

## MEMORANDUM

**TO:** Board of Trustees

**FROM:** Indra Winqest  
District General Manager

**SUBJECT:** General Manager's Status Report  
Prepared for the meeting of September 28, 2022

**DATE:** September 21, 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 9/22/2022</i>	90% Design Documents anticipated end-January 2022	GM Winqest/Director of PW Underwood	60% design plans received and a review of the plans with Jacobs and Granite is set for September 28, 2022.
Effluent Pipeline Project  <i>*updated 9/22/22</i>	Phase I ongoing	GM Winqest/ Director PW Underwood	60% design plans reviewed with HDR and Granite Construction on September 8, 2022. HDR received direction on preparation of the final plans for the entire project length. PW Staff and Accounting Staff are continuing to work with the Nevada State Revolving Fund Clean Water Program. PW staff is preparing a RFP package to solicit proposals for and Independent Cost Estimator (ICE).
<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 9/22/22</i>	Winter 2024/25	GM Winquest/DPM Waters	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 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.
Incline Beach House Project  <i>*updated 9/22/22</i>	TBD	Engineering Dept./GM Winquest/Trustee Matthew Dent	Board of Trustees Authorized staff to move forward with an RFP Process to hire a design consultant at the 7/27/22 meeting.
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  <i>*updated 9/22/2022</i>	Spring/Summer 2022	GM Winquest/Legal Counsel Nelson	Special Counsel has finalized his review of Ordinance 7 Revisions. Additionally, Special Counsel has finalized his review of the District's Gold & Silver Card program as well as employee access to District Beaches. Agenda items for board discussion and possible action forthcoming in Fall 2022. Discussion and Possible action on potential revisions to the District's Gold/Silver program is agendized on the 9/28/22 BOT meeting.

USFS Parcel Acquisition – Potential Dog Park  <i>*updated 9/22/22</i>	Ongoing	GM Winquest	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 and 9/21/22. 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. The Board of Trustees liaison is Trustee Sara Schmitz.
USACE Grant Funding for Pond Lining/Pipeline Projects  <i>*updated 9/22/22</i>	TBD	GM Winquest/ Director PW Underwood	USACE model agreements have been reviewed by legal. PW Staff has provided the necessary documentation for both projects to the Army Corps for their preparation of the PPA.
<b>COMPLETED ITEMS</b>			
Ordinance 7 Amendments  <i>*updated 9/22/22</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.
Smith vs IVGID Litigation  <i>*updated 8/24/22</i>	Completed	Legal Counsel/Board of Trustees/GM Winquest	Settlement agreement between both parties fully executed.
Burnt Cedar Pool Project  <i>*updated 9/22/22</i>	Completed June 16, 2022	Engineering Manager Nelson/GM Winquest	PW Staff is waiting for the final pay application from CORE Construction to provide the final financial close out documentation.
Utility Rate Study	Completed	Director of Finance Navazio/Director of PW Underwood	Complete

**IVGID Golf Courses Update (Championship & Mountain Courses)**

**Golf Operations August Update - Championship Course**

Overall, for the season to date, revenue is still on track with the exception of Food & Beverage, which has been heavily impacted by lack of staff, which in turn reduces capacity that can serve daily. One reason Green Fee revenues are a little higher than budgeted is the "Clubs" are working with the Golf Staff to cancel un-needed tee times and the Golf Shop is able to fill these times with Non-PPH rounds which produce higher revenues. Expenses across all Golf Operations Departments, which includes Food & Beverage are tracking below budgeted payroll and other expenses.

Round Type	Actual Rounds	% of Play	Budgeted Rounds	YTD Actual	YTD Budgeted	YTD % of Play Actual	YTD % of Play Budgeted
PPH	1,392	29%	1,900	5,081	5,840	30%	33%
Play Pass	1,872	39%	2,100	6,447	6,550	37%	38%
Guest	513	11%	575	1,621	1,730	9%	10%
Non-PPH	1,042	21%	1,200	3,713	*2,988	22%	17%
Other	40	0%	50	414	397	2%	2%
<b>Totals</b>	<b>4,859</b>	<b>100%</b>	<b>5,825</b>	<b>17,276</b>	<b>17,505</b>	<b>100%</b>	<b>100%</b>

\*Non-PPH Rounds are 20% higher than budget, therefore producing more revenue.

Play Pass Rounds Only	Rounds	% of Play Pass Rounds	YTD Rounds	YTD % of Play Pass Rounds
CH – 10 Play	295	16%	955	15%
CH – 20 Play	259	14%	871	14%
CH-AYCP Ind. Pass	295	16%	1,031	16%
CH-AYCP-COLLEGE Pass	39	2%	136	2%
CH-AYCP-CPLS Pass	575	31%	1,923	30%
CH-AYCP-JR Pass	18	1%	72	1%
CH-LIMITED-AYCP Pass	83	4%	290	4%
CH-LIMITED-AYCP-CPLS Pass	117	6%	440	7%
CH-PM-AYCP Pass	191	10%	729	11%
<b>Totals</b>	<b>1,872</b>	<b>100%</b>	<b>6,447</b>	<b>100%</b>

\*CH = Championship Course; AYCP = All You Can Play; CPLS = Couples; JR = Junior; Ind. = Individual

\*\*All AYCP Pass types = 1318 or 70% of Play Pass Rounds

**Championship Course Revenue Overview (compared to Budget)  
 Season to Date (STD) – May 1, -August 31**

	Aug. Actual	Budget	Diff.	STD Actual	STD Budget	Diff.
Green Fees	\$454,471	\$525,650	-\$71,179	\$1,480,461	\$1,457,826	+\$22,635
Range Fees	\$34,570	\$31,490	+\$3,080	\$143,626	\$133,050	+10,576
Club Rentals	\$9,199	\$11,235	-\$2,036	\$38,716	\$43,975	-\$5,259
Merchandise Sales	\$107,186	\$113,190	-\$6,004	\$366,598	\$321,430	+\$45,168

Food and Beverage Sales	\$135,173	\$205,000	-\$69,827	\$474,658	\$603,500	-\$128,842
<b>Totals</b>	<b>\$740,599</b>	<b>\$886,565</b>	<b>-\$145,966</b>	<b>\$2,504,059</b>	<b>\$2,559,781</b>	<b>-\$55,722</b>

### Golf Operations August Update - Mountain Course

The Mountain Course finished the month below projected total revenue. Rounds were not as high as anticipated, especially for Non-PPH rounds, which is where the higher greens fees are.

#### Mountain Course

Round Type	Actual Rounds	% of Play	Budgeted Rounds	YTD Actual	YTD Budgeted	YTD % of Play Actual	YTD % of Play Budgeted
PPH	1,693	40%	1,995	5,235	5,534	40%	40%
Play Pass	920	21%	855	*2,719	2,575	21%	19%
Guest	559	13%	475	1,679	1,375	13%	10%
Non-PPH	1,019	24%	1,283	*3,205	3,763	24%	27%
Other	101	2%	142	268	512	2%	4%
<b>Totals</b>	<b>4,292</b>	<b>100%</b>	<b>4,750</b>	<b>13,106</b>	<b>13,759</b>	<b>100%</b>	<b>100%</b>

\*Less Non-PPH Rounds than budgeted and more Play Pass rounds resulting in lower Revenue than Budgeted

Play Pass Rounds Only	Rounds	% of Play Pass Rounds	YTD Rounds	YTD % of Play Pass Rounds
MT-AYCP Ind. Pass	143	16%	559	20%
MT-AYCP-COLLEGE Pass	13	1%	44	2%
MT-AYCP-CPLS Pass	415	45%	1,184	44%
MT-AYCP-JR Pass	52	6%	137	5%
MT-10 Play (9 Hole) Pass	217	24%	579	21%
MT-10 Play Pass	55	6%	139	5%
MT-PM-AYCP	25	2%	77	3%
<b>Totals</b>	<b>920</b>	<b>100%</b>	<b>2719</b>	<b>100%</b>

\*MT = Mountain Course; AYCP = All You Can Play; CPLS = Couples; JR = Junior; Ind. = Individual

\*\* All AYCP Pass types = 648 or 70% of Play Pass Rounds

#### Mountain Course Revenue Overview (compared to Budget) Season to Date (STD) – May 1, -August 31

	Aug. Actual	Budget	Diff.	STD Actual	STD Budget	Diff.
Green Fees	\$178,565	\$184,425	-\$5,860	\$556,764	\$522,582	+\$34,182
Club Rentals	\$7,730	\$9,450	-\$1,720	\$25,270	\$28,000	-\$2,730
Merchandise Sales	\$14,047	\$27,300	-\$13,253	\$57,084	\$80,720	-\$23,636
Food and Beverage Sales	\$21,432	\$31,000	-\$9,568	\$64,589	\$115,850	-\$51,261
<b>Totals</b>	<b>\$221,774</b>	<b>\$252,175</b>	<b>-\$30,401</b>	<b>\$703,707</b>	<b>\$747,152</b>	<b>-\$43,445</b>

### **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 grand funds can be used for other projects as Staff has identified playground replacement projects as potential candidates. It is anticipated this noncompetitive grant will first go before the Washoe County Commissioners for their approval, probably sometime in October, and then come before the IVGID Board of Trustees for acceptance of the Washoe County approved grant funds, probably sometime in late October/early November. 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.

### **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. Final tasks are staff training and submittal to NDEM by the end of December 2022.

### **Recreation Center Locker Room Project**

The remodel of Locker Rooms is on schedule and slated for completion Sept. 29, 2022. The contractor is completing the final items of the construction. There has been minimal disturbance to public and the users of the pool area. The contractor was able to create a solid separate construction entry which has allowed the pool to stay open.

Burnt Cedar Swimming Pool Improvements – 3970BD2601

PW Staff is waiting to receive the final pay application request from CORE Construction (anticipated to receive the week of August 29<sup>th</sup>). Once received, the project closeout report will be provided to the Board.

CORE Construction Contract Status (as of June 30, 2022):

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$3,845,864.00	\$113,242.20	\$3,959,106.20	\$3,774,436.78	\$373,391.31

Effluent Pipeline Project – 2524SS2010

60% design plans were reviewed with HDR and Granite on September 8, 2022. HDR received direction on preparation of the final plans for the entire project length. The surveyor's work is nearly complete for the collection of necessary data to enhance the final design documents. PW Staff is continuing to work with the environmental & TRPA consultants to prepare the necessary documentation for permitting.

PW Staff is working closely with NDOT Permitting to ensure all information required is provided with the permit application package that will be submitted to NDOT early October.

PW and IVGID Accounting Staff have a monthly check in meeting with the Nevada State Revolving Fund Clean Water Program. We are working closely with them to provide all necessary information to ensure required deadlines are met to move funding forward.

PW staff is preparing a RFP package to solicit proposals for and Independent Cost Estimator (ICE). The ICE will provide an independent review of risks, quantity calculation and reconciliation, CPM scheduling, cost estimate (overall and per each GMP), and cost estimate reconciliation. The typical cost of services for an ICE is approximately 1% of the overall construction cost. PW staff believes this is important to ensure that the costs being provided by Granite are acceptable to the District.

Effluent Pond Lining/Storage Project – 2599SS2010

60% design plans have been received and a review of the plans with Jacobs and Granite is set for September 28, 2022. PW Staff continue to work with the environmental and TRPA consultants to prepare the necessary documentation required for permitting. Survey of the access road alignment and trees to be removed is complete.

Financial Transparency

The District's Finance and Accounting Staff are scheduled to complete work on the FY2021/22 year-end close by the end of September. Unaudited financial results for the fiscal

year ending June 30, 2022 will be presented on the Board agenda for the meeting of September 28<sup>th</sup>. Trial balances are due to the District's independent auditor by September 31<sup>st</sup>, representing a significant milestone in the schedule for preparation of financial statements and audit work. The auditors are also working on the companion audit engagements related to Purchasing/Contract Management (to be completed in October), and Capitalization of fixed assets, which now underway, and will run concurrent with the audit of the financial statements.

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) currently being updated, informed by recommendations from Moss Adams report. Draft policies presented to BOT on June 29, 2022, with feedback informing final policies to be presented to the Board for approval in October.

*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 7/27/22. Consultant completed 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. Staff training is ongoing, with department-specific orientations and trainings conducted during the first two weeks in August. With the completion of year-end review of capital assets, the Fixed Assets module in Tyler will be populated with assets values as of 7/1/22.

**Status Update to Below Project as requested by Trustee Schmitz at the 8/31/2022 Board of Trustees Meeting**

On April 29, 2021 the agenda item was

*J.6. Review, discuss and possibly award Emergency Construction Contracts for Reconstruction of Sewer Pump Station #13 - Fund: Utilities; Vendor: San Joaquin Electric in the amount of \$89,500 and Burt and Burt, Inc. in the amount of \$12,000, and authorize budget augmentation of \$146,550 within the District's Utility Fund (Fund 200),*



*to support total project costs (Requesting Staff Member: Director of Public Works Brad Underwood)*

The discussion at the April 29, 2021 meeting was as follows:

*Director of Public Works Brad Underwood gave an overview of the submitted materials. Trustee Schmitz asked if our insurance is covering this at 100 percent and have they approved these bids? Director of Public Works Underwood said he is not sure it is at 100 percent, they have approved the bids, and we will continue to provide information to them to get full costs. Trustee Schmitz asked if it is a full cost recovery? Director of Public Works Underwood said yes, working through with them as they have a concern about the upgrading of the equipment because it is old, and they are asking about the roofing. We are doing everything we can to get full cost recovery on this item.*

The motion at the April 29, 2021 meeting was as follows:

Trustee Wong made a motion to:

1. Award Emergency Construction Contract for Reconstruction of Sewer Pump Station #13 - Fund: Utilities; Vendor: San Joaquin Electric in the amount of \$89,500.
2. Award Emergency Construction Contract for Reconstruction of Sewer Pump Station #13 - Fund: Utilities; Vendor: Burt and Burt, Inc. in the amount of \$12,000.
3. Authorize a budget augmentation of \$146,550. within the District's Utility Fund (Fund 200), anticipated to be fully reimbursed by insurance proceeds, to support the reconstruction of Sewer Pump Station #13.
4. Authorize Staff to execute the contract documents.

Trustee Tonking seconded the motion. Chairman Callicrate asked for any further comments, hearing none, he called the question – the motion was unanimously passed.

#### September 9, 2022 Status Update

Project is finished. There was a \$5,000 deductible on the insurance claim. \$137,807 has been received to date and credited back to the appropriate fund which leaves a remaining balance of \$3,743 (from the budget augmentation amount of \$146,550).

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

This section will be updated in the next report.

**Public Records Requests**

Following are the public records requests from August 17, 2022 to September 15, 2022

08/16/2022 (rec'd 08/23/2022)	Frank, David E.	Incident Report etc. for boat ramp incident on 8/9/2022	08/29/2022	Complete
08/20/2022	Katz, Aaron	Lake Tahoe Summit to Use Our Diamond Peak Parking Lot(s), Private Ski Way, and the Diamond Peak Shuttle Bus to Transport Participants to Sand Harbor – Agreement	08/24/2022	Complete
08/22/2022	Dobler, Cliff	Project Charges for Project # 2299DI1707	08/24/2022	Complete
08/23/2022	Dobler, Cliff	Project Charges for Project # 2599DI1703 along with contracts and amendments	09/22/2022	Complete
08/22/2022	Dobler, Cliff	Project Charges for Project # 4884BD2202	08/24/2022	Complete
08/22/2022	Dobler, Cliff	Project Data Sheet for Project # 3241LI1903	08/24/2022	Complete (see 3/3/2022 entry – same question)
08/20/2022	Dobler, Cliff	Lumos and Associates evaluation of the roadway – Project # 2097LI1701	09/22/2022	Complete
08/20/2022	Dobler, Cliff	Pump Track – A Variety of Items	08/24/2022	Complete (see 2/12/2022 entry – same question)
08/22/2022	Katz, Aaron	Xterra Documents	08/24/2022	Complete
08/24/2022	Dobler, Cliff	Project Data Sheet BI23350200	09/01/2022	Complete
08/25/2022	Dobler, Cliff	Location of Reservoir 3-1 and WPS 4-2/5-1	08/29/2022	Complete
08/29/2022	Dobler, Cliff	Reference documents that were cited in the denial of providing the locations of the Reservoir 3-1 and WPS 4-2/5-1	08/30/2022	Complete
09/02/2022	Gumz, Joy	Golf Handicap forms, copies of receipts for payment, copy of the GL journal entry for deposit(s), reconciliations for 2019 and 2020 showing the golfers who paid and the payments made by IVGID	09/16/2022	Sent a sample to Ms. Gumz to see if Staff is on the right track – await her response
09/04/2022	Dobler, Cliff	Task order #39 to the original contract and regarding the Emergency Fuel tank at the Burnt Cedar Water Plant	09/13/2022	Complete
09/11/2022	Gumz, Joy	Board Meeting Minutes – Inception to 2014	09/12/2022	Complete
09/11/2022	Martini, Margaret	Misc. Ord. 7 Documents	09/12/2022	Complete
09/12/2022	Dobler, Cliff	Practice 6.2.0 – Pricing	09/12/2022	Complete
09/12/2022	Dobler, Cliff	2/8/2022 Leak Report	09/13/2022	Complete