with its

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"design team" to modify the size of the proposed Rec Center expansion notwithstanding the Board had approved a completely different design on July 27, 2022 when the Grant Agreement was approved.

And since Trustee Wong is Trustee Tonking's "maxi me," rest assured that the latter knew as much as Trustee Tonking. Therefore how dare you trustees Tonking, Wong, Callicrate and your minions blame trustee Schmitz for the death of this project. And you too trustee candidates Krolick and Nobel. It was dead the moment Ms. Waters, Indra **AND NOW WE KNOW Trustee Tonking** took matters into their own hands and then hid what they were doing from the Board and the public! It was dead because staff can't negotiate their way out of an open paper bag. Had they had some real competence, they would have negotiated an iron clad agreement with the Duffields right from the start that wouldn't have allowed them to wiggle out of their "so called" donation representations. But they didn't. And once again, the public pays the price.

The only people who should resign or be terminated are Bree Waters, Indra Winqest **AND NOW WE KNOW Trustees Tonking and Wong**, because at the very least, they knew staffs' actions should be shared with the Board as a whole and the public, and they should have insisted that staff be directed to stop their efforts in their tracks! And you as a Board have the power to do this. Maybe not under NRS 318.180 but rather, the Board's most recently approved (Sep 28, 2022) Code of Conduct! that's right. Recall that this "code" was adopted "to assure public confidence in the integrity of local government and its effective and fair operation." And recall that "The Board of Trustees may impose sanctions on Members whose conduct does not comply with applicable law or the District's policies and practices, **up to and including removal from office.**"

We need a public hearing to address what employees Waters and Winqest did. As well as what Trustees Tonking and Wong did, or refused to do. An example needs to be made to the rest of our public employees and the public because if it isn't, this garbage is going to continue. And each of you knows this. And we will repeat every mistake staff make which is the District's m.o. over the last fifty or more years!

I again ask the Board to call a special meeting for the purpose of possibly terminating these two employees, and sanctioning Trustees Tonking and Wong. Please **DO IT NOW!**

Respectfully, Aaron Katz

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

From: <s4s@ix.netcom.com>

Sent: Oct 4, 2022 11:19 PM

To: Callicrate Tim <tim\_callicrate2@ivgid.org>

Cc: Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>

Subject: Because of Rec Ctr Expansion Project Manager Bree Water's and GM Winqest's Admissions at the Board's Sept 14 Meeting, Insofar as Their Wrongful Conduct, BOTH Should be Terminated as IVGID Employees!

Chairperson Callicrate and Other Honorable Members of the IVGID Board -

Before I discuss my request, please understand that NRS 318.180 instructs that "the board shall have the power to hire and retain...employees...necessary or desirable to effect the purposes of this chapter." Given NRS 318.210 instructs that "the board shall have and exercise all rights and powers necessary or incidental to or implied from the specific powers granted in this chapter," the power to "retain" necessarily implies the power to terminate. And that's what I am discussing here. Now on to the Sep 14, 2022 meeting.

I was **SHOCKED** to hear Bree Waters' admission that as Rec Center Expansion project manager, and for three or more weeks prior to the Board's Sep 14, 2022 meeting, she directed staff and outside consultants to work on the project and rack up additional inappropriate fees as if Option D in the Sep 14, 2022 Board packet had been approved by the Board. And she knowingly did this **WITHOUT BOARD KNOWLEDGE OR APPROVAL**. And why? Because her **REAL CLIENT**, the Duffield Foundation, told her to do so!

And remember, this is in light of the fact Ms Waters KNEW that the Board had approved a completely different expansion project option at its June 29, 2022 meeting (the Grant Agreement).

Remember. Neither the Board nor the public had a clue, and she did NOTHING to share this behavior with either. Thank you vaunted public employee Waters.

I'm sorry. This behavior warrants immediate termination. For years I have pointed to the despicable IVGID Culture which permeates this place. A culture where our public employees care more about themselves, their public employee colleagues, and their various special interests of the month. And here we have evidence of this culture at work. Since here staff's real employer was the Duffield Foundation, they took unfettered direction from Duffield. And since staff DON'T consider the Board to be their real employer, they elected to hide the truth from the Board and the public because they had an agenda to complete.

And unbelievably, Indra became a very willing conspirator. And why? Because he was told by Mr. Duffield that if the District didn't go along with Option D, the Rec Center expansion project was dead. In other words, rather than sharing this information with the Board and allowing the Board to make the ultimate decision as to what to do, Indra chose to BREACH HIS FIDUCIARY DUTIES and excise the Board from the process altogether.

This DISGUSTING behavior has been going on around here for decades. It helps to describe everything that's wrong, and everything that requires fixing around here. And ultimately, that's what each of you was elected to do. SO DO YOUR DAMN JOBS for once!

How dare you trustees Wong, Callicrate and Tonking blame trustee Schmitz for the death of this project. And you too trustee candidates Krolick and Nobel. It was dead the moment Ms. Waters and Indra took matters into their own hands and then hid what they were doing from the Board and the public. It was dead because staff can't negotiate their way out of an open bag. Had they had some real competence, they would have negotiated an iron clad agreement with Duffield right from the start that wouldn't have allowed him to wiggle out of his "so called" representations. But they didn't. And once again, the public pays the price.

The only people who should resign or be terminated are Bree Waters and Indra Winqest. And you as a Board have the power to do this. An example needs to be made to the rest of our public employees because if it isn't, this crap is going to continue. And each of you knows this. And we will repeat every mistake staff make which is the District's m.o. over the last fifty or more years.

I ask the Board call a special meeting for the purpose of possibly terminating these two employees. DO IT NOW!

Respectfully, Aaron Katz

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

From: <s4s@ix.netcom.com>

Sent: Oct 8, 2022 10:56 PM

To: Tonking Michaela <tonking\_trustee@ivgid.org>

Cc:

Subject: The Truth Insofar as Your Participation on the Design Team For the Possible Rec Center Expansion Between August 24 - September 14, 2022

Hello Michaela -

I am e-mailing you directly in the hope you will come completely clean and transparent over the recent Rec Center expansion fiasco.

At the Board's February 8, 2022 meeting Indra told the Board and the public that he was putting together a committee for the design aspect, and that YOU were going to be representing the Board on that committee. Do you remember that Michaela? Was this statement wrong? I watched your reaction on the livestream of that meeting as these words came out of Indra's mouth, and I didn't see you flinch or object. I didn't hear you interrupt to correct Indra insofar as your participation on the committee.

So let's move ahead to the Board's meeting of July 27, 2022. That was when you and the rest of our trustees voted unanimously in favor of the Grant Agreement. And you will recall that that agreement called for approximately 33,000 square feet of new expanded space; correct?

Now let's move ahead to August 24, 2022. That's when the Duffields received final building permit approval from TRPA for their private gymnastics gymnasium at 1100 Tahoe Blvd. It's also when Kate Nelson told us that the Duffields had balked at the estimated construction cost for the proposed Rec Center expansion. It's also when Kate Nelson told staff the estimated construction costs for this expansion were too high, and he requested that the design team of which you were a part of "develop a footprint that reflected a (cost) estimate closer to...\$25,000,000." And it's when the design team you were part of worked feverishly to come up with a series of alternatives culminating in Option D.

Well who was on the design team Michaela? YOU! Are you telling us that at no time did you know that the Duffields had requested your team modify the conceptual design everyone had agreed to as reflected in the Grant Agreement? Or are you telling us you knew, however, somehow you didn't bother to share this information with anyone else on the Board? Or are you telling us you shared this information with everyone else on the Board and thus committed an Open Meeting Law violation? Or are you telling us something different and if so, exactly what?

Please clue me in to the truth insofar as the three weeks between August 24-September 14 were concerned.

Thank you for your cooperation. Aaron Katz



**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S REGULAR SEPTEMBER 14, 2022 MEETING –  
AGENDA ITEM E(2) – PROPOSED RECREATION CENTER EXPANSION  
MODIFICATION**

**Introduction:** On June 29, 2022 the Board approved entrance into a grant agreement with the Duffield Foundation for design work associated with a 33,000 square foot expansion of the Recreation Center. And now staff are proposing the Board agree to a modification of that expansion by a negative twenty percent (20%) to 26,411 square feet. And why? Because Mr. Duffield allegedly doesn't want to fund what he allegedly was prepared to fund back on August 2, 2022<sup>1</sup> because estimated construction costs are nearly nineteen percent (19%) higher than originally estimated. And what exactly does this have to do with the public? Why is this our concern? Why does the public have to suffer with a less expansive expansion? What is the public getting out of this deal? The answers to all of these questions is the purpose of this written statement.

**My Various E-Mails to the Board on This Subject:** They're attached as Exhibit "A" to this written statement and they set forth all that has happened to date.

**CANCEL THIS MEETING:** As the reader can see from the attached e-mails, our wonderful staff were incapable of preparing a Board packet which clearly disclosed the particulars of the proposed modification in a timely manner. Staff's attitude is don't bother me with the particulars. We have an expansion which meets the requirements of Mr. Duffield to push through. Well I say that if staff can't be upfront and transparent, they have no standing to have anything on the agenda approved.

Moreover, the reader can see from the attached e-mails that only a portion of the Board packet for this meeting<sup>2</sup> wasn't even made available to trustees and the public until Saturday morning, September 10, 2022, at 11:50 o'clock A.M. So I picked up my packet Saturday evening after 8 o'clock P.M. And guess what I discovered? There was no packet set out for Trustee Wong (because obviously she doesn't need one and doesn't want to be bothered with one), and there were four (4) separate packets left out for the other four (4) trustees. I was able to confirm this because their names were each written on each of the packets. Which means that as of Saturday evening, NONE of the Board even had a clue insofar as the proposed amendments to Mr. Duffield's Rec Center expansion were concerned. In other words, our trustees were so concerned that they wouldn't even take the time to study staff's proposed amendments over the weekend. Thank you for your DIS-service Board members!

These facts also suggest the meeting be cancelled which is what I asked of the Board in my e-mail of September 10, 2022 at 6:43 o'clock A.M. I asked that the meeting set for September 14, 2022

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<sup>1</sup> That's the date the Duffields signed the Grant Agreement.

<sup>2</sup> Item E(2) but not item E(1).

be cancelled and re-scheduled "AFTER (the Board had)...materials available to share with the public and the Board at least a week in advance."

**Dispense With the Board Packet Altogether:** Or how about this one? I suggested we "just dispense with a Board packet altogether. Who needs it? Want to change designs? Just do it the evening of the meeting. Want to change contract terms? Just do it the evening of the meeting." After all there is no NRS requirement that a Board packet be delivered before a meeting of the Board nor if delivered, when<sup>3</sup>.

**Because Staff Continue to Refuse to Share the Particulars of Their Proposed Amendment, Again, They Don't Deserve to Have Any Modification Approved:** Take a long look at the proposed modification. A dedicated gymnastics area for the girls' gymnastics club. Essentially no shared use by anyone other than the club. A dedicated youth center for the Boys and Girls Club. And essentially no shared use by anyone other than the club. Wasteful circulation and common space caused by relocation of the front desk portion of the Rec Center. Office and peripheral space for staff and/or the Boys and Girls Club having zero to do with community recreation. And what appears to be about 1,080 square feet of possible shared multi-use recreation space. This means that less than 5% of the proposed modified Recreation Center expansion has anything directly to do with enhanced recreation for local parcel owners! And staff are hiding the truth. Intentionally.

**Conclusion:** Deceit and a lack of transparency such as this example keeps happening over and over again. When is the Board going to learn and start doing its job? It's time for you Board members to put your collective feet down and just say no!

**And You Wonder Why the Recreation Facility Fee ("RFF") We're Forced to Pay<sup>4</sup> is Out of Control?** I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because No One Else Seems to be Watching).

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<sup>3</sup> Don't believe me? Examine NRS 241.020 for yourself.

<sup>4</sup> According to staff the additional operational and maintenance costs which will be incurred directly as a result of this proposed expansion will be \$325,000- \$350,000 annually [see page 053 of the packet of materials prepared by staff in anticipation of the Board's June 29, 2022 meeting {"the 6/29/2022 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/0629\\_-\\_Part\\_1.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0629_-_Part_1.pdf))}]. And who do you think is going to pay these costs? And where do you think the money is going to come from?

**EXHIBIT "A"**

## Re: Where is the Board Packet For the Sep 14, 2022 Special Board Meeting? Second Update

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**From:** <s4s@ix.netcom.com>  
**To:** Callicrate Tim <tim\_callicrate2@ivgid.org>  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>  
**Subject:** Re: Where is the Board Packet For the Sep 14, 2022 Special Board Meeting? Second Update  
**Date:** Sep 12, 2022 9:46 AM

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Chairperson Callicrate and Other Honorable Members of the IVGID Board -

So now that I have had an opportunity to reflect further, at page 058 of the Board packet Indra tells us "a letter of support and commitment has been drafted to ensure the Foundation that the Board and the District are dedicated to the project." So why is such support and commitment required? Why is such "assurance" required? Didn't the Board enter into a grant agreement with the Foundation (see pages 061-068 of the Board packet) on June 29, 2022? Didn't the Board express its support and commitment in that agreement? So what more is required, and why?

Now let's go to Indra's embarrassingly SLOBBERING letter form of support and commitment (see page 074 of the Board packet). HOW DARE YOU SPEAK FOR MEMBERS OF OUR COMMUNITY without having first asked for our views. YOU'RE ARROGANT Indra! Please don't play this "dumb" routine. You're very intentional and very arrogant. I'm not the only one in our community who does not feel that this project as it continues to evolve (when exactly do we get to a design which is capable of being made final?) will greatly benefit our community. So how dare each of you Board members make a representation in writing to this effect as Indra proposes. You're free to speak for yourselves. But DON'T SPEAK FOR ME!

I feel the best thing Sara and Matt can do insofar as this letter is concerned is to NOT SIGN IT! Let Indra and Mr. Duffield attempt to use this document for their propaganda purposes conspicuously omitting the signatures of 40% of our IVGID Board! That will certainly demonstrate the lack of support Mr. Duffield requests.

Finally, if everyone was on board for an approximate 33,000 square foot Rec Center expansion on June 29, 2022, why would the Board possibly be in favor of a reduced version of the same (26,411 square feet) now? And what has the District received in consideration of the Board's sought for agreement to reduce the scope of this project by 20%?

As I have observed many times before, it doesn't matter what this staff and the Board do. Dig deep enough and you will eventually come to a core of deceit, wrong doing and evil. And here it has surfaced its ugly head yet again. Just like DJ Khalid instructs; "here's another one!"

Respectfully, Aaron Katz

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

From: <s4s@ix.netcom.com>

Sent: Sep 11, 2022 3:04 PM

To: Callicrate Tim <tim\_callicrate2@ivgid.org>

Cc: Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>

Subject: Re: Where is the Board Packet For the Sep 14, 2022 Special Board Meeting? Update

Chairperson Callicrate and Other Honorable Members of the IVGID Board -

So let's update where we are. For the benefit of the public because you Board members don't give a damn.

And this story becomes another recurring theme of incompetence and disdain. As DJ Khalid instructs, "yet another one."

Before I start here's your summary. Mr. Duffield wants to reduce the size of his Rec Center project by about 20%. And why? Because it's going to cost more than he is willing to donate. So how much of the gymnasium area does Mr. Duffield propose eliminating? NONE!

Okay. How much of his Boys and Girls Club area does he propose eliminating? Actually, about 5%.

How much of the remainder of the proposed expansion that actually benefits local parcel owners? About 15%

And why exactly is this in the interests of local parcel owners? Exactly why is staff recommending the Board go along with this proposal? Bueller...Bueller...Bueller.

I don't understand how you people can possibly think that your staff is here for OUR benefit. But if you had any doubts, aren't they now resolved?

Okay. Continuing.

1. Ms Herron finally gave notice of her preparation of A PORTION of the Board packet for next Wednesday's special Board meeting (item E2 but BIT E1) Saturday afternoon at close to 12 noon (11:50 A.M. to be exact).
2. So I picked up my packet Saturday evening at after 8 P.M. And guess what I discovered? There was no packet set out for Trustee Wong (because obviously she doesn't need one and doesn't want to be bothered with one), and there were four (4) separate packets left out for the other four (4) trustees. I was able to confirm this because their names were each written on each of the packets.
3. Which means that as of Saturday evening, NONE of the Board even had a clue insofar as the proposed amendments to Mr. Duffield's Rec Center expansion were concerned. In other words, they were so concerned that they wouldn't even take the time to study these proposed amendments over the weekend. Thank you for your DIS-service!
4. Conclusion public members. Just as I have accused your Board members, they are disgusting.
5. Moving on to the packet proper, now we see that Indra is a liar. Nobody likes calling his/her GM a liar, but if the shoe fits wear it damn it!
6. Unlike Indra who makes accusations without any facts to back them up, I will provide facts. Consider the following:
7. The author of the staff memo is Indra (see page 051 of the Board packet). Not any of his staff. But Indra proper. So whatever lies are set forth therein are HIS lies! So let's look for evidence of untruths.
8. Indra tells us that his recommendation is that the Board approve an amendment to the grant agreement with Mr. Duffield because of "Long Range Principal #1" - the execution of a strategy according to the roadmap allegedly set forth in our master plans and studies. Really?
9. He also tells us that his proposed amendment is supported by "Long Range Principal #5" - "implement(ation of) priorities identified in the various District venue and facility master plans and studies" we have commissioned. Really?
10. The proposed amendment seeks to REDUCE proposed Rec Center expansion square footage from the current approximate 33,000 (see page 066 of the Board packet) to an approximate 26,411

(see page 072 of the Board packet) square feet. An approximate 20% REDUCTION!

11. And why? BECAUSE OF MONEY! According to Indra "an early stage estimated cost of th(e original) design was \$28.563 million (see page 052 of the Board packet). But now the CMAR has prepared its "first detailed construction cost estimate" and the revised number has mushroomed to \$33,876,880 (see page 052 of the Board packet). An 18.6% INCREASE!

12. When faced with this reality, "the (Duffield) Foundation requested (Indra 20 mule team)...develop a footprint that reflected an estimate closer to the (proposed) grant of \$25 million" (see page 056 of the Board packet).

13. And rather than doing what's right for OUR community and local parcel owners, Indra's 20 team "quickly developed an alternative to meet the Foundation's request" (see page 056 of the Board packet). Not OUR needs. But Mr. Duffield's. And you Board members didn't even have a clue!

14. Take a look at staff's recommended proposed amended Option D (see pages 057 and 058 of the Board packet). Where do you see "the execution of a strategy according to the roadmap allegedly set forth in master plans and studies?" NOWHERE! Take a look at page 108 of the Community Services Master Plan. It recommends:

"Provide additional stationary bike storage adjacent to the (existing) group exercise room." NOT here.

"Improve lighting in the (existing) child watch room to make it more inviting." NOT here.

"Consider an addition of 2,500-3,000 SF with movable partitions that will allow it to be segregated into three smaller classroom spaces." NOT here.

"Construct a new gymnasium space as an addition to the Recreation Center." NOT here. In fact, the proposed new gymnasium has now been excised..

"Construct additional space for the weights and fitness studio as part of any addition." NOT here.

"The addition of a recreation pool." NOT here.

"If closure of the IVGID administration office building takes place...provide an addition that would include space for expanded staff offices." Since this closure will not take place, NOT here.

"Reorganize the retail sales area." Since this is NOT proposed in the proposed expansion, NOT here.

"Renovate the existing reception desk." Not a "renovation" (which BTW took place 5 years ago) but rather an outright relocation. So maybe.

In other words, essentially nothing of what the Community wants and EVERYTHING that staff and Mr. Duffield want! That is a "youth center" for his Boys and Girls Club, and the "addition of a gymnastics facility" (see page 074 of the Board packet). PERIOD!

15. Then Indra throws in that additional opportunities for community programming will exist. Really? Here's Indra's third lie. The location in the proposed expansion that houses girls gymnastics equipment "is dedicated to gymnastics programming" (see page 056 of the Board packet). IVGID staff admitted to me this area and equipment would NOT be made available for public use when not being used by the gymnastic's club. So how possibly ("may") it be used for "other applicable programming...when not used for gymnastics" (see page 056 of the Board packet)? Remember, Option D offers NO NEW gymnasium area. Rather it's a segregated area dedicated to full time storage of girls gymnastics equipment. So where exactly can and will this "other applicable programming" take place?

16. Remember that Mr. Duffield has ALREADY agreed to pay for design of a 33,000 square foot Rec Center expansion! So why in the world are we agreeing to a 20% reduction simply because Mr. Duffield doesn't want to pay for it? Especially when the proposed expansion DOESN'T comply with the wants and desires of the Community Services Plan? In fact, why is this proposal even on the agenda?

I say JUST SAY NO and move forward with what has previously been approved.

17. Finally, I want to speak to the proposed "letter of support and commitment...to ensure the Foundation that the Board and the District are dedicated to (ITS) Project" (see page 074 of the Board packet). WHAT SLOBBERING CRAP! "The Board is humbled to accept the generous partnership made by the Foundation?" Are we getting down on our knees and hailing to King Duffield? What sort of people are you? Really?

18. Matt and Sara. PLEASE SAY NO. If Mr. Duffield doesn't want to pay for a full 33,000 square footage expansion, let him build his Boys and Girls Club in Kings Beach on Brad Johnson/NTPUD controlled property.

Respectfully, Aaron Katz

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

From: <s4s@ix.netcom.com>

Sent: Sep 10, 2022 6:43 AM

To: Callicrate Tim <tim\_callicrate2@ivgid.org>

Cc: Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>

Subject: Where is the Board Packet For the Sep 14, 2022 Special Board Meeting?

Chairperson Callicrate and Other Honorable Members of the IVGID Board -

You people really, really are a piece of work. You blindly defer to your so called "professional" staff and they are disgusting. Got that Indra? Disgusting! Got that any member of the public that is reading? Not overworked, not negligent, not indifferent. Disgusting! Wake up and smell the coffee! It's all there right in front of your faces. If you choose to smell.

Indra and Co. send out an agenda for a special Board meeting. And they KNOW they can't prepare a packet of materials for Board members and the public in a timely manner. And there are only two general business matters on the calendar. TWO! And they really, really don't care. Got that Indra? You DON'T care!

And it's now after 7 A.M. On a Saturday morning. If your staff can't do their jobs in a professional manner why would you ever, ever notice a meeting? Other than you really don't give a damn about sharing facts with the Board and the public because you have a different agenda that doesn't include us. Like I said, disgusting.

Or maybe your staff is secretly sharing these materials with the Board and intentionally excluding the public? If that's happening, please let me know Sara or Matthew. Because then it's an OML violation.

Mr. Duffield wants to CHANGE the agreement he negotiated. And you don't even know what he wants to change?

Mr. Duffield wants to CHANGE the design of his Boys and Girls Club Rec Center expansion. And you don't even know what he wants to change?

Give us a break. We might have been born at night. But not LAST night!

How about you start listening to the public? I thought we had a design? I thought we were spending more money for a complete design? And now we learn that we don't even have a design! Again. Don't bore me

with the facts! We have a Boys and Girls Club to construct.

You know, this whole thing with Mr. Duffield & Co. is getting very old, very fast. If he wants to donate money to his "beloved" IVGID, that's fine. Make your donation and be done with it. But when you place conditions like he and Indra are placing, it's NO DONATION! It's a buy out. We don't want your buy out Mr. Duffield! Give it to Brad Johnson and build your Boys and Girls Club in Kings Beach. We don't need it!

And if any of you Board members don't think staff's behavior is disgusting, then I'm sorry. You're just as disgusting as your staff. Because obviously you don't care. Because if you did, you wouldn't put up with this garbage!

Cancel the meeting for Wednesday and if you want to hold it, schedule it AFTER you have materials available to share with the public and the Board at least a week in advance. Or how about this one? Let's just dispense with a Board packet altogether. Who needs it? Want to change designs? Just do it the evening of the meeting. Want to change contract terms? Just do it the evening of the meeting.

And to those of the public reading, remember what DJ Khalid said! It's yet another one.

Respectfully, Aaron Katz



**August 24, 2022** The Duffield Foundation received approval from TRPA to proceed with building a gymnastic center on their own property.

**September 14, 2022** Board of Trustee meeting to "...possibly approve an Amendment to the Grant Agreement to modify the scope of the ... Project,  
Board voted 5-0 to approve a letter of support to the Foundation for the Recreation Center Expansion Project.

Board voted 4-1 to approve the Amendment to the Grant Agreement regarding Option D.

Foundation revealed the Grant for the Expansion Project to be \$25M

The Amended Grant Agreement still included a multiuse gym.

The Design team, without the Board's consent, offered a plan which eliminated the gym (D).

Four Trustees voted to support the Foundation's preferences over the community's priorities.

**September 19, 2022** Duffield Foundation informed the GM that they are terminating the Project according to section 6 of the Grant Agreement

The Board of Trustees was not informed of this email in a timely manner.

No cause for termination was given as required in section 6

No opportunity to correct any deficiency was allowed (15 days according to the Grant Agreement)

**September 26, 2022** An email from Trustee Wong to inform her community that IVGID had lost a \$26M donation from the Duffield Foundation

**September 28, 2022** Board of Trustee meeting.

Community reacts to the news that the Duffield Foundation terminated the Project

Board Chair states he spoke to the Foundation director on **Sept. 27** and was told the Foundation terminated the Grant due to the 4-1 vote to approve the design change.

The Board chair should have asked for substantiation that a unanimous note was a requirement.

The Board chair should have asked for the 15 day period to reconcile the issue.

Some of the reasons for the failure to Expand the Recreation Center:

There appears to be no meaningful input from the Board Trustees into the negotiations, designs, cost or timing with the Duffield Foundation. Trustees allowed staff to be in charge. The architects **should not** have presented any plan to the Foundation that omitted the gym. The MOU states that IVGID shall have the sole discretion and approval over the contents of the design. However, the Foundation over-ruled the Board by declaring only option D was acceptable.

The only agreement with the Foundation was for them to pay for a design for an expansion. While the Foundation's budget was insufficient to meet the community's priorities, the Foundation decided to not partner with the IVGID community financially to accomplish the goals of both.

The apparent goal of the Duffield Foundation was to provide a space for the Boys and Girls Club, while the goals of IVGID are to provide facilities and services for the whole community,

including a multipurpose gymnasium, exercise rooms, personal training rooms, storage and office space (Community Service Master Plan, 2018).

The management style of the Duffield Foundation as compared to the Board of Trustees was likely another major obstacle. The donor had to answer only to itself, whereas the Board has to answer to the community and strive to meet its priorities. It is inappropriate for any Trustee to subordinate their responsibilities to IVGID to their personal goals or to a third party.

The secrecy of "negotiations" including insistence on allegedly unanimous voting, not revealing size of the donation, keeping issues as verbal vs, written agreements and insistence on not dealing with the Board directly all helped to cloud the community's understanding of the situation.

The Board should have insisted on and acted in a more transparent manner regarding all issues. IVGID was supposed to have the sole discretion and approval of the design. At the end the approval of the design was surrendered to the donor.

It is apparent that once the Duffield Foundation received TRPA permission to proceed with their own gymnastic center, the "desire" to follow through with the IVGID Recreation Center Expansion had vanished.

Our Board of Trustees overall, abdicated their responsibilities, did not act with the interests of the community first and then tried to place all blame on the one Trustee, who alone, acted on behalf of the community interests first and the interests of the donor second.

The Trustees, staff and the majority of the community expressed only positive sentiments towards the Duffield Foundation offer and the desire to proceed with the Proposal to expand the Recreation Center.

A very harsh learning lesson has been cruelly delivered.

Joe Schuk

October 12, 2020 - Public Comment by Clifford F. Dobler

This written statement is to be made part of the meeting minutes.

I have followed the Effluent Pipeline and Pond Projects for at least the past six years. The waste caused by bad decisions is quite enormous and include, an overpayment of approximately \$300,000 to the assessment contractor, almost \$300,000 to the Tahoe Transportation District to co location the pipeline which was never feasible, and most recently \$385,000 to design pond #2 which was never feasible because of requirement for impervious coverage costs and dam reconstruction. Over \$1,000,000 has been spent on Staff time. Inflation has been the killer as pipeline construction was to begin to begin in 2015 and is now getting started 8 years later.

According to the memo by Brad Underwood, the initial 8,000 lf of the 31,000 lf project will begin at the Spooner Pump Station proceeding south. This pipe section is welded steel and was found to be in good condition according to the assessment contractor.

Over the past five years, the southern portion of the pipeline containing the remaining 13,000 LF in Segment # 3 was deemed to be in a failed state because of thinner pipe and weak bell and spigot joints. In 2018, 1100 lf at 13 locations was replaced at a cost of \$1.1 million and in 2019 another assessment reveled an additional 9 locations were deficient and 5 had a useful life of less than 5 years. The board of trustees in early 2020 decided segment 3 was the highest priority and should be replaced first. In the past 3 years several Pipeline leaks have occurred in segment 3 .

In April, 2022 HDR was awarded a design contract. The Project Summary stated ***"The immediate priority is to replace the remaining portion of Segment 3 pipeline (12,385LF )"***. I will mention that Staff in order to confuse the public and several sleepy Board members , combined Segment 2 and Segment 3 into one segment. Trustee Schmitz brought this to the attention of HDR and this change was to be corrected but never was .

So what happened between April and now which would result in abandoning Segment 3 which is failing and jumping over to Segment 2. There must be some pretty strong reasons for the change and I and the public would like to know since it has never been disclosed.

On Page 55, Mr. Underwood makes the following unclear statement. ***" There is an urgent need to begin the construction early in the 2023 construction season as there is approximately 2,000 lf of pipeline in conflict with a current NDOT project near Marlette Creek"***. What is that all about?

It has now become quite apparent that the current management team is not staying with a plan and constantly deviates without providing any information . Remember the Mountain Golf Course Cart Paths and the recent Rec Center expansion.

The public needs proper management.

Public Comments - IVGID Board of Trustee Meeting 10-12-2022 by Ijosa Dobler

This written statement is to be made a part of the meeting minutes.

There has been much said in public comment and on social media sites ,that Trustee Sara Schmitz somehow , through her vote on September 14, 2022 regarding approval of a design scope change for the Recreation Center Expansion, caused the Dave and Cheryl Duffield Foundation to terminate the Grant Agreement for Design and Preconstruction Services, for the Recreation Center Expansion Project executed by them on August 2, 2022.

Trustee Wong, in a heartless attempt to smear Trustee Schmitz, sent an e mail to an unknown number of residents in Incline Village stating that a non existing grant of \$25 million was pulled by the Duffield Foundation because there was not a unanimous vote by the Trustees on the design. Both the amount of the grant and the unanimous vote requirement exists nowhere in the grant agreement, the Board Packets, the minutes of meetings, or anywhere else. Conclusion is simple, Trustee Wong made the whole scenario up.

My Husband Cliff and I ran a successful business purchasing distressed debt from Banks and latter restructured the debt with the borrowers. Disputes were part of the purchases. Our attorneys, which were many, advised us of the" 4 corners rule of contract law" which stipulates that if two parties enter into a written agreement they cannot use oral or implied agreements to contradict the terms of the written agreement.

Since there appears to be no written agreement for a \$25 million grant nor any requirements in the executed grant agreement for a unanimous vote approving the design, Trustee Wong should retract her e mail statements.

On the same matter, I have been asking Trustee Tonking what transpired prior to the meeting on Sept. 14<sup>th</sup> that an apology by Trustees was needed in the Support Letter, drafted prior to that meeting. So far I have received the run around on an unclear response.

5 Days ago, Ms. Krolick posted on Facebook: "I am very much looking forward to the special meeting on October 20<sup>th</sup> at the Chateau. I understand ALL communication will be given and the truth will come out."

Is this special meeting for special people since it's not publicly posted nor is it on tonight's long range calendar? Or, is this another Wong Scenario? I asked Ms. Krolick yesterday, in person, where she got her information, she told me, she swore not to tell. NICE!

**I read from the email sent to Cliff Dobler by Tim Callicrate....The entire email should be a part of the record my comments and of this meeting: I read:**

*"You should ruminate upon your protege', Ms Schmitz, who just cost our District/Community \$25.8 MILLION dollars!!*

*What a travesty you and your perpetually aggrieved cabal have foisted upon our Community!*

*Hopefully this will showcase the cancerous wretch that has infected Incline Village/CrystalBay."*

Four years ago, I made a serious mistake. I supported Mr. Callicrate for election as a Trustee. Along with his alter ego Wong, he has turned out to be a mean, lazy, power crazy, and unhappy man who twists and distorts the FACTS to suit HIS AGENDA.

You and Wong's insane attempts to demonize Sara Schmitz and try to force her off the board are disgusting.

Your lies about her are equally disgusting.

Mrs. Schmitz who is not any ones protege is the unquestionably the hardest working Trustee on the board.

You two are a lame duck trustees who will be nothing but another Joe citizen in 75 days.

There never was a \$25.8 million dollar contract and you all know it. There was a \$2.4 design contract with IVGID and nothing else.

When Duffield's "Plan A" 4700 square foot facility was approved his own land on the east side of town, he dropped "Plan B" IVGID like a hot potato.

You have and will continue to use Mrs. Schmitz's vote as a false flag and lie to deceive the population to voting for your protégé Krolick.

Your record and Wong's as a Trustees is one of do-nothing failure.

Tonight's refund request for the use of our golf courses is just an example of how you all stupidly waste the Board's time on nonsense.

Four years of failure is your legacy.

\$17 million of the public's hard-earned money in the treasury – now probably worth \$12 million due to inflation.

What do we have to show for your four years. I will enumerate your fiduciary failings as Trustees in my closing comments. But what did you actually achieve for our residents?

1. We do not have a new Incline beach snack bar.
2. We do not have new east side bathrooms at Burnt Cedar Beach
3. We do not have a new effluent pipeline
4. We do not have a lined emergency holding pond.
5. We do not have a decent Ski Beach launch ramp
6. We do not have a Village Green looks attractive and well drained
7. The Mountain Golf Course cart path project is now another year behind schedule.
8. We do not have a plan or design for a new Snow Flake Lodge
9. We do not have a plan or design for a new detachable Lakeview quad lift.
10. Plus ... You have allowed Mr. Winquest to waste massive amount of time on a not-gonna-happen dog park on Burton-Santini lands dedicated as primitive open space in perpetuity.

Your one and only success – if you can call it that – is getting a new pool at Burnt Cedar built at twice what it should have cost.

Ending comments.....10.12.22

A community member stated tonight that myself and those who Callicrate characterized as the “gang of 12” wasted a lot of IVGID finds.

I will tell you about a waste of IVGID’s funds. \$17 million in the Community Services Fund and \$12 million in the utility fund frittered away by inflation and a do-nothing Board.

Mr. Callicrate - Your record and Wong’s as a fiduciary Trustees is one of failure, dishonesty, lack of accountability, and discord.

1. Approval of a ACFR full of inaccurate information
2. Lack of oversight on contracting (ex: Mountain Golf Course Cart path)
3. Massive overspending on the Burnt Cedar pool and Issued contracts of \$4.042 million in excess of available resources of only \$2.5 million for the Bunt Cedar Pool violating NRS
4. Continual attacks and threats upon Mrs. Schmitz
5. Unjustified raises to the GM
6. Dishonest and criminal attempt to gain another term as Trustee
7. The insanity of hiring a \$56K shrink to council the board and then using him as a hammer on Schmitz
8. Tolerating Kendra Wong’s absence at board meetings.
9. Wasting months of time and \$330K on the ill-fated holding pond #2 initiative.
10. Allowing Winquest and Novazio to continue unapproved accounting practices.
11. Leaving the GM in total charge of the Ball Fields renovation with Duffield Foundation. IVGID was supposed to pay nothing, but we ended up paying \$424K above grant with not one thin dime in the budget and never asked for an additional appropriation from the Board.
12. Made no effort to collect the \$300K overpayment to PICA on effluent pipeline assessment.
13. Spent \$277K on design for the renovation of the tennis center when normal architectural services should have been about \$70K.
14. A renovated Mountain Golf course clubhouse that is less useful than the un-renovated one.
15. And Finally – the stupidity of spending a quarter million on the losing Smith lawsuit.

Wong and Callicrate... You have been petty, feckless, stupid and lazy. You failed us as resident property owners.

You do not demand hard work and excellence from IVGID staff.  
You do not demand production form the IVGID staff.  
You did not spend time even reading through the board packets.

I only hope that the next board is not as petty and lazy as you two.

I can hardly wait for the clock to run out the next 75 days so that you two will be gone.

**Mike Abel**



IVGID Board of Trustees Meeting  
October 12, 2022  
Chris Nolet – 765 Lakeshore Blvd

My comments are intended to be as constructive as possible under the circumstances and help our community begin to move on from what appears to be a massive loss – that is the Dave & Cheryl Duffield Foundation Commitment to potentially expand the recreation center.

During the Board meeting of September 14<sup>th</sup> the Trustees were presented FOR THE FIRST TIME with several redesign options, as the previously approved scope of work came in well over the level of the promised Duffield Foundation gift. The redesign vote for Option D was 4 to 1. Later that same evening, a support letter to the Foundation supporting the project was approved 5 to 0. AT NO TIME, to the best of my knowledge, was the requirement that every governance action pertaining to this project be unanimous ever mentioned. To be clear, it was not mentioned by the District GM, nor by any Trustee, during the September 14<sup>th</sup> meeting. Moreover, this “requirement” was not included in the fully executed Grant Agreement dated July 28, 2022. Section 18 of the Grant Agreement notes that it represents the “Entire Agreement.” If the unanimous voting requirement was mandatory for the Foundation, and previously known to District Staff, one has to ask why it was not included in the Grant Agreement, or at least raised as a “deal breaking” issue during the meeting. Again, if this requirement was previously known, then why prepare the letter of support, and more importantly, why did Staff submit the Option D plan to TRPA for approval the very next day?

If evidence exists to support one trustee’s public assertion that unanimous approval for every step of the project was “known” on or prior to September 14, I would very much appreciate being corrected.

The Termination email from the Foundation does not state a cause for termination, which appears to be a stipulation in Section 6 of the Grant Agreement. Further, in the absence of any press release from the District, we are left with the assertions in an email from one Trustee, and the Tahoe Daily Tribune article of October 6<sup>th</sup>, to explain this incredibly unfortunate outcome. Section 6 of the Grant Agreement provided the District with 15 days to cure the default. It would be very helpful for the community to understand the significant efforts that were undertaken to cure the District’s default.

As Jim Dugdale, the Executive Director of the Duffield Foundation was quoted in the October 6 Tribune article, “there were several missteps in the project.” As the well-known saying goes, “sunlight is the best antiseptic.” Right now this community really needs more robust disclosure of how this project failed, and what we need to learn in order to be more successful when partnering with the Duffield’s in the future.

Until we are provided a credible fact pattern as to what really happened, I would strongly encourage our community to use restraint in casting aspersions on your neighbors.

others

Thank you

press release

## MINUTES

### **SPECIAL MEETING OF OCTOBER 24, 2022**

Incline Village General Improvement District

The special meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Board Chairman Tim Callicrate on Monday, October 24, 2022 at 5:30 p.m. at the Chateau, 955 Fairway Boulevard, Incline Village, Nevada.

#### **A. ROLL CALL OF TRUSTEES\***

On roll call, present were Trustees Tim Callicrate, Trustee Sara Schmitz, and Trustee Michaela Tonking. Trustee Matthew Dent joined the meeting at 6:03 p.m. Trustee Kendra Wong was absent.

Members of the public physically present were Aaron Katz, Judith Miller, Patrick Schmitz, Linda Smith, Harry Swenson, Frank Wright, Joseph Shultz, Cliff Dobler, Ellie Dobler, Yolanda Knaak, Chris Nolet, Diane Becker, Patricia Moser Morris, Stan Herschberg, Mike Abel, Myles Riner, Ray Tulloch, John Eppolito, Peter Morris, Gail Krolick, Dave Noble, and others.

District General Manager Winqest read a statement written to the public that was distributed by the District earlier in the day.

#### **B. INITIAL PUBLIC COMMENTS\***

Aaron Katz provided written statements to be attached to the meeting minutes. He commented that he did not know this was a fact finding hearing so he is going to talk about some facts. He stated he keeps hearing from the takers in the community that Staff is honest and forthcoming and when you have questions, you pick up the telephone and you get courteous, honest and straightforward answers. He continued that he has been here for 15 years and that has not been his experience. He stated that the District General Manager told the community that the Duffield's expressed their requirement that the Board vote unanimously in favor of their smaller version of the Recreation Center Expansion on September 7<sup>th</sup> at a meeting; he asked who was present at the meeting. He explained that one of the people present was the District's Project Manager and stated she prepared the Board packet for the September 14<sup>th</sup> agenda item; she shared the materials with Mr. Dugdale the day before she shared them with the Board and public. He continued the reason was so Mr. Dugdale could approve the Staff memo or proposed modifications prior to sharing it with the Board. He stated the materials said nothing about unanimous approval being required. He continued that on October 1<sup>st</sup>, the District General Manager sent Mr. Dugdale an email asking that he provide written corroboration that the subject of unanimous support consent



was discussed on September 7<sup>th</sup> and asked if he sought a similar corroboration from the Project Manager who was present – no. He stated that at the September 14<sup>th</sup> meeting, the District General Manager told the Board and public that all he is doing is trying to give the Board and community all the information so they can make a decision on whether or not to move forward, yet he fails to make any reference to a unanimous approval being required. He continued that he then turned the meeting over to the Project Manager and she said nothing about the unanimous approval being required. He asked “Do you know who wrote the letter of commitment in favor of the modified Recreation Center Expansion where we state how humbled we are by the Duffield’s generosity?” Answer - Project Manager. He asked “Do you know who sent the proposed letter to Mr. Dugdale for the Duffield’s advance approval prior to sharing it with the Board?” Answer - Project Manager. He then asked exactly who does the Project Manager work for, does she know she is a public employee and does she know that when you are a public employee, you are a fiduciary for the public. He continued that a fiduciary has a broad duty to carry out public responsibility in a manner that is faithful to the public trust and when you breach those duties, you are guilty of constrictive fraud.

Judith Miller read from a prepared statement which is attached hereto.

Linda Smith read from a prepared statement which is attached hereto.

Harry Swenson read from a prepared statement which is attached hereto.

Frank Wright commented that he hates to follow the people who have spoken, as they were very eloquent, knowledgeable and extremely informed. He stated that they are informed because they have the Board packet with the truth in it; they did not have the packet on September 14<sup>th</sup> or before then with all of the information. He stated this is a major project being financed by a local citizen without any documentation, no contracts, no set of rules, no negotiations involving the community and the Board, but rather inviting Staff behind closed doors without the Board knowing and changes made with the community finding out at the last minute. He continued that all of these things led to this mess but the thing that bothers him the most is the unprofessional behavior of the District General Manager, some of the Board Members and the pathetic behavior of candidates running for the Board who should have never said the things they said. He stated worst of all is the attack on Trustee Schmitz; trying to pin this on her is absolutely ludicrous and insane. He continued that members of the community that continue to say she was involved in this; she was not involved in this and had no knowledge. He stated that Board Chairman Callicrate, the District General Manager and Trustee Wong knew it was going forward; they sent an application to the TRPA on the 15<sup>th</sup>. He asked where and why the 4-1 stuff came from, and then stated it was

because someone was not being honest. He continued that someone is lacking integrity and did something bad to a person he should be working with; he does not think this person or the candidates for the Board are going to come forward and apologize to Trustee Schmitz. He commented that it is sad because in a community like this, you have to be bigger than that and have more integrity if you are going to be representing people in the community. He mentioned that this is a huge black eye to the community and he hopes they go home tonight and think about what they should do, and do it.

Joseph Schulz read from a prepared statement which is attached hereto.

Cliff Dobler read from a prepared statement which is attached hereto.

Ellie Dobler read from a prepared statement which is attached hereto.

Yolanda Knaack, IVGID candidate 2022, commented that if there would have been a contract, then the community could have went through the legal process where a cure could be provided such as a new vote. She reminded everyone that the first part of her platform is bringing people together through positive and respectful communication; vote Yolanda Knaack for IVGID Trustee.

Chris Nolet read from a prepared statement which is attached hereto.

Diane Becker read from a prepared statement which is attached hereto.

Patricia Moser Morris read from a prepared statement which is attached hereto.

Stan Heirshberg read from a prepared statement which is attached hereto.

Mike Abel read from a prepared statement which is attached hereto.

Myles Riner read from a prepared statement which is attached hereto.

Ray Tulloch, IVGID candidate 2022, commented that it is unfortunate that we are here tonight, and like many other members of the community, he is disappointed that the Duffield's walked away from the project. He stated what saddens him much more is that some parties seem to be more interested in scoring political points against political rivals, instead of finding a way forward. He continued that the next few hours will be spent debating on who said what to who and when; since there is not an independent party adjudicating this as he requested at the last meeting, he suspects that nobody's mind will be changed tonight. He referenced a quote by William Shakespeare "*A plague on both your houses*" and stated the community

deserves better than this. He continued that there has been multiple failures of communication throughout the process - selective leaking of information to certain parties and friends of Trustees, rather than full and timely disclosure of all the information to the public as is required. He asked how to move forward from this and commented that it is time to move on and it is time for change. He continued that the new Board needs to be transparent and debate the public's business in public, not in back room deals. He stated his commitment to the community if elected, is that he will work with other Trustees to accelerate delivery of projects the community has requested. He continued that the community has sat on the Recreation Center expansion in the Community Master Plan for 4 years and has not budgeted anything for it. He stated it is time to accelerate that; the community deserves changes to the Recreation Center to meet community needs and that the last 2 Chairs have done nothing to move that forward. He stated he would be open, honest and transparent in all his actions; there is no hidden agenda, no back room deals, no special favors for special interest groups and no off the record discussions withheld from the public. He mentioned that "Transparency, Accountability and Value" is not just a slogan on his signs; it reflects his value system, so vote for Ray Tulloch for a focus on community to deliver results.

John Eppolito read from a prepared statement which is attached hereto.

Peter Morris commented that he wrote his notes before the IVGID announcement was read by the District General Manager this evening, and he really appreciates the collaboration effort behind the statement. He commented he was also pleased reading some of Trustee Schmitz's email that were handed out. He stated that he hopes his comments come across differently this time and noted that in the past he has criticized Trustee Schmitz and called into question her character. He continued that he knows he wears his emotions on his sleeve far too much and he realizes that is not the best way to do things, and not the way to achieve the best for the community. He continued that he knows that is what they both want, the best for the community. He stated he does not hate or dislike her and the right way to go about things is to refrain from personality and focus upon discussions and actions. He stated with regards to the agenda item and lost gift, he cannot pretend to know what was in Trustee Schmitz's mind or what her intent was, and she should know that he does not think she intended to scuttle the ground. He stated that he is sure that she never thought her vote would lose the community 26 million dollars but that is where we are; he suggested that she ensure the right thing is done for the community moving forward. He continued that maybe a combined and great team of Staff and Trustees could find some way somehow to bring the gift back to the community by demonstrating that there is truly unanimous support from the Board. He mentioned that he not asking for an apology from Trustee Schmitz or anyone; he asked Trustee Schmitz to initiate any action she can from her and her

colleagues on the Board to demonstrate unequivocally that the community is 100% in favor of support and request getting the gift back on track. He encouraged Trustee Schmitz by saying that she can do it with true significant respect and appreciation community wide and asked that she see what action she can take for the Board to help get this back on track; no more name calling and let us work together.

Helen Neff commented that many people spent countless hours on the project including the Board of Trustees, the District General Manager and IVGID Staff; she expressed her gratitude for everyone's work and dedication. She also expressed her gratitude for the support that the Duffield Foundation generously gives to the community. She stated that despite all good intentions, it is apparent from the information included in the Board packet material that there was serious missteps in the entire process, especially the simple step of making it clear in writing that a unanimous vote was required on both issues that were before the Board during the September 14<sup>th</sup> meeting. She continued that the requirement was not on the agenda or in the meeting packet materials. She stated that the meeting packet for tonight's meeting states that the requirement for a unanimous vote was communicated in 5 individual telephone conversations between the District General Manager and each Trustee over the course of 2 days and noted that written transcripts or recordings of those calls are not included in the packet for this meeting so the contents of those conversations cannot be verified. She mentioned that the minutes of the September 14<sup>th</sup> meeting include 10 pages of discussion between Trustees and Staff regarding the various design proposals and the costs, and there is no point referencing the unanimous vote requirement. She continued that there was no statement from the Board Chair that a unanimous vote was required before the vote was taken. She stated she would think this would be an appropriate procedure if the vote required anything other than a simple majority which is the norm for the Board. She continued that there was a mention that the second motion required unanimous support, and that was delivered. She mentioned the supplemental documents for tonight's meeting provide additional information and describe a chaotic situation. She encouraged everyone to read the supplemental documents including the official notice from IVGID that the motion passed and later, an email that read "*I guess we are all at fault for allowing one Trustee to vote no when we all "knew" the secret stipulation.*" She asked what the secret stipulation was and stated that communication was deficient on many levels. She mentioned that she appreciates the statement that was made at the beginning of the meeting but it is also wrong to blame one person and it is wrong for a Trustee to call for a fellow Trustees' resignation based on emotion and not facts. She continued that apologies are due to Trustee Schmitz and stated let us heal, learn from the missteps, resolve to improve communication on all levels and be civil and respectful to all.

Ronda Tycer commented by asking who would deny that a 26 million dollar donation isn't worth the Trustees unanimous unqualified agreement to build whatever the Duffield's wanted. She continued that unless you understand that IVGID already planned to expand the Recreation Center as part of its 5 year plan. She stated now the expansion can proceed independently without outside constraints; IVGIDs approved plan for the Recreation Center was based on a community prioritized list of amenities to be included in the expansion. She continued that now the Board can honor those priorities and now IVGID has basic plans and drawings for the Recreation Center expansion that can be modified to include the priority amenities including the multi-use gymnasium and warm water pool. She stated IVGID can take a vote of the community to expand the Recreation Center to include a teen center even though that was not specifically part of the expansion. She stated IVGID can ask for donations for the Recreation Center expansion, putting donors names on various parts of the facility. She continued that based on the enthusiasm for a teen center shown by many speakers at the meeting, many residents would be willing to donate funds. She commented that although the loss of the Duffield Foundation feels like a disaster, she has to acknowledge that it came with a lot of strings attached. She continued that it would undermined the Trustees' fiduciary duty to the community, it compromised the Recreation Center expansion the community wanted and it would have left Incline residents paying millions in future years to maintain an expanded Recreation Center that may have excluded the priority amenities. She stated she has raised questions that she hopes will be answered at this meeting; she trusts the IVGID Board to rise above the fray and show the sound judgement evidenced in past difficult decisions.

Trustee Schmitz clarified a public comment by stating there was confusion on the agenda as the agenda had 2 separate agenda items. The Board memorandum was incorrectly written and was not in alignment with the agenda; the agenda has to be followed because that is a requirement of open meeting law.

Board Chairman Callicrate provided a brief history of the Recreation Center. He stated it was in planning for 14 years and was opened in 1992; the building that is there now is roughly 50% of what was originally planned. The monies were collected in District 4B funds which were the Recreation funds for the District which was not inclusive of Crystal Bay. He stated that before it was opened and in 1991, there was considerable output from the community on what they wanted to see on the final vestige. The community lost the second gymnasium with the suspended track, warm water pool, teen center, free weight room, conference wing with kitchen and the relocated IVGID offices. This was all thanks to a small group of people called Our Town. The community had their own TRPA representative vote

against it because she was pressured by this small but effective group of people. Thirty years into the future, the community has a generous donor approach the District through the District General Manager.

**C. APPROVAL OF AGENDA (for possible action)**

Board Chairman Callicrate asked for any changes to the agenda; there were none. Board Chairman Callicrate indicated the agenda is approved as submitted.

**INITIAL PUBLIC COMMENTS** (continued)

Board Chairman Callicrate was made aware that the Board of Trustee Members did not have the opportunity to make public comments at the beginning of the meeting and as such, allowed the following:

Board Chairman Callicrate read a statement by Trustee Wong in her absence; which is attached hereto.

Trustee Dent stated that he knew Trustee Schmitz was going to vote no a day or two before the meeting because they talk quite often; there was no surprise that she was leaning against supporting the project given that she thought the community could do better. He stated that he knew they needed a unanimous support letter but he was unaware they needed to vote for item 2A and support that. He read an email that he sent to the Board Chairman, District General Manager and legal that stated, *"We had two separate items, with completely different asks. One was for unanimous support and one was not. The items and the memos did a good job of laying that out. We voted on a design option, didn't receive unanimous support (because it wasn't required) and not one Trustee tried to convince a dissenting Trustee to change their vote. We knew Trustee Schmitz wasn't going to support it before the vote and neither the Board or Staff said anything. I guess we are all at fault for allowing one Trustee to vote no when we all "knew" the secret stipulation. We then thanked the Duffield Foundation and moved on to the letter of unanimous support even though the deal was supposedly already dead."* He asked why did we do that, and stated the deal was supposedly dead. He continued that Staff then rushed off to submit the project to TRPA even though the deal was dead. He asked why would we waste time and public funds on submitting to TRPA if the deal was dead? He stated he had no doubt in his mind after the September 14<sup>th</sup> meeting that the community was moving forward with the Recreation Center expansion project; he thought the Board and Staff were all pleased with the outcome and everyone seemed excited. He stated the next day a member of the design team approached him and they understood his and Trustee Schmitz's stance on the design and they were excited the project was

moving forward and had unanimous support. He stated that when you look at the action of the Board of Trustees and Staff, the narrative out there is not aligned. He continued that this is another example of IVGID's inability to effectively communicate.

Trustee Schmitz thanked everyone for being there and caring about the community. She stated this was an important decision and situation and she is grateful for everyone trying to come and figure out what the truth is. She then read from a prepared statement; which is attached hereto.

**D. GENERAL BUSINESS (for possible action)**

**1. SUBJECT: Recreation Center Expansion Project: An Overview/Outline of the timing of events – A Presentation by IVGID District General Manager Indra Winquest – Review and Discuss Presentation**

District General Manager Winquest stated the journey on the project started 1-2 years ago, long before it was ever made a reality and brought to the Board of Trustees. He continued that it started with his relationship with the Duffields and their Foundation and the success they had with the Incline Park baseball field renovation and the most recent gymnastics equipment donation. He acknowledged that a 26 million dollar project is significantly larger. He stated for him and his Staff, there are lessons learned for everyone and he resents the fact that anyone would comment that he is placing blame on anyone else. He continued that there are certainly things that he wishes were done a little differently which will be discussed when going through the timeline. He mentioned there were negotiations over a long period of time with a family and a Foundation that want to make a difference in the community; they trusted the District and he mentioned he is disappointed that the community lost the opportunity. District General Manager Winquest stated the information is factual and noted that people can have a different interpretation of the discussions which is fine. He stated that other than one phone call he had regarding the potential termination of the project, he was never alone in any of the meetings; he had Staff with him and had members of the design team present and Trustee Tonking was present at a meeting. He continued that looking backwards, he would have preferred to have a Trustee involved in some of the meetings, that did not happen which is a lesson learned on Staff's part. District General Manager Winquest provided an overview of the timeline of events. Questions and answers were permitted during the overview of the timeline of events. Trustee Schmitz stated that she understands that Mr. Dugdale was new to

the Foundation and asked if he was the person who was involved starting June 10<sup>th</sup>, and when he joined, if he was briefed on the prior design because at that point, the Board of Trustees was talking about option B versus option A? She asked what background information he was provided when he on boarded and if he was then the person going through the entire process? District General Manager Winquest responded that Mr. Dugdale started with the Foundation on May 2<sup>nd</sup> and prior to that, he had a few meetings with him and Mr. Duffield, getting him up to speed as he was getting ready to start full time with the Foundation. He continued that he believes that Mr. Dugdale came on board at the time where he understood the 30% schematic design scope and worked very closely with Staff on the terms of the first stage of the grant agreement. Trustee Schmitz asked if Mr. Dugdale was always the person representing the Foundation or if there were other people from the Foundation that came and went? District General Manager Winquest responded that Mr. Dugdale was representing the Foundation. Trustee Tonking stated there was a meeting early on that Mr. Dugdale was a part of with the Engineering Staff and he was looking at the design and had some edits to it to make it more feasible from what he had seen with dealing with prior types of designs, especially ones that involved kids. She stated he was a part of it and had seen all designs. District General Manager Winquest continued providing an overview of the timeline of events. Trustee Dent asked exactly when the 25 million dollar amount was introduced? District General Manager Winquest explained the 25 million dollars was discussed with the donor but not solidified in writing; he confirmed the amount was introduced prior to April. Trustee Tonking stated it was mentioned in the meeting minutes of April 27<sup>th</sup> and reiterated several times by the District General Manager that this could be the amount. Trustee Schmitz asked if the designer was ever told there was a 25 million dollar cap? District General Manager Winquest stated it was never in the contract; there were discussions about the dollar amount being somewhere around 25 million dollars but he does not think anyone expected the estimate to come in that high. Trustee Dent asked why 3 different options were taken to the donor that exceeded the 25 million dollar amount? District General Manager Winquest stated he believes there were discussions with the Foundation about being able to show different options and the value for the dollars in the event that the Foundation ended up being comfortable with going higher than the 25 million dollars. District General Counsel Nelson provided a reminder that the open meeting law requires a special notice be sent to anyone when his or her professional competence or character is going to be discussed in a meeting; no such notice was provided as this was intended to be a full review of the timeline. He continued that it is appropriate to ask questions but there cannot be an investigation of why decisions were made



or who may or may not have been right. He stated it is important for Staff to go through their version of the timeline and for the Board of Trustees to ask clarifying questions. Trustee Dent stated the Foundation has said things that are in the newspaper about missteps and he was just asking when the dollar amount was known. He stated it seems like a misstep to him that the Foundation said their maximum was 25 million dollars and they were brought options with higher amounts. District General Manager Winquest stated the donor was comfortable with Staff providing options. Trustee Schmitz asked when it needed to go to the option that did not include the multi-use gym, if anyone acknowledged that it was no longer in compliance with the grant agreement? District General Manager Winquest stated no; the Board of Trustees approved the schematic design and it is typical that things in the design will change. He acknowledged it was a significant change but there was nothing in the grant agreement that required Staff to bring it back at that time. He continued that between the 12<sup>th</sup> and the 28<sup>th</sup> of August, other than the Foundation being comfortable moving forward with some of the work in the event that the donor would approve option D, and while maintaining the timeline, there was no approved donor project. He stated there would have been nothing to have a special meeting for, as there was no donor approved option or design at that point in time. He stated that moving forward, language should be included in the grant agreement or contract that would require that it be brought back to the Board of Trustees at that point and time, regardless if there is a donor approved option. He continued that the donor could reserve the right to not agree to that being in the agreement but if the donor would agree to that type of stipulation, the donor would have known about a significant change in the design and it would have been required to go back to the Board of Trustees for discussion at that time. Trustee Schmitz asked that when things were being changed on August 12<sup>th</sup> and the multi-use gym was removed and since it was part of the documented scope of the grant agreement, were people aware that this was changing so the grant agreement was no longer in compliance because then it would need to come back to the Board, and it did on September 14<sup>th</sup>? District General Manager Winquest stated Staff knew that it would need to go back to the Board of Trustees because of the change of scope once confirmation was received back from the donor. He continued that during that time, the donor was not responding as they were unavailable, Staff was doing everything they could to focus on moving the project forward. He stated that if the donor would have come back and indicated they were good with Option D on August 13<sup>th</sup> or 14<sup>th</sup>, it would have been placed on an agenda as soon as possible, but Staff did not receive confirmation from the donor until August 29<sup>th</sup> that they were comfortable with option D and the 25.6 million dollar estimate. Trustee Tonking stated she does not see that as a violation

of the grant agreement because there was still a multi-purpose gym. District General Counsel Nelson stated that when the revised grant agreement came back to the Board of Trustees, the change was to the square footage reflecting a smaller size of the gymnasium. District General Manager Winqest continued providing an overview of the timeline of events. Trustee Schmitz stated she had requested the project be agendaized because she felt there was a deviation from the grant agreement; she felt the Board needed to review and approve the new information and modify the grant agreement. She continued by stating that it was modified, and it was modified to remove the multi-use gym from the grant agreement. District General Manager Winqest continued providing an overview of the timeline of events. Trustee Dent asked what the asks of the Foundation were as far as what needed to be included in the project aside from the 25 million dollar budget and a dedicated gymnastic area? District General Manager Winqest responded that the preliminary discussions with the Foundation prior to initiation of the project were around dedicated gymnastics space and a youth and teen center. He stated the vision for them was to have a large gymnasium where some of it would be for dedicated gymnastics with the ability to do other types of programming and some additional gymnasium space for multi-use for youth. He continued the Foundation had no issue with moving the front counter and having Staff office space for the Boys and Girls Club. He stated this was never intended to be a Boys and Girls Club and that the Boys and Girls Club was going to simply be a partner with the District; the facility was going to be managed by IVGID and the Boys and Girls Club was going to provide supplemental programming for the community. Trustee Dent asked for confirmation that the asks from the Foundation were a dedicated gymnastic center, youth/teen center and multi-use gym? District General Manager Winqest responded yes. Board Chairman Callicrate stated there were several public comments that the District General Manager violated the open meeting law and asked if District General Counsel Nelson would like to address this. District General Counsel Nelson stated he would ask District General Manager Winqest clarify whether or not he asked any of the Trustees how they would vote or shared the views of any Trustees with any other Trustees and the nature of his conversations with each Trustee. District General Manager Winqest stated he is aware he cannot poll Trustees and he would never do that. He continued that he simply updated each of the Trustees on the status of the project and asked if they had any questions. He stated the discussions he had with each Trustee included updating them on the meeting with Mr. Dugdale which included what the expectations were and what was going to be brought to the Trustees at the upcoming meeting. District General Manager Winqest stated he is confident that he was clear that a unanimous

decision was required for both the letter and the modified scope of design; however, after having conversations with 2 of the Trustees, they did not walk out of the conversations with the clear picture like he had thought. He stated that this is something that he has learned; that he needs to double check that it is fully understood what he is explaining and in retrospect, put it in writing. He continued that sometimes in these types of situations, there are certain things you don't necessarily put in writing, but he should have followed up with each of the Trustees with an individual email recapping the conversations. He stated there was no open meeting law violation and it is not uncommon for him to have conversations with Trustees about agenda items and answer questions they may have. He continued that his job is to ensure that each of the Trustees are comfortable with what is in the Board packet. Trustee Schmitz stated it is important for everyone to understand that on September 8<sup>th</sup> when they had these conversations, the agenda had not been published yet and that's when some of the communication from Trustee Dent and herself came in, because when they talked about it, they were talking about the letter of unanimous support. She continued that the agenda was not created yet and distributed until September 9<sup>th</sup> and the confusion came in with the agenda that had 2 different items. She stated there was not a follow up discussion regarding there being 2 separate agenda items. District General Manager Winquest clarified he discussed with the Trustees what they could see for the upcoming meeting. Board Chairman Callicrate agreed and mentioned that it was one agenda item with two parts. District General Manager Winquest stated when he wrote the memo, it was his understanding there would be 2 actions wrapped into one motion. Board Chairman Callicrate asked District General Counsel Nelson if that is true. District General Counsel Nelson stated it is difficult to recall exactly what was said at that time, but that is his understanding based on the way the Staff report was put together. Trustee Schmitz asked how/why there were 2 agenda items? Trustee Tonking stated there was not, but there were sub items, and the Board of Trustees voted on these type agenda items in prior meetings. She continued that there were agenda items that were voted on that were combined previously, and this first time in 2 years that the agenda items were split up. Trustee Tonking asked Trustee Schmitz about why she did not call the District General Manager if she was confused when she saw the agenda? Trustee Schmitz stated she did not have any confusion and she saw 2 separate agenda items; she knew there was a letter of unanimous support. District General Counsel Nelson mentioned that the Trustees are getting into the relative credibility of individuals involved and he would not recommended continuing this. Board Chairman Callicrate mentioned he remembers looking at the agenda and it had the 2 items under the 1 heading. Trustee Dent stated there have been times where there are

multiple votes associated with a similar item and sometimes there are items with one vote and sometimes there are multiple votes, it just depends on what the Board of Trustees wants to do at the time. He stated it is usually mentioned in the agenda packet what needs to happen; it is written in there and the Board knows the rules and if the rules are not written down, you do not know how to play the game. He continued that the rules were not written down and the Staff and Board of Trustees messed up; if unanimous support was needed, it should have been written down and then everyone would have been clear about it. District General Manager Winqest mentioned that no one understood more than he did what the expectations were and how important the project was to the community. He stated in his personal opinion, the letter was what laid out the unanimous support for the modified scope, but he knows there are disagreements there. District General Manager Winqest continued providing an overview of the timeline of events. Trustee Schmitz asked if there was a reason why the email that Mr. Dugdale wrote on September 19<sup>th</sup> wasn't shared with the Trustees? District General Manager Winqest responded that it was not shared because Staff did not have anything formally signed by the Foundation yet. He stated he thought that sending correspondence to the Board of Trustees notifying them of the termination was thorough enough but he now understands that at least one Trustee did not understand that the project was indeed being terminated. Trustee Schmitz stated she noticed there was not a cause and had she seen the email on September 19<sup>th</sup>, she would have perhaps suggested the Board of Trustees get together to fix the issue. District General Manager Winqest mentioned that the Foundation did not think they needed to include that information in the letter, which was to satisfy the terms of the agreement. District General Counsel Nelson mentioned that the Foundation made it very clear that they were not interested in moving forward and when the District asked if that could be changed, it was very clear that it could not be. He continued that it was imperative at that time they made sure all existing contracts were honored and he looks forward to finalizing those contracts. District General Manager Winqest added that there was also discussion about Mr. Dugdale going back to the donors to make sure there was not anything additional that they needed, which is why he waited until September 26<sup>th</sup>. District General Manager Winqest continued providing an overview of the timeline of events. Trustee Schmitz stated the Trustees did not have information that it was actually in writing until the email they received on September 28<sup>th</sup> and when she went back to read the email, it did not indicate that there was anything signed. She continued that when Trustee Wong's email came out, she was not informed that there was actually something in writing. District General Manager Winqest stated that he did not notify any of the Trustees that he had the

letter in writing and just let the Trustees know that Staff met with the Foundation and they were formalizing terms of termination. Trustee Tonking stated she did not receive a signed letter but it was clear in the email that it was terminated. Board Chairman Callicrate agreed and mentioned he was fully convinced but he did one last ditch effort by sending a message to the Duffield Foundation on September 27<sup>th</sup>. He stated he wanted to give it one more try and was speaking as one member of the Board and a 37 year resident of the community. He continued that he was hopeful there might be an opportunity before the meeting on September 28<sup>th</sup> where the Foundation would have had time to think about it, but that did not happen. He stated that Mr. Dugdale thanked him and gave him the statement that he read at the September 28<sup>th</sup> meeting. District General Manager Winquest commented that he thought it was important for the Chair to have the conversation with Mr. Dugdale because there were people accusing him of lying about the situation. Board Chairman Callicrate clarified that he had a verbal conversation with Mr. Dugdale after he sent the email out and before the September 28<sup>th</sup> meeting to give it one last try. District General Manager Winquest stated that there are things he could have done differently; he does not know if it would have changed the outcome. He continued that if he would have communicated the preliminary estimate when it came out, the Board of Trustees would have at least known at that time that Staff was working closely with the Foundation to try to get them to approve the project. He mentioned that he and the Staff did everything they could to keep the project in motion, although it was not perfect, and in the end there was a 25.6 million dollar project with option D agreed upon with a reduced and modified scope; the project was going to be designed in a way where there would be a phase 2. He stated for their own reasons, they were not comfortable with partnering with the District financially. He stated he can walk away from this knowing Staff handed the Board of Trustees an option for a 25.6 million dollar project that checked a tremendous amount of boxes and he did not think there would be a no vote and therefore, he did not follow up with Trustees prior to the meeting. He apologized to the community and the Duffield Foundation about things he could have done better; he thinks there are a lot of reasons why the project is not moving forward. Trustee Tonking thanked the Staff, community, the Duffields and her fellow Board Members and stated she knows the time and energy spent has been exhausting. She continued that this is a huge loss for the community as this is something that has been discussed since she was a kid. She mentioned they have yet to put anything in the 5 year Capital Improvement Plan related to the Recreation Center. She stated that 25.6 million dollars has been lost such that the community will now have to spend which is a lot of money and mentioned that money could have been used on other things such as a new

lift at Diamond Peak, boat launch, tennis courts, etc. She stated she reviewed meeting minutes and thought of areas where the Board of Trustees did not do a great job, including herself. She referenced past minutes where the Board of Trustees may have come across as standoffish towards spending any money. She continued that if the Foundation watched the meetings and then later found out the District was interested in funding it, they probably would have thought, there is no way. She stated one area she is concerned with is how the Board of Trustees decides what is for the betterment of the community at large; she thinks the youth gets lost many times and this was the opportunity to provide something that was youth and young family focused. She continued that for her that is the betterment of the community at large, which could be different from what other think. She clarified that she was not one of the Trustees who requested that the District fund more money at that time; she was updated on the request at a subsequent meeting when the District General Manager informed her on what was going on. She continued that the request for the District to fund was denied before attending the special meeting. She stated it was concerning that it was brought up again at that meeting which was frustrating because the Board of Trustees already had an answer. She stated she did not know Trustee Schmitz was going to vote no. She continued that throughout the meeting, she tried to spend time convincing her but she feels that perhaps the Trustees should have spent more time knowing it was to be a unanimous vote. She referenced an email from District General Manager Winquest and mentioned he did a great job of trying to be supportive of the Board of Trustees, validate Trustee Schmitz, and acknowledge the points that she made in the meeting. She continued that Trustee Schmitz did say she supported the project but that she could not move forward with the scope; she thinks she did a good job at trying to give that argument to the Duffields. She stated she sent an email to the Duffields after the meeting in grave concern that the District would not get the project; she noted that she was frustrated when she left the meeting and not many of the Trustees looked happy and she apologized for that. She continued that she sent the email in hopes that it would show there is support and noted that 3 out of 5 Trustees sent an email at that time. She stated the Trustees were apprised of the information 2 days after the Board of Trustees meeting where the District General Manager asked them to keep it confidential in hopes that it would move forward. She commented that in some ways it makes sense that the Duffield's pulled the project because the only people guaranteed to be on the Board of Trustees is herself, Trustee Dent and Trustee Schmitz, and with one voting no, there is a fear that by January, they could have spent money and the project could be turned down, so she can see why that would be alarming to them. Trustee Tonking

referenced a request for a signed letter of unanimous support and mentioned she went back to review the letter again. She stated the letter refers to unanimous support of the project; it is hard for her to understand how the Board can be in unanimous support of the project with each of their signatures but not actually vote for it. She thanked Trustee Schmitz for sending a letter to the Foundation. She stated the Trustees had different beliefs as to when they received information and what information was received; she learned that the Board needs to be careful on how they speak to Staff and each other. She continued that she felt like she had all the information the whole time and she understands that there may have been confusion but she walked into the meeting knowing it had to be a unanimous vote and she walked out pretty sure the project was lost but was holding on to hope. Trustee Dent thanked the District General Manager, Trustee Schmitz and District General Counsel Nelson for orchestrating the meeting that led to the letter that was read earlier in the meeting. He stated that the takeaway for him was to learn the timeline of events to figure out what the lessons learned are so there is not a repeat of what happened. He continued that it sounds like it comes down to communication and suggested a policy so that this does not happen again in the future, especially if a vote does require a 5-0 vote; this could be put in the Board packet or Board memo just so it is clear. Trustee Schmitz thanked everyone and stated it was an incredible amount of work to put this together and she looks forward to getting back to productive work; this has been productive because it has given the opportunity to reflect. She continued that the Board of Trustees missed the opportunity early on to talk about what if; what if the estimates come in higher than what the donors limit is, etc. She stated she thinks the reason why there was confusion comes down to needing to have clear, complete and accurate Board packets so the Board can clearly understand what they are doing. She continued that if something requires a unanimous vote, it should be communicated for the Board members and public. She stated that she was not worried about the agenda item at all; there was A and B, she knew unanimous support was needed, she was not concerned about A, she was trying to encourage her fellow Trustees to financially support something. She continued that it would have been helpful if District General Manager Winqest made a telephone call to say we have two different agenda items and here is the asks, but he didn't, and it was not in the materials and the fact that there was 2 agenda items but the memo combined them together, was an opportunity for confusion. District General Manager Winqest asked Trustee Schmitz if she understands why the Duffield Foundation would not want to move forward knowing that one of the Trustees does not support the modified scope of the project? Trustee Schmitz stated that if there was clear communication on what the

expectation was for the Foundation, she would have voted for it; she did not have that information and she voted as she did. She continued that the letter was all encompassing and included the design changes and unanimous support, so she was not concerned at all because it included the modified design. She stated she saw a bigger picture of how the Duffield Foundation could have become frustrated and now that she has seen the timeline and what happened in August, she can see how much work was put in by Staff and the Foundation to try to figure out a way forward. She continued that to have her and Trustee Dent offer another alternative, she can see how the Foundation would find that extremely frustrating. She continued that there were missed steps along the way and it might have gotten to the point where this was just another indication that there was a lack of communication between the Board of Trustees and the team working on it, which was a moment of disappointment. District General Manager Winquest repeated the question. Trustee Schmitz stated she thinks it was a bigger decision than one particular vote. Trustee Tonking asked District General Counsel Nelson if they are allowed to put unanimous consent required on the agenda. He responded that there was no legal requirement that it be a unanimous vote and there's nothing in the NRS or Grant Agreement that required a unanimous vote. He continued that the Foundation required unanimous support from the Board of Trustees and that's why it was presented to the Board of Trustees in that fashion, but it was not necessarily a legal requirement. Trustee Tonking referred to bonding, and noted that they do put that on the agenda, because it is required by NRS. District General Counsel Nelson agreed and stated that the critique that it should have been placed in the Staff Report is well taken. He stated that there has been a fair amount of soul searching by all Staff members involved. Trustee Dent clarified that he brought up bonding as an example earlier because the donor required that it be unanimous support and that would be a rule. He stated there was no other time other than July 27th where the Board of Trustees discussed this; he feels like there was not an opportunity to have a discussion about potentially supporting the project other than the meeting on September 14<sup>th</sup>. He continued that in the future, there should be 3 items; one of them being a discussion item, if that's what's needed; the Board of Trustees needs to be able to have a discussion and work through items. He mentioned that Trustee Tonking stated at the meeting she wished there could be the multi-use gym but that it was too late to go in that direction; there were 3 Trustees that wished they could have gone in different directions; however, there was no time to have that discussion other than that meeting on September 14<sup>th</sup>. Trustee Tonking stated she did think it would be great to have the additional gym but what she meant is that they were too late in the timeline, given the timeline that was required by the



Foundation. She continued that this was never brought up by the Trustees as a Capital Improvement Project and the Board of Trustees never took any initiative throughout all of the conversations to add funds. District General Manager Winquest stated during that timeframe Staff did not have an approved option to bring back to the Board of Trustees to discuss or he would have done that. He acknowledged it would have been beneficial to have that, but is not sure that would have changed the outcome. He stated he asked the Foundation if they would have had the conversation in early August, if it would change the outcome and they responded with no; they would have needed to have that conversation when they started working on the project. Board Chairman Callicrate stated he was clear that there needed to be unanimous support of the project and noted that they were asked to split up the motion during the meeting. He then read an email from District General Manager Winquest to Mr. Dugdale that read *"There seems to be some question within the community surrounding the circumstances as to why the Foundation withdrew support for the RC Expansion Project. Can you clarify that the expectation from the foundation was unanimous support for both the modified design and the letter of support from the Board/District as discussed in our meeting on Wednesday, September 7<sup>th</sup>?"* Mr. Dugdale responded with *"yes, that is correct."* Board Chairman Callicrate thanked the Staff, the District General Manager and Board of Trustees for having this meeting. He thanked the community and acknowledged this has been a cantankerous issue; he stated most of the preponderance in the community has been correct and personal bias can sometimes cloud interpretations of what was put out. He continued that he appreciates going through the timeline of events and he is hopeful that this Board and future Boards will put into place necessary strictures. He stated it is unfortunate that the community lost the project that was giving 90% of what was wanted and the community could have had a phase 2, but is now left with nothing and will need to go back to the drawing board. He thanked the Duffield Foundation for everything they have done and continue to do; they have been the largest philanthropist in the community ever, donating close to 100 million dollars in the years they have lived here which is substantial. He continued that Mr. Dugdale has been doing a great job trying to communicate the best he can; a private foundation is different from a public operation.

**E. FINAL PUBLIC COMMENTS\***

Gail Krolick commented that she appreciates the timeline; a lot of effort and work has gone into this and she stated a lot more makes sense to her now with the timeline. She commented that she found a comment by Trustee Dent to be interesting earlier in the meeting and referred to his statement that he knew

Trustee Schmitz was going to vote no before the meeting; she thought that was good that the 2 were communicating, but she also wondered if Trustee Schmitz reached out to District General Manager Winquest to let him know she was not comfortable and that she was voting no. She continued that now she understands why Trustee Schmitz requested that the particular agenda item to be split; her and Trustee Dent knew ahead of a time what her vote was going to be. She stated that what also concerns her is learning that the Project Engineer met with Trustee Schmitz to review the plans and the Project Engineer explained that option D is the only option that the donor is willing to approve, and if the Board of Trustees does not approve this option, there will be no project. She stated that she heard earlier from the District General Manager that he thought he was very clear with all Trustees that the unanimous vote was needed. She continued that she does not understand how 3 Trustees understood it was unanimous but yet it is not clear to 2 others when Staff and 3 other Trustees are aware. She mentioned that District General Manager spoke with Trustee Schmitz for 93 minutes and she cannot imagine him not sharing with her that the project needs to be approved unanimously or it will not go forward. She continued that she does not think this meeting changed anyone's mind but it solidified some points for her. She stated there are elections coming up and it seems like District General Manager Winquest has 2 Trustees saying he did not tell them what he told others, and that would concern her.

Cliff Dobler commented he is a 75 year old man and he has been around the deal-making business for many years and he's probably put together over a billion dollars in transactions. He stated that if you're passionate about something, you're going to make sure the deal gets done; he believes that if Mr. Duffield is truly behind the Boys and Girls Club, he will find another location and the Boys and Girls Club will be put together. He continued that it does not make any sense to give up on something over a vote and he knows too many guys that would not do that. He stated he's not so sure they were very interested in this project. He stated that he did not particularly like the design at all but more importantly, he does not think any of the Trustees looked at the master plan that was done in 2018; it was well-thought-out and there was nothing about a youth center or gymnastics area. He stated it was thought out to where they would be able to do pieces of it like pods, so there would be the administrative building and everything would have been together and it would have been a great campus. He continued that it was tossed out because someone raised 25 million dollars so therefore forget the master plan. He stated that money comes and goes and sometimes it just isn't right. He mentioned that he thinks Trustee Schmitz was asking a legitimate question; where was it in the master plan; there was no discussion about adjusting the master plan quite seriously by adding 2 things that were nowhere in the original master plan that District General Manager Winquest was in charge of. He continued that

someone waved some money and you say screw it all. He stated if you really think about it, what are we really getting that the kids won't have, they will have it.

Yolanda Knaak, IVGID candidate 2022, thanked everyone for working so hard on figuring the time line out; she thinks it was an excellent learning situation. She stated Trustee Schmitz actually did not split the vote, but it was actually the Board packet because there were 2 items in the Board packet, so they had to be voted on separately. She stated vote for Yolanda Knaak, IVGID Trustee Candidate.

Dr. Myles Riner stated he is seeking clarification from District General Counsel Nelson on something. He stated that there were 2 elements of the motion that were proposed by Trustee Tonking and those 2 elements were combined into a single motion. He asked if there is any reason why you could not take 2 elements like that where both were referencing a request for approval of option D, one of which mentioned the need for a unanimous vote, and combine them into a single motion the way that they were originally? He continued that Trustee Schmitz split that into 2 separate votes and her objective was to vote no on option D, as she indicated that's what she would likely do and as Trustee Dent indicated he knew she was going to do. He continued that vote had the vote not been split into 2, then the only option for her would have been to vote no on both elements or to vote yes on both elements; if she would have voted yes on both elements, we would not be here today.

Harry Swenson commented that Mr. Dobler hit the nail on the head because he has had experience with big people and big money. He stated that when he was at NASA, he put together half a billion dollar programs; public private multi agency programs. He stated with those experiences, you know that money is the big thing and if it was 25 million dollars that was the offered, and you give them something that is over that, they will ask who they are working with. He continued that they won't tell you that directly and you'll have to make the mistakes that you have made. He commented that with that 25 million dollar amount, there should have been 1 that came in at that level to really understand what it was all about. He continued that this situation was amateur; they were given options that were well beyond their original ask, and then the District scrambled around after he was already upset and he was already losing interest because he had his other building. There are people narrowing down on who said what to whom and when during this timeline and people need to understand when you're working with big donors and companies, they have their limitations and they usually tell you them up front. He stated that if you ignore that, you get what you get, and here where is where we are. He stated he appreciates going through this investigative exercise but this is the key element that needs to be understood for future endeavors of this kind. He continued if he's providing the money, he is going to tell you exactly how

you're going to do it; he dealt with this at Stanford a lot. He mentioned that they will tell you who's going to build it and how it's going to be built and what the timeline will be. He continued that this is all part of what they do to get what they want; they are willing to give you something, but in return you have to accept that the constraints, and if it doesn't make sense, then walk away.

Peter Morris commented that he promised to refrain from any personal character discussion and he will continue to do so. He addressed Trustee Tonking, Trustee Dent, Board Chairman Callicrate and District General Manager Winquest and thanked them for their approach and discussion about the timeline and numerous times where they offered points for lessons learned to take into the future; he appreciates the collective approach as it was a collective matter. He stated it was not just one person and something that can be learned by the Board and Staff. He stated he needs to address Trustee Schmitz and her discussion, comments and actions she made. He continued that in all of the discussion tonight, he did not see any attempt by her to take any ownership about how she, as part of the Board, might have contributed to the overall loss of the gift. He commented that he felt that all of the other Trustees did this in one way or another; he would appreciate it if she would take some sort of ownership and say the Board screwed up. He stated this is a disappointment and an issue that he asks her to look inwards upon herself and see that there is not an ounce of Ownership on her part. He continued that he thinks all humans are fallible and he can't believe that she is not fallible also; this no fault position that she takes does seem to be too often for her and asked for her to give some collectivity by taking some ownership. He stated there is no action to take tonight but he does believe the community will be looking at what action she takes next to quickly ask for an agenda item to change her vote on the project. He stated it may only be symbolic but it would be a huge win for the community to see that the Board is or was unanimous about this; correcting the record is important. He asked Trustee Schmitz to publicly denounce the few commentators who attacked the District General Manager and Staff as they don't deserve it.

Diane Becker read from a prepared statement which is attached hereto.

John Eppolito commented that he has lived here and been a real estate broker for 23 years in the community; he agrees with what Harry Swenson and Diane Becker had to say. He thanked District General Manager Winquest for his candor. He stated there was nothing in writing about the 25 million dollar limit and this was acknowledged tonight. He continued that once the bid came in for 33 million dollars, it was acknowledged that it was not taken to the Board. He stated that 2 of the Trustees did not come away with the belief that both votes on September 14<sup>th</sup> needed to be unanimous. He asked if all of the options were brought to the Donor on August 2<sup>nd</sup> above the 25 million dollar price limit, or just most of them. He stated

he does not blame the donor for getting frustrated and mentioned that when someone says they would like to look at houses up to 2 million dollars, he shows them houses up to 2 million dollars, not up to 3 million dollars. He continued that after listening tonight, it becomes crystal clear that Trustee Schmitz was not the only one to blame for this debacle; many of the people in the community appreciate her research and attention to detail. He stated that what she had to endure at the September 28<sup>th</sup> meeting still bothers him, and he acknowledges that the District General Manager also has to sit through that at meetings. He referenced Trustee Wong's inappropriate and unprofessional email asking people to show up at the September 28<sup>th</sup> meeting and make public comments showing their dissatisfaction with Trustee Schmitz's vote and/or call for her resignation. He stated that Trustee Schmitz did not deserve the witch-hunt that the lynch mob mentality Trustee Wong's email caused, and in his opinion, many people owe her an apology, including 2 people currently running for IVGID. He continued that David and Gail joined the mob scene and asked for her resignation with incomplete or inaccurate information. He stated the community needs leaders who can work productively with others, and not people who will join the mob scene from September 28<sup>th</sup>; hopefully Dave and Gail will publicly apologize to Trustee Schmitz.

Dave Noble, IVGID candidate 2022, commented that he will not apologize for his comments on September 28<sup>th</sup>; he stands by those comments. He stated that given the information that was provided tonight, it is still very clear that the community lost the 25 million dollar commitment by the Duffield's because of Trustee Schmitz's no vote. He continued that he does not understand how 3 Trustees were very clear that a 5-0 vote was required and 2 did not; he concludes that it was a lack of understanding on their part. He continued that everyone has all of the facts to make an informed decision about who they should vote for this election; please vote for Dave Noble.

Joe Schulz thanked everyone for their work, time and effort and stated that there has been some incredible lessons learned through this exercise. He mentioned that the behavior of the Trustees (past, present, future) have a real bearing on the way the community respects their decisions. He stated Trustees can disagree on decisions, but at least have some respect for each other as an individual; this should be the minimum to expect from each Trustee. He continued that when he listens to a Trustee tearing down another, it gives little confidence that the workings of a government is in good hands. He asked each Trustee to tone down the rhetoric, behave as adults and carry on with business that needs to be done.

Male caller thanked everyone and commented that he appreciates the transparency provided. He stated he knows it is tough as he has been in this situation before. He stated that the donor wanted certain specific things; he wanted

to come into the community's house and paint it a certain color and change the rooms a certain way. He continued that maybe that was not going to work for the community long term and he knows that is tough, because 25 million dollars is a lot of money, and we don't want to turn those types of donations away, but the community also has to consider what it does to the community. He referenced a comment by Mr. Dugdale in the newspaper that the expectation was a unanimous vote, not just today, but in the future. He continued that they do not have that kind of control over an elected official, so maybe this was not going to work out. He stated he knows there were a lot of folks in the community that were thinking the money was thrown away so this may be an inflection point. He commented that the Board of Trustees truly need to be united; it does create division in the community. He stated that it has been mentioned that Trustee Schmitz did not make her point of why she did not vote in favor of option D; he thought on September 14<sup>th</sup>, she was very clear that there were constituents that wanted more than what was being provided in option D.

Trustee Schmitz asked if District General Counsel Nelson could clarify a public comment made earlier. District General Counsel Nelson stated the Board of Trustees could have split the agenda items or could have voted on them in one motion. He stated there was not discussion at the Board Meeting on whether that was an option or not so he won't get into why it was split or not split; the short answer is the Board of Trustees has the flexibility to go either way.

**F. ADJOURNMENT (for possible action)**

The meeting was adjourned at 8:52 p.m.

Respectfully submitted,

Melissa N. Robertson  
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 attached to and made part of the written minutes of the IVGID Board's special October 24, 2022 meeting – Agenda item D(1) – Staff's dog and pony show presentation of time line giving rise to the Rec Center Expansion project fiasco – Who's the liar? And who's really responsible?

Submitted by Judith Miller

Submitted by Linda Smith

Submitted by Harry Swenson

Submitted by Joe Schulz: Recreation Center Expansion Project: An Overview/Outline of the timing of events

Submitted by Cliff Dobler: These comments are to be made part of the meeting minutes. By Cliff Dobler

Submitted by Ellie Dobler: These comments are to be made part of the meeting minutes. By Ellie Dobler

Submitted by Chris Nolet

Submitted by Diane Becker

Submitted by Patricia J. Moser Morris

Submitted by Stan Heirshberg

Submitted by Michael Abel

Submitted by Myles Riner

Submitted by John Eppolito

Submitted by Trustee Wong

Submitted by Trustee Schmitz

Submitted by Diane Becker (#2)



**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD'S SPECIAL OCTOBER 24, 2022 MEETING –  
AGENDA ITEM D(1) – STAFF'S DOG AND PONY SHOW PRESENTATION OF  
TIME LINE GIVING RISE TO THE REC CENTER EXPANSION PROJECT  
FIASCO – WHO'S THE LIAR? AND WHO'S REALLY RESPONSIBLE?**

**Introduction:** At the Board's July 27, 2022 meeting trustees unilaterally approved entrance into a "Grant Agreement" with the Duffield Foundation ("Duffield") for the latter's conditional payment of "final design and pre-construction services"<sup>1</sup> associated with a proposed 33,000 square foot expansion of the Rec Center<sup>2</sup>. Duffield entered into that agreement on August 2, 2022<sup>3</sup>. ¶18 of that agreement expressly recited that it "constitute(d) the entire agreement between the Parties relating to the subject (matter)...(it) supersede(d) all previous agreements, promises, representations, understandings and negotiations, whether written or oral...with respect to the subject matter (t)hereof;" ¶7 of that agreement expressly recited that "neither Party commit(ted) to the construction of the (proposed) Expansion (and that)...any agreement between the Parties related to reimbursement for costs of (construction of) the Expansion shall be documented in an amendment to this Agreement or a separate agreement;" and, ¶16 of that agreement expressly recited that although it could "be amended at any time, that amendment would only take place) by mutual (written) agreement of the parties." In other words, "the overall size of the...Recreation Center Expansion w(ould)...be approximately 33,000 gsf,"<sup>4</sup> and there was no agreement whatsoever that Duffield would ever donate \$26 million or any other amount towards actual construction of the proposed expansion. *NONE!*

Apparently three (3) or more weeks prior to September 7, 2022<sup>5</sup> the Duffields changed their minds to pay for design and pre-construction services associated with an approximate 33,000 square foot Rec Center expansion allegedly because of its inflated estimated cost. "As a result, the Foundation requested the (IVGID design) team develop a (smaller) footprint that reflected a (cost) estimate closer

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<sup>1</sup> See page 061 of the packet of materials prepared by staff in anticipation of the Board's September 14, 2022 meeting [go to <https://www.yourtahoeplace.com/uploads/pdf-ivgid/0914.pdf> ("the 9/14/2022 Board packet")].

<sup>2</sup> See pages 177-178 of the packet of materials prepared by staff in anticipation of the Board's August 31, 2022 meeting [go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/0831\\_-\\_Part\\_2.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0831_-_Part_2.pdf) ("the 8/31/2022 Board packet")].

<sup>3</sup> See pages 060-068 of the 9/14/2022 Board packet.

<sup>4</sup> See page 066 of the 9/14/2022 Board packet.

<sup>5</sup> The Tahoe Daily Tribune quotes Jim Dugdale, "Executive Director of the Duffield Foundation," as stating that "on September 7 (he) met with Indra and his (design) crew" demanding the District agree with the proposed scaled back footprint (see <https://www.tahodailytribune.com/news/ivgid-meeting-moved-to-monday-duffield-foundation-discusses-grant-termination/>).



to...\$25,000,000. The team, both A&E and CORE, quickly developed an alternative<sup>6</sup> to meet the Foundation's request, which resulted in a (smaller) modified footprint."<sup>7</sup> And "the Foundation...agreed to move forward with Option D."<sup>8</sup> But "when the (Board) vote came in" on Duffield's proposed Grant Agreement modification<sup>9</sup>, Mr. Dugdale allegedly wasn't satisfied because "one of the trustees voted against it."<sup>5</sup> So he decided to "withdraw (from) the project."<sup>5</sup> And by withdrawing, Mr. Dugdale failed to execute the proposed grant Agreement modification. And by failing to execute that modification, regardless of what the IVGID Board did or didn't do insofar as the proposed modification were concerned, it was of no force nor effect. Which means the Grant Agreement continued to remain in full force and effect. And therefore Duffield's express termination pursuant to section 6<sup>10</sup> had nothing to do with Trustee Schmitz nor her September 14, 2022 vote.

Notwithstanding, according to the Daily Tahoe Tribune Mr. Dugdale "told Winqest (that) the (Board) vote (on the proposed Grant Agreement amendment) must be unanimous." And according to GM Winqest, "at a meeting on September 7, 2022 between the Executive Director of the Foundation, District General Manager, Director of Public Works, District Engineering Manager and the District Project Manager, the Executive Director of the Foundation communicated that the Donors were requiring unanimous support for both the modified design as well as a unanimous letter of support for the "newly designed project."<sup>11</sup> According to Trustees Schmitz<sup>12</sup> and Dent, this requirement wasn't shared with them either. Moreover, **staff have produced no writings whatsoever which corroborate the statement attributable to Mr. Winqest.** And on October 24, 2022 at 9:09 A.M., in response to my public records request, staff admit that *none exist*. Regardless, **this material fact was never shared with the public!**

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<sup>6</sup> At the Board's September 14, 2022 meeting engineer Kate Nelson testified that notwithstanding her knowledge of the parties' agreement to design an approximate 33,000 square foot expansion, she and her design team had worked feverishly for the previous three (3) weeks to come up with a smaller proposed footprint which satisfied Duffield's requirements.

<sup>7</sup> See page 056 of the 9/14/2022 Board packet.

<sup>8</sup> See page 057 of the 9/14/2022 Board packet.

<sup>9</sup> See pages 069-073 of the 9/14/2022 Board packet.

<sup>10</sup> Mr. Dugdale's termination e-mail of September 19, 2022 states it is based upon the authority of section 6 of the Grant Agreement. How could it be based upon said section or any other portion of the Grant Agreement if it no longer existed?

<sup>11</sup> See page 003 of the packet of materials prepared by staff in anticipation of the Board's October 24, 2022 meeting [go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/1024\\_special.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1024_special.pdf) ("the 10/24/2022 Board packet")].

<sup>12</sup> See Trustee Schmitz's September 30, 2022 e-mail to the Duffields which is attached as Exhibit "B" to this written statement.

Therefore the issue isn't what Trustee Schmitz did or did not do on September 14, 2022. It's what our GM and his crew did between September 7-14, 2022. Or stated differently, *WHO'S THE LIAR?* For the reasons which follow, it's our GM and his crew of misfits<sup>13</sup>. The very same persons who over the District's fifty (50) year life have been the liars! And these are the purposes of this written statement.

**My October 19, 2022 E-Mail to the Board:** Before staff ever came up with their alleged timeline of truth<sup>14</sup> insofar as the subject fiasco were concerned, I came up with mine. Mine was not based upon secret made up facts. Rather it was based upon public record. This e-mail is attached as Exhibit "A" to this written statement, and the reader can examine it for him/herself.

My e-mail concluded that prior to September 14, 2022 no one knew that the Duffield's consent to consider possible funding of construction of the Rec Center expansion was conditioned upon the IVGID Board's unanimous support for both the modified design as well as the newly designed project (aka Option "D"). Now we know the date to be no earlier than September 7, if not September 14.

**Through and Including September 14, 2022 There Never Was a Requirement That the IVGID Board Unanimously Support the Modified Scope of the Rec Center Expansion Project, Option D, and Letter of Support and Commitment For the Project and its Modified Scope:** In addition to my e-mail of October 19, 2022 (Exhibit "A"), the additional facts revealed by staff below lead to this inescapable conclusion.

On August 31, 2022 at 5:38. P.M. Our GM Sent the Board<sup>15</sup> an August 29, 2022 Internal Memorandum: setting forth an "Update (of) the Rec Center Expansion Project."<sup>16</sup> The Memorandum explained that "CORE Construction was brought onto the team and...three (new design) options... were presented to the Foundation (for its approval). In turn, the Foundation requested that the team develop a (fourth)...smaller footprint...that reflected a (cost) estimate closer to \$25,000,000...Option D...The Foundation has agreed to move forward with Option D." Notably, *nowhere did Mr. Winquest inform members of the Board that their unanimous approval of this design modification and a letter of support would be required as a condition to the Foundation moving forward with this project.*

Twenty-two (22) minutes later, the Board's August 31, 2022 meeting begins. Page 007 of the packet of materials prepared by staff in anticipation of that meeting<sup>17</sup> is the portion of the GM's "Status Report" dealing with the "Recreation Center Youth Expansion Project Updated 8/24/22." Where does Mr. Winquest inform the Board and the public that for the previous three (3) weeks staff

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<sup>13</sup> Got that bootlickers Gail Krolick and Dr Miles Riner? IVGID staff?

<sup>14</sup> See pages 005-013 of the 10/24/2022 Board packet.

<sup>15</sup> See page 007 of the 10/24/2022 Board packet.

<sup>16</sup> See pages 083-091 ("Attachment H") of the 10/24/2022 Board packet.

<sup>17</sup> This page is attached as Exhibit "C" to this written statement.

have been directing the design team to change the Rec Center expansion design to remove nearly twenty percent (20%) of square footage approved in the Grant Agreement? Mr. Winqest will probably answer because staff did not obtain the Duffield's formal approval of these modifications until shortly before commencement of the meeting. Fair enough. So ***why didn't he mention any of this during his verbal report to the Board?*** If one examines the livestream of this meeting<sup>18</sup>, one will discover Mr. Winqest didn't mention a word!

On September 1, 2022 at 8:38 P.M. Staff Project Manager, Bree Waters, Sends Duffield Foundation Executive Director, Jim Dugdale, an E-Mail: informing him that "an internal memo was written and delivered to the Board<sup>16</sup> ...to inform them that the footprint of the expansion of the Rec Center had...decreased...Two Board members voiced concerns with the removal of the multipurpose gymnasium and the decrease in the building footprint's square footage...We are required...to bring significant changes to them for review and possible approval...(Consequently,) we are holding a special Board Meeting on or around Sept. 14...to bring this option (D) to them for approval."<sup>19</sup>

On September 5, 2022 at 9:45 A.M. a telephone conversation allegedly takes place between GM Winqest and Jim Dugdale: whereby the latter stated that "due to the latest set of potential plan changes, the project is on hold as the Donors need to reconsider participation."<sup>20</sup> Notably, ***nowhere does GM Winqest tell us that Mr.Dugdale informed him the Board's unanimous approval of the design modification nor a letter of support therefore would be required as conditions to the Foundation moving forward with this project.***

On September 7, 2022 at 8:00 A.M., at a meeting...between" GM Winqest, Jim Dugdale, Brad Underwood, Bree Waters and Kate Nelson<sup>11</sup>: Mr. Dugdale allegedly "explain(ed) that...the Donors (we)re extremely unhappy with the process and (for this reason they were)...requiring both unanimous support from the Board of the modified scope of the project, Option D, and a letter of support and commitment for the project and modified scope."<sup>21</sup> The only documents staff have been able to produce in response to my public records request which corroborate the above-statement allegedly attributed to Mr. Dugdale, are an October 1, 2022 CYA e-mail sent by GM Winqest, and Mr. Dugdale's October 2, 2022 e-mail confirming the same<sup>22</sup>.

On September 9, 2022 at 4:19 P.M. Bree Waters sent Mr. Dugdale a "PDF containing the Board Memo, Amended Grant Agreement, Original Grant Agreement and the Support and Commitment

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<sup>18</sup> The District livestreams its Board meetings (go to <https://livestream.com/accounts/3411104>). The livestream of the Board's August 31, 2022 meeting ("the 8/31/2022 livestream) appears at <https://livestream.com/ivgid/events/10601676/videos/232756703>.

<sup>19</sup> See pages 094-095 ("Attachment J") of the 10/24/2022 Board packet.

<sup>20</sup> See page 009 of the 10/24/2022 Board packet.

<sup>21</sup> See page 010 of the 10/24/2022 Board packet.

<sup>22</sup> Copies of both e-mails are attached as Exhibit "D" to this written statement.

Letter:" as confirmed by Ms. Herron in her October 24, 2022 e-mail at 9:15 A.M., *all* included in the Board packet<sup>23</sup> "for...the...meeting...set for Wednesday (September 14, 2022) at 2:00 pm." In her attached e-mail (a copy was sent to GM Winquest and Kate Nelson), she invited Mr. Dugdale to "reach out with any questions."<sup>24</sup> ***Notwithstanding none of these materials made any mention of the fact the Duffields required both unanimous support from the Board of the modified scope of the project, and a letter of support and commitment for the project and modified scope, Mr. Dugdale did not contact Ms. Waters with "questions." Nor did anyone else (how about GM Winquest or Kate Nelson?) correct the attached materials sent to the Board and shared with the public! Why not?***

***Because unanimous support from the Board of the modified scope of the project, and a letter of support and commitment for the project and modified scope, were never required. These "so called" requirements were fabricated after-the-fact!***

And why exactly did public employee Bree Waters send Mr. Dugdale a copy of the Board packet on this agenda item nearly a day before it was made available to the Board and the public<sup>21</sup>? ***Could it have possibly have been to secure the Duffields' advance approval?***

On September 12, 2022 at 11:04 A.M. Mr. Dugdale in Essence Acknowledged Receipt and Approval of the Matter Contained in Ms. Water's September 9, 2022 .PDF:" where he asks to be notified when "original signatures (are) on the letter."<sup>25</sup> What's notable here, is that Mr. Dugdale voices no objection to the materials contained in the .pdf notwithstanding they nowhere make ***mention of the fact the Duffields require unanimous support from the Board of the modified scope of the project.***

On September 14, 2022 at 2:00 P.M. the District Board Meeting Took Place: Agenda Item E(2)(a) sought approval of an amendment to the Grant Agreement with the Duffields modifying the scope of the Recreation Center Expansion Project<sup>26</sup> downwards from approximately 33,000 square feet to 26,411 square feet. And Agenda Item E(2)(b) sought approval and sending of a letter of support to the Duffields for the proposed modified scope of the Recreation Center Expansion Project<sup>27</sup>. Like most agenda items, these two were preceded by a staff Memorandum of support<sup>28</sup>

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<sup>23</sup> Understand that this portion of the Board packet was not made available to the Board nor the public until September 10, 2022 at 11:40 A.M., nearly a day after it was made available to Mr. Dugdale!

<sup>24</sup> That e-mail without attachments is attached as Exhibit "E" to this written statement.

<sup>25</sup> That e-mail is attached as Exhibit "F" to this written statement.

<sup>26</sup> See pages 051-073 of the 9/14/2022 Board packet.

<sup>27</sup> See page 074 of the 9/14/2022 Board packet.

<sup>28</sup> Mr Winquest's recommendation was for the Board to approve: submittal of the letter of support and commitment to the Foundation; the proposed revised scope of work from a 33,000 SF addition to a 26,411 SF addition; and, the proposed Amended Grant Agreement between the District and the

authored by GM Winquest<sup>29</sup>. If “unanimous (Board) support for both the modified design as well as a unanimous letter of support for the ‘newly designed project’” were required by Duffields as a pre-condition to possibly funding construction of the project, why were these material facts omitted from the Memorandum? ***Because these alleged requirements were never mentioned at the September 7, 2022 meeting*** (see above)!

At the Board's September 14, 2022 meeting our GM gave a prefatory verbal description of this agenda item to allegedly disclose all material facts, and be as completely transparent as possible so the Board could make an informed decision on staff's various requests. Listen to Mr. Winquest's comments at the livestream of this meeting<sup>30</sup>: “All I'm doing is trying to give the Board and the community ***ALL the information that we have so that we can make a decision on whether or not we want to move forward...*** I hope I've been able to set the table” (see 1:04:25-1:04:42 of the 9/14/2022 live-stream). Yet nowhere and at no time did Indra share with the Board or the public that “unanimous (Board) support for both the modified design as well as a unanimous letter of support for the ‘newly designed project’” were required by Duffields as a pre-condition to possibly funding construction of the project. So did Indra “give the Board and the community all the information” he had? Of course not! And why? ***Because these alleged requirements were never mentioned at the September 7, 2022 meeting*** (see above)!

After Indra had made his verbal comments, he turned further presentation of this agenda item (“I'm just going to pass it on”) to Kate Nelson and Bree Waters<sup>31</sup>. Ms. Waters volunteers quite a bit of information concerning progression of the project. And she answers a number of questions posed by trustees. Again, listen to the 9/14/2022 livestream. Where does Ms. Waters tell the Board OR THE PUBLIC “all the information;” i.e., that “unanimous (Board) support for both the modified design as well as a unanimous letter of support for the ‘newly designed project’” were required by the Duffields as a pre-condition to possibly funding construction of the project? NOWHERE! And why not? ***Because these alleged requirements were never mentioned at the September 7, 2022 meeting*** (see above)!

Ms. Nelson feels the need to interrupt Ms. Waters to interject more information about the project. Again, listen to the 9/14/2022 livestream. Where does Ms. Nelson tell the Board OR THE PUBLIC “all the information;” i.e., that “unanimous (Board) support for both the modified design as well as a unanimous letter of support for the ‘newly designed project’” were required by the Duffields

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Duffields for design and preconstruction services for the Recreation Center Expansion Project (see page 051 of the 9/14/2022 Board packet).

<sup>29</sup> See pages 051-059 of the 9/14/2022 Board packet.

<sup>30</sup> The livestream of the Board's September 14, 2022 meeting (“the 9/14/2022 livestream”) appears at <https://livestream.com/ivgid/events/10614529/videos/232921377>.

<sup>31</sup> According to Mr. Winquest, these public employees were present at the September 7, 2022 meeting where Mr. Dugdale allegedly disclosed that the Duffields required “unanimous (Board) support for both the modified design as well as a unanimous letter of support for the ‘newly designed project.’”

as a pre-condition to possibly funding construction of the project? NOWHERE! And why not? ***Because these alleged requirements were never mentioned at the September 7, 2022 meeting*** (see above)!

At 49:10 of the 9/14/2022 livestream, one can see PW Director Brad Underwood<sup>30</sup> walking to and sitting down on a seat in the first row of public seating. And after listening to all of the above, where does he interject that the presentation by his colleagues is misleading and deceitful because no mention is made of the Duffields' alleged requirement of "unanimous (Board) support for both the modified design as well as a unanimous letter of support for the 'newly designed project?'" NOWHERE! And why not? ***Because these alleged requirements were never mentioned at the September 7, 2022 meeting*** (see above)!

But there's more with our Mr. Underwood. Later that evening (September 14, 2022) at 5:54 P.M, a Representative of Consultant Exline & Co., Melissa Bickenbach, sent GM Winquest, Brad Underwood, Bree Waters, Kate Nelson, Mssrs. Dugdale and Duffield, and others an E-Mail<sup>32</sup>: informing all that "the Rec Center expansion...project application ha(d) been successfully submitted to TRPA." So what was staff's response to this news, and Mr. Underwood's in particular? More than half an hour later, at 6:35 P.M., he responded "great work!" In other words, ***our Public Works Director was under the impression unanimous support from the Board of the modified scope of the project was never required***. Because if it were, why would Mr. Underwood congratulate the team for something not warranting congratulation? And doesn't this fact demonstrate that at the September 7, 2022 meeting where Mr. Underwood was present<sup>29</sup>, ***Mr. Dugdale did not explain that unanimous support from the Board of the modified scope of the project, and a letter of support and commitment for the project and modified scope, were required?***

Finally, 103:41-46 of the 9/14/2022 livestream discloses that "we did notify Trustee Tonking<sup>30</sup> [about the scaled back modifications to the proposed Rec Center expansion and presumably the Duffields' requirement that "unanimous (Board) support for both the modified design as well as a unanimous letter of support for the 'newly designed project'" as a pre-condition to possibly funding construction] who was working with our group with us." And after listening to all of the above, where does she interject that the presentation by her colleagues is misleading and deceitful because no mention is made of the Duffields' alleged requirement of "unanimous (Board) support for both the modified design as well as a unanimous letter of support for the 'newly designed project?'" NOWHERE! And why not? ***Because these alleged requirements were never mentioned at the September 7, 2022 meeting*** (see above)!

On September 14, 2022 at 5:23 P.M, after the Board Meeting Approving the Modified Scope of the Rec Center Expansion Project, GM Winquest Sent Mssrs. Dugdale and Duffield an E-Mail<sup>33</sup>: informing both that "the board unanimously approved...issuance of the letter of support (and)...voted 4-1 to

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<sup>32</sup> That e-mail is attached as Exhibit "G" to this written statement.

<sup>33</sup> That e-mail (Attachment "K" to the 10/24/2022 Board packet) is attached as Exhibit "H" to this written statement.

approve the (proposed) modifications to the design (and therefore the design was)...approved and ready to go forward." In other words, ***our GM was under the impression unanimous support from the Board of the modified scope of the project was never required.*** Because if it were, why would Mr. Winquest conclude the proposed design change were approved? And why would he share his "appreciation for) this opportunity to do something great for the community?"

Then at 9:55 P.M. Mr. Winquest Sent Mssrs. Dugdale and Duffield a 9:29 P.M. E-mail From Trustee Tonking: expressing thanks as if all were good and the required approvals had been obtained<sup>34</sup>. In being "extremely thankful for th(e Duffields' alleged) gift," contrary to Mr. Winquest's representations as to what he allegedly told Trustee Tonking was actually required of the Board<sup>35</sup>, ***"unanimous support...of the modified scope of the project, Option D," was never required.***

And at 12 midnight Mr. Winquest Sent Mssrs. Dugdale and Duffield a 11:45 P.M. E-mail Forwarded From Chairperson Callicrate: expressing thanks as if all were good and the required approvals had been obtained<sup>36</sup>. In being grateful to the Duffields for their alleged "overwhelming gift to IVGID and our Community...to fully renovate ad enlarge the Recreation Center," contrary to Mr. Winquest's representations as to what he allegedly told Chairperson Callicrate was required of the Board<sup>37</sup>, ***"unanimous support...of the modified scope of the project, Option D," was never required.***

And at 9:05 A.M. on September 15, 2022 Mr. Winquest Sent Mssrs. Dugdale and Duffield a 10:56 P.M. E-mail of September 14, 2022 Forwarded From Trustee Wong: expressing thanks as if all were good and the required approvals had been obtained notwithstanding "our vote on the Rec Center expansion was not unanimous tonight."<sup>38</sup> In volunteering to "do everything (she) can to move the project forward during the remainder of (her) term," contrary to Mr. Winquest's representations as to what was actually required of the Board<sup>39</sup>, ***"unanimous support...of the modified scope of the project, Option D," was never required.***

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<sup>34</sup> The e-mails of GM Winquest and Trustee Tonking are attached as Exhibit "I" to this written statement.

<sup>35</sup> See the three (3) minute September 7, 2022 entry at 9:00 A.M. at page 010 of the 10/24/2022 Board packet.

<sup>36</sup> The e-mails of GM Winquest and Chairperson Callicrate are attached as Exhibit "J" to this written statement.

<sup>37</sup> See the three (3) minute September 7, 2022 entry at 10:02 A.M. at page 010 of the 10/24/2022 Board packet.

<sup>38</sup> The e-mails of GM Winquest and Trustee Wong are attached as Exhibit "K" to this written statement.

<sup>39</sup> See the nine (9) minute September 7, 2022 entry at 10:11 A.M. at page 010 of the 10/24/2022 Board packet.

**Exactly How Much Do You Need to See, in Document After Document, Before You Come to the Conclusion That Through and Including September 14, 2022 There *Never Was* a Requirement the IVGID Board Unanimously Support the Modified Scope of the Rec Center Expansion Project, Option D, and a Letter of Support and Commitment For the Project and its Modified Scope?**

**So Who Exactly is the Liar?**

**Breach of Duties by the Public's Fiduciaries:** This discussion leads us to a far deeper issue than simply who's telling the truth. Let's assume for purposes of argument that during the September 7, 2022 meeting with Jim Dugdale (see above), Mr. Dugdale in fact communicated that the Donors were requiring unanimous support for both the modified design as well as a unanimous letter of support for the "newly designed project" as he confirms in his e-mail of October 2, 2022 (see Exhibit "C"). The fact that NONE of our public employees bothered to share these critical facts with either the Board or the public at the Board's September 14, 2022 meeting (see above), means ***THEY ALL NEED TO BE FIRED!*** Why?

Now let's assume for purposes of argument that during the September 7, 2022 meeting with Jim Dugdale (see above), there were no communications that the Donors were requiring unanimous support for both the modified design as well as a unanimous letter of support for the "newly designed project." This means that now that Mr. Winquest has told the Board and the public the exact opposite<sup>20</sup>, he has committed actual fraud. And if Ms. Waters, Ms. Nelson and Mr. Underwood don't come forward to set the record straight, they are guilty of constructive fraud<sup>40</sup>. Which again means that ***THEY ALL NEED TO BE FIRED!*** Why?

Because when you're a public employee, you are a fiduciary for the public which pays your salary. And as a fiduciary, regardless of whether specific rules of government ethics have been adopted, you have a broad duty to carry out your public responsibilities in a manner that is faithful to the public trust that has been reposed in you<sup>40</sup>. And when you breach those duties, you are guilty of constructive fraud inasmuch you have: committed or concealed by omission of a material fact; which has breached a legal or equitable duty of trust or confidence<sup>40</sup>.

Here our GM, Bree Waters, Kate Nelson and Brad Underwood all were and are fiduciaries who owe the utmost trust and confidence to the public. These duties extend to not omitting material facts they are privy to; facts each of them knew and know that absent disclosure, would mislead the Board and the public into acting in such a manner which fit their personal narrative(s). And given their intent is irrelevant<sup>41</sup>, these public employees are guilty of constructive fraud<sup>40</sup>! So please don't tell me that three (3) of these valued employees are innocent because they didn't intend to commit fraud.

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<sup>40</sup> Go to <https://dianalegal.com/fraud-i-breach-of-fiduciary-duty-what-is-constructive-fraud/>.

<sup>41</sup> Go to <https://dianalegal.com/fraud-i-breach-of-fiduciary-duty-constructive-fraud-and-breach-of-fiduciary-duty-what-is-the-difference/>.



So what does an ethical government do with its employees who have breached their fiduciary duties owed to the public which are perpetrated by deceit? They're terminated. And this is what I and others I know request<sup>42</sup>. Please don't tell me that you as a Board have no power to terminate these public employees' employment. NRS 318.180 instructs the exact opposite: "The board shall have the power to hire and retain (*or not retain*)...employees...necessary or desirable to effect the purposes of this chapter." So Board members, do your jobs!

**Nevada's Whistleblower Statutes:** Please don't tell me I am expecting too much from poor public employees Waters, Nelson and Underwood. They're all protected by NRS 281.611, et seq. should they come forward and disclose improper local governmental action.

**What Reasons Did Trustee Schmitz Have to Lie About Her Lack of Knowledge of the Duffields' Alleged Requirement That Board Members Vote Unanimously in Favor of Possible Modified Expansion of the Rec Center, Prior to September 14, 2022?** NONE! Recall that on June 29, 2022 Trustee Schmitz voted in favor of the Grant Agreement which incorporated an approximate 33,000 square foot expansion of the Rec Center. According to GM Winquest, Trustee Schmitz had no idea the design team and the Duffields had been working on possible modifications to this size expansion until the evening of August 31, 2022<sup>15</sup>. It was then GM Winquest distributed an internal memo to the Board with "options, A, B, C and D along with the associated cost estimates" and "the Foundation('s)... agree(ment) to move forward with Option D." But there was no mention that the Donors required both unanimous support from the Board of the modified scope of the project, Option D, and a letter of unanimous support and commitment for the project and modified scope. Although Trustee Schmitz denies this requirement was ever communicated to her by anyone prior to September 15, 2022<sup>12</sup>, Mr. Winquest asserts he mentioned the same to her after 9:39 A.M. on September 8, 2022<sup>20</sup>.

**What Reasons Did Trustee Dent Have to Lie About His Lack of Knowledge of the Duffields' Alleged Requirement That Board Members Vote Unanimously in Favor of Possible Modified Expansion of the Rec Center, Prior to September 14, 2022?** NONE! He has no dog in this fight.

**What Reasons Did the Duffields Have to Lie About Their Alleged Requirement That Board Members Vote Unanimously in Favor of Possible Modified Expansion of the Rec Center, Prior to September 14, 2022?** Actually, quite a number!

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<sup>42</sup> In fact on October 4, 2022, when I first learned of what Bree Waters and Indra were up to, I sent the Board an e-mail asking that at least one Board member call a special meeting for purposes of possibly terminating these two employees (that e-mail is attached as Exhibit "L" to this written statement). Once I learned that this improper conduct extends to at least four (4) public employees, on October 23, 2022, I sent another e-mail to the Board asking the same treatment for all four (4) [that e-mail is attached as Exhibit "M" to this written statement]!

On November 24, 2021 the Duffields submitted their application to TRPA for approval to construct an approximate 5,000 square foot private gymnastics gymnasium at 1100 Tahoe Blvd<sup>43</sup>. Now why submit such an application if the Duffields' intent were to donate the funds to construct a similar dedicated gymnasium as part of the possible Rec Center expansion?

On January 1, 2022 the Duffields submitted their letter to GM Winquest sharing their alleged interest in exploring a possible joint interest in a Rec Center expansion project<sup>44</sup>. In retrospect, this interest was really nothing more than as a "back up" of plan "B" should their plan "A" not be approved by TRPA.

At the Board's June 29, 2022 meeting they approve entry into the Grant Agreement with the Duffields. This agreement is not signed by the Duffield's Executive Director, Jim Dugdale, until August 2, 2022<sup>45</sup>.

At 4:10 P.M. on August 2, 2022, Bree Waters called Mr. Dugdale to inform him that the construction cost estimate for the previously agreed upon 33,000 square foot Rec Center expansion project came in at \$33M<sup>46</sup>.

On August 4, 2022 the Duffields received conditional permit approval from TRPA with respect to their application to construct a private gymnastics gymnasium<sup>44</sup>.

Almost immediately thereafter, prosecution of the proposed Rec Center expansion project slows down. And never before disclosed "road blocks" begin to surface. That afternoon a meeting takes place where Mr. Dugdale "requests that the A&E Team present the Donors with (scaled back Rec Center expansion) options...because the cost estimate...c(a)me in over...\$25M."<sup>46</sup> On August 9, 2022 IVGID's design "team develops three (3) options and presents the(m) to the Foundation" for their approval<sup>48</sup>. That evening Mr. Dugdale "explains that the Donors want the project cost scope decreased to meet a \$25M scope of work. The Donor...states that he is not interested in doing this project if the (design) Team cannot get the (construction cost) estimate down to \$25M."<sup>46</sup>

On August 12, 2022 "the A&E Team and CORE present(ed) Option D to" Mr. Dugdale. But Mr. Dugdale stated "the Donor(s) will likely not make a decision until late August because they are not available."<sup>46</sup>

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<sup>43</sup> Go to the TRPA.gov web site and search documents for the Duffield's application No.ERSP2021-1855.

<sup>44</sup> See page 127 of the packet of materials prepared by staff in anticipation of the Board's February 9, 2022 meeting [go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/02-09\\_-\\_UPDATED.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/02-09_-_UPDATED.pdf) ("the 2/9/2022 Board packet")].

<sup>45</sup> See page 065 of the 9/14/2022 Board packet.

<sup>46</sup> See page 006 of the 10/24/2022 Board packet.

On August 24, 2022 the Duffields received final permit approval from TRPA with respect to their application to construct a private gymnastics gymnasium<sup>43</sup>. **At this point the Duffields no longer required the Rec Center expansion project as a back up or Plan B.** Thus they were motivated to exit from the project, and to deflect blame onto someone else. And they did.

**What Reasons Did GM Winqest Have to Lie About the Duffields' Alleged Requirement That Board Members Vote Unanimously in Favor of Possible Modified Expansion of the Rec Center, Prior to September 14, 2022?** Actually, quite a number!

Once the Duffields terminated their involvement in the subject project, GM Winqest and his team of misfits were motivated to come up with an excuse to deflect blame onto someone else. And they did.

**So Who Exactly is the Liar?**

**Conclusion:** How arrogant our staff are. And how stupid. Hopefully now each of you understands that Trustee Schmitz had nothing to do with the Duffield's decision to terminate its possible agreement to fund construction of a possible Rec Center expansion. She was thrown under the bus by GM Winqest and the Duffields to deflect scrutiny and blame which was and is otherwise attributable to our stupid staff.

But though this examination, we've learned that our problems with staff extend far deeper. They don't realize they are public employees, they don't realize who is their employer, they don't realize to whom they owe their loyalty, and they are more committed to special interest groups like the Duffields than we parcel owners who pay/subsidize their over compensation and over benefits. Although this may be "the IVGID way," it's not our way. So again I ask the Board to take charge and either: compel Ms. Waters, Ms. Nelson and Mr. Underwood to come forward and testify as to what really happened at the September 7, 2022 meeting (see above); or, simply terminate the aforesaid employees along with Mr. Winqest who as I have stated so many times before, are the cause of nearly all of our problems.

**And You Wonder Why the Recreation ("RFF") and Beach ("BFF") Facility Fees Local Parcel Owners Are Forced to Involuntarily Pay Which Support Garbage Behavior Such as This is Out of Control?** I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

**EXHIBIT "A"**

## October 24, 2022 IVGID Board Meeting - Agenda Item D(1) - Presentation by GM Winquest re Recreation Center Expansion Project: An Overview/Outline of the Timing of Events - The Alternative Truth!

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**From:** <s4s@ix.netcom.com>  
**To:** Callicrate Tim <tim\_callicrate2@ivgid.org>  
**Cc:** Indra Winquest <ISW@ivgid.org>, Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra <kwong.ivgid@gmail.com>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <sellingtahoe@sbcglobal.net>  
**Subject:** October 24, 2022 IVGID Board Meeting - Agenda Item D(1) - Presentation by GM Winquest re Recreation Center Expansion Project: An Overview/Outline of the Timing of Events - The Alternative Truth!  
**Date:** Oct 19, 2022 12:00 PM

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Chairperson Callicrate and Other Honorable Members of the IVGID Board -

Well I didn't think Indra and Tim would be this stupid. They should have let sleeping dogs die and not perpetuate this Rec Center expansion fiasco.

But apparently they are this stupid. And as such, they both deserve what they're going to get! What I am referring to is the Board meeting scheduled for October 24, 2022.

As my friend DJ Khalid instructs, "here's (yet) another one1"

The comments which follow are not direct to the Board nor Gail Krolick who is cc'd to this e-mail and is absolutely clueless to everything that's going on around her. Because none of you care and it's a waste to attempt to enlighten any of you to anything. But it is directed to members of the public who may be reading this e-mail because it will be attached to a written statement to be attached to the minutes of this meeting. And thus survive forever.

First of all, let's be clear. The purpose of this agenda item and meeting are nothing more than DAMAGE CONTROL! Staff's and Chair Callicrate's propaganda intended to deflect blame rightfully attributed to the two of you, your lemming Board member followers, and your wonderful staff who a number of us know are anything other than wonderful.

Second of all, if Indra is doing the presentation, it is guaranteed to be founded upon UNTRUE facts. How do I know?

The faithful like Peter Morris, Gail Krolick and Charlie Miller state time after time that if any in our community want to know the truth about anything IVGID, all we need do is pick up the telephone and speak to our wonderful, helpful staff. Well I'm here to tell you the reader this is a whole lot of garbage. Time after time I and others have asked questions of staff and they're ignored. And because they're ignored, I and others are forced to push the issue by making formal public record requests. And then we get disingenuous responses from Ms Herron like those below that staff is working on our requests when in truth THEY'RE NOT!

And that they hope to provide a response to our requests rather than actual examination of the records we have requested as NRS 239.0107(1)(c)(1) instructs ["Not later than the end of the fifth business day after the date on which the person who has legal custody or control of a public book or record of a governmental entity receives a written or oral request from a person to inspect, copy or receive a copy of the public book or record, a governmental entity shall do one of the following, as applicable...Except as otherwise provided in paragraph (d), if the governmental entity is unable to make the public book or record available by the end of the fifth business day after the date on which the person who has legal custody or control of the public book or record received the request(, it shall) Provide to the person, in writing, notice of the fact that it is unable to make the public book or record available by that date and the earliest date and time after which the governmental entity reasonably believes the public book or record will be available for the person to inspect or copy or after which a copy of the public book or record will be available to the person."], by such and such a

date. NO THEY DON'T. This kind of response is intended to accomplish nothing more than causing the requester to go round and round in circles rather than securing examination of the public records he/she has requested to examine.

You see when Ms. Herron relies upon this provision of NRS 239 to delay examination of a requested public record, she is in essence admitting that the requested public record actually exists and it will be made available for the requester to inspect or copy by a specific date and time. But where those records do not exist, as they don't below, and thus cannot be produced for examination at any date or time, Ms. Herron is unable to rely upon this provision for a response. Yet does that stop her? Of course not. Send the requester round and round in circles, never providing the public record she suggests will eventually be provided.

Here I predict that many of the records requested below, will not be made available for inspection by the date(s) represented because they simply don't exist. After all, they should be produced for examination immediately. But that would be contrary to staff's interests. So let's disarm the requester until after the subject dog and pony show on October 24 is over.

Even when staff get around to providing a substantive response to a records request, it is incomplete, deceitful, and often conditioned upon Ms. Herron's regurgitation of what our requests allegedly were, when they were really something else. So at the end of the day, staff is anything OTHER THAN honest and transparent! Are you reading this Gail? Your wonderful staff are deceitful, dishonest, and non-transparent. Because the truth is embarrassing and staff are taught to hide the truth.

And we know this describes Indra's dog and pony show because he has refused to share public records I and others have requested which if shared, would either not exist or box him into a corner so tight, he wouldn't be able to breathe. And each of you know this. Because Indra speaks with forked tongue.

So to the public reading this e-mail, please understand that much of the critical information Indra will speak to on October 24 will not be truthful. It's going to be a pack of lies to deflect responsibility away from he and his wonderful staff, and onto their scapegoat Trustee Schmitz. The bootlickers in our community may fall for the deflection because they have been programmed to be so inclined. But those of us who know the truth won't. And neither should you the reader.

Consider the following truthful facts.

**GM Winquest:** Go back to the livestream of the Board's September 14 meeting. There you will hear where Indra has gone out of his way to allegedly disclose all the truth concerning the proposed Rec Center expansion so the Board is equipped to make a knowing decision. Yet he conveniently fails to disclose that the Duffields allegedly required the Board's decision on the subject agenda item to be unanimous. And why would Indra purposefully fail to disclose this material fact? Because the Duffields never, never communicated this fact ahead of time.

**The Staff Memo in Support of This Agenda Item:** The reader is asked to read this memo in anticipation of the Board's September 14 meeting very carefully. Nowhere will you see that staff have disclosed to the Board or the public that the Duffields allegedly required the Board's decision on the subject agenda item to be unanimous. Why again Indra? Because the Duffields never, never communicated this fact ahead of time.

**Project Manager Bree Waters and Internal Services Engineer Kate Nelson:** Go back to the livestream of the Board's September 14 meeting. After Indra goes out of his way to allegedly disclose all the truth concerning the proposed Rec Center expansion so the Board will be equipped to make a knowing decision, he turns the meeting over to project manager Waters and engineer Nelson. There each answers question after question by Board members and allegedly discloses all the truth so the Board will be equipped to make a knowing decision, Yet again, both conveniently fail to disclose that the Duffields allegedly required that the Board's decision on the subject agenda item had to be unanimous. And why? Because the Duffields never, never communicated this fact ahead of time.

Moreover, Kate Nelson tells us that for the three week period prior to September 14, the design team had been working feverishly on coming up with proposed scaled down versions of the originally approved 33,000 square foot Rec Center expansion to meet the Duffield's revised requirements. Three weeks prior to September 14 was August 24. Is it coincidental that August 24 was the date the Duffields secured final TRPA approval for their competing private gymnastics gymnasium building project? In other words, once the Duffields secured that final approval their job became coming up with disingenuous reasons justifying their retreat from possibly funding construction of the proposed Rec Center expansion. And one of the more obvious justifications, was that unanimous IVGID Board approval was required for the Duffields' scaled back version of the Rec Center expansion project.

**Michaela Tonking:** At the Board's February 9 meeting, Indra tells the Board that Trustee Tonking has been appointed to staff's Rec Center expansion committee team to represent the Board insofar as pre-construction design matters were concerned. At no time did Michaela disagree with this appointment characterization. Now let's move forward to the Board's September 14 meeting. There Michaela is listening to Indra's, Ms. Waters' and Ms. Nelson's descriptions of the project. And not onces does she interject that the Duffields allegedly required the Board's decision on the scaled back version of the project to be unanimous. And why? Because the Duffields never, never communicated this fact ahead of time to anyone.

**Trustee Schmitz:** denies she was ever informed prior to September 14 that the Board's decision on the subject agenda item had to be unanimous. And why? Because no one ever, ever communicated this fact ahead of time. Period!

**Trustee Dent:** denies he was ever informed prior to September 14 that the Board's decision on the subject agenda item had to be unanimous. And why? Because no one ever, ever communicated this fact ahead of time. Period!

**The Duffields:** On September 21 the Duffields send their Rec enter expansion e-mail announcing termination of the funding of the project. NOWHERE therein did the Duffields explain why the project was being terminated. And why? Because no one ever, ever communicated this fact ahead of time. Period!

Moreover, our proposed Rec Center expansion was never the Duffields' intent. Probably in 2020 or early 2021 they began work on their own privately owned gymnastics gymnasium to be constructed at 1100 Tahoe Blvd. Their decision to enter into a MOU with the District, which was suggested in their January 1, 2022 letter to the Board was nothing other than a back up or contingency plan should their real intent be unsuccessful. And of course once they received final TRPA approval, they discarded our proposed Rec Center expansion project like a hot potato! In other words, we were played like a cheap suit and our staff was too stupid to realize the truth.

Our staff cannot claim ignorance. After all in July of 2022 the Duffields made request to IVGID for a permit to connect water and sewer services to their 1100 gymnasium project. And shortly thereafter, the District entered into an agreement with the Duffields whereby we paid half the cost to upgrade the water supply connection line leading to that new building.

Then there is the high school. At the time the Duffields were planning their private gymnasium building on Tahoe Blvd., they were planning an expansion to the Incline High School which would be perfectly suited for a Boy's and Girl's Club. And why? Because once our proposed Rec Center expansion project died, the Duffields needed an alternative venue for their beloved Boy's and Girl's Club. Enter the high school

So again, we were played like a cheap suit and our staff was too stupid to realize the truth.

**Chairperson Callicrate:** admits that on September 27 he contacted Duffields' representative to learn the reasons why he had terminated funding of the project. Now why would Callicrate have to contact Duffield to learn of this reason if he already knew that unanimous Board approval was required? He wouldn't! Which means that no one ever, ever communicated this fact ahead of time. Period!

**Trustee Wong:** sent her invitation to riot e-mail to friends and neighbors the afternoon of September 27 after Chairperson had spoken to Duffield's representative and learned that termination had taken place because the IVGID Board had not unanimously approved the scaled down version of the project. The fact this is the first time Wong acknowledges this reason, it is evidence that beforehand, no one had ever, ever communicated this fact ahead of time.

**Resident Cliff Dobler:** makes a request to examine any and all records of communications between the Duffields and anyone at IVGID whereby the subject of unanimous approval by the IVGID Board of Duffields' scaled down version of the Rec Center expansion is mentioned as a pre-requisite to the Duffield's decision to move forward with their proposed construction financing donation. Within the statutory five (5) business day period, Ms. Herron fails to provide any response or record whatsoever. And why? Because no one on behalf of the Duffields ever, ever communicated this fact ahead of time. Period!

Resident Cliff Dobler makes another request to examine any and all records of communications between IVGID Board members and anyone at IVGID whereby the subject of unanimous approval by the IVGID Board to Duffields' scaled down version of the Rec Center expansion project is mentioned as a pre-requisite to the Duffield's decision to move forward with a proposed construction financing donation. Within the statutory five (5) business day period, Ms. Herron failed to provide any response or record whatsoever. And why? Because no one on behalf of IVGID staff ever, ever communicated this fact ahead of time. Period!

**The grant agreement:** entered into by both the IVGID Board and the Duffields as of August 2 makes no mention whatsoever of unanimous Board approval being required for anything. Moreover it clearly recites that there shall be no amendment nor modification of any of its provisions short of a subsequent writing executed by both parties. Never, never was there such a writing because the Duffields refused to sign one. Thus there never was an agreement nor requirement that unanimous Board approval of the Duffields' proposed scaled back version of the Rec Center expansion was a pre-requisite to their decision to move forward with a proposed construction financing donation.

**Summary:** So here you see fact after fact after fact which supports the conclusion that there never was a requirement that unanimous Board approval of the Duffields' proposed scaled back version of the Rec Center expansion was a pre-requisite to the their decision to move forward with their proposed construction financing donation. And ZERO facts to even suggest that unanimous Board approval was in fact a pre-requisite. ZERO!

Yet Indra intends to make a presentation relying upon heretofore undisclosed facts to make the opposite case. That is, that he told all trustees prior to the September 14 meeting that if they did not unanimously support the Duffields' scaled back version of the Rec Center expansion project, there would be no agreement to move forward with their proposed construction financing donation. SO WHO ARE YOU GOING TO BELIEVE? Well we know who Callicrate, Wong, Tonking, Krolick and Noble will believe. But what about the rest of us?

The blame for this fiasco sits squarely at the feet of Indra and his band of misfit staff. Had they been competent and done their jobs in a professional manner, they would have firmed up the Duffield's proposed donation commitment ahead of time before starting down this road. And the fact they didn't, speaks volumes. BE MEN AND ADMIT THAT EACH OF YOU IS OUT OF YOUR LEAGUE AND ARE THE ONES WHO SCREWED UP. But of course you never, never will. So you have to find a scapegoat to throw under the bus. And that scage goat became and is poor Trustee Schmitz.

You people are pathetic. And I am embarrassed to point to any of you as being the professional staff of IVGID. Embarrassed. And you will get what you deserve. Which is nothing! And the blame should be placed squarely at Indra's/staff's/the Board's feet.

Respectfully, Aaron Katz

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

From: Susan A. Herron <sah@ivgid.org>



Sent: Oct 17, 2022 4:04 PM

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

Cc: Indra Winqest <ISW@ivgid.org>

Subject: RE: Records Request - Request From Duffield Foundation For Letter of Support For Sep 14, 2022 Option D Rec Center Expansion

Mr. Katz,

Staff is working on your request and we hope to have it filled no later than October 28.

Susan

**From:** s4s@ix.netcom.com <s4s@ix.netcom.com>

**Sent:** Monday, October 10, 2022 8:10 AM

**To:** Susan A. Herron <sah@ivgid.org>

**Cc:** Indra Winqest <ISW@ivgid.org>

**Subject:** Re: Records Request - Request From Duffield Foundation For Letter of Support For Sep 14, 2022 Option D Rec Center Expansion

Hello Ms Herron -

Another records request.

In Indra's staff memo in support of the Sep 14 Rec Center amendment agenda item, he asks the Board approve a proposed letter to demonstrate their full support for the amended project. I would therefore like to examine all written communications from anyone associated with the Duffield Foundation and anyone at IVGID or the IVGID Board wherein:

1. Duffield made request for such a letter;
2. Duffield provided the form of the such letter;
3. Duffield provided approval or denial of any aspects of such a letter prior to the Sep 14, 2022 meeting;
4. IVGID staff provided proposed versions of such a letter to Duffield soliciting the latter's approval prior to the Sep 14, 2022 meeting.

These records should have been included in the Board packet for the Sep 14, 2022 meeting. But they weren't. And since they should be very readily available, how about making them available for my inspection prior to the upcoming Board meeting on October 12, 2022? It might be nice to be able to quote the particulars to the Board during public comment.

Thank you for your cooperation. Aaron Katz


**EXHIBIT "B"**

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**From:** Sara Schmitz  
**Sent:** Friday, September 30, 2022 4:57 PM  
**To:** jim@dcdfoundation.org  
**Subject:** Please forward to Mr. & Mrs. Duffield and others as identified - thank you

Dear Mr. and Mrs. Duffield and the Trustees of the Dave and Cheryl Duffield Foundation,

I am writing this letter to you to express my profound sadness at the decision of the Dave and Cheryl Duffield Foundation to not proceed with the generous grant to IVGID to build the teen gymnastics facility and teen/youth center, and to humbly request that the Foundation reconsider its decision.

The General Manager and several Trustees have told me that the Foundation's decision to withdraw from the project was made because of my vote on the project design at the September 14, 2022 Board of Trustees meeting, wherein I expressed the desire that IVGID fund an additional portion of the project to include a multi-purpose gymnasium. The Board was presented 4 options for consideration. I was completely unaware that my vote on the design would have a negative impact you and the gift from the Foundation. 

After the Board votes and makes a decision, all Board members align themselves with that decision. I therefore gladly voted in approval and signed the letter of support for the project and its design approved by the Board.

I have and do fully appreciate your Foundation's generosity, and I fully support the project as approved by the Board at the September 14th meeting. When I learned for the first time on August 29 that the gymnasium was no longer included the project, I thought that the Trustees should discuss the possibility for IVGID to fund the gym portion of the project and I asked that that discussion occur at a Board meeting to be scheduled as promptly as possible.

I am inquiring as to whether there is anything that I can do to change your decision, including any further letter or public statement concerning my full and unconditional support of the project.

I thank you in advance for kind consideration and also for all of your past generosity.


Sara

**Sara Schmitz**

Incline Village General Improvement District Trustee and Secretary  
893 Southwood Blvd.  
Incline Village, NV 89451  
**925-858-4384**



**EXHIBIT "C"**

Utility Rate Study	Completed	Director of Finance Navazio/Director of PW Underwood	Complete
 Recreation Center Youth Expansion Project  <i>*updated 8/24/22</i>	Winter 2024	GM Winquest/DPM Waters	Contracts for the A&E design team, CORE Construction, and Exline Consulting were approved by the Board on June 29, 2022. The Progressive Grant Agreement was approved by the Board on July 27, 2022. The design team is moving quickly to prepare final design documents. Biweekly CMAR Team project meetings are held to keep the project moving forward. IVGID has received the geotechnical report and preliminary survey. The CMAR Team has held meeting with TRPA and Washoe County Planning and are preparing the necessary documentation required by each entity.

**IVGID Golf Courses Update**

**Golf Operations July Update - Championship Course**

July once again has been a good month financially. Much of this is due to the incredible condition the golf course has been in all season long under the direction of Golf Course Superintendent Jeff Clouthier. Golfers have been raving about the condition of the course all season and this is a credit to he and his staff. The average dollar per round continues to increase over last year and some of the increases can be attributed to Guest and Non-Picture Pass Holder rates increasing this season. Food and Beverage has been operating with a skeleton crew all season. Staffing for the season has been very challenging, which results in limited ability to fully staff the Grille Restaurant and fully open all F&B Outlets. Facilities (Banquets & Weddings), has not been fully vetted yet, but according to our Facilities Sales & Events Coordinator Lauren Iida, the season has been very good to date and that department should finish ahead of revenue projections. Round totals are very close to budget and hopefully with no fires in the area, play will continue to be on pace. Merchandise sales and Profit Margins still continue to finish higher than budgeted. Overall, expenses should be under budget for the season due to lack of staff and being able to operate at our normal capacity.

**EXHIBIT "D"**

---

**From:** James Dugdale <jim@dcdfoundation.org>  
**Sent:** Sunday, October 2, 2022 12:35 PM  
**To:** Indra Winqest  
**Subject:** RE: RC Expansion

Indra, yes, that is correct.


Best, Jim

**Jim Dugdale**  
Executive Director  
Dave & Cheryl Duffield Foundation  
[Jim@dcdfoundation.org](mailto:Jim@dcdfoundation.org)  
Office 775.461.2707

**DAVE & CHERYL**  
**DUFFIELD**  
FOUNDATION

**From:** Indra Winqest <ISW@ivgid.org>  
**Sent:** Saturday, October 1, 2022 9:18 PM  
**To:** James Dugdale <jim@dcdfoundation.org>  
**Subject:** RC Expansion

Hi Jim –

 There seems to be some question within the community surrounding the circumstances as to why the Foundation withdrew support for the RC Expansion Project. Can you clarify that the expectation from the foundation was unanimous support for both the modified design and the letter of support from the Board/District as discussed in our meeting on Wednesday, September 7<sup>th</sup> ?

Thanks, Indra

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



**EXHIBIT "E"**



---

**From:** Bree Waters  
**Sent:** Friday, September 9, 2022 4:19 PM  
**To:** James Dugdale  
**Cc:** Indra Winquest; Kate Nelson  
**Subject:** Board Memo and Attachments  
**Attachments:** Recreation Center Expansion Board Memo 14Sept22\_Final.pdf

Jim,

Please find the attached PDF containing the Board Memo, Amended Grant Agreement, original Grant Agreement and the Support and Commitment Letter. As Indra indicated previously, if you are not comfortable with the changes made to the letter today, we can replace the letter with the one that Mr. Duffield reviewed yesterday.

★ Have a great weekend and please reach out with any questions. The Board Meeting has been set for Wednesday at 2:00 pm.

Thank you,

**Bree A. Waters**  
District Project Manager

Incline Village General Improvement District  
Public Works Department  
1220 Sweetwater Road  
Incline Village, NV 89451  
775.832.1372 D  
775.413.4525 C

**EXHIBIT "F"**

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**From:** Indra Winqest  
**Sent:** Monday, September 12, 2022 11:05 AM  
**To:** James Dugdale; Bree Waters  
**Cc:** Chris Watts  
**Subject:** RE: Letter Included in 9/14 IVGID BOT Special Meeting


Will do. Thanks Jim.

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



**From:** James Dugdale <jim@dcdfoundation.org>  
**Sent:** Monday, September 12, 2022 11:04 AM  
**To:** Bree Waters <baw@ivgid.org>; Indra Winqest <ISW@ivgid.org>  
**Cc:** Chris Watts <Chris.Watts@nevadapacific.com>  
**Subject:** Letter Included in 9/14 IVGID BOT Special Meeting

Bree and Indra:

 Once you've received all the original signatures on the letter to Dave and Cheryl, please let me know and I'll pick it up (and I understand that there may be several signature pages as some of the Trustees are not in Incline). Thanks much and I hope your 9/14 special BOT meeting goes well. Best, Jim

**Jim Dugdale**  
Executive Director  
**Dave & Cheryl Duffield Foundation**  
[jim@dcdfoundation.org](mailto:jim@dcdfoundation.org)  
Office 775.461.2707

**DAVE & CHERYL**  
**DUFFIELD**  
FOUNDATION

**EXHIBIT "G"**

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**From:** Brad Underwood  
**Sent:** Wednesday, September 14, 2022 6:35 PM  
**To:** Phil O'Keefe; Melissa Bickenbach  
**Cc:** Bree Waters; Jeff Klippenstein; Shelia Leijon; Indra Winquest; Kate Nelson; kurtparriott@coreconstruction.com; Susan A. Herron; Travis Coombs; danielsalego@coreconstruction.com; michaelkeller; jim@dcdfoundation.org; tesszinio@coreconstruction.com; Nick Exline; Molly Armanino  
**Subject:** Re: Rec Center Expansion - Progress Mtg.

★  
Great work!

Get Outlook for Android

---

**From:** Phil O'Keefe <phil@hkarchitects.com>  
**Sent:** Wednesday, September 14, 2022 6:14:22 PM  
**To:** Melissa Bickenbach <melissa@exlineandcompany.com>  
**Cc:** Bree Waters <baw@ivgid.org>; Jeff Klippenstein <Jeff@hkarchitects.com>; Brad Underwood <BBU@ivgid.org>; Shelia Leijon <sal@ivgid.org>; Indra Winquest <ISW@ivgid.org>; Kate Nelson <ksn@ivgid.org>; kurtparriott@coreconstruction.com <kurtparriott@coreconstruction.com>; Susan A. Herron <sah@ivgid.org>; Travis Coombs <traviscoombs@coreconstruction.com>; danielsalego@coreconstruction.com <danielsalego@coreconstruction.com>; michaelkeller <michaelkeller@coreconstruction.com>; jim@dcdfoundation.org <jim@dcdfoundation.org>; tesszinio@coreconstruction.com <tesszinio@coreconstruction.com>; Nick Exline <nick@exlineandcompany.com>; Molly Armanino <molly@exlineandcompany.com>  
**Subject:** Re: Rec Center Expansion - Progress Mtg.

Woohoo!

Phil O'Keefe, AIA  
H+K Architects

Sent from iPhil

On Sep 14, 2022, at 5:54 PM, Melissa Bickenbach <melissa@exlineandcompany.com> wrote:

★  
Good Afternoon,  
The Rec Center Expansion EIP project application has been successfully submitted to TRPA.

As a reference, you may access the [TRPA submittal packet](#) via the link.

Thank you,  
**Melissa Bickenbach**  
Senior Planner  
**Exline & Company, Inc.**  
P.O. Box 16789  
South Lake Tahoe, CA 96151

On Sep 13, 2022, at 7:50 AM, Bree Waters <[haw@ivgid.org](mailto:haw@ivgid.org)> wrote:

We are going to cancel the meeting tomorrow. I am out of town this week and the team is scrambling to get the TRPA submittal in. Kate and I think it's best for everyone not to have to drive to the meeting.

Please let us know if there is anything outstanding that needs to be discussed.

Thank you!

Bree

Rec Center Expansion - Progress Mtg.

Scheduled: Sep 15, 2022 at 2:00 PM to 3:00 PM, PDT

Location: Public Works Conference Room

Invitees: Jeff Klippenstein, Brad Underwood, Public Works Conference Room, Shelia A. Leijon, Indra Winquest, Kate Nelson, Kurt Parriott, Susan A. Herron, Travis Coombs, Daniel Salego, Melissa Bickenbach, Phil O'Keefe, Michael Keller, Nick Exline, James Dugdale, Tess Zinio

Bree Waters

IVGID

District Project Manager

(C) 775.413.4525

**EXHIBIT "H"**

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**From:** Indra Winquest  
**Sent:** Wednesday, September 14, 2022 5:23 PM  
**To:** James Dugdale  
**Cc:** Dave Duffield  
**Subject:** Special Board Meeting today

Hi Jim & Dave –

We had the special board meeting today. The trustees had a lot of discussion and based on comments, it's clear that the board is in support of the project and very thankful for the generosity of the foundation. As I have mentioned, the government process can be challenging and the board had a lot of discussion and questions about how we would be able to program the facility without the additional flexible gym space. I feel that we did a good job of explaining that we would be fine and that we really need to focus on the rest of the project that meets the needs of the community in particular youth and families. As Trustees, it is their fiduciary responsibility to ask hard questions and discuss these issues as they represent the community.



The board unanimously approved the issuance of the letter of support with one requested edit. They feel that the apology should come from the entire district not just the board which is the way I would have preferred the letter be drafted initially because I believe that staff could have been a bit more detailed in discussions as well. The intent is that the District as a whole should be unanimously behind this project not just the trustees. I do not think this weakens the letter at all so hopefully you do not feel this way.



The board voted 4-1 to approve the modifications to the design so its approved and ready to go forward. Trustee Sara Schmitz voted no although she at multiple times expressed her support for the project but felt without the ability to discuss whether or not the district should actually consider contributing to the project because she feels that the additional gym space is something that the community has asked for and would benefit IVGID and the Boys and Girls Club. Note that Mindy Carbajal did call in to express the clubs support of moving forward with the modified design.

Board dynamics is always challenging as they have to answer to the community which is where I think Sara was struggling to determine how she would proceed. She has requested the opportunity to meet with the foundation to discuss how she supports the project but also her point of view as an elected official and why she feels strongly about exploring IVGID contributing. I truly hope you know how much the community is behind this as well as staff. Additionally, the fact that all five voted in favor of submitting the letter should also indicate they support the project. I realize the decision by Trustee Schmitz is a little odd but I think she feels like she is doing her due diligence as an elected official. There have been other agenda items where she has approached the same way.

Truly appreciate this opportunity to do something great for the community and I will personally apologize for anything that has made this challenging or frustrating. Certainly not the intention and as I have said, I am in a very difficult situation in a very challenging job. Let me know if you would like to get on a call to discuss further or in person.

With much respect,  
Indra

**Indra Winquest**  
General Manager  
Incline Village General Improvement District  
893 Southwood Blvd, Incline Village NV 89451  
P: 775-832-1206



F: 775-832-1380

[isw@ivgld.org](mailto:isw@ivgld.org)

<http://www.yourtahoeplace.com>



**EXHIBIT "I"**

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**From:** Indra Winquest  
**Sent:** Wednesday, September 14, 2022 9:55 PM  
**To:** Dave Duffield Ridgeline; James Dugdale  
**Subject:** Fwd: Letter to Mr. and Mrs. Duffield

Hi Dave & Jim -

See below email correspondence sent to me by IVGID Trustee (Treasurer) Michaela Tonking requesting i forward.

Cheers, Indra

Begin forwarded message:

**From:** Michaela Tonking <tonking\_trustee@ivgid.org>  
**Date:** September 14, 2022 at 9:29:57 PM PDT  
**To:** Indra Winquest <isw@ivgid.org>  
**Subject:** Letter to Mr. and Mrs. Duffield

Dear Mr. and Mrs. Duffield,

I have not had the opportunity of meeting you personally; however, you have had and continue to have a huge impact on the community I have been able to call home for the last 30 years. Your generous donation to expand the Recreation Center is an incredible gift for this community, especially the youth. I can say while growing up here, IVGID and the Rec Center, raised many of us by providing us with a place to learn and grow in a variety of activities, develop sportsmanship, and find our passions. However; there has always been a lack of structured space for teenagers to enjoy after school and your generous donation meets this need and is something so many of wish we had while growing up here.

As a member of the IVGID board, I am extremely thankful for this gift. This is an incredible opportunity for the community and will have a lasting impact on current and future families. I wanted to thank you and tell you I am full support of this project.

Thank you,

Michaela

**Michaela Tonking**

Trustee and Treasurer

Incline Village Improvement District

893 Southwood Blvd. Incline Village, NV 89451

**775-225-0748**



**EXHIBIT "J"**

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**From:** Indra Winquest  
**Sent:** Thursday, September 15, 2022 12:00 PM  
**To:** Dave Duffield Ridgeline; James Dugdale  
**Subject:** Fwd: Letter to Dave and Cheryl Duffield

Hi Dave and Jim -  
See below an email from Chairman Tim Callicrate.

Cheers, Indra

Begin forwarded message:

**From:** Tim Callicrate <callicrate\_trustee@ivgid.org>  
**Date:** September 15, 2022 at 11:45:29 AM PDT  
**To:** Indra Winquest <isw@ivgid.org>  
**Subject:** Letter to Dave and Cheryl Duffield

Hi Indra,

could you please forward this letter to the Duffields?

Thanks!

Tim

Dear Dave and Cheryl,

Words can hardly express the tremendous gratitude we, the Board of Trustees, and by extension the entire District have regarding your overwhelming gift to IVGID and our Community in excess of \$25 million dollars to fully renovate and enlarge the Recreation Center!!

In my 37+ years as a full-time, year-round resident Incline has never received such an offer, or anything close to it. Your generosity is endless and all of us in Incline Village and Crystal Bay so appreciate your philanthropy.

Please realize that the majority of the Board, and more importantly, the entirety of our Community, recognize and appreciate your never-ending commitment to improving the experiences for our youth and attendant populations.

I wanted to reach out to you both and hopefully ameliorate any misunderstandings from tonight's meeting. Four of us voted to support the amended scope of project. Unfortunately, one trustee did not. That being said, our Board and the District fully support moving forward on this exciting project and truly appreciate your foundation's generosity in seeing it through.

I want to thank you again for your vision, commitment and, most importantly, your financial backing in gifting a spectacular addition to our District's facilities!!!

Please accept this email with the best intentions. I, and 8,100+ other parcel owners, truly appreciate your generosity and goodwill!

Again, Thank you and your foundation!

With warmest regards,

Tim

**Tim Callicrate**

Chairman, Board of Trustees

Incline Village General Improvement District

893 Southwood Blvd.

Incline Village, NV 89451

Cell: 775-336-9925



**EXHIBIT "K"**



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**From:** Indra Winquest  
**Sent:** Thursday, September 15, 2022 9:04 AM  
**To:** Dave Duffield; James Dugdale  
**Subject:** FW: Today's Meeting

Hi Dave & Jim –

See below an email from Trustee Kendra Wong offering her full support for the project. Kendra has been a Trustee for 8 years.

Thanks, Indra

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



**From:** Kendra Wong <Wong\_trustee@ivgid.org>  
**Sent:** Wednesday, September 14, 2022 10:56 PM  
**To:** Indra Winquest <ISW@ivgid.org>  
**Subject:** Today's Meeting

Hi Indra,

I am disappointed our vote on the Rec Center expansion was not unanimous tonight. Was hoping you could pass along this message to the Duffields and the foundation.

Dear Mr. and Mrs. Duffield and the Dave and Cheryl Duffield Foundation,

First of all, thank you for your generous donations to our community.

I am writing this because I feel like the Board's actions tonight were contradictory. On one hand, the Board unanimously approved a letter of support (with revisions) for the project, but on the other, we did not unanimously vote to support the revised project. I wholeheartedly support the Rec Center expansion and will do everything I can to move the project forward during the remainder of my term. I am grateful our staff and your team were able to negotiate a design that accomplishes a majority of the community needs and allows for future expansion.

Again, thank you for your contributions to the community and if I can help in any way (beyond my duties as a Trustee), please do let me know.

**EXHIBIT "L"**

## **Because of Rec Ctr Expansion Project Manager Bree Water's and GM Winquest's Admissions at the Board's Sept 14 Meeting, Insofar as Their Wrongful Conduct, BOTH Should be Terminated as IVGID Employees!**

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**From:** <s4s@ix.netcom.com>  
**To:** Callicrate Tim <tim\_callicrate2@ivgid.org>  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>  
**Subject:** Because of Rec Ctr Expansion Project Manager Bree Water's and GM Winquest's Admissions at the Board's Sept 14 Meeting, Insofar as Their Wrongful Conduct, BOTH Should be Terminated as IVGID Employees!  
**Date:** Oct 4, 2022 11:19 PM

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Chairperson Callicrate and Other Honorable Members of the IVGID Board -

Before I discuss my request, please understand that NRS 318.180 instructs that "the board shall have the power to hire and retain...employees...necessary or desirable to effect the purposes of this chapter." Given NRS 318.210 instructs that "the board shall have and exercise all rights and powers necessary or incidental to or implied from the specific powers granted in this chapter," the power to "retain" necessarily implies the power to terminate. And that's what I am discussing here. Now on to the Sep 14, 2022 meeting.

I was SHOCKED to hear Bree Waters' admission that as Rec Center Expansion project manager, and for three or more weeks prior to the Board's Sep 14, 2022 meeting, she directed staff and outside consultants to work on the project and rack up additional inappropriate fees as if Option D in the Sep 14, 2022 Board packet had been approved by the Board. And she knowingly did this WITHOUT BOARD KNOWLEDGE OR APPROVAL. And why? Because her REAL CLIENT, the Duffield Foundation, told her to do so!

And remember, this is in light of the fact Ms Waters KNEW that the Board had approved a completely different expansion project option at its June 29, 2022 meeting (the Grant Agreement).

Remember. Neither the Board nor the public had a clue, and she did NOTHING to share this behavior with either. Thank you vaunted public employee Waters.

I'm sorry. This behavior warrants immediate termination. For years I have pointed to the despicable IVGID Culture which permeates this place. A culture where our public employees care more about themselves, their public employee colleagues, and their various special interests of the month. And here we have evidence of this culture at work. Since here staff's real employer was the Duffield Foundation, they took unfettered direction from Duffield. And since staff DON'T consider the Board to be their real employer, they elected to hide the truth from the Board and the public because they had an agenda to complete.

And unbelievably, Indra became a very willing conspirator. And why? Because he was told by Mr. Duffield that if the District didn't go along with Option D, the Rec Center expansion project was dead. In other words, rather than sharing this information with the Board and allowing the Board to make the ultimate decision as to what to do, Indra chose to BREACH HIS FIDUCIARY DUTIES and excise the Board from the process altogether.

This DISGUSTING behavior has been going on around here for decades. It helps to describe everything that's wrong, and everything that requires fixing around here. And ultimately, that's what each of you was elected to do. SO DO YOUR DAMN JOBS for once!

How dare you trustees Wong, Callicrate and Tonking blame trustee Schmitz for the death of this project. And you too trustee candidates Krolick and Nobel. It was dead the moment Ms. Waters and Indra took matters into their own hands and then hid what they were doing from the Board and the public. It was dead because staff can't negotiate their way out of an open bag. Had they had some real competence, they would have negotiated an iron clad agreement with Duffield right from the start that wouldn't have allowed him to wiggle out of his "so called" representations. But they didn't. And once again, the public pays the price.

The only people who should resign or be terminated are Bree Waters and Indra Winquest. And you as a Board have the power to do this. An example needs to be made to the rest of our public employees because if it isn't,

this crap is going to continue. And each of you knows this. And we will repeat every mistake staff make which is the District's m.o. over the last fifty or more years.

I ask the Board call a special meeting for the purpose of possibly terminating these two employees. DO IT NOW!

Respectfully, Aaron Katz

**EXHIBIT "M"**

## **Bree Waters, Kate Nelson and Brad Underwood are All Guilty of Constructive Fraud and Deserve to be Fired! Indra Winquest, is Guilty of Either Actual or Constructive Fraud, and Deserves the Same Fate!**

**From:** <s4s@ix.netcom.com>  
**To:** Callicrate Tim <tim\_callicrate2@ivgid.org>  
**Cc:** Dent Matthew <dent\_trustee@ivgid.org>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Schmitz Sara <schmitz\_trustee@ivgid.org>, Tonking Michaela <tonking\_trustee@ivgid.org>, <ISW@ivgid.org>, <sellingtahoe@sbcglobal.net>  
**Subject:** Bree Waters, Kate Nelson and Brad Underwood are All Guilty of Constructive Fraud and Deserve to be Fired! Indra Winquest, is Guilty of Either Actual or Constructive Fraud, and Deserves the Same Fate!  
**Date:** Oct 23, 2022 4:11 PM

Chairperson Callicrate and Other Honorable Members of the IVGID Board -

At page 003 of the Board packet for the upcoming October 24, 2022 Board special meeting, our GM admits that

"At a meeting on September 7, 2022 between the Executive Director of the Foundation (Jim Dugdale), District General Manager (Indra Winquest), Director of Public Works (Brad Underwood), District Engineering Manager (Kate Nelson) and District Project Manager (Brianna Waters), the Executive Director of the Foundation communicated that the Donors (the Duffields) were requiring unanimous support for both the modified design as well as a unanimous letter of support for the "newly designed project."

If true, this means that on September 14, 2022, the day of the Board meeting to secure approval for modification to the Grant Agreement approved June 29, 2022, ALL of these individuals knew that "unanimous (Board) support for both the modified design as well as a unanimous letter of support for the "newly designed project" were required as a pre-condition to the Duffields following through on their suggestion that they possibly might fund construction of a Rec Center expansion.

If not true, then our GM is guilty of actual fraud; a misrepresentation of fact intended to deflect responsibility for himself and the Duffields for the Rec Center expansion fiasco.

Let's concentrate on constructive fraud.

Our GM's Memorandum in Support ["Staff recommends the Board approve the submittal of the letter of support and commitment to the Foundation, approve the revised scope of work from a 33,000 SF addition to a 26,411 SF addition. Staff also recommends approval of the Amended Grant Agreement between the District and the Foundation for design and preconstruction services for the Recreation Center Expansion Project" (see page 059 of the Board packet)] of "an amendment to the grant agreement with the Dave and Cheryl Duffield Foundation (Foundation) to modify the scope of the Recreation Center Expansion Project (Project), and approve the sending of a letter of support to the Dave and Cheryl Duffield Foundation for the modified scope of the Recreation Center Expansion Project" (see page 051 of the Board packet) in anticipation of the Board's September 14, 2022 meeting.

So take a long look in the Memorandum. NOWHERE does our GM tell the Board NOR THE PUBLIC that "unanimous (Board) support for both the modified design as well as a unanimous letter of support for the "newly designed project" were required by Duffield as a pre-condition to possibly fund construction of the project. NOWHERE! This was and is deceit (omission of a material fact) by a fiduciary who was bound to truly and ethically disclose all material facts (see discussion below).

As if the foregoing weren't sufficient, at the Board's September 14, 2022 meeting our GM gave a prefatory verbal description of this agenda item to allegedly disclose all material facts and be completely transparent so the Board could make an informed decision on staff's various requests (see above). Listen long and hard to the livestream of this meeting: "All I'm doing is trying to give the Board and the community ALL the information that we have so that we can make a decision on whether or not we want to move forward...I hope I've been able to set the table" (see 1:04:25-1:04:42 of the livestream of this meeting). So did Indra "give the Board and the community all the information" he had? Did he tell the Board OR THE PUBLIC that "unanimous (Board)

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support for both the modified design as well as a unanimous letter of support for the “newly designed project” were required by Duffield as a pre-condition to possibly fund construction of the project? Of course not!

At this September 14, 2022 meeting Indra thereafter turned presentation of this agenda item ("I'm just going to pass it on") to Kate Nelson and Bree Waters. Ms. Waters volunteers a lot of information concerning progression of the project, and answers a number of questions posed by trustees. Again, listen long and hard to the livestream of this meeting. Where does Ms. Waters tell the Board OR THE PUBLIC "all the information;" i.e., that "unanimous (Board) support for both the modified design as well as a unanimous letter of support for the “newly designed project” were required by Duffield as a pre-condition to possibly fund construction of the project? NOWHERE!

At this September 14, 2022 meeting engineer Kate Nelson is present and feels the need to interrupt Ms. Water to interject more information about the project. Again, listen long and hard to the livestream of this meeting. Where does Ms. Nelson tell the Board OR THE PUBLIC "all the information;" i.e., that "unanimous (Board) support for both the modified design as well as a unanimous letter of support for the “newly designed project” were required by Duffield as a pre-condition to possibly fund construction of the project? NOWHERE!

Finally at this meeting, the livestream documents (see 49:10) that PW Director Brad Underwood is present because he is seen walking to and sitting down on the first row of public seating. And after listening to all of the above, where does he interject that the presentation by his colleagues is deceitful because NOWHERE does Mr. Underwood tell the Board NOR THE PUBLIC that "unanimous (Board) support for both the modified design as well as a unanimous letter of support for the “newly designed project” were required by Duffield as a pre-condition to possibly fund construction of the project? NOWHERE!

And if the foregoing weren't sufficient, Mr Winquest discloses that "we did notify Trustee Tonking [about the scaled back modifications to the proposed Rec Center expansion and presumably the Duffields' requirement that "unanimous (Board) support for both the modified design as well as a unanimous letter of support for the “newly designed project” were required by Duffield as a pre-condition to possibly fund construction of the project] who was working with our group with us" (see 103:41-46 of the livestream for this meeting). After listening to all of the above, where does Ms. Tonking interject that staff's presentation was deceitful because NOWHERE is the Board NOR THE PUBLIC informed that "unanimous (Board) support for both the modified design as well as a unanimous letter of support for the “newly designed project” were required by Duffield as a pre-condition to possibly fund construction of the project? NOWHERE!

These are all people who Indra claims were present at the September 7, 2022 meeting with Jim Dugdale where Mr. Dugdale allegedly communicated that the Donors were requiring unanimous support for both the modified design as well as a unanimous letter of support for the “newly designed project. And NONE of them bothered to share with the Board or the public this material and critical fact. And this is after Indra intentionally misrepresents that he has shared ALL relevant and material information with the Board so it is equipped to make a decision. And you don't have a problem with this?

Let's assume for purposes of argument that during the September 7, 2022 meeting with Jim Dugdale he allegedly communicated that the Donors were requiring unanimous support for both the modified design as well as a unanimous letter of support for the “newly designed project. The fact that NONE of our public employees bothered to share this critical fact with either the Board or the public means THEY NEED TO BE FIRED!

1. When you're a public employee, you hold a position as a fiduciary for the public which pays your salary. As a fiduciary, and regardless of whether specific rules of government ethics have been adopted, you have a broad fiduciary duty to carry out your public responsibilities in a manner that is faithful to the public trust that has been reposed in you. And when you breach those duties as a fiduciary, you are guilty of constructive fraud inasmuch as the elements of constructive fraud are: 1. Commission or concealment by omission of a material fact; 2, Where the Defendant's act or omission breaches a legal or equitable duty of trust or confidence; and, 3. The wrongful action results in damages or injury (go to <https://dianalegal.com/fraud-i-breach-of-fiduciary-duty-what-is-constructive-fraud/>).

2. Here our GM, Bree Waters, Kate Nelson and Brad Underwood were all fiduciaries who owed the utmost trust and confidence to the public. These duties extended to not omitting material facts they were privy to; material facts they knew that absent disclosure, would mislead their audience into acting in such a manner which fit their narrative. Given intent is irrelevant, these public employees are guilty of constructive fraud. In fact Indra may be

guilty of actual fraud inasmuch as he affirmatively represented that he had shared ALL the information available on this subject when he had not. Regardless, constructive fraud occurs when a person or entity gains an unfair advantage over another through unjust or improper means, usually by lying (i.e., making a false representation of material fact) or omitting important details (i.e., Failing to disclose a material fact). Unlike a general cause of action for actual fraud, Notably, constructive fraud does not require intent or actual knowledge of the lie or omission" (go to <https://dianalegal.com/fraud-i-breach-of-fiduciary-duty-constructive-fraud-and-breach-of-fiduciary-duty-what-is-the-difference/>). So please don't tell me that these valued employees didn't intend to commit fraud.

What does an ethical element of government do with its employees who have breached their fiduciary duties owed to the public perpetrated by deceit (are you listening Gail Krolick)? They're terminated. And again, this is what I and others I know request? And don't tell me that you as a Board have no power to terminate these public employees' employment. NRS 318.180 instructs the exact opposite: "The board shall have the power to hire and retain (or not retain)...employees... necessary or desirable to effect the purposes of this chapter." So do your jobs!

On October 4, 2022 I made a similar request of Board members based upon less compelling evidence than that shared herein. I reiterate the request.

We the public don't need employees like the ones described herein. Because as you can see, their loyalties lie with themselves, their public employee co-workers, and their special interests like the Duffields rather than we the public for whom they are supposed to serve. So make a statement and start cleaning up our employee pool. Otherwise all the wrongs which have been described above are destined to be repeated. Over and over and over again.

Respectfully, Aaron Katz



Submitted by Judith Miller

Why wasn't the Board informed on Aug. 2 (the same day the foundation signed the Grant agreement) that the design the Board had approved was going to cost \$8M more than the foundation wanted to pay?

Instead, staff worked feverishly for nearly a month to come up with a significantly reduced design acceptable to the donor. Mr. Winquest prepared a memo dated 8/29 – an update informing the Board that there were new plans which he finally sent on August 31 via email just 22 minutes before the Board meeting. The project wasn't on the agenda, so there could be no discussion by the Board. The GM update included in the meeting packet did not have any reference to the cost estimate or scope reduction. There was no mention of the email by any Board member, so it's likely no one even had time to read it before the meeting began. It appeared Mr. Winquest had no intention of asking the Board for any approval before submitting the TRPA application (September 1 was the target date). The only entry in the Board's long range calendar for this project was an update in mid-October at the 60% design review. By that time, it would already have been submitted to TRPA and much too late to revise.

But the next morning Sara Schmitz, who recognized this was a major change, emailed the GM and requested that he immediately schedule a Board meeting. Trustees Schmitz and Dent both wanted to salvage the plan staff had thrown in the circular file by having IVGID fund the deficit with already collected rec fee fund balance. A Board meeting was set for 9/14. This wasn't going to fit in with the donor's timeline, especially since the TRPA application had already been prepared for Option D.

It still has not been explained why the Foundation needed an apology for miscommunication by the Trustees, when they had no official communication with the donor.

On 9/14 Trustee Schmitz did what she thought was right based on the information provided to her – go on record that she did not support cutting the gymnasium out of the plan; but once the majority voted to proceed with option D, she registered her support for the letter and the design the other 4 trustees had voted to accept. She maintains that no one told her she had to vote yes on both agenda items. Given the subsequent actions, apparently no one had told anyone about the required votes. Callicrate took the vote on the second item and thanked the Foundation for their generous gift. The application packet with the Option D plan was submitted to TRPA that same afternoon. And the 3 trustees who claimed they knew about the 5-0 vote on the design approval item all sent thank you emails to the Foundation.

How did we get in this situation? How could Mr. Winquest not recognize that a \$8M cost reduction would ~~not~~ result in a major design change that required Board approval, as well as an immediate update for such a time-sensitive project? I do not see anything in the packet to explain why the Board was not informed for nearly a month about the higher cost estimate and need for either more money or a major reduction in scope. Staff's duty, first and foremost is to the public and their elected representatives. There is no excuse for this incredible sequence of events.

**STATEMENT TO THE INCLINE VILLAGE  
GENERAL IMPROVEMENT DISTRICT  
BOARD OF TRUSTEES**

**October 24, 2022**

**Submitted by Linda L. Smith  
1437 Tirol Drive**

**I want to read to you General Manager Winqest's own words about what happened on Sept 14<sup>th</sup>. This is from his e-mail to Dave Duffield and Jim Dugdale sent right after the Trustee's special meeting. If you want to follow along, please turn to Attachment K in your Board packet.**

**[Read e-mail]**

**Balance of e-mail is about how difficult Indra finds his job. The key point is this e-mail exonerates Trustee Schmitz, confirms that everyone thought the project approvals met the Foundation's requirements and was moving forward. It is unfortunate the e-mail made it sound like the vote on the unanimous letter of support came before the vote on the design, but this doesn't change Indra's opening line "the board is in support of the project."**

**I hope those who accused Trustee Schmitz of sabotaging the project will apologize to her.**

**Thank you.**



**From:** [Indra Winquest](#)  
**To:** [James Dugdale](#)  
**Cc:** [Dave Duffield](#)  
**Subject:** Special Board Meeting today  
**Date:** Wednesday, September 14, 2022 5:23:17 PM

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Hi Jim & Dave –

We had the special board meeting today. The trustees had a lot of discussion and based on comments, it's clear that the board is in support of the project and very thankful for the generosity of the foundation. As I have mentioned, the government process can be challenging and the board had a lot of discussion and questions about how we would be able to program the facility without he additional flexible gym space. I feel that we did a good job of explaining that we would be fine and that we really need to focus on the rest of the project that meets the needs of the community in particular youth and families. As Trustees, it is their fiduciary responsibility to ask hard questions and discuss these issues as they represent the community.

The board unanimously approved the issuance of the letter of support with one requested edit. They feel that the apology should come from the entire district not just the board which is the way I would have preferred the letter be drafted initially because I believe that staff could have been a bit more detailed in discussions as well. The intent is that the District as a whole should be unanimously behind this project not just the trustees. I do not think this weakens the letter at all so hopefully you do not feel this way.

The board voted 4-1 to approve the modifications to the design so its approved and ready to go forward. Trustee Sara Schmitz voted no although she at multiple times expressed her support for the project but felt without the ability to discuss whether or not the district should actually consider contributing to the project because she feels that the additional gym space is something that the community has asked for and would benefit IVGID and the Boys and Girls Club. [Note that Mindy Carbajal did call in to express the clubs support of moving forward with the modified design.]

Board dynamics is always challenging as they have to answer to the community which is where I think Sara was struggling to determine how she would proceed. She has requested the opportunity to meet with the foundation to discuss how she supports the project but also her point of view as an elected official and why she feels strongly about exploring IVGID contributing. I truly hope you know how much the community is behind this as well as staff. Additionally, the fact that all five voted in favor of submitting the letter should also indicate they support the project. [I realize the decision by Trustee Schmitz is a little odd but I think she feels like she is doing her due diligence as an elected official.] There have been other agenda items where she has approached the same way.

Truly appreciate this opportunity to do something great for the community and I will personally apologize for anything that has made this challenging or frustrating. Certainly not the intention and as I have said, I am in a very difficult situation in a very challenging job. Let me know if you would like to get on a call to discuss further or in person.

With much respect,  
Indra

IVGID Special Meeting October 24, 2022  
Public Comments from Harry Swenson at 664 Tyner Way

Good Evening and thank-you for this opportunity to comment on this contentious issue facing our community.

My name is Harry Swenson, I have lived in Incline Village full-time since my NASA retirement about 10 years ago. I had a distinguished 33-year career as a researcher, manager and executive receiving the NASA Exceptional Technology Achievement medal and the Outstanding Leadership medal along with over 40 other NASA awards for my technical and management acumen. I understand the complexities of managing financial and technical objectives while practicing good stewardship of the public trust. My career has included the management of over ½ billion dollars for a highly complex multiagency research program that included many public/private partnerships including those between NASA and other government agencies. I also have been coming to this Alpine jewel with my family since the late 1960s. Thus, I have seen the community grow from an eclectic outpost in the mountains to its current mountain wonderland.

I have been interested in this Recreation Center enhancement since I heard rumors last spring and thought it was potentially a game changer for our community. I, as many others, are shocked by what appears to be an amateurish approach to its fruition by the General Manager and Staff. As well as the sophomoric behavior by both members of the current board and candidates for the new board expressed when it blew up due to significant mis-management by all involved. I have read the board packages including the summary, timeline and attachments. I have many concerns that are raised from this documentation. I can only touch on a few major concerns and observations with my 3-minute time allowance based on both my professional experience and my residency within Incline Village.

First, I am very concerned with General Manager Winqest providing this public presentation! It is obvious from the documentation that he is a key principal in this debacle. I brought this up with Trustee Board Chairman Callicrate last week at Conversation Café, and his comment back to me was this was the only way to get this done quickly and he knew it wasn't a perfect approach "but nothing is perfect and we are in a very busy period with other matters on the board including the upcoming election." This confused me due to the fact that none of the existing board is running for re-election. I was under the impression that this meeting was set up to put this issue behind us due to the great consternation it has generated within our community. I agree with his urgency but would hope a goal of the meeting would be to understand the facts of the situation and allow future boards to develop practices and policies to never let it happen again. So, at the very minimum this presentation should have been provided by people not directly associated with this disaster. If that was not possible then possibly a presentation of the other side of the story which would provide the benefit of more complete transparency to the Board and the community. The documentation provided by GM Winqest appears to be one-sided and demonstrates violations with the Nevada Open Meeting Statutes, the most egregious are the serial meeting phone calls conducted on September 7-8 to build a consensus for an upcoming matter before the board for which he was encouraging a particular action or decision.

Beyond this flagrant violation that should be investigated further, and if members of the board didn't reject this way of conducting the public's business, they could also be unwitting members of this violation. It becomes apparent that GM Winquest knowingly violated the statute by the length of calls to three of the trustees being 3 minutes and then a ½ hour to 1.5 hours with two others. This demonstrates that these calls were not simply to convey facts to the trustees but was advocacy for a particular decision or action.

The timeline also brings up some other very curious questions. As example, when was it actually known when the \$25 million was the intended scope/limit of the Duffield Foundation generous offer? It was identified in the timeline as August 4<sup>th</sup>, after the preliminary designs exceeding \$33 million were provided to the Foundation. In my experience this scope information should have been known at the time of issuing the preliminary design contract, this is standard practice for all designs to allow the tradeoff between cost and features of the design. This demonstrates significant inexperience in accomplishing something of this size and complexity. I am sure with the experience on the board especially with Trustee Dent, this lack of cost scoping at the beginning of the design phase leads to failed designs. It should be known what was provided to the design contractors for this critical design element and if they even asked for it, if they were provided a "hypothetical" cost scope, I think the board needs to know what it was and where it originated.

Another curious issue coming from the timeline was the rejection of the proposed IVGID/Duffield Foundation partnership for a facility that would meet our community needs as identified in our IVGID Master Plan. This rejection seems spurious and suspect as a reason for withdrawing the Duffield Foundation participation. After driving past the old Pondarosa parking lot the other day, I saw what might be the real reason, with a new huge gymnasium looking building being built on Duffield property, thus the Foundation didn't need IVGID to get what they really wanted, a World Class gymnastics facility.

I see my time is up so in an effort for the board to learn something from this fiasco I leave the board with the following recommendations and advice.

- 1) Please use every effort to follow the Open Meeting Statutes of Nevada in the future especially when dealing with something as substantial as this current matter. It might take a few more days but it will avoid future debacles we are currently engaged.
- 2) If the board receives a similar potential offer of this size and complexity in the future, the board should engage an experienced negotiator or even use qualified members of our community to help make the deal. It is obvious from the documentation provided that the current GM or staff do not have the experience to accomplish an endeavor of this kind.
- 3) The new board should engage consultants to train the board on how to work more civilly and effectively not to mention professionally. I am sure that you can get some UNR professors in business and public administration to work with you for free or minimal cost. As the current board knows and this particular incident demonstrates your work is very difficult, so getting training to help is a no brainer.
- 4) As demonstrated in the documentation from this incident it is obvious that there are plenty of mea culpas to go around including with the Duffield Foundation. It appears that the lack of timely and effective communication is possibly at the heart of most of it. It

would be great if the Board could engage the Duffield Foundation since they have provided many generous grants throughout the North Tahoe area, and find out how common or standard practice for them to withdraw an offer to assist a worthy effort. The board needs a better understanding of their rejection at the end of September. This should come by direct communication with the Duffield Foundation executives and the Board, NOT GM Winquest.

Thank-you for your Attention

## Oral Summary

Thank-you for the opportunity to comment on this contentious issue facing our community. This is an oral summary of my comments provided to the Trustees last night.

My name is Harry Swenson, I have lived in Incline Village full-time since my NASA retirement about 10 years ago and have been coming to this Alpine jewel since the late 1960s. I have seen the community grow from an eclectic outpost to its current mountain wonderland.

I have been interested in this Recreation Center enhancement and thought it a game changer for our community. I, as many others, are shocked by what appears to be an amateurish approach to its fruition by the General Manager and Staff. As well as the sophomoric behavior by both members of the current board and candidates for the new board when it blew up due to significant mis-management. I have read the board package including the summary, timeline and attachments. The documentation raises many concerns, I can only touch on a few with my time limit.

Firstly, I object to General Manager Winquest providing today's public presentation! It is obvious that he is a key principal in this debacle and as such his testimony should be considered suspect. The documentation demonstrates numerous apparent violations of Nevada Open Meeting Statutes. This meeting was supposedly set up to put this issue behind us. So, at the very minimum this presentation should have been provided by people not directly involved with this disaster.

The documentation indicates that \$25 million was the intended scope of the Duffield Foundation offer on August 4<sup>th</sup>. This was well after the preliminary designs exceeding \$33 million were developed. This makes no logical sense; a budget scope should have been provided to the Design team enabling tradeoffs between cost, schedule and features. This demonstrates significant inexperience in accomplishing a project of this size and complexity, leading to failure.

The documented rejection of a proposed IVGID/Duffield Foundation partnership for a facility that would meet our community needs seems suspect. But the answer might be the new huge gymnasium looking building being built on the Duffield property.

I leave you with the following recommendations and advice resulting from this fiasco.

- 1) Please use every effort to follow the Open Meeting Statutes of Nevada.
- 2) The board should engage an experienced negotiator for situations of this scope to make the deal. It is obvious from the documentation that the current GM and staff do not have the necessary experience.
- 3) The new board should engage consultants for training on how to work more civilly and effectively together.
- 4) The lack of timely and effective communication is possibly at the heart of this failure. Directly engage with the Duffield Foundation regarding the reasons for their rejection.

Thank-you



## Special IVGID Board of Trustee Meeting Oct 24, 2022 Recreation Center Expansion Project: An Overview/Outline of the timing of events

**January 1, 2022** The letter from the DD Foundation to IVGID's GM

The Foundation "...**intends to partner** with IVGID to effect these improvements..."  
Including, but not limited to, a multi-use gym  
"...this letter does not constitute a financial commitment..."

**January 7, 2022** Letter of support from the Boy & Girls Club of North Lake Tahoe

**January 12, 2022** Board of Trustee meeting discussed the offer of January 1,  
voted (5-0) for Staff to work with the Foundation to develop a memorandum of understanding.

GM "We will reconvene our visioning committee...to come back to the Board with a MOU."  
"...to include a conceptual design, cost estimate, maintenance costs, programming and business plan..."  
"**We want to make sure that there is opportunity for the Board to weigh in on this entire process...**"  
No committee identified.  
No Board input described in the formulation of the MOU  
"**The current design of the Rec. Center simply cannot...satisfy the...needs of the overall community.**"

**February 9, 2022** Memorandum from GM

Community needs additional multi-use gymnasium and other space and programs  
Duffield Foundation's vision includes expansion of the Rec. Center primarily to serve the youth and teens  
The Foundation have formally communicated to the GM, they are fully committed (??) to a partnership  
with IVGID to develop and implement the project and provide the financial resources...

**February 9, 2022** Board of Trustee meeting to discuss the MOU

This MOU, as presented, was written by the "staff and legal counsel" and members of the Foundation  
without any Board input.  
MOU obliges the Foundation to fund ... the conceptual design.  
MOU states that the IVGID shall develop the conceptual design with input from the Foundation  
IVGID shall have the sole discretion and approval over the contents of the design."  
MOU, under terms #3 "Upon completion of the (design), the parties shall confer whether to construct the  
Expansion."  
MOU, under Terms #4 "either party may terminate the MOU with or without cause..."  
MOU, under Terms #14 "This MOU...supersedes all previous agreements...and negotiations...written or  
oral..."  
Community Services Master Plan includes "...an additional multi-use gym meeting, fitness, training  
facilities; sports and recreation programs and storage."  
MOU Priorities see Exhibit A "...a multi-use gym to include a dedicated space for gymnastics, and  
additional...areas  
The MOU was approved 5-0

**April 27, 2022** Memorandum from GM

The District staff proposal of the project scope to include: gymnasium, youth center, storage,  
entrance and parking; budget range and construction schedule.  
The Selection Comm. Is 4 staff, 1 Board member, 1 from the B&G's Club, and the GM.  
"...a preliminary construction estimate of up to \$25M..."

**April 27, 2022** (2+ months later) Board of Trustee meeting

Approved 5-0 to accept design contract with H&K Architect.

**June 29, 2022** Memorandum from GM

Recommend approval of various contracts for design, permits, & pre-construction services.  
Develop a design and bid process ("Progressive Grant Agreement") with the DD Foundation

**June 29, 2022** (another 2 months later) Board of Trustee meeting

Recommendations of the GM passed 5-0

**July 27, 2022** Memorandum from GM

Background and "Staff recommends...(approval of) the Grant Agreement..."  
Alternative: Approve the Grant Agreement with requested revisions."

**July 27, 2022** Grant Agreement for Design and Preconstruction Services for the Rec. Center Expansion Project

Recitals: **IVGID interested in...Multiuse gym etc**

DCDF interested in funding...design and preconstruction services...

Terms:#1 IVGID shall prepare and complete the final design... NOT the DCDFoundation!

#3 **IVGID may include tenant improvements for the Rec. Center BUT DCDF is not responsible for them... Exhibit B**

#6 Either party may terminate this Agreement for cause with 15 days written notice. The defaulting party may avoid termination during the notice period or...

#7 Neither Party commits to the construction...

#15 **"The Parties agree to exercise reasonable efforts and good faith..."**

#18 **"This Agreement supersedes all previous agreements...and negotiations, whether written or oral..."**

Comments: No design should have been presented without a multiuse gym.

Why was multiuse gym NOT included under tenant improvements?

**July 27, 2022** Board of Trustee meeting

Approved (5-0) the Grant Agreement for design and preconstruction services for the Recreation Center Expansion Project ...and allow Staff to execute all documents.

**August 11, 2022** Letter CORE to staff:

**"...plan revisions...including removing the gymnasium..."**

**August 22, 2022** Letter re: meeting between IVGID staff and Architects on the Scope of the Project

"The gymnasium has been deleted..." to reduce costs to almost 25.6M

**August 2022** The DD Foundation had received **approval from TRPA** to proceed with building a gymnastic center on their own property.

**September 1, 2022** Letter from Bree Waters to J. Dugdale (DDF rep.) requesting Board's desire to discuss IVGID's funding to for Option A.

Staff was then notified by the Executive Director of the Foundation that **the Donors were not interested in partnering with the District financially...**

the project is now on hold again **as the Donors are reconsidering their support for the project**

**September 14, 2022** Memorandum from GM

Background and expansion options (A-D) presented to the Board

Option A \$29.9M 29,512 square feet

Option B \$33.9M 32,757 sq.ft.

Option C \$32.8M 30,225 sq.ft.

Option D \$25.6M 26,411 sq.ft. only one to NOT include a multiuse gym



**The Foundation agreed to move forward with Option D**

The tenant improvements will be discussed at the Board meeting on Nov 9.

The final design will be presented to the Board in January 2023 "for approval."

"A letter of has been drafted to ensure the Foundation that the Board...are dedicated to the Project."

**September 14, 2022 Amendment to the Grant Agreement**

Changes scope of the Rec.Center expansion project to 26,411 sq.ft.

Attachment 1 states "The Rec. Center Expansion will meet the space requirements as developed and approved to date..."

Comment: Staff did NOT support the needs of the Community but whole heartedly support the DD Foundation

**September 14, 2022 Board of Trustee meeting**

Board voted 5-0 to approve a letter of support to the Foundation for the Recreation Center Expansion Project.

Board voted 4-1 to approve the Amendment to the Grant Agreement with the Foundation to modify the scope of the Recreation Center Expansion Project with the grant agreement being Option D.

Foundation selected a design plan closer to that budgeted amount Option D

The Design team, without Board consent, offered a plan which eliminated the gym (Option D).

Foundation only agreed to the design of Option D. But this conflicts with MOU of Feb. 9<sup>th</sup>

Foundation had only agreed to fund the design work for Option D.

Four Trustees voted to support the Foundation's preferences over the community's priorities.

**September 15, 2022 Letter from GM to Trustees**

"The Foundation has stated that they are not comfortable moving forward with working with the district on the Recreation Center Expansion Project."

"They further stated that one trustee voted no against the modified design and therefore they did not receive the unanimous support they asked for."

**September 19, 2022** Duffield Foundation informed the Board of Trustees via e-mail that they had terminated the project.

**September 21, 2022** GM's status report includes that "the design team is moving quickly to prepare final design documents.

**September 23,2022** Duffield Foundation informed the Board of Trustees via a signed email that they had terminated the project.

**September 28, 2022 Board of Trustee meeting.**

Board Chair states he spoke to the Foundation director on **Sept. 27** and was told the Foundation terminated the project due to the 4-1 vote to approve the design change.

The causes of the termination by the Duffield Foundation include:

**Cross purposes of the Parties:** The IVGID Board has duties to the community first to include certain spaces within the Rec. Center expansion. The DD Foundation's primary goal was to provide facilities for the B&G's Club.

**Lack of good faith on the part of the DD Foundation:** In August, they began construction of a gymnastic center on their own property. This competing facility was never mentioned. For want of one vote they unilaterally terminated the Project. IVGID had the ability to correct the default BUT that was never initiated (see Grant Agreement). They never considered the partnership with IVGID (as stated in their intent letter of Jan 1<sup>st</sup>) to add the gym as a tenant improvements.

**The Board willingly abdicated their responsibilities to the Staff:** Apparently no Board member played any role in the creation of documents. Trustee Tonkin participated in negotiation early on. Did she report to the Board as a whole? Staff signed agreements instead of the Board chair.

**Willingness of the staff to subordinate its responsibilities to the Community to the demands of the donors:** No plans should have been submitted for consideration without a multiuse gym. In the Amendment to the Grant Agreement, Attachment 1 states "The Rec. Center Expansion will meet the space requirements as developed and approved to date..." This is NOT TRUE but was included in the document. Apparently staff had already deleted the gym by August 11<sup>th</sup>.

**Lack of transparency:** The staff should not have presented any plans without a multiuse gym. If the Foundation demanded unanimous voting, it should have been stated and restated. The Foundation did not reveal plans for their own gymnastic center. Who comprised the Selection Comm. mentioned in April 27<sup>th</sup> minutes? Who wrote the Agreements? Why was a multiuse gym not included in tenant improvements on Sept. 14<sup>th</sup>? Why were design Options not provided to the Board before Sept. 14<sup>th</sup>?

**Lack of written records:** No evidence of a requirement for unanimous votes by the Board. In fact, the Grant Agreement of July 27 supersedes all previous agreements. The Foundation's termination was supposed to be a written document, not an e-mail.

**Poor communications:** The reduced footprint (deleting the gym) was integral to planning from August 11 although not revealed until; Sept 14<sup>th</sup>. The Board chair did not speak to the Foundation until 9 days after the termination e-mail. No response to the letter of September 2022 to request IVGID funding for Option A.

**Failure to enforce contract provisions:** There was a clause in the Grant Agreement of Jul 27<sup>th</sup> on correcting defaults. Why was this not utilized?

Public Comment by Cliff Dobler 10-24-2022 with attachment. To be included as part of the meeting minutes.

An old saying "When the debate is lost slander becomes the tool of the losers"

After my three minutes, Ellie's and I will pass out an e mail from Chairman Callicrate regarding his answer to my observations and question about giving the GM authority to issue contracts without Board approval.

Rather than answer my question he delves into hatred towards me and Trustee Schmitz.

Please accept the e mail, review it at your leisure or throw it in the trash. We will not interfere with other public comments.

Now to the subject of tonight

Remember the famous line in the 1967 movie "Cool Hand Luke" starring Paul Newman as an inmate and Strother Martin as the prison warden " What we have here is a failure to communicate"

First to clear the air there was no written \$25 million grant agreement and second there was no written requirement by Duffield for unanimous Board consent for the revised design.

According to the Tahoe Tribune, October 20th piece, Duffield's representative Dugdale stated Quote: "So on September 7, I met with Indra and his crew, and I explained to them: Look at this point we have an agreed upon budget and we have an agreed upon design and changing things is not what we agreed upon at this point".

So where is that agreement? Does it exist? Design was not approved by the Board until a week later. Nothing in tonight's packet.

So IVGID business can be conducted either by a hand shake, or a fist pump, or an elbow bump or maybe a hip check and apparently that type of agreement is acceptable.

Now to the most important item. The unanimous support letter. Could someone explain to me how it is good business to agree to support a project to the very end when a grant agreement and an operating plan have not even been drafted let alone approved? The handcuffs will be on. What are you supporting? How will cost overruns be handled? How will expenses be split? How will the Boys and Girls Club share space and what will be the lease terms? Does it comply with Dillon's rule.

On July 22, Mr. Dugdale provided some specific terms:

- 1) The expansion must be completed by the end of the 2024 calendar year.
- 2) The gymnastics space will be permanently dedicated for gymnastics
- 3) The gymnastics space will be a close replica of the gymnastics building at the Ponderosa Ranch.
- 4) Naming rights will be limited to Dave and Cheryl Duffield and also the Foundation.

Can you live with these unknowns and I am sure many other requirements? You do not have a choice.

I was from a very small poor town. There were six of us who wanted to play sandlot football all the time. Only one boy had a football, he would set the rules OR he would quit and take his football home. We agreed to the unfair rules and the five of us hoped we got on his team. His team would always win.



**Tim Callicrate** callicrate\_trustee@ivgid.org  
To **cfdobler@aol.com** cfdobler@aol.com, **s4s@ix.netcom.com** s4s@ix.netcom.com, **Tim Callicrate** callicrate\_trustee@ivgid.org  
Cc **Matthew Dent** dent\_trustee@ivgid.org, **Kendra Wong** Wong\_trustee@ivgid.org, **Sara Schmitz** trustee\_schmitz@ivgid.org, **Michaela Tonking** tonking\_trustee@ivgid.org, **Indra Winqest** ISW@ivgid.org, **Susan A. Herron** sah@ivgid.org, **Joshua Nelson** joshua.nelson@bbklaw.com  
Date: Wed, Sep 28, 2022 12.15am

Really Mr Dobler?

You should ruminate upon your protege', Ms Schmitz, who just cost our District/Community \$25.8 MILLION dollars!! Yes, digest that tidbit for a moment. Hmmm?? Fiduciary responsibility and fiscal stewardship? Hardly!! Chicanery at its best and worst.

What a travesty you and your perpetually aggrieved cabal have foisted upon our Community!

Hopefully this will showcase the cancerous wretch that has infected Incline Village/Crystal Bay.

This Community deserves far more than your vapid and sophomoric sarcasms. When you are able to engage in constructive civility, perhaps you may broaden your sycophantic base of 12.

Until then, you should consider spending more time in the desert?!

Regards,  
Tim Callicrate

PS...make sure all those you are blind copying get the entirety of this message. We wouldn't want anyone to misconstrue the intentions...

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From: [cfdobler@aol.com](mailto:cfdobler@aol.com) <[cfdobler@aol.com](mailto:cfdobler@aol.com)>  
Sent: Tuesday, September 27, 2022 11:56:55 PM  
To: [s4s@ix.netcom.com](mailto:s4s@ix.netcom.com) <[s4s@ix.netcom.com](mailto:s4s@ix.netcom.com)>; [tim\\_callicrate2@ivgid.org](mailto:tim_callicrate2@ivgid.org) <[tim\\_callicrate2@ivgid.org](mailto:tim_callicrate2@ivgid.org)>  
>  
Cc: [dent\\_trustee@ivgid.org](mailto:dent_trustee@ivgid.org) <[dent\\_trustee@ivgid.org](mailto:dent_trustee@ivgid.org)>; [wong\\_trustee@ivgid.org](mailto:wong_trustee@ivgid.org) <[wong\\_trustee@ivgid.org](mailto:wong_trustee@ivgid.org)>; [schmitz\\_trustee@ivgid.org](mailto:schmitz_trustee@ivgid.org) <[schmitz\\_trustee@ivgid.org](mailto:schmitz_trustee@ivgid.org)>; [tonking\\_trustee@ivgid.org](mailto:tonking_trustee@ivgid.org) <[tonking\\_trustee@ivgid.org](mailto:tonking_trustee@ivgid.org)>  
Subject: Re: Sep 28, 2022 IVGID Board Meeting - Agenda Item H(3) - Proposed Revisions to Policy 3.1.0 to Allow Our Unelected GM to Spend/Enter Into Any Contract on the Public's Behalf Up to \$100K on Any One Project Without First Obtaining Board Approval

Amazing. Many, many projects can be orchestrated into 3 or 4 contracts wherein a project may well be over \$100K but will never be brought to the Board. I remember Mr. Winqest stating he would bring all contracts to the Board for approval because he wanted to be "transparent". What happened? Actions speak louder than words.

Callicrate and Wong - You should start thinking about the monetary waste over the past eight years by not providing oversight.

Cliff Dobler

**Oct. 24, 2022.**

**Iljosa Dobler, 995 Fairway Blvd. Public Comment, BOT meeting  
To be included in the minutes of this board meeting.**

**At the Sept.14<sup>th</sup> 2022 BOT meeting, a modified design (Option D) was presented to the board for approval. Noting that the multipurpose gym was eliminated, Trustee Schmitz suggested that the board should consider contributing the differential in the estimate and keep the multipurpose gym in the design as it was originally intended. Since it was not an Agenda item, it could not be discussed.**

**Is everyone forgetting that the IVGID Recreation Center Expansion Project is on IVGID land, with IVGID coverage and IVGID parking? Yet The Duffield Foundation is saying that the IVGID board can't have any input and must accept the design changes as presented. Who is maintaining the building after construction? IVGID or The Duffield Foundation? That wasn't even brought up.**

**I've never seen a partnership conducted this way. So Trustee Schmitz's "crime" was making a recommendation on a substantial project? Unbelievable !**

**What the General Manager Indra Winquest failed to disclose was that he had already authorized staff to prepare the Option D plan for submittal to TRPA, before the Board even approved the design. He knew he had the majority votes to approve it, so Sara's concerns were immaterial.**

**Same day (Sept. 14, 2022) at 5:54 PM Melissa Bickenbach wrote:  
"The Rec Center Expansion EIP project application has been successfully submitted to TRPA.**



IVGID Board of Trustees Meeting  
October 24, 2022  
Chris Nolet – 765 Lakeshore Blvd

With respect to the Rec. Center Expansion project not moving forward, I have a few facts and observations to share that will hopefully help our community move on from this unfortunate outcome. I have carefully reviewed much of the contemporaneous, documented evidence pertaining to this matter, and I have also discussed many of my comments with 5 of the folks on the dais tonight.

There is plenty of "responsibility" to go around concerning the failed outcome of this project.

As for some of the lessons learned/to be learned so that we can successfully contract with the Foundation and others in the future, *I suggest the following:*

- 1) We NEVER had a contract for \$25+ million. We had a Design a Preconstruction Agreement for \$2.4 million. We had a long road ahead of us in order to successfully be awarded a grant for the total project cost.
- 2) One should NEVER approach an important negotiation with only a single representative attending any key meeting.
- 3) A material change to the Grant Agreement executed on July 27th, like the new requirement for every Board vote to be unanimous, should have been clearly communicated to every Board member, and documented in writing in a timely manner. Further, this new requirement should have been reflected in the updated draft GA presented for Board approval on the 14<sup>th</sup>. None of this appears to have been done.
- 4) There were several obvious opportunities during the Board meeting on September 14<sup>th</sup> to effectively clarify the new voting requirement and successfully navigate this issue. None of these potential actions were taken. It has been asserted that "everyone knew about the unanimous voting requirement." If true, why was there was NO mention during this meeting that a 4 to 1 Design Option vote would likely terminate the project.
- 5) The parties could have easily cured the default with a 30-minute meeting if they were so inclined. The District offered such an action, but the Foundation declined.
- 6) The email circulated by Trustee Kendra Wong on September 26<sup>th</sup> was simply naïve. Anyone with a reasonable degree of business acumen would realize that the success or failure on an effort like the expansion project did not solely rely on our GM OR on 1 Trustee. That email supported a largely false narrative that was the basis for many un-constructive comments made during the September 28<sup>th</sup> Board meeting.



- 7) No official IVGID public comment related this outcome was made from the Wong email of 9/26 until the posting on 10/21 of the materials for tonight's Board meeting. That is simply too much time to clarify the circumstances surrounding this important matter.

**Public Comment by Diane Becker, 10/24/2022. Please make this a part of the public record.**

Trustee Schmitz states that she was never told by the General Manager or anyone else that the Foundation required that all 5 Trustees had to vote yes on both agenda items 2A & 2B.

The facts show that all 5 Trustees were told by the General Manager that they all had to vote yes on agenda item 2B, approval of a letter to the Foundation stating unanimous support for the project and the new design. And they all did this by their vote on agenda item 2B and signing the letter of support.

Per the recent Tahoe Tribune article, Mr. Dugdale, Executive Director of the Foundation stated that he met with the General Manager and told him:

**“I need a letter from you guys to the Foundation and to Mr. Duffield saying you’re sorry about making these changes and that you agree with the design. And I need it signed by all the Trustees because I want it to show the foundation and the community that this board is 100% behind their project which we’ll be funding.”**

Mr. Dugdale further explained “We did get the letter back signed by all the Board of Trustees, which in it states that they are supportive of that design. And then obviously when the vote came, one of the Trustees voted against it which made it not unanimous, which is the reason we withdrew the project. ... And then there was a vote and that would undo the letter of support. “

The order of the vote was apparently misunderstood by the Foundation because Mr. Dugdale stated Trustee Schmitz approved the letter of support first “And then there was a vote and that would undo the letter of support.” It was the opposite order. The letter of support was approved second and in it Trustee Schmitz gave her unanimous full support for the project and new design.

It appears that this confusion may have been the result of 2 emails dated September 14, put online by IVGID today, one to the Foundation from Trustee Callicrate which stated in his thank you letter “Four of us voted to support the amended scope of project. Unfortunately, one trustee did not” or the thank you letter from Trustee Wong which stated “I feel like the Board’s actions tonight were contradictory. On the one hand, the Board unanimously approved a letter of support for the project, but on the other we did not unanimously vote to support the revised project.” Two Trustees added factually incorrect and unnecessary information to their letters of thanks to the potential donor likely caused the donor to misunderstand the vote.

The letter of support Trustee Schmitz signed gave her full support for the project as the letter stated **“Board of Trustees expresses its unanimous support for the Recreation Center Expansion Project (Project) with the Dave and Cheryl Duffield Foundation (Foundation). The generosity of the Foundation, along with the partnership of the district, will allow for the concept of an addition of a gymnastics facility, youth center as well as additional opportunities for community programming to come to fruition. The Board is humbled to accept the generous partnership made by the Foundat1on, and it would like to take this opportunity to pledge the support of the Project, as newly designed. The Board looks forward to a successful partnership, as there is a full commitment to take the Project through completion.”**

After the vote everyone at IVGID, all 5 Trustees, Staff, the public at the meeting, clearly thought the Foundation condition had been fulfilled and that the project would go forward. No one was concerned

that there was a 4-1 vote on agenda item 2a **because no one understood a unanimous vote on that item was required. All of the Trustees** and the GM clearly believed that since it only took 3 votes to amend the Grant Agreement on item 2A and since all 5 trustees expressed and voted their support for the project and the design in the vote on 2B, there was a donation forthcoming. The letters of thanks to the Foundation from Trustees and the General Manager after the meeting and the submission by the staff of the plan to TRPA after the meeting show this.

The General Manager 's timeline shows that he spoke with the 5 Trustees September 7 - 8, and the timeline says he orally gave the expectations of the Foundation, and even his description of what he said does not end with him stating "there is a requirement for a unanimous vote on both of the two agenda items or there will be no donation". If it was the General Manager's understanding that a unanimous vote on the 2 agenda items was required, he surely would have communicated that in this conversation with the 5 Trustees, commented during the Board meeting, highlighted this requirement in the Staff report and not presented 4 options in the staff report but instead would have presented one option and said vote yes or the project would die,...or if other Board members understood that was a requirement they should have communicated that to Trustee Schmitz and to the public at the Board meeting.

Trial lawyers are well aware of the misinformation and false memory effect in eyewitness testimony, and this is a good summary from a University I attended: "eyewitness memory can be corrupted by misinterpretations of events, conversations with co-witnesses, **and their own expectations for what should have happened. People can even come to remember whole events that never occurred.**"

There were mis-steps by the District throughout the project and for Trustee Wong to have blamed the loss of the donation solely on Trustee Schmitz was outrageous and disingenuous, in light of her email to the Foundation. No wonder Trustees Wong and Callicrate are so anxious to blame this fiasco on Trustee Schmitz.

I don't know why there were two agenda items and votes instead of one, or why 4 design options were presented instead of 1, or why the requirement for the Trustees to vote for both options was never put in writing or clearly articulated to the Trustees.

I respectfully urge that the public stop attacking Trustee Schmitz for her good faith vote, and that the Board stop wasting the time of the Board and the general manager on this.

Respectfully submitted,

Diane Becker

**From:** Indra Winqest  
**Sent:** Thursday, September 15, 2022 9:04 AM  
**To:** Dave Duffield; James Dugdale  
**Subject:** FW: Today's Meeting

Hi Dave & Jim –

See below an email from Trustee Kendra Wong offering her full support for the project. Kendra has been a Trustee for 8 years.

Thanks, Indra

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


**From:** Kendra Wong <Wong\_trustee@ivgid.org>  
**Sent:** Wednesday, September 14, 2022 10:56 PM  
**To:** Indra Winqest <ISW@ivgid.org>  
**Subject:** Today's Meeting

Hi Indra,

I am disappointed our vote on the Rec Center expansion was not unanimous tonight. Was hoping you could pass along this message to the Duffields and the foundation.

Dear Mr. and Mrs. Duffield and the Dave and Cheryl Duffield Foundation,

First of all, thank you for your generous donations to our community.

I am writing this because I feel like the Board's actions tonight were contradictory. On one hand, the Board unanimously approved a letter of support (with revisions) for the project, but on the other, we did not unanimously vote to support the revised project. I wholeheartedly support the Rec Center expansion and will do everything I can to move the project forward during the remainder of my term. I am grateful our staff and your team were able to negotiate a design that accomplishes a majority of the community needs and allows for future expansion.

Again, thank you for your contributions to the community and if I can help in any way (beyond my duties as a Trustee), please do let me know.

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**From:** Indra Winquest  
**Sent:** Thursday, September 15, 2022 12:00 PM  
**To:** Dave Duffield Ridgeline; James Dugdale  
**Subject:** Fwd: Letter to Dave and Cheryl Duffield

Hi Dave and Jim -  
See below an email from Chairman Tim Callicrate.

Cheers, Indra

Begin forwarded message:

**From:** Tim Callicrate <callicrate\_trustee@ivgid.org>  
**Date:** September 15, 2022 at 11:45:29 AM PDT  
**To:** Indra Winquest <isw@ivgid.org>  
**Subject:** Letter to Dave and Cheryl Duffield

Hi Indra,

could you please forward this letter to the Duffields?

Thanks!

Tim

Dear Dave and Cheryl,

Words can hardly express the tremendous gratitude we, the Board of Trustees, and by extension the entire District have regarding your overwhelming gift to IVGID and our Community in excess of \$25 million dollars to fully renovate and enlarge the Recreation Center!!

In my 37+ years as a full-time, year-round resident Incline has never received such an offer, or anything close to it. Your generosity is endless and all of us in Incline Village and Crystal Bay so appreciate your philanthropy.

Please realize that the majority of the Board, and more importantly, the entirety of our Community, recognize and appreciate your never-ending commitment to improving the experiences for our youth and attendant populations.



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I wanted to reach out to you both and hopefully ameliorate any misunderstandings from tonight's meeting. Four of us voted to support the amended scope of project. Unfortunately, one trustee did not. That being said, our Board and the District fully support moving forward on this exciting project and truly appreciate your foundation's generosity in seeing it through.

I want to thank you again for your vision, commitment and, most importantly, your financial backing in gifting a spectacular addition to our District's facilities!!!

Please accept this email with the best intentions. I, and 8,100+ other parcel owners, truly appreciate your generosity and goodwill!

Again, Thank you and your foundation!

With warmest regards,

Tim

**Tim Callicrate**  
Chairman, Board of Trustees  
Incline Village General Improvement District  
893 Southwood Blvd.  
Incline Village, NV 89451  
Cell: 775-336-9925



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30367

Good evening, ladies and gentlemen of the Board of Trustees. I am Patricia Moser Morris, a resident and voter of Incline Village. I would like to comment on agenda item D. 1.

It was never clear to Trustee Schmitz (nor, I understand, to Trustee Dent) that the revised design for the Recreation Center Expansion Project had to be approved *unanimously* by the Board of Trustees. It *was* clear that the *letter of support* for the project had to be approved unanimously. General Manager Winquest states that on September 7<sup>th</sup> and 8<sup>th</sup>, he advised each of the trustees verbally that *both* the new design *and* the letter of support for the project as a whole had to be approved unanimously. If he in fact did this, GM Winquest violated Nevada's Open Meeting law by conducting public business in private with a quorum of the Board of Trustees. I believe that the legal term for this violation is that GM Winquest conducted a "serial meeting."

At the September 14<sup>th</sup> meeting, the design approval was broken out into a separate agenda item by staff, *not* by Trustee Schmitz. Trustee Schmitz did not know that design approval had to be unanimous, but did know that the new design (Option D) had not been submitted to the Board for public discussion previously; and was inconsistent with the Master Plan. Everything that had been submitted to the Board previously indicated that a multi-use gym would be included in the project, and since this new design had never been discussed publicly with the Board; didn't include what had previously been discussed and approved by the Board (a full gymnasium), and was also inconsistent with the Master Plan, Trustee Schmitz voted against the new design and in favor of the letter of support.

Furthermore, my understanding is that after the September 14<sup>th</sup> meeting, staff took follow-up actions that indicated that staff believed that that the project could and would still proceed; in other words that only the letter of support had to be unanimous. (See, for example, the progress report on the project included in the agenda packet for the September 28<sup>th</sup> BOT meeting.)

Trustee Schmitz has done nothing but her duty as a member of the Board of Trustees, and I commend her for it.

Patricia J. Moser Morris  
Incline Village

Stan Heirshberg – Comments for IVGID Special Meeting Oct. 24, 2022

What has been happening in this community over the past several weeks regarding the Recreation Center Expansion is sad and outrageous and must stop tonight.

As Indra knows I have supported him and Staff in the past even when there were errors made in a project. I tried to work with Staff to help identify the problems and avoid them in the future. I apologize in advance if my comments here seem harsh but my focus is not to blame anyone but to highlight some of my observations from the public record in the hope that this is never repeated.

It is time for Staff to shoulder some if not all of the failures that occurred here. The GM chose to be the sole negotiator and contact with the donor and publicly and privately took credit for negotiating a \$25 M dollar donation. If you put yourself in this position then you must also stand up and take responsibility for the failures when the deal doesn't happen. Indra, please stop avoiding this responsibility by acquiescing to and even supporting the effort to blame Sara Schmitz, maybe you should have included at least two Trustees in every meeting possible or should have immediately informed the entire Board when you first found out that Duffield was losing interest in the Project. Staff clearly knew the Project was in trouble by August 2, to the point that the donor was asking for an apology. What happened to require an apology? Maybe it was for presenting the Donor with a project \$10 million over the gift offer with no plan to make up the shortfall. All of this is in the public record.

If the GM was so certain that a failure of a unanimous vote on both Agenda items 2A & 2B was required why was this not unequivocally stated in writing to both the Trustees and the public or at least clearly spelled out at the board meeting which would have eliminated all of the turmoil foisted upon this community. Off the record telephone calls alleging what was said and what someone else may or may not have understood are no way to handle such a critical matter and leaves no record of what happened.

Why did staff deviate from the Board approved Project without immediately seeking approval from the Board, which ultimately created an unnecessary time crunch? Why not present Option D as the only possible Option rather than include several irrelevant non- Options in the Board packet? Why didn't the Agenda items and backup make the necessity for a unanimous vote on both Agenda items unequivocally clear and why wasn't this requirement mentioned at the meeting by the GM or any Trustee?

Indra has stated that all of the Trustees knew, but what did they know? Based on Tim Callicrate's and others remarks at the end of the Sept. 14 Board meeting it is clear that all of the Trustees and the GM thought the Project was going forward. Why wasn't the Duffield Foundation asked to state their reason for pulling out and why wasn't there a 15 day period to cure as provided for in the Grant Agreement? Had this happened maybe Mr. Dugdale would have better understood that the Foundation actually did get the unanimous support that it was seeking rather than his apparent misunderstanding that one Trustee voted against the Project as he related to the Tahoe Tribune. Frankly, I don't blame any one person, but there were lots of errors along the way and I believe there is much more going on than meets the eye but Indra, as General Manger, should do the right thing and stand up and stop the divisiveness going on in the Board and in the community and acknowledge the many mistakes so that nothing like this ever happens again.



Blaming Trustee Schmitz for the loss of the donation is utterly unsupportable and ridiculous. The public record shows numerous errors being made by District Staff throughout this project that may have led to the cancellation.

It's clear some things went wrong during the project that upset the Foundation when the Foundation required that the letter of support also contain an apology. What was the apology for?

The Trustees were unaware at the September hearing, but the documents show that the Foundation was upset starting at least on August 2 when they received an email with attached cost estimate that was \$10million over the \$25 million gift offer. In early August the Foundation was upset and was losing interest in the project.

Staff then immediately begins work on a new estimate removing the gymnasium and sends a new design to the Foundation with a \$25 million budget on August 11, without ever telling the Trustees. Staff and the Foundation agree on a new design, with NO input from the Trustees and never tell the Trustees that the design is changed until August 29. Staff left Trustee Dent out of all of these meetings even though he is the Trustee assigned to the construction part of the project. Why did staff wait almost a month to disclose the problem to the Board, during which time Staff and the Board could have cooperatively worked on the issues?

Then the Board is never told in writing that each Board member must vote in favor of two agenda items, 2A and 2B, only that they each must vote in favor of the letter of support, which they do. If this was required where is the clear written communication between staff and the Trustees? Or why didn't the other Board members say wait a minute, Trustee Schmitz if you vote no on item 2A we'll lose the donation because a yes vote on the two agenda items is required by the Foundation.

One of the telephone logs in the public record today says that on September 6 and 7 there are conversations with the Foundation about canceling the project because of upset about the Board members wanting to have the District contribute to put the multi-use gym back in the project but the Trustees are not told this. Probably it really upset the Foundation when Trustee Schmitz unknowingly raised this issue and Trustees Dent and Tonking commented that they would like to pursue this at the September 14 Board meeting.

Then there is the issue of the termination letter. On September 15 the GM learns that the donors were upset that there was not unanimous support for option D and instead of looking at the termination clause in the Grant Agreement and asking for an opportunity to cure, nothing is said by the General Manager or counsel to the Trustees or the public about this clause and a termination apparently goes through. cause and there is an opportunity to cure. No one takes action to try to ask for the cause and to send a full explanation to Foundation to try to cure.

And finally, Trustee Wong sends an email trying to get Trustee Schmitz recalled or to resign blaming the fiasco on her and this circus of Board meetings to attack Trustee Schmitz is orchestrated.

**There is lots of blame to go around here!**

**Michael Abel - 900 Southwood Blvd.**

**My comments tonight are going to take a somewhat different trajectory from what we have heard.**

**IVGID has \$40 million dollars in its various bank account - \$40 million.**

**Why do we not have a high speed quad lift at Diamond Peak?**

**Why do we not have the rec center that this community wants?**

**Why do we not have a decent launch ramp at Ski Beach for low water?**

**Why do we not have a decent snack bar at Incline Beach?**

**And, Why do we not have new east side bathrooms at Burnt Cedar Beach?**

**It is because this Board and our GM have failed us and do not have the bandwidth to do what they are supposed to do. They have frittered and wasted time on meetings like this.**

**This meeting without doubt sets the record for one of the more foolish things that Callicrate, Wong, and Tonking have foisted upon the IV/CB public.**

**I thought that the hiring of a head shrinker called Dr. Bill for \$56,000 was foolish, but Tim Callicrate and our GM have touched a new low with this meeting.**

**In a sad attempt to white-wash the Rec Center disaster, our GM and Chairman Callicrate have chosen a path to deflect attention from them on the disaster. My , My, you are all very silly people. When you mess up, fess up to it and move on. But I guess that that is not part of the IVGID DNA.**

Wong and Callicrate have run a 6-month vendetta against Trustee Schmitz. I quote from his May email to Cliff Dobler where he says: referring to Sara Schmitz.....

*What a travesty you and your perpetually aggrieved cabal have foisted upon our Community!  
Hopefully this will showcase the cancerous wretch that has infected Incline Village/Crystal Bay."*

Kendra Wong comes in with her fabricated email blaming Sara Schmitz for the Duffield disaster. Right out the playbook of Dr. Joseph Goebbels the minister of propoganda for Nazi Germany. He said and Wong has signed on to the theory that "If you repeat a lie often enough, people will believe it, and you will even come to believe it yourself."

Finally, like a cat covering dirt, Mr. Winquest who was the sole contact and negotiator with the Duffield Foundation will give us a Halloween tale this evening of how he is blameless in this debacle.

Myles Riner  
411 Valerie Ct.

Sara's defenders would like to make this into a 'he said-she said' argument over whether she was informed that a unanimous vote was required for both motions on the Rec Center project. This is a bogus argument. The original single motion on Sept 14 was to agree to the amended grant agreement AND for sending a unanimous letter of support for Option D. There was no ambiguity here. This request for unanimous support of the amended plan was clearly stated in the draft language of the letter. It is difficult to imagine that, in a 92 minute phone call with Trustee Schmitz, Indra would fail to reinforce this fact, or deliberately obscure it, given how much he was counting on her vote.

I believe that Trustee Schmitz requested that the motion be split in two so that she could vote 'no' on Option D, to satisfy those supporters who opposed this project from the very beginning, and then vote 'yes' on Option D so she could duck responsibility should the Duffields point to the lack of unanimous Board support as the reason for withdrawing the donation. Sara's rationale was that, quote: "Trustees have a responsibility to get on board and align with and support the decision of the Board, and because the majority of the Board voted yes on the first motion, she decided to vote yes on the second motion." If 'getting on board' with the majority was her responsibility, why not just change her initial 'no' vote to a 'yes'?

Trustee Schmitz's biggest concern with Option D was that failing to build the multi-use gym with the rest of the Rec Center renovation did not meet ALL of the initial objectives of the project, and if the gym had to be added later it might lead to incremental increases in the cost of construction. Sara took a gamble that she could vote no on Option D but yes for the letter of support for Option D, and thus not have to accept responsibility if the donation was lost. The entire community lost a 26 Million dollar donation with this gamble. This was not exercising fiduciary responsibility, it was being penny wise and pound foolish.

If I decide to sign the petition asking Trustee Schmitz to resign, it will not be just because of the lost donation, or her reluctance to acknowledge her role in the loss; it will also be because Trustee Schmitz has failed to publicly discourage her supporters from continuing the onslaught of insults, character assassinations, innuendos, and assertions of malfeasance hurled at fellow Trustees, at Indra and his staff, and at the Duffields themselves. I believe all Trustees, and candidates for the Trustee position, have an obligation to try to discourage this kind of inappropriate behavior.

# IVGID Board Meeting

10-24-2022

John Eppolito, Incline resident for 24 years

I'd like to THANK all the board members and Indra for their service; and the Duffields for their generosity!

I've purposely limited my contact with the trustees and Indra because, I wanted to look over the available information, see what everyone has to say tonight, and then draw my own conclusions.

While reviewing the package for tonight, a few things came up that I hope will be addressed.

I could almost understand why there ~~were~~ would be nothing in writing about a unanimous vote being necessary for the project to proceed.

What I can't reconcile, is that immediately after the 4 to 1 vote on Sept. 14<sup>th</sup> to approve Option D, the board seemed happy. I've watched the end of the meeting three times now. I encourage anyone who REALLY cares about what happened to tune in at the 1:49:00 minute mark to hear President Callicrate say QUOTE: "Thank you to Mr. and Mrs. Duffield for this generous donation that has never happened in our community...." END QUOTE.

To me and probably most watching it seemed like the project would proceed.

Then the board went on to vote for the Letter of Support for Option D, which passed with a 5 to 0 vote. If the board knew the project was dead, why was the second vote necessary?

The day after the votes, Sept. 15<sup>th</sup>, BOTH President Callicrate, and Trustee Tonking sent emails to Mr. Duffield (~~██████████~~). After reading

those "thank you" emails it sounds like the project was still moving forward.

Another thing - On August 2<sup>nd</sup> the costs came in higher than expected. For the month of August there were discussions between the Foundation and STAFF.

By August 12<sup>th</sup> the Foundation told Staff: QUOTE "they are comfortable with the team moving forward with the development of Option D." END QUOTE

Finally, 19 days later (Aug. 31<sup>th</sup>), the Board was presented with Option D.

QUESTION: "Which board members, if any, knew what the staff was doing regarding this project for the month of August?"

Page 3 of the packet the first full paragraph starts with: QUOTE "On Sept. 1..." End Quote

The last sentence of that paragraph states: QUOTE "District Staff was told at this time that the project is now on hold AGAIN as the Donors are reconsidering their support for the project." END QUOTE

QUESTION: "What date was Staff told the Donors were reconsidering the project AGAIN; was it Sept. 1st?" and a follow up question: "Was the board told the Donors were having second thoughts?"

I hope these issues, and much more <sup>are</sup> ~~be~~ addressed tonight.

Thank you

First of all, I want to again thank Dave and Cheryl Duffield and the Duffield Foundation for bringing this opportunity to us. You are true partners to the community and I am excited about all the other projects you are working on in town. I also want to thank our IVGID staff for working tirelessly on this project, especially Indra, Kate and Bree. I also want to express my extreme disappointment that we could not deliver for our community.

We all know why we lost the Rec Center expansion project – one trustee voted ‘no’ and the donor wanted a unanimous vote. The timeline seems plain as day to me. On August 31, the Board was notified the donors wanted to move forward with Option D. On September 1, Trustee Schmitz stated she can’t support the project. On September 7 and 8, General Manger Winquest had conversations with each trustee to ensure we knew the decision had to be unanimous. It took Chair Callicrate, Trustee Tonking, and I less than 10 minutes to understand the clarity of the message. GM Winquest’s conversation with Trustee Schmitz was OVER AN HOUR AND A HALF! An excuse I have been seeing on social media is that there was confusion as to whether or not the unanimous vote applied to the design scope for Option D or the letter of support to the Duffield Foundation. The original motion we were supposed to vote on September 14 was one motion to support the scope of design and support letter. So, I am not sure where this “confusion” is coming from.

At the September 14 meeting, four trustees, myself, Trustee Tonking, Trustee Dent, and Trustee Schmitz stated it would be great if IVGID could fund the additional amount for the multi-use gym. However, only three trustees recognized the huge hurdles in accomplishing this. First, committing \$5+ million to an unplanned, unbudgeted project takes time. We aren’t talking about opening up someone’s checkbook and spending money. We are talking about spending community money on a community project and that requires communication, conversation, and time. How many years have we talked about the Diamond Peak Master Plan and we haven’t even started anything! Suddenly deciding to spend millions of dollars on a new project would just be bad governance. So, the same people who are saying IVGID should have explored putting money into the project are the same people who would also be in here yelling that we spent money without community input. You can’t play both sides and think you’re going to come out on top. Second, the donor’s timeline for ribbon cutting at the end of 2023 required everything to move quickly and according to plan. So, even if IVGID wanted to contribute to the project, the timeline was just too tight.

In conclusion, whatever excuses people want to make for IVGID losing this generous donation are just that, excuses. There is absolutely no reason we should have lost this benefit to the community.

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I have spent an incredible amount of time, requesting documents missing from the original board packet, re-reading board packets and meeting minutes and am so disappointed with the many instances of lack of communication, miscommunication and misunderstandings that I can completely understand why the DCDF decided to terminate the agreement, far beyond a single agenda item vote.

In reflection, I reiterate that the entire board and even some of staff did NOT know that a unanimous vote was needed on the September 14<sup>th</sup> Agenda Item E2.a. As you can see in the supplemental materials provided on the District website and in the handouts, materials that I requested and researched, that at a minimum Trustee Dent and I had no idea. Staff seemed to also be unaware and were cheering in emails after the meeting. Other Trustees sent emails to the Foundation with excitement about the project moving forward.

More importantly, if the Foundation had an expectation of a unanimous vote on both agenda items, it should have been contained in the board packet materials so that the board and the public had the same information. The public, as well as the entire board, should have all been informed of the Foundation's expectations, and they were not.

What I now understand, in hindsight, is where we, as a Board, made a mistake. We didn't clearly understand the dollar limit of the donation and when some of the design was for CS Master Plan initiatives, we didn't come forth and indicate that if the plans exceed the donor limit, we would be willing to discuss participating in cost sharing.

I feel we have learned a great deal and will work harder to ensure there are better, clearer, and more frequent communications. I look forward on strategizing how we can accomplish the goals of our community. Through this reflective and transparent review of the timeline, we will all better appreciate the importance of effective communication.

Thank you to the DCD Foundation for their generosity and for hopefully understanding we are all human, make mistakes, but in the end we are all striving for what is best for the community.

**From:** [Susan A. Herron](#)  
**To:** [Melissa N. Robertson](#)  
**Subject:** FW: Can you give this second public comment to Melissa  
**Date:** Tuesday, October 25, 2022 1:09:14 PM

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**From:** Diane Heirshberg <dbheirshberg@gmail.com>  
**Sent:** Tuesday, October 25, 2022 12:49 PM  
**To:** Susan A. Herron <sah@ivgid.org>  
**Subject:** Can you give this second public comment to Melissa

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Melissa,

I know that you wanted to get the public comments made last night. I don't know how much I stuck to this, but this was my intended second public comment last night:

"Without public trust, the government doesn't work. The public is willing to delegate authority and sacrifice some freedoms in exchange for an orderly and civilized society, but only if it believes that government is acting in the public's best interest. Notions of civility and respect toward colleagues and the public also help ensure the public's trust in the efficiency and effectiveness of government. When animus is displayed by council members towards each other, it causes the public to wonder if private feuds are taking precedence over the common welfare.

When a Trustee goes into the community and says that he is going to force Trustee Schmitz to resign that loses the public trust.

When a Trustee sends an email urging the community to blame Trustee Schmitz for a failure of a donation caused by many reasons including errors by District Staff, failures of communications, and a donor's decision that loses the public trust.

When Board meetings are used as weaponized attacks on Trustee Schmitz that loses the public trust.

And when attacks on one Trustee by another Trustee based on animus spills over and hurts the General Manager that hurts the public trust and is so wrong.

This animus by two Trustees against Trustee Schmitz has no place in these Board meetings or your IVGID activities. You need to stop and let the General Manager turn to the work of IVGID. You need to stop and all 5 Trustees need to turn to the work of IVGID. Please remember, You 5 Trustees have been entrusted to do the work of IVGID. Thank you."

Best,

Diane