

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

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.
Internal Controls Project(s) 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 & 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/seggregated 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"> 1. The District's job description for the position of Director of Admin Services; 2. The Function of the District's Admin Services Department; 3. The positions included in the District's Admin Services Department; 4. The District's chart of account number assigned to the District's Admin Services Department; 5. The District's job description for the revised position of Clerk; 6. The positions included under the "Clerk" Department; 7. The District's chart of account number assigned to the District's "Clerk" Department. 		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 Fee	IVGID		
												PRICE	(\$1.00 psf transferred)				
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	49,982
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
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.)																
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
Total Remaining Coverage																
16,952																

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

Exhibit B

**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

Number	APPLICANT				PURCHASE AGREEMENT		COVERAGE TRANSFERRED		PRICE PER	IVGIDsTOTAL	NDSL MGMT.	NDSL	NET TO	Balance 10,000 Sq. Ft.
	Name O=Owner;A=Agent	Date In System	Receiving Site APN	Class	Sq. Ft. Coverage	COE Date	Sq. Ft. Coverage	Date	SF	PURCHASE PRICE	FEES COLLECTED (\$1.00 psf transferred)	Application Fee	IVGID	
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
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)														11,077
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=WCSO	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
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)														14,383
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
Total Remaining Coverage														5,720

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