

## MINUTES

### **AUDIT COMMITTEE MEETING OF FEBRUARY 10, 2021 Incline Village General Improvement District**

The Audit Committee meeting of the Incline Village General Improvement District was called to order by Audit Committee Chairman Matthew Dent on Wednesday, February 10, 2021 at 4:00 p.m. at the Boardroom located at 893 Southwood Boulevard, Incline Village, Nevada. This meeting was conducted virtually via Zoom.

#### **A. ROLL CALL OF THE AUDIT COMMITTEE MEMBERS\***

On roll call, present were Matthew Dent (Trustee, Chair), Cliff Dobler (At-Large Member), Sara Schmitz (Trustee), Raymond Tulloch (At-Large Member), Derrek Aaron (At-Large Member).

Also present was Staff member Director of Finance Paul Navazio.

There were no members of the public present (State of Nevada, Executive Directive 006, 016, 018, 021, 026, and 029).

#### **B. PUBLIC COMMENTS\***

Dick Warren said he is addressing the Transmittal Letter, which is part of the 2020 CAFR. It is not audited nor reviewed by the outside auditors. A member of the Audit Committee, Cliff Dobler, did review it when it was presented to the Audit Committee on January 20<sup>th</sup>, and Cliff sent his comments on to the Finance Director, thinking that the Finance Director might correct some of the items Cliff had mentioned to him. When the final CAFR was presented to the Audit Committee on January 27<sup>th</sup>, the Finance Director had not made one change to the Transmittal Letter. In the 3 page Transmittal Letter Cliff mentioned almost 50 or so items that needed to be changed. Now one could argue that some of them are open to interpretation, or writing style. But most of them are just flat out wrong. Let's go to the "Profile of the District" section – it says the District accommodates over 100,00 skiers, that should be 130,000 skier visits; 35,000 golfers should read 35,000 golf rounds; 170,000 beach users should say about 190,000 beach visits; over 120,000 visits to the Rec Center should say about 412,000 visits. Under "Utility Rates to Support Infrastructure", it says the 6 miles of effluent pipeline to be replaced will cost at least \$15M, no, it will cost closer to \$38M. He could go "on & on" but I only get 3 minutes here. Both the GM and the Finance Director compiled this Transmittal Letter. The last paragraph in the Letter acknowledges those that contributed to the preparation of the CAFR, "...contributions from staff, Board of Trustees and the Audit Committee for their support and contribution to maintaining the highest standards of professionalism in the management of IVGID...." Really?

This Transmittal Letter is worthless, but a member of the Audit Committee did take the time to try to make the Transmittal Letter a more accurate product, and the “Powers To Be” ignored his efforts. BTW he enjoyed the Transmittal Letter mentioning the “Certificate of Achievement for Excellence in Financial Reporting to IVGID for its FY 2019 CAFR. Let’s see, that’s the same CAFR that Linda & Cliff ripped apart, and Moss Adams pretty much confirmed the obvious errors in it. And the GM & Navazio are trying to spin “excellence in financial reporting” at IVGID? But we know the modus operandi of the GM & Finance Director. Submitting garbage doesn’t bother them, don’t give it to the Audit Committee and/or the Board until absolutely necessary, perhaps the day before it’s due to the Department of Taxation, and force them to sign-off on garbage. He can’t wait for the 2021/2022 Budget process; the Finance Director will deliver a pile of garbage to the Board/public probably a few days before it’s due to the Department. It is a shame that the GM & the Finance Director have no character. Allowing a Transmittal Letter like the one Cliff reviewed to become part of the CAFR shows a complete lack of pride of authorship, honesty and integrity. But get used to it, this Dynamic Duo isn’t going to change direction. They like garbage, and they will continue to produce it. Thank you.

Linda Newman said she strongly encourages you to recommend the engagement of Davis Farr to provide independent auditing services, to accept the final Moss Adams Report and to include their recommendations in your Annual Committee Report to the Board. Simply stated, our Community has suffered the consequences of a less than competent auditing firm, an IVGID Audit Committee that existed in name only for too many years and Management that operated without any oversight, internal controls or interest in complying with financial transparency and accountability. Tonight, you have the opportunity to set the District on the right path forward and provide a solid foundation for the District’s proper and appropriate accounting and reporting. By recommending to the Board that the District’s 2020 CAFR be revised to comply with GAAP and Best Practices as outlined in the Moss Adams report, you will fulfill your role as an Audit Committee as stated in Policy 15.1 to ensure that those responsible for financial management –auditors, management, and the Board of Trustees –meet their respective responsibilities for internal controls compliance and financial reporting. Now is the time for our CAFR to provide complete and accurate information that is transparent about the use of our tax, fee and ratepayer money with a detailed accounting of all expenditures to ensure that the State, the County, our Board, our citizens and our creditors have meaningful information on our District’s financial condition and performance. Collectively, this Committee has more academic credentials, accounting, auditing, project management, IT, Utility, Investment and leadership experience and expertise than our Board and current Senior

Management. Thank you Trustees Dent and Schmitz for all of your efforts and Mr. Aaron, Mr. Dobler and Mr. Tulloch for generously volunteering your time and talents to improve our District's performance and accountability.

Mike Abel said aside from the fact that IVGID Managers have provided our residents with 100+ pages in the 2019-2020 CAFR, it leaves out many important details. I also refer back to Mr. Warrens comments on the incorrect numbers on many important aspects of IVGID's operations. A proper CAFR should include the significant financial events which have and will impact IVGID's financials. Example should include:

1. Ongoing litigation and what impact it might have on IVGID's finances
2. The escalation of projected costs on the replacement of the effluent pipeline and pond liner
3. The firing of IVGID staff lawyer and its financial impact plus severance fees.
4. Planning of the replacement and cost escalation of the Burnt Cedar pool replacement
5. The \$1.1 million authorization to repair the aged tennis center

How can the public know what is going on within the community if IVGID management only gives the public a lot of excess and mostly superfluous financial information but no nuts and bolts information on, what is happening with IVGID's ongoing operations? The public is entitled to a real CAFR whether it reflects favorably or unfavorably on management and the Trustees. In the interest of brevity, I want to relate my further comment only to Mr. Dobler's memo of 2/1/21 on page 91 of the audit committee packet. I have the highest respect for Mr. Dobler's comments and opinions both as a fellow resident and a CPA. The Audit Committee and board should follow most all of Mr. Dobler's suggestions. Significantly, (bullet point #2) IVGID's dishonest capitalization of \$3.17 million in pipeline related costs that should have been expensed. This must be corrected and IVGID should conform to GAAP by not capitalizing expenses of non-durable items. Finally, (bullet point #3) where Mr. Dobler has found that IVGID has changed their financial reporting by shoving all of the Annual rec fees into a single operating fund, (rather than splitting the monies into the three funds – operations – capital expenditures and Debt service fund). This has inflated the operating funds balances by \$3.5 million, indicating that IVGID's operations are well in the black which is just not accurate and not in conformance with GAAP or GASB.

Margaret Martini said through five years of Eide Bailly audits, our 2016 CAFR had to be restated, and our 2019 and 2020 CAFR had to report prior period adjustments to correct Management's improper accounting and reporting practices. These

corrective actions were the result of our citizens' intensive research and unrelenting determination to improve our District's financial reporting and compliance with NV Law, GASB Statements and District Policies and Practices. Through the efforts of our active, engaged and knowledgeable community members, three Trustees took the initiative to support the creation of an effective Audit Committee and the engagement of an independent auditing firm to evaluate contentious accounting and reporting practices as well as the District's contract management and controls. No surprise that the independent experts validated our citizens concerns about the District's lack of internal controls and improper accounting practices. As a result, Eide Bailly who had relied upon Management's representations, were confronted with independent expert review and suddenly acknowledged the District's lack of internal controls, inability to properly capitalize assets and produce complete and accurate financial statements in a competent and timely manner for their auditing review. She supports the engagement of Davis Farr for our 2021 Audit, the Moss Adams Final Report and observations, as well as your annual letter to the Board along with the inclusion of all the Moss Adams recommendations contained in their report. After too many years of Management misrepresentations to a less than diligent auditing firm and CAFRs with financial statements and notes that have no financial integrity, she asks you to take the lead now to fix the mistakes of the past in the 2020 CAFR. It is the right thing to do:

Aaron Katz asked if District General Manager and District General Counsel were present? Who asked District General Counsel to be there? He takes direction from the Board so who asked him to be there? He is assuming it is the District General Manager and, if this is the case, then he is working for Staff and that is a problem because he should be working for the Board. On the certificate of excellence – you have to pay a fee for this award and it takes hours and hours of Staff time to comply and then there is an application fee plus a membership fee. When a Certificate of Excellence is issued with the Director of Finance get his own personal copy of the certificate which is a waste of money? Would like to know how much is spent on achieving this certificate? It costs over \$4,000 a year to be a member of the Nevada League of Cities.

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

Audit Committee Chairman Dent asked for any changes; there were none so the agenda was approved as submitted.

**D. GENERAL BUSINESS ITEMS (for possible action)**

**D.1. Review, discuss and provide a recommendation of Audit Firm to provide Independent Audit Services for Fiscal Year Ending June 30, 2021 (Requesting Staff Member: Director of Finance Paul Navazio)**

Director of Finance Navazio gave an overview of the submitted material. At-Large Audit Committee Member Dobler said what he basically did was that he looked at Davis Farr and their experience. They have a tremendous amount of experience in the utility area and then looked at enterprise fund and they have several municipalities in that area which were diverse. He thinks they fit the bill and wasn't concerned about cost and he likes the idea that they are stable and not part of a merger of firms. At-Large Audit Committee Member Aaron said he agrees with At-Large Audit Committee Member Dobler and will add a few more considerations – what stood out to him is that the Senior Manager said they had experience with Tyler Muni systems and that is a big one for him. Another big one was 10 years' experience in auditing the Rose Bowl and their concessions which is a large entity and is in line with our venues. They are focused on governments and government audits. His only suggestion is the team they proposed had one field supervisor and one auditor; he would like to start off with two auditors and one field supervisor – he likes them and recommends moving forward with them. At-Large Audit Committee Member Tulloch said he is happy with the recommendation. Audit Committee Chairman Dent asked District General Counsel if there was action required. District General Counsel Nelson said that Staff is looking for a motion. Director of Finance confirmed that a motion is the desire. At-Large Audit Committee Member Dobler asked if the motion is for a one year or a five year contract. Audit Committee Chairman Dent said it is for the five year contract however the Board authorizes it one year at a time. Director of Finance Navazio confirmed that the proposal was for five years and that it is his suggestion is that we would be able to do a multi-year contract without boundaries, lock in their fees, and then we re-up each year based on performance. District General Counsel Nelson said that the agenda item was for this fiscal year.

Trustee Schmitz made a motion that the Audit Committee recommends to the Board of Trustees that we engage DavisFarr LLC as our new independent auditing firm. At-Large Audit Committee Member Dobler second the motion. Audit Committee Chairman Dent

asked for further comment, hearing none, he called the question and the motion was passed unanimously.

**D.2. Review, discuss and accept the Moss Adams Final Report dated January 14, 2021 regarding the Evaluation of Certain Accounting and Reporting Matters as submitted by Moss Adams LLP Representative Jim Lanzarotta along with observations and supplemental review including 20 additional concerns about the District's accounting and reporting practices (Requesting Audit Committee Member: Trustee Sara Schmitz)**

Trustee Schmitz gave a review of the submitted materials. At-Large Audit Committee Member Dobler said he wanted to add that in reading the report, Mr. Lanzarotta took the incentive to look at the CAFR in general and pointed out several items which At-Large Audit Committee Member Dobler went over. He went beyond the four items and included an additional three items. Within the 20 items, about 15 he said should be addressed in a subsequent CAFR - those had to do with the 2019 CAFR and that would be in the 2020 CAFR - and that hardly any of those were included in the 2020 CAFR. At-Large Audit Committee Member Tulloch said he echoes Trustee Schmitz' comments and that we are duty bound to honor the acceptance. Moss Adams should be commended and we should accept the report and implement all those recommendations. At-Large Audit Committee Member Aaron said that the Moss Adams highlights the four items – these are the four points that Moss Adams recommended consider or implement in a subsequent year in 2020 but not all those points that follow? At-Large Audit Committee Member Dobler said they were engaged to do four items and, given the opportunity, they would discover others which they would mention. Yes, the report was for four items but there were other items that they commented on. Trustee Schmitz said the scope was for four items and Mr. Lanzarotta offered to do other things as a value add and thus he didn't see the need to prepare another scope of work. At-Large Audit Committee Member Aaron said what we are recommending here is the four points and not all twenty. Audit Committee Chairman Dent said this is about the Moss Adams report and accepting it. At-Large Audit Committee Member Aaron said four items and not full list. Audit Committee Chair Dent said the report started at four items and crept to six or seven items so the motion should be to accept the report. At-Large Audit Committee Member Aaron said so the four points and the motion needs to be clear on that.

Trustee Schmitz made a motion to accept the final Moss Adams report with the additional spreadsheet of the questions and clarifications that include the additional items. At-Large Audit Committee Member Dobler seconded the motion. District General Counsel Nelson asked Trustee Schmitz if we could clarify by referencing the report pages, as identified as pages 9 – 37, in the packet so there is no question about the document we are talking about. Trustee Schmitz said absolutely and did her motion once again – Trustee Schmitz made a motion that the Audit Committee accept the final deliverable for the Moss Adams project, that report can be found on agenda packet pages 9 through 37 in addition to the additional value provided by Moss Adams beginning on agenda packet page 86 through 90. At-Large Audit Committee Member Dobler seconded the motion. Audit Committee Chairman Dent asked for any further comments; receiving none, he called the question – the motion was passed unanimously.

**D.3. Review, discuss, and possibly take action on the report on the 2019/2020 Comprehensive Annual Financial Report written by Audit Committee At-Large Member Cliff Dobler (*Reference Policy 15.1.0, paragraph 2.0 – Scope of Audit Committee’s Authority and Responsibilities, subparagraph 2.4 Facilitate the external audit process, subparagraph 2.4.6 Submit a written annual Audit Committee Report to the District’s Board of Trustees in conjunction with the presentation of the annual audit*)**

At-Large Audit Committee Member Dobler gave his overview of the submitted materials and asked if there were any concerns. At-Large Audit Committee Member Aaron said he had some concerns. At-Large Audit Committee Member Dobler said to keep in mind that we are going to make some recommendations to the Board and most items will be covered in the letter and let’s go through the recommendations. At-Large Audit Committee Member Aaron said regarding the four recommendations on agenda packet page 91; what he wants to understand is that we are not really ready to recommend to the Board of Trustees that they accept this CAFR because it has these four points that need to be addressed and that they need to be addressed before the Audit Committee releases the CAFR to the Board of Trustees for their consideration, is that correct? Audit Committee Chair Dent said that the Audit Committee put a report together and these are the recommendations that we are going to make to the Board of Trustees on potential action for the meeting this evening and it sounds like At-Large Audit Committee Member Dobler is willing to work through each of these four

items. At-Large Audit Committee Member Aaron said these changes are ones that we want to make – lots of questions about what this entails. He understands that these are issues and they need to be addressed and quite possibly this is taken care of the 2020/2021 report or taken care of before the 2019/2020 CAFR is ready for prime time. Trustee Schmitz said you are jumping ahead as this item is asking if everyone is okay with the report that has been put together by At-Large Audit Committee Member Dobler. At-Large Audit Committee Member Aaron said yes but there needs to be some discussion. At-Large Audit Committee Member Dobler asked that it be kept with the Audit Committee as he has no idea why Ms. Williamson is on the call and he wants to keep it with the Audit Committee members only. At-Large Audit Committee Member Tulloch said that he agrees with recommendation two as it was a convenient way to dip into monies collected and can't understand why there was some reluctance to do this and take those write offs this year. At-Large Audit Committee Member Dobler said our job is to be sure that the annual financial statements are in compliance with GASB and GAAP. At-Large Audit Committee Member Aaron said that Mr. Lanzarotta used a terms called judgment and that there is GAAP and then the management decision. When the decision was made to account for these transactions it was because this project was going to start. Were these legitimate costs that could be capitalized? We need to get past that first hurdle and then it was assumed that we need to get this project going. Lean towards these were properly capitalized. At-Large Audit Committee Member Tulloch said if it was the case that the project had gone ahead, he could make an argument for this, but it hasn't, can argue it either way. Capitalization is not something you can change because you write policies. At-Large Audit Committee Member Dobler said that we started collecting monies to build a pipeline, we didn't build any pipeline for 5 years, we were doing this on behalf of a consent order, the proposal was that we collect for 10 years and then have \$23 million – we did none of that – he then continued his overview. Director of Finance Navazio said that Staff believes, and he believes that Eide Bailly concurs but they can speak for themselves, that we made every effort to incorporate the Moss Adams recommendations into the 2020 CAFR including those in the first bullet which asked for a footnote which was included. The item about the facility fee is a really good one, but when the Board adopted the 2019/2020 budget, it was collapsed into one fund and we don't think we need to have a capital and debt fund on the fee because of the Board policy but we have chosen to do that. Those fees are not legally restricted to capital and debt and had we collapsed them into an operating fund it would have been appropriate to record them as such. His bottom line is to acknowledge the comments and concerns, we agree that



there is understanding that we would be incorporating the Moss Adams recommendations into this CAFR particularly on those first four points and we made every effort to do that and that the part of the Moss Adams that speaks to the other 20 points, we didn't receive those until last week, and first time in a packet, said these should be considered in the future and not done now as is being suggested and noted that Moss Adams said that these comments should be taken up with the new auditor. Trustee Schmitz said her understanding is that the prior CAFRs, even when they had the split of capital and debt, still don't meet the requirements of the substantial portion. At-Large Audit Committee Member Dobler said that is the problem because the entire thing was all fake, never qualified for special revenue fund, only way around it was to pick up all revenues for all three funds, and that if Staff had done it properly, we would have never been able to be in a special revenue fund. Trustee Schmitz said her point is that these two points, in bullet 1, is that it has been incorrect since 2016 in CAFR and that it is incorrect since the time we changed from enterprise fund accounting. At-Large Audit Committee Member Dobler said that is correct. Ms. Williamson said that the statements are in compliance with GAAP and the funds are as well, she went over that previously, and that the District is in compliance. On the third bullet point, it was properly presented. At-Large Audit Committee Member Dobler asked Ms. Williamson if she disagrees with the Moss Adams report and that you can't back it up with anything. Ms. Williamson said they were reported as revenue in the special revenue fund and that it is not how they are committed. She said that she does agree with 90% of the Moss Adams report, understands they say 20% is not a rule but rather a guide. She believes the facilities fees are committed, she believes it is properly presented, and that they are committed. Director of Finance Navazio said regarding the resolution for special revenue funds, he would point out that the Moss Adams report as we showed them the resolution and documents, Moss Adams said if the Board added a sentence, in the resolution, that said only can be used for those purposes in the resolution. The question for the Board is are the charges for recreation and beaches can be spent on anything or spent only on recreation and beaches which means it doesn't meet the 20% threshold. Trustee Schmitz said, and directed her question to Ms. Williamson, when we approve our budget, as Trustees, when we communicate to our community and constituents, it puts it all together. The facility fee is not one fee and it is communicated that this part is for operating, this part is for capital, and this part is for debt. She doesn't understand how you can say it is all lumped together because that isn't how it is communicated. Ms. Williamson said in looking at all the information in total is how she came to that conclusion. Trustee Schmitz said it has been

reported incorrectly for five years, the Board didn't have the opportunity to review it, and they got backed into a corner without any input prior which was goal of Policy 15.1 because management didn't do this and because all said accept Moss Adams, we are now backed into a corner. Her feeling is, as it relates to the CAFR, it is the transmittal letter needs to be rewritten to accurately share all the information in a transparent manner so our constituents can understand and to be transparent and clear. That is the best approach to deal with this given we are backed into a corner. At-Large Audit Committee Member Aaron said he put a lot of hours into a timeline, Audit Committee Chair Dent said build a checklist as it is something that we need to get to better project management. He put together an extensive list as there were a number of management items and if the Audit Committee had a chance to review those items before them being given to the auditor, well, that needs to be addressed in the future. The District's Controller left mid-stream and a lot of that contributed to this slippage. We have to get better on this timing as the timeline that came out on September 1, we missed a lot of milestones and deliverables. At-Large Audit Committee Member Tulloch said he shares the same/similar concerns that Trustee Schmitz and At-Large Audit Committee Member Aaron have shared. Disappointed in having agreed to accepting the recommendations and if Staff doesn't agree with those recommendations made by Moss Adams, to reject them wholesale, he doesn't think that is correct. Director of Finance Navazio said that is an incorrect characterization. At-Large Audit Committee Member Tulloch said ok, he withdraws his statement that was based on your written words. At-Large Audit Committee Member Dobler said he has a fiduciary responsibility which he takes very seriously. He wants to make these recommendations and stand by them – he does not think that the CAFR is proper, period. He would like to have the letter go forward. If the committee doesn't want to, he will vote against it as he thinks the recommendation should be made. Audit Committee Chairman Dent said if we asked that the letter be revised, would that result in no changes to the CAFR. Director of Finance Navazio said he doesn't concur that the transmittal letter is the proper place to do this and he believes that given that the CAFR is issued and as is their opinion. He doesn't think we can change the transmittal letter and republish. We can modify the transmittal letter and provide it to Eide Bailly. This modification would cause all the dates needing to be changed and any change to the document would require changes to the CAFR including the audit report. Ms. Williamson said if there was no representation, she would have to find out as she has never had this happen, so she doesn't know but would imagine that they would update their opinion. Trustee Schmitz said we need to come together and make a

recommendation so let's just put an idea out there. At-Large Audit Committee Member Aaron said (a) make changes or (b) address in 2021. If we go with (a) have to entail what this will require and ramifications of submitting late so there are a lot of things that need to be answered. Throw out to Ms. Williamson or At-Large Audit Committee Member Dobler for their comments. At-Large Audit Committee Member Dobler said it is not in the appropriation so the Board needs to decide that. At-Large Audit Committee Member Tulloch said we should pass this to the Board as contained in the packet along with the recommendations. He understands the concerns, pass the letter as drafted with the recommendations, and if not done this year, they should be incorporated into next year's CAFR. Trustee Schmitz said she agrees with At-Large Audit Committee Member Tulloch as we do need to include direction that the capitalization needs to be addressed in next year's CAFR. We can't go with all of these recommendations as that would be telling them we want the CAFR completely redone.

At-Large Audit Committee Member Dobler made a motion to send forward Exhibit One and four recommendations to the Board of Trustees. At-Large Audit Committee Member Tulloch seconded the motion. Audit Committee Chairman Dent called the question - At-Large Audit Committee Members Dobler and Tulloch voted in favor of the motion; Trustee Dent, Trustee Schmitz and At-Large Audit Committee Member Aaron voted in opposition to the motion – the motion failed.

Trustee Schmitz made a motion to send At-Large Audit Committee Member Dobler's letter onto the Board of Trustees with the recommendation that the transmittal letter be modified to identify all of the concerns and issues that have been brought forward and the action that needs to be taken in future years to deal with capitalization so our constituents can be fully informed of what has transpired since 2015 with our CAFRs and how we intend to change that going forward. At-Large Audit Committee Member Aaron seconded. At-Large Audit Committee Member Tulloch clarified that these changes will be made in future years. Audit Committee Chair Dent said that is correct. At-Large Audit Committee Member Tulloch, Trustee Schmitz, At-Large Audit Committee Member Aaron, and Trustee Dent voted in favor. At-Large Audit Committee Member Dobler voted in opposition. The motion was passed.

**E. LONG RANGE CALENDAR REVIEW**

Audit Committee Chair Dent went over the long range calendar and stated that their next meeting will be held on March 10. At-Large Audit Committee Member Dobler said he has four pieces of correspondence that are not included; Audit Committee Chair Dent said they will be included on the March 10 meeting agenda.

**F. APPROVAL OF MEETING MINUTES (for possible action)**

**F.1. Audit Committee Meeting Minutes of January 20, 2021**

Audit Committee Chair Dent asked for changes, none were received, the minutes are approved as submitted.

**G. PUBLIC COMMENTS\***

Linda Newman said she would like to thank Mr. Dobler for his extreme diligence and express her disappointment that all members of the Audit Committee did not support his motion to send the AC report with all recommendations to the Board. It is her understanding that our CAFR must provide complete and accurate information that is transparent about the use of our tax, fee and ratepayer money in compliance with GAAP, GASB and State law. By deferring action on recommending substantive revisions to the 2020 CAFR, you are not providing our State, our County, our Board, our Citizens and our Creditors with meaningful information on our District's financial condition and performance.

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

The meeting was adjourned at 5:50 p.m.

Respectfully submitted,

Susan A. Herron  
District Clerk

Attachments\*:

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