

## MINUTES

### **REGULAR MEETING OF JANUARY 13, 2021 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, January 13, 2021 at 6:00 p.m. This meeting was conducted virtually via Zoom.

#### **CLOSED SESSION – TIME CERTAIN - 5:00 p.m. to 5:45 p.m.**

**The Board may consider a motion to enter a Closed Session to consider negotiating strategy pertaining to the Operating Engineers Local Union No. 3 (pursuant to NRS 288.220).** The Board held its closed session.

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

The pledge of allegiance was recited.

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

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

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

No members of the public were present in accordance with State of Nevada, Executive Directive 006, 016, 018, 021, 026 and 029.

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

Linda Newman said this Board is seated in the eye of the storm. All of the danger signals are clearly apparent. They warrant your immediate attention and action before the consequences become devastating and irrevocable. The Moss Adams report validates the District's lack of internal controls and the failure of our Trustees to protect our public money, the failure of past and present Senior Management to execute proper contract management and capital project implementation –and to date, the failure of Trustees to hold Management accountable. There is no firm business plan to correct the high and medium risk assessments outlined in the report. Current Senior Management handicapped by the growing vacancies in key positions, lack the business, finance, accounting, public works and capital project management experience to set us on the correct path forward. I recommend the engagement of Moss Adams or another independent firm to develop effective

internal controls and handle contract and project management. With the exodus of the Human Resources Director who championed the expenditure of more than \$1 million for software that may or may not fit our District's needs while she failed to provide alternatives and omitted complete and accurate information – I would like to know who is in charge of this expensive project and where we are in fulfilling its terms? As we will be hiring a new Director who may have greater skills and different preferences, can this contract be canceled? I would also like to call your attention to NRS 281A –which the legislature passed to define the code of ethics for elected NV officials and public officers. The Code on tonight's agenda is unnecessary and subjectively restrictive. Our elected officials and their committee appointees are here to exercise their statutory and fiduciary duties. They have first amendment rights in their public and private lives. This Code is an attempt to trample upon those rights and responsibilities. It does not serve our citizens' best interests and should be pulled from the agenda. The same action should be taken on engaging Tri-Strategies to act as our Nevada legislative lobbyist. This is a waste of public money that does not serve our citizens' interests. The way staff spends our money on hundreds of thousands of dollars in unnecessary litigation, hundreds of thousands of dollars to a Federal lobbyist who for a decade promises everything and delivers little; staff's engagement of multiple engineering and design consultants when one design consultant and one engineering consultant per project should suffice –needs to end. Trustees must be actively engaged and secure the independent external resources this District needs to operate effectively and successfully. The time is now to make 2021 the year of positive change with Trustees that earn the public's trust. Begin by enabling the creation of a professional management team with succession plans, establish effective internal controls, proper accounting and contract management, efficient operations and responsible asset management for our community services, beaches and public works.

Margaret Martini said welcome Trustee Tonking and Happy 2021 to all. The calendar has given us a new year for new beginnings and an opportunity for resolutions that can improve our lives. As our elected officials, you will determine whether or not you will exercise the leadership to correct the serious operational and financial mismanagement of our public works and recreational and beach venues. You will determine whether or not the mistakes of the past will be repeated under your watch. If you do not hold yourselves accountable to fulfill your statutory and fiduciary duties, you will fail our District and deprive Senior Management, full-time, part-time and seasonal staff an environment that will allow them to thrive and perform to the best of their abilities. And all of us who live, work, invest and recreate here will suffer the consequences. This is no small matter as you do not have a seasoned professional General Manager and after the exodus of close to a dozen employees in key positions, you do not have a staffed Management team. As

Trustees, you are also deprived of complete and accurate information upon which to make your decisions. There are Resolutions, Ordinances, Board and District policies and practices that only exist on paper. There are administrative policies that stand outside of the Board's approval and oversight. There are no internal controls to safeguard public money or ensure compliance with State laws and the Board approved budgets. There is only one solution: OUTSOURCING to acquire the essential resources this District needs to reorganize and assemble an effective management team, manage contract administration, procurement and capital projects, implement effective internal controls and establish proper accounting and reporting. We must stop the bleeding at our Golf courses that require millions of dollars of annual subsidies and we must responsibly invest our public money in improving our utility and recreational and beach infrastructure! I completely support the engagement of an independent firm for the Utilities Management Review and Asset Assessment as well as the forthcoming contract for an independent firm to line the emergency effluent storage pond and replace or rehabilitate our six miles of failing effluent pipeline. I also encourage this Board to engage an independent consultant to make the corrective recommendations in tonight's Moss Adams report. These should be the Board's priorities along with establishing performance standards for our new General Manager. The District does not need a Code of Conduct for our elected officials and their appointees. The State legislature has already set the standards. And, we do not need a lobbyist to lobby against new laws that may protect the rights of our citizens. Nor do we need to commit funds for capital projects that are not clearly defined and we are guessing on the actual cost -and most importantly, do not represent our community's top priorities.

Aaron Katz said he would like to talk about Tri-Strategies. IVGID is a limited power special district. What the Board has to understand is that a GID has no power to legislate, lobby the legislature, and then he referenced Dillon's Rule. GID's act through the Board and the intent to remove the Board is totally improper and he objects. He objects that the General Manager is the contact person as it violates Policy 3.1.0 as it brings matters to the Board for action and not the General Manager. There is going to be a list of bills to view so we don't need this expense. Object to another expense being paid by the Recreation Fee. He objects to the code of conduct and agrees with Linda Newman as there is an NRS that regulates this. Very concerned about sanctions, all have the equal rights, and we have been doing fine without a code of conduct. Their boss is the Board and he hopes you will dispose of these two matters.

Judith Miller said that when a new policy is brought forth, it would be nice to know the source. A Goggle search turned up references from California and Colorado. We are not California. Trustees should be able to comment on work of the employees. Robert's Rules, Trustee handbook and existing statutes already have

ways to handle uncivil remarks. The document appears to have been hastily adopted with references to council members, commissioners, etc. In the interest of efficiency, she recommends removal of this item from the agenda. This document needs some work. Tri-Strategies - the Board, as a whole, needs to establish a position and there are rare situations when one is needed, the reports should be written and not verbal. This Board packet is once again not searchable; will a searchable one be posted online? Debt financing – when will the District allow the public to weigh in on what and how much? If we are going to saddle the community with long term debt, shouldn't the voters decide? Isn't that what most of the candidates said when you ran for office?

Cliff Dobler said welcome Ms. Tonking and while he realizes you have limited business experience, his conversations with you seem to indicate you have a head on your shoulders and are able to grasp and understand data quickly; good luck over the next 4 years. He asks the Board to remove business item K.6. as it is not worthy of a discussion. He sent each Board member a memo on the reasons for withdrawal. Poor workmanship is not acceptable. Now, as to the Moss Adams report, over the past 5 years he has reviewed in detailed public records and has provided several memorandums to the Board addressing IVGID's appalling administration of capital projects. The total lack of controls over budgets, bidding procedures, improperly written contracts, undocumented change orders, contract overpayments and contracts deliverables have been numerous. He would assume that due to his and Linda Newman's efforts, Moss Adams was engaged. The Moss Adams report made 11 observations stating that most were high risk which would have an impact on project costs, schedules and scope. These impacts can be assumed to be unfavorable with our citizens being the losers. After each observation, management gave a response which more or less made promises for improvements with fixes being implemented this month or next. Who is kidding who? Last month when Trustee Schmitz asked the GM about employing a Contract Administrator, his response was that he could not come up with a job description and didn't know if there was enough money in the budget. If he looked at the monthly financials for the past five months through November, he would see that the General Fund's expenditures are under budget by \$520,000, plenty of money to derail high risk. It seems that Moss Adams did some cheerleading when stating that IVGID has some good practices and he named a few – a strategic plan, an annual five-year plan, procedure documents with minimum NRS requirements. This statement is actually funny as these items have no bearing on poor capital project administration. Projects in the five-year plan are like metal balls on a pinball machine. Let's be honest about this – IVGID has no management or controls to properly administrate capital projects. It is evidenced in so many ways that the Canadian company PICA was engaged for approximately \$300,000 of works that they did not perform and stated so in their report. The effluent pipeline storage

pond has finally been stripped away from management after wasting \$1 million in Staff time and going nowhere. Bringing in experts and competent administrators. Thank you very much.

Yolanda Knaak said in the code of conduct, keep in mind that people elect Trustees, the Board can't remove them unless they follow State law so make sure you rework that paragraph and cite that paragraph that allows removal from office. When she put in a new driveway, she made sure no one drove in her driveway with chains. The problem with a new road on Ski Way, it only takes about 10 people driving on it with chains to look like it is now, so fix it rather than replace it as we can get by for 10 years. Let's put that expense on the back burner as well as a couple of other projects like the Incline Beach house and the Snowflake Lodge; put them off for 2 to 4 years and then we don't have to get a bond – she is opposed to a bond at this time.

Frank Wright said that he will touch on the new code of conduct; it is amazing that we are so bent on holding Trustees to a code of conduct but we can't hold employees responsible where an employee put his name on three unbuildable lots and nothing was done to this individual and he thinks this employee a bonus. Plagiarism of a document by Mr. Severance – there was nothing done and no consequence. Have a Board of Trustee member who authorized the defense of our former legal counsel and spent \$60,000; no consequence. Now, we have a code of conduct to stifle and who is going to enforce that? This place is not designed for people who live here rather it is designed for those that don't live here. On Tri-Strategies, it helps the residents who don't live here – wrong, wrong as they do not represent us at all. He is a member of GM's Ordinance 7 Committee and something has come up that is shocking. Every employee has access to our beaches. There are people who live in Crystal Bay or Washoe 1 who don't have access yet there are employees who don't live here who have complete access and may have a silver or gold card and have use of our facility for life – this is horrible and we need to do something about it. Code of conduct – unbelievable.

Patricia Moser Morris said she has a comment on tonight's agenda – it seems clear, in the Moss Adams report, that the items that are basic and elementary aren't being followed. Follow the recommendations with a timeline and assigning responsibilities as soon as possible. She has e-mailed her proposed changes to the Trustees on the code of conduct and she hope that you will read them; she then went over the contents of that e-mail. Trustees have the unquestioned opportunity to give information thus you should have legal counsel review this code as there could be legal liability under the United States Constitution.

Diane Becker said that she is making a public comment in strong opposition to the proposed code of conduct to the extent it applies to the Trustees. She asked the General Manager to remove it from today's agenda. The public has been very vocal in their demand for transparency, accuracy and accountability by IVGID and all but one of the current Trustees who ran for office, in part, on that platform. There have been many improvements by IVGID and the improvements continue but the report from Moss Adams shows how important the commitment of those Trustees to the public to deliver on transparency, accuracy and accountability is and how important it is that they continue to meet with Staff and work to solve the problem and the deficiency that still exists with IVGID procedures. The Moss Adams report would not have come about but for the insistence of a few of the Trustees that it occur and it is essential to the public and to IVGID as an organization that the Trustees continue to work directly with Staff on improved transparency, accuracy and accountability. The proposed code of conduct purports to put limits on Trustees communicating directly with Staff and will seriously limit the Trustees ability to make improvements and investigate issues and that will hinder transparency, accuracy and accountability. Additionally, it will not be possible for the Trustees especially Trustee officers to fulfill their statutory duties in the Nevada Revised Statutes if they were to follow these proposed rules that prohibit much of the needed communication between Trustees and Staff. The Board of Trustees have duties and obligations to us, the public. They have statutory duties and obligations and this code of conduct will not allow them to comply with these duties and she hopes that the Trustees will not consider applying this set of procedures to themselves. As a separate matter, it may be that there needs to be some improved communication procedures, may be there needs to be more communication with the General Manager so that he can balance workloads. If that is needed, she is sure that the Trustees will concur and work with the General Manager. This is not a standard policy and she would ask that our outside attorney, if he believes that it is, would give us a list of Nevada governmental entities that have policies limiting access between governing Boards and Staff so that we can be advised on the subject. After receiving this, she has looked at lots and lots of current policies of Nevada governing boards and in their codes of conduct they list things like duty of care, obedience, courtesy of the need to attend Board meetings, but they don't put in limits such as this. She hopes that this policy will not be adopted by the Trustees. Thank you.

Charley Miller said he would like to discuss a serious issue at the District. He has seen an exodus of staff and he is fearful that there will be more. Staff is vital. The District has infrastructure that will require maintenance such as ski, wastewater operation, effluent pipeline, etc. The systems are complex and require skills. We are losing this District's institutional knowledge. Heard about the toxic environment created by members of the public. One is on the Audit Committee, harassed our

staff, enabled by this Board, thus he is hopeful that this Board will understand that our Staff is hardworking and valuable.

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

Trustee Schmitz said, as it relates to General Business Item K.4. Tri-Strategies, is it the intention that it would be approved as a contract, the contract is not in our Board packet, or is this coming forward as the statement of work or approval of the contract – she would like to get that clarified. District General Manager Winqest said as he had responded to Trustee Schmitz earlier, the purpose is to discuss a potential scope of work, and then assuming that the Board desires to move forward, Staff will take all the feedback and apply that to a contract and then we will bring back a contract on January 27 as Staff didn't want to be presumptive on this matter. Trustee Schmitz said she has no issues with the agenda. Chairman Callicrate, hearing no other changes, approved the agenda as submitted.

**E. PUBLIC HEARINGS**

**There were no Public Hearings for this agenda.**

**F. DISTRICT STAFF UPDATES (for possible action)**

**F.1. District General Manager Indra Winqest**

District General Manager Winqest went over his written report that was included in the packet. Trustee Schmitz asked if we have an update on the status of the BBK contract; District General Manager Winqest said that there are a few changes to be made, the redlined version will be e-mailed to Mr. Nelson and we did hire third party counsel to review that contract; we are very close. Trustee Schmitz said, relating to the great weather, have both the ladder projects been completed? Engineering Manager Chorey said both reservoir projects have been completed and a notice of completion has been issued. Trustee Schmitz asked about the Diamond Peak software upgrade and was that implemented and how has that helped the staff at Diamond Peak. District General Manager Winqest said he hasn't gotten an update this week. Trustee Schmitz asked how are they doing up at Diamond Peak. District General Manager Winqest said no COVID related issues, our staff is doing a really good job, and our community members feel safe. Nothing to be concerned about other than what we are normally concerned about. Trustee Schmitz asked if there are any updates regarding the DPSEF leasing issues? District General Manager Winqest said had one conversation and are expecting to hear back soon. Trustee Schmitz said



with the unfortunate departure of our Director of Human Resources, who is leading the Tyler project? District General Manager Winquest said it is a project team and tomorrow he will have a full transition plan for Human Resources and Staff is meeting with the Tyler project team next week to discuss how we are moving forward; he will update the Board. Trustee Schmitz said in light of all the change, which was not anticipated and hiring someone new with different ideas, etc., would it be appropriate to pause or put on hold the payroll portion of that project until someone new comes in to reaffirm that portion? District General Manager Winquest said it is something that we will discuss and we have a Payroll Coordinator who is handling all that so we are okay. He also hasn't decided how fast we want to move on the Human Resources Director as we have several new staff we are working in and we want to take the required time. Our current Director of Human Resources is leaving us with a very strong Human Resources team and with all the transition we are going through, it is his intent to have that comfort level with staff. Director of Information Technology Mike Gove said that on the Diamond Peak website upgrade project, development team ran into some issues, in the end stages of that transition, and we are expecting the site to be live by January 20 barring any further development issues. On the Tyler project, there are 7 to 10 people involved on the decision side, all very much in favor of the decision made. Trustee Dent asked if Staff was looking into technology regarding restricted access at the beaches. District General Manager Winquest said that he and the Director of Information Technology talked about it and we will be presenting a capital project during that planning time. With a drive through gate, we will need to have some engineering and that Staff will bring you some different options through the capital plan. Trustee Wong read the following statement:

*Chair Callicrate, this is going to be an emotional statement for me to make. You may want to take a break after I read my statement. To say that Dee's resignation is disappointing is an understatement. I want to thank Dee for her years of service to the district. Her letter of resignation makes me reflect on my own service to the district and makes me question if I have done enough to show that I value our staff and their contributions to the community. I have tried to be diplomatic with my colleagues on this board about staff morale and the current environment. However, diplomacy has clearly not gotten us anywhere, so I will be direct. Staff are leaving because they do not feel supported by the board; in fact, the board is making their jobs more difficult. Trustee Schmitz, members of the Audit Committee, and to some extent Trustee Dent, I blame you for our loss of outstanding staff. Lori, Joe, to some extent Shane, and now Dee. We're losing*



*staff that I thought were here for the rest of their careers and I am angry they are backed into a corner and feel the need to leave. Our staff are not leaving because they are not professional or qualified – in fact, they are excellent employees, often leaving for better opportunities when they would prefer to stay at IVGID. They are not leaving because of Indra’s leadership. Trustee Dent, I know you privately support staff, many have told me as such. But you have done nothing to publicly support them. Trustee Schmitz, I have learned that our staff are leaving because they feel like you and certain members of the community are on a witch hunt to discredit them and damage their professional reputation. The sad part is, if I had just listened to your campaign, I probably would have voted for you. You talked about building community and making sound, logical decisions. However, your actions as a board member are contradictory to those objectives. You push forth the agenda of the vocal minority and give them a larger voice than they should have. I have found that you micromanage our staff and question their authority and ability to do their jobs. I keep trying to figure out what possible motivation you could have to distrust our staff and push this negative agenda. The only possible explanation I can think of is that you just want to create a toxic environment and thrive on the conflict. You fail to act in the best interest of the community. How many more staff do we need to lose before you realize that you are the problem? You need to learn what your role is as a board member and how to build trust with our staff. In turn, maybe, just maybe, someday they will respect you. The community should be angry that your actions are not congruent with the campaign you just ran. The community should be angry that we are losing good employees. The community should be angry that we are wasting time and resources. The community should be angry that we are diverting staff time from doing what they do best – serve the community. To our staff members, your motto is One District, One Team and I see you live that every day. I only hope the Board can join you in serving the community as One District, One Team.*

About mid-way through the reading by Trustee Wong, Trustee Dent asked the Chairman for a point of order. Chairman Callicrate said we have had a very difficult year and that this has been a trying experience. We appreciate the hard work that District General Manager Winquest has been putting in and appreciate all the work of all his colleagues. We may have disagreements, those days are in the past, we can’t undo them but he would like to make the commitment that this Board supports the District General Manager as he was hired with 5-0 vote. The District has lost key personnel

and we don't like it. He was shocked by the Director of Human Resources resignation. He supports what the District General Manager does and in building his team. We, as a Board of 5, are directing. We may disagree, but when the Board makes a decision, we abide by it and move forward. It is One District-One Team and the bulk of the community agrees. There are those that want to find things that are wrong – they can share those ideas, they can reach out and we can let them know that we hear them. Our District General Manager is the professional. We are all being paid, we are elected officials, and we serve all members of the community. As to the comments that were made, he would ask that all Trustees read the entire Board packet as several of those concerns were answered in this report. He would hope that as we go into 2021, take a collective step back and press a reset button. We are 5 elected officials who should check our egos at the door and come together with the spirit of collaboration. As to changes in the future, he doesn't know however he will make one more comment, in regard to the code of conduct, that was meant as a placeholder, if the law trumps it so be it and when we get to that item we can discuss it.

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

District General Manager Winquest went over the submitted long range calendar; following are the highlights:

- ✓ 01/20 – Budget workshop will begin at 6 p.m.
- ✓ 01/27 – Audit Committee meeting
- ✓ 01/28 – Board meeting (rescheduled)
- ✓ Trustee Wong said after watching some of the Audit Committee meetings that she has some serious concerns about Mr. Dobler thus she would like to agendize an item of continued service of Mr. Dobler on the Audit Committee. Chairman Callicrate said that he didn't know when that item would be but that he will sit down and look at the long range calendar; request is duly noted.
- ✓ Trustee Schmitz asked that the quarterly financial reviews be added to the calendar. District General Manager Winquest said that the mid-year budget update is on the long range calendar for February 10.
- ✓ Trustee Schmitz asked about the date for the Ordinance 7 proposed changes; District General Manager Winquest said that he would like to have one more meeting with the committee and would like to hold a community workshop and then come to the Board.
- ✓ Trustee Schmitz asked about a game plan and timetable for Moss Adams.

- ✓ Trustee Schmitz said that she sees on the long range calendar there is an item about the chart of accounts and that according to the Tyler plan that was to be live at the end of December so she would like to get an update onto the calendar as well as talk about a no cost change order and a zero-dollar change order. District General Manager Winquest said that Staff will circle back with Trustee Schmitz after this meeting.
- ✓ Trustee Dent said that we have received the Moss Adams 2.0 report and that he would like to bring that report forward so that needs to be put on the long range calendar. District General Manager Winquest said once we have the final version, Staff will try and work that item onto the long range calendar.

Chairman Callicrate at 7:10 p.m. called for a break; the Board reconvened at 7:20 p.m.

**H. DISTRICT GENERAL COUNSEL UPDATE (for possible action)**

**There was no District General Counsel update for this agenda.**

**I. REPORTS TO THE BOARD\* - Reports are intended to inform the Board and/or the public.**

**I.1. Final report regarding the District's contract administration submitted by Moss Adams Representative Stephen Bacchetti (Requesting Staff Member: District General Manager Indra Winquest)**

Moss Adams representative Stephen Bacchetti reviewed the report that was included in the packet. Chairman Callicrate asked if there were any questions. Trustee Tonking said in terms of risk factors, what was your process? Mr. Bacchetti said it is based on Moss Adams experience; it doesn't take a lot to become a major risk factor. Trustee Schmitz said what's the recommended next steps and, when you were evaluating this and focused on policy and procedure and mentioned a loss of resources, is there also a gap in resources that the District needs to be aware of in relation to these deliverables? Mr. Bacchetti said first recommendation is to focus on policy and procedures and really defining the roles and responsibilities and we have done this and just make progress; the first set won't be perfect. This gets everyone on the same page and making sure everyone is held accountable. The second piece would be master planning and reporting and that they believe that key performance indicators (KPIs) are critical. Trustee

Schmitz said, from your experience, how much time do you think it will take us to get policy, procedure and controls implemented - realistic expectation? Mr. Bacchetti said his team can knock it out, policy is continuous improvement and you have a good starting point and good focus areas to zone in on. For a first draft, getting something done in the 3 to 6 months' time frame will be a huge improvement. Trustee Wong said that the recommendation is good and looks like our Staff is well on its way to improvement. She hopes this report stops the comment of impropriety and let's our Staff do their jobs. Chairman Callicrate said that he is glad to hear that Mr. Bacchetti has had the full cooperation from those involved. Are you putting together a timeline, that is accelerated, as it is imperative to have all the safeguards in place so we have a workable game plan going forward? There have been a lot of allegations in the past and we have had a complete change in management so he sees a lot of opportunities to take the recommendations and move forward.

## **I.2. Treasurers Report (*for possible action*)**

- A. *Payment of Bills (for possible action) (For District payments exceeding \$10,000 or any item of capital expenditure, in the aggregate in any one transaction, a summary of payments made shall be presented to the Board at a public meeting for review. The Board hereby authorizes payment of any and all obligations aggregating less than \$10,000 provided they are budgeted and the expenditure is approved according to District signing authority policy)*

Treasurer Schmitz said that she wanted to extend gratitude to Director of Finance and District General Manager as she goes through all of the bill pays and she identifies things that are just questions and they are very appreciative which she is grateful for because in some cases she finds things are helpful and here are a couple of examples – there was a donation to the Tahoe Film Festival for \$1,000 and there was also a check to the Tahoe InDepth paper and legal counsel reviewed these things because we have had a lot of questions about Dillon's Rule and that sort of thing so legal counsel did review this and this is part of the Tahoe Water Suppliers Association and it is a pass through and those expenses that were paid are not an issue related to Dillon's Rule and she just wanted to put the public's mind at ease that she is keeping an eye on those things. The other thing that she was very happy to hear is that there was a capital improvement project, the Rose Bridge Project, and that was a completed project and there was a check for \$3,000 that came through and when she brought this to the



attention of the District General Manager and also the Director of Finance, they were happy to see this as it is a learning opportunity because it wasn't classified as part of the capital improvement project, it was expensed, so it was an opportunity for learning and it is an opportunity to take some of the things we are learning in both of these Moss Adams reports and actually start working to implement some changes. She thinks that there have been some really positive things that have come out of all of this and she appreciates their attitude that they take as it relates to the items being brought forth.

**I.3. Audit Committee Chairman Matthew Dent: Report on December 19, 2020 Audit Committee Meeting**

Audit Committee Chairman Dent gave a verbal overview of the December 19, 2020 meeting:

Reviewed the Moss Adams 2.0 draft report with the Moss Adams representative and had a productive meeting; and

Will be reviewing the CAFR at our next meeting, asked for a one-month extension in October or November which was granted, will have two Audit Committee meetings and then will hold them quarterly because we had way too many meetings last year.

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

**There were no Consent Calendar items for this agenda.**

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

**K.1. Election of Board of Trustees Officers for the 2021 Term – Effective January 13, 2021 (Requesting Trustee: Chairman Tim Callicrate)**

District Clerk Susan Herron conducted the election of the Board of Trustees officers for the 2021 term. Upon opening the nominations for Board Chair, Trustee Schmitz read the following statement:

*In an effort to give all Board members an opportunity to pursue their demonstrated area of interest, I'd like to share some observations and a recommended slate of officers. First of all, our Chair Callicrate, he has worked diligently to build camaraderie with Staff, he has been*

*dedicated to building relationships with the Senior Staff members and has also been an integral member of the Ordinance 7 committee as it relates to the beach deed. Trustee Dent has been effectively chairing the Audit Committee, he has been involved with interviewing the department of Public Works candidates, he has been collaborating with Staff on the CMAR with the Effluent Pipeline and the Utility Assessment engagement statement of work. He has been working with Eide Bailly and Staff to resolve questions and concerns and to ensure that our CAFR is clear and correct. Trustee Dent has demonstrated dedication and commitment to the Board, Staff and parcel owners. Therefore, I am nominating Trustee Dent as Chair and Trustee Callicrate to continue to work with Trustee Dent so that his dedication and his efforts can be taken to a higher level and continue to leveraging and collaborating with Trustee Callicrate as his Vice Chair. As it relates to Trustee Tonking, I would like to say "welcome". In continuing with the practice of changing positions on the Board, I'd like to nominate Trustee Tonking to be Treasurer. She has a background in accounting, has taken a keen interest in understanding the contractual changes I've made in the past contracts and has been digging into the history of the effluent pipeline projects. She has expressed an interest in taking the work I've done to the next level and expanding and enhancing the role of our Board Treasurer. Over the past year, I've dedicated and demonstrated a keen interest in contract language to protect the District and support the efforts of Staff. As Board Secretary, I feel my skills for contract and minute language review would be helpful to the Board and the Staff and parcel owners.*

Trustee Schmitz nominated Trustee Dent as Chair, Trustee Callicrate as Vice Chair, Trustee Tonking as Treasurer and Trustee Schmitz as Secretary. Trustee Dent seconded.

District Clerk Herron asked if there were any other nominations or slates.

Trustee Wong nominated Trustee Callicrate as Chair, Trustee Dent as Vice Chair, Trustee Tonking as Treasurer and Trustee Schmitz as Secretary. Trustee Callicrate seconded.

District Clerk Herron asked for any further nominations, hearing none, closed the nominations and proceeded to take a roll call vote on each slate as follows:

**Slate:** Trustee Dent as Chair, Trustee Callicrate as Vice Chair, Trustee Tonking as Treasurer and Trustee Schmitz as Secretary.

Trustee Callicrate voted no, Trustee Dent voted yes, Trustee Wong voted no, Trustee Schmitz voted yes, and Trustee Tonking voted no. District Clerk Herron announced that this slate of officers failed to pass; three no and two yes.

**Slate:** Trustee Callicrate as Chair, Trustee Dent as Vice Chair, Trustee Tonking as Treasurer, and Trustee Schmitz as Secretary.

Trustee Callicrate voted yes, Trustee Dent voted no, Trustee Wong voted yes, Trustee Schmitz voted no and Trustee Tonking voted yes. District Clerk Herron announced that this slate of officers passed; three yes and two no and offered congratulations to the elected officers.

**K.2. Review, discuss and possibly approve a Code of Conduct for elected and appointed officials (Requesting Trustee: Chairman Tim Callicrate)**

Chairman Callicrate said that this was meant to be a placeholder and that he would like to pull this item from the agenda and discuss with our Legal Counsel as this was brought back because the Board of Trustees requested it. It is more appropriate to take it off for further review and reschedule it to another meeting. Trustee Schmitz asked if Chairman Callicrate would like any of us to provide our comments. Chairman Callicrate said that all Trustees need to offer their concerns and then he will meet with Legal Counsel and put in the Nevada statutes that dictate. This was not meant to stifle free speech or interchange of ideas with the District General Manager or members of the District as everyone has freedom of speech rights. Please get any comments to the District Clerk and those items will be taken and given to Legal Counsel. District General Counsel Nelson said, with respect to NRS 281A and those issues, this code of conduct is completely separate from that as NRS 281A is handled in a different section of our policies so there is no role in this or interaction. This code of conduct, like other agencies, are not intended to be enforced by Staff or for Staff to have a role in implementation. This is used as a set of guidelines by the Board members to abide by and adhere to among each other and if there are any questions, it is something that is handled by the Board itself without a role for Staff thus it is really self-policing. This was put together as a straw proposal and he has had a discussion with the District General Manager and what he would



like to change. Chairman Callicrate confirmed that was the intent. District General Manager Winquest said he doesn't want to bring this back to the Board until it is brought back for discussion only, Staff just wants to work with the Board as a team to accomplish what we are trying to accomplish. There is a reason for this being on the agenda and Staff wants to work collaboratively. If some actions by a member of the Audit Committee doesn't continue, we will work together for the best outcome we can have.

**K.3. Review, discuss and possibly approve a Professional Services Contract for Utilities Management Review and Asset Assessment; Vendor: Raftelis; Amount: \$74,175, plus 10% contingency (Requesting Staff Member: Engineering Manager Nathan Chorey)**

Engineering Manager Chorey gave an overview of the submitted materials. Trustee Schmitz said she wanted to let her fellow Trustees know that she had a conversation with our legal counsel and there are a couple of enhancements that are going to be made to the Professional Services Agreement, specifically in 3.1 and 4.2, and that Staff is going to make sure that the proper billing address is added to this contract; these minor changes were made with the agreement with Legal Counsel. District General Counsel Nelson added that there will be one additional enhancement made to 5.2.

Trustee Schmitz made a motion to authorize a Professional Services Contract for a Utilities Management Review and Asset Assessment; Vendor: Raftelis in the amount of \$74,175; Fund 200 (Utilities) and authorize Staff to manage to the statement of work and deliverables and, if necessary, make change orders up to 10%, up to the amount of \$7,418, and authorize Staff to execute the contract documents as amended by District General Counsel. Trustee Dent seconded the motion. Chairman Callicrate asked for any further comments, hearing none, he called the question and the motion was passed with Trustees Callicrate, Dent, Schmitz and Tonking voting in favor of the motion and Trustee Wong voting opposed.

**K.4. Review, discuss and possibly approve a scope of work with Tri-Strategies for Legislative representation services during the 81<sup>st</sup> Legislative Session for the State of Nevada beginning on February 1, 2021 (Requesting Staff Member: District General Manager Indra Winquest)**

District General Manager Winqest gave an overview of the submitted materials. Trustee Wong said, as a reminder of where we have been, four years, we had no representation and there were topics that came up about operation of the District and we were scrambling to get representation with our existing legal group and two years ago we had Tri-Strategies and they brought forth things and the Board failed to act. We are the largest GIDs in the state and sometimes things come forward that impact us and she trusts the District General Manager and the Board Chairman to act when needed; she is supportive of this action. Trustee Dent said he is mixed on this item; definitely recalls that representation that we had by our prior legal group and scrambling. He is in favor of having some representation but doesn't know if this is the bare bones or if there is something less expensive thus he is curious as to what his colleagues have to say about this item. Trustee Schmitz said she was curious if Trustees Wong or Dent could explain what happened in the past and mentioned that the Board didn't take action, so would they be so kind as to fill in the information gap as it would be helpful for her. Trustee Wong said that the minutes will show what happened 4 years ago and that 2 years ago, it was about selling real estate. Chairman Callicrate said yes, that did impact all governmental agencies in the state, it was about selling the property on Southwood and the possibility of relocating to the Recreation Center. That legislation was to stymie us from doing that sale. Trustee Dent said that there were community members making comments at some of the legislative committee meetings and our attorney was countering them. Trustee Wong said that it started out with a vexatious litigant. Chairman Callicrate said it is the Board's decision on how we want to be represented. Tri-Strategies had a listing of all the bills, gave us a synopsis and that potential impact, and then what would be the Board's position. There are some things that happen at the end of the session which gets fast and furious thus we don't want to leave ourselves exposed. It may be easier now as we have to have a virtual meeting. Trustee Schmitz said she appreciates the information, four years ago, didn't have anything to do with legislation and the situation with land sales, don't see how we would be getting value out of this or how we received any value, not feeling it is something of value to the District, if fellow Trustees decide to go forward, all reports should be written not verbal, should act as a Board, and any action should be brought back to the Board. Trustee Tonking said having legislative representation is probably vital, there are other GIDs that were represented, and it is also very important that Tri-Strategies comes forward with their list and walk us through that as that will allow us to have more of an opinion. It is more important to have them there given the way the legislature runs and it is important to spend time with Tri-Strategies so they can form that direction.

Trustee Wong made a motion to approve the attached scope of work for legislative representation services for the 81<sup>st</sup> Legislative Session of the State of Nevada with Tri-Strategies as discussed. Trustee Tonking seconded the motion. District General Counsel Nelson asked if that was with the edits offered by Trustee Schmitz; both Trustees Wong and Tonking said yes. Chairman Callicrate asked for further comment, receiving none, he called the question – the motion was passed with Trustees Callicrate, Dent, Tonking and Wong voting in favor and Trustee Schmitz voting opposed,

**K.5. Discussion Item Only: As requested by Trustee Matthew Dent, review, discuss and provide direction regarding the proposed 2020/2021 Utility Rate adjustment (Discussion will be led by District General Manager Indra Winquest, Director of Finance Paul Navazio and Engineering Manager Nathan Chorey)**

District General Manager Winquest began the overview of the submitted materials. Trustee Dent said he did want to bring this back for discussion as six months from now will have a third party giving us a rate study. Another important item to consider is the \$2 million per year being collected and what do we want to do with the \$12 million we have - do we hold \$5 million back or use it to help pay the bond? He wanted to have a deeper discussion. We are running ahead on the Utility Fund as we have deferred several capital projects, revenues are above budget and expenses are below budget so we don't need to raise rates but wanted to have a deeper discussion and do we continue to collect the \$2 million or wait another 6 months for the rate study? Chairman Callicrate said he agrees and that he is more prone to allow the third party to do the assessment and then at that point have a better understanding of the overall picture as the \$2 million set aside is problematic and that he thinks that project [Effluent Export Pipeline] is prime for bonding. He would like to have the third party come in and tell us what they think. He is more prone to revisit this at the budgeting cycle or at the new fiscal year. Trustee Wong asked what financials is Trustee Dent looking at as she pulled up November and there is \$6.1 million but budget was \$7.3 million so where are we ahead or on target with budget? Trustee Dent said we deferred \$600,000 in capital projects, budgeted operating expenses were reduced by \$108,000 and there was \$405,000 saved in the watermain budget. Trustee Wong said and revenue ahead of budget? Trustee Dent said he may have misspoken but we have more money than needed and we have enough money to get through. Director of Finance Navazio said, overall, the Utility Fund is ahead of budget and overall the revenues are lagging, resources

are coming from fund balance and show up as sources, charges for services are tracking a little better and haven't tapped the fund balance for capital projects so everyone is correct. Trustee Tonking asked do we think the study will be done for this year or next budget cycle? District General Manager Winqest said it will not be wrapped until June, this report will come in after 2021/2022 budget approval, there will be check-ins along the way, not a full blown rate study, and that we will get a lot of great feedback that will help inform us. We can get through this fiscal year without a rate increase and another idea is that District may want to look at implementing rate increases during non-high use time, may want to look at when we implement rate increases, and that we can't expect Raftelis to inform the 2020/2021 budget. Director of Finance Navazio said there may be some benefit to proceeding with a comprehensive rate study and do so concurrently with Raftelis as it will provide input to the rate study and we can discuss shortening that timeline. Trustee Tonking asked if the deferrals could go into the next budget cycle. Director of Finance Navazio said we will probably need to do those projects but that there may be new ones to defer and we need to get the options. Engineering Manager Chorey said we would have to defer some projects but probably not the same ones; Staff has to do that analysis. District General Manager Winqest said he was hoping for a little more direction from the Board because at some point in time the Board needs to have a robust discussion about the \$2 million. We need the Chair to direct Staff on when we should bring things back and what he did hear is to hold off any rate increase now as there was no direction on setting a public hearing, may want to consider a concurrent rate study as we are working with Raftelis, will wait for further direction on when we will bring back someone on or hire Raftelis for rate study, and then the process of collection of \$2 million for pipeline. Chairman Callicrate asked Trustee Dent what would be a workable schedule regarding the utility situation? Trustee Dent said that was a point, a starting point for the budget process, as he would like us to not collect the \$2 million each year for a project we aren't building as it is one of the things that Mr. Tulloch said it is unheard of - collecting money for a project we are not building so what do you want to do with it? That project is coming at us, Staff is going to be coming back to the Board with the CMAR and the pond lining and it is up to the Board as we should have an idea on the project funding for when the project starts in two years. District General Manager Winqest said we will be bringing the contract to the Board for CMAR and then it will be a reality and we can sort through that then. Director of Finance Navazio said he can work through that process with Trustee Dent of discussing the \$2million annually and the Board will need to make a decision about collection and, assuming no, then how do we use what has been collected. There will need to be an agenda item on

that moving forward. Trustee Schmitz said before we make the decision to no longer collect the \$2 million, we will need to make a decision about a bond and get further along in the CMAR process. She thinks we are close but we need a few more pieces of information. District General Manager Winqest said we will get to a point of knowing the cost of this project but it won't happen in three months but we will know more and will continue to communicate on that which will inform the future agenda item.

**K.6. Review, discuss and possibly commit Community Services fund balance to priority Board projects (Requesting Staff Member: Director of Finance Paul Navazio)**

Chairman Callicrate said we are all looking at prioritizing what we have, we have a new member on the Board, financing for things there weren't done last time, he brought up about Snowflake Lodge but we don't have a Diamond Peak Master Plan and we have some time constraints with the upcoming lease. There are a lot of moving parts in this and don't know if this is premature, he has been pushing this, and he was adamant on having it at this meeting so we could do this and then how are we going to pay for everything; let's take a stab at it. District General Manager Winqest said that he knows that people are confused by this and the goal was to get an updated priority project list. Understand that this was about making the community aware as well as Staff and the message we want to send to our community is that we will be spending down quite a bit of fund balance on established priority projects and we will be having a discussion, with the Board, during the budget sessions. There still needs to be discussion for the Incline Beach house and reallocate monies and look at alternative funding opportunities which we will discuss during the budgeting process. Have accumulated fund balance and we are spending that balance in areas that the community has asked us to spend that money. Trustee Schmitz said she is looking for clarification because the memo was confusing. What we intended to do, over from what we are supposed to have, which is \$5 million, and identify and specifically, to the projects, commit the funds necessary. At our last meeting, in our minutes, comment was that the Championship Golf Course cart paths need improvement so let's get those paths fixed before we get the new golf carts. Instead of swaging \$500,000 for the dog park, these are the projects and we want to restrict to ensure that the projects are done in a timely fashion. Chairman Callicrate said that was a good way to put it and make it clear. There are a lot of projects on the plate and he knows that we pulled out the pavement on Ski Way so that we could spread it out through the District, and we are not ignoring the dog park, as everything

seems to be a priority. Mountain Golf Course cart paths were deemed a priority and the Championship Golf Course paths were a wish list item.

Director of Finance Navazio gave an overview of the submitted materials. Trustee Dent said we can spend \$2 million to accelerate the Mountain project but we have \$1.6 million in the budget so we need to add like \$400,000 to accelerate that. Director of Finance Navazio said maybe he misunderstand - Staff said we could accelerate and he is hearing that it isn't going to cost the \$1.6 million. Trustee Dent said he has ridden around course and agrees so we are on the same page. Director of Finance Navazio said we can use it at the Championship Golf Course and we have some work to do to refine. This should focus on the added projects that the Board wants. Chairman Callicrate said he hopes the community understands that we are working on this and that if there is excess money, we spread that money out appropriately. This is what we have, look through this and say okay and if we decide we want to take out Diamond Peak's Ski Way and then we realize we have to reallocate or move them up on the project list. The cross country skiing is going to be a private endeavor and not to take on the wish list but we have an opportunity to recognize what we have and need a little more tweaking. Trustee Schmitz said it puts another thing on our long range calendar and we need to really work on what is the Diamond Peak Master Plan, bring it forward, and get it approved. Director of Finance Navazio said he wants to caution that we will be discussing all our funding capacity, etc. but not at the one workshop next week. Part of the goal, going forward, is how do we present as it matters so our goal is to start to bring to the Board the five year forecast so funding is clear. Look at it from a multi-year perspective and it will be more clear. Chairman Callicrate said we need one more look at this as a lot of this is going to be addressed during the budgeting cycle. District General Manager Winqest said Staff will be bringing you a 2020/2021 capital plan along with a 5-year plan and at that point in time, we identify accumulated funds and how we want to spend that balance and using fund balance so as to not increase the Recreation Fee, stay with existing capital plan, and then the Board can make its decisions.

**L. APPROVAL OF MINUTES (for possible action)**

**L.1. Meeting Minutes of December 9, 2020**

District Clerk Susan Herron said that Judith Miller had requested a change and that Trustee Schmitz had requested a change; both of which have been incorporated. Chairman Callicrate said that the minutes are approved as amended.



**M. REPORTS\***

**There were no Reports for this agenda.**

**N. FINAL PUBLIC COMMENTS\***

Linda Newman said it is quite unfortunate that former Trustee Chair Wong and a former member of the Audit Committee has chosen to embarrass herself by attacking two Board members and a member of the Audit Committee for a staff exodus that began under her leadership and has continued under the new General Manager. The two Board members and the at large Audit Committee member she singled out are highly respected by our community for their integrity, intellect and extraordinary service. Trustee Wong's lack of leadership and failure to address accounting and reporting irregularities as well as chronic operational and financial mismanagement has left a mess that all of our newly elected Trustees must expend all of their energies and efforts to clean up. Trustee Wong owes an apology to our community and to the respected and responsible individuals she chose to attack with her emotional and malicious allegations. It is even more unfortunate that she has no shame and does not hold herself accountable for her failure to fulfill her fiduciary and statutory duties. Among her many deficiencies, she has used public money without Board approval to engage an attorney for her and Jason Guinasso's defense to withhold public records that has cost our citizens more than one hundred thousand dollars. This is a misappropriation of public funds that cannot be ignored and should be addressed along with her disrespect for the important issues raised by the citizens she took an oath to serve. She is actually stunned by Trustee Wong's incompetence in performing her statutory duties, her indifference to the concerns of our community, her continued dismissal of the views of her fellow Trustees, and her abject failure to exercise oversight and safeguard our public money.

Aaron Katz said he will have several written statements. Talk about the merry go round as IVGID personified by Charley Miller and Trustee Wong and it is their views that everything that is wrong with IVGID. Operate for profit business and impossible to operate on a positive cash flow. Only reason in commercial recreation is to subsidize and to make them available to us. We all know this is complete lie. Venues are far larger than our community needs and our community is too small to financially support these venues because they are underutilized. Once one has bought into these myths then it rolls into our wonderful employees because if we can't staff the venues then we can't operate them and therefore it takes our wonderful employees and once you drink that Kool-Aid everything becomes a consequences and any Trustee thinks they can get us off this merry



go round is foolish. None of our Trustees want to change what you know is wrong. We are on this involuntarily merry go round and his recommendation is to do a cost study and then ask the community if they want to prioritize everything for the owners and their legitimate guests.

Cliff Dobler said he wanted to clarify on the utility rate item because everyone was quite confused. In January, the Board decided not to raise the rates, and made changes. Five months into the new year, take look at operating reports, ahead on by \$107,000, ahead by \$422,000, and saved \$405,000 on Martis Peak which makes you ahead of the game by almost \$900,000. With no rate increase for the rest of the year, we can go ahead and do the \$600,000 in projects, using fund balance which is not a revenue. Trustee Wong looks at the total and that report needs to be corrected because to consider fund balance a revenue is the craziest thing he has ever heard. Go with these projects. Facts matter, he works very hard to uncover things for the Board, and because it embarrasses you, he is sorry, he uncovers facts.

Charley Miller said congratulations on another Board President and congratulations to Ms. Tonking, welcome. We had a Public Works Department that had four engineers, now we have one engineer who has come up to speed quickly. There are many projects to be worked on and, along with Public Works projects, you will need to temper your expectations with the current staffing. To Trustee Schmitz – he feels you are on a witch hunt to damage the District and, in listening to your campaign, he might have voted for you. However, you micromanage our Staff and disable them from doing their jobs. He has tried to figure out your motivation, only thing he can think of is that you thrive on conflict thus how many more Staff must we lose? You need to figure out your role and maybe someday they will return.

Frank Wright said he is appalled, Trustee Wong said publicly undressed two Board members who she works with, unbelievable. This is a woman who was the orchestrator of True Blue Facts and took apart our Board Chair. This woman has done more damage than any other Board member - unbelievable and unspeakable. The Board members that were spoken about are hardworking board members and class acts. Mr. Miller, don't know where you are coming from. Those that have left, left on their own accord, question about Director of Human Resources and lying about how many were put out. They left on their own accord and he says go for it. For you to stand up and say because of a Board member who is doing their job, if you have your facts, get them out, if you don't, shut up.

Gail Krolick said thank you to all of the members for being here at this late hour. Congratulations to the new member and official members. She refuses to give

personal attacks as there is enough in our national comments. Happy new year, before than last year, when the previous Board had been on a merry go round, she served and worked her tail off. Staff is doing the best they can during these very turbulent time. Full heartedly support the Staff as they are doing the best they can and are there bad apples, perhaps. Let's make 2021 a better year and stop these personal attacks.

Margaret Martini said attacks from Ms. Wong and Mr. Miller were wrong. She is appalled at the personal attack on Ms. Schmitz who is concerned about things, intelligent, and very open to solutions. If the solution ruffle employee feathers, too damn bad, very fortunate to have Trustee Schmitz on the Board and she would urge taking a look at Mr. Miller's performance.

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

The meeting was adjourned at 9:38 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: Written statement to be included in the written minutes of this January 13, 2021 regular IVGID Board meeting – agenda item C – Public Comments – The merry go-round we know as IVGID

Submitted by Aaron Katz: Written statement to be included in the written minutes of this January 13, 2021 regular IVGID Board meeting – agenda item K(4) – Ratifying our GM's decision to engage Tri Strategies to perform state legislative advocacy services and to deprive the Board as a whole from making state legislative advocacy decisions

Submitted by Aaron Katz: Written statement to be included in the written minutes of this January 13, 2021 regular IVGID Board meeting – agenda item C – Public Comments – The tens of thousands of dollars of our Recreation ("RFF") and Beach ("BFF") facility fees which are needlessly spent on

membership dues in all sorts of third party organizations – here the National Recreation and Parks Association

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JANUARY 13, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – THE MERRY-GO-ROUND WE KNOW AS IVGID**

Government is supposed to exist for the people. But when it comes to IVGID, that's not the case. In fact, staff want the public to believe IVGID's not really government; it's only quasi-government<sup>1</sup>.

For these reasons, the #1 tenet of IVGID is that it exists to operate commercial for profit recreation businesses which are impossible to operate at a break even or on a positive cash flow basis notwithstanding past Boards have repeatedly instructed staff to do so.

Staff tell us that the only reason we're in the commercial recreation business is to subsidize the costs to make our recreational venues available to us. Supposedly with the financial support that comes from outsiders, local property owners recreation user fees are subsidized/reduced.

But we all know this is a complete lie as the costs of operating our commercial businesses the way staff operate them far exceeds the added revenues they realize from outsiders.

Moreover, it's impossible to prudently operate our recreation businesses, at least financially, for at least two reasons. First, our venues are far larger than our community's real needs. This means their maintenance and capital costs far exceed our ability to pay without massive subsidies.

Second, our community is too small to financially support these recreation venues which by design are intended to be under-utilized. Because when they're under-utilized, it means we have extra capacity to market them to outsiders.

Once you've bought into these myths, staff's #2 tenet becomes "our most important asset is our wonderful employees." Because if we cannot staff our facilities, we can't operate them. And if we can't operate them, they won't be available for our use. And therefore, we must go to no ends of the earth to do everything it takes, and far more, to retain our wonderful employees.

Once you drink this kool aid, everything else we suffer from becomes a natural consequence. Everything.

Any trustee who thinks he or she can do something to get us off this merry-go-round, is either naive or lying to him/herself. We have had more than 60 years of trustees who have had the opportunity to change the narrative I describe. Yet not one has been successful. Not one.

The truth of the matter is that none of our trustees wants to change what in their heart-of-hearts they know is wrong. Not one of them. So our trustees should be up front with the community and acknowledge we're on this involuntary merry-go-round for life!

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<sup>1</sup> "IVGID, is a quasi-public agency" (go to <https://www.yourtahoeplace.com/ivgid/about-ivgid>).

**Conclusion:** So here's my response to this mentality. Let's do a study of our real costs if we were to eliminate everything we do to make our recreational venues available to outsiders. Once we know what those costs are, let's ask local property owners whether they want to privatize everything just for parcel owners and their legitimate guests. I'm guessing a majority will say yes because our property values will instantly go through the roof!

So are you up to the task Board members? If not then it's clear where your priorities lie.

And to those asking why our Recreation ("RFF") and Beach ("BFF") Facility Fees 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 JANUARY 13, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM K(4) – RATIFYING OUR GM’S DECISION TO ENGAGE TRI STRATEGIES TO PERFORM STATE LEGISLATIVE ADVOCACY SERVICES AND TO DEPRIVE THE BOARD AS A WHOLE FROM MAKING STATE LEGISLATIVE ADVOCACY DECISIONS**

**Introduction:** Here our general manager (“GM”) seeks board approval to contract with Tri-Strategies<sup>1</sup> for State legislative advocacy services<sup>2</sup>. Additionally, he proposes that the IVGID Board be *excluded* from communicating with Tri-Strategies, verbally or in writing, with respect to “activity at the (State) Legislative session,” and in its place, he proposes that Tri-Strategies be directed to *only* communicate with he or the IVGID Board chairperson<sup>3</sup>. I object for at least three (3) reasons [what Indra proposes violates Board policy; legislative advocacy is not appropriate conduct for limited purpose general improvement districts (“GIDs”) like IVGID; and, GIDs take their actions through their entire Board of Trustees rather than any single member or an unelected GM], and these are the purposes for this written statement.

**Inappropriate Conduct:** Policy No. 3.1.0<sup>4</sup> which in part addresses “Legislative Matters” was last amended effective September 30, 2021. Over the public’s objections; although Policy 3.1.10 was amended to give the GM the authority to “propose positions on legislative issues...*on IVGID’s behalf*,” as our GM admits<sup>5</sup>, that authority was expressly conditioned upon those “positions...be(ing first) reviewed and approved by the Board at its regular meeting(s).”<sup>6</sup> Yet here our GM proposes the Board

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<sup>1</sup> See page 68 of the packet of materials prepared by staff in anticipation of this January 13, 2021 IVGID Board meeting [“the 1/13/2021 Board packet” ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/011321\\_-\\_Full\\_Packet.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/011321_-_Full_Packet.pdf))] – “staff...recommend contracting with...Tri-Strategies.”

<sup>2</sup> “Consultant will advocate...a position (on legislative matters that)...impact the Incline Village General Improvement District...determined...to be advantageous to (the) same” (see page 69 of the 1/13/2021 Board packet).

<sup>3</sup> “Consultant will verbally communicate with the Incline Village General Improvement District’s... General Manager and Board of Trustees Chair(person)...based on the activity at the Legislative session” (see page 69 of the 1/13/2021 Board packet).

<sup>4</sup> This is a policy which according to its title, purportedly addresses the “Conduct (of) Meetings of the Board of Trustees” rather than addressing what it purports to address; influencing State legislation.

<sup>5</sup> See page 68 of the 1/13/2021 Board packet.

<sup>6</sup> See page 14 at [https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID\\_Board\\_Policies\\_3.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Board_Policies_3.pdf). Moreover, given *insufficient* time for the Board as a collective body to take a position on a legislative issue will be the rule rather than the exception, this policy in essence gives 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.

as a whole be excluded from the process altogether. Instead, he proposes that those positions *only* be approved and advanced by himself or the Board Chairperson<sup>3</sup>. ***This violates Board policy!***

But more to the point, ***IVGID Has No Power to Lobby For/Against State Legislation***. We've had this discussion before<sup>7</sup>. According to the State Legislative Counsel Bureau ("LCB"),

"The purpose of...(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 (particular) facility or service."<sup>8</sup>

Given GIDs are creatures of County Boards of Commissioners ["County Boards" {see NRS 318.015(1) and 318.075(1)}], the *only* "basic powers" they may exercise<sup>9</sup> are those *expressly included* in their initiating [NRS 318.055(4)(b)] or supplemental (NRS 318.077) ordinance(s) with the *proviso* they 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 Lobby/Influence State Legislation as a Legitimate GID Basic Power:** Don't believe me? Take a look for yourself<sup>10</sup>! Moreover, even if such power were recognized, since there is no question IVGID has never been granted this power by the Washoe County Board, insofar as IVGID is concerned, ***it does not exist!***

Moreover still, lobbying the State Legislature in support or opposition of State legislation is not a service local property owners may want or need from IVGID because it is already being provided by their true municipality; Washoe County!

**Moreover still, IVGID's assumption of these powers is prohibited by Dillon's Rule:** We've had this discussion many times before. Since "Nevada is considered a state without home rule...(local)

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<sup>7</sup> 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](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-10-17.pdf))]. And go to Go to pages 269-271 of the packet of materials prepared by staff in anticipation of the Board's July 22, 2020 meeting ["the 7/22/2020 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/0722\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/0722_-_Regular_-_Searchable.pdf))].

<sup>8</sup> See ¶II at page 1, Background Paper 83-4, General Improvement Districts, at <https://www.leg.state.nv.us/Division/Research/Publications/Bkgground/BP83-04.pdf>.

<sup>9</sup> 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. 102, p. 103 (August 12, 1963)].

<sup>10</sup> Go to <https://www.leg.state.nv.us/nrs/NRS-318.html#NRS318Sec116>.



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 corporation<sup>11</sup> 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.*”<sup>12</sup>

**IVGID's History:** 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) 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 utility district!***

**IVGID's Assumption of Public Recreation Powers:** Many people think IVGID’s assumption of recreation powers goes back to its creation on May 20, 1961<sup>13</sup>. But that’s not accurate. Between 1960-68 Incline Village’s real estate developer, Crystal Bay Development Co. (“CBDC”), represented to every purchaser of Incline Village property that Incline Village’s beaches would be a private homeowner amenity available to be used only by purchasers of Incline Village property/their guests. But because sales of Incline Village lots were not as brisk as had been projected, CBDC had encumbered the beaches (and thus didn’t have the means to transfer them to a community homeowners’ association “free and clear”), the IVGID Board was made up of CBDC principals and their collaborators, and bonding had worked so well to divert the infrastructure costs of development to the ultimate purchasers of Incline Village property, the “plan” became IVGID would purchase the beaches from CBDC with the proceeds of a bond issue and then assess the owners of Incline Village property the servicing costs associated with those bonds’ repayment. But no GID in the State had the power to furnish facilities for recreation<sup>14</sup>. This meant CBDC’s principals had to lobby the State Legislature to secure

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<sup>11</sup> GIDs are quasi-*municipal* corporations [NRS 318.015(1) and 318.075(1)].

<sup>12</sup> See page 5 of that April 2014 LCB Research Division Policy and Program Report on State and Local Government (<http://www.leg.state.nv.us/Division/Research/Publications/PandPReport/19-SLG.pdf>).

<sup>13</sup> See Ordinance 97, Bill 57 (go to <https://www.yourtahoeplace.com/ivgid/about-ivgid/history-of-ivgid>).

<sup>14</sup> The power to furnish facilities for public recreation [see NRS 318.116(14) {go to <https://www.leg.state.nv.us/NRS/NRS-318.html>}], is “as provided in NRS 318.143.” NRS 318.143 expressly instructs that “such recreational facilities may include without limitation...*beaches, marinas, levees, piers, docks, wharves, boat basins, boathouses, harborages, (and) anchorages.*”

modification to the predecessor to NRS 318.116 (i.e., NRS 318.143) by adding public recreation as an additional GID basic power.

Shortly after the State Legislature added public recreation as a new GID basic power (on August 12, 1965), the IVGID Board adopted Resolution 279 which asked the Washoe County Board “to commence proceedings...for the addition of...powers of public recreation.” And on November 15, 1965 a divided (3-to-2) County Board amended Ordinance No. 97 via Bill 132 granting IVGID the new basic power to furnish facilities for public recreation.

***However, in either event, IVGID was expressly not created to lobby for/against, nor influence legislation.***

**IVGID's Assumption of Additional Powers Based Upon Their Alleged Incidence, Necessity and/or Implication:** IVGID staff will likely argue that IVGID has the power to furnish facilities and services for *all* sorts of questionable purposes, whether or not necessary to furnishing public utilities or recreation facilities, because of NRS 318.210 which gives GID Boards the power to: “exercise all rights and powers necessary or incidental to or implied from the specific powers granted in...chapter” NRS 318. If so, I disagree for at least two reasons. First, *Dillon's Rule* (discussed above). And second, the legal doctrine of *expressio unius est exclusio alterius*<sup>15</sup> which in lay person's terms instructs that:

“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*.”<sup>16</sup>

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*.”<sup>16</sup>

**Our GM's Proposed Action Will be “Improper Governmental Action” And 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

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<sup>15</sup> “The United States Supreme Court has applied th(is) maxim...in a string of decisions, with the result that a clear standard for its application has emerged for determining whether an implied private cause of action may be inferred from a statute” [see *Nunez v. Sahara Nevada Corp.*, 677 F. Supp. 1471, 1473-1474 (D. Nev. 1988)].

<sup>16</sup> See <http://www.duhaime.org/LegalDictionary/E/ExpressioUniusEstExclusioAlterius.aspx>.

duties, whether or not...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.

That's exactly what we have here!

**GIDs Take Action Through *Collective* Board Resolution, Rather Than the Whim of Any Individual Member:** This is another aspect of the proposed agenda item I take issue with. When Tri-Strategies was first retained by the Board, Eddie Ableser made it crystal clear to the Board and the public that Tri-Strategies would *only* take direction from the Board as a whole rather than any individual trustee. *So what has changed?*

Moreover, current Board Policy mandates that IVGID's position on legislative matters must first "be reviewed and approved by the Board (as a whole) at its regular meeting(s)." Not the Board Chairperson or our GM acting on his/her individual behalf, but rather, the Board acting collectively.

Finally, as one examines NRS 318 as to the powers a GID possesses, *nowhere* do we see that those powers may be exercised by any individual trustee. Rather, the statutes only speak to "the Board" as a whole. Yet here our GM is proposing these powers be exercised only by himself or the Board Chair.

**This Proposed Expenditure is Improperly Funded by the RFF/BFF and the Utility Rates, Tolls and Charges Local Residents Pay:** We've had this discussion before. Examine Schedule B-10 at page 8 of the current budget<sup>17</sup>. This page depicts revenues assigned to the District's General Fund. Note the total \$5,043,240<sup>18</sup>. Now compare this number to budgeted expenses<sup>19</sup>; \$5,170,249<sup>20</sup>. The two numbers essentially balance each other<sup>21</sup>.

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<sup>17</sup> This budget appears at [https://www.yourtahoeplace.com/uploads/pdf-ivgid/FINAL\\_IVGID\\_2020.2021\\_APPROVED\\_BUDGET\\_FORM\\_4404LGF.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/FINAL_IVGID_2020.2021_APPROVED_BUDGET_FORM_4404LGF.pdf). This page is attached as Exhibit "A" to this written statement.

<sup>18</sup> I have placed an asterisk next to this number on Exhibit "A."

<sup>19</sup> This page is attached as Exhibit "B" to this written statement.

<sup>20</sup> I have placed an asterisk next to this number on Exhibit "B."

<sup>21</sup> I understand budgeted expenditures exceed revenues by roughly \$127,000. However, that excess is covered by a draw down of the beginning fund balance of \$3,935,986<sup>18</sup>.

But wait. In order to balance the District's General Fund, an infusion of \$1,471,440 is required<sup>18</sup>. And lucky for staff, this has been manufactured from "central services cost" revenues. According to staff these revenues come from transfers of the reasonable value of services the District's General Fund allegedly provides to the District's Community Services (i.e., recreation), Beach and Utility Funds. But according to Aaron, these transfers are nothing more than subsidies, just like the RFF and BFF, necessary to offset budgeted over spending assigned to the District's General Fund.

Page 8 of the Budget is the District's "Central Services Cost Allocation Plan" adopted pursuant to NRS 354.613(1)(c)<sup>22</sup>. There the reader can see that: \$106,046 has been budgeted to be transferred from the Beach Fund, \$392,709 has been budgeted to be transferred from the Utility Fund, and \$972,865 has been budgeted to be transferred from the Community Services Fund. And since the District's Community Services and Beach Funds have been intentionally budgeted to overspend, some of that overspending is the central services cost transfers to the General Fund<sup>23</sup>, and that overspending is subsidized by the RFF and BFF respectively, the central services cost transfers to the General Fund come from the RFF, BFF and utility rates, tolls and charges paid by local parcel owners.

**Why Exactly Has Our GM Agendized This Matter For Possible Action When if Justified, He Has the Unilateral Power to Contract With Tri-Strategies:** Policy 3.1.05(f) instructs that,

"Contracts proposed and/or estimated to exceed \$50,000 must be approved by the Board of Trustees. The General Manager has the (unilateral) authority to execute contracts, not to exceed \$50,000, so long as the funds were budgeted for the specific purpose."

Given our GM's proposed contract with Tri-Strategies involves the expenditure of far less than \$50,000<sup>24</sup>, why exactly has he brought this contract to the Board for approval?

**Conclusion:** Nearly every one of my written statements attempts to identify one or more problems with powers IVGID staff and the Board exercise. Each statement 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 *shall* be resolved *against its exercise*. Although I do not believe there to be any doubt insofar as legislative advocacy is concerned, assuming *arguendo* there is, whether it is appropriate for un-elected staff or just one Board Trustee to authorize lobbying the Legislature for/against proposed legislation on the District's behalf, must be resolved *against IVGID*. I urge the Board to stop staff from wasting local property owners' RFF and BFF on "pie-in-the-sky" endeavors such as this one it has no power to pursue.

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<sup>22</sup> This page is attached as Exhibit "C" to this written statement.

<sup>23</sup> When one budgets to overspend, it is disingenuous to argue that any particular expenditure hasn't contributed to that overspending.

<sup>24</sup> See page 69 of the 1/13/2021 Board packet.

Moreover, I object to the Board abdicating power to an un-elected GM to represent the District's position on State legislative matters to the Legislature. Especially when the interests of our non-resident GM do not coincide with those of us who are residents.

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 cannot make him drink"). They can defer to the biased arguments from a less than forthright staff and attorney *who are part of the problem*. 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 really 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!

**EXHIBIT "A"**

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

Incline Village General Improvement District

SCHEDULE B - GENERAL FUND



**EXHIBIT "B"**

<b>EXPENDITURES BY FUNCTION AND ACTIVITY</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/21	
	ACTUAL PRIOR YEAR ENDING 6/30/2019	ESTIMATED CURRENT YEAR ENDING 6/30/2020	TENTATIVE APPROVED	FINAL APPROVED
<b>GENERAL GOVERNMENT</b>				
<b>General Administration</b>				
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
<b>General Manager</b>				
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
<b>Trustees</b>				
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
<b>Accounting</b>				
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
<b>Information Services &amp; Technology</b>				
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
<b>Risk Management</b>				
Salaries and Wages	81,841	-	-	-
Employee Benefits	40,039	-	-	-
Services and Supplies	15,139	-	-	-
Subtotal Risk Management	137,019	-	-	-
<b>Human Resources</b>				
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
<b>Health &amp; Wellness</b>				
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
<b>Communications</b>				
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
<b>Capital Outlay</b>				
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
<b>FUNCTION SUBTOTAL</b>	<b>4,054,406</b>	<b>4,614,000</b>	<b>4,976,486</b>	<b>5,170,249</b>

Incline Village General Improvement District

SCHEDULE B - GENERAL FUND

General Government

**EXHIBIT "C"**

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

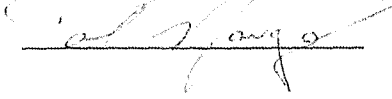
For the Fiscal Year Ending June 30, 2021

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Parks	Tennis	Comm. Services Admin	Beach	Internal Services	Total District
<b>Base Cost</b>													
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. <span style="border: 1px solid black; padding: 2px;">\$ 880,590</span>													
Percentage of Costs Allocated	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 <span style="border: 1px solid black; padding: 2px;">\$ 985,735</span>													
Based on Wages, Benefits & FTE <span style="border: 1px solid black; padding: 2px;">\$ 1,161,853</span>	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
<b>Central Services Cost Allocation</b>	<b>\$ 394,885</b>	<b>\$ 392,709</b>	<b>\$ 248,707</b>	<b>\$ 62,301</b>	<b>\$ 26,995</b>	<b>\$ 438,043</b>	<b>\$ 117,633</b>	<b>\$ 45,923</b>	<b>\$ 11,023</b>	<b>\$ 22,060</b>	<b>\$ 106,046</b>		<b>\$ 1,866,325</b>
<b>Annual Billing for Adopted Budget</b>	<b>\$ 392,709</b>	<b>\$ 248,707</b>	<b>\$ 62,301</b>	<b>\$ 26,995</b>	<b>\$ 438,043</b>	<b>\$ 117,633</b>	<b>\$ 45,923</b>	<b>\$ 11,023</b>	<b>\$ 22,060</b>	<b>\$ 106,046</b>			<b>\$ 1,471,440</b> <span style="float: right;">★</span>

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



**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JANUARY 13, 2021 REGULAR IVGID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – THE TENS OF THOUSANDS OF DOLLARS OF OUR RECREATION (“RFF”) AND BEACH (“BFF”) FACILITY FEES WHICH ARE NEEDLESSLY SPENT ON MEMBERSHIP DUES IN ALL SORTS OF THIRD PARTY ORGANIZATIONS – HERE THE NATIONAL RECREATION AND PARKS ASSOCIATION**

**Introduction:** IVGID staff repeatedly tell the Board and the public that the purpose of the RFF/BFF are to make the public’s recreational and beach facilities “available” to be accessed and used by the owners/occupants of those parcel/dwelling units which are involuntarily assessed<sup>1</sup>. However, that’s not true. As I have demonstrated so many times before<sup>2</sup>, they pay for the difference between budgeted revenues and intentional over spending assigned by staff to the District’s Community Services and Beach Funds, respectively. In fact, ever since former Finance Director Gerry Eick invented the term “smoothing,” the RFF/BFF have paid for far *more* than that difference<sup>3</sup>. After all, how else can one explain the rapid increase in Community Services and Beach Fund balances<sup>4</sup>? And one

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<sup>1</sup> See pages 107-116 of the packet of materials prepared by staff in anticipation of the Board’s May 27, 2020 meeting [“the 5/27/2020 Board packet” ([https://www.yourtahoepalce.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_5-27-2020.pdf](https://www.yourtahoepalce.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-27-2020.pdf))].

<sup>2</sup> The latest being page 339 of the packet of materials prepared by staff in anticipation of the Board’s July 22, 2020 meeting [[https://www.yourtahoepalce.com/uploads/pdf-ivgid/0722\\_-\\_Regular\\_-\\_Searchable.pdf](https://www.yourtahoepalce.com/uploads/pdf-ivgid/0722_-_Regular_-_Searchable.pdf) (“the 7/22/2020 Board packet”)] which made reference to: footnote 5 at pages 468-469 of the packet of materials prepared by staff in anticipation of the Board’s April 10, 2019 meeting [[https://www.yourtahoepalce.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_4-10-19.pdf](https://www.yourtahoepalce.com/uploads/pdf-ivgid/BOT_Packet_Regular_4-10-19.pdf) (“the 4/10/2020 Board packet”)]; and, pages 82-83 of the packet of materials prepared by staff in anticipation of the Board’s June 13, 2018 meeting [[https://www.yourtahoepalce.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_6-13-2018.pdf](https://www.yourtahoepalce.com/uploads/pdf-ivgid/BOT_Packet_Regular_6-13-2018.pdf) (“the 6/13/2018 Board packet”)].

<sup>3</sup> See pages 138-145 of the packet of materials prepared by staff in anticipation of the Board’s July 20, 2017 meeting [[https://www.yourtahoepalce.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_7-20-17.pdf](https://www.yourtahoepalce.com/uploads/pdf-ivgid/BOT_Packet_Regular_7-20-17.pdf) (“the 7/20/2017 Board packet”)]

<sup>4</sup> See pages 267-268 of the 7/22/2020 Board packet. On June 30, 2011 the unrestricted balance assigned by staff to the District’s Community Services Fund was \$4,226,167 [see page 25 of the Comprehensive Annual Financial Report (“CAFR”) ending June 30, 2011 (“the 2011 CAFR”)]. Yet as of June 30, 2020, staff had estimated this fund’s balance would total \$12,360,444 [see page 24 of the packet of materials prepared by staff in anticipation of the Board’s May 7, 2020 meeting {“the 5/7/2020 Board packet” ([https://www.yourtahoepalce.com/uploads/pdf-ivgid/5-7-2020\\_Workshop\\_Packet.pdf](https://www.yourtahoepalce.com/uploads/pdf-ivgid/5-7-2020_Workshop_Packet.pdf))}]. Similarly, I documented that on June 30, 2011 the unrestricted balance assigned by staff to the District’s Beach Fund was \$1,177,762 [see page 586 of the packet of materials prepared by staff in anticipation of this June 23, 2020 meeting {“the 6/23/2020 Board packet” ([1](https://www.yourtahoepalce.com/uploads/pdf-</a></p></div><div data-bbox=)

category of those expenditures is the dozens of memberships in all sorts of third party organizations having nothing to do with making recreational and beach facilities available to be used by *anyone*! For this reason on July 21, 2020 I made a public records request to examine records evidencing:

1. All third party group or organization wherein IVGID was a member in 2019;
2. To the extent not already included in paragraph 1 above, any IVGID department or venue which in 2019 was a member of a third party group or organization;
3. To the extent not already included in paragraphs 1 or 2 above, any IVGID employee which in 2019 was a member of a group or organization wherein IVGID paid or reimbursed the employee's membership dues in that group or organization;
4. The yearly membership dues paid or reimbursed by IVGID in each such group or organization identified in paragraphs 1, 2 and 3 above; and,
5. Any additional fees paid to or associated with in any manner whatsoever any such group or organization identified in paragraphs 1, 2 and 3 above, together with records evidencing the reasons for such payments. Examples but not limitations of such fees would extend to continuing education, meetings, conferences, lodging associated therewith, transportation associated therewith, food associated therewith, per diem associated therewith, etc.

My intent was to discover the dozens of third party organizations I believe IVGID is a member of, and for which the RFF/BFF are used to pay yearly membership fees and conference attendance.

On August 21, 2020 IVGID's Public Records Officer, Susan Herron, provided "the dues/ subscriptions (she had)...located, to date, in response to (my) request" which consisted of twenty-three (23) organizations she admittedly did "not feel...(wa)s complete." So she stated she would "continue to work on (my) request."

As I went through the records provided, my intent was and is to share what I discover with the public. And here I share records pertaining to the twenty-fourth (24<sup>th</sup>) such organization; the National Recreation & Parks Association ("NRPA"). These are the purposes of this written statement.

**NRPA**<sup>5</sup>: In response to my initial request, Ms. Herron provided no records whatsoever identifying NRPA as one of the third party organizations in which IVGID or at least one of its

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ivgid/BOT\_Packet\_Regular\_Part2\_06\_23\_2020.pdf}}]. Yet as of June 30, 2020, staff had estimated this fund's balance would total \$2,159,282 (see page 25 of the 5/7/2020 Board packet).

<sup>5</sup> Go to <https://www.nrpa.org/>.

employees was or is a member. It was only after I asked to examine Samantha Gough's<sup>6</sup> procurement card purchases and Ms. Herron provided a summary of those charges, that I discovered NRPA. I am certain Ms. Herron hid the existence of NRPA because as the reader will see, procurement card charges to NRPA were made on January 9, 2020.

**What is the NRPA?** According to its web site<sup>7</sup>, "the...NRPA is the leading not-for-profit organization dedicated to building strong, healthy and resilient communities through the power of parks and recreation. NRPA advances this vision by investing in and championing the work of park and recreation professionals as a catalyst for positive change in service of equity, climate-readiness, and overall health and well-being."<sup>8</sup> Its mission statement is "to advance parks, recreation and environmental conservation efforts that enhance the quality of life for all people."<sup>8</sup> NRPA claims to "advance this (mis)sion by investing in and championing the profession as a catalyst of positive change for equity, climate readiness and overall well-being."<sup>8</sup>

**IVGID is Paying At Least \$875 Annually to the NRPA For Up to Twenty (20) of its Parks', Recreation's, Recreation Center's and Recreation Programming Employees' "Premiere" Membership in the NRPA<sup>9</sup>:** We know this because when Ms. Herron provided a summary of Samantha Gough's procurement card purchases, \$875 of charges were reflected for "members' dues. A copy of the portion of the summary where those charges appear is attached as Exhibit "A" to this written statement<sup>10</sup>.

**Membership:** Like most other third party lobbying groups, "NRPA members receive special discounts, news, exclusive education and networking opportunities, advocacy support, grant opportunities, and much more to help them be successful...assets they cannot get anywhere else."<sup>11</sup> Meaningless stuff such as:

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<sup>6</sup> According to Transparent Nevada, Ms. Gough is a Parks Supervisor (go to <https://transparentnevada.com/salaries/search/?a=incline-village-general-improvement-district&q=gough&y=2019>).

<sup>7</sup> Go to <https://cprs.org/about-us-cprs>.

<sup>8</sup> Go to <https://www.nrpa.org/about-national-recreation-and-park-association/>.

<sup>9</sup> Go to <https://www.nrpa.org/membership/premier/>.

<sup>10</sup> The chart of account numbers ("COA") next to the asterisks placed on the exhibit, according to the District's legend of accounts (go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/Account\\_Structure-All\\_legend\\_7-1-19.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/Account_Structure-All_legend_7-1-19.pdf)), reveal that \$240 of the cost was assigned to fund "370" (parks), and \$635 of the cost was assigned to fund "350" [recreation programming which operates out of the Recreation Center (which explains why Department "48" which corresponds to the Recreation Center is indicated)].

<sup>11</sup> Go to <https://www.nrpa.org/membership/member-benefits/>.



- 1) “The member rate to NRPA Annual Conferences;”
- 2) “The member rate to NRPA’s various schools;”
- 3) “Discounted member rate(s) on...online learning opportunities such as online courses and webinars;”
- 4) “Discounted rate(s) on Career Center postings and access to an array of job resources;”
- 5) “Discounts on subscriptions to the *Journal of Leisure Research* and the *Therapeutic Recreation Journal*;”
- 6) “Discount(s) on all (NRPA) publications, resources and apparel;”
- 7) Access to “Park and Recreation Executive (‘CPRE’)...Park and Recreation Professional (‘CPRP’), Aquatic Facility Operator (‘AFO’), and...Playground Safety Inspector (‘CPSI’)... certifications;”
- 8) “Volunteer...opportunities...for NRPA’s...Networks, Committees and Board;”
- 9) “Networking” opportunities (“members can engage in discussions with like-minded members on various interests, topics, issues”);
- 10) “Weekly and monthly newsletters;”
- 11) A “monthly member magazine;”
- 12) Access to “NRPA's official blog and podcast(s);” and,
- 13) “Advocacy Support” (“legislative updates and advocacy news”).

**Is any of this necessary to operate a recreation program? What about to staff a check in desk at the Recreation Center? What about a pool lifeguard?**

**What Does Any of This Have to Do With Making the Public’s Recreational Facilities Available to be Used by Those Parcels/Dwelling Units Which Are Involuntarily Assessed the RFF? And for \$875 annually?**

**The NRPA Awards Program:** According to its web site<sup>12</sup>, “the National Recreation and Parks Association awards programs highlight the efforts of those who go above and beyond to make a difference in the community.” Its “awards program consists of the National Gold Medal Award, and

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<sup>12</sup> Go to <https://www.nrpa.org/our-work/awards/>.

the NRPA Awards which include Innovation Awards<sup>13</sup>, Spotlight Awards<sup>14</sup>, Scholarships and Fellowships<sup>15</sup> ...the National Gold Medal Award<sup>16</sup> ...and the Robert W. Crawford Hall of Fame<sup>17</sup>.<sup>18</sup>

IVGID employees are notorious for spending public time and money applying for inconsequential “awards” such as those offered by the NRPA which are used to justify their worth/over compensation and over benefits. Have you ever walked into the Rec Center and seen staff’s wall of awards?

**An Example of Staff’s Lack of Transparency and Deceit So You Wouldn’t Otherwise Learn of This Expense Were it Not For This Written Statement:** Staff revels in the notion they believe they are transparent in their financial reporting<sup>19</sup>. “In an effort to enhance transparency in financial reporting, IVGID...allows citizens to explore IVGID’s financial data online.”<sup>19</sup> IVGID assigns a COA Name and Number to every one of its expenditures so they can be readily retrieved for financial reporting purposes. According to IVGID’s legend to its COA structure<sup>20</sup>, this expenditure has been assigned the

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<sup>13</sup> These awards “recognize and honor the latest advancements in the field of parks and recreation... through innovative practices in park design, health and wellness, conservation, and social equity” (go to <https://www.nrpa.org/our-work/awards/innovation-awards/>).

<sup>14</sup> These “awards are presented to individuals to honor their efforts...in the field of parks and recreation. Award winners include park and recreation professionals, volunteers, engaged community members and park advocates” (go to <https://www.nrpa.org/our-work/awards/spotlight-awards/>).

<sup>15</sup> The(se) scholarships and fellowships provide recipients with the opportunity to attend...the NRPA Annual Conference...Recipients receive complimentary NRPA Annual Conference registration, a travel stipend and hotel expenses reimbursed” (go to <https://www.nrpa.org/careers-education/scholarships/>).

<sup>16</sup> “The National Gold Medal Award honors communities throughout the United States that demonstrate excellence in long-range planning, resource management and innovative approaches to delivering superb park and recreation services with fiscally sound business practices” (go to <https://www.nrpa.org/our-work/awards/goldmedal/>).

<sup>17</sup> “Nominee(s) must have made an extraordinary and lasting contribution to the advancement of the park and recreation movement...consistent with the mission of the National Recreation and Park Association, the American Academy of Park and Recreation Administration and predecessor organizations (with the understanding)...no nominee shall be considered until at least five years after their death” (go to <https://www.nrpa.org/our-work/awards/halloffame/>).

<sup>18</sup> Go to <https://www.nrpa.org/our-work/awards/about-nrpa-awards/>.

<sup>19</sup> Go to <https://www.yourtahoeplace.com/ivgid/financial-transparency>.

<sup>20</sup> This document is a useful tool to our Board of Trustees, Staff, and our public. This legend...is a useful tool to our Board of Trustees, staff, and our public (and it)...includes four elements – Fund, Department, Division, and Object. This legend (is)...especially helpful in understanding the coding on

following two sets of four COA numbers each: 370.43.780.7430, and 350.48.990.7340<sup>21</sup>. The first series of numbers corresponds to: uniforms associated with services provided by parks. The second corresponds to: dues and subscriptions associated with programming administered out of the Recreation Center. How would one know that truthfully, both expenditures were nothing more than payment of a series of memberships in the NPRA? And what does this have to do with a legitimate public benefit? I submit *NOTHING!*

**Thus These Expenditures Were Not Only *NOT* Necessary, They Were Improperly Paid For With the RFF:**

**Now My Question to Our GM Indra Winquest: WHY DIDN'T YOU TELL THE BOARD AND THE PUBLIC ABOUT THIS TOTALLY IMPROPER EXPENDITURE WHEN YOU PRESENTED YOUR ANNUAL 2020-21 Budget?**

**And My Question to the IVGID Board: WHY DIDN'T YOU UNCOVER THIS TOTALLY IMPROPER EXPENDITURE WHEN YOU APPROVED THE LATEST 2020-21 BUDGET?**

**But Wait, There's More:** It's not just the NRPA the District's parks and recreation employees are members of. Did you know there's also the Nevada Recreation and Park Society<sup>22</sup> ("NRPS")? Ms. Herron did not provide records evidencing IVGID's membership in this organization. But I know that several years ago IVGID hosted the NRPS' annual convention. Which means some number of the District's employees were members. And if members once, why not again?

And there's the California Recreation and Park Society ("CRPS"). At the Board's September 30, 2020 meeting I submitted a written statement<sup>23</sup> wherein I provided evidence that at least one of the District's employees (Gwynne Cunningham) was/is a CRPS member. Are we to believe Ms. Cunningham is the only IVGID employee to be a member? I am continuing to investigate whether IVGID employees are members of the NRPS and CRPS. And if I secure evidence, I will share it with the public. This raises the question: if one of these third party organizations is good, why not three or more?

**Since This is the Twenty-Fourth (24<sup>th</sup>) of What I Suspect Will be a Series of Additional Similar Inappropriate Third Party Membership Expenses, Let's Continue the Tally:**

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our...Payment of Bills located on our website" (see <https://www.yourtahoeplace.com/ivgid/financial-transparency/legend-of-our-account-structure>).

<sup>21</sup> These numbers appear on Exhibit "A."

<sup>22</sup> Go to <https://nevadarecreationandparkssociety.wildapricot.org/>.

<sup>23</sup> See pages 209-215 of the packet of materials prepared by staff in anticipation of the Board's October 27, 2020 meeting ["the 10/27/2020 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/1027\\_-\\_Regular\\_-\\_Searchable\\_1.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/1027_-_Regular_-_Searchable_1.pdf))].

Organization	Yearly Dues	Running Total
BEAR League	\$ 250	\$ 250
Nev Rural Water Ass'n	\$ 343	\$ 593
North Nev Consort Coop Purchases	\$ 30	\$ 623
T-NT Transport Mgmt Ass'n	\$ 2,000	\$ 2,623
North Tahoe Bus Ass'n	\$ 300	\$ 2,923
NLT Conv & Visitors Bureau	\$ 4,050	\$ 6,973
Reno Tahoe Territory	\$ 150	\$ 7,123
Nevada League of Cities	\$ 3,968	\$ 11,091
Nat'l Ski Areas Ass'n	\$ 4,876	\$ 15,967
Travel/Lodging/Registration/NSAA Symposium	\$ 1,810 <sup>24</sup>	\$ 17,777
Ski California	\$ 4,578	\$ 22,355
SnoCountry	\$ 1,215	\$ 23,870
STOKE	\$ 700	\$ 24,570
Nat'l Golf Foundation	\$ 250	\$ 24,970
U.S. Golf Ass'n	\$ 150	\$ 25,120
Prof'l Golfers' Ass'n	\$ 3,921	\$ 29,041
Northern California Golf Ass'n	\$ 280	\$ 29,321
Unreimb Private NCGA Memberships	\$ 7,011 <sup>25</sup>	\$ 36,332
Ass'n of Golf Merchandisers	\$ 225	\$ 34,297
Nat'l Recreation & Parks Society	\$ 875	\$ 35,172
California Parks & Recreation Society	\$ 95	\$ 35,267
Int'l Society of Arboriculture	\$ 576	\$ 35,843
Society of Municipal Arborists	\$ 150	\$ 35,993
Tree City U.S.A.	\$ 20,000	\$ 55,993

<sup>24</sup> This is an estimated annual amount as the average of 2019-20 travel and convention charges made by Paul Raymore. And it is probably low given our PRO has not provided records evidencing all such convention/symposium travel expenses.

<sup>25</sup> Although I have asked staff, including our GM, to provide evidence that any of these expenditures was reimbursed by/on behalf of those individuals who were directly benefited, none has been forthcoming. Moreover, on December 15, 2020 staff publicized the fact that the Camp Golf Pro Shop was administering the payment of private NCGA memberships. For the first time in memory staff asked that members of the public reimburse IVGID for NCGA's membership fees. Since this is the first time that staff have asked members of the public for reimbursement, and this publication has only occurred as a result of my bringing this wrongdoing to the Board's and the public's attention, to me this is an admission by means of conduct that up until now, staff have never secured reimbursement. Therefore insofar as I am concerned, these charges have *not* been reimbursed.

**Conclusion:** The District's employees' various memberships in an organization which offers them "networking opportunities" and an advocacy organization "for Parks & Recreation" issues has little if anything to do with making local property owners' "availability" to access and use public recreational facilities more affordable. In fact, I submit it has the exact opposite result. If our public employees were precluded from pursuing membership in meaningless, self-promoting organizations such as the current one under review, at least at local property owners' expense, I predict we would need a whole lot less employees. But then that would be counter-productive to one of the major purposes for IVGID's existence<sup>26</sup>; providing over compensated and over benefited employment<sup>27</sup> to persons *who mostly do not even live in Incline Village/Crystal Bay*. I therefore ask the Board to direct staff to discontinue expenditures such as the subject one, and to reduce the RFF by a like amount.

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!

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<sup>26</sup> At least insofar as our public employees are concerned. In fact according to them, "the employees of the District continue to be our most important and valued asset" [see page 116 of the 2019-20 Budget ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/2019-20\\_Operating\\_Budget.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/2019-20_Operating_Budget.pdf))].

<sup>27</sup> IVGID is Incline Village's largest employer admitting to generating 1,012 or more W-2s annually<sup>6</sup>.

**EXHIBIT "A"**

	A	B	C	D	E	F	G	H	I
1	Cardholder Name	Transaction Date	Merchant Name	Amount	Description				
2	Gough, Samantha	2/10/2020	Amzn Mktp Us 6o66j06f3	\$ 41.99					
3	Gough, Samantha	2/3/2020	Amzn Mktp Us Iy0e62ku3	\$ 103.42	\$103.42 tool battery	390-	39-	780-	7415
4	Gough, Samantha	2/2/2020	Wheniwork.Com	\$ 30.00	\$30.00 subscription sch	390-	39-	780-	7340
5	Gough, Samantha	2/2/2020	Amzn Mktp Us 307166fv3	\$ 220.70	\$220.70 tool batteries	390-	39-	780-	7415
6	Gough, Samantha	2/2/2020	Amzn Mktp Us 307166fv3	\$ 220.71	\$220.71 tool batteries	370-	43-	780-	7415
7	Gough, Samantha	2/2/2020	Amzn Mktp Us Va6up0jh3	\$ 17.98	\$17.98 cell screen etc	390-	39-	780-	7415
8	Gough, Samantha	1/29/2020	Rookies Sports Bar And Gr	\$ 65.94	\$65.94 empl recog	390-	39-	780-	7350
9	Gough, Samantha	1/26/2020	Pp Adobe Inc	\$ 9.99	dues	390-	39-	780-	7340
10	Gough, Samantha	1/9/2020	National Recreation &	\$ 240.00	\$240 NRPA members dues	370-	43-	780-	7430
11	Gough, Samantha	1/9/2020	National Recreation &	\$ 635.00	\$635 NRPA Members dues	350-	48-	990-	7340
12	Gough, Samantha	1/9/2020	Amzn Mktp Us 3174w38l3	\$ 41.97	office supplies	390-	39-	780-	7415
13	Gough, Samantha	1/9/2020	Amazon.Com C71dl1743	\$ 14.23	Training supplies	390-	39-	780-	7415
14	Gough, Samantha	1/8/2020	Amzn Mktp Us Ba5ru8gg3	\$ 27.22	\$27.22 office supplies pens	390-	39-	780-	7415
15	Gough, Samantha	1/7/2020	Amazon.Com 4g9lv4lz3	\$ 19.99	\$19.99 cell case	390-	39-	780-	7415
16	Gough, Samantha	1/2/2020	Hd Supply Facilities Mai	\$ 715.90	\$715.90 vio parking tags	390-	39-	710-	7415
17	Gough, Samantha	1/2/2020	Wheniwork.Com	\$ 30.00	\$30.00 dues software	390-	39-	780-	7340
18	Gough, Samantha	1/2/2020	Amzn Mktp Us 8t74t5h73	\$ 28.21	\$28.21 gloves	390-	39-	780-	7415
19	Gough, Samantha	12/27/2019	Amazon.Com Xn7mt74q3	\$ 18.80	\$18.80 sealant	390-	39-	780-	7415
20	Gough, Samantha	12/27/2019	Amzn Mktp Us 401k27w53	\$ 48.16	\$48.16 gloves	390-	39-	780-	7415
21	Gough, Samantha	12/26/2019	Pp Adobe Inc	\$ 9.99	\$9.99 Dues adobe	370-	43-	780-	7340
22	Gough, Samantha	12/23/2019	Smartsign	\$ 603.25	\$603.25 parking notice	390-	39-	780-	7415
23	Gough, Samantha	12/20/2019	Amzn Mktp Us K38hj1x13	\$ 15.99	\$15.99 box	390-	39-	780-	7415
24	Gough, Samantha	12/18/2019	Amzn Mktp Us LI71c65w3	\$ 97.58	\$97.58 CAT note bk	390-	39-	780-	7415
25	Gough, Samantha	12/14/2019	Esri	\$ 700.00	\$700.00 Arc GIS 12-16-19	390-	39-	780-	7340
26	Gough, Samantha	12/11/2019	Amzn Mktp Us Sn26v89f3 Am	\$ 159.80	\$159.80 vests 12-12-19	390-	39-	780-	7415
27	Gough, Samantha	12/10/2019	Amzn Mktp Us Ip64h0i63	\$ 599.25	\$599.25 Vests 12-11-19	390-	39-	780-	7415
28	Gough, Samantha	12/10/2019	Amzn Mktp Us 9381963f3	\$ 199.75	\$199.75 vests G.P. 12-11-19	390-	39-	780-	7415
29	Gough, Samantha	12/4/2019	Paypal Michco Com	\$ 73.32	\$73.32 ice melt scoops	390-	39-	780-	7415
30	Gough, Samantha	12/4/2019	Sports Turf Managers Asso	\$ 150.00	\$150 dues STMA	370-	43-	780-	7340
31	Gough, Samantha	12/2/2019	Wheniwork.Com	\$ 30.00	\$30.00 Sch software dues	390-	39-	780-	7340
32	Gough, Samantha	12/2/2019	Amzn Mktp Us Lf1zb1dq3	\$ 14.99	\$14.99 winter gear 12-3-19	390-	39-	780-	7415
33	Gough, Samantha	12/1/2019	Amazon.Com Bi85h58e3 Amzn	\$ 7.50	\$7.50 winter gear 12-2-19	390-	39-	780-	7415
34	Gough, Samantha	12/1/2019	Amzn Mktp Us 1b0874yo3 Am	\$ 158.14	\$158.14 winter gear 12-2-19	390-	39-	780-	7415
35	Gough, Samantha	11/27/2019	The Irrigation Assoc	\$ 165.78	Irrigation Association Membership fee	370-	43-	780-	7340
36	Gough, Samantha	11/27/2019	The Irrigation Assoc	\$ 165.79	Irrigation Association Membership fee	390-	39-	780-	7340
37	Gough, Samantha	11/26/2019	Pp Adobe Inc	\$ 9.99	\$9.99 dues Adobe	390-	39-	780-	7340
38	Gough, Samantha	11/23/2019	The Irrigation Assoc	\$ 1,019.00	\$1019 Irrigation conf 11-25-19	390-	39-	780-	7680
39	Gough, Samantha	11/22/2019	Amzn Mktp Us 028530wh3	\$ 988.99	\$988.99 mail box 11-25-19	390-	39-	780-	7510
40	Gough, Samantha	11/20/2019	Amzn Mktp Us Cf8d73xu3 Am	\$ 49.99	\$49.99 under hood op sup 11-21-19	390-	39-	780-	7415
41	Gough, Samantha	11/12/2019	Southwestair5269855275680	\$ 20.00	\$20.00 travel expense 11-12-19	390-	39-	780-	7685
42	Gough, Samantha	11/11/2019	Doubletree Airport	\$ 135.00	\$135.00 travel expense 11-13-19	390-	39-	780-	7685

