

MINUTES

REGULAR MEETING OF JUNE 10, 2020 Incline Village General Improvement District

The regular meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Chairman Tim Callicrate on Wednesday, June 10, 2020 at 5:00 p.m. This meeting was conducted virtually via Zoom.

A. PLEDGE OF ALLEGIANCE*

The pledge of allegiance was recited.

B. ROLL CALL OF THE IVGID BOARD OF TRUSTEES*

On roll call, present were Trustees Peter Morris, Tim Callicrate, Sara Schmitz, Matthew Dent, and Kendra Wong.

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

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

C. PUBLIC COMMENTS*

Aaron Katz said that he has a written statement and that he was disturbed to see the sign at the beach about paying the guest fee and that we need to put an end to the disparate treatment for a select few, in this case, the Hyatt. This leads him to the e-mail he sent to the Board earlier today regarding the difference between dwelling units and other units. There is nothing fair or equitable about the difference between an apartment building and a hotel. What about the person who owns an undeveloped lot that is being accessed a full recreation fee; assess all or otherwise? Delete the dwelling unit fiction. Collect against parcels and not dwelling units per NRS.

Frank Wright said he is a candidate for the Board and that he would like to play off of what Mr. Katz said as this is a lot more serious. By doing what you are doing with dwelling units, etc. you are actually putting our facilities in a situation where litigation could shut them all down and this is all because of a Board and community who is not paying attention. You can't assess unfairly as it is unequal. If this gets

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to a Federal court, there will be a lot of loss of the amenities. He is all for the amenities being for us and not for the tourists. Having thousands of people at the Hyatt heading over towards our beaches is terrible. The amenities are for us so let's make them for us and the people who live here. If we need to get outside people, we raise the costs for them. All of this is coming to an end as the people are finally getting it. When you vote in November, you are putting people in here who will oversee this. It is just not right.

Diane Becker-Hiershberg said that she urges the IVGID Trustees and Staff to not renew their working relationship with Tri-Strategies upon expiration of their current contract. At a minimum, consideration of the continuation of this contract should be deferred until January, 2021, since the Nevada State Legislature season starts in February, 2021, and further until after the 2020 financial impact of COVID 19 on IVGID is better ascertained. Looking at the Tri-Strategies report, they are doing a number of things that are being done or could be done by other community members at no charge to IVGID, and further Tri-Strategies is doing a number of things, that are not relevant to IVGID's four areas of authority and responsibility, namely water, sewer, trash and recreation. While many of us wish IVGID had greater authority, it simply does not, and therefore the supposedly beneficial activities reported by Tri-Strategies of keeping IVGID apprised on parking ordinances, short-term rentals and keeping IVGID advised on matters that have "been identified as having an impact on the citizens of Incline Village and Crystal Bay" are simply not a part of IVGID's four areas of authority and responsibility. Additionally, at this time especially, why should our recreation facility fee be used for Tri-Strategies to educate other government entities about IVGID and develop relationships with these other governmental entities? If you look at all of the meetings Tri-Strategies has been monitoring, she submits that IVGID won't lose anything by not having Tri-Strategies meeting with and attending RSCVA meetings, Washoe County School District Meetings, and most of the government meetings at this time. The key meeting that is listed would be with the Nevada State Legislature but again that doesn't start until February, 2021. She would also ask what deliverables you are getting from Tri-Strategies. When do those deliverables get disseminated to the Trustees? She has been listening to the meetings and she doesn't remember any reports. What is the value of Tri-Strategies attending and monitoring meetings if timely information does not get to the Trustees, i.e., information in advance of meetings where decisions are going to be made so that IVGID, if it wanted to, do something at those meetings? There should be examination of the meetings that are being attended. It seems like there is a template used for all GIDs and she doesn't know that you need that. It is respectfully submitted that the deliverables should be reviewed for the future if you are going to go forward with this contract. Please get deliverables that are more

useful and timely disseminated to the Trustees. When their contract ends at the end of June, she suggests that a full written report be submitted to the Trustees.

Cliff Dobler said that slush funds are not allowed as it is time to commit. On June 9, 2020, he provided this Board and Staff with a plan to amend this recently approved budget to comply with Board Policy 7.1 and Board Practice 7.2 and designate and commit \$7.7 million of fund balances which are in excess of the appropriate levels for the General Fund and the two Special Revenue Funds. The General Fund has \$3.6 million in excess money of each \$1.2 million should be restricted to pay for the judgment against IVGID to return property taxes. \$1.6 million should be transferred to the Community Services Capital Projects Fund to satisfy planned expenditures in fiscal 2022 and \$800,000 must be transferred to the Utility Fund to pay the bills. The Community Services Operating Fund has \$2.8 million in excess money which should be transferred to the Community Services Capital Project Fund to cover the planned expenditures in 2022. The Beach Operating Fund has \$1.3 million in excess money which should be transferred to the Project Capital Fund to satisfy the planned expenditures in fiscal 2023. A revised policy and practice should be enacted for the Internal Services Fund to reduce the Board's required appropriate level of unrestricted net position because the District's has ceased self-insuring Worker's Compensation claims. Over \$800,000 is no longer needed and it is not being complied with anyhow. The Utility Fund is truly upside down and the 2021 budget indicates that the District will probably continue to use the money set aside for the effluent pipeline in order to pay the bills since there is absolutely no reserves. The budget estimated actuals for 2020 has a \$2 million mistake in it which should/needs to be corrected. The 5-year Capital Plan, which must be submitted to the State on August 1, should be amended to include the priority Incline Beach house for \$2 million which was overlooked and reducing the Burnt Cedar pool budget from \$2.7 million to \$2 million and removing the \$3.4 million for our new Administrative Service building. According to the Master Plan that you all approved last July, the building is estimated to cost \$7.5 million and there would not be adequate money over the next five years to construct the building. Each year the Board assess over \$6 million in Rec and Beach fees and it is about time that this Board indicates how it will be spent. Uncommitted slush funds are not appropriate. Lastly, the fiscal 2020 budget must be amended to comply with Board Resolution 1838. Failing to amend the budget will violate the consistency principles and will likely cause the auditors to refuse to provide an opinion if there is a clear and unwarranted violation of the principle.

Yolanda Knaack passed on her opportunity to speak at this time.

Linda Newman said we have all experienced the consequences of delay – whether it is outside our control or due to our own failure to take immediate action. So her question to this Board and our interim General Manager, when you know that the District’s accounting and reporting does not comply with the law and your own policies and practices, when you know that the District has no written framework of internal controls, that our utility fund is underwater and our pipeline is in perilous danger of failing, that budgeting capital projects and the actual expenditures are as different as night and day, that our information technology and software is dysfunctional, and when you know that public records are still not public and you are spending hundreds of thousands of our money on litigation to keep it that way and a law firm you terminated is still providing legal advice –WHAT ARE YOU GAINING BY DELAYING? HOW DOES THIS INACTION TO TAKE IMMEDIATE AND EFFECTIVE CORRECTIVE ACTION BENEFIT OUR COMMUNITY? She is asking you, once again to:

Resolve the 14 outstanding material matters in the 2019 CAFR
Amend the 2020 and 2021 Budget to Comply with Nevada Law and the District’s Resolutions, Policies and Practices

You can begin by:

Amending the 2020 Budget to comply with Resolution 1838
Eliminate the unlawful transfers from the Community Services Fund to the Beaches
End the Central Services Cost Allocation Transfers from the Governmental Funds to the General Fund
Hire an independent accounting firm to institute internal controls
Hire an independent consultant to do a legitimate utility rate and capital reserve study
Hire a competent professional to operate the Utility Fund
Hire a Director of Finance with a CPA and a commitment to professional and ethical conduct
Hire a new Public Records Officer
And get rid of Mr. Guinasso and his teammates at Hutchison & Steffen

If you cannot take action to fix what you know is wrong, how can any citizen have any confidence that you know the right things to do when it comes to operating our recreational and beach facilities, our water, sewer and trash services and protecting our health and safety, maintaining our infrastructure and our District’s financial sustainability? Until you end the delays and do what is right, there is no excuse that will exempt you from the consequences.

Judith Miller said she wanted to talk about the very last item on the agenda and that she is wondering if you will have time for it and it sounds like you will get to it. She thinks it is an important document going forward and it is not immediately critical to decide tonight but in case you do, she believes that you have all received a copy of the revisions she proposed, she just wanted to talk you a little bit about those revisions. The first one had to do with the role of the Board and how our agenda is set. All of you were elected by all of us and you all have an opportunity to contribute to that agenda. It is not the determination of the Chair and she doesn't think that the Chair has been remiss in allowing you access to the agenda but she doesn't know what will happen in the future and hopefully this document won't have to be revised again or anytime soon so please make sure that it is clear and that every Trustee can request an item on the agenda and that it will be put on the agenda at the earliest possible time. The next item has to do with the election of officers. We had an unusual situation this year, in a non-general election year, we won't have any change in the Board so the election of officers can take place in December. However, this year, we had a new member coming on so the new member should have and was allowed the opportunity to vote for the officers but that office should have begun right at that meeting and voted on at the very beginning of the meeting so again this is something going forward and something she thinks should be addressed and made clear. The next item has to do with the privileges that a Trustee receives. She thinks that some of you will recall Senate Bill 10 at the last Legislative Session because where it is not spelled out that employees could receive PERS, in fact it is quite clear that the compensation for a Trustee of a general improvement district is limited to their salary, she finds it odd that there will still be some things listed in there that go beyond the benefits available to the community; things like even getting the ability to purchase insurance. Just make it clear that this is not something that is free, they have to pay whatever it costs the District. We can't give additional benefits to the Trustees.

D. APPROVAL OF AGENDA (for possible action)

Chairman Callicrate asked for any changes; receiving none, Chairman Callicrate said that the agenda is approved as submitted.

E. DISTRICT STAFF UPDATE (for discussion only)

E.1. Interim District General Manager Indra Winquest

Interim District General Manager Indra Winquest went over his submitted report. Chairman Callicrate said that he was grateful for all

the hard work that everyone has been putting in and that it is nice to hear about the re-opening of the Recreation Center. Trustee Schmitz said that she wanted to clarify that at the Recreation Center users will be making reservations so how will that work? Interim District General Manager Winquest said that the team is finalizing something and that it will be a cueing system to get people in. For the gymnasium, we will be taking reservations because we have to limit the people. We will be getting that announcement out as soon as it is approved as well as sending a letter out to our members. For the first week or two, it will be limited to members only and there will be no drop in use. If we discover time frames where there is capacity, we will expand. Once this is finalized, he will share that information with the Board before it goes out to the community. Trustee Schmitz asked about the spending report. Interim District General Manager Winquest said he will work on getting one in there and discussed the surveillance cameras at the beach gates and the Recreation Center cameras that were in the capital plan. Trustee Schmitz then asked about getting the public correspondence back in the packet. Interim District General Manager Winquest said that it is his professional advice to put something on the agenda so the Board can have a discussion. Chairman Callicrate said it did fall through the cracks and that there are some items we need to address because it is important and it will be on an agenda very soon. Trustee Dent asked about the range at the Championship Golf Course and an e-mail that he got about the driving range being closed. Interim District General Manager Winquest said that the driving range has been open since May 11 and there are no restrictions. Trustee Dent said this is about right now. Director of Community Services/Golf said that we do have restrictions on how close people are and that they closed today at 5 p.m. for maintenance and that this information has been publicized.

Presentation by Tri-Strategies

- a. Review of their Fiscal Year 2019/2020 Services**
- b. Preview of the 2021 Nevada Legislative Session**
- c. Discuss the concept of a workshop to be held in August or September to prepare for the 2021 Nevada Legislative Session which convenes on Monday, February 1, 2021 and may include a Special Session**

Chairman Callicrate that we do have the information presented by Tri-Strategies and asked if there were any questions by Trustees as this

is the opportunity to ask questions. Trustee Morris said that we have had a couple of communications about members of the public being able to do this work and so can you speak about the difference between your contacts with the key people in Carson, Reno and elsewhere and cover that ground. Eddie Ableser of Tri-Strategies gave an overview of their services to date and how they got to where they are today. Paul Klein of Tri-Strategies added that there are three State Senators who will not be returning with more new members coming into a variety of legislative bodies and having them have information about the general improvement district role is critical. Trustee Schmitz said that she wanted her fellow Trustees to know that she reached out to several people who were included in the Tri-Strategies report and many were surprised to know that we have these types of services. We need to take a step back and think about this going forward and is this something that is a wise use of the Recreation Fee dollars. She is in the process of understanding what Washoe County spends on lobbyists and working on an analysis to our budget. These are things we should think about and discuss as a Board. Chairman Callicrate said that he agrees and that these are important considerations and that he knows that the contract is coming up next month.

F. REPORTS TO THE IVGID BOARD OF TRUSTEES*

F.1. District General Counsel: Law Firm of Best, Best & Krieger

District General Counsel Josh Nelson said he has two items; he gave a general introduction of himself and their firm and then gave an update on the Smith case by stating that we are waiting for direction, by the courts, on the Special Master.

F.2. Board Treasurer Sara Schmitz

Board Treasurer Schmitz said she had a fantastic meeting with the District's Controller and Director of Finance and that the Controller produced a budget that matches the 4404 forms which she is reviewing in a little more detail and will share with everyone so everyone can understand how the budget maps to 4404 form. This document will go a long way to reducing the questions and concerns relative to the 4404 form. Board Treasurer Schmitz continued by saying that she did reach out to Washoe County with regards to what they spend on lobbying and that she still has the analysis to complete

and will provide it once she finishes it. Board Treasurer Schmitz continued by stating that she has spoken to the Government Finance Officers Association and Eide Bailly and that she has a call into the Committee on Local Government Finance regarding normal accounting procedures and internal services such as Human Resources and Finance. She hasn't heard back from the Committee on Local Government Finance which is most important as they are a part of the Department of Taxation. She reached out twice and hasn't been able to make her request which is to get something, in writing, for an acceptable way of accounting as two of the three say standard and generally accepted accounting.

F.3. Audit Committee Chairman Matthew Dent

Audit Committee Chairman Dent said that we have received eight applicants that are interested in joining the Audit Committee and they are Derreck Aaron, Clifford Dobler, Denise Davis, Joan Spelletich, Raymond Tulloch, Judith Miller, Michaela Tonking and Glen Rossman. We are meeting at the end of the month to select Audit Committee members at-large.

G. CONSENT CALENDAR

- G.1. Review, discuss and possibly award a procurement contract for the fabrication of chairlift control panels; 2019/2020 Capital Improvement Project: Fund: Community Services; Program: Ski; Project # 3462HE1702; Vendor: Mission Controls Company, Inc. in the amount of \$96,800 (Requesting Staff Member: General Manager Diamond Peak Ski Resort Mike Bandelin)**
- G.2. Review, discuss and possibly authorize the Interim District General Manager to enter into a professional services contract with Moss Adams LLP to perform a construction project and engineering consultant contract audit on a sampling of projects, in the amount not to exceed \$38,000. (Requesting Staff Member: Director of Finance Paul Navazio)**

Trustee Dent made a motion to approve the Consent Calendar as submitted. Trustee Schmitz seconded the motion. Chairman Callicrate called the question and the motion was passed unanimously.

H. GENERAL BUSINESS (for possible action)

- H.1. Review, discuss, and possibly authorize Multiple contracts for the Tennis Center Renovation Project [budgeted at \$1,170,000] - 2019/2020 Capital Improvement Project: Tennis Center Renovation Project; Fund: Community Services; Division: Tennis; Project 4588BD1604. Vendor: Daniel Fraiman Construction in the amount of \$709,000 and BJG Architecture and Engineering in the amount of \$49,200. (Requesting Staff Members: Director of Public Works Joe Pomroy and Engineering Manager Nathan Chorey)**

Engineering Manager Nathan Chorey gave an overview of the submitted materials and discussed the typographical error on agenda packet page 311 which will be corrected prior to issuance of the contract.

Trustee Schmitz said because we found this typographical error, has this been reviewed by Legal and if not, will it be thoroughly reviewed by Legal before it is executed? Engineering Manager Chorey said yes, Legal has reviewed and advised. Interim District General Manager Winquest said that District General Counsel Nelson did review and that the recommendation that was read was offered by Counsel and Staff will work with Legal to make sure it is in order. Trustee Dent said that Nevada Revised Statutes (NRS) 281A.420 requires him to disclose a conflict of interest. The matter before this body affects his pecuniary interest and his commitment in a private capacity to the interests of my current employer, Daniel Fraiman Construction. Daniel Fraiman Construction is the low bidder for this project. As this is a clear case of a disqualifying conflict of interest, he is going to be abstaining from voting in this matter. In addition, he wishes to note that he was not involved in the bid formation or submission for the project on behalf of my employer or IVGID. Further, he will not receive any commission, bonus or other compensation related to Daniel Fraiman Construction's work on this project. He is not part of the project team for the work and will not be involved in the project in any capacity for my employer or for IVGID. Based on this and his recusal from voting on this item, the IVGID Board may award the agreement to Daniel Fraiman Construction. Specifically, and to the extent various contracting restrictions in the NRS are applicable, this contracting process was controlled by rules of open competitive bidding, the sources of supply are limited, he has not taken part in developing the contract plans or specifications and he was not personally involved in opening, considering or accepting bids. This determination was made based on the advice of

Yvonne Nevarez-Goodson, Executive Director of the Nevada Common on Ethics and our general counsel; thank you. Chairman Callicrate thanked Trustee Dent for his thorough recusal. Trustee Schmitz said that she has questions for the rest of the Board. As it relates to Alternate 2 [stone wainscot] and 3 [ceramic tile flooring in the restrooms], her opinion is that Alternate 2 [stone wainscot] and 3 [ceramic tile flooring in the restrooms] should not be included as that would put \$21,000 more, meaning now we would be putting \$91,800 back into the fund balance. She spoke one-on-one with our Engineering Manager relative to the issue with the ceramic tile flooring and she believes that is a necessity but she does feel that we need to be cost conscious and make the right decisions on behalf of our constituents so it is her opinion that Alternates 1 [aluminum deck railing] and 2 [stone wainscot] should not be included.

Trustee Morris made a motion to:

1. Award base bid to Daniel Fraiman Construction in the amount of \$687,000 for the Tennis Center Renovation Project.
2. Award add alternates #1, #2, #3 and #4 to Daniel Fraiman Construction in the amount of \$22,000 for the Tennis Center Renovation Project.
3. Authorize Chair and Secretary to execute the contract with Daniel Fraiman Construction based on a review by General Counsel and Staff.
4. Authorize Staff to approve change orders to the construction contract for additional work not anticipated at this time of up to 10% of the project bid – \$71,000.
5. Authorize Staff to enter into an Additional Services Addendum with BJG Architecture and Engineering totaling \$49,200 for services during construction of the project.

Trustee Wong seconded the motion.

Trustee Schmitz said she will not be voting for this motion because she believes firmly that we don't need to have the aluminum deck railing and the stone wainscot and that she is just one member of the Board and that is on agenda packet page 70 and that is the \$21,000 of the \$22,000 so item 2 on

the motion that was made. Trustee Wong said that it is not the time to nickel and dime a project as this one has been on the docket for many, many years and a long time coming. This project is actually from the last strategic plan and we are just now getting to it so she doesn't see the need to not nickel and dime the project.

Chairman Callicrate asked for any further comments, receiving none, he called the question – Trustees Wong, Callicrate and Morris voted in favor of the motion, Trustee Schmitz voted opposed and Trustee Dent abstained from voting. The motion passed.

H.2. Review, Discuss, and Possibly Award a Construction Contract for the Water Reservoir Safety and Security Improvements Project – 2020/2021 Capital Improvement Project: Fund: Utilities; Division: PW Shared; Project # 2097DI1701; Vendor: Paso Robles Tank, Inc. in the amount of \$109,000 (Requesting Staff Members: Director of Public Works Joe Pomroy and Engineering Manager Nathan Chorey)

Engineering Manager Chorey gave an overview of the submitted materials.

Trustee Morris said that he is pleased to see this come before us as it is good news with coming in \$70,000 under budget. While this is a relative small capital budget item, there are lessons learned on our estimating which is positive. He is not beating up Staff as he knows that they will learn from this as well. Engineering Manager Chorey said that Staff takes every opportunity to learn and noted that the District is seeing increased interest on our projects and we have many on our horizon; we are always looking to improve. Trustee Schmitz thanked Staff for meeting her at one of these tanks and explaining the work. On agenda packet page 421, which is the schedule, it is talking about the ten other reservoirs and the need to be done by September 30 and that she is curious about the comfort level of allowing this to go into November 15. Engineering Manager Chorey said that these are at a lower elevation within the District so for these three, he is more comfortable with the stated schedule.

Trustee Morris made a motion to:

1. Award a construction contract to Paso Robles Tank, Inc. in the amount of \$109,000 for the construction of the Water Reservoir Safety and Security Improvements Project.

2. Authorize Chair and Secretary to execute the contract with Paso Robles Tank, Inc. based on a review by General Counsel and Staff.

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

H.3. Review, discuss, and possibly direct Staff to explore a partnership with the Nevada Department of Transportation (NDOT) to allow for the possible replacement of up to 1,000 linear feet of Export Pipeline on State Route 28 in 2021 (Requesting Staff Members: Director of Public Works Joe Pomroy and Engineering Manager Nathan Chorey)

Interim District General Manager Winquest said that he has been asked why this is on the agenda since Segment 2 is not our primary focus. The core reason it is on the agenda is because NDOT has presented this opportunity and it is Staff's job to present this opportunity to the Board and it is your decision as to what you want Staff to do. Chairman Callicrate said when there are opportunities to explore or to do the co-location, it is always advantageous to all the parties. This particular segment of pipe has ten to twenty years of life left in it and while he appreciates it personally that NDOT has approached the District, it is not the right time as we have far bigger concerns with other areas of the pipe and he is not ungrateful. Trustee Morris said that he is assuming that this won't be a huge resource load on us and as it is something that is worth looking at; how many hours are we looking at? Director of Public Works Joe Pomroy said that there are minor hours for the IVGID team and NDOT is very efficient. The entire scope is not defined so it may not be a small investment. Trustee Morris said, referencing agenda packet pages 582 and 583, and specifically agenda packet page 583 which is the location map, that if we were to do this, if co-location came up, we wouldn't do that because it would be afterwards. Director of Public Works Pomroy said yes, you are reading that correctly and that is why NDOT approached us. Trustee Morris said we are talking about a twenty-year lifetime on this pipeline so it is not a drop everything situation. Director of Public Works Pomroy said no defects have been identified and there is a twenty-year life span on that pipeline. Trustee Morris said it doesn't seem like it is something that we should proceed with. Trustee Dent said that he is in agreement with everyone and that he doesn't see a need as we have

twenty-years left on that pipe so it is not a cost worth proceeding with. Trustee Wong said that she is a little torn as she is not seeing the need and the potential to incur these costs right now and the timing just isn't lining up correctly. Chairman Callicrate asked Staff to please let NDOT that we appreciate them reaching out to the District but with the life span left in this segment, we have more pressing issues with other segments. Director of Public Works Pomroy thanked the Board for providing that direction and that he will let NDOT know that we appreciate them and their interest.

Chairman Callicrate, at 6:18 p.m. called for a break until 6:30 p.m.; the Board reconvened at 6:29 p.m.

H.4. Review, discuss and possibly approve the Board of Trustees Handbook (Requesting Trustee: Trustee Sara Schmitz)

Trustee Schmitz gave an overview of the submitted materials.

Trustee Schmitz asked about the orientation/training that Trustee Wong mentioned? Trustee Wong said it is the one that is offered after every election or appointment. Also, she doesn't feel like we should be so prescriptive because of maintenance and monitoring and to give us some latitude. Trustee Schmitz said, referencing agenda packet page 612 – onboarding section, number 3 – that she is assuming that is what Trustee Wong is referring to. As far as prescriptive, we have Trustees that understand the scope of what they need to know and that it is not prescriptive but rather to provide familiarity. There are portions of this handbook that are redundant to Policy 3.1.0 and she didn't remove any of these pages. When one looks through it, it is about keeping things current and up to date and that an example would be agenda packet page 611, which is from the existing handbook. In the very first paragraph, the role of the Board, in the middle of paragraph, is how each Trustee is welcome to submit agenda items and that is language that is covered in Policy 3.1.0. After receiving information from Ms. Miller, she went through the document and looked for redundancies. Look at agenda packet page 644, top of the page, meeting minutes. It is her feeling that agenda packet pages 644 through 648 are things that shouldn't be redundant to Policy 3.1. She realized that we do have some redundancies so she took them out of this handbook so we don't have to keep it up in two different places. Chairman Callicrate said that Trustee Schmitz has worked on this as it is a serious document that needs to have a periodic update, that it is a good point on Policy 3.1.0, and that he appreciates the work that has been done. Trustee

Morris said thank you to Trustee Schmitz for taking this on and that he is in favor of doing periodic looks at this document. This is a Trustee handbook as opposed to a Trustee policy and that one of the key things is that potential Trustee candidates can look at one document. We need to keep that in mind as we revise this, it being for perspective Trustees and then once elected, they can go into the policies. Trustee Schmitz said to look at agenda packet page 638, onboarding, as Ms. Miller brought up something that she missed and that is the submittal of Financial Disclosure Submittals. If we are trying to help someone, that was something that she brought up and maybe something that should be added. Trustee Schmitz continued that she didn't review the document for typographical and grammatical errors rather she presented some very valid concerns. The other thing she brought up was privileges. Ms. Miller was questioning privileges and that we can decide what we want this to be or not. She brought up the visit of once a week free of charge and that Trustees can expense a business lunch which is only our personal lunch and not taking a group to lunch. Trustee Schmitz continued that she had a question about the benefits so she worked with Director of Human Resources. It clearly states about purchase option just like any other employee would and thus this concern is clarified there. It is up to all of us to determine if we think all the privileges are okay or to make any changes. Chairman Callicrate said they are all valid points and that a business lunch is only for the Trustee which is important enough to put it in but don't take a whole entourage and that it is his hope that all of the current or future Trustees wouldn't abuse that privilege. On health insurance, he does purchase it and it seems pretty straight forward and there is no issue but he does understand citizens bringing that up. Going out once a week is appropriate and if you want to do more, then you can pay for it. Appreciates the work put in to this document and he understands it has had a lot of community input and that it gives an overview of what is needed to do your job. He would like to leave those pages in about Policy 3.1.0. Trustee Schmitz said it is a good idea and that one of the things that is on her to do list, which is slated for a July agenda, is to work to update Policy 3.1.0 which might be the opportunity to take a look at these pages and that she would like to take that approach and leave it the way it is for now. Trustee Dent said that is a good approach and that his other suggestion, referencing agenda packet page 644 at the top, meeting minutes, would be to reference the policy language to give us enough cover. Reference Policy 3.1.0 and leave it in for now and, if there are changes, then make those then. Trustee Schmitz said if there is differing language, Policy 3.1.0 supersedes. Trustee Morris said that he was in agreement and perhaps a very short preamble should be added to say that this is a general overview and, in all matters,

Board policies rule and that Trustees are reminded to read all the policies. Chairman Callicrate said that was a good suggestion. District General Counsel Nelson said it should also circle back to the Nevada Revised Statutes as well. Trustee Schmitz said that she will have District General Counsel Nelson review and it and that she is happy to put together a preamble. The other thing that she has done is to write down all the typographical and grammatical errors. Chairman Callicrate said that he would like to have one more review and then have it come back for a final approval. Trustee Morris said that he concurs with that recommendation with one proviso and that is unless we bring this back after Policy 3.1.0, that we can always change it. Trustees Dent and Wong said that works for them.

I. APPROVAL OF MINUTES (for possible action)

I.1. Meeting Minutes of Regular Meeting of May 6, 2020

Trustee Schmitz said that she just hasn't had a chance to get her changes done. Chairman Callicrate asked District General Counsel Nelson if these had to be approved right now. District General Counsel Nelson said yes and that the Board can approve them to be in compliance.

Trustee Morris made a motion to approve the May 6, 2020 minutes with grammatical edits. Trustee Dent seconded the motion. Chairman Callicrate called the question and the motion was unanimously passed.

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

Trustee Wong congratulated all the 2020 Incline High School graduates.

K. PUBLIC COMMENTS*

Linda Newman said for clarification, Tri-Strategies were not engaged by the Board in the last fiscal year. They were engaged under Mr. Pinkerton's "discretionary spending authority." To her understanding, they are being paid \$6,000 per month for public relations and lobbying. That is \$72,000 annually. Her questions are why do we need a lobbyist now? And, why do we need to hire a lobbying firm for our public relations and communications? Can't we hire someone locally to be our Communications Director? The

engagement of Tri-Strategies for any purpose should be brought to the Board for a vote. She has few more questions. Considering that we need a written comprehensive framework of internal controls to prepare the District's financial statements for the upcoming audit, what is the timeline and the plan for an independent consultant to develop effective internal controls? Secondly, since our Utility Fund is underwater, what is the plan and date for an independent firm to provide a utility rate and capital reserve study? Also, could you advise what other architectural design firms besides TSK was considered for pre-design of the new Burnt Cedar Pool? And, in conclusion, she appreciates the brevity of this meeting.

Frank Wright said he is a candidate for the Board and that he wanted to talk about the handbook and the instructions to Board members. The Board has got to be informed so stick this in the handbook – when you vote to approve a budget, you are putting yourself on the firing line. If you violate the law, education must come from an attorney who has a background. You have people who are pretty sharp in a municipality. You also know that in the indoctrination of new Board members, they were given faulty information by our past legal counsel. You are in charge, you are doing things that this District needs and to stick in an indoctrination session to scare into following other people's direction, it is wrong but it is the way in which our community has been operated. You come before the Board and bring vital information that needs to be discussed and reacted to. You need to listen to common sense however no Board member is allowed to react, it is like talking to a wall, and then being told to sit down and shut up. He is not sure that the community is getting any kind of feedback however it has gotten better than it was. He is asking that we have community involvement and start to change the culture here and include our community. We are working for our community and not for the tourists who are coming here. Money has just been blown. Support the infrastructure and support the people.

Cliff Dobler said that he had great conversations this week with the Director of Finance and Interim District General Manager. When we started talking about the revenues of the Utility Fund and we all kind of know that the Utility Fund has water and sewer but that we farmed out the solid waste to Waste Management and we get a ten percent royalty on that and it also seems like we are administering a Tahoe Water Suppliers Association (TWSA) and then we are doing a lot of snow removal for, he guesses, other venues within the District. There are \$179,000 in revenue for TWSA but we spend \$210,000 in expenses and for the solid waste, which we get ten percent of the revenues from what Waste Management earns and then we have

\$321,000 in expenses to collect that check. We have in the budget \$241,000 for snow removal without knowing the costs of what we are supplying to the other venues. The Director of Finance and he started thinking about this and we think that the rates for sewer and water are to recover the costs to provide water and sewer but a portion of those costs are being used for snow removal. So the sewer and water rates are actually set higher than they need to be because what we are doing is we are shifting ahh we are using those expenses to do snow removal. We also noticed that in the budget our sewer rates he guesses were not set high enough so what we did is transferred about \$150,000 of the water rates to the sewers and again that probably shouldn't be done. The Board needs to have an agenda item about the collection of that fee from Waste Management and what are we doing for \$321,000 in expenses? What do we get out of managing TWSA? How do we determine what the costs are that should be paid by the other venues for snow removal? He and the Director of Finance thought about it today a lot and this morning and he thinks we really ought to have an agenda item and explain because this is around three quarters of a million dollars and we are having some much difficulty in the Utility Fund anyway we ought to get clarification that this is all just getting kind of buried in the tight little numbers that we do on the State budget but it should be separated and better understood. Boy, that \$321,000 that we are spending in expenses is really bothersome to him.

Gail Krolick said that would like to commend Chairman Callicrate, Board of Trustees and Interim District General Manager Winquest as she did see a sign that was put up and then the Interim District General Manager worked very quickly to solve the situation and calm the social media posting. We all make mistakes and the Board of Trustees is doing a remarkable job. She knows that some people would like to see you move more quickly but you are doing a great job so thank you.

Yolanda Knaack said thank you for all your hard work especially for working on the Trustee handbook and she would like to know why we have a lobbyist year round when the Legislature only meets every other Spring.

L. REVIEW WITH BOARD OF TRUSTEES, BY THE DISTRICT GENERAL MANAGER, THE LONG RANGE CALENDAR (for possible action)

The Interim General Manager and the Board of Trustees discussed the long range calendar. There will be meetings on 6/23 at 3 p.m., 6/30 at 4 p.m. and 7/8 at 6 p.m. ending by 8 p.m.

M. ADJOURNMENT (for possible action)

The meeting was adjourned at 7:20 p.m.

Respectfully submitted,

Susan A. Herron
District Clerk

Attachments*:

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

Submitted by Aaron Katz (12 pages): Written statement to be included in the written minutes of this June 10, 2020 regular IVGID Board meeting – Agenda Item H(3) – Exploration of possible partnership with Nevada Department of Transportation (“NDOT”) re possible replacement of approximately 1,000 lineal feet of effluent export pipeline in State Highway 28 “SR-28”)

Submitted by Aaron Katz (31 pages): Written statement to be included in the written minutes of this June 10, 2020 regular IVGID Board meeting – Agenda Item C – Public Comments – Our vaulted Staff have no ethics when it comes to the beaches and because the IVGID Board (“Board”) refuse to extend equal treatment, members lack the same ethics

Submitted by Aaron Katz (26 pages): Written statement to be included in the written minutes of this June 10, 2020 regular IVGID Board meeting – Agenda Item H(4) – Possible approval of revised Board of Trustee’s member handbook

Submitted by Aaron Katz (8 pages): Written statement to be included in the written minutes of this June 10, 2020 regular IVGID Board meeting – Agenda Item E(1) – District Staff Updates – Presentation by Tri-Strategies reporting on immediately prior/future State Legislative Sessions

Submitted by Aaron Katz (17 pages): Written statement to be included in the written minutes of this June 10, 2020 regular IVGID Board meeting – Agenda Item C – Public Comments – More evidence of Recreation (“RFF”) and Beach (“BFF”) facility fee waste – Food, appetizers, popcorn and drink provided at

public Board meetings, at a cost to local parcel owners paying the RFF of \$440 or more per meeting

Submitted by Alexandra Profant (16 pages): FORMAL Public Comment submitted by Alexandra Profant, and Peter Profant on half of ourselves/Profant Family Trust(s) (This comment includes Exhibits A-E) This comment contains private and personal information

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 10, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM H(3) – EXPLORATION OF POSSIBLE PARTNERSHIP WITH NEVADA DEPARTMENT OF TRANSPORTATION (“NDOT”) RE POSSIBLE REPLACEMENT OF APPROXIMATELY 1,000 LINEAL FEET OF EFFLUENT EXPORT PIPELINE IN STATE HIGHWAY 28 (“SR-28”)

Introduction: According to staff NDOT proposes “drainage, stormwater and other (SR-28) highway improvements” inclusive of the location where IVGID proposes replacing approximately 1,000 lineal feet of segment 2 of the effluent export pipeline where Marlette Creek crosses under SR-28 just south of the driveway for the Thunderbird Lodge¹. NDOT apparently proposes partnering with IVGID to “share in the construction costs...of pavement maintenance...traffic control...and permitting ...under their permit...rather than undertaking those costs alone at some point in the future.”² Mr. Pomroy proposes the “authority to explore this partnership.”³

Given Mr. Pomroy’s demonstrated lack of contract negotiation skills, I caution to allow him to negotiate anything with NDOT (or anyone else for that matter). And that’s the purpose of this written statement.

NDOT’s Proposed Agreement With IVGID: NDOT’s sample agreement for any partnership with IVGID is set forth at pages 573-583 of the 6/10/2020 Board packet. Briefly summarizing, NDOT proposes unspecified “drainage, stormwater and other (SR-28) highway improvements” in the construction season for 2020-21. Apparently some of those improvements will take place where IVGID possibly proposes replacing up to approximately 1,000 lineal feet of segment 2 of the effluent export pipeline where Marlette Creek crosses under SR-28 just south of the driveway for the Thunderbird Lodge³. In order to allegedly share costs with IVGID, NDOT proposes contracting with *its* contractor(s) to relocate and adjust IVGID’s facilities (i.e., up to approximately 1,000 lineal feet of the District’s effluent export pipeline) per IVGID’s approved plans. Per the proposed contract, IVGID will agree to accept NDOT’s contractor’s relocation and adjustments of the District’s facilities, *and to pay for them*. Although according to ¶4 of the proposed agreement NDOT agrees to secure a cost estimate for relocation and adjustment of IVGID’s facilities, IVGID agrees “**actual costs m(ay) exceed th(e) estimated amount,**” NDOT “in its sole discretion may charge up to (an *additional*) SEVENTEEN percent (17%) [or] Construction Engineering to all or part of the...adjustment costs,” and IVGID “**shall**

¹ See pages 570-571 of the packet of materials prepared by staff in anticipation of this June 10, 2020 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_6-10-2020.pdf (“the 6/10/2020 Board packet”)].

² See pages 571-572 of the 6/10/2020 Board packet.

³ See page 571 of the 6/10/2020 Board packet.

pay (NDOT's) invoices."⁴ Which means whatever those costs end up being, IVGID will be compelled to pay them!

Because Mr. Pomroy's Past Negotiating Skills With NDOT Have Cost the District Many Hundreds of Thousands of Dollars, WHY WOULD ANYONE WANT TO GIVE HIM A SECOND BITE AT THE NDOT APPLE? Mr. Pomroy being the less than transparent public employee he really is, attempts to convince the Board it should allow him to proceed as he suggests because "in August 2017...the District...entered into a (similar) Interlocal Agreement with NDOT...for construction of effluent export pipeline repairs as part of the SR-28 shared use pathway project"³ and presumably, all went well. Well I want to take the Board back to March 10, 2010 when Mr. Pomroy sought and obtained approval to enter into a similar agreement with NDOT that eventually *ended up costing the District over \$252,633.08 more than originally budgeted!*

At the (Board's) March 10, 2010...meeting, the Board approved entering into an Adjustment of Utility Facilities Contract with NDOT in the amount of \$1,099,089 for the relocation, adjustment and removal of water and sewer facilities located (under SR-28 in Crystal Bay) in the NDOT right-of-way."⁵ Similar to the proposed agreement Mr. Pomroy has submitted to the Board, "IVGID was to pay the bid amounts plus NDOT staff time for construction administration for these bid items."⁵

"NDOT publicly bid this project...Q&D (Construction) was the overall responsible low bidder. NDOT awarded the construction contract to Q&D."⁵ But because Q&D's winning bid (\$1,228,838.28) with \$122,884 of NDOT construction engineering costs was higher than its "construction contract for bidding" (\$1,099,089), IVGID was presented with "a revised agreement (which) adjust(ed) the original estimate (by \$252,633.08) based on the actual bid prices submitted by Q&D."⁶

"If this was a district project, (IVGID) could reject all bids, re-budget the project and then rebid the work once..funds were collected...through utility rates."⁶ But because this was a NDOT project, "the District c(ould)n't reject the bid prices nor...re-bid the work...According to...Section 4 (of)...the Contract (with NDOT, the District was)...required to pay the actual costs based on the bids."⁶"The contract that was submitted was an estimate only, and...the District signed up for whatever they came back with."⁷

So why would we ever enter into a similar agreement? And why would Mr. Pomroy suggest that we do?

⁴ See ¶14, page 575 of the 6/10/2020 Board packet.

⁵ Attached to this written statement is a May 2, 2011 staff memorandum prepared by Mr. Pomroy which at page 2 recites this quoted language. The memorandum is marked as Exhibit "A."

⁶ See page 3 of the attached May 2, 2011 memorandum.

⁷ I have attached the portion of the minutes of the Board's May 11, 2011 meeting where this agenda items was discussed and the quoted language appears as Exhibit "B" to this written statement.

I believe it was Albert Einstein⁸ who shared “the definition of insanity (a)s doing the same thing over and over again and expecting a different result.”

Moreover, Why is Mr. Pomroy Even Suggesting a Project Such as the Current One Given it is *Not Part of Segment 3 of the Effluent Pipeline Replacement Project*? The District is experiencing enough challenges in finding a project manager to administer prosecution of the repair/replacement of segment 3 of the effluent pipeline project, and the money to pay for it. So why would staff allow itself to become sidetracked with a totaling different and more expensive project?

Conclusion: It’s time for this Board to remove Mr. Pomroy from negotiating any project. And it’s time to make clear the District doesn’t enter into contracts like the subject matter which don’t lock in an agreed upon price. And to those asking why your sewer and water rates are as high as they are, and never seem to be reduced, now you have another example of the reasons why.

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

⁸ Go to <https://quoteinvestigator.com/2017/03/23/same/>.

EXHIBIT "A"

MEMORANDUM

TO: Board of Trustees

THROUGH: William Horn
General Manager

FROM: Joe Pomroy, P.E.
Director of Public Works

SUBJECT: Revised Nevada Department of Transportation (NDOT) Agreement
for the Adjustment of Utility Facilities

DATE: May 2, 2011

I. RECOMMENDATION

Staff recommends that the Board of Trustees makes a motion to authorize Staff to enter into an Amended Agreement with the NDOT for the adjustment of utility facilities associated with NDOT Project SPF-028-1(20), SR 28 Drainage Project for \$1,351,722.08.

II. BACKGROUND

As a requirement of IVGID's use of public rights-of-way for sewer and water utility improvements, the District must adjust our facilities to comply with the requirements of other public projects. NDOT will be installing stormwater collection and treatment systems on State Route (SR) 28 from SR 431 to Crystal Bay stateline in the 2011 to 2014 construction seasons.

Standard procedure for this type of work is that the utility, whether it is water, sewer, gas, phone or electric, should relocate its facilities prior to the start of the NDOT project. In this situation, this was determined to be a major impact to the traveling public because it would require road closures on SR 28 for an additional summer while IVGID relocated its facilities as well as push the NDOT project construction schedule back one year. Both parties recognized the efficiencies in co-constructing the work to facilitate schedule and reduce impacts to the traveling public. Therefore it was agreed upon to incorporate the IVGID utility relocates into the NDOT construction project.

★ At the March 10, 2010 Board of Trustees meeting, the Board approved entering into an Adjustment of Utility Facilities Contract with NDOT in the amount of \$1,099,089 for the relocation, adjustment and removal of water and sewer facilities located in the NDOT right-of-way. The contract includes installation of 4390 linear feet of sewer main, installation of 77 feet of watermain, 11 new manholes to be installed, removal of 11 manholes, removal of 5500 linear feet of sewer main and removal of 77 feet of watermain.

The original agreement outlined the responsibilities of the two parties. NDOT included the bid items for the adjustment of IVGID utilities in their construction contract for bidding. IVGID was to pay the bid amounts plus NDOT staff time for construction administration for these bid items. NDOT has bid the project and awarded the construction contract to Q&D Construction. NDOT has sent an amendment to the original agreement to adjust the original contract price based on the pricing to the low bid contractor, Q&D Construction.

III. BID RESULTS


NDOT publicly bid this project to five pre-qualified contractors. Four contractors submitted bids and Q&D was the overall responsible low bidder. NDOT awarded the construction contract to Q&D and then prepared and sent a revised agreement to the District on April 18, 2011. The revised agreement adjusts the original estimate based on the actual bid prices submitted by Q&D Construction; the table below shows the bid summaries. Note that Q&D had the lowest total project bid but not the lowest bid for the District's share of the work.

Contractor	Total Project Bid	District's Share
Q&D Construction	\$5,613,054.00	\$1,228,838.25
Burdick Excavating	\$6,093,628.00	\$1,179,877.50
A&K Earthmovers	\$6,556,000.00	\$1,320,312.25
Diablo Contractors	\$9,942,038.00	\$2,196,170.00

The District's share of the cost is shown in the following table. There is an item for 10% of the bid amount for construction and contract management by NDOT personnel. The amount paid to NDOT is to be paid according to the agreement.

Item	Cost
Construction Cost	\$1,228,838
Construction Engineering Costs	\$122,884
Total Cost	\$1,351,722

IV. FINANCIAL IMPACT AND BUDGET

 The Board of Trustees approved the agreement with NDOT for \$1,099,089 in 2010. The amended agreement increases the District's project cost share to \$1,351,722.08, an increase of \$252,633.08. The original estimate came from NDOT and the amended agreement is based on Q&D Construction bid prices. The District can't reject the bid prices nor can we re-bid the work. If this was a District project, we could reject all bids, re-budget the project and then rebid the work once the funds were collected for the work through the utility rates. The District must have its facilities relocated in the NDOT right-of-way according to the NRS and our permits for our existing utilities and according to the Contract we are required to pay the actual costs based on the bids. The original agreement stated in Section 4., "IVGID agrees to pay the actual costs plus a portion of the Project's Construction Engineering costs allocated to the adjustment of IVGID's Facilities based on a ratio of IVGID's project costs to the State's project costs. The costs may be greater or less than the estimated costs identified in EXHIBIT A and are inclusive of all costs necessary to adjust IVGID's Facilities..."

This project is contained in the draft 2010/11 and 2011/12 IVGID CIP Budget under Sewer 15, SR-28 Crystal Bay Utility Relocations. The total project budget is \$1,150,000. Staff will adjust the CIP in the next budgeting process to include an additional \$200,000 in the CIP for this work. Staff will look for cost savings and adjustments to other work to keep the CIP cost neutral because of these additional costs.

V. ALTERNATIVES

This is a requirement of IVGID's use of public rights-of-way for our utility infrastructure. The District must adjust its facilities to comply with the requirements of NRS, our right-of-way occupancy permits and the existing contract NDOT.

VI. BUSINESS IMPACT

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

EXHIBIT "B"

time so we can make an educated decision based on all the facts and that he does agree with awarding it to the low bidder.

General Manager Horn said that he needs some direction from the Board because the reason it didn't get approved the last time is because the Board wanted to go with the local business thus Staff needs direction so we can bring you the total package that you want.

Chairman Fuller said as long as our excess carriers are happy with the underlying carriers and knowing that Alpine has served us very well, we are here to make a business decision.

Hearing no further comments from the Board, Chairman Fuller asked for public comment.

Aaron Katz said that he is favor of the motion and that he hopes that this whole episode will be recalled for future similar occurrences. Typically, proposals like these never result in bidding which is disingenuous because it wouldn't have been bid yet it was bid. On similar matters, it should be put out to bid so that the best price and product goes to the public.

Hearing no further public comment, Chairman Fuller brought the matter back to the Board.

Trustee Epstein said that companies that are bidding on projects for the District need to be careful when they are preparing their bids so that we don't have this situation occur again.

Chairman Fuller called the question and the motion was passed unanimously.


J.5. Revised Nevada Department of Transportation (NDOT) Agreement for the Adjustment of Utility Facilities (moved from Consent Calendar Item I.7.)

Director of Public Works Joe Pomroy gave an overview of the submitted memorandum.

Trustee Wolfe asked if there was any recourse available with the State; Director of Public Works Pomroy said no.

Chairman Fuller asked how come they were so far off with their original estimates especially in this environment. Trustee Simonian said that it may have to do with prevailing wage which hasn't been discounted. General Manager Horn said that NDOT did have to take this before a public hearing to get it approved. Director of Public Works Pomroy said that it was certified once they get a bid but that they are governed by a whole different section of the Nevada Revised Statutes (NRS). District General Counsel Brooke confirmed that was correct and that they have to take the low bid however the District is paying for certain components and that there is nothing the District can do about this. General Manager Horn added that this is another example of an unfunded mandate where the District doesn't have a choice.

Trustee Weinberger asked if the District could have done the project independent of NDOT. Director of Public Works Pomroy said that is the District's typical procedure but that the conflict had to be resolved thus the projects were combined. Trustee Weinberger said so the District's opportunity to combine was lost. Director of Public Works Pomroy said yes because of the right-of-way and that there were gains in combining because if it had been bid out separately, there is a good chance that the District would be paying more. Trustee Wolfe said so in the end it would have cost the District more; Director of Public Works Pomroy said yes. Trustee Epstein said whether we agree or not, in the past, we have always joined forces to do this type of construction work which takes less time, costs less, and has less inconvenience, etc. If we were to go it alone, it would cost us more.

Trustee Weinberger said it would be nice to investigate that aspect a little more; on agenda packet page 47, the approved agreement is just over one million dollars and the District never agreed to that. District General Counsel Brooke said that the contract that was submitted was an estimate  only and that the District signed up for whatever they came back with. Chairman Fuller said, being blunt, we don't have choice. Trustee Weinberger said that the next time, if it is open ended like this, we need to know that information up front.

Trustee Epstein made a motion to authorize Staff to enter into an Amended Agreement with the Nevada Department of Transportation (NDOT) for the adjustment of utility facilities associated with NDOT Project SPF-028-1(20), SR 28 Drainage Project for \$1,351,722.08. Trustee Simonian seconded the motion.

Chairman Fuller opened the matter for public comment. Hearing no public comment, Chairman Fuller brought the matter back to the Board and called the question – Trustees Weinberger and Wolfe abstained from the vote and Trustees Fuller, Epstein and Simonian voted in favor of the motion; the motion passed.

J.6. Recommendation for outsourcing food and beverage (alcoholic and non-alcoholic) at the Burnt Cedar and Incline Beaches (moved from Consent Calendar Item 1.8.)

Trustee Weinberger asked what the agreement is. General Manager Horn said Incline Spirits will be paying the District the \$35,000 in five installments, they will be constructing a couple of tiki bars purchased by them, Brimm's will be serving beer and wine at the start and there will be an internal agreement to allow cross serving between the two vendors as Incline Spirits wants to stay open later so they will be purchasing pre-packaged food items and paying full price to Brimm's so that the District gets its full 15% on the food, and while Staff purposely excluded the discount to District employees, Brimm's would like to offer a 50% discount to District employees. General Manager Horn continued that the Request for Proposal did not include serving Coca-Cola products and that pricing is at their discretion. While the District would have preferred to work with one vendor, all entities met, worked through the challenges, and achieved 100% of the original intent. Trustee Weinberger followed by asking if there will be wait service for both food and the bar. General Manager Horn asked Will Bingham of Incline Spirits and Doug Brimm of Brimm's to respond. Mr. Bingham said that wait service was included in the proposal to accommodate the crowds and that Incline Spirits will be providing the alcoholic beverage service and that it will include the ability to deliver to the beaches. Mr. Brimm added that the two parties will collaborate to provide great service and products to the customers.

Trustee Weinberger made a motion to:

Allow the General Manager and District General Counsel to prepare and fully execute an agreement with The Brimm Group, Inc. dba Brimm's, A Catering Company to operate the Food and Beverage concession at the Burnt Cedar Pavilion and Beach and Incline Beach for three years with an option for a second three year extension.

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 10, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – OUR VAULTED STAFF HAVE NO ETHICS WHEN IT COMES TO THE BEACHES AND BECAUSE THE IVGID BOARD (“BOARD”) REFUSE TO EXTEND EQUAL TREATMENT, MEMBERS LACK THE SAME ETHICS

Introduction: As if our beaches weren’t overcrowded enough, as our beach steward and fiduciary, staff encourage Hyatt Lake Tahoe Hotel (“Hyatt”) guests to come onto our beaches as long as they pay a guest fee. Yet if the guest is the guest of any other local parcel/dwelling unit owner with beach access, he/she is treated disparately. And that’s the purpose of this written statement.

IVGID is the Steward and Fiduciary of Local Parcel Owners With Beach Access Insofar as the Beaches Are Concerned: Read the beach deed¹:

“It is hereby covenanted and agreed that the (beaches)...and any and all improvements now or hereafter located thereon, shall be held, maintained and used by (IVGID)...only for the purposes of recreation by, and *for the benefit of*, property owners and their tenants...within IVGID as (then) constituted, and, as the Board...may determine, the guests of such property owners.”²

Since 1996 IVGID’s Boundaries Have Encompassed Incline Village and Crystal Bay: “Both Incline Village and Crystal Bay, Nevada are located within Washoe County, the entity that had the authority to create IVGID, and they are both unincorporated areas within Washoe County.”³ “In the late 1960s, IVGID began planning to expand its sewage collection and treatment facilities to serve the entire District and export the treated effluent out of the Tahoe Basin...In 1978...IVGID served the (former)...Crystal Bay General Improvement District (“CBGID”) with sewer service through an agreement until 1996”⁴ when CBGID “brought...their water system...up to IVGID standards,” and the two GIDs were formally merged in 1996.

IVGID’s Disingenuous Mantra: “One District – One Team.”⁵

There is *NOTHING* “One” About Crystal Bay Insofar as Our Beaches Are Concerned:

But There is *EVERYTHING* “One” About the Hyatt Insofar as Our Beaches Are Concerned:

¹ Go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/Beach_Deed.pdf.

² See page 1, line 28-2, line 6 of the beach deed.

³ Go to <https://www.yourtahoeplace.com/ivgid/about-ivgid>.

⁴ Go to <https://www.yourtahoeplace.com/ivgid/about-ivgid/history-of-ivgid>.

⁵ Go to <https://www.yourtahoeplace.com/ivgid/about-ivgid/mission-vision>.

IVGID Staff Encourage Tens of Thousands of Hyatt Guests Annually to Access and Use Our Beaches as Long as Those Guests Pay Guest Fees: Recently our interim General Manager, Indra Winqest, directed staff to create a sign relating to Hyatt guest beach access, and to locate that sign at the entrance to Incline Beach. An image of that sign is attached as Exhibit "A" to this written statement. Read the sign:

"Obtain (a) Guest Access Ticket at (the) Hyatt Front Desk, Present (the) Access Ticket at Any IVGID Beach Gate...and Pay (a) Fee to Enter."

IVGID Staff Know That the Overwhelming Majority of Those Guests Who Actually Enter Our Beaches Do NOT Pay Guest Fees: They simply cross the unattended bridge which connects Hermit to Incline Beach.

I Am an Owner of Property Located Within IVGID's June 4, 1968 Boundaries: Therefore my wife and I have beach access.

Years Ago I Announced at an IVGID Board Meeting That Henceforth, All Residents of Crystal Bay Were My Guests Insofar as Beach Access Were Concerned: I instructed the Board and staff in attendance that upon presenting evidence of Crystal Bay residency and paying the applicable beach guest fee (just like Hyatt guests), staff should make the beaches available for their access and use.

But Staff Refused, and Continue to Refuse to Comply With My Guest Designation: Staff refuse to allow my Crystal Bay guests to access and use the beaches.

How Can My Fiduciaries, IVGID Staff, Allow the Unaccompanied Guests of the Hyatt to Enter Upon and Use Our Beaches, and Yet Deny This Same Privilege to My Guests?

I Therefore Ask the Board to Direct Mr. Winqest to: Cause Creation of Signs, Similar to Exhibit "A," Which Instructs Crystal Bay Residents That They May Obtain Access and Use of the Beaches by Identifying Themselves as Crystal Bay Residents and Paying the Applicable Guest Fee; and, to Locate These Signs at the Entrances to Incline and Burnt Cedar Beaches:

But Since We All Know the Board Will Ignore My Request, Let the Record Clearly Show That it is Just as UNETHICAL as Staff Insofar as Our Beaches Are Concerned:

I have previously recounted the history surrounding IVGID's acquisition of the beaches⁶. To briefly recount,

Incline Village was developed by Crystal Bay Development Co. ("CBD").

Rather than paying for and installing the basic infrastructure requirements (water, sewer, storm drainage, streets and gutters, etc.) of any major development, the principals of CBD lobbied the

⁶ See pages 279-313 of the packet of materials prepared by staff in anticipation of the Board's August 27, 2018 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_8-27-18.pdf ("the 8/27/2018 Board packet")].

State Legislature to create general improvement districts (“GIDs”) with the powers to: acquire and construct streets, gutters, water, sanitation and storm drainage systems; issue bonds to pay for their acquisition and construction; and, assess local parcel owners specially benefited by these improvements with the bonds’ servicing costs.

CBD’s principals were successful in their lobbying efforts and in 1959 the Legislature created the precursor to NRS 318; the General Improvement District Law⁷ (“GID law”).

Given CBD was essentially the owner of all Incline Village property, its principals were successful in convincing the Washoe County Board of Commissioners (“County Board”) to create IVGID on June 5, 1961. IVGID’s initiating ordinance granted the GID the basic powers to: furnish facilities for streets, gutters, water, sanitation and storm drainage systems; issue bonds to pay for their acquisition and construction; and, assess local parcel owners specially benefited with the bonds’ servicing costs.

Notably, the GID law did not recognize “public recreation” as a possible basic power that could be granted to GIDs by their County Boards.

IVGID’s initial trustees were all principals of CBD, or alternatively closely aligned with the interests of those principals.

Unsurprisingly then, shortly after IVGID’s creation, millions of dollars of bonds were issued to pay for the construction of streets, gutters, water, sanitation and storm drainage systems. And the future purchasers of Incline Village were specially assessed with the bonds’ servicing costs.

As CBD sold Incline Village building lots, it represented to purchasers that included in their purchase price was membership in an homeowners’ association (“HOA”) which would own and operate the beaches as a private property amenity.

But property sales weren’t as brisk as hoped for and as a result, CBD did not have financial wherewithal to convey the beaches to the HOA. So their principals lobbied the State Legislature to add “public recreation” as an additional basic power which could be granted by the County Board so IVGID could: purchase the beaches from CBD; issue bonds to pay for their acquisition and improvement; and, assess local parcel owners specially benefited with the bonds’ servicing costs.

And in 1965 they were successful. A handful of months later, IVGID’s CBD dominated Board was successful in convincing the County Board to grant IVGID the basic power to furnish facilities for public recreation.

Now what I am about to recount, I first recounted in a comprehensive written statement submitted at the Board’s February 13, 2015 meeting for inclusion in the minutes of that meeting⁸:

⁷ See NRS 318.010.

On June 4, 1968 CBD's successor conveyed the beaches to IVGID. But prior to this conveyance, the IVGID Board negotiated the intended beach deed language with CBD's principals; i.e., themselves. And that language was expressly crafted so that "the occupants of hotels and motels" within IVGID's then boundaries would be entitled to beach access. In fact in 1967, Art Wood, the primary principal in CBD, was the owner of the hotel which subsequently became King's Castle and then the Hyatt. Does that explain why the occupants of hotel and motel rooms were given easement access to the beaches?

In anticipation of that conveyance, IVGID had to arrange for revenue bond financing and a funding source to pay the servicing costs of those bonds. So it adopted Resolution 419 which was later amended by Resolution 451 to create that funding source; today's Recreation Facility Fee ("RFF").

I have attached Resolution 419 as Exhibit "B" to this written statement, and placed an asterisk next to ¶7(e), because I think it's important for this Board and the public to see that because "the occupants of hotels and motels" were granted beach access, like all other users, they were expected to pay the RFF. And as the Board and the public can see, hotels and motels were assessed a separate RFF for each of its rooms or units "intended for occupancy by a person or persons."

Each fiscal year thereafter, through and including 1981-82, each hotel and motel room or unit intended for occupancy by persons was assessed a separate RFF. Again because I think it's important for this Board and the public to see, I have attached portions of Resolution 1397 as Exhibit "C" to this written statement, and placed asterisks next to page 1 of the Report for the Collection of the 1981-82 RFF on the county tax roll, ¶3(f) of that Report (both adopted at ¶15 of that resolution), and page 69 which documents that the Hyatt was assessed \$40,170 in RFFs (note the asterisk next to this number). Again the Board and the public can see, the Hyatt was assessed a separate RFF for each of its then 412 main building rooms or units "intended for occupancy by...persons."

Now let's go to 1982-83 and Resolution 1424. Again because I think it's important for this Board and the public to see, I have attached portions of Resolution 1424 as Exhibit "D" to this written statement, and placed asterisks next to page 1 of the Report for the Collection of the 1982-83 RFF on the county tax roll, ¶(F) of that Report (both adopted at ¶15 of that resolution), and page 65 which documents that the Hyatt was assessed a single \$175 RFF (note the asterisk next to this number). The Board and the public can see that there was a change. Instead of being assessed a separate RFF for each hotel or motel room or unit "intended for occupancy by...persons," hotels and motels were assessed the same as any other commercial parcel zoned TC or CC; i.e., a single RFF.

So why the change? Why wasn't the beach deed modified to delete the occupants of hotels' or motels' right to beach access? No one seems to know the answers but I'm guessing there are a whole lot of people who can speculate.

Notwithstanding the Hyatt is Comprised of at Least 554 Hotel Rooms or Units Intended for Occupancy by Persons, and it is Assessed But Two (2) RFFs: and two Beach Facility Fees ("BFFs").

⁸ See pages 175-251 of the packet of materials prepared by staff in anticipation of the Board's March 25, 2015 meeting ("the 3/25/2015 Board packet").

Today's Hyatt consists of "422 hotel rooms, including 35 suites,"⁹ 24 "private waterfront cottages"¹⁰ equipped with...kitchenette(s),"¹¹ 3 restaurants¹², and, sits on two (2) parcels. APN 127-010-09 is the parcel for the hotel proper. APN 127-280-02 is the parcel for the 24 waterfront cottages, and the Lone Eagle Grille Restaurant. Notwithstanding the foregoing, the Hyatt is assessed but two (2) RFFs (one per parcel). To document the foregoing, I have attached the county tax bill details for the hotel as Exhibit "E" to this written statement, and placed an asterisk next to the single RFF/BFF. Additionally, I have attached the county tax bill details for the restaurant and cottages as Exhibit "F" to this written statement, and placed an asterisk next to the single RFF/BFF.

Nothing Stops this Board From Resuming the RFF/BFF Assessment of Hotel or Motel Rooms or Units Intended for Occupancy by Persons: Whatever benefit the occupant of a dwelling unit realizes from the District's recreational facilities over a year period of time, don't the many different occupants of a hotel or motel room intended for occupancy by persons realize the same if not a much greater benefit? So why is the Hyatt receiving preferential treatment?

On June 10, 2020 I Made an E-Mail Request of the Board to More Fairly and Equitably Apportion the RFF/BFF Insofar as the Hyatt is Concerned¹³: On May 27, 2020 the Board approved Resolution 1879¹⁴ which established the RFF/BFF and elected to have the County Treasurer collect the same on the county tax roll. In that resolution each Board member affirmed a series of representations of fact and findings WITHOUT ANY EVIDENCE to support them. Specifically, each Board member represented that:

⁹ Go to <https://www.hyatt.com/en-US/hotel/nevada/hyatt-regency-lake-tahoe-resort-spa-and-casino/tvllt>. According to page 24 of the Incline Residents and Homeowners Association's October 29, 1997 letter to the Washoe County Grand Jury (page 248 of the 3/25/2015 Board packet), a total of "458 rooms in the main building."

¹⁰ Go to <https://www.hyatt.com/en-US/hotel/nevada/hyatt-regency-lake-tahoe-resort-spa-and-casino/tvllt/rooms>. According to page 24 of the Incline Residents and Homeowners Association's October 29, 1997 letter to the Washoe County Grand Jury (page 248 of the 3/25/2015 Board packet), "48 living room, 1 bedroom suites and 24 living room, 2 bedroom suites...located on the beach side of Lakeshore Blvd."

¹¹ Go to <https://www.hyatt.com/en-US/hotel/nevada/hyatt-regency-lake-tahoe-resort-spa-and-casino/tvllt>.

¹² Go to https://www.reservations.com/hotel/hyatt-regency-lake-tahoe-resort-spa-and-casino?rmcid=rcc4&msclkid=67c5d2eb50271276db718c36633cf6b3&utm_source=bing&utm_medium=cp&utm_campaign=Top%20Hotels&utm_term=Hyatt%20Regency%20Lake%20Tahoe%20Resort&utm_content=Hyatt%20Regency%20Lake%20Tahoe%20Resort,%20Spa%20and%20Casino_1737379#amenities.

¹³ A copy of that e-mail is attached as Exhibit "G" to this written statement.

¹⁴ See pages 107-116 of the packet of materials prepared by staff in anticipation of the Board's May 27, 2020 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-27-2020.pdf ("the 5/27/2020 Board packet")].

Conclusion: I am tired of staff's discriminatory treatment of local property owners compared to the treatment received by their favored commercial/other collaborators. If it's acceptable for staff to honor the Hyatt's labeling of its commercial customers as "guests" for purposes of beach access, why isn't it acceptable for me to honor my labeling of Crystal Bay parcel owners as "guests" for the same beach access? I therefore ask that the Board instruct staff to give beach access to all Crystal Bay residents upon their paying guest fees.

Moreover, the reason the occupants of the Hyatt and the other local hotel/motel rooms in town have beach access under the beach deed, is because their predecessors were in agreement that each hotel or motel room intended for occupancy by persons would be assessed a separate RFF/BFF. It is not fair they continue to have beach access today, when the parcel as a whole upon which they are housed is assessed a single RFF/BFF. This is why I asked the Board assess hotel/motel parcels multiple RFFs/BFFs during the most recent budget workshops. I reiterate the request here today.

If we did what I suggest, the Hyatt would be assessed a minimum of 554 additional RFFs/BFFs (or \$459,820). Now why is it that staff and the Board refuse to do the right thing?

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

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

EXHIBIT "A"



HYATT GUESTS

1. Obtain Guest Access Ticket at Hyatt Front Desk.
2. Present Access Ticket at any IVGID beach gate along Lakeshore Drive and pay fee to enter.



BOATS ONLY

STOP

EXHIBIT "B"

Original

WJML:EAW:jw 4/8/68

RESOLUTION NO. 451

A RESOLUTION AMENDING RESOLUTION NO. 419,
ESTABLISHING RATES, TOLLS AND CHARGES FOR
RECREATION SERVICE

BURNT CEDAR AND INCLINE COMMUNITY BEACHES

RESOLVED, by the Board of Trustees of the Incline Village General Improvement District, Washoe County, Nevada, that Section 7 of Resolution No. 419, A Resolution Fixing Rates, Tolls and Charges for the Recreational Services and Facilities of Burnt Cedar and Incline Community Beaches, adopted by this Board on October 5, 1967, is amended to read, as follows:

7. Charges. The following rates, tolls and charges are prescribed and imposed for each fiscal year ending on June 30 commencing with July 1, 1968, for the various classifications, as follows:

(a) Single Family Parcel. \$50 for each of the following:

- (1) Each lot, whether or not improved, which is zoned E1, E2, A1, A2, A3 or A4, is shown on a recorded subdivision map and is separately assessed by the County Assessor; and
- (2) Each subdivided or unsubdivided parcel of land of any zoning which is improved with one single family residential structure and is separately assessed by the County Assessor.

(b) Multi Residential Unit or Parcel. \$50 for each of the following:

- (1) Each single family residential unit, not separately assessed by the County Assessor, in a completed multiple residential structure of two or more single family residential units, whether or not situate on land zoned R3. (For purposes hereof, a structure shall be deemed to be completed upon the issuance of a Certificate of Occupancy with regard thereto);
- (2) Each single family residential unit in a multiple residential structure if such unit is shown on a recorded condominium map and is separately assessed by the County Assessor;
- (3) Each unimproved parcel which is shown on a recorded condominium map and is separately assessed by the County Assessor;
- (4) Each single family residential unit on a parcel which is shown on a recorded subdivision map, is zoned R1A or R1B, and is separately assessed by the County Assessor, though such unit is a part of a multiple residential structure;
- (5) Each unimproved parcel which is shown on a recorded subdivision map, is zoned R1A or R1B, and is

separately assessed by the County Assessor; and

(6) Each unimproved parcel of land of 2/10th of an acre or less, which is shown on a recorded subdivision map, is zoned R2 or R3, is separately assessed by the County Assessor and is not a condominium unit.

(c) Multi Residential Acreage. \$250 for each acre, and a pro rata thereof for each fraction of an acre, for the following:


(1) Any parcel of unimproved subdivided or unsubdivided land which is greater than 2/10th of an acre and which is zoned R2 or R3; and

(2) Any parcel zoned R2, R3, R1A or R1B which is subdivided for and consists of improved or unimproved multi residential units or parcels that will be, but have not as yet been separately assessed by the County Assessor.

(d) Single Family Acreage. \$15 for each acre, and a pro rata thereof for each fraction of an acre, for the following:

(1) A parcel of unimproved and unsubdivided land zoned E1, E2, A1, A2, A3 or A4; and

(2) Any subdivided parcel zoned E1, E2, A1, A2, A3 or A4 which consists of improved or unimproved single family parcels that have not yet been separately assessed by the County Assessor.

 (e) Hotel or Motel. \$25 for each room or unit intended for occupancy by a person or persons as a single unit within a hotel or a motel.

(f) Exceptions. Lots, parcels and areas of land used, or the portions thereof used, or intended to be used, for recreational or religious purposes; common areas appurtenant to a condominium or town house cluster; properties zoned C1A, C1B, C2, M1, ME, MW, MS or M3, being commercial or light industrial, unless improved with a hotel, motel, multiple units or a single family dwelling; and publicly owned lands, are excepted and excluded from the charges imposed by subsections (a) through (e) of this section.

(g) Guests. Only guests of a person entitled to beach privileges shall be admitted, and a charge of \$1.00 per day per guest and \$0.75 per day per child guest of 12 years or under is imposed and shall be collected at the time of admission.

* * * * *

EXHIBIT "C"

RESOLUTION NO. 1397

A RESOLUTION APPROVING REPORT FOR
COLLECTION ON COUNTY TAX ROLL OF
RECREATION STANDBY AND SERVICE CHARGES

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

RESOLVED, by the Board of Trustees of the Incline Village General Improvement District, Washoe County, Nevada, that

WHEREAS, pursuant to Resolution Nos. 419 and 451, as amended, and the order of this Board, a report entitled "Report for Collection on County Tax Roll of Recreation Standby and Service Charges" has been prepared and filed with this Board, a report on recreation revenue charges to be collected for the fiscal year 1981-82 for the use of Burnt Cedar and Incline Beaches and for the availability of use of the Incline Village Championship and Executive Golf Courses, Ski Incline, and a commercial parcel for recreation purposes for the District and its people;

WHEREAS, this Board has examined said report and finds the same to be sufficient for further proceedings in relation thereto;

WHEREAS, it is proposed that the charges contained in said report be collected in the general County tax roll on which general District taxes are to be collected for said year;

WHEREAS, on March 12, 1981, this Board adopted its Resolution No. 1391, A Resolution Preliminarily Approving Report for Collection on County Tax Roll of Recreation Standby and Service Charges wherein it fixed April 16, 1981, at 3:00 o'clock p.m. at the District office, 893 Southwood Boulevard, Incline Village, Nevada, as the time and place when and where the Board would hear said report and all objections and protests, if any, to the report, and might revise, change, reduce or modify any charge therein, and finally approve and adopt same.

WHEREAS, notice of said hearing has been given by publication once a week for two weeks prior to the date of hearing, in the Nevada State Journal, a newspaper of general circulation in the County of Washoe, within which the District is located.

REPORT
FOR COLLECTION ON COUNTY TAX ROLL
RECREATION STANDBY AND SERVICE CHARGES

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

This report has been prepared pursuant to the order of the Board of Trustees, herein called Board, of the Incline Village General Improvement District, herein called District, Washoe County, herein called County, Nevada, for the purpose of having recreation rates, tolls and charges, herein called charges, for the fiscal year 1981-82, collected on the general tax roll for said year of the County, and is based on the following facts, determinations and orders of said Board, to wit:

1. On October 5, 1967, the Board adopted its Resolution No. 420, entitled "A Resolution Providing for the Issuance of Recreation Revenue Bonds, Fixing the form of the Bonds, Providing for Their Payment and Covenants for Their Protection, Burnt Cedar and Incline Community Beaches, \$3,600,000 Revenue Bonds of 1967" which resolution was on April 16, 1968, amended by Resolution No. 450, entitled "A Resolution Amending Resolution No. 420 Providing for the Issuance of Bonds, Burnt Cedar and Incline Community Beaches, \$2,685,000 Revenue of 1968", by which said bond issue was changed to \$2,685,000 Revenue Bonds of 1968, to be dated about June 1, 1968, and provide funds for the acquisition of the properties known as Burnt Cedar Beach and Incline Beach for recreation purposes for the District and its people.

2. On October 5, 1967, the Board adopted its Resolution No. 419, entitled "A Resolution Fixing Rates, Tolls and Charges for the Recreational Services and Facilities of Burnt Cedar and Incline Community Beaches", which resolution was on July 13, 1976, amended by Resolution No. 1261, "A Resolution Further Amending Resolution No. 419 to Establish Rates, Tolls and Charges for the District's Golf Courses and Ski Area and to Increase the Availability of the Charge for the District's Golf Courses, Ski Area, Bowling Alley and community Beaches and Providing Other Matters Properly Relating Thereto".

3. On July 29, 1976, the Board adopted its Resolution No. 1262, "A Resolution Providing for the Issuance of \$5,710,000 Principal Amount of Special Obligation Bonds of 1976 (Refunding and Recreation Acquisition and Improvement), Fixing the Form of the Bonds, Providing for Their Payment and Covenants for Their Protection, Directing the Application of the Proceeds of the Bonds, Including the Investment of a Portion Thereof in Federal Securities and the Deposit of Such Securities and Other Moneys in an Irrevocable Escrow, Providing for the Refunding of the District's Outstanding Revenue Bonds of 1968 Pursuant to Such Irrevocable Escrow and Providing Other Matters Properly Relating Thereto", for the purpose of providing funding for the acquisition of the Incline Village Championship Golf Course, the Incline Village Executive Golf Course, Ski Incline, Bowl Incline and a commercial parcel for Recreation purposes for the District and its people.

The following annual charges are for the availability of use of the recreational facilities above described, and such charges (excepting those charges collected directly) shall be collected by the Washoe County Treasurer at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the District:

(a) Single Family Parcel. \$195.00 per annum for each of the following:

(1) Each lot, whether or not improved, which is zoned LDR, GF, or RE, is shown on a recorded subdivision map and is separately assessed by the County Assessor; and

(2) Each subdivided or unsubdivided parcel of land of any zoning which is improved with one single family residential structure and is separately assessed by the County Assessor.

(b) Multi Residential Unit or Parcel. \$195.00 per annum for each of the following:

(1) Each single family residential unit, not separately assessed by the County Assessor, in a multiple residential structure of two or more single family residential units, whether or not situate on land zoned MDR or HDR. (For purposes hereof, a structure shall be placed on the roll at the commencement of construction);

(2) Each single family residential unit in a multiple residential structure if such unit is shown on a recorded condominium map and is separately assessed by the County Assessor;

(3) Each unimproved parcel which is shown on a recorded condominium map and is separately assessed by the County Assessor;

(4) Each single family residential unit on a parcel which is shown on a recorded subdivision map, is zoned MDR, and is separately assessed by the County Assessor, though such unit is a part of a multiple residential structure;

(5) Each unimproved parcel which is shown on a recorded subdivision map, is zoned MDR, and is separately assessed by the County Assessor;

(6) Each unimproved parcel of land of 2/10th of an acre or less, which is shown on a recorded subdivision map, is zoned MDR or HDR, is separately assessed by the County Assessor and is not a condominium unit; and

(7) Each allowable single family residential unit where the "Declaration of Restrictions" as filed with the Washoe County Recorder limits the development to fewer than five (5) units per acre.

(c) Multi Residential Acreage. \$975.00 per annum for each acre, and a pro rata thereof for each fraction of an acre for the following:

(1) Any parcel of unimproved subdivided or unsubdivided land which is greater than 2/10th of an acre and which is zoned MDR or HDR unless included in 3 (b) (7) above; and

(2) Any parcel zoned MDR or HDR which is subdivided for and consists of improved or unimproved multi residential units or parcels that will be, but have not as yet been, separately assessed by the County Assessor.

(d) Single Family Acreage. \$58.50 per annum for each acre and a pro rata thereof for each fraction of an acre, with a minimum charge of \$195.00, for the following:

(1) A parcel of unimproved and unsubdivided land zoned LDR or RE; and

(2) Any subdivided parcel zoned LDR, RE or GF, which consists of improved or unimproved single family parcels that have not yet been separately assessed by the County Assessor.

(e) Single Family Acreage Zoned GF. \$29.25 per annum for each acre and a pro rata thereof for each fraction of an acre, with a minimum charge of \$195.00, for a parcel of unimproved and unsubdivided acreage zoned GF.

★ (f) Hotel or Motel. \$97.50 per annum for each room or unit intended for occupancy by a person or persons as a single unit within a hotel or motel.

(g) Exceptions. Lots, parcels and areas of land used, or the portions thereof used, or intended to be used, for religious purposes; common areas appurtenant to a condominium or townhouse cluster; properties zoned GC, TC or PS, being commercial or light industrial, unless improved with a hotel, motel, multiple units or a single family dwelling; and publicly owned lands, are excepted and excluded from the charges imposed by subsections (a) through (f) of this section.

(h) Daily Passes - Guests. Each parcel which is charged a \$195.00 recreation assessment is entitled to three photo identification cards and five coupons, each of which has a \$5.00 value. The photo identification card is valid for free admission to the beaches, and qualifies cardholder to a reduced season pass rate at the golf courses, the ski area, and tennis courts. The photo identification card is non-transferable.

(1) One \$5.00 coupon may be exchanged for two daily adult guest passes or five daily children guest passes to the beaches. Each coupon is valid for a \$5.00 discount off full rate charge at the golf, the ski, and the tennis areas. Upon proper authorization, additional daily guest passes may be purchased at the Recreation Department for a charge of \$2.50 per adult and children under 18 years, \$1.00 each.

(1a) Properties Annexed After June 1, 1968. Properties annexed to the District after June 1, 1968, shall have the following annual charges:

(1) \$130.00 per annum for each parcel described in (a) and (b).

(2) \$650.00 per annum for each acre, and a pro rata thereof for each fraction of an acre for parcels described in (c) above.

(3) \$39.00 per annum for each acre and a pro rata thereof for each fraction of an acre, with a minimum charge of \$130.00, for parcels described in (d) above.

(4) \$65.00 per annum for each room or unit intended for occupancy by a person or persons as a single unit within a hotel or motel.

(5) Acreage zoned GF. \$19.50 per annum for each acre and a pro rata thereof for each fraction of an acre, with a minimum charge of \$130.00.

(6) Each parcel that is assessed the yearly recreation fee is entitled to receive three (3) photo I.D. cards and five (5) coupons.

PMP100

5/15/81

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RECREATION CHARGE

IVGID 1980-81

PARCEL	AMOUNT	PARCEL	AMOUNT	PARCEL	AMOUNT
12661019	195.00	12661020	195.00	12661021	195.00
12661022	195.00	12661023	195.00	12661024	195.00

BOOK 126 TOTAL 297,204.00

12701001		12701002	40170.00	★	12701003	
12701004		12701005			12701006	
12702101		12702102			12702103	
12702104		12702202			12702302	
12702303		12702305			12702306	4680.00
12703002		12703004			12703006	1560.00
12703011		12703013	1658.00		12703014	1170.00
12703015		12703016			12703017	1560.00
12703018		12704002			12704003	
12704004		12704005			12705001	195.00
12705002	195.00	12705003	195.00		12705004	195.00
12705005	195.00	12705006	195.00		12705007	195.00
12705008	195.00	12705009	195.00		12706001	195.00
12706002	195.00	12706003	195.00		12706004	195.00
12706005	195.00	12706006	195.00		12706007	195.00
12706008	195.00	12706009	195.00		12706010	195.00
12706011	195.00	12706012	195.00		12706013	195.00
12706014	195.00	12706015	195.00		12706016	195.00
12706017	195.00	12706018	195.00		12707101	195.00
12707102	195.00	12707103	195.00		12707104	195.00
12707105	195.00	12707106	195.00		12707107	195.00
12707108	195.00	12707109	195.00		12707110	195.00
12707111	195.00	12707112	195.00		12707113	195.00
12707114	195.00	12707115	195.00		12707116	195.00
12707117	195.00	12707118	195.00		12707119	195.00
12707120	195.00	12707121	195.00		12707122	195.00
12707123	195.00	12707124	195.00		12707125	195.00
12707126	195.00	12707127	195.00		12707128	195.00
12707129	195.00	12707130	195.00		12707131	195.00
12707132	195.00	12707133	195.00		12707134	195.00
12707201	195.00	12707202	195.00		12707203	195.00
12707204	195.00	12707205	195.00		12707206	195.00

EXHIBIT "D"

RESOLUTION NO. 1424

A RESOLUTION APPROVING REPORT FOR
COLLECTION ON COUNTY TAX ROLL OF
RECREATION STANDBY AND SERVICE CHARGES

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

RESOLVED, by the Board of Trustees of the Incline Village General Improvement District, Washoe County, Nevada, that

WHEREAS, pursuant to Resolution Nos. 419 and 451, as amended, and the order of this Board, a report entitled "Report for Collection on County Tax Roll of Recreation Standby and Service Charges" has been prepared and filed with this Board, a report on recreation revenue charges to be collected for the fiscal year 1982-83 for the use of Burnt Cedar and Incline Beaches and for the availability of use of the Incline Village Championship and Executive Golf Courses, Ski Incline, and a commercial parcel for recreation purposes for the District and its people;

WHEREAS, this Board has examined said report and finds the same to be sufficient for further proceedings in relation thereto;

WHEREAS, it is proposed that the charges contained in said report be collected in the general County tax roll on which general District taxes are to be collected for said year;

WHEREAS, on March 25, 1982, this Board adopted its Resolution No. 1421, A Resolution Preliminarily Approving Report for Collection on County Tax Roll of Recreation Standby and Service Charges, wherein it fixed April 15, 1982, at 3:15 o'clock p.m. at the District office, 893 Southwood Boulevard, Incline Village, Nevada, as the time and place when and where the Board would hear said report and all objections and protests, if any, to the report, and might revise, change, reduce or modify any charge therein, and finally approve and adopt same.

WHEREAS, notice of said hearing has been given by publication once a week for two weeks prior to the date of hearing, in the Nevada State Journal, a newspaper of general circulation in the County of Washoe, within which the District is located.

REPORT
FOR COLLECTION ON COUNTY TAX ROLL
RECREATION STANDBY AND SERVICE CHARGES

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

This report has been prepared pursuant to the order of the Board of Trustees, herein called Board, of the Incline Village General Improvement District, herein called District, Washoe County, herein called County, Nevada, for the purpose of having recreation rates, tolls and charges, herein called charges, for the fiscal year 1982-83, collected on the general tax roll for said year of the County, and is based on the following facts, determinations and orders of said Board, to wit:

I. On October 5, 1967, the Board adopted its Resolution No. 420, entitled "A Resolution Providing for the Issuance of Recreation Revenue Bonds, Fixing the form of the Bonds, Providing for Their Payment and Covenants for Their Protection, Burnt Cedar and Incline Community Beaches, \$3,600,000 Revenue Bonds of 1967" which resolution was on April 16, 1968, amended by Resolution No. 450, entitled "A Resolution Amending Resolution No. 420 Providing for the Issuance of Bonds, Burnt Cedar and Incline Community Beaches, \$2,685,000 Revenue of 1968", by which said bond issue was changed to \$2,685,000 Revenue Bonds of 1968, to be dated about June 1, 1968, and provide funds for the acquisition of the properties known as Burnt Cedar Beach and Incline Beach for recreation purposes for the District and its people.

II. On October 5, 1967, the Board adopted its Resolution No. 419, entitled "A Resolution Fixing Rates, Tolls and Charges for the Recreational Services and Facilities of Burnt Cedar and Incline Community Beaches", which resolution was on July 13, 1976, amended by Resolution No. 1261, "A Resolution Further Amending Resolution No. 419 to Establish Rates, Tolls and Charges for the District's Golf Courses and Ski Area and to Increase the Availability of the Charge for the District's Golf Courses, Ski Area, Bowling Alley and community Beaches and Providing Other Matters Properly Relating Thereto".

III. On July 29, 1976, the Board adopted its Resolution No. 1262, "A Resolution Providing for the Issuance of \$5,710,000 Principal Amount of Special Obligation Bonds of 1976 (Refunding and Recreation Acquisition and Improvement), Fixing the Form of the Bonds, Providing for Their Payment and Covenants for Their Protection, Directing the Application of the Proceeds of the Bonds, Including the Investment of a Portion Thereof in Federal Securities and the Deposit of Such Securities and Other Moneys in an Irrevocable Escrow, Providing for the Refunding of the District's Outstanding Revenue Bonds of 1968 Pursuant to Such Irrevocable Escrow and Providing Other Matters Properly Relating Thereto", for the purpose of providing funding for the acquisition of the Incline Village Championship Golf Course, the Incline Village Executive Golf Course, Ski Incline, Bowl Incline and a commercial parcel for Recreation purposes for the District and its people.

The following annual charges are for the availability of use of the recreational facilities above described, and such charges (excepting those charges collected directly) shall be collected by the Washoe County Treasurer at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the District:

(A) Single Family Parcel. \$175.00 per annum for each of the following:

(1) Each lot, whether or not improved, which is zoned LDR, GF, or RE, is shown on a recorded subdivision map and is separately assessed by the County Assessor; and

(2) Each subdivided or unsubdivided parcel of land of any zoning which is improved with one single family residential structure and is separately assessed by the County Assessor.

(B) Multi Residential Unit or Parcel. \$175.00 per annum for each of the following:

(1) Each single family residential unit, not separately assessed by the County Assessor, in a multiple residential structure of two or more single family residential units, whether or not situate on land zoned MDR or HDR. (For purposes hereof, a structure shall be placed on the roll at the commencement of construction -- footings placed);

(2) Each single family residential unit in a multiple residential structure if such unit is shown on a recorded condominium map and is separately assessed by the County Assessor;

(3) Each unimproved parcel which is shown on a recorded condominium map and is separately assessed by the County Assessor;

(4) Each single family residential unit on a parcel which is shown on a recorded subdivision map, is zoned MDR, and is separately assessed by the County Assessor, though such unit is a part of a multiple residential structure;

(5) Each unimproved parcel which is shown on a recorded subdivision map, is zoned MDR, and is separately assessed by the County Assessor;

(6) Each unimproved parcel of land of 2/10th of an acre or less, which is shown on a recorded subdivision map, is zoned MDR or HDR, is separately assessed by the County Assessor and is not a condominium unit; and

(7) Each allowable single family residential unit where the "Declaration of Restrictions" as filed with the Washoe County Recorder limits the development to fewer than five (5) units per acre.

(C) Multi Residential Acreage. \$875.00 per annum for each acre, and a pro rata thereof for each fraction of an acre for the following:

(1) Any parcel of unimproved subdivided or unsubdivided land which is greater than 2/10th of an acre and which is zoned MDR or HDR unless included in III (B) (7) above; and

(2) Any parcel zoned MDR or HDR which is subdivided for and consists of improved or unimproved multi residential units or parcels that will be, but have not as yet been, separately assessed by the County Assessor.

(D) Single Family Acreage. \$52.50 per annum for each acre and a pro rata thereof for each fraction of an acre, with a minimum charge of \$175.00, for the following:

(1) A parcel of unimproved and unsubdivided land zoned LDR or RE; and

(2) Any subdivided parcel zoned LDR, RE or GF, which consists of improved or unimproved single family parcels that have not yet been separately assessed by the County Assessor.

(E) Single Family Acreage Zoned GF. \$26.25 per annum for each acre and a pro rata thereof for each fraction of an acre, with a minimum charge of \$175.00, for a parcel of unimproved and unsubdivided acreage zoned GF.

(F) Commercial Property. \$175.00 per annum for each commercial parcel zoned TC or GC, which includes Hotel and Motel parcels. ★

(G) Exceptions. Lots, parcels and areas of land used, or the portions thereof used, or intended to be used, for religious purposes, educational purposes; common areas appurtenant to a condominium or townhouse cluster; and properties zoned PS, being publicly owned lands, are excepted and excluded from the charges imposed by subsections (A) through (F) of this section.

(H) Daily Passes - Guests. Each parcel which is charged a \$175.00 recreation assessment is entitled to three photo identification cards. The photo identification card is valid for free admission to the beaches, and qualifies cardholder to a reduced season pass rate at the golf courses, the ski area, and tennis courts. The photo identification card is non-transferable.

(1) Upon proper authorization, additional daily guest passes to the beaches may be purchased at the Recreation Department for a charge of \$2.50 per adult and children under 18 years, \$1.00 each.

(I) Properties Annexed After June 1, 1968. Properties annexed to the District after June 1, 1968, shall have the following annual charges:

(1) 130.00 per annum for each parcel described in (A) and (B) above.

(2) \$650.00 per annum for each acre, and a pro rata thereof for each fraction of an acre for parcels described in (C) above.

(3) \$39.00 per annum for each acre and a pro rata thereof for each fraction of an acre, with a minimum charge of \$130.00, for parcels described in (D) above.

(4) \$19.50 per annum for each acre and a pro rata thereof for each fraction of an acre, with a minimum charge of \$130.00 for parcels described in (E) above.

(5) Each parcel that is assessed the yearly recreation fee is entitled to receive three (3) photo I.D. cards.

(a) Photo I.D. card entitles holder to: Reduced season pass rate or reduced daily rate at golf courses, ski area and tennis courts.

Owners of property annexed after June 1, 1968, are not entitled to the use of the beaches or boat launching area.

(J) Boat Launching Privileges. Property owners with photo identification cards will be eligible to purchase a season boat launching pass for use at the Incline Beach Boat Launching Ramp for \$25.00, or may choose to pay \$2.50 on a daily basis. Those not possessing the photo identification

PMP100

4/21/82

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IVGID

REFREATION CHARGE

1982-83

PARCEL	AMOUNT	PARCEL	AMOUNT	PARCEL	AMOUNT
12661020	175.00	12661021	175.00	12661022	175.00
12661023	175.00	12661024	175.00	12662001	175.00
12662002	175.00				

PDUK 126 TOTAL 273,602.00

12701001		12701002	175.00	★	12701003	
12701004		12701005	175.00		12701006	175.00
12702101		12702102			12702103	175.00
12702104	175.00	12702202	175.00		12702302	
12702303	175.00	12702305	175.00		12702306	4200.00
12703002		12703004	175.00		12703006	1400.00
12703011	175.00	12703013	4900.00		12703014	175.00
12703015		12703016			12703017	1400.00
12703018	175.00	12704002	175.00		12704003	175.00
12704004	175.00	12704005	175.00		12705001	175.00
12705002	175.00	12705003	175.00		12705004	175.00
12705005	175.00	12705006	175.00		12705007	175.00
12705008	175.00	12705009	175.00		12706001	175.00
12706002	175.00	12706003	175.00		12706004	175.00
12706005	175.00	12706006	175.00		12706007	175.00
12706008	175.00	12706009	175.00		12706010	175.00
12706011	175.00	12706012	175.00		12706013	175.00
12706014	175.00	12706015	175.00		12706016	175.00
12706017	175.00	12706018	175.00		12707101	175.00
12707102	175.00	12707103	175.00		12707104	175.00
12707105	175.00	12707106	175.00		12707107	175.00
12707108	175.00	12707109	175.00		12707110	175.00
12707111	175.00	12707112	175.00		12707113	175.00
12707114	175.00	12707115	175.00		12707116	175.00
12707117	175.00	12707118	175.00		12707119	175.00
12707120	175.00	12707121	175.00		12707122	175.00
12707123	175.00	12707124	175.00		12707125	175.00
12707126	175.00	12707127	175.00		12707128	175.00
12707129	175.00	12707130	175.00		12707131	175.00
12707132	175.00	12707133	175.00		12707134	175.00
12707201	175.00	12707202	175.00		12707203	175.00

EXHIBIT "E"

Washoe County Treasurer
 Tammi Davis

Bill Detail

Washoe County Parcel Information		
Parcel ID	Status	Last Update
12701009	Active	6/7/2020 2:15:08 AM
Current Owner: HR LAKE TAHOE OWNER LLC 150 N RIVERSIDE DR STE 1501 CHICAGO, IL 60606		SITUS: 111 COUNTRY CLUB DR INCL NV
Taxing District 5200	Geo CD:	
Legal Description		
Section 22 Township 16 SubdivisionName _UNSPECIFIED Range 18 Lot 2		

Installments						
Period	Due Date	Tax Year	Tax	Penalty/Fee	Interest	Total Due
INST 1	8/19/2019	2019	\$0.00	\$0.00	\$0.00	\$0.00
INST 2	10/7/2019	2019	\$0.00	\$0.00	\$0.00	\$0.00
INST 3	1/6/2020	2019	\$0.00	\$0.00	\$0.00	\$0.00
INST 4	3/2/2020	2019	\$0.00	\$0.00	\$0.00	\$0.00
Total Due:			\$0.00	\$0.00	\$0.00	\$0.00

Tax Detail				
	Gross Tax	Credit	Net Tax	
<u>Incline Recreati</u>	\$830.00	\$0.00	\$830.00	
This is a break down of the "Incline Recreati " funds... Close				
Authority	Net Rate	Gross Tax	Credit	Net Tax
RECREATION FACILITY FEE	1.0000000000	\$705.00	\$0.00	\$705.00
BEACH FACILITY FEE	1.0000000000	\$125.00	\$0.00	\$125.00
<u>Incline Village</u>	\$21,080.35	\$0.00	\$21,080.35	
<u>North Lake Tahoe 2</u>	\$104,669.70	\$0.00	\$104,669.70	
<u>State of Nevada</u>	\$28,284.61	\$0.00	\$28,284.61	
<u>Washoe County</u>	\$231,551.13	\$0.00	\$231,551.13	
<u>Washoe County_Sc</u>	\$189,423.71	\$0.00	\$189,423.71	
<u>LAKE TAHOE WATER BASIN</u>	\$0.13	\$0.00	\$0.13	
Total Tax	\$575,839.63	\$0.00	\$575,839.63	

Payment History				
Tax Year	Bill Number	Receipt Number	Amount Paid	Last Paid
2019	2019100114	B19.236185	\$143,959.87	2/28/2020

Pay By Check

Please make checks payable to:
WASHOE COUNTY TREASURER

Mailing Address:
 P.O. Box 30039
 Reno, NV 89520-3039

Overnight Address:
 1001 E. Ninth St., Ste D140
 Reno, NV 89512-2845

Change of Address

All requests for a mailing address change must be submitted in writing, including a signature (unless using the online form).

To submit your address change online [click here](#)

Address change requests may also be faxed to:
 (775) 328-3642

Address change requests may also be mailed to:
 Washoe County Assessor
 1001 E 9th Street
 Reno, NV 89512-2845



EXHIBIT "F"

Washoe County Treasurer
 Tammi Davis

Bill Detail

Washoe County Parcel Information		
Parcel ID	Status	Last Update
12728002	Active	6/7/2020 2:15:08 AM
Current Owner: HR LAKE TAHOE OWNER LLC 150 N RIVERSIDE DR STE 1501 CHICAGO, IL 60606		SITUS: 995 LAKESHORE BLVD INCLINE VILLAGE NV
Taxing District 5200	Geo CD:	
Legal Description Township 16 Section 22 Lot Block Range 18 SubdivisionName _UNSPECIFIED		

Pay By Check

Please make checks payable to:
WASHOE COUNTY TREASURER

Mailing Address:
 P.O. Box 30039
 Reno, NV 89520-3039

Overnight Address:
 1001 E. Ninth St., Ste D140
 Reno, NV 89512-2845

Installments						
Period	Due Date	Tax Year	Tax	Penalty/Fee	Interest	Total Due
INST 1	8/19/2019	2019	\$0.00	\$0.00	\$0.00	\$0.00
INST 2	10/7/2019	2019	\$0.00	\$0.00	\$0.00	\$0.00
INST 3	1/6/2020	2019	\$0.00	\$0.00	\$0.00	\$0.00
INST 4	3/2/2020	2019	\$0.00	\$0.00	\$0.00	\$0.00
Total Due:			\$0.00	\$0.00	\$0.00	\$0.00

Change of Address

All requests for a mailing address change must be submitted in writing, including a signature (unless using the online form).

To submit your address change online [click here](#)

Address change requests may also be faxed to: (775) 328-3642

Address change requests may also be mailed to:
 Washoe County Assessor
 1001 E 9th Street
 Reno, NV 89512-2845

Tax Detail				
	Gross Tax	Credit	Net Tax	
<u>Incline Recreati</u>	\$830.00	\$0.00	\$830.00	
This is a break down of the "Incline Recreati " funds... <input type="button" value="Close"/>				
Authority	Net Rate	Gross Tax	Credit	Net Tax
RECREATION FACILITY FEE	1.0000000000	\$705.00	\$0.00	\$705.00
BEACH FACILITY FEE	1.0000000000	\$125.00	\$0.00	\$125.00
<u>Incline Village</u>	\$13,187.74	(\$2,624.76)	\$10,562.98	
<u>North Lake Tahoe 2</u>	\$65,480.72	(\$9,261.04)	\$56,219.68	
<u>State of Nevada</u>	\$17,694.68	(\$2,502.59)	\$15,192.09	
<u>Washoe County</u>	\$144,856.97	(\$20,487.35)	\$124,369.62	
<u>Washoe County Sc</u>	\$118,502.31	(\$16,759.97)	\$101,742.34	
<u>LAKE TAHOE WATER BASIN</u>	\$0.13	\$0.00	\$0.13	
Total Tax	\$360,552.55	(\$51,635.71)	\$308,916.84	

Payment History				
Tax Year	Bill Number	Receipt Number	Amount Paid	Last Paid
2019	2019100042	B19.236183	\$77,229.17	2/28/2020



EXHIBIT "G"

Did you really mean what you said in Resolution 1879?

From: s4s@ix.netcom.com
To: Callicrate Tim
Cc: Wong Kendra Trustee <wong_trustee@ivgid.org>, Morris Peter <morris_trustee@ivgid.org>, Dent Matthew <dent_trustee@ivgid.org>, Schmitz Sara <schmitz_trustee@ivgid.org>, "ISW@ivgid.org" <ISW@ivgid.org>, "Susan_Herron@ivgid.org" <Susan_Herron@ivgid.org>
Subject: Did you really mean what you said in Resolution 1879?
Date: Jun 10, 2020 10:03 AM

Chairperson Callicrate and Other Honorable Members of the IVGID Board:

I understand none of you like the substance of the issues I raise because they make you feel uncomfortable.

Whether it was because it was "the way it has always been done" or you were overwhelmed with the enormity of the task of being a conscientious Trustee, if you just take time to carefully consider the findings of fact made in Resolution 1879, I think you will come to the conclusion, they were and are far from the truth.

It's easy to throw out accusations. But each of you know I back them up with facts. So let me provide some facts which support my allegation.

At the last May 27, 2020 Board meeting, each of you voted in favor of Resolution 1879 which established the RFF/BFF and elected to have the County Treasurer collect the same on the county tax roll. In that resolution each of you affirmed a series of representations of fact and findings WITHOUT ANY EVIDENCE to support them. Specifically, each of you represented the following:

1. That the RFF/BFF Have Been Apportioned in Relation to...Natural, Intrinsic, Fundamental and Reasonable Distinctions Among said Rates"[1];
2. That "the *Owners* of...Parcels (Assessed the RFF/BFF)...are Directly Benefited in a Fair and Reasonable Way for the Sums Which They are Charged"[2];
3. That the RFF/BFF Have Been "Equitably Distributed Among (each of) the Parcels of Property" assessed[3]: and,
4. That "the (RFF/BFF which is) Charged for Natural, Intrinsic and Fundamental Distinctions are Reasonable in Their Relation to the Object of the Charges Imposed."¹

Under that resolution, a buildable, undeveloped lot within IVGID's 1968 boundaries, with no structure thereon and no occupants to allegedly be "benefited" by the public's recreational facilities, is assessed ONE RFF/BFF.

The Hyatt Hotel proper, with 422 rooms and another 35 suites (APN 127-010-09) [the Hyatt is comprised of an additional 48 "cottage" dwelling units on a second parcel], occupied by persons, each of whom is "benefited" by the availability to the public's recreational facilities, is assessed the same ONE RFF/BFF.

So comparing the two parcels, is it a true statement that:

1. The RFF/BFF Have Been Apportioned in Relation to...Natural, Intrinsic, Fundamental and Reasonable Distinctions Among said Rates?"
2. "The *Owners* of...Parcels (Assessed the RFF/BFF have been)...Directly Benefited in a Fair and Reasonable Way for the Sums Which They are Charged?"
3. The RFF/BFF Have Been "Equitably Distributed Among the Parcels of Property?"
4. "The (RFF/BFF) Charged for Natural, Intrinsic and Fundamental Distinctions are Reasonable in Their Relation to the Object of the Charges Imposed?"

Since the answers are obviously "no," why then have each of you affirmatively represented what you have?

If you didn't know, why did each of you affirmatively represent what you have? Why didn't you ask questions or simply abstain from voting?

Why haven't you or your staff taken decisive action to ensure that the RFF/BFF have been equitably, reasonably and fairly apportioned? Why haven't each of you voted to resume assessing the Hyatt the 545 RFFs/BFFs it should be assessed which was the case from 1968-1982 (none of you can claim ignorance because I put all of you on notice of these facts prior to the May 27, 2020 Board meeting)?

And why haven't each of you apologized to the public for allowing yourselves to have been manipulated by staff?

And this isn't the only example of untruthful statements made in Resolution 1879. I can provide many, many more. But what good does it do when each of you and your staff ignore the truth because you're more concerned with "the ends justifying the means," and how it will look if you were to agree with me, versus doing the right, just and ethical thing?

It's not too late. Show me and the public at tonight's Board meeting what you're going to do to right the wrong which each of you has perpetuated.

And how about putting a copy of this e-mail in the next Board packet so the rest of the public can see the truth I see?

Respectfully, Aaron Katz

[1] See ¶5 of Resolution 1879 at page 109 of the 5/27/2020 Board packet.

[2] See ¶4(c) of Resolution 1879 at page 109 of the 5/27/2020 Board packet.

[3] See ¶2 of Resolution 1879 at page 108 of the 5/27/2020 Board packet.

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 10, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM H(4) – POSSIBLE APPROVAL OF REVISED BOARD OF TRUSTEE’S MEMBER HANDBOOK

Introduction: Here Trustee Schmitz proposes various amendments to the current Trustees Member Handbook. Given the stated purpose of these amendments “is to have a document for all trustees to reference that clearly (and presumably accurately) defines their role(s), responsibilities, and other important information about being a member of the (IVGID) Board of Trustees,”¹ and here the final “conformed version...presented for adoption”² is replete with grammatical errors, inconsistencies and conflicts with Board Polic(ies), Robert’s Rules of Order, NRS provisions and staff’s myopic vision of the roles of general improvement district (“GID”) trustees, my wife and I have proposed further modifications. And that’s the purpose of this written statement.

Some Examples of What We’re Talking About: Role of the Board – staff propose that trustees have no power, themselves, to propose matters for placement on a meeting agenda. Instead, they require Chair approval or the vote of two remaining trustees. Because no single trustee has more power than any other, we have proposed that *any* trustee has the power to propose any matter for inclusion in the agenda for an upcoming meeting.

Compensation – staff propose that trustees have a right (i.e., *shall*) to receive compensation. But the applicable NRS states trustees “*may*” receive compensation. We have therefore proposed the wording be changed to comply with NRS 318.085(5).

Reimbursement of District Business Expenses – staff propose that trustees are entitled to reimbursement of “business” meals and employee “recognition.” We propose removal of both because political subdivisions are *not* “businesses.” And as to employee recognition, since the Board’s only employee is the GM, we have proposed there be no other employees to “recognize.”

Staff Support – staff propose that trustees cannot consult with staff on matters outside trustees’ authorized “sphere of influence.” Given our belief there be no such limitations, we propose trustees may and should consult with staff on *any* legitimate District matter.

Meeting Minutes – because so many members of the public now submit written remarks for inclusion in the minutes of those meetings, and the Open Meeting Law requires those remarks be attached to the minutes of those meetings where so submitted, we have proposed that the same be recognized in this portion of the handbook.

¹ See page 584 of the packet of materials prepared by staff in anticipation of this June 10, 2020 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_6-10-2020.pdf (“the 6/10/2020 Board packet”).]

² See pages 633-655 of the 6/10/2020 Board packet.

Attendance – where three Trustees are in attendance, a quorum of the Board is established and we propose recognizing the same in the handbook. Given a majority of the Board in attendance can take action, yet this portion of the handbook requires unanimous action to be effective where only three members are present, we have proposed modification to require majority rather than unanimous action.

Agendizing and Removal From the Agenda – we propose making it clear that any *one* Trustee, either with or without the approval of the chairperson or two (2) other trustees, may submit any matter for inclusion in the agenda of an upcoming Board meeting.

These are just a handful of substantive matters in the proposed handbook requiring modification. The full extent are set forth in our proposed modified document³.

Rather Than Blindly Accepting Our Proposed Modifications, or What We Believe Continues to be a Defective Version, We Recommend This Agenda Item be Removed From the Calendar, Thoroughly Reviewed by a Committee Created For This Specific Purpose, Triple Checked by the District’s New Attorney, and Then Returned to a Future Meeting’s Agenda For Final Approval: In light of these recommendations, on June 7, 2020 Judy Miller sent the Board our proposed version of the handbook along with a cover letter which suggested this very thing⁴.

Conclusion: If staff is going to prepare a trustees member handbook, these least we should do is to make it professional, and recognize the duties owed to local parcel owners. The original proposed handbook by-and-large failed in this endeavor. By adapting our proposed modifications, the handbook is vastly improved. Hence that’s our request: removal of this agenda item from the Board’s calendar; review of this agenda item by a committee created for this specific purpose; triple check the proposed language with the District’s new attorney; and, afterwards, return to a future meeting’s agenda for final approval.

And to those asking why your Recreation/Beach RFF/BFF are as high as they are, and never seem to get reduced, now you have another example of the reasons why.

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

³ That modified document is attached as Exhibit “A” to this written statement. Proposed deleted language is highlighted in red with a “strike out” line through the text. Proposed added language is highlighted in yellow.

⁴ Judy’s June 7, 2020 cover letter which accompanied our proposed modifications is attached as Exhibit “B” to this written statement.

EXHIBIT "A"

Legal Basis for General Improvement District

Nevada Revised Statutes (NRS) 318 governs general improvement districts. Under this statute, there ~~is a~~ **are** specific sections, section 318.080, **et seq.**, which defines the responsibilities of the Board of Trustees.

Board of Trustees

Role of the Board

The Board of Trustees is responsible, in accordance with NRS, District Policies, Practices, Ordinances, and Resolutions to provide oversight over the District's financial reports and the systems of internal controls. Additionally, ~~they~~ **it works** with District management to set goals, priorities and courses of action in response to the particular needs and concerns of their district. The Board of Trustees meeting agenda is set by the ~~District General Manager and~~ **Chair**, in cooperation with the General Manager. **The Chair will place on the Agenda any item requested by a fellow Trustee.** ~~of the Board of Trustees. Each member of the Board of Trustees is always welcome to submit items for discussion and should make such requests through the Chair. The Chair will consider the request and, if deemed appropriate for the agenda of an upcoming meeting, provide the item to the General Manager for inclusion.~~ The Board of Trustees has a specific policy on the conduct of their meetings; Policy 3.1.0.8. It should be read by each member of the Board of Trustees and kept as an easy and quick reference.

Comment [p1]: The Chair is not supposed to control the agenda. All trustees should have the same opportunity to place items on the agenda

Issues that the Incline Village General Improvement District Board of Trustees deals with, on a regular basis, are as follows:

Contract Awards	Ordinance Adoption	Policy and Procedure Adoption
Reports	Budget Approval	Partnership Agreements
Resolution Adoption	Strategic Planning	Union Contract Approval
Financial Reporting	Internal Controls	

The purpose of ~~the~~ Board of Trustees meetings ~~of the Board of Trustees~~ is to conduct its business in a public forum in accordance with Open Meeting Laws. ~~It~~ **They** provides an opportunity for the public to ~~give input~~ **speak** to the Board of Trustees ~~about agenda items as well as any other~~ **the** issues facing their community. The Board of Trustees conducts periodic community forums allowing open communication and interaction with community members. Members of the public are encouraged to attend ~~this~~ **ese** informal sessions ~~and to~~ chat with the various members of the Board and Staff regarding their concerns, ideas, or comments.

One very important role for the Board of Trustees is to provide a forum where citizens from the community can express their views, issues and concerns. It is these views, issues and concerns ~~that~~ **which** give invaluable information to the Incline Village General Improvement District. ~~As such,~~ ~~†~~ The Board of Trustees should focus its effort on providing the best atmosphere in its meetings to draw this needed information from local citizens.

The Board of Trustees has the statutory authority and responsibility to make the final decisions on District matters. The Incline Village General Improvement District Staff has the responsibility to provide ~~expert~~ opinion and advice to the Board of Trustees to assist them in making decisions, and also ~~has~~ the responsibility to implement ~~and carry out~~ the items passed by the Board of Trustees.

Onboarding A New Trustee

Below is an outline of the tasks to be completed once your term begins:

1. Obtain and review the following informational packets provided by the District:
 - a. Interpreting Local Government Financial Statements
 - b. Internal Control by Stephen Gauthier
 - c. Audit Committees by Stephen Gauthier
2. Obtain a District Email address and appropriate training and waiver forms.
3. Participate in Ethics, Governance Effectiveness, and Open Meeting Law training.
4. Meet with the Director of Human Resources to sign appropriate paperwork.
5. Write a short biography for inclusion on the IVGID website.

Additionally, all trustees must file a financial disclosure statement (FDS) with the Secretary of State no later than January 15 of each year. **Newly appointed** trustees must file FDS no later than 30 days after appointment.

Powers of the Board

The powers of the Board of Trustees are listed in NRS 318.

Organization of the Board

The Board of Trustees is ~~decided~~ elected by the constituents in the voting districts of Incline Village and Crystal Bay. Elections of each Trustee are to a four-year term with elections occurring in even calendar years.

Election of Officers

If there are no new incoming Board members, ~~t~~The Board of Trustees, ~~at either its last meeting in the current calendar year or the first meeting in the new calendar year,~~ shall elects a Chair, Vice Chair, Treasurer and Secretary as the last action item of the last meeting in the current calendar year, effective January 1 of the new year. Otherwise, the election shall occur as the first action item of the first meeting of the new board in the new calendar year, effective immediately. According to NRS 318.085(1), the role of Treasurer and the Secretary may be fulfilled by someone other than a Trustee. These positions are held for one calendar year. Should a vacancy occur, the Board of Trustees shall follow NRS 318.090, ~~paragraph~~(5), to fill the vacancy. The most current roster for the current Board of Trustees is located on the District's website ivgid.org.

The following summarized roles reflect both the socially expected behavior and ~~the~~ function of ~~the~~ Board of Trustees members. All members of the Board of Trustees are expected to

follow the roles of the Board of Trustees members (Role of All Trustees shown below) in addition to the special roles as designated by their elected positions.

Role of All Trustees

- Be familiar with and uphold NRS 318.
- Be familiar with and uphold District Policies, Practices, Resolutions and Ordinances.
- Fulfill your fiduciary responsibility to the community through proper oversight.
- Ensure projects and initiatives are aligned with the priorities of the community.
- Identify issues and concerns in the community through the Board meetings.
- Review minutes, financial reports, memos and other documentation regarding the issues on which the Board is researching.
- Study and give counsel on the identified public issues.
- Represent the views of the constituents by communicating the range of options regarding the issues of concern
- Regularly attend meetings and whenever possible, notify the Board Chair, Board members and District Staff, well in advance, of forecasted absences from Board meetings. ~~whenever possible.~~
- Maintain good communications with the District General Manager and Staff.
- Prepare and file the required annual financial disclosure report.
- Respectfully execute the duties as a Trustee using ordinary diligence, and do not take unfair advantage of the your position as a Trustee.
- Recognize that on occasion, a Trustee might be provided with confidential or sensitive District information and it is essential you treat it as such.

Detailed Role of the Chair

- Ensures meetings are scheduled, prepared for, and conducted in accordance with Open Meeting Laws.
- Uphold Board Policy, Practices, and Resolutions.
- Serve as spokesperson for the Board of Trustees and the District.
- Facilitate meetings to be productive by engaging Trustees to openly discuss issues, share in equal participation, and ensure all Trustees have a chance to express their thoughts and opinions on an issue.
- Foster a public forum that which allows for a diversity of opinions to be expressed.
- Execute District commitments as deemed necessary.
- Respectfully execute the duties as Board of Trustees Chair by not taking unfair advantage of the position as Chair.

Detailed Role of the Vice Chair

- Uphold Board Policy, Practices, and Resolutions.
- During the absence of the Chair, serve as spokesperson for the Board of Trustees and the District.
- During the absence of the Chair, facilitate meetings as described above.
- Assist the Chair in facilitation of the meetings on an as needed basis.

- Respectfully execute the duties as Board of Trustees Vice Chair by not taking unfair advantage of the position as Vice Chair.

Detailed Role of the Secretary

- Uphold Board Policy, Practices, and Resolutions.
- ~~Responsible for~~ Ensure the accuracy of ~~the~~ Board meeting minutes (NRS 318.085).
- Execute District commitments as deemed necessary.
- Respectfully execute the duties as Board of Trustees Secretary by not taking unfair advantage of the position as Secretary.

Comment [p2]: Bullet points should be grammatically consistent.

Detailed Role of the Treasurer

- Working with the Director of Finance to review financial reports of the District.
- Produce a monthly Treasurer's report.
- Participate and support the District's Finance and Accounting team with respect to various committees, i.e. the Audit Committee.
- Respectfully execute the duties as Board of Trustees Treasurer by not taking unfair advantage of the position as Treasurer.

Appointments to Other Organizations

Nevada League of Cities

Currently, the Board of Trustees has one appointed member to the Nevada League of Cities; please visit their website for more information on this organization.

Washoe County Debt Management Commission

Currently, there is one elected General Improvement District representative to the Washoe County Debt Management Commission; please visit their website for more information on this organization.

Washoe County Citizens Advisory Board (CAB)

Other Committees or Commissions

As deemed necessary and appropriate, the Board of Trustees may from time to time make appointments and/or ask a member of the Board of Trustees to serve on requested committees and commissions.

Responsibilities of Trustees

Duties for which a Trustee may be responsible include:

- Issuing bonds
- Reviewing and approving budgets
- Reviewing and approving the ~~annual~~ Comprehensive Annual Financial Report (CAFR)
- Defining the role of the District Manager
- Selecting the contracted legal counsel

- ~~The p~~ Prioritizing of capital improvement projects
- ~~The~~ Approving allocation of rates and fees for recreation and utility services
- Reviewing District financial reports

The Board of Trustees has the statutory authority and responsibility to make the final decisions on District matters. The Incline Village General Improvement District Staff has the responsibility to provide expert opinion and advice to the Board of Trustees to assist them in making decisions, and has the responsibility to implement and carry out the items passed by the Board of Trustees.

~~One very important role for the Board of Trustees is to provide a forum where citizens from the community can express their views, issues and concerns. It is these views, issues and concerns that give invaluable information to the Incline Village General Improvement District. As such, the Board of Trustees should focus its effort on providing the best atmosphere in its meetings to draw this needed information from local citizens.~~ Additionally, the Board of Trustees should ensure that the information discussed during the its meetings is accurate and given to the appropriate Incline Village General Improvement District staff member in a timely manner.

Comment [p3]: This same paragraph appears under Role of the Board.

Compensation

In accordance with NRS 318.085, ~~subparagraph (5)~~, each Trustee shall may receive compensation, if the budget is adequate and a majority of the members of the Board of Trustees vote in favor of such compensation. This compensation is payable monthly paid on the same schedule as District staff, which is every other week of each calendar month. The compensation for the Trustees is limited by NRS 318.085(5) and 281A.400.

~~On April 12, 2006, the Board of Trustees voted unanimously to increase the yearly compensation to \$9,000 per year effective January 1, 2007 as provided by NRS 318 and adopted by the State of Nevada Legislature in its 2005 session.~~

Privileges

If a Trustee does not have a District Picture Pass, one will be issued at their request. Venue privileges are applicable to the Trustee only, †They are not applicable to spouses, partners, or dependents. Following is a list of possible privileges available to the Trustees:

- ~~Trustees w~~Will have their own recreation pass category.
- ~~Are able to visit each venue one time per week without charge.~~
- Will have Nno employee discount or dependent privileges.
- Will have no Ffood and beverage discount other than the same as a picture pass/punch card holder resident - 10% discount.
- Will have no Mmerchandise discount other than the same as a picture pass/punch card holder resident - 20% discount. ~~Trustees can expense a business lunch following the District expense procedures when conducting District business.~~

Benefits

Trustees have the option to purchase District health and dental insurance plans for themselves and/or allowable family members at the same out-of-pocket-cost the District incurs.

Liability

With respect to the potential liability of individual Trustees, Incline Village General Improvement District treats each Trustee just as it would one of its employees. As long as Trustee activities fall within the course and scope of the duties as a Trustee, Incline Village General Improvement District will defend and indemnify the trustee pursuant to requirements of Section NRS 41.0305, et seq. of the Nevada Revised Statutes. On June 13, 1968, the Board of Trustees adopted and Policy and Procedure Number 098, Resolution Number 495, which supports this position.

- Incline Village General Improvement District considers Trustees' actions within the course and scope of the public duty assumed as a Trustee to be equivalent of that of an employee. If a civil action is brought against you alleging an act or omission related to such service, it is the position of Incline Village General Improvement District, pursuant to NRS Section 41.0339, you may request a defense and Incline Village General Improvement District shall provide a defense and, if appropriate, indemnification.
- NRS Section 41.0339 requires that you, within 15 days after service upon you of a summons and complaint, you request in writing a legal defense by the official attorney for the Incline Village General Improvement District. The official attorney for the Incline Village General Improvement District is the District General Counsel. The District General Counsel's contact information is available from the District Clerk or the General Manager.
- If per chance you are injured while within the course and scope of the public duty you have assumed, you will be treated as an employee and covered by the Incline Village General Improvement District's workers' compensation system. In order to access the workers' compensation system, you would need to contact the Incline Village General Improvement District Risk Manager, advise of the injury, and follow the procedures adopted by the Incline Village General Improvement District for its employees. You can obtain a copy of those procedures from the Incline Village General Improvement District Risk Manager.
- If you are involved in an accident or an incident, while within the course and scope of your duties as a Trustee, which results in property damage or injury to any person, you must contact the Incline Village General Improvement District Risk Manager within three (3) working days.

Tools Provided

The Incline Village General Improvement District issues to each Trustee, for their his/her use in doing District business (which excludes personal use), business cards.

Budget and Finance

The Incline Village General Improvement District Board of Trustees is a cost center and has a separate budget for its expenses. The Board Chair is responsible for ~~the~~ administration of this budget supported by the District Clerk and other members of the District team.

Travel on District Business and ~~e~~Other ~~p~~Purchases

When a Trustee wishes to make a purchase, go to a conference, or expend District funds in any manner which will require reimbursement, the Trustee must have the expenditure approved in writing, ~~prior to it being made,~~ by the Board Chair, prior to it being made. If the Trustee is the Board Chair, then he/she must have the expenditure approved in writing by two (2) other Trustees, prior to it being made. If the Board Chair is unavailable, then the Board Vice Chair shall assume ~~the~~ responsibility. The Trustee making the expenditure shall be bound by the District policy and procedures and will be required to complete all the necessary form(s) for reimbursement. The District Clerk is available to the Board of Trustees at all times to assist them in this process, therefore the necessary forms are not included in this handbook. Following is a short list of items for which the Trustee might request reimbursement:

- Travel to conferences, seminars
- ~~Reimbursement for~~ Personal meals when on District business ~~business dinners~~
- Operating supplies
- ~~Employee recognition~~
- Personal car mileage when on District business

Upon completion of travel and incurring other reimbursable purchases, the Trustee ~~will be expected to~~ shall complete an expense report ~~that~~ which will be submitted to the Board of Trustees Treasurer for review and written approval. Following this review and approval, the Board of Trustees Treasurer will give the expense report to the District Clerk who will submit it to the District's Accounting Department for reimbursement processing. The Trustee submitting the expense report will be promptly notified when his/her reimbursement is ready for their pickup. Should the Board Treasurer be the one ~~making the trip~~ seeking reimbursement, ~~then~~ the Board Chair will be the one to authorize the travel request and ~~subsequent~~ expense report.

Relationship to General Manager

The General Manager is the primary contact for policy and procedure and is the only direct employee, by contract (available upon request to the District Clerk), of the Board of Trustees.

Relationship to District Staff

All Staff members of the Incline Village General Improvement District are available to any Trustee to discuss any district matters ~~areas in the sphere of influence~~.

The General Manager is the Board's representative to Staff. When a Trustee has a question on a matter coming before them, the Trustee may communicate directly with the Staff member who is presenting the matter to the Board to get clarification, or otherwise. ~~The~~

~~Board of Trustees is not permitted to micromanage Staff and Staff issues that arise must be directed to the General Manager.~~

Staff Support

The Incline Village General Improvement District provides the primary administrative assistance to the Board of Trustees. An individual is designated as the District Clerk, and he/she is available to any member of the Board of Trustees to assist ~~them~~ him/her with travel arrangements, to find documents, do research, etc. All Staff members of the Incline Village General Improvement District are available to any Trustee to discuss any district matters ~~areas in the sphere of influence~~. The General Manager is the primary contact for policy and procedure ~~and is the only direct employee, by contract of the Board of Trustees~~. Job descriptions for both the General Manager and ~~the~~ District Clerk are available upon request.

Field Trips Outside of ~~the~~ District Venues and Group Participation

Field trips outside of ~~the~~ District venues for the entire Board of Trustees need to be well organized and adequately posted ~~so as~~ to comply with ~~the~~ Nevada Open Meeting Law requirements. Field trips can be at the suggestion of the Board of Trustees, members of the Staff and/or members of the public. ~~The~~ District Staff will take on the responsibility for organizing the field trip, and when applicable and deemed reasonable, providing transportation to and from the field trip site. District Staff may or may not accompany Board of Trustees members on the field trip.

Meeting Requirements

Nevada Open Meeting Law

State law requires that meetings of public bodies must be open and public. Boards of Trustees fall within the definition of public bodies. The Nevada Open Meeting Law Manual is available online and via request of the District Clerk.

Posting of Agendas and/or Notices

The written agenda of a Board of Trustees meeting must be posted at the place of the meeting and at a minimum of three (3) other separate, prominent (i.e. open to public view) places within the jurisdiction of the Board of Trustees. The agenda must be posted no later than 9:00 a.m. three (3) working days before the meeting. For example, if the Board of Trustees meets on a Wednesday, the agenda must be posted no later than 9:00 a.m. on the Friday preceding the meeting. Saturdays, Sundays and holidays may not be counted in calculating the three (3) working days requirement. The District Clerk takes care of this agenda posting and all locations, where the agenda ~~are~~ is posted, are listed on the bottom of each agenda. On notices, the locations may or may not be noted, however it is to be assumed they will be posted ~~in~~ at the same locations as an agenda.

Certification of Posting

The Incline Village General Improvement District Staff will certify that ~~the~~ Board of Trustees agendas were correctly posted according to the Nevada Open Meeting Law prior to the Board of Trustees meeting. This certification is included on each agenda and/or notice.

Meeting Minutes

The Nevada Open Meeting Law also requires that a public body keep written minutes of **its** meetings. These minutes must include:

- The date, time and place of the meeting
- Those members who are in attendance address and those who are absent
- The substance of all matters proposed, discussed or decided. In addition, at the request of any **Board** member, the minutes must reflect each member's issues and concerns on any matter. If a vote is taken, the minutes must reflect each member's vote on any matter
- The substance of remarks made by members of the general public who the body if so requested by that person
- **Written remarks made by members of the general public they request be attached to the minutes**
- Any other information which any member of the body requests be included in the minutes

Citizens may request to receive copies of the Board of Trustees minutes (and agendas) through the District Clerk. Such ~~a~~ requests should be made in writing (or through e-mail) to the District Clerk. Citizens can request to receive mailing of Board of Trustees agenda packets by e-mail and/or U.S. Postal Service, and the agendas by e-mail and/or U.S. Postal Service. Distribution of these items to those requesting and the Board of Trustees ~~is~~ **shall be** in accordance with the Open Meeting Law.

The law provides that the minutes **of Board meetings** are public records and have permanent value. The minutes must be retained by the public body for five **(5)** years, and then may be transferred for archival preservation. The Incline Village General Improvement District is the public body designated to retain these records. The minutes must be available for public inspection within **thirty (30)** working days after adjournment of the meeting. Meetings may be recorded on audio/video tapes in addition to ~~the~~ written minutes. If so, the entire meeting must be recorded. The recording of the meeting must also be made available for ~~the~~ public inspection. The audio tape must also be retained by the public body for two **(2)** years.

Meeting Protocol

Attendance

A majority for the IVGID Board of Trustees is three (3) members out of the five (5) member Board. When an item is brought before the Board, **and there shall be a minimum of three (3) members to constitute a quorum.** Once there is a quorum, the item can be approved by a simple majority unless the NRS provides for a greater number, ~~are three (3) members present, the item must be unanimously approved by the three (3) members present~~ otherwise the item fails. It is each Board member's responsibility to notify the District Clerk

and/or General Manager of his/her absence, from a Board meeting, in a sufficient amount of time (one month's notice is preferred) to allow for the proper planning of agenda items.

Schedule

The Board of Trustees meeting schedule is set via policy. Currently, the Board of Trustees typically meets twice a month. However, that schedule may change from time to time. Typically, the meetings for the months of November and December are reduced to one (1) meeting per month so as to allow the Board of Trustees and District staff to spend time with their families over the holidays.

Meetings take place at the Chateau located at 955 Fairview Boulevard in Incline Village. This building can be set up to accommodate approximately 250 members of the public, and has built in audio recording equipment to facilitate our compliance with NRS statutes for audio recordings. The District also uses Livestream to broadcast its meetings, however, it is a complementary item versus an NRS/Open Meeting Law requirement.

Agendizing and Removal from Agenda

Board members may request, to the Board Chair or General Manager, that an item be added to the agenda. ~~If the requested item is not to be included, an explanation should be provided to the Trustee and some type of accommodation is made.~~ This request must be made in sufficient time to allow the item to be properly described on the agenda. All backup materials required to allow sufficient discussion of by the Board item must be provided to the District Clerk in sufficient time to allow it to be included in the Board packet for both the Board's review and the general public's review. As an example, when the Board meeting is on the last Wednesday of the month, ~~that~~ the agenda for that meeting agenda will be posted on the Friday prior to the meeting. The District Staff and the Board of Trustees reviews, as an agendized item, the Long Range Calendar which includes all the dates of when Board packet materials are required.

A Board member, at the time of the approval of the agenda during the Board meeting, may request that an item on the agenda be moved from the Consent Calendar to General Business to allow for more detailed discussion, ~~may ask that an item located on the agenda be deferred to a later time, and may ask~~ or that the position of an agenda item(s) be relocated. It is suggested that Board Members discuss their wishes prior to the Board meeting with the Board Chair prior to the Board meeting so that the Board Chair is not surprised by their requests ~~and understands the reasons behind such requests.~~

District Staff, at the time of the approval of the agenda during the Board meeting, is represented by the District's General Manager and as such, the District General Manager will make the request to move, delay or defer any agenda item(s). Generally speaking, the District General Manager will only take such action when new information has been received at the last moment or the situation has changed such that the staff's recommendation needs to be reconsidered.

Staff Role at Meetings

Senior Staff and ~~Directors~~ Venue Managers typically attend all Board of Trustees/public meetings. Their presence is in support of the Board of Trustees, their agenda items, and to respond to questions directed to them, and at the discretion of the Board of Trustees, by the general public. ~~These employees are exempt employees and thus no overtime costs are incurred for these individuals to be present at these meetings.~~

Agenda Notebooks

It is District Staff's responsibility to provide the Board of Trustees with a detailed packet for information supporting those items on the agenda. Each Trustee will be provided, typically no later than the Friday preceding the Wednesday meeting, a notebook of information supporting each agenda item as applicable. This information may also be supplied, upon request by an individual Trustee, electronically (i.e. in PDF format). On that same Friday, the requesting members of the public shall either be made available for their physical pick-up or postal mailed, as the case maybe ~~their packet~~. This process can be delayed to the Monday preceding the Wednesday meeting in event of an emergency (i.e. weather, machine failure, etc.). It is each Trustee's responsibility to ensure that ~~they have~~ he/she has read the materials prepared for them so that they come to each meeting prepared to discuss the items on the agenda. If a Trustee has ~~they have~~ any question or concern about the materials provided on an agenda item, ~~they are~~ he/she is encouraged to ask questions of ~~the~~ District Staff, ~~starting with the General Manager~~, prior to the meeting, ~~starting with the General Manager~~. ~~The A~~ thorough understanding of each matter on the agenda allows the Board of Trustees meeting to proceed in a timely and orderly manner.

Typically, the agenda will include various reports made by Staff or a Trustee which are relevant to those members in attendance and/or the general public, Consent Calendar items which are items ~~that the~~ District Staff deems ~~as~~ being typical, routine and non-controversial, and General Business items which ~~are items that the~~ Staff would like to have dialogue with the Board of Trustees or get feedback from a multitude of sources. Occasionally, a public hearing is incorporated into an agenda for the purpose of providing a time certain period of public comment on a particular topic or topics. When a public hearing is held, there are additional requirements which District Staff will fulfill.

Techniques and Tips

Agenda Tips

- The agenda should be clear and complete so as to ~~clearly~~ identify ~~the~~ each agenda items and allow discussion of each ~~agenda item~~.
- Posting of the agendas should be in substantial compliance with the Open Meeting Law
- Mailing of the agendas should also be in substantial compliance with the Open Meeting Law. If ~~the~~ agendas are mailed within the required time frame, the intent of the law has been met. Incline Village General Improvement District is not responsible for mail delivery
- Notes on contents of the agenda:

- Correspondence. Correspondence ~~is~~ shall be included in the Board packet if it is received in time for its inclusion. Correspondence received after production of the Board packet is verbally noted as received and then will be included in the following Board packet.
- ~~Public Comments. The Board of Trustees has adopted an advisory statement which is included on each agenda.~~

Minutes Tips

- The minutes should accurately reflect what happened at the a meeting.
- The minutes belong to the Board of Trustees. ~~and are not open to comment from the audience under the section of the agenda to approve the minutes. Comments to the minutes can be made under "Public Comments"~~
- The minutes should be approved in total, not as to a portion. If a portion of the minutes are questioned, the entire set of minutes should not be approved until the questionable section is clarified.
- Corrections to the minutes of the past meeting are made at the current meeting; the corrections will be reflected in the current meeting's set of minutes. ~~and approved at the following meeting.~~
- The official (approved) minutes are on file in the Incline Village General Improvement District office, and they are available for public review.
- Correspondence received can be noted in the minutes, but need not be included in the contents of the minutes.
- ~~Information commenting on an item on the agenda of a past meeting cannot be submitted for inclusion in the minutes after the minutes of that meeting have been approved.~~
- Members of the public are encouraged to submit their public comments in writing so that they can be attached to the applicable meeting minutes.

Meeting Tips

Since the official business of the Board of Trustees can be conducted only at a meeting, it is important to make sure that the Board of Trustees meeting is structured to encourage public participation. If the Board of Trustees meeting is long, complicated and focused only on Board of Trustees members, then the meetings will eventually lose public participation. The following are some guidelines to follow to help ensure smooth meetings:

- | | |
|---|--|
| • Start on time. | • Ensure no one person dominates the discussion. |
| • End at a reasonable hour. | • Actively listen. |
| • Follow the agenda (It is a violation of the Open Meeting Law to discuss items not appearing on the agenda.) | • Do your homework (prepare) before the meeting. |
| • Encourage the public to participate. | • Don't hold unnecessary meetings. |
| • Wait for recognition from the Chair before speaking. | • Do not take or make matters or comments on a personal level. |

Ways to Stimulate Community Participation

- Send random letters inviting community members to meetings.
- Hold regular meetings.
- Make agendas easily available.
- Invite residents to get together before community issues are considered.
- Send thank you notes to people who provide input and suggestions.
- Request community groups to designate a representative to attend meetings.
- Make meetings comfortable rather than intimidating (i.e. less formal).
- Make meetings interesting and don't drift or bog down (i.e. keep meetings short and to the point).

Meeting Room Environment

In addition to these guidelines, the meeting room environment is also crucial to a smooth meeting. Here are some items to check:

1. Room size is adequate for anticipated crowd.
2. Temperature is set at a comfortable level.
3. Enough seats and agendas are available.
4. Adequate Lighting and sound system are adequate.

Advocacy Roles

Incline Village General Improvement District Board of Trustees meetings should provide a forum that encourages candid and frank sharing of citizen concerns and issues. It is especially important that Board of Trustees meetings be conducted to allow a "neutral playing field" so all present feel comfortable sharing all sides of any issue. Board of Trustees members, in conducting a meeting, must be careful to avoid giving any perception that the meeting or sharing will be slanted or limited to the detriment of full and open sharing.

Any Trustee who is personally or financially affected by a particular issue or project being discussed should:

1. Disclose, as part of the record, his/her involvement with the issue or project and, if applicable, any financial relationship or involvement relating to or resulting from the project or issue to determine participation or withdrawal; or
2. If chairing the meeting, temporarily release the Chair to the Vice Chair.
3. If it is determined that there is no conflict, since participation of an elected official is favored, then the member shall participate in all matters of the issue.
4. Should a Board of Trustee member wish more information, the District General Counsel can make available relevant conflict material(s).

A Board of Trustees member may also choose, under the above circumstances, to recuse him/herself from the meeting Board and participate from the audience as a private citizen on the particular project or issue.

No Trustee may represent the Board of Trustees in other proceedings, orally or in writing, as advocating a particular position unless the specific topic under consideration was discussed and/or voted upon by the Board of Trustees as a whole. In making any representation, the

Trustees must be careful to report on the issues and concerns - both pro and con - as presented to the Board of Trustees, in addition to any vote result.

Representation and Communication

Two equally important responsibilities of a Trustee are representation and communication.

As a Trustee, you can make unique and special contributions through ~~the~~ Board of Trustees participation because often times your personal well-being is deeply intertwined with that of your community. It is up to you to understand and fairly represent the views of your Incline Village and Crystal Bay constituents. You should be active in the community, have good rapport with and support from your constituents, and "keep your ear to the ground." You should be aware of the total range of viewpoints and use good judgment in providing issues and areas of concern to Incline Village General Improvement District. This is a big responsibility and can take considerable time and effort.

An equally important responsibility is developing and maintaining good communication with the Incline Village General Improvement District General Manager and Staff - particularly with the General Manager. With good communication, you will play an important part in making the District responsive to the needs of Incline Village and Crystal Bay.

Issue Management

Issue management is a tool to help you identify issues of concern that affect you and your constituents. Once you have identified these issues, ~~then~~ you can let the appropriate people know ~~about the issues~~ in a timely fashion. This ensures that you and your constituent's concerns become part of the policy-making process of the District. Developing issue management skills is an important aspect of the Board of Trustees membership. It allows you to use informally gathered information to better advise and relay concerns to ~~the~~ District Staff. This information allows for the Trustees to anticipate issues before they become disruptive, and to become part of the process to resolve those issues. Protection of community interests, increased productivity, fewer delays and reduced costs are all benefits of early issue detection and resolution by the Trustees.

Five steps to help you manage and resolve issues are:

1. Identify issues:

Talk with your constituents about their problems or needs. Use your knowledge of the community to understand how ~~this~~ ~~is~~ ~~their~~ problem or need affects the community. Share this information with the Board ~~membership~~ so that later all of you will be able to gauge if proposed solutions ~~will~~ solve the problem or satisfy the need.

2. Communicate:

Find other people affected by this problem or need in order to hear their views. Seek out the places where people in the community meet to share ideas or ~~to~~ pursue common interests (e.g. the local market, the day care center, the Recreation Center, etc.). Make sure you have a good understanding of the problem or need.

3. Separate themes and ground issues:

Try to find the real issue(s) behind the problem or need. In issue management, this is known as separating issues from themes. Frequently, people complain about a problem (e.g. government is not listening to me) which hides their real need or issue (e.g. why has my road not been graded in two years?). Once you have identified the real issue, check with other people who share this problem/need to make sure you have put your thumb on the real issue (this is known as grounding the issue).

4. Develop options:

Work with **the** appropriate people from the community and District staff to develop different ways to resolve the issue(s). After you develop these options, make sure you once again check with the people who have the problem/need to ensure that the proposed solution will indeed satisfy their problem/need.

5. Implement and evaluate:

Work **with** your community and District Staff to implement the preferred option. Make sure you and the community **is are** part of the process to resolve the issue. Afterwards, take the time to identify things that went well and those that need work to better prepare yourself for the next time.

Issues that are non-operational in nature that could affect the District will be given to the Chair who will address and disseminate to all members of the Board of Trustees and the District General Counsel. An example would be a complaint against a Trustee or a complaint regarding a District policy. If the issue involves the Chair, the Vice Chair and the District General Counsel will be informed.

District Operations

Management Overview

The Incline Village General Improvement District is managed by the General Manager who is **hired and is** the only contract employee of the Board of Trustees. The employment contract of the General Manager is available upon request to the District Clerk. Each year, the General Manager is given a performance evaluation by the Board of Trustees. Effective October, 2005, this performance evaluation **is was** conducted in open, public session.

The General Manager is responsible for the District staff which consists of approximately 110 full time year round employees, and 300 seasonal and part-time employees depending upon the season. There are Directors (Director of Public Works, Director of Human Resources, Director of Finance, Director of Community Services, and Parks and Recreation Director), Communications Coordinator, and one District Clerk which are direct reports to the General Manager. The General Manager is also responsible for the District General Counsel which is a contract position and **not located does not reside** in the District offices.

The following identifies the authorities delegated to the General Manager through various District documents:

1. Strategic Planning, **Policy 1.1.0**, 0.1 Initiate the Strategic Planning Process

2. Conduct Meetings of the Board of Trustees, **Policy 3.1.0**, 0.6 Rules of Proceedings, f. Contracts, g. Claims: 0.8 Agenda Preparation, 0.9 Reconsideration, 0.12 Authorization to Sign Checks, 0.13 Facsimile Signatures, 0.15 Consent Calendar and 0.17 Legislative Matters
3. **Policy Resolution No. 103** (Resolution 1475) Establishing a Policy for the Granting of Easements Across District Property
4. **Policy Resolution No. 105** (Resolution 1480) Adopting a Personnel Management Policy
5. **Policy Resolution No. 110** (Resolution 1493) Policy Statement on Community Relations Expenditures
6. **Policy Resolution No. 111** (Resolution 1494) Policy Statement on Collection of Delinquent Special Assessments
7. **Policy Resolution No. 113** (Resolution 1517) Use of Trademark by Private Businesses and Persons
8. **Policy Resolution No. 115** (Resolution 1527) Use of IVGID Boardroom
9. **Policy Resolution No. 116** (Resolution 1538) Establishing Penalty and Interest Charges on Delinquent Accounts and Collection Thereof
10. **Policy Resolution No. 120** (Resolution 1575) Group Use of the Beaches
11. **Policy Resolution No. 121** (Resolution 1581) Adopting Policy and Procedure For the Settlement of Lawsuits and Related Claims
12. **Policy Resolution No. 127** (Resolution No. 1619) Complimentary Recreation Privileges
13. **Policy Resolution No. 129** (Resolution No. 1632) Relinquishment and Acquisition of Utility Easements and Encroachment Agreements
14. **Policy Resolution No. 132** (Resolution No. 1701) Fund raising/Donation Activities at IVGD Facilities
15. **Policy Resolution No. 134** (Resolution No. (not issued) Policy Governing Service of Alcoholic Beverages at IVGID Facilities
16. **Policy Resolution No. 135** (Resolution No. 1760) Temporary Dog Park at Village Green
17. **Policy Resolution No. 136** (Resolution No. (not required) Policy concerning access to District Property and the Use of District Facilities for Expression
18. **Policy Resolution No. 137** (Resolution No. 1801) Policy for the Provision of Records to the Public
19. **Policy Resolution No. 138** (Resolution No. 1849) Naming/Dedication of IVGID Facilities and Acknowledging Important Local Persons, Events or History
20. Ordinances:
 - a. 1 - Solid Waste
 - b. 2 – Sewer
 - c. 3-Water
 - d. 7 - Recreation Pass
21. **Golf Complimentary Privilege Policy.**

Facility/Venue Overview

The Incline Village General Improvement District owns and operates several recreational and event venues within the community. They are the Recreation Center, Tennis Center, Incline Beach, Ski Beach, Burnt Cedar Beach, Hermit Beach, Diamond Peak Ski Resort, Mountain Golf Course, Championship Golf Course, Aspen Grove, Disc Golf Course, Bocci Ball Courts, Effluent Treatment Plant, Chateau, Skateboard Park, Mountain Bike Pump Track, and various pump stations.

Included within the Nevada Revised Statutes are two chapters which are relevant to two of our venues - Chapter 455A: Skier Safety, and Chapter 455B: Recreational Parks.

The main office of Incline Village General Improvement District is located at 893 Southwood Boulevard. The General Manager, Director of Human Resources, Director of Finance, Director of Community Services, and the District Clerk all have their offices in this building.

The Board of Trustees has an individual mail receptacle located within the main office where District Staff places materials for each Trustee.

Vision Statement

With a passion for quality of life and our environment, Incline Village General Improvement District will enhance the reputation of our community as an exceptional place to live, work, invest, and play.

Mission Statement

The Incline Village General Improvement District delivers exemplary recreational experiences and provides the highest level of water, sewer, and solid waste services while striving for fiscal and environmental sustainability.

Value Statement

We are dedicated people providing quality service, for our community and environment, with integrity and teamwork.

District Mantra

One District • One Team

Ordinances

The Incline Village General Improvement District has four ordinances that govern the community. They are:

- Ordinance 1: An ordinance regulating solid waste and the collection of garbage, rubbish, waste matter and refuse, and the collection, removal and disposal thereof
- Ordinance 2: An ordinance establishing rates, rules and regulations for sewer service
- Ordinance 4: An ordinance establishing rates, rules and regulations for water service
- Ordinance 7: An ordinance establishing rates, rules and regulations for recreation passes and recreation punch cards

The Public Works Department also enforces landscaping requirements, which are a subset to Ordinance 4, Article 18.

The Tahoe Regional Planning Agency (TRPA) governs the noise within our community. Chapter 23 of their regulations is what the Incline Village General Improvement District follows with respect to noise. When our community members have a concern, regarding noise, the District staff references this regulation and suggest that the community member telephone the Washoe County Sheriff for assistance.

Policies and Practices

During Fiscal Year 2007/2008, the Board of Trustees adopted a strategy, in parallel with the Government Finance Officers Association, of having policy statements and accompanying practices. Each policy statement is presented to the Board of Trustees for the its adoption. The District's website has these items included on it.

Resolutions

The District Clerk of the Incline Village General Improvement District maintains the Resolution Log for the District. Currently, the District has a list of close to 1,900 resolutions. Resolutions are issued for a myriad of reasons; adoption of a seal (Resolution 2), addition of powers (Resolution 185), dedication of the Administration Building (Resolution 1740), Approval of the Recreation Standby and Service Charges (Resolution 1741), all being as examples.

As time progresses, technology advances take place, and, in general, operating situations change, the District Staff amends resolutions to fit these changes. These amendments and new resolutions come before the Board of Trustees for ratification and support.

Strategic Management Plan

The Incline Village General Improvement District has a Strategic Plan. It is a living document that is revised and refined with changing conditions, acquisitions, industry practices, etc. It is under the direction of the General Manager that this plan is followed. A copy of the Strategic Plan for the Incline Village General Improvement District is located on its website.

Websites

The Incline Village General Improvement District has a host of interconnected websites (golfincline.com; diamondpeak.com; insideivgid.org; ivgid.org; etc.) for its different venues and departments. The home website, for the District, is yourtahoeplace.com. At this website, the Trustees and the community will find a multitude of useful information including contact information, District calendar, and various links. Each Trustee has a photograph and contact information located at this website. This allows our community everyone to have 24-hour access to the Trustees, via email. and for our new residents and visitors. Trustees are required to annually file a financial disclosure statement which is available at the Nevada Secretary of State website.

Comment [p4]: This requirement was added to the section "Onboarding a new trustee".

Document Retention

The District maintains a multitude of documents in retention in accordance with its ~~approved, by the State of Nevada~~, document retention schedule, ~~approved by the State of Nevada~~. One of the primary locations, accessed by the District Clerk and other selected key District Staff, is IVGID Archives. At this network server location, ~~the~~ Board of Trustees agendas, minutes and agenda packets are scanned and kept. ~~The a~~Audio recording of the Board of Trustees meetings and other public meetings are kept by the District Clerk ~~in digital format~~ at the Administrative offices, ~~in digital format~~. Another location, administered by members of the Finance, Accounting and Information Technology team, is the parcel master files.

Intranet

~~In July of 2005~~, the Incline Village General Improvement District, ~~in July of 2005~~, launched an intranet which is an internal website for District employees only. This website can be accessed, using internal District computers, by using the web address of www.insideivgid.com. This intranet is an intuitive tool where District Staff can access forms, calendars, telephone directories, etc. Its expansion is dependent upon the need of information for ~~the~~ District Staff, and it is administered by the Information Technology team.

Recreation and Beach Fees

...Recreation and beach fees are used to ~~financially~~ support the various recreational venues available to ~~the~~ property owners and residents of Incline Village/Crystal Bay. ~~These fees are community which is~~ annually charged and billed on ~~the~~ Washoe County property tax bills. ~~Billing the recreation and beach fees, on the Washoe County property tax bill, is a cost effective method to keep the cost of administrating the recreation and beach fees down.~~ Each fiscal year, a Recreation and Beach Fee table is prepared. There are approximately 8,203~~22~~ billable parcels/~~dwelling~~ units within Incline Village and Crystal Bay.

Purchasing

Nevada Revised Statutes Chapters 332 and 338 discusses, in detail, the requirements for local government purchasing.

Budgets – Operating

Each year, Staff prepares a detailed calendar outlining all operating and capital tasks and important milestones to be met by Staff and the Board during the budget process. The budget process can begin as early as November, and it is statutorily required to conclude by the end of May. The Board of Trustees takes an active role in the budget process and is asked to attend several Board budget workshops to ensure ~~the Board of Trustees~~ members understands all aspects of the budget process. These ~~budget~~ workshops are typically held on the first Thursday meeting, and additional workshops are scheduled, ~~as needed~~, by the Board and Staff ~~as needed~~. ~~This occurs during the last meeting of the month when the Board of Trustees and Staff review the Long Range Calendar.~~ While it is rare, occasionally Saturday meetings are convened. All meetings are ~~all~~ held in accordance with the Open Meeting Law,

and the public is invited to attend. In May, the Board of Trustees must hold public hearings for the (1) operating and capital budgets and (2) proposed recreation and beach facility fees. Later on, in the same meeting, the Board generally adopts the applicable fiscal year operating and capital budgets as well as adopting the recreation and beach fees.

Budgets - Capital Improvement

The Incline Village General Improvement District Capital Improvement Plan (CIP) is an important planning tool that is used to link the District's physical development planning with fiscal planning. The CIP lists the projects needed to preserve the significant investment the District already has made in infrastructure, as well as improvements needed to spur community economic growth and development.

The CIP document is a policy guide and is not intended to replace future District budget decisions. The District has in place a CIP Review Team which reviews the recommendations and requests for CIP Projects made by department/division staff.

There are two general categories for CIP projects:

1. Small improvement projects and major maintenance needs which compete for revenue in the annual budget cycle; and,
2. Major projects requiring the expenditure of public funds (above annual operating expenses) for the purchase, construction or replacement of physical infrastructure in our community.

A CIP project can include the following:

- **Land:** land, easements and rights-of-way
- **Structures:** feasibility studies, construction costs, architectural, engineering, legal and related expenses; major renovation or additions
- **Equipment:** equipment to serve a new facility or replaces existing equipment in facilities (e.g. furniture, fleet vehicles, library books or computer systems
- **Other Expenditures:** cost-sharing arrangements between the District and outside parties; purchase of water rights, etc.

The Trustees are involved in the CIP process as they review the data sheets submitted as part of the budget process.

Holiday Schedule

The District Staff enjoys eleven (11) holidays each year - New Year's Day, Martin Luther King Jr. Day, Presidents' Day, Memorial Day, Independence Day, Labor Day, Nevada Day, Veterans' Day, Thanksgiving Day, Family Day (the day after Thanksgiving) and Christmas Day.

Employee Meetings

All Employee meetings are held twice each year - typically December and August. These meetings celebrate the achievements of the District employees.

Safety Week

Safety Week is generally held the third week of October, and it consists ~~is comprised~~ of each employee conducting area safety checklists, watching videos and participating in other related events. This program is lead by the District Safety Officer who is supported by ~~the~~ Safety Committee members.

Venue Seasonal Operating Dates

Diamond Peak Ski Resort opening is weather dependent but generally opens early in December. The Championship and Mountain Golf Courses openings are also weather dependent but generally take place in ~~they open~~ late May, with the Mountain Golf Course opening one week after the ~~opening of~~ Championship Golf Course.

The Tennis Center opens early May and closes mid-October.

The Recreation Center is open year round.

Policies and Procedures

The Incline Village General Improvement District has policy and procedures in effect. Policies and procedures are those items which have a District wide effect on general business practices. These are located on the District website under "Resources."

EXHIBIT "B"

Fwd: Board of Trustees Manual

From: Judith Miller <pupfarm1@gmail.com>
To: Aaron Katz
Subject: Fwd: Board of Trustees Manual
Date: Jun 7, 2020 12:45 PM
Attachments: [tmhandbookchangeswcomments.docx](#)

----- Forwarded message -----

From: Judith Miller <pupfarm1@gmail.com>
Date: Sun, Jun 7, 2020 at 11:53 AM
Subject: Board of Trustees Manual
To: <schmitz_trustee@ivgid.org>, <morris_trustee@ivgid.org>, <dent_trustee@ivgid.org>, <callicrate_trustee@ivgid.org>, <wong_trustee@ivgid.org>

Dear Trustees,

My husband and I collaborated on the attached suggested revisions to this handbook. The material was cut and pasted from a pdf into Word so some of the formatting did not translate (like page numbers). However, I believe the text was intact. Additions are highlighted in yellow. Deletions are in red with "strike through" line. Some of the changes are to fix grammatical inconsistencies, however many deal with inconsistencies with existing Board policies, Robert's rules of order, and Nevada Statutes..

In any case, I do not believe the document in the Board packet is anywhere near ready for your approval. I would suggest that you form a subcommittee to thoroughly review the manual and consult with our new District Counsel where language deals with Nevada statutes. It might be helpful to include community members who are skilled writers.

Thank you for considering our recommendations.

Judith Miller

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 10, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM E(1) – DISTRICT STAFF UPDATES – PRESENTATION BY TRI-STRATEGIES REPORTING ON IMMEDIATELY PRIOR/FUTURE STATE LEGISLATIVE SESSIONS

Introduction: When one takes a step backwards and looks at the unilateral authority the Board has given to unelected staff and its attorney, it makes one ask the question “why the need for a Board?” The public didn’t vote for Board Trustees so they could abdicate their responsibilities to unelected staff. Yet that’s exactly what has happened. And at the Board’s June 10, 2020 meeting, front and center, is evidence of the Board’s inappropriate conduct. And that’s the purpose of this written statement.

Policy No. 3.1.0¹: which addresses “Legislative Matters” was amended effective April 25, 2018. Over the public’s objections, Policy 3.1.0.17 was amended to give the GM the authority to “propose positions on legislative issues...*on IVGID’s behalf*...in the event a position on a legislative issue must be established prior to the next regular Board meeting.”² When a position on a legislative issue must be established and sufficient time exists therefore, it “shall be reviewed and approved by the Board at its regular meeting.”³

Notwithstanding, IVGID Has No Power to Lobby For/Against State Legislation: We’ve had this discussion before⁴. According to the Legislative Counsel Bureau, “the purpose of...general improvement districts (‘GIDs’) is to provide municipal-type services to an area which needs them, but which may not need or want the full range of services implied by incorporation. (Thus) GIDs are most effectively used where it will be necessary to carry out ongoing operation and maintenance of a

¹ This is a policy which according to its title, purportedly addresses the “Conduct (of) Meetings of the Board of Trustees” rather than influencing State legislation.

² Given *insufficient* time for the Board to take a position on a legislative issue is the rule rather than exception, this policy is in essence giving the GM the authority to propose positions on IVGID’s behalf on essentially every legislative issue imaginable because the advance notice the public has of Legislative committee hearings is at most, 2-3 days, and as little as a handful of hours.

³ Policy No. 3.1.0 can be viewed at pages 8-13 at <https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID-Board-Policies.pdf>. Page 13, and section 0.17 in particular, are recited at page 13 of the packet of materials prepared by staff in anticipation of this June 10, 2020 meeting [“the 6/10/2020 Board packet” (https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_6-10-2020.pdf)].

⁴ Go to pages 154-156 of the packet of materials prepared by staff in anticipation of the Board’s May 10, 2017 meeting [“the 5/10/2017 Board packet” (https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-10-17.pdf)].

(particular) facility or service.”⁵ Given GIDs are creatures of County Boards of Commissioners [“County Boards” {see NRS 318.015(1) and 318.075(1)}], the *only* “basic powers” GIDs may exercise⁶ are those *expressly included* in their initiating [NRS 318.055(4)(b)] or supplemental (NRS 318.077) ordinance(s) with the *proviso* those powers must be “one or more of those authorized in NRS 318.116, as supplemented by the sections of this chapter (NRS 318) designated therein.”

But NRS 318.116 Does Not Recognize the Power to Create Laws Nor to Lobby/Influence State Legislation as a Legitimate GID Basic Power: Don’t believe me? Take a look for yourself⁷! Even if such power were recognized, since there is no question IVGID has never been granted this power by the Washoe County Board, for IVGID *it does not exist*.

Dillon's Rule: Moreover, since "Nevada is considered a state without home rule...(local) governments generally have *only* those powers that are (expressly) granted to them by the Legislature...(because) without home rule, the general application of ‘Dillon's Rule’ *limits* the powers of counties, cities...towns" and here, IVGID. In other words,

“[A] municipal corporation⁸ possesses and can exercise the following powers *and no others*: First, those granted in express words; second, those necessarily implied or necessarily incident to the powers expressly granted; (and) third, those absolutely essential to the declared objects and purposes of the corporation—*not simply convenient, but indispensable*.”⁹

IVGID's Creation: IVGID was created on May 20, 1961 as a “body corporate and politic and a quasi-municipal corporation” [NRS 318.075(1)] pursuant to Washoe County Board Bill No. 57, Ordinance 97. IVGID’s initial basic powers were expressly *limited* to: 1) grading, re-grading, surfacing and resurfacing Incline Village streets, alleys and public highways; 2) constructing, reconstructing and improving Incline Village streets with curbs, gutters, drains, catch basins and sidewalks; 3) constructing, reconstructing, replacing or extending storm, sewer and other drainage; 4) constructing, reconstructing, improving, extending or bettering Incline Village's sanitary sewer system; and, 5)

⁵ See ¶II at page 1, Background Paper 83-4, General Improvement Districts, at <https://www.leg.state.nv.us/Division/Research/Publications/Bkground/BP83-04.pdf>.

⁶ Since “*all* of such statutes...constitute a grant of power to certain boards and governing bodies, and (they) are a deprivation of powers and privileges in respect to the individuals residing within the affected areas...(they)...*must...be strictly construed, to include no more than (the) Legislature clearly intended*” [see A.G.O. No. 63-61, p. 103 (August 12, 1963)].

⁷ Go to <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec116>.

⁸ GIDs are quasi-*municipal* corporations [NRS 318.015(1) and 318.075(1)].

⁹ See page 5 of that April 2014 Legislative Counsel Bureau Research Division Policy and Program Report on State and Local Government (<http://www.leg.state.nv.us/Division/Research/Publications/PandPReport/19-SLG.pdf>).

acquiring, constructing, reconstructing, improving, extending or bettering facilities for the supply, storage and distribution of water.

In other words, *IVGID was created to be nothing more than a public utility district*. And it was expressly *not* created to lobby nor influence legislation.

IVGID's Assumption of Additional Powers Based Upon Their Alleged Incidence, Necessity and/or Implication: IVGID staff will likely argue IVGID has the power to furnish facilities and services for *all* questionable purposes, whether or not necessary to furnish public recreation or utility facilities, because of NRS 318.210 which gives the Board the power to: “exercise all rights and powers necessary or incidental to or implied from the specific powers granted in...chapter” NRS 318. I disagree for at least two reasons. First, *Dillon's Rule* (discussed above). And second, because of the doctrine of *expressio unius est exclusio alterius* which in lay person's terms instructs:

“To express one thing is to *exclude* another. This maxim reflects a form of reasoning that is widespread and important in interpretation...the *a contrario* argument...(i.e. the) negative implication (or)...implied exclusion. An implied exclusion argument lies whenever there is reason to believe that if the Legislature had meant to include a particular thing within the ambit of its legislation, it would have *referred to that thing expressly*. Because of this expectation, the Legislature's failure to mention ‘the thing’ becomes grounds for inferring that *it was deliberately excluded*. Although there is no express exclusion, *exclusion is implied*.”¹⁰

Thus “whenever there is reason to believe that if the Legislature had meant to include a particular thing within the ambit of its legislation it would have *referred to that thing expressly*...(its) failure to mention the thing becomes grounds for inferring that *it was deliberately excluded*.”¹⁰

Notwithstanding, the Board Approved Entrance Into a Contract With Tri-Strategies¹¹ For State Legislative Advocacy Services¹² at its December 12, 2018 Meeting: “What we are paying for is getting to know the (State) legislative team, tracking bills, acting on our behalf *when some wild cards make statements*, and dodging some bullets.”¹³ In other words, stifling the views of local citizens critical of IVGID who are labeled as “wild cards,” and perpetuating IVGID’s propaganda spin. And as

¹⁰ See <http://www.duhaime.org/LegalDictionary/E/ExpressioUniusEstExclusioAlterius.aspx>.

¹¹ See pages 96-100 of the packet of materials prepared by staff in anticipation of the Board’s January 23, 2019 meeting [https://www.yourtahoepace.com/uploads/pdf-ivgid/BOT_Packet_Regular_1-23-19.pdf (“the 1/23/2019 Board packet”)].

¹² See agenda item E(7) at pages 168-172 of the packet of materials prepared by staff in anticipation of the Board’s December 12, 2018 meeting [https://www.yourtahoepace.com/uploads/pdf-ivgid/BOT_Packet_Regular_12-12-18.pdf (“the 12/12/2018 Board packet”)].

¹³ See page 97 of the 1/23/2019 Board packet.

justification, former GM Pinkerton asserts “we are the largest entity that doesn’t have regular (legislative advocacy) coverage¹⁴ but...did, in the past, up until 2013.”¹⁵

This Action Was and Is “Improper Governmental Action” as a Gross Waste of Public Money: NRS 281.611(1) defines “improper governmental action (a)s any action taken by a...local governmental officer or employee in the performance of the officer’s or employee’s official duties, whether or not the action is within the scope of employment of the officer or employee, which is:

- (a) In violation of any state law or regulation;
- (b) If the officer or employee is a local governmental officer or employee, in violation of an ordinance of the local government;
- (c) An abuse of authority;
- (d) Of substantial and specific danger to the public health or safety; or
- (e) A gross waste of public money.

How Much Are We Paying for Tri-Strategies’ Legislative Advocacy Services, and Where Has it Been Budgeted? The answer to the first question is simple; a whopping \$30,000 in fees plus travel and other “job related” expenses¹⁶.

The answer to the second question is more interesting. According to former GM Pinkerton, \$24,000 was appropriated in the 2018 budget, and the remaining \$6,000 comes from “the General Fund, Professional Consultants.” I direct the reader to the 2018-19 budget¹⁷, and I defy any Board member or anyone else for that matter to show me where in that budget \$24,000 was appropriated for Legislative Advocacy. I have made an express public records request for these records¹⁸, and substantively none was made available for my examination *because I do not believe they exist*.

Which raises another material question: when the 2018-19 budget was approved, did any Board member know that \$24,000 had been appropriated for Legislative Advocacy? Assuming the answer to be “no,” what other “vital” hidden appropriations were not shared with the Board and the public? And more bothersome, this examination reveals staff have “puffed” the budget with all sorts of unnecessary and undisclosed expenditures so that when something like consulting or legislative advocacy comes along, there’s already a pocket from which the funds can be spent.

¹⁴ And the *only* one of the 89 or more GIDs in the State!

¹⁵ See page 98 of the 1/23/2019 Board packet.

¹⁶ See page 172 of the 12/12/2018 Board packet.

¹⁷ Go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Annual_Budget_FY2018-19.pdf.

¹⁸ See page 281 of the packet of materials prepared by staff in anticipation of the Board’s February 27, 2019 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_2-27-19.pdf (“the 2/27/2019 Board packet”)].

To make my point, let's continue the discussion. Did the Board know that "professional consultants" is an appropriated expenditure within the General Fund? I didn't. So I went back into the budget and retrieved Schedule B-10 at Page 19 of Form 4404LGF filed with the State Department of Taxation¹⁹. Nowhere did I see an appropriated expense entry for "professional consultants." Do you? Now maybe it's buried somewhere in these numbers and no one other than Gerry Eick knows where. But maybe it isn't. ***Maybe former GM Pinkerton has fabricated this fact the same way he has fabricated the notion that engineering staffing costs are allocated to and added on top of all capital improvement project ("CIP") expenditures.*** Given our staff's track record for the lack of truthfulness and transparency, which do you think?

Given the Financial Challenges of the COVID-19 Pandemic, Why Didn't the Board Refuse to Budget For Tri-Strategies' Services at the May 27, 2020 Budget Adoption Meeting? Agenda item I(1) for the Board's May 27, 2020 meeting was adoption of a 2020-21 Budget²⁰. Why did the Board budget to pay Tri-Strategies to influence legislation? Wasn't this a very simple expense to omit and reduce the subsidy of the RFF?

So Why Was Policy No. 3.1.0 Amended to Ratify the Contrary? How can the Board and the public accept the advice of a staff and attorney who assert it is appropriate for the Board to abdicate legislative advocacy powers to un-elected staff, when Mr. Salcido has made clear this is inappropriate? And if staff's and our attorney's advice on this subject is wrong, doesn't that fact suggest they may very well be wrong *on a whole slew of other matters?*

The Board's January 23, 2019 Meeting: Agenda item E for that meeting consisted of a verbal legislative update from the lobbyist the Board improperly contracted with²¹, Tri-Strategies²². Since IVGID livestreams its Board meetings, Tri-Strategies' presentation can easily be viewed at 12:38-25:12 at <https://livestream.com/IVGID/events/8537200/videos/186265786> ("the 1/23/2019 livestream"). There Victor Salcido, a partner in Tri Strategies, gave the following testimony and included a response to the following question(s)/comment(s) at 21:00-24:00 of the 1/23/2019 livestream:

Mr. Salcido: "We represent you as a Board as a whole, and so...we will be taking direction from you (as a Board) on particular bills. As they are introduced we will...present them to you, get direction from you, and go from there. Happy to take any questions at this point.

¹⁹ This page comes from page 25 of the 2018-19 budget (see page 283 of the 2/27/2019 Board packet).

²⁰ See pages 13-101 of the packet of materials prepared by staff in anticipation of the Board's May 27, 2020 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-27-2020.pdf ("the 5/27/2020 Board packet")].

²¹ Improperly, because lobbying to influence State legislation is not a basic power IVGID may exercise.

²² The agenda for that meeting can be viewed at pages 1-3 at https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_1-23-19.pdf ("the 1/23/2019 Board packet").

Trustee Morris: Quick question...I can imagine, but I don't know...potentially a bill could come ...and require some quick...action...by us and it could fall outside of our meeting schedule. What happens then?

Mr. Salcido: (Although) we report through the general manager...again, I want to be very clear about this point...We don't take action in one direction or another on a particular bill *absent direction from you...speaking as one Board*...In the scenario you painted which is we've got to make a quick decision...when it comes to...big items like advocating for or against a particular bill, *we would take direction from you (the Board) exclusively*...If (a bill) possibly affects GIDs, then we would go through you (the Board) for direction...

Trustee Horan: I think Victor has made it very clear he's not going to be doing anything unless he has direction from the Board.

Mr. Salcido: That is correct."

In other words, notwithstanding Policy 3.1.0.17, ***IVGID's GM has no authority to adopt a position on a proposed bill before the State Legislature on the IVGID Board's behalf!***

So Why Has Tri-Strategies Initiated Government Relations With State of Nevada Interim Legislative Committees, Washoe County, Washoe County School District, and Various Other Boards and Commissions? At page 16 of the 6/10/2020 Board packet Tri-Strategies informs the Board and the public that notwithstanding its alleged refusal to act on behalf of the Board short of the Board as a whole so instructing, it has initiated Government relations with (various) regional partners wherein it has:

- a) "Educate(d) and inform(ed) elected officials, government bodies and policy maker boards about IVGID's roles and responsibilities to its citizenry;
- b) "Provided opportunities of engagement for elected officials to learn about IVGID;"
- c) "Report(ed) policy matters that affect IVGID;" and,
- d) Foster(ed) and align(ed) a successful relationship with Washoe County through consistent communications with County Commissioners."

Why exactly?

And who informed Tri-Strategies of:

- a) IVGID's roles and responsibilities so it was equipped to educate and inform elected officials like: Assembly Members Krasner, Benitez-Thompson, Peters, Daly, Smith and Senators Kieckhefer, Ratti and Gansert²³; government bodies like the Legislative Commission²³, Interim Finance Committee, Committee for Review and Oversight of the Tahoe Regional Planning Agency ("TRPA")

²³ See page 17 of the 6/10/2020 Board packet.

and the Marlette Lake Water System²⁴, TRPA²⁵, Committee on Public Lands, Committee to Conduct a Study Concerning Wildfires²⁶; and policy maker boards like the Board of Examiners and Commission's Audit Subcommittee, Legislative Commission's Audit Subcommittee, and Committee on Conduct's Interim Study of Requirements State For Reapportionment and Redistricting²⁶?

b) The particulars of IVGID so it was equipped to educate elected officials such as Washoe County School District ("WCSD") Trustees Kelley, Taylor and Simon-Holland²⁷ and Reno-Sparks Convention & Visitors Authority ("RSCVA") Board members Lucey and Hillary Schieve²⁵?

c) IVGID matters so Tri-Strategies could foster and align successful relationship with elected County Commissioners like Berkbigler, Lucey and Jung²⁶?

And what exactly do the Lake Tahoe Visitors Authority, Regional Transportation Commission, Nevada Department of Transportation, and the Economic Development Authority of Western Nevada²⁸ have anything to do with legitimate IVGID powers?

All of this is nothing more than staff propaganda to cement staff's *raison d'être*²⁹ (reason for being).

The Board Needs to Rescind its Amendment to Policy No. 3.1.0.17 So it Comports With What Our Legislative Advocate Has Instructed: I have asked this before, and repeat it again, this item should be agendaized for rescission at the next Board meeting.

Conclusion: Every one of my written statements attempts to identify one or more problems with the powers IVGID exercises, and every one includes a detailed discussion about a specific problem, how we got there, and what I view is required to remedy the problem. And here I have provided yet another example. *Dillion's Rule* instructs that if there be any doubt as to whether a local government may legitimately exercise a particular power, that doubt is to be resolved *against the exercise of that power*. Although I do not believe there to be any doubt, assuming *arguendo* there is, whether it is appropriate for un-elected staff to lobby the Legislature for/against proposed legislation on the Board's behalf must be resolved *against IVGID*. I urge the Board to stop staff from wasting local property owners' Recreation ("RFF") and Beach ("BFF") Facility Fees on "pie-in-the-sky" endeavors such as this one it has no power to pursue.

²⁴ See page 18 of the 6/10/2020 Board packet.

²⁵ See page 21 of the 6/10/2020 Board packet.

²⁶ See page 19 of the 6/10/2020 Board packet.

²⁷ See page 20 of the 6/10/2020 Board packet.

²⁸ See page 22 of the 6/10/2020 Board packet.

²⁹ Justification for existence (see <https://www.merriam-webster.com/dictionary/raison%20d%27%C3%AAtre>).

Board members can stick their collective heads in the sand and deny there are problems (because one can “bring a horse to water, but one can’t make him drink”). Or they can defer to the biased responses from a less than forthright staff and attorney *who are part of the problem*. Or they can look for ways to attack and marginalize critics like me who are nothing more than messengers, making us the focus of attention rather than the issues we have identified. Or they can just do the right thing and recognize IVGID for the limited purpose local government it is, and start acting like one! And to those asking why our RFF/BFF are as high as they are, and never seem to go down, now you have another example of the reasons why.

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

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JUNE 10, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – MORE EVIDENCE OF RECREATION (“RFF”) AND BEACH (“BFF”) FACILITY FEE WASTE – FOOD, APPETIZERS, POPCORN AND DRINK PROVIDED AT PUBLIC BOARD MEETINGS, AT A COST TO LOCAL PARCEL OWNERS PAYING THE RFF OF \$440 OR MORE PER MEETING

Introduction: Did you know staff provide a spread of food, appetizers, popcorn and drink at the rear of the Chateau for nearly every IVGID Board/public meeting typically attended by the typical twenty (20) or so members of the public that attend? And did you know that the “so called” discounted cost for this amenity which gets charged to the District’s General Fund is typically \$440 or more¹ per meeting? And did you know that this cost gets added on to another \$1 million or more of overspending assigned to the General Fund? And that this overspending gets subsidized from the RFF/BFF and the utility rates IVGID’s water/sewer customers pay? That’s the purpose of this written statement.

I First Raised This Issue at the Board’s January 22, 2020 Board Meeting: At this meeting I made the following comments during the first public comments section:

“I am...asking that the Board eliminates food at the back of the room for... (Board) meetings. It’s totally unnecessary, and it’s a waste of money...If members of the public want to eat, they can bring a bag lunch.”²

I knew that the cost of this food was being paid for with the RFF, rather than the “availability of the use of...(recreation and) beach services and facilities furnished by the District”³ the Board and staff represent to the public. And for this reason it was wrong to use RFF moneys for this purpose.

The Cost to Local Parcel Owners: After making my comments to the Board, I wanted to know how much this food and drink was unnecessarily costing local parcel owners. So I made a public records request, and was provided with a series of invoices going back to July of 2018. Each invoice detailed the discounted rent charged for use of the Chateau, and the discounted food and beverage

¹ If only twenty (20) persons attend Board meetings, and all of them consume the food and beverage placed at the back of the room, the average food and beverage cost per attendee is \$22! In other words, staff would be better off just giving every Board/public meeting attendee \$20 rather than providing food and beverage.

² The Board livestreams its meetings (<http://new.livestream.com/accounts/3411104>). The portion of the Board’s livestreamed January 22, 2020 meeting [<https://livestream.com/ivgid/events/8970760/videos/201067772> (“the 1/22/2020 livestream”)] where I made the statements quoted, can be viewed at 16:26-16.41 of the 1/22/2020 livestream.

³ See page 109, ¶14(b), of the packet of materials prepared by staff in anticipation of the Board’s May 27, 2020 meeting https://www.yourtahoepalace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-27-2020.pdf (“the 5/27/2020 Board packet”).

charged for placement at each Board/public meeting. I created a spreadsheet which details these matters and it is attached to this written statement as Exhibit "A." And as can be seen, for at least the last year the net food and beverage cost including staff costs to set up/tear down has totaled roughly \$440 per meeting. For 2019 the total was \$8,962.40, and for the five (5) meetings in 2020 where food and beverage was actually provided, the total is \$2,500.

But There's More. In Addition to Food and Beverage, the General Fund is Charged For the Board's Use of The Chateau/Grille For its Meetings: The attached spreadsheet also summarizes the rental costs of The Chateau/Grille invoiced to the General Fund. And as can be seen, for at least the last year the net room rental cost has totaled roughly \$1,250 per meeting. For 2019 the total was \$21,850, and for the five (5) meetings in 2020 the total is \$9,375.

The Discounted Costs to the General Fund Are Likely Less Than the District's Actual Costs Meaning the Cost to Local Parcel Owners is Even More: An examination of the attached spreadsheet reveals that the food and beverage discount extended has been 40%. The facilities rental discount has been anywhere as 32.4%-100%. But in actuality, it has been more.

Look at the gross room rental costs assessed compared to the "rack rate." As you can see, *never* is the discount applied to the "rack rate." Always it is applied to some lower "mythical" rate. This makes the real discount greater than 32.4%. And just so we know what the "rack rate" really is, I have attached staff's Chateau facility rental rates for 2019-21 (they've remained the same) collectively as Exhibit "B" to this written statement. For mid-week use from June-October the event rate is \$3,045. For mid-week use from November-May the event rate is \$2,035.

When Did the Board Instruct Staff That its Use of the Chateau Can be Billed Out at a 40% or Greater Discount?

When Did the Board Instruct Staff That the Food and Beverage Furnished at Board/Public Meetings Can be Billed Out at a 40% Discount?

The Board Budgets to Overspend in Excess of \$1 Million Annually Insofar as its General Fund is Concerned: Attached as Exhibit "C" are the schedules for the latest 2020-21 approved budget for the District's General Fund⁴. I have placed asterisks next to: \$5,043,240 of revenues from all sources on schedule B-9, page 8; \$5,170,249 of expenditures by function on schedule B-10, page 9; the estimated General Fund balance of \$3,935,986 on 6/30/2020; and, the budgeted General Fund ending balance of \$3,808,977. Estimated revenues and the \$127,009 of "draw downs" from fund balance = \$5,170,249 which "balances" the \$5,170,249 in estimated expenses.

However in order to balance the General Fund balance, it requires \$1,471,440 of central services cost allocations (I have placed an asterisk next to this number on schedule B-9, page 8. Stated differently, without this revenue subsidy, the Board has budgeted to overspend a like amount.

⁴ See pages 17-19 of the 2020-21 Budget [https://www.yourtahoeplace.com/uploads/pdf-ivgid/FINAL_IVGID_2020.2021_APPROVED_BUDGET_FORM_4404LGF.pdf ("the 2020-21 Budget")].

So what are central services cost revenues? According to page 139 of the 2017-18 Budget⁵ an “amount allocated between the Utility, Community Service and Beach Funds (allegedly) to cover the cost of services provided by the General Fund.” In other words, transfers from the District’s Utility, Community Services and Beach Funds. Given the Board budgets to overspend in the District’s Community Services and Beach Funds, and that overspending is subsidized by the RFF and BFF, respectively, how much of the RFF which is assigned to the Community Services Fund is budgeted to be transferred to the General Fund to subsidize the overspending in the latter, in part, caused by paying rent for the Board’s use of The Chateau, and providing food and beverage and Board/public hearings? Subtracting the Utility (\$392,709) and Beach (\$106,046) Funds’ central service costs to the General Fund, the balance or \$972,865

Don’t You See That These Billing Practices Artificially Boost the Sales Revenues Staff Report For What Are Supposed to be Facilities Rentals?

Don’t You See That These Billing Practices Artificially Boost the Sales Revenues Staff Report For What Are Supposed to be Food and Beverage Sales?

Conclusion: Everything staff administer, except possibly Diamond Peak, is budgeted to operate at a financial loss. And since the RFF subsidizes overspending in the District’s Community Services Fund, we can reduce the RFF by reducing the overspending. And in its own little way, that includes overspending for food and beverage at Board/public meetings. But your staff don’t care about reducing costs. They’re more interested in providing “service levels.” And they see food and beverage at Board/public meetings to be “service levels.”

I ask the Board to direct staff to stop providing food and beverage for Board/public meetings and thus save wasteful expenditures of a like amount billed to the District’s Community Services Fund.

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

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

⁵ Go to https://www.yourtahoepace.com/uploads/pdf-ivgid/2017.6.16_2017-2018_Operating_Budget.pdf. This page is attached as Exhibit “D” to this written statement, and an asterisk is placed next to the definition of “central Services cost allocation.”

EXHIBIT "A"

Chateau Board Meeting Rent/Food Beverage

July 1 - May 27, 2020

Meeting Date	Rack Rate	Room Rental	Room Rental Discount	Sub-Total Room Rental	Food & Beverage	Food & Beverage Discount	Sub-Total Food & Beverage	Employee Wages	Net Meeting Cost	Notes
7/24/2018	\$ 3,045	\$ 2,770	\$ (1,520)	\$ 1,250	\$ 150	\$ (60)	\$ 90.00	\$ 30	\$ 1,370	54.87% Room Discoun
8/6/2018	\$ 3,045	\$ 2,770	\$ (1,520)	\$ 1,250	\$ 1,200	\$ (480)	\$ 720.00	\$ 240	\$ 2,210	54.87% Room Discoun
8/27/2018	\$ 3,045	\$ 2,770	\$ (1,520)	\$ 1,250					\$ 1,250	54.87% Room Discoun
9/11/2018	\$ 3,045	\$ 1,850	\$ (600)	\$ 1,250	\$ 850	\$ (340)	\$ 510.00	\$ 170	\$ 1,930	32.43% Room Discoun
9/26/2018	\$ 3,045	\$ 2,770	\$ (1,520)	\$ 1,250	\$ 150	\$ (60)	\$ 90.00	\$ 30	\$ 1,370	54.87% Room Discoun
10/10/2018	\$ 3,045	\$ 2,770	\$ (1,520)	\$ 1,250	\$ 850	\$ (340)	\$ 510.00	\$ 170	\$ 1,930	54.87% Room Discoun
11/13/2018	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 90	\$ (36)	\$ 54.00	\$ 18	\$ 1,322	32.43% Room Discoun
12/12/2018	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 1,050	\$ (420)	\$ 630.00	\$ 210	\$ 2,090	32.43% Room Discoun
2018 Totals		\$ 19,400	\$ (9,400)	\$ 10,000	\$ 4,340	\$ (1,736)	\$ 2,604	\$ 868	\$ 13,472	
1/23/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 1,050	\$ (420)	\$ 630.00	\$ 210	\$ 2,090	
2/6/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 850	\$ (340)	\$ 510.00	\$ 170	\$ 1,930	
2/27/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 945	\$ (378)	\$ 567.00	\$ 189	\$ 2,006	
3/13/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 1,008	\$ (403.20)	\$ 604.80	\$ 201.60	\$ 2,056.40	
3/18/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 350	\$ (140)	\$ 210	\$ 70	\$ 1,530	
3/28/2019	\$ 2,035	\$ 500	\$ -	\$ 500	\$ 350	\$ (140)	\$ 210	\$ 70	\$ 780	Grille-100% Room Disc
4/10/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 700	\$ (220)	\$ 480	\$ 140	\$ 1,870	
5/1/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 700	\$ (220)	\$ 480	\$ 140	\$ 1,870	
5/6/2019										
5/22/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
6/19/2019	\$ 3,045	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
7/17/2019	\$ 3,045	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
7/24/2019	\$ 3,045	\$ 1,850	\$ (600)	\$ 1,250	\$ 150	\$ (60)	\$ 90	\$ 30	\$ 1,370	
8/14/2019	\$ 3,045	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
8/28/2019	\$ 3,045	\$ 500	\$ (400)	\$ 100					\$ 100	Grand Ballroom-80% R
9/25/2019	\$ 3,045	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
10/30/2019	\$ 3,045	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
11/13/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
12/11/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
12/18/2019	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
2019 Totals		\$ 32,450	\$ (10,600)	\$ 21,850	\$ 11,053	\$ (4,301.20)	\$ 6,751.80	\$ 2,210.60	\$ 30,812.40	

Chateau Board Meeting Rent/Food Beverage

July 1 - May 27, 2020

1/22/2020	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
1/29/2020	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
2/12/2020	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
2/26/2020	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 550	\$ (220)	\$ 330	\$ 110	\$ 1,690	
3/11/2020	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250	\$ 850	\$ (220)	\$ 630	\$ 110	\$ 1,990	Last In-Person Meeting
4/1/2020	\$ 2,035	\$ 1,850	\$ (600)	\$ 1,250					\$ 1,250	
4/14/2020										COVID-19 Meeting
5/6/2020	\$ 2,035	\$ 925	\$ (300)	\$ 625				\$	\$ 625	50% Room Rate COVID
5/7/2020	\$ 2,035	\$ 925	\$ (300)	\$ 625				\$	\$ 625	50% Room Rate COVID
5/19/2020	\$ 2,035	\$ 925	\$ (300)	\$ 625				\$	\$ 625	50% Room Rate COVID

EXHIBIT "B"

Rates

2019

Reception Venue Rates June-October	
Saturday	\$7,990
Friday & Sunday	\$4,970
Monday-Thursday	\$3,045
Reception Venue Rates November-May	
Saturday	\$4,660
Friday & Sunday	\$3,230
Monday—Thursday	\$2,035

Wedding Ceremony	Includes	Rate
10th Tee Box Ceremony	◇ Set up/strike & white folding chairs	\$1,000
Creekside Ceremony	◇ Set up/strike & white folding chairs	\$1,500
Fireside Ceremony	◇ Set up/strike & white folding chairs	\$500
The Grille (winter only)	◇ Set up/strike & white folding chairs ◇ Can be used for cocktail hour	\$500

Upgrades	Rate	Upgrades	Rate
Cross-back chairs	\$5/chair	Fire Pits	\$75/each
Lounge Furniture	\$150	Projector/Screen	\$100

Rates 2020/2021

Reception Venue Rates June - October	
Saturday	\$7,990
Friday & Sunday	\$4,970
Monday-Thursday	\$3,045
Reception Venue Rates November - May	
Saturday	\$4,660
Friday & Sunday	\$3,230
Monday—Thursday	\$2,035

Wedding Ceremony	Includes	Rate
10th Tee Box Ceremony	◇ Set up/strike of white folding chairs	\$1,000
Creekside Ceremony	◇ Set up/strike of white folding chairs	\$1,500
Fireside Ceremony	◇ Set up/strike of white folding chairs	\$500
The Grille (winter only)	◇ Used for cocktail hour	\$500

Upgrades	Rate
Cross-back Chairs	\$5 per chair
Specialty Linen Package	\$5 per person
Backdrop with Birch Trees and Mr. & Mrs. Chairs	\$400
Fire Pits	\$75 each
Lounge Furniture	\$150

EXHIBIT "C"

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
Taxes:				
Property Tax	1,615,540	1,690,000	1,770,000	1,770,000
Personal Property Tax	17,871	12,000	12,000	12,000
Subtotal Taxes	1,633,411	1,702,000	1,782,000	1,782,000
Intergovernmental:				
Consolidated Tax (CTX)	1,440,607	1,489,000	1,494,000	1,407,000
LGTA tax	249,615	249,000	249,000	249,000
State Grants	-	-	-	-
Subtotal Intergovernmental	1,690,222	1,738,000	1,743,000	1,656,000
Miscellaneous:				
Investment Income	327,815	275,000	131,400	131,400
Other	2,002	2,000	2,400	2,400
Central Services Cost Allocation	1,169,400	1,367,400	1,471,440	1,471,440
Subtotal Other	1,499,217	1,644,400	1,605,240	1,605,240
SUBTOTAL REVENUE ALL SOURCES	4,822,850	5,084,400	5,130,240	5,043,240
OTHER FINANCING SOURCES				
Transfers In (Schedule T)	-	-	-	-
Sale of capital assets	-	-	-	-
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE				
Prior Period Adjustments	800,000			
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,522,786	3,765,586	3,935,986	3,935,986
TOTAL AVAILABLE RESOURCES	8,145,636	8,849,986	9,066,226	8,979,226

Incline Village General Improvement District

SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
General Administration				
Salaries and Wages	40,757	29,100	29,967	29,967
Employee Benefits	17,980	18,700	20,311	20,311
Services and Supplies	524,466	420,000	434,718	479,718
Subtotal General Administration	583,203	467,800	484,996	529,996
General Manager				
Salaries and Wages	244,421	270,000	265,714	265,714
Employee Benefits	105,047	115,000	115,751	115,751
Services and Supplies	69,361	60,000	56,340	56,340
Subtotal General Manager	418,829	445,000	437,805	437,805
Trustees				
Salaries and Wages	102,992	104,000	106,114	106,114
Employee Benefits	27,822	32,400	32,904	32,904
Services and Supplies	45,068	45,000	77,000	77,000
Subtotal Trustees	175,882	181,400	216,018	216,018
Accounting				
Salaries and Wages	572,025	592,500	611,635	611,635
Employee Benefits	252,081	275,000	323,754	323,754
Services and Supplies	60,134	70,000	77,636	77,636
Subtotal Accounting	884,240	937,500	1,013,025	1,013,025
Information Services & Technology				
Salaries and Wages	426,004	484,000	494,412	409,070
Employee Benefits	191,122	250,000	288,096	246,800
Services and Supplies	211,242	300,000	360,817	360,817
Subtotal Information Services	828,368	1,034,000	1,143,325	1,016,687
Risk Management				
Salaries and Wages	81,841	-	-	-
Employee Benefits	40,039	-	-	-
Services and Supplies	15,139	-	-	-
Subtotal Risk Management	137,019	-	-	-
Human Resources				
Salaries and Wages	431,911	532,600	551,976	551,976
Employee Benefits	203,821	304,000	304,561	304,561
Services and Supplies	46,662	115,000	129,196	129,196
Subtotal Human Resources	682,394	951,600	985,733	985,733
Health & Wellness				
Salaries and Wages	18,446	16,500	16,496	14,936
Employee Benefits	5,875	6,900	9,274	6,235
Services and Supplies	4,495	5,000	21,475	21,475
Subtotal Health & Wellness	28,816	28,400	47,245	42,646
Communications				
Salaries and Wages	95,076	96,300	91,868	91,868
Employee Benefits	43,559	48,000	54,803	54,803
Services and Supplies	55,763	84,000	131,518	131,518
Subtotal Communications	194,398	228,300	278,189	278,189
Capital Outlay				
General Government	64,972	340,000	370,150	650,150
Information Services & Technology	56,285	-	-	-
Subtotal Capital Outlay	121,257	340,000	370,150	650,150
FUNCTION SUBTOTAL	4,054,406	4,614,000	4,976,486	5,170,249

Incline Village General Improvement District

SCHEDULE B - GENERAL FUND

General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
PAGE FUNCTION SUMMARY				
General Government Summary				
Salaries and Wages	2,013,473	2,125,000	2,168,182	2,081,280
Employee Benefits	887,346	1,050,000	1,149,454	1,105,119
Services and Supplies	1,032,330	1,099,000	1,288,700	1,333,700
Capital Outlay	121,257	340,000	370,150	650,150
Sch B-10 Function Subtotal	4,054,406	4,614,000	4,976,486	5,170,249
TOTAL EXPENDITURES - ALL FUNCTIONS	4,054,406	4,614,000	4,976,486	5,170,249
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)				
Transfers Out (Schedule T)	325,644	300,000		
TOTAL EXPENDITURES AND OTHER USE:	4,380,050	4,914,000	4,976,486	5,170,249
ENDING FUND BALANCE:	3,765,586	★ 3,935,986	4,089,740	3,808,977 ★
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	8,145,636	8,849,986	9,066,226	8,979,226

Incline Village General Improvement District

SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE
GENERAL FUND - ALL FUNCTIONS

EXHIBIT "D"

**Incline Village General Improvement District
Central Services Cost Allocation Plan**

For the Fiscal Year Ending June 30, 2021

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Parks	Tennis	Comm. Services Admin	Beach	Internal Services	Total District																												
Base Cost																																									
Budgeted FTE by Fund Allocation	22.5 8.70%	35.4 13.74%	39.2 15.18%	10.9 4.22%	1.4 0.56%	75.9 29.41%	21.2 8.22%	7.7 3.00%	1.5 0.60%	3.3 1.27%	21.1 8.17%	17.8 6.92%	257.9 100%																												
Budgeted Wages by Fund Allocation	\$ 2,081,280 14.69%	\$ 2,921,780 20.62%	\$ 1,616,161 11.40%	\$ 409,731 2.89%	\$ 88,583 0.63%	\$ 3,135,849 22.13%	\$ 1,037,021 7.32%	\$ 313,796 2.21%	\$ 108,530 0.77%	\$ 147,970 1.04%	\$ 810,930 5.72%	\$ 1,499,515 10.58%	\$ 14,171,146 100%																												
Budgeted Benefits by Fund Allocation	\$ 1,105,120 18.99%	\$ 1,449,604 24.91%	\$ 509,946 8.76%	\$ 117,206 2.01%	\$ 47,500 0.82%	\$ 1,050,665 18.05%	\$ 327,605 5.63%	\$ 82,979 1.43%	\$ 28,038 0.48%	\$ 61,384 1.05%	\$ 221,093 3.80%	\$ 819,153 14.07%	\$ 5,820,293 100%																												
Budgeted Services & Supplies by Fund Allocation	\$ 1,288,700 8.93%	\$ 3,341,969 23.17%	\$ 2,289,792 15.87%	\$ 551,971 3.83%	\$ 394,378 2.73%	\$ 3,450,786 23.92%	\$ 729,896 5.06%	\$ 413,837 2.87%	\$ 79,190 0.55%	\$ 184,372 1.28%	\$ 768,230 5.33%	\$ 932,642 6.47%	\$ 14,425,763 100%																												
Budgeted Accounting - Invest. Int. Percentage of Costs Allocated	<table border="1"> <tr> <td>\$ 880,590</td> <td colspan="13"></td> </tr> <tr> <td>80%</td> <td colspan="13"></td> </tr> </table>													\$ 880,590														80%													
\$ 880,590																																									
80%																																									
Allocation based on Services & Supplies	62,933	163,203	111,820	26,955	19,259	168,517	35,644	20,209	3,867	9,004	37,516	45,545	\$ 704,472																												
Blended Allocation	14%	20%	12%	3%	1%	23%	7%	2%	1%	1%	6%	11%																													
Budgeted Human Resources HR + 20% Accounting	<table border="1"> <tr> <td>\$ 985,735</td> <td colspan="13"></td> </tr> <tr> <td>\$ 1,161,853</td> <td colspan="13"></td> </tr> </table>													\$ 985,735														\$ 1,161,853													
\$ 985,735																																									
\$ 1,161,853																																									
Based on Wages, Benefits & FTE	164,124	229,507	136,887	35,345	7,736	269,526	81,989	25,714	7,156	13,056	68,530	122,283	\$ 1,161,853																												
Central Services Cost Allocation	\$ 394,885	\$ 392,709	\$ 248,707	\$ 62,301	\$ 26,995	\$ 438,043	\$ 117,633	\$ 45,923	\$ 11,023	\$ 22,060	\$ 106,046		\$ 1,866,325																												
Annual Billing for Adopted Budget		\$ 392,709	\$ 248,707	\$ 62,301	\$ 26,995	\$ 438,043	\$ 117,633	\$ 45,923	\$ 11,023	\$ 22,060	\$ 106,046		\$ 1,471,440																												

Prepared and calculated in accordance with NRS 354.613 Subsection 1c and IVGID Board Policy 18.1.0

Note: The basis for Services & Supplies for the Central Services Cost Allocation differs from the Budgeted Services & Supplies by excluding costs for the allocation itself.

By: Paul Navazio, Director of Finance

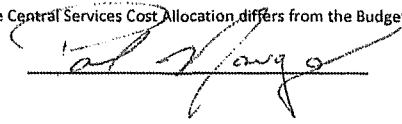



EXHIBIT "E"

Bureau of Land Management – US Government agency which is responsible for carrying out a variety of programs for the management and conservation, of resources on 256 million surface acres, as well as 700 million acres of subsurface mineral estate.

Capital Budget - A single year plan for acquisition or construction of fixed assets, like infrastructure, facilities and equipment.

Capital Carryover - Capital budget projects not spent in the previous fiscal year(s) that will be spent in a future fiscal year.

Capital Grants - Grants from a specified form in support of a specified capital improvement project.

Capital Expenditure - Spending to acquire or upgrade physical assets such as systems, buildings and, equipment and machinery. By District policy these assets have a useful life beyond 3 years. Also called capital spending or capital expense.

Capital Improvement Plan (CIP) - A five-year plan outlining expenditures related to long-term outlays for property, plant and equipment. All capital expenditures are made within the parameters of the District's rolling Capital Improvement Plan. They are also part of the longer – term Multi Year Capital Plan for planning purposes.

Capital Improvement Plan/Project Reports – Periodic reports on the status of expected spending versus actual as of a reporting date.

Capital Improvements - Acquisition of assets having a cost over \$5000 and a useful life greater than 2 years.

Capital Outlay - Spending to acquire or upgrade fixed assets in the General Fund.

Capital Project Committee (CPC) - The committee that reviews all capital projects before they are included in the CIP or capital budget.

Capital Project Fund – A governmental fund type use to report the flow of resources for capital expenditures including current year and carryover projects.

Cash Flow - A measure of activity based on inflow and outflow of cash. Activity equals cash receipts minus cash payments over a given period of time; or equivalently, based on measured operations adjusted for depreciation, depletion, and amortization, and other non-cash transactions.

Central Services Cost Allocation - The amount allocated between the Utility, Community Service and Beach Funds to cover the cost of services provided by the General Fund under Board Policy.

Charges for Services – Revenues that are based on exchange transactions from providing goods and services and privileges directly between customers and the District.

Communications - Transmission of messages or information including social media, telephone, and other electronic means.

Community Relations - Costs to promote the District and local events.



FORMAL Public Comment

Submitted by Alexandra Profant , and Peter Profant on behalf of ourselves /Profant Family Trust(s)

(This comment includes Exhibits A - E)

This comment contains private and personal information.

Date submitted: June 10 2020

All Rights Reserved Without Prejudice to Profant Family Trustees, Peter & Alexandra Profant in perpetuity.

To the Board of Trustees of the Incline Village General Improvement District.

I apologize for the length of this written comment, but the details,we are including are necessary if the Board desires to understand the scope and depth of issues affecting IVGID and property owners relative to wrongful transfers of parcels due to past and current acts of IVGID employees, government issued ID cards, and unlawful use conversions from residential uses property to transient occupant uses property as relates to the commodification of government issued ID's and historic uses, affiliated therewith, which may be eligible for federal protections.

I would permit IVGID to redact certain elements of this comment when printing,or if you decide to publish any portion online, to offset or mitigate any damages, to any person, as I/we attempt to work toward solutions with you, in good faith.

First, Thank you for your service to our community during these trying times, where we attempt to redress many meritorious grievances due to those whose past actions have damaged many of us!

My comments, our comments are as follows:

1. IVGID is a local government. You have declared this at your meetings.
2. Resident Cards are issued by you, the GID, our local government. They contain photos and our names as the means to identify us/those owners who are residents who utilize these Government Issued ID cards to enjoy resident rates and access as part of historic resident designated uses of IVGID facilities, which include utilities.

At present I and my family are being deprived of the active and recognized status of our government issued ID's most recently provided to us by IVGID in 2003; . At present these ID cards, are either in your possession, in our possession, and are not being recognized as "active" at any IVGID facilities including the points of entry to our privacy zone based residential-user beach parcels. We do not waive any rights to these historic and private residential uses and rates affiliated therewith.

3. Our home's parcel number, and the assessors data base , your employees have used to determine how you affiliated my family with this government issued ID card. The IVGID parcels which have controlled access private points of entry-ingress/eagress historically dedicated to Incline residents' use, and also affiliated with our government issued Id Cards, are not , nor have they ever been noted on grant deed with our names and IVGID's parcels on them.

QUESTION One: Should they be?That is should the historic point of access and entry and residential user rates be called out in grant deeds of those who own parcels in Incline Village?

4. IVGID at present via the position of your interim GM, Indra Windquist, has subrogated my and my family's claim of right to possession, to a third party via what we allege is an IVGID employee caused counterfeited conveyance, based on accountings that lie, informed by inaccurate water and sewer rates charged, collected by me, over years time and wrongfully dedicated and assessed by Gerry Eick and agents and employees he controlled. NRS provisions related to transferences of title and existing utility provisions to my lot where we reside as a family, with elders and handicapped persons who reside with us govern the requisite disclosure of this information before a title may be transferred.

HOA's by many are deemed "governments" . This is not true. However, the frauds affiliated with them at present in the state of Nevada is causing our state to have to rely on Federal Law Enforcement assistance to enforce laws governing them in both state and federal jurisdictions.

[SEE EXHIBIT A (Two Pages from correspondence from the Legislative Council Bureau to me.)]

For the record, we are the only landlords on the premises. (See NRS 118A.100 included in EXHIBIT B) For the record, any contracts -rental agreements we have executed related to our parcel and the premises we possess are proprietary, and protected under federal evidence codes.

[See EXHIBIT B (One Page from the NV Supreme Court Library print version of Nevada Revised Statutes 118.080- NRS 118A. 140)]

5. Based on the IVGID Meeting minutes and September 2019 testimony entered into your, IVGID Board meeting record, by a licensed and practicing Nevada engineer, Mr Gary Midkiff, he stated it would be impossible to accurately assess my /my family's utility provision based on the subdivision map(s) and lot lines in place, at present.

Gerry Eick was made cognizant of this well before, in December of 2017, and Gerry Eick was present at this September 2019 IVGID Board meeting.

6. Gerry Eick signed and submitted a self admitted conflict of interest statement related to this utility rate provision and assessments. His signing this does not relieve his liability, especially due to the HOA not being lawfully formed nor compliant with NRS 116. This evidence, combined with other evidence as called out below, wherein he was in receipt of a formal and written request at the Southwood Office in a last good faith attempt to rectify the discrepancies with him directly, to get him to disclose the accurate utility charges, and assessments both billed by IVGID and where he refused to provide this information, as the CFO of IVGID, now causes IVGID to be ensnared in this situation.

[See EXHIBIT C(One page from a "Royal Pines Association" packet issued by IPM (Incline Property Management)]

7. Your /our present GM, Indra Windquist has been aligned with Gerry Eick's position related to Royal Pines issues, since we first reached out to him in the summer of 2018. Recently, he has verified his position has not changed, and is now alleging my /our government issued IDs, my family's government issued ID's are merely beach passes- and has stated that he cannot do anything about the issue.

[See Exhibit D-(One page typed transcript relating voicemail response from Indra Windquist).]

Per NRS 118A.120 "owner" is defined as:

"Owner" means one or more persons, jointly or severally, in whom is vested:

- 1. All or part of the legal title to property, except a trustee under a deed of trust who is not in possession of the property; or**
- 2. All or part of the beneficial ownership, and a right to present use and enjoyment of premises.**

According to documents in County records deemed Doc# 3224121, and Doc# 4269928, we Profant Family Trust(s) and I Dawn Alexandra Profant persist to be vested owners of the parcel where we reside, according to the definition above.

In the September 2019 meeting submission folder, I presented to each IVGID board member, along, with Gary Midkiff, our engineer, evidentiary support, to validate our meritorious concerns and stated our position.

The submitted portfolio to the Board of Trustees at the September 2019 meeting included the following information:

1.
 - a. a utility bill based on a number of units which is discrepant compared to the county subdivision map current records at the Royal Pines Subdivision parcel.
 - b. a signed conflict of interest statement signed by Gerry Eick,
 - c. a Judge signed ruling in our favor relative to a person's right to an accurate accounting when redeeming property, (Profant v. Option One, et al.)
 - d. a list of discrepant figures over years time provided by Gerry Eick who oversaw others issuing statements.
 - e. a TRO (Temporary Restraining Order) from CV 17-02036 calling out restraint against "Royal Pines Association,"
 - f. An SEC Order and Judgment SACV 633 preventing any person from receiving any property based on any

untrue statement-

g. an Incline Justice Court Case wherein a court action used in an attempt to evict me and my family from the premises in Incline Village, Nevada, was dismissed in our favor, Case 18-00013,

h. a letter to IVGID dated December 22 2017 alerting you to the discrepancies and requesting an accurate accounting for our utility provision and assistance with the GID to endorse a partition action out of the bogus "HOA." to prevent further damage, in an attempt for us to assert good faith to mitigate further damages.

I have approached the county planning and engineering department who both acknowledged the discrepancies.

This position as stated above, and with court rulings relative to our rightful possessory interests, causes us to claim our rights to possess and protect our home and parcel, (rights inalienable and afforded to us under Article One, Section One of the state of Nevada Constitution- Declaration of Rights), while the counterfeits are being addressed and remedied. Our right to possess our home, causes our government issued ID resident cards by IVGID to be valid despite one of your employees depriving us of their validity and active status to uphold our historic and residential uses.

Yet your /our general manager(GM) Indra deems

"You are not listed as an owner."

Again see Exhibit D.

Contrary to your/our interim GM's statement, WE are / I am, listed as owners, in the assessors database, and have procured my-most recent resident card in 2003 when I began residing on the Royal Pines Subdivision parcels. I am listed as an owner, back to April of 2005. Again see Doc# 3224121, and Doc# 4269928, which shows, we Profant Family Trust(s) family Trust members collectively, and I, Dawn Alexandra Profant singularly to be owners of the parcel where we lawfully reside.

While my ownership interest was originally recorded in April of 2005, and then re-stated /re-recorded in August of 2013; my/our lawful vesting persists, but has been slandered by unlawful acts and persists to be ignored by IVGID employees due to a counterfeit we allege and where you have had proof since September 2019, which was caused by an IVGID employee, Gerry Eick, and endorsed, in 2018, and now, in 2020 by Indra Windquist.

ALSO, recently, we felt the need to report an incident involving our having knowledge of a locksmith who used to work for IVGID wherein, apparently when he refused to change our locks at our home, upon a person who had no legal right to do so may have contributed to his being dismissed by Gerry Eick.

This co-mingles unlawful acts, bad faith, and malicious intent, against us, our home and property, and rights affiliated therewith, with former and possibly current IVGID employees.

Another issue addressed at the Legislative session (noted in "Page 3 Senate Committee on Judiciary"- EXHIBIT A) correspondence addresses perjury and subornation committed by attorneys in courts of law, when representing HOA's. We have become aware this has caused innocent homeowners to be deemed criminals or suffer sanctions due to perjury in federal and state court venues. Abusing the law to dedicate another person's identity or property to services not consented to, by him or her, is considered an act of involuntary servitude.

(See NRS 200.463)

This locksmith did not know we lived next to Gerry Eick, until we spoke. Later, he was apparently fired by IVGID. His attorneys apparently used to represent the third party purchaser" alleging he now owns our unit by cause of what we assert and allege are counterfeits.

We have reported this to the local and federal authorities.

[See attached Exhibit E (One page from print version of Nevada Revised Statutes NRS 200.380-200.463)].

The position of depriving us of our rights as owners, has been endorsed by both Gerry Eick and Indra Windquist, and is still, currently being upheld by Indra Windquist. While I wish no ill will toward Indra, nor Gerry Eick, I do desire for the truth to be vetted at this moment of your auditing past accountings-situations, which may involve your interim General Manager, Gerry Eick and possibly others.

Question two:**WHAT IS THIS THE OFFICIAL POSITION OF IVGID regarding our family's IVGID government issued ID cards and their status?**

Again, Indra, like Gerry Eick is pointing to the County database as the means for employees and IVGD, to avoid culpability and accountability. The willful ignorance my family has been witness to, and exhibited by the IVGID senior staff, in regards to government issued resident cards being counterfeited, where, involuntary servitude is the outcome, and we would allege is being caused by the part of staff colluding with third parties, causes me grave concern. We have reported this to authorities- as we/ I do not consent to our identity and vesting to be assigned to serve others, by abuses of the law and legal processes.

Again, I /we do not consent to being deprived of rightful access and enjoyment of any parcel rights due to IVGID employee based counterfeits, conflict of interests, willful ignorance and fraud.

I /we do not consent to the GM, nor any elected official passing the buck to "the" HOA", as though you are powerless.

However, we do acknowledge, that you, each of you and collectively, as a board and fiduciary body are only able to redress any grievance/do anything, unless and until you become cognizant of what the problem is. I /we trust you will provide us with a formal written letter regarding your official position, and /or assist us with a remedy, until and when we are able to work together to redress these meritorious grievances affecting both of us and the community at large, as this issue is not only affecting us, but many.

Supporting the unlawful taking of any persons property, by way of IVGID employees committing or endorsing the counterfeit of utility assessments, or any type of fraud to deprive the rightful owner of the control of her resident issued identification card(s) affiliated with her parcel, or to use subrogation of placing the property and her identity into service by way of "debt servicing" or utility services, where no original contract has ever been produced, and where an HOA does not have the lawful vesting requisite to speak for any owner, we do not consent to.

Under NRS 116 an HOA, to be lawfully formed requires proper property allocations to inform a quorum and plurality relative to lawful decision making power, or for any proxy derivatives to be assigned to uphold a majority owner-quorum based decision. This is also required to allow any entity to interact with rights of vesting where no person other than the owner granted lawful title. Only she has the right to control the highest and best use of her home and identity and credit affiliated with the security held in her houses persons and papers. Such rights are what dictates who has the authority to lien, or redeem, or sell her home. If the HOA is not lawfully formed, then all bets are off.

At present, I and others who own(ed) property and parcels in the Royal Pines Subdivision, while Gerry Eick was both CFO and an alleged board fiduciary of the bogus HOA, have been materially damaged, threatened and harassed.

We persist to be damaged as long as our home, wherein Indra Windquist 's unilateral decision to deprive us/ exclude us, from the use of our government issued ID cards, and rightful utility provision assessments causes our security in our houses persons and papers to be in service to others, wherein said wrongful allocations due to a counterfeit deeming a third party "Purchaser" the new "owner" feels like extortion. (See the definition for 'exclude,' per NRS A118.090.) And now, apparently "the third party purchaser"" wants us to reimburse him for the counterfeit caused and crimes we allege Gerry Eick committed against our property, committed against us, and him(the third party "purchaser.") .

For the record, we do not consent to any of this, and do not waive any of our rights.

I am only attempting to mitigate further damages, and desire for IVGID and the County to understand by submitting this comment we do so in good faith and with the idea of restoring fair dealing in submitting this, however, enough is enough.

QUESTION #3: How do I/we help all of us discover a lawful solution and path forward?

We were heartened to see the legislature is attempting to help victims like ourselves but until the next legislative session, there will likely be delayed state intervention or prosecution based remedies. You, as a board may be able to help by requesting your own investigation as it relates to the Royal Pines Subdivision and complexes affiliated therewith. It would seem what Gerry Eick did at Royal Pines Subdivision, he also did at IVGID with our community owned parcels.

The simplest remedy for us, seems to be to allow us, a private party to partition out of this bogus HOA, if it is logistically possible. We have been assured it is, but would need IVGID and the county to cooperate before we would be able to hook up on our own meters-run a sewer lateral out of our individual unit. .

All of this, until we find a remedy together, will further damage us, and our property title(s) vesting(s).

Until we have a remedy the counterfeits will persist to damage my parcel, its title, my /our name, and further slander our credit-equity wrongfully allocated to someone else.

The irony is, that we only bought this condo as a half way house until we could find a work-live lot to buy, to host our wood working/architectural conservation business. Now, we have so much invested in discovering a remedy, we think we should just stay put, and acquire the two lots next to us, and partition out, but only if the county and IVGID would help us remedy this, in order to make those lot owners offers, that they would be amenable to selling, or in agreement to join us, in order to move forward with new utility connections.

Recently I learned this type of criminal act is not unique in Nevada, and in fact is so rampant that the Legislature had to allocate state law enforcement acts related to NRS 116 HOA's to the FBI.

Again See Exhibit A- (Two pages attached /correspondence from the LCB Legislative Council Bureau.)]

In the Senate Committee on the Judiciary Meeting held April 3, 2019, there was discussion related to HOA's. Mike Schneider declared:

"Homeowners Associations are governments with the power to tax and foreclose on property. The FBI's first charge is government corruption. It allows them to investigate HOA's..."

While I do not agree that an HOA is a government as Mr. Schneider suggests, I do know that their formation and actions of an alleged HOA are governed by state laws known as Nevada Revised Statutes. To be lawful there is first the requisite to have proper property owner allocations vested into the formation of a board of directors and quorums established to provide the requisite plurality giving them any lawful powers. Also if the allocation of community property and water provision and sewer provision are not accurately ascribed then the utility is ensnared.- this, again means YOU!

Perjury committed by attorneys alleging "evictions" occurred when homeowners prevail in state court upholding their rights to possess and protect their homes, causes the rule of law to be in the favor of homeowners per federal law which protects those protecting homes, under Public Law 115-174- May 24, 2018 (12 U.S.C.5201, which notes said law is requisite when there is a lack of cooperation by state or other local governments....)
See United States Code Service July 2018 115th Congress 2nd Session pamphlet Pp. 9665-9666.

IN CLOSING

While this HOA issue persists and many properties in Lake Tahoe District One in Washoe County Nevada, are being subject to takings and frauds, causes me to assert that any Planning Document, Master Plan including the conversion of any residential uses to transient occupancy uses before addressing this issue, would add to the liabilities incurred by our citizens and our government.

Therefore any short term rental laws should be tabled until HOA's can be vetted to verify they are lawful in regards to their subdivision maps, utility provision, and voter allocations, which I do not want the Tahoe Regional Planning Agency, to influence, as I object to the TRPA deeming they have more authority than our county and state and believe their place in the Basin has become a liability to all of us and causes such logistical and legal stalemates.

IF this nightmare, can happen to us, it can happen to anyone. We have been able to afford to pay, but those alleging we are unable are using frauds in accountings to cause confusion for the purpose of unlawful property transfers and confusions. Gerry Eick is only one person who has perpetrated this crime against us and our property, there have been others on other properties we own. We want to work with you to prevent this from happening to others and to redress our grievances amicably, as I do not blame the GID, but individuals who are abusing their role and powers in working for you. Therefore, we must address this issue NOW!

Please review the attached information and issue the IVGID Board's position on this "HOA" matter as relates to utility review and provision to my parcel. I want to mitigate any and all damages and am reaching out in good faith for leadership in an attempt to do so.

For instance, if we need to involve the FBI to assist us in this, then why can we not initiate this need together? If we need to create a solution together to help owners partition out of these unlawful organizations, then lets create law to assist people like us to do so and declare the TRPA defunct in our local Lake Tahoe Nevada Planning purview.

Involuntary servitude , NRS 200.463 includes abusing the law and legal process. We allege, by and through violations of NRS 603 A 300; 310, 320, 280, 290 **NRS 603A.210** (regarding privacy of information collected from consumers) no production of original contracts verifying any right to information, to cause criminal syndication \hosted by accountings that lie, as the means to deprive me and my family of our resident issued ID cards by IVGID, I /we do not consent to, and is cause to submit this urgent public comment so as to put you in the picture so as to prevent these abuses in the years to come.

I think our community and your constituents would agree this is a good idea. We voted for you, Tim, Sara, Matt and Kendra. WE have faith in your leadership to help us find a remedy versus have this issue become a part of any further interminable litigation.

Thank you for your time.
Please contact me/us at your convenience.

Alexandra Profant 6.10.2020

Alexandra Profant, Trustee Profant Family Trust(s)
4 Regal CR at Royal Pines Subdivision Lot 66 Incline Village Nevada 89451
775.831.3677

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WITHOUT PREJUDICE*

Alexandra Profant all rights reserved w/o prejudice.

Exhibit A

no. of pages TWD (2)



Connecting People to Policy

April 17, 2020

Alexandra Profant
C/O General Delivery
Incline Village, NV 89451

Dear Ms. Profant:

It was a pleasure speaking with you last week. As you requested, enclosed with this letter please find the following:

- Minutes of the Senate Judiciary Committee hearing on Senate Bill 384 of the 2019 Regular Session;
- Contact information for Senator David Parks, primary sponsor of the bill; and
- Contact information for the California and Nevada State bar associations. Should you want to pursue a complaint against an attorney, the relevant bar association can provide you with information on how to proceed.

I hope this information is helpful. Please let me know if there is anything else I can provide.

My best,

Patrick Guinan
Senior Principal Policy Analyst
Legislative Counsel Bureau
401 S. Carson Street
Carson City, NV 89701-4747
Research Division

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leg.state.nv.us/division/research

775-684-6825

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6-10-2020
EXHIBIT A
PAGE 1 of 2

Profant PUBLIC comment
to LVGID

Ombudsman's Office to provide legal guidance or specialize in fraud and fiscal malfeasance to the Commission for Common-Interest Communities and Condominium Hotels (CCICCH). It will add an auditor or a certified public accountant to increase the number of fiscal audits and review of reserve studies. It will also direct that a memorandum of understanding be entered into between the Ombudsman and the Attorney General's Office to provide a designated deputy attorney general to whom the Ombudsman can refer cases for criminal prosecution. It will establish a joint task force with the Attorney General's Office to identify areas of concern in common-interest communities and recommend regulations to the Commission and/or the Legislature. The Ombudsman will have access to books and records of common-interest communities and will equalize the compensation of Ombudsman with similar positions in the department.

MIKE SCHNEIDER:

In the Sixty-ninth Legislative Session, we worked on a homeowners' association (HOA) bill. We located the Ombudsman position in the Real Estate Division of the Department of Business and Industry. We were overrun with fraud in the HOAs. Some attorneys were stealing money from the HOAs in the form of construction defect lawsuits.

I talked to people who needed assistance. The Ombudsman's Office could not help, the District Attorney's Office did not have jurisdiction and the Attorney General's Office said it was not their area. I started referring people to the FBI and, finally, the FBI interceded. Homeowners' associations are governments with the power to tax and foreclose on property. The FBI's first charge is government corruption. It allowed them to investigate the HOAs.

MICHAEL BROWN (Director, Department of Business and Industry):

The first letters I received, after accepting this position, were from HOAs across the State. Since consumer affairs is the jurisdiction of the Department of Business and Industry, I talked to our professional staff to see what could be done.

We are trying to ensure the Ombudsman has the authority needed. The Department of Business and Industry is the regulator of capital, commerce and transportation in the State. The bill will assist our regulators to perform their jobs.

6.10.2020
EXHIBIT A
PAGE 2 of 2
Profant Public Comment
L. K. H. D.

Exhibit B

no. of pages *ONE* (1)

NRS 118A.080 "Dwelling" and "dwelling unit" defined. "Dwelling" or "dwelling unit" means a structure or the part of a structure that is occupied as, or designed or intended for occupancy as, a residence or sleeping place by one person who maintains a household or by two or more persons who maintain a common household.

(Added to NRS by 1977, 1331)

NRS 118A.090 "Exclude" defined. "Exclude" means to evict or to prohibit entry by locking doors or by otherwise blocking or attempting to block entry, or to make a dwelling unit uninhabitable by interrupting or causing the interruption of electric, gas, water or other essential services.

(Added to NRS by 1977, 1331)

NRS 118A.095 "Federal worker" defined. "Federal worker" has the meaning ascribed to it in NRS 40.002.

(Added to NRS by 2019, 3188)

NRS 118A.100 "Landlord" defined. "Landlord" means a person who provides a dwelling unit for occupancy by another pursuant to a rental agreement.

(Added to NRS by 1977, 1331)

NRS 118A.110 "Normal wear" defined. "Normal wear" means that deterioration which occurs without negligence, carelessness or abuse of the premises, equipment or chattels by the tenant, a member of the tenant's household or other person on the premises with the tenant's consent.

(Added to NRS by 1977, 1331)

NRS 118A.120 "Owner" defined. "Owner" means one or more persons, jointly or severally, in whom is vested:

1. All or part of the legal title to property, except a trustee under a deed of trust who is not in possession of the property; or
2. All or part of the beneficial ownership, and a right to present use and enjoyment of the premises.

(Added to NRS by 1977, 1331)

NRS 118A.125 "Periodic rent" defined. "Periodic rent" means:

1. For a tenancy for a fixed term or a tenancy on a month to month basis, the amount of money payable each month;
2. For a tenancy on a week to week basis, the amount payable each week; and
3. For a tenancy on an annual basis, the amount payable annually divided by 12.

(Added to NRS by 2019, 3926)

NRS 118A.130 "Person" defined. "Person" includes a government, a governmental agency and a political subdivision of a government.

(Added to NRS by 1977, 1331; A 1985, 507)

NRS 118A.140 "Premises" defined. "Premises" means a dwelling unit and the structure of which it is a part, facilities, furniture, utilities and appurtenances therein and grounds, areas and facilities held out for the use of tenants.

(Added to NRS by 1977, 1331)

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EXHIBIT B
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Profant public comment
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Exhibit C

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CANDIDACY BIOGRAPHY STATEMENT

Gerry Eick

80 Oriole Way #65 Incline Village NV 89451

Unit owner? Yes No

NRS 116.3103(1) states: Except as otherwise provided in subsection 5 of NRS 116.212, not later than the termination of the declarant's control, the units' owners shall elect an executive board of not less than three members, whom must be units'

Under 116.3103-5 (a) and (b), please complete the following information regarding your candidacy

Section whose name is placed on the ballot as a candidate for a member of the executive board must:

Make a good faith effort to disclose any financial, business, professional or personal relationship or interest that would appear to a reasonable person to result in a potential conflict of interest for the candidate if the candidate were to be elected as a member of the executive board; and

Respond to the following line to respond to the statutory requirements cited above. Attach additional sheets, if necessary

As Director of Finance for IUGID I influence the rate setting process - including water, sewer and solid waste that could be charged to the Royal Pines HOA.

Disclose whether the candidate is a member in good standing. For the purposes of this paragraph, a candidate shall not be deemed to be in "good standing" if the candidate has any unpaid and past due assessments or construction penalties that are required to be paid to the association.

Candidate in good standing as defined above

Yes No

If no, please explain

Candidate must make all disclosures required pursuant to this subsection in writing to the association with this candidacy statement. The association shall distribute the disclosures to each member of the association with the ballot in accordance with the bylaws of the association

Disclosures on any contract by the candidate or executive board for any project is not a requirement under

Disclosures on any disclosures included to be used to reveal in detail and date how standing for the board of

Completed by

Gerry Eick

7/10/14
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profant public comment
to IUGID

Exhibit D

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Transcript of Voicemail left by Indra Inquest
To: Alexandra Profant 1-775-323-9915
Left on June 3rd, 3 pm. Incline Village Nevada
1:34 min

Indra: Hey It's Indra with IVGID I got the message from Susan that you wanted me to call you I'm happy to talk to you about this issue just so you know I'm fully aware of this situation that you've been involved in, you know. at your, at the HOA, and um as I've stated all along there's really nothing that we can do to help you get passes. We have to go with what the county shows as ownership of the property, and currently you are not listed as an owner, and so we can not issue you passes. Now if you're renting from the current owner and he wants to fill out an assignment of Rec privileges and there's a lease agreement, then we can issue you tennant passes but until then, there's not anything I can do. Um, and I'm sorry that your situation is really none of my business to weigh in and get involved and or pass judgement on what happened. I'm sure you can understand that I do, I'm sorry that you and your husband are going through that, but unfortunately I can't issue you beach passes, there's just no possible scenario where we can make that happen...so—But this is my cell phone number 745-7591.

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PROFANT PUBLIC COMMENT
TO IVGID

Exhibit E

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CHAPTER 200 - CRIMES AGAINST THE PERSON

ROBBERY

NRS 200.380 Definition; penalty.

1. Robbery is the unlawful taking of personal property from the person of another, or in the person's presence, against his or her will, by means of force or violence or fear of injury, immediate or future, to his or her person or property, or the person or property of a member of his or her family, or of anyone in his or her company at the time of the robbery. A taking is by means of force or fear if force or fear is used to:

- (a) Obtain or retain possession of the property;
- (b) Prevent or overcome resistance to the taking; or
- (c) Facilitate escape.

È The degree of force used is immaterial if it is used to compel acquiescence to the taking of or escaping with the property. A taking constitutes robbery whenever it appears that, although the taking was fully completed without the knowledge of the person from whom taken, such knowledge was prevented by the use of force or fear.

2. A person who commits robbery is guilty of a category B felony and shall be punished by imprisonment in the state prison for a minimum term of not less than 2 years and a maximum term of not more than 15 years.

[1911 C&P § 162; RL § 6427; NCL § 10109]—(NRS A 1961, 53; 1967, 470; 1993, 253; 1995, 1187)

[1911 C&P § 175; RL § 6440; NCL § 10122]—(NRS A 1967, 472; 1981, 614; 1995, 1190; 2003, 387)

INVOLUNTARY SERVITUDE; PURCHASE OR SALE OF PERSON

NRS 200.463 Involuntary servitude; penalties.

1. A person who knowingly subjects, or attempts to subject, another person to forced labor or services by:

- (a) Causing or threatening to cause physical harm to any person;
- (b) Physically restraining or threatening to physically restrain any person;
- (c) Abusing or threatening to abuse the law or legal process;

(d) Knowingly destroying, concealing, removing, confiscating or possessing any actual or purported passport or other immigration document, or any other actual or purported government identification document, of the person;

(e) Extortion; or

(f) Causing or threatening to cause financial harm to any person,

is guilty of holding a person in involuntary servitude.

6.10.2020
EXHIBIT E

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