

MINUTES

SPECIAL MEETING OF NOVEMBER 9, 2020 Incline Village General Improvement District

The special meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Chairman Tim Callicrate on Monday, November 9, 2020 at 12 noon. This meeting was conducted virtually via Zoom.

A. ROLL CALL OF TRUSTEES*

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

Also present were District Staff Members Director of Finance Paul Navazio, Director

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

B. INITIAL PUBLIC COMMENTS*

Dick Warren said over the past few weeks we have been subjected to issues like the Burnt Cedar Pool Project, Tyler Technologies, the "Tree City Questions", and concerns around the Air Relief Valves associated with the Effluent Pipeline Project. In almost every situation Staff does not have answers for questions posed. Why is that? We have heard "ad infinitum" for years that we have great IVGID Staff; well, if we have great Staff why does IVGID have so many problems? Staff consists of both Managers and Employees, and if an organization has bad "Staff", it is probably due to bad "Management". And we have plenty of examples of Bad Management; just start with our General Manager, then proceed to our Director of Finance, HR Director and currently the wonderchild of Tyler Technologies, the Engineering Manager doing his very best to avoid competitive bidding on Capital Projects, and then think about recently departed Director of Public Works and it is easy to visualize where the issues are at IVGID. In any organization it is never an "Employee" problem, it is always a "Manager" problem. Lousy Managers produce lousy Employees, whereas good Managers produce good employees. Now what do you do in this kind of a situation? Logically, most competent organizations/companies would get rid of the worthless Managers, but IVGID seems to enjoy elevating and compensating worthless Managers. Think our District General Manager, this guy was given a compensation package of \$1.2-1.4 million over 3 years. But that is what your "apparently competent" (and he uses that term loosely) Board at the time decided to do. 17 years as an IVGID employee,

and this guy was going to change things? Really? Let us be honest, an incompetent General Manager will obviously translate to other incompetent Managers below him, and we obviously see that in folks like those identified above, individuals that really have no clue what they should do. For whatever reasons the IVGID Board of Trustees does not wish to take on the District General Manager and his worthless Managers. This is sad, but he is not surprised; collectively, the intestinal fortitude of our Board is somewhat lacking. So, since the BOT will not take on the incompetency of the current GM and his Direct Reports, the BOT needs, and must, force change by outsourcing every function that could possibly be outsourced. And he is talking Human Resources, Finance, IT, you name it, anything that outside firms can do. We will not get change at IVGID until the Management of IVGID is changed. Outsourcing will force change. Our worthless GM knows this, and this is why he abhors change; hopefully, the BOT will do the right thing. But then I wonder. Does our BOT have the gumption (the guts) to force change? I hope so, but I do wonder. Thank you!

Cliff Dobler said the sole agenda item violates Board Policy 3.1; there is no contract, only a proposal from Tyler of a software as a service agreement with four exhibits. The CIP funds of \$300,000 in the budget for human resources management payroll processing software which was a carryover from previous years. There is no capital budget for a new finance and accounting system. If IVGID seeks a new finance and accounting system, an account number, a project summary, and budget must be established. The finance and accounting system was never a priority project. The finance and accounting system was never on the five-year capital plan which now violates Board Policy 12.1. Board Policy 13.1 is violated as requirements for capital budgeting the finance and accounting systems have not been met. Now as to the memo, the not-to-exceed amount of \$891,438 cannot be reconciled from the Tyler proposal and excludes estimated travel expenses of \$69,870. The Staff memo states a combined upfront capital cost will be \$391,000 for both projects which of course exceeds the \$300,000 budget established for only the human resource project. Upfront by definition means in advance yet Staff has decided, without any justification, that a \$104,656 would be pushed off into next fiscal year thus being able to avoid a budget augmentation or reallocation from another line item. Talk about talking out of both sides of their mouths. The statement about amending the five-year capital plan is the red herring. A plan is not a budget and there is no NRS requirement to amend the capital plan. Our new lawyer has decided since the Tyler contract allows IVGID to cancel the contract if a future Board does not appropriate money is utter nonsense since IVGID would have to prove there is no money. So let's get this right – in order to be successful in implementing the new software where the costs for a five-year period will almost be \$1,000,000 yet management is suggesting that the Board is

only required to appropriate \$286,000 which they think will be spent this year and ignore the costs and requirements for entire Tyler contract. At the same time, the General Fund at June 30, 2020, has excess funds of \$2,750,000 of which \$1,000,000 could be committed immediately and future Board's would not then be required to address appropriating money and it would ensure that the project is completed successfully. Holding money in the General Fund with no purpose and burdening future years with outstanding commitments should not be entertained by this Board.

Judith Miller said she wanted to set the record straight on some statements made at the last meeting and elsewhere. Few people know what Aaron's lawsuit was actually about. It was never about exacting money from the District. It was about getting answers. Sadly, our courts refused to consider the substantive issues brought before them, for declaratory relief, Here, a request that the court declare whether IVGID was acting properly and within its limited powers. Consequently, those same issues persist today e.g. does IVGID conform to Dillon's Rule that limits the powers local governments may exercise? And another citizen, Mark Smith, has filed a lawsuit against IVGID over public records. Our public records retention policy hasn't been updated for 20 years and it does not include email. When a public agency refuses to provide a record, a lawsuit is the only option available. There was nothing frivolous about the request to obtain a document that Staff waved in front of the public at a Board meeting. If a judge decides that a document is just a draft or privileged, should a citizen have to pay the District's legal costs for exercising their right to petition the court. Furthermore, my husband made no personal attacks; he brought meticulously documented and justifiable criticism of actions that elsewhere would have been considered unethical, illegal or at a minimum highly questionable. Why didn't IVGID management counter any false claims that offended its employees? Instead the public kept hearing empty phrases like "Oh, there is misinformation" with no explanation of exactly what was amiss. If good employees have left the District, it was because management didn't support them. The only attempt to settle was after 10 years of legal battles. IVGID's only offer was that my husband just walk away and the District wouldn't seek more legal fees even though their attorneys knew what they finally admitted at the October 27 meeting. It just wasn't worth the risk to attempt to recover additional fees. Judge Flanigan's decisions in this case were just as wrong as the ones he made against the League to Save Incline Assets which spent more than 10 years battling his rulings, supporting government and dismissing citizens' arguments. Unfortunately, my husband didn't have the deep pockets to hire a team of high powered attorneys to counter the District's only weapon – character assassination.

Minutes

Meeting of November 9, 2020

Page 4

Aaron Katz said he has several written statements to submit and he wants to talk about the payroll services. He agrees with Mr. Warren about outsourcing. Our former District General Manager used to tell us why outsource when we have competency, we don't have the competency. Outsource legal services, outsource engineering services, outsource tree services, yet we can't do payroll because we are special; then make ourselves not so unique and special. He would urge RFP's on payroll. Procurement cards – totally out of hand, public doesn't get to see what is charged, time and time again there are outrageous expenditures so when is the Board going to put its foot down? He can't imagine anything that requires a procurement card. Memberships – over \$50,000 and he is asking for a Board investigation. Public records – haven't gotten anything new, where is the evidence for reimbursement for the NCGA? He really hopes the Board will address these matters. If Trustee-elect Tonking is listening, you bring a new perspective so address all of these wrongs.

Ray Tulloch said he wanted to address the proposal on the table as he has background in this area. It was suggested previously that we could cancel, that is not an option. Show implementation and maintenance as capital; both should be capital so do so at the full value. It is a cardinal sin to split projects and that the proposal should be for \$891,000 over five years. Also Staff claimed \$125,000 for licensing, if \$50,000 isn't removed, it is still \$125,000 per year. There is no indication of the value of the savings and where they may be realized therefore it should be assumed the savings is net zero. There is no estimate of Staff time for the implementation. We can't have a vendor just dump a system on us and he would estimate the Staff time to be about 1,000 and 2,000 hours. Based on his experience, this is just another standalone system and he expects the total to be a lot more.

Margaret Martini said a fiscally responsible Board would take to heart what Cliff and Ray just told you; a fiscally responsible Board. Obviously, the Board members do not have the financial expertise or knowledge that either Cliff or Ray or others have said so looking to even begin to accept this proposal, with no capital budget and it's not officially on the capital plan, is just another Staff and management debacle. She takes issue with this whole thing as it seems like it is being shoved in there, being scooted through, and on the recommendation of Staff. This is no way to this and the Board needs to think about this, study it and reach out to Cliff and Ray. So recognize your shortcomings Board and reach out to someone who actually has knowledge in this field. Don't take Staff's recommendation and reach out to the experts.

C. APPROVAL OF AGENDA (for possible action)

Chairman Callicrate asked for changes to the agenda. Trustee Schmitz asked to read something from Policy 3.1.0. Chairman Callicrate asked District General Counsel if this was appropriate at this time. District General Counsel Josh Nelson said yes, if it is related to the approval of the agenda. Trustee Schmitz said yes, it is and read from Policy 3.1.0, subparagraph 0.4 and said that the point was that the contract was not part of this packet. Chairman Callicrate thanked Trustee Schmitz and stated that the agenda was approved as submitted.

D. GENERAL BUSINESS (for possible corrective action)

D.1. Review, discuss, clarify and potentially ratify the Board of Trustees' October 27, 2020 action to authorize the General Manager to execute a contract with Tyler Technologies for implementation of a new Human Resources Management/ Payroll Processing System and concurrent implementation of new Finance and Accounting System for a combined up-front capital project cost of \$391,438 (CIP#1315CO1801) via a five-year service agreement with annual maintenance costs of \$125,000 per year (years two through five), resulting in a total not-to-exceed cost of \$891,438 and amend Five-Year Capital Improvement Plan to provide supplemental funding (Requesting Staff Members: Director of Human Resources Dee Carey, Director of Information Technology Mike Gove and Director of Finance Paul Navazio)

District General Counsel Nelson gave an overview of the procedure and way it is coming back to the Board. District General Manager Indra Winquest then followed up with confirmation of what District General Counsel Nelson stated and provided an overview of his perspective on this item. Director of Finance Paul Navazio then gave an overview of the financial aspects of this item.

Trustee Dent said he missed the meeting, watched the Livestream, spoke to the Director of Finance, and that we don't have a budget for Finance and Accounting. We went down this road and then about a year ago decided we want to include Finance and Accounting and we have now gotten to a place where we don't know if this is the right decision – how did we get here and how do we feel confident with no other comparisons? Director of Finance Navazio acknowledged that Staff, long before his arrival to the District in

March, that the project as approved was the Payroll/Human Resources system. Also, it was understood that a replacement of the District's Finance and Accounting system was something that we needed and would pursue. While it is accurate that Finance and Accounting was going to be a follow on as a separate project it was determined that having an integrated system is more efficient and more suited to the District's needs. As Staff was narrowing down their selection, Tyler Muni was emerging as the leader. He has experience with them. Staff had an opportunity to look at what a system would be like with a full system. In the October 27, 2020, packet there was an option for Payroll/Human Resources. When Staff discussed Finance and Accounting, we were presented a quote for a combined system which was a very good cost for a full implementation. In a perfect world, we would do Finance and Accounting first or at the same time, however the District has a fairly aggressive schedule for Human Resources/Payroll. Staff presented to the Board, an expansion of the scope of the project albeit at an additional cost, as Staff believes that concurrent implementation is the way we would recommend the Board authorizes us to proceed. This alternative was provided because it was less expensive and thought to be a possibility for an integrated system. Trustee Dent said he understands the efficiencies for both systems however we don't have any other pricing from any other technologies on Finance and Accounting systems. He was not at that meeting but he does appreciate being heard. Return on investment and efficiencies for the District, have generally been spoken to, however we didn't get any kind of evaluation from Tyler that shows the savings or less positions. Overall, do we have anything that kind of lays out that ROI for the District? District General Manager Winquest said that it was not in the budget in 2020/2021 is because we had been in discussions with our previous Director of Finance and General Manager and it was determined to not put it into our CIP. His direction was to wait until we brought on our new Director of Finance. When he got here, our purpose was to update that but he wanted to try and give him some time to be up to speed. We have an opportunity through this process to do as proposed. Staff has been through three transitions of software, yes, it is challenging and you learn a lot. He asked that question back then and it is hard to get a good understanding on that ROI until you go through a cycle or two however we do know that we will have better transparency, it will help with internal controls, and then this will allow Staff to focus on other things. Director of Finance Navazio said it is a good question and that his experience is that it is pretty hard to quantify the ROI on system implementation. What he is looking forward to is retooling the workflow processes to be less manual thus making it much more streamlined. There is a big priority to tighten up internal controls and a good

financial system can help greatly with that by ensuring the various authorities. He does have experience with Tyler Technologies on doing monthly end reporting, etc. and we are hoping that we will be able to come back and tell the Board what the actual efficiencies and savings are. Staff hopes to see quicker and better reporting and meeting the needs for this information. Trustee Dent said he would appreciate Staff letting the Board know how we got here and that the more we can include in future budgets, so we know what is coming down the pipeline, the better. He understands changes along the way, as he has been through two of them himself, and understands the bandwidth and then creation of more efficiencies so thank you for that. He does support new technologies especially at the beaches. He is all for technologies and we could have prepared a little bit better for this therefore he would ask Staff, with future items, to take back this constructive criticism – how do we better prepare, have everything in the packet, etc. Appreciates addressing his questions. Director of Human Resources Dee Carey said that she would reiterate what has already been said and that this was an opportunity to be proactive instead of reactive. Trustee Schmitz said that this project doesn't have Staff time included in the overall project. This will be a Staff intensive project so why is that being excluded from the project cost? Director of Finance Navazio said that is a good question and clearly there will be an extensive amount of Staff time that will need to be expended. It is an area where we can have a discussion as we make a distinction on capital projects versus engineering. Most of the Staff time associated with this project is already covered in baseline Staff. There are other costs that aren't included such as District General Manager time, District General Counsel time, etc. However, we do need to have a discussion about this aspect in the future. Staff costs are included and it will be important to track it but we are not adding Staff. Trustee Schmitz said that District General Manager Winqest said that if additional resources are needed, that he will be hiring and augmenting as needed, so are those charges not going to this project? Director of Finance Navazio said it is one thing if it is coming to the District General Manager and the Board for vacancies when we are less than 100% staffed. As we go through this effort, and assuming we are fully staffed, if there was a decision to have just a project manager focused on this project, those costs would be appropriate to add to the project and charged thereto. Trustee Schmitz said that she realizes that the path that our former District General Manager took us down has created a systems problem that we are trying to fix. Additionally, we have, in the near past, expended some dollars in software that might have been poor choices and were not in our five year capital program. Unfortunately, we are where we are right now, not on our 5-year capital

program, and we haven't fully vetted the needs of that system. It doesn't sound like there are other firms that might better meet the District's needs. The other thing is that when our new Director of Finance came on board, he indicated to her that something that he would always do is to present a cost benefit analysis and a ROI which the Board hasn't seen but it is important to share with Board and the public. In the memorandum, it mentioned there would be less time spent on onboarding thus we should have had a staffing model. This is really, really close and Staff has done due diligence but Staff just needs to go one more step and provide ROI information so we can truly make an informed decision. Chairman Callicrate said it appears that we are straying from the original intent so he just wants to check in with District Legal Counsel as these are all valid points but he is getting a little anxious. District General Counsel Nelson said no, you are okay as the Board can discuss the relative merits of the action. Chairman Callicrate said thank you for the clarification. Trustee Dent said that it is his understanding that Phase 1 is the Human Resources/Payroll piece and that first real steps are kind of lean in to the Finance and Accounting. We discussed that at the Audit Committee level so can we work through the Audit Committee to help out with that process? It does fit into the purview of the Audit Committee and have members that would be interested. Director of Finance Navazio said that we did touch on that at October 27, 2020 Audit Committee meeting and noted that it is a great opportunity to look at the District's chart of accounts and noted that the Audit Committee is already set up to help with other things. The chart of accounts has evolved over decades and this is the opportunity to refresh it to meet our needs going forward. There is an opportunity to work with the Audit Committee and the Board to meet the financial needs and that will be a collaborative process. Trustee Dent said he appreciates the answer. Chairman Callicrate asked if Trustees Wong or Morris had any comments; Trustee Wong said she had no comments and Trustee Morris said he had no comments. Trustee Schmitz said that the Board wasn't provided the contract with this packet and that Staff is referring back to the previous packet so what is in this packet that isn't in the current contract as modifications/refinements have been made and we weren't privy to them. Director of Finance Navazio said that the Board did receive the service contract which has the unit prices, the contract is fairly consistent with a project of type, and that Staff has incorporated the critical items.

Trustee Dent made a motion that the Board of Trustees ratifies the Board of Trustees' October 27, 2020 action to authorize the General Manager to execute a contract with Tyler Technologies for implementation of a new Human Resources Management/Payroll

Processing System and concurrent implementation of new Finance and Accounting System for a combined up-front capital project cost of \$391,438 (CIP#1315CO1801) via a five-year service agreement with annual maintenance costs of \$125,000 per year (years two through five), resulting in a total not-to-exceed cost of \$891,438 **and** requests Staff to bring a budget augmentation for the full amounts and direct the Director of Finance to work with the Audit Committee to improve the chart of accounts.

Trustee Morris said that he wants to check with District General Counsel that what Trustee Dent proposed would keep us in line with the recommended motion. District General Counsel Nelson said it is within the scope of the agenda item and that the direction is to bring it back and will make sure augmentation is brought back.

Trustee Morris seconded the motion. Chairman Callicrate asked for further comments.

Trustee Schmitz said she will be voting no for four reasons – (1) agenda was not in compliance with Policy 3.1.0; (2) financial system is not in the five-year capital plan nor have we appropriated funds; (3) no ROI; and (4) nor cost benefit analysis. Because of the lack of those things, she is not in favor of this incentive. She is very much in favor of technology however to make a fiscally responsible decision; they need to be included.

Chairman Callicrate hearing no further comments, called the question, with Trustees Callicrate, Dent, Morris and Wong voting in favor of the motion and Trustee Schmitz voting opposed; the motion passed.

Chairman Callicrate said that he is not dismissing what was said as all comments are well intended and that due to the urgency, he appreciates this moving forward. He then asked Staff to be diligent on oversight as this is an expensive roll out and hopefully efficiencies will be brought forward.

E. FINAL PUBLIC COMMENTS*

Margaret Martini said it is still the same old story; not complete packets, Staff wagging the tail of the dog, and she doesn't think that was a decision that was made thoughtfully by the Board and she thinks that in being in violation of one of our she doesn't know. It's just absolutely unconsciousable that this happened.

Judith Miller said that the District has taken some legal action against others besides my husband without Board approval. Because the lawyers delaying billing for months, even years, the IVGID Board have no knowledge of how much has been spent. At the August 25, 2015 Board meeting, the District Counsel Devon Reese falsely reported to the Board that the District's was covering the costs of defending the District in the Katz lawsuit even after the POOL/PACT had withdrawn coverage because there was no claim against the District for money. For the same reason, the District's legal expenses in the Mark Smith case are not covered. My husband has succeeded as a taxpayer's advocate and watchdog to curb waste and require public bidding for some big ticket items like the carbonated beverages, ski rental equipment, and periodically for media buys. But much work remains. When she and Aaron moved here 13 years ago, like most newcomers, we had no idea what a GID was. We started attending meetings and soon learned that neither did the Board or Staff. To this day, IVGID still describes itself as quasi-public. Hopefully, our new attorney can confirm the definition of quasi-public and recommend to not use this term which describes a private sector organization even with the ordinary use of quasi means that it appears to be one thing but is actually not. IVGID is actually public not quasi-public. The District has grown exponentially over the past decades with over 1,000 W2's issued last year. For years, Trustees were told they were just here to set policy. Without oversight or formal internal controls, things were just getting out of hand. Thankfully, the current Board has made some great strides in providing oversight not just creating policies that are ignored. We now have an excellent Audit Committee including knowledgeable community members working to develop internal controls and unravel the convoluted accounting practices that even our new Finance Director terms confusing and weird. We have many other talented and generous community members ready and willing to help where needed. Hopefully, citizens will never have to again file lawsuits to get answers. Going forward our Board must continue its oversight effort and encourage more public participation. Staff should be proud of the fact that they are public employees not quasi-public and be mindful that public service is a public trust. The community should wholeheartedly support our dedicated employees but hold accountable those who would violate that trust.

Cliff Dobler said he appreciates the Board actually committing funds for this project because it will be about one million bucks and we had the money in reserves in the General Fund and now that can be set aside and not used for silly other things. He appreciates Trustee Dent doing that very much as it was very smart on his part. Number two, what he cracks up about with this Tyler deal is that the very first thing they have as a getting started is the chart of accounts and that was supposed to be done October 2020. It is now November 2020 and we haven't even started on a chart of accounts and he has some very good ideas on that which he would like

to express and clarify quite a bit in our reporting. Now the most important thing and he thinks that he kind of demands it but he also thinks that everyone would want to be on board. If you take a look at the capital plan besides the million dollars you already committed, we have on the plan \$403,000 for service storage and then a whopping \$515,000 for replacement of laptops, peripheral equipment and desktop printers and then there is another \$500,000 to redo the billing software at the utility company so it looks like we are up to a couple of million bucks now and then he understands that the Vermont system is not worth a plugged nickel and he doesn't know about the system up at Diamond Peak. So it would seem to him that if we can have 45 pages regarding punch cards, at some point somebody might want to put their arms around the idea of why doesn't somebody lay out all the software we have, what we are using and what we do or don't need and kind of get an idea of if we have a project here that is probably bigger than the Burnt Cedar pool or replacing all of Diamond Peak. Last but not least, being 72 years of age he just wants to let the General Manager know that when you make the statement, he thinks that it was 5 times, that you know that this is going to do this and you know that this is going to do that. Predicting the future is a very, very hard thing to do and you might want to consider using the word, and he would think it may or it may happen but knowing the future you shouldn't be working here, you should take the left hand or the right hand of God.

F. ADJOURNMENT (for possible action)

The meeting was adjourned at 1:22 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 Joy Gumz – E-mail dated Monday, November 9, 2020 11:48 a.m. –
Subject: Public Comments

Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 9 regular IVGID Board meeting – Agenda Item B – Initial Public Comment – Things your Recreation Facility Fee (“RFF”) pays for which

Minutes

Meeting of November 9, 2020

Page 12

have nothing to do with making public reception facilities available for your use
– Here the IVGID Quarterly Magazine, Part Two

Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 9 regular IVGID Board meeting – Agenda Item B – Public Comments – Chairman Callicrate’s true colors have again been shown. He’s nothing more than the product of the IVGID culture which deceives, misrepresents and doesn’t share the truth

Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 9 regular IVGID Board meeting – Agenda Item B – 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 International Society of Arboriculture

Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 9 regular IVGID Board meeting – Agenda Item B – 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 Society of Municipal Arborists

Submitted by Aaron Katz – Written statement to be included in the written minutes of this November 9 regular IVGID Board meeting – Agenda Item B – 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 Tree City U.S.A.

Herron, Susan

From: J Gumz <j.gumz1@gmail.com>
Sent: Monday, November 9, 2020 11:48 AM
To: Herron, Susan
Subject: Public comments

Follow Up Flag: Follow up
Due By: Thursday, November 12, 2020 4:00 PM
Flag Status: Flagged

Please include the following in public comments for BoT Nov 9 mtg.

Thank you.

J. Gumz

Incline Village, NV

**

Comments – 11/09/2020

Before one embarks on a package software implementation, there should be more than a contract with a software company. This proposed project does not address PROJECT MANAGEMENT.

Where is the statement of requirements with priorities: mandatory vs. nice to have ?

Where is the comparison of how the software packages met those requirements?

Where is the project charter, including

- justification for the project, including how benefits will be obtained
- estimated costs: capital, operations and maintenance
- key risks and how they will be managed
- who will be on the project team (internal staff only) and their roles
- an estimated timeline for the project with milestones
- scope of the project, objectives and high-level requirements
- the systems that are in scope to be replaced and what is OUT of scope.

Without project management, software implementations FAIL. How do I know this? Because I worked implementing Human Resources and Payroll systems for years including PeopleSoft and Squaw Valley USA.

The total project costs is massively understated as only software costs are mentioned. What about consultant's costs, training, hardware and other software implementation costs? These costs could be MUCH MORE than the actual software itself; I have researched this and presented at international conferences on implementing package software.

Having reviewed the material provided to the Board, the information is deficient to approve a software purchase or software implementation project.

In addition, deficiencies in internal controls must be rectified before a software implementation is even attempted.

The above list must be compiled in writing and presented to the Board; the agenda item is incomplete without PROJECT MANAGEMENT and a proposed PROJECT CHARTER.

And what is the urgency of this project compared to the effluent pipeline, repair of Burnt Cedar Pool, or other projects? There is no ranking of projects, which is another deficiency.

Management is fiscally irresponsible to propose this project to the Board, and the Board should refuse to ratify.

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 9, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM B – INITIAL PUBLIC COMMENT – THINGS YOUR RECREATION FACILITY FEE (“RFF”) PAYS FOR WHICH HAVE NOTHING TO DO WITH MAKING PUBLIC RECREATION FACILITIES AVAILABLE FOR YOUR USE – HERE THE IVGID QUARTERLY MAGAZINE, PART TWO

Introduction: At the IVGID Board’s September 30, 2020 meeting I submitted a written statement¹ wherein I criticized the District’s publishing of the IVGID Quarterly as an unnecessary/wasteful expenditure in excess of the limited basic powers available to any general improvement district (“GID”). I asked and answered the question “**Who is the IVGID Quarterly is Really For?**”² Let me remind the reader:

“Staff, staff, staff...Take a look at some of the articles which appear in the magazine. What we see are subliminal efforts to justify authors’ and their public employee colleagues’ public employment...The articles in the magazine paint our public employees in a positive light...The magazine is used as a propaganda piece by staff/the Board. ‘Look at our recreation venue managers. Look at all we’ve accomplished. Look at our trustees (for re-election purposes)...Look how wonderful we’re doing.’”

Now take a look at the latest edition of the IVGID Quarterly; IVGID’s 2019/20 Annual Report³. As one goes through the pages, my description of this rag could not have been more “right on.” Moreover, this marks the first edition where an “annual report” has been proffered⁴. What a complete waste of our RFF. And that’s the purpose of this written statement.

How Much of Your RFF Was Spent on This Edition of the Quarterly⁵? In my September 30, 2020 written statement I broke down these costs⁶. Let me include them in the spreadsheet below:

¹ See pages 265-291 of the packet of materials prepared by staff in anticipation of the Board’s October 27, 2020 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/1027_-_Regular_-_Searchable_1.pdf (“the 10/27/2020 Board packet”)].

² See page 270 of the 10/27/2020 Board packet.

³ Interestingly, staff have neglected to post an electronic copy of this edition of the IVGID Quarterly so I cannot point to it. However if I could, it would most likely be linked to https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Qrtly_Nov2020.pdf.

⁴ If one goes to <https://www.yourtahoeplace.com/ivgid/resources/ivgid-quarterly>, one can view all past issues of the magazine. Note that *nowhere* does a past annual report exist.

⁵ Note that Tim Callicrate, Peter Morris and Michaela Tonking don’t pay the RFF because none is a parcel/dwelling unit owner.

⁶ See pages 267-268 of the 10/27/2020 Board packet.

IVGID Costs Per IVGID Quarterly Issue	
Mailing Costs	\$ 4,041.09
Add'l Printing Costs	\$ 1,706.68
Tahoe Daily Tribune Insertion Costs	\$ 273.47
Unreimbursed Staff Time ⁷	\$ 10,000.00 ⁸
Totals	\$ 16,021.34
Cost Per RFF Assessee⁹	\$ 1.95

Putting aside the fact that none of this cost has anything to do with making the District's recreation venues available to be used by those whose parcels/dwelling units are assessed, do you as a parcel/dwelling unit owner feel that this portion of your RFF has been well spent?

Why the Need For an IVGID Quarterly Annual Report When the District Publishes an Allegedly "Award Winning" Comprehensive Annual Financial Report¹⁰ ("CAFR")?

Conclusion: This is more evidence we can't trust our staff to limit their expenditures at local property/dwelling unit owners' expense, to just those which provide special benefits to those whose properties are involuntarily assessed, and none others. Without those unnecessary and wasteful expenditures that I and others have heretofore called to the Board's attention, realistically, the RFF/Beach Facility Fee ("BFF") can at the very least be substantially reduced, if not eliminated altogether. And that's exactly what the Board should do. Eliminate the subsidy of the RFF/BFF on expenditures such as the IVGID Quarterly, and then reduce the RFF/BFF by a like amount. Are you Michaela Tonking going to bring your represented "fresh perspective" to eliminating this wasteful expenditure? Are the

⁷ Marketing manager Paul Raymore, is the IVGID Quarterly's managing editor. Communications coordinator Kari Ferguson is its copy editor. 17 other IVGID employees were contributors.

⁸ This is an estimate, and probably a very low one. On July 1, 2020 I made a records request upon IVGID's Public Records Officer ("PRO"), Susan Herron, asking to examine records evidencing the time each contributing staff member devoted to performing any work whatsoever associated with the Spring 2020 edition of the IVGID Quarterly. On July 7, 2020 Ms. Herron provided this response: "staff doesn't keep track of their time and therefore there are no public records to provide" (see page 276 of the 10/27/2020 Board packet). Staff have no standing to dispute my estimate.

⁹ According to IVGID [see page 106 of the packet of materials prepared by staff in anticipation of the Board's May 27, 2020 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-27-2020.pdf] ("the 5/27/2020 Board packet"), there are 8,203 parcels/dwelling units assessed the RFF.

¹⁰ Go to <https://www.yourtahoeplace.com/ivgid/financial-transparency/cafr>.

remainder of you Board members going to take away staff's budgeting for excessive spending? Or are you Board members going to continue business as usual?

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

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

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 9, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM B – PUBLIC COMMENTS – CHAIRPERSON CALLICRATE’S TRUE COLORS HAVE AGAIN BEEN SHOWN. HE’S NOTHING MORE THAN THE PRODUCT OF THE IVGID CULTURE WHICH DECEIVES, MISREPRESENTS AND DOESN’T SHARE THE TRUTH

Introduction: For years I and others have wondered how seemingly good and honest members of our community suddenly turn into IVGID staff cheer leaders after being elected to the IVGID Board. It is as if they blindly drink the kool aid generously parsed out by staff (ala Jim Jones¹), and then miraculously and unqualifiedly embrace what has become known as the IVGID culture². And now we see that this is exactly what has happened to Tim Callicrate, our current IVGID Board chairperson. Demonstrating the latest example of this phenomena is the purpose of this written statement.

Tim’s Election as IVGID Board Chairperson³: Prior to Tim’s election as IVGID Board chairperson, he was part of the minority opposition on the Board; an opposition I and others support. Tim would oftentimes tell me, Judy and others “he knew the IVGID situation was bad before recently elected⁴, however, he never knew it was as bad as it really is” and the public should just give him a chance to correct it. Which is what I and others have done

For Months the Public Has Been Waiting For Tim to Correct the Problems He Never Knew Were as Bad as They Are: But he *hasn’t*. And nothing can be clearer than Tim’s refusal to: return to public comments at Board meetings before each general business matter is voted upon, in addition to at the beginning and end of each public meeting agenda item; and, return inclusion of public correspondence into Board packets.

And Now Tim’s Full Transformation, as Displayed at the Board’s October 27, 2020 Meeting:

¹ “Jim Jones was a notorious cult leader. As the self-proclaimed messiah of the Peoples Temple religious cult, Jones promised his followers utopia if they followed him. On November 18, 1978, in what became known as the Jonestown Massacre, Jones led more than 900 men, women and children to their deaths in a mass suicide via cyanide-laced punch (spawning the metaphor ‘Don't Drink the Kool-Aid’)” [see <https://www.biography.com/crime-figure/jim-jones>].

² A culture where our staff deny they are public employees and care more about themselves, their fellow public employee colleagues, and targeted special interests in our community, than the local property owners they were elected to serve.

³ This took place at the Board’s January 22, 2020 meeting [see page 59 of the packet of materials prepared by staff in anticipation of the Board’s February 12, 2020 meeting {“the 2/12/2020 Board packet” (https://www.yourtahoepace.com/uploads/pdf-ivgid/BOT_Packet_Regular_2-12-2020.pdf)}].

⁴ Tim was first elected to the IVGID Board in 1996.

Whether the Board Should Direct Attorney Beko to Pursue a Fraction (Maybe \$70,000) of the Hundreds of Thousands of Dollars He Billed the District to Defend Against Two Appeals in the Katz Litigation: This was agenda item K(1) for the Board's October 27, 2020 meeting⁵. And rightly, the Board unanimously voted no.

But it was Tim's Gratuitous Statement Regarding This Agenda Item Spewed at the Board's October 27, 2020 Meeting: to which I take objection. There he stated:

"There were attempts made to settle this far earlier than just this last year, on many occasions, that were rebuffed or rebuked by Mr. Katz's attorney."⁶

Tim's Statement Was Untruthful: Before publicizing this fact now, on November 6, 2020 I sent Tim an e-mail providing the truth⁷. Listen to my attorney's response to Tim's statement:

"Wow! What a bunch of liars!"

And it Wasn't Just Tim Who Failed to Speak or Act the Truth: Take a look at Trustee Morris on the 10/27/2020 livestream. See how he emphatically shakes his head in agreement with Tim's misstatement.

Either Tim and Peter Morris are Purveyors of Untruths, or Both Have Bought Into the Untruths of One or More Others, Hook, line and Sinker:

So I Gave Tim the Opportunity: to share the evidence he has, if any, which supports his misstatement re settlement, or to publicly apologize⁶. And what did he do? *NOTHING!*

Why it is Relevant That Tim and Peter Have Not Shared the Truth About Settlement Efforts in the Katz Appeals Prior to Incurring \$533,000 or More in Attorney's Fees: Listen to the District's former attorney, Devon Reese, at the Board's May 18, 2016 meeting:

⁵ See pages 47-49 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.yourtahoepace.com/uploads/pdf-ivgid/1027_-_Regular_-_Searchable_1.pdf)].

⁶ The District livestreams its Board meetings (<https://livestream.com/accounts/3411104>) and the livestream of the Board's October 27, 2020 meeting ("the 10/27/2020 livestream") appears at <https://livestream.com/ivgid/events/9372359/videos/212639393>. The quote language can be viewed starting at 1:20:15 of the 10/27/2020 livestream.

⁷ That e-mail is attached as Exhibit "A" to this written statement.

"Normally each party would have costs and they would have attorneys which would cause someone at some point in time to say 'hey, this is not worth it. The only people who are doing well are the lawyers'...But because these litigants⁸ choose to represent themselves in *pro se*...they don't have legal fees the way we necessarily do."⁹

So here the District was represented by lawyers (Mr. Beko). And Katz was represented by lawyers (Mr. Cornell). Where was the offer by IVGID because continuing the litigation was "not worth it?" *NOWHERE!*

Which means the Board allowed attorney Beko to needlessly run up hundreds of thousands of dollars in litigation fees without raising the question "hey, this is not worth it. The only people who are doing we are the lawyers."

So Tim, You and Your Colleagues Are Ultimately the Ones Who Have Wasted \$533,000 or More of Local Parcel Owners' Recreation Facility Fee ("RFF"): on litigation involving a citizen because you wanted to send the message to the community that "when you mess with IVGID, look what will happen to you." And insofar as District staff were concerned, this message was well worth the cost.

Moreover, This Isn't the First Time Tim and His Colleagues Have Wasted Hundreds of Thousands of RFF Dollars: I'm not going to provide the evidence now, however, if Tim persists in his incompetent and deceitful ways, I will!

Tim, Your Lack of Competence Has Cost This District Hundreds of Thousands of Dollars: And rather than accepting blame, you and your colleagues mislead the public into believing you made good faith attempts to settle the Katz litigation *when you didn't*. And now you propose wasting \$1 million or more on a new Tyler Technologies/Munis Human Resource and Payroll software package¹⁰ which I and others fear is going to result in another huge financial waste.

Conclusion: There are many things Tim and other naysayers can and do say about me. But one of the things they cannot is that I do not speak the truth when I criticize IVGID. Now we know *we can't say the same about Tim*. And because we can't, let's call a spade a spade. Tim's lack of competence has and is costing us dearly. Thank you Tim!

⁸ Referring to Frank Wright and his lawsuit against IVGID as well as Katz.

⁹ See the livestream of this meeting [<http://livestream.com/IVGID/events/5418809> ("the 5/18/2016 livestream")] starting at 2:52.09.

¹⁰ See pages 003-012 of the packet of materials prepared by staff in anticipation of this November 9, 2020 meeting ["the 11/9/2020 Board packet" (https://www.yourtahoepalace.com/uploads/pdf-ivgid/1109_-_Special_-_Searchable.pdf)].

And to those asking why our RFF/Beach Facility Fee (“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"

Re: Katz v. IVGID

From: s4s@ix.netcom.com
To: Callicrate Tim
Subject: Re: Katz v. IVGID
Date: Nov 6, 2020 7:24 PM

Hello Tim -

Judy wrote to you earlier today about the following gratuitous comment you made at the October 27, 2020 Board meeting:

"There were attempts made to settle this far earlier than just this last year, on many occasions, that were rebuffed or rebuked by Mr. Katz's attorney."

I want you to see how my attorney responded to this allegation.

Below find edited portions of e-mails October 27, 2020 between my attorney Mr. Cornell and me on this very subject. I hope you can appreciate the fact that I have edited out our discussion concerning other subjects because it is privileged, and not germane to this discussion.

What you have stated is a bold face lie Tim and either you know it to be a bold face lie, or some one or more some ones have lied to you and you have chosen to believe them hook, line and sinker. Which is it Tim?

If you're the honorable person you portend to be, you will publicly share the evidence you have to support your statement re settlement, or you will apologize for having made the false statement that you did.

I've always supported and respected you in public Tim. But if you don't make right the wrong you have perpetrated, that ends.

And then I will become very public about it.

And don't take days to respond Tim. We have a Board meeting on Monday.

Aaron

-----Original Message-----

From: Rick Cornell
Sent: Oct 27, 2020 7:39 PM
To: s4s@ix.netcom.com
Subject: Re: Katz v. IVGID

Wow! What a bunch of liars!

The only offer Beko has made since I got involved over 4 years ago was this year, after we lost the appeal and rehearing, as you know...

On Tue, Oct 27, 2020 at 8:21 PM <s4s@ix.netcom.com> wrote:

Thanks Rich -

...They had the gall to represent they had made many settlement offers to me but I was the cause of their rejection...

Aaron

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 9, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM B – 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 INTERNATIONAL SOCIETY OF ARBORICULTURE

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 assessed¹. However, *that’s not true*. As I have demonstrated so many times before², they pay for the difference between budgeted revenues and budgeted over spending unilaterally 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*³. How else can one explain the rapid increase in Community Services and Beach Fund balances⁴?

¹ 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.yourtahoepalace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-27-2020.pdf)].

² The latest being July 22, 2020 [see page 339 of the packet of materials prepared by staff in anticipation of the Board’s July 22, 2020 meeting [https://www.yourtahoepalace.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.yourtahoepalace.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.yourtahoepalace.com/uploads/pdf-ivgid/BOT_Packet_Regular_6-13-2018.pdf (“the 6/13/2018 Board packet”)].

³ See pages 138-145 of the packet of materials prepared by staff in anticipation of the Board's July 20, 2017 meeting [https://www.yourtahoepalace.com/uploads/pdf-ivgid/BOT_Packet_Regular_7-20-17.pdf ("the 7/20/2017 Board packet")]

⁴ 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.yourtahoepalace.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

And one 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 public 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.⁵

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 PRO provided "the dues/subscriptions (she allegedly had)...located, to date, in response to (my) request" which consisted of twenty-three (23) organizations she admittedly did "not feel...(wa)s complete." She stated she would "continue to work on (my) request."⁵

materials prepared by staff in anticipation of this June 23, 2020 meeting {"the 6/23/2020 Board packet" (https://www.yourtahoeplace.com/uploads/pdf-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).

⁵ My request [which is erroneously referred to by IVGID's Public Records Officer, Susan Herron ("PRO") as a July 31, 2020 request], together with Ms. Herron's August 21, 2020 response, are attached as Exhibit "A" to my written statement attached to the minutes of the Board's October 27, 2020 meeting insofar as the Association of Golf Merchandisers is concerned.

As I went through the records provided, and *those I have otherwise discovered that Ms. Herron failed to provide (which is the case here)*, my intent was and is to share what I have discovered with the Board and the public. And here I share records pertaining to the eighteenth such organization; the International Society of Arboriculture (“ISA”). And these are the purposes of this written statement.

ISA⁶: Ms. Herron never provided me with records evidencing the District’s membership in the ISA. But in response to a different records request⁷, a member of the public who learned of that request did. And those records suggest that ISA is one of the third party organizations in which IVGID, or at least one or more of its employees, is a member.

What is the ISA? According to its web site⁸, the “ISA promotes the professional practice of arboriculture...through research, technology, and education...and fosters a greater worldwide awareness of the benefits of trees...ISA exists so...professionals, allied professionals, public officials, and consumers, worldwide, recognize the economic, environmental, and societal benefits and values of trees and their care...The following guiding principles provide a framework for (ISA’s) objectives:”

(1) “Research and the dissemination of results to contribute to a world with healthier trees, sustainable communities, and a green economy;”

(2) “The worldwide network for science-based information (i.e., public awareness) on the benefits and care of trees;”

(3) “A cohesive, inclusive network of practitioners, scientists, and students (i.e., professional development) that is recognized as the global source for arboricultural information and knowledge;”

(4) “Promoting...qualified, competent, and safe tree care professionals;” and,

(5) “Safety.”

IVGID is Paying At Least \$287.85 and Possibly Two Sets of \$287.85 (For a Total of \$575.70) Annually to the ISA For Employee Samantha Gough’s⁹ and Possibly Others’ Membership in the ISA:

What Does Any of What the ISA Stands For 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/BFF? NOTHING!

⁶ Go to <https://www.isa-arbor.com/>.

⁷ My November 1, 2020 request to examine records insofar as Tree City, U.S.A. is concerned. A spreadsheet summary of procurement (credit card) charges made/approved by Samantha Gough and Steve Phillips to the ISA, is attached as Exhibit “A” to this written statement.

⁸ Go to <https://www.isa-arbor.com/Who-We-Are/Our-Organization>.

⁹ Ms. Gough is identified next to the asterisk on Exhibit “A.”

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 reporting¹⁰. "In an effort to enhance transparency in financial reporting, IVGID...allows citizens to explore IVGID's financial data online."¹⁰ IVGID assigns a Chart of Account ("COA") Name and Number to every one of its expenditures so they can be readily retrieved for financial reporting purposes. Unfortunately we don't have the COA number assigned by staff for its fees paid to the ISA because staff haven't even identified the expenditure. Notwithstanding, Exhibit "A" suggests what that COA would be if it had been provided: dues and subscriptions associated with the beaches. Now how would one know that truthfully, this charge was nothing more than payment staffs' membership in the ISA? And what does this have to do with a legitimate recreation benefit? I submit *NOTHING!*

Thus This Expenditure Was Not Only *NOT* Necessary, it Was Improperly Paid For With the BFF:

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?

Since This is the Eighteenth of What I Suspect Will be a Series of Additional Similar Inappropriate Third Party Membership Expenses, Let's Continue the Tally:

¹⁰ Go to <https://www.yourtahoeplace.com/ivgid/financial-transparency>.

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
Ski California	\$ 4,578	\$ 20,545
SnoCountry	\$ 1,215	\$ 21,760
STOKE	\$ 700	\$ 22,460
Nat'l Golf Foundation	\$ 250	\$ 22,710
U.S. Golf Ass'n	\$ 150	\$ 22,860
Northern California Golf Ass'n	\$ 280	\$ 23,140
Unreimb Private NCGA Memberships	\$ 7,011	\$ 30,151
Ass'n of Golf Merchandisers	\$ 225	\$ 30,376
California Parks & Recreation Society	\$ 95	\$ 30,471
Int'l Society of Arboriculture	\$ 576	\$ 31,047

Conclusion: An international organization which fosters a greater worldwide awareness of the benefits and values of trees and their care has little if anything to do with making local property owners' "availability" to access and use public recreational facilities more affordable. I submit that if our public employees were precluded from pursuing membership in these meaningless, self-promoting organizations, at least at local property owners' expense, we would need *a whole lot less employees*. But then that would be counter-productive to one of the major purposes for IVGID's existence¹¹; providing over compensated and over benefited employment¹² to persons *who mostly do not live in Incline Village/Crystal Bay*. I therefore ask that the Board direct staff to discontinue expenditures such as this one, and to reduce the BFF 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.

¹¹ 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)].

¹² IVGID is Incline Village's largest employer admitting to generating 1,017 or more W-2s annually (see <https://transparentnevada.com/salaries/2019/incline-village-general-improvement-district/>).

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

EXHIBIT "A"

	C	F	G	H	I	J	K	L	O	P	Q	R	U
1	Cardholder	Trans Date	Merchant Name	Merchant City, State	Amount	Receipt Image	Receipt Subm	Description	Fundname	DeptName	DivName	AcctName	comments1
2	Gough, Samantha	12/21/2017	INTL SOC ARBORICULTURE	Atlanta, GA	287.85			INTL SOC ARBORICULTURE - Purchase	Beach	Beaches	Parks Services	Dues & Subscri	(Gough, Samantha, 12/26/17 09:18) ISA dues, and cert study guide -SG-
3	Gough, Samantha	12/21/2017	INTL SOC ARBORICULTURE	Atlanta, GA	287.85			INTL SOC ARBORICULTURE - Purchase	Beach	Beaches	Parks Services	Operating	(Gough, Samantha, 12/26/17 09:18) ISA dues, and cert study guide -SG-
4	Phillips, Steven	7/31/2015	ARBOR DAY FOUNDATION W		15			ARBOR DAY FOUNDATION W - Purchase	Parks	Parks	Parks Services	Uniforms	(Phillips, Steven, 08/03/15 09:46) ok to pay dues National Arbor Day
5	Phillips, Steven	12/3/2016	SOC. OF MCPL. ARBORIST		50			SOC. OF MCPL. ARBORIST - Purchase	Recreation Prd	Recreation Ce	Aquatics	Operating	(Phillips, Steven, 03/15/16 17:50) dues for arbor care 390-39-780-7340, SP
6	Phillips, Steven	12/3/2016	ARBOR DAY FOUNDATION W		15			ARBOR DAY FOUNDATION W - Purchase	Recreation Prd	Recreation Ce	Aquatics	Operating	(Phillips, Steven, 03/15/16 17:52) dues for arbor care to qualify for Tree City
7	Phillips, Steven	7/4/2017	ARBOR DAY FOUNDATION N		10			ARBOR DAY FOUNDATION N - Purchase	Beach	Beaches	Parks Services	Dues & Subscri	(Phillips, Steven, 04/10/17 10:37) ok to pay 370-43-780-7340 subscription
8	Phillips, Steven	8/6/2017	ARBOR DAY FOUNDATION N		420.36			ARBOR DAY FOUNDATION N - Purchase	Parks	Parks	Parks Services	Operating	(Phillips, Steven, 06/09/17 16:41) Ok to pay for Arbor Day celebration operating
9	Phillips, Steven	9/6/2017	ARBOR DAY FOUNDATION N		215.59			ARBOR DAY FOUNDATION N - Purchase	Parks	Parks	Parks Services	Operating	(Phillips, Steven, 06/12/17 10:20) Ok to pay Arbor Day celebration operating
10	Phillips, Steven	6/27/2018	ARBOR DAY FOUNDATION		10			ARBOR DAY FOUNDATION - Purchase	Parks	Parks	Parks Services	Dues & Subscri	(Phillips, Steven, 06/29/18 09:19) Ok to pay due Arbor Day Foundation, Approved Steven
11	Phillips, Steven	3/12/2019	ARBOR DAY FOUNDATION		264.75			264.75 Tree City USA signs 3-13-19	Beach	Beaches	Parks Services	R&M General	
12	Phillips, Steven	12/13/2019	ARBOR DAY FOUNDATION	402-474-5655, NE	10	Yes	No	\$10.00 dues Arbor day	Beach	Beaches	Parks Services	Dues & Subscriptions	
13	Phillips, Steven	1/17/2020	Soc. Of Mcpl. Arbonst	706-7697412, GA	150	Yes	No	\$150. SMA Dues	Beach	Beaches	Parks Services	Dues & Subscriptions	
14					3756.56								

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 9, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM B – 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 SOCIETY OF MUNICIPAL ARBORISTS

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 assessed¹. However, *that’s not true*. As I have demonstrated so many times before², they pay for the difference between budgeted revenues and budgeted over spending unilaterally 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*³. How else can one explain the rapid increase in Community Services and Beach Fund balances⁴?

¹ 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.yourtahoepalace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-27-2020.pdf)].

² The latest being July 22, 2020 [see page 339 of the packet of materials prepared by staff in anticipation of the Board’s July 22, 2020 meeting [https://www.yourtahoepalace.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.yourtahoepalace.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.yourtahoepalace.com/uploads/pdf-ivgid/BOT_Packet_Regular_6-13-2018.pdf (“the 6/13/2018 Board packet”)].

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

⁴ 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.yourtahoepalace.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

And one 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 public 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.⁵

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 PRO provided "the dues/subscriptions (she allegedly had)...located, to date, in response to (my) request" which consisted of twenty-three (23) organizations she admittedly did "not feel...(wa)s complete." She stated she would "continue to work on (my) request."⁵

packet" (https://www.yourtahoeplace.com/uploads/pdf-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).

⁵ My request [which is erroneously referred to by IVGID's Public Records Officer, Susan Herron ("PRO") as a July 31, 2020 request], together with Ms. Herron's August 21, 2020 response, are attached as Exhibit "A" to my written statement attached to the minutes of the Board's October 27, 2020 meeting insofar as the Association of Golf Merchandisers is concerned.

As I went through the records provided, and *those I have otherwise discovered that Ms. Herron failed to provide (which is the case here)*, my intent was and is to share what I have discovered with the Board and the public. And here I share records pertaining to the nineteenth such organization; the Society of Municipal Arborists (“SMA”). And these are the purposes of this written statement.

SMA⁶: Ms. Herron never provided me with records evidencing the District’s membership in the SMA. But in response to a different records request⁷, a member of the public who learned of that request did. And those records suggest that SMA is one of the third party organizations in which IVGID, or at least one or more of its employees, is a member.

What is the SMA? According to its web site⁸, “the Society of Municipal Arborists builds the confidence, competence and camaraderie of professionals who manage trees and forests to create and sustain more livable communities.”

What are the Benefits of SMA Membership? According to its web site⁹,

- “Subscription to municipal forestry’s premier online publication, *City Trees* magazine;
- Access to an extensive network of industry professionals through the members only SMA E-List (listserv) and online Forums;
- Discounted rates to (its) Annual Conference and Trade Show;
- Opportunity to participate in the SMA Arborist Exchange program;
- Discounted rates to the Municipal Forestry Institute, the only true leadership training event specifically for urban forestry professionals; and,
- Networking with other professionals and advancing the work of SMA.”

By-the-Way, IVGID is Not a Municipality: We’ve had this discussion before. IVGID is a limited purpose special district without the general powers all true municipalities possess.

IVGID is Paying At Least \$150 Annually to the SMA For Employee Steven Phillip’s¹⁰ and Possibly Others’ Membership in the SMA:

⁶ Go to <https://www.urban-forestry.com/>.

⁷ My November 1, 2020 request to examine records insofar as Tree City, U.S.A. is concerned. A spreadsheet summary of procurement (credit card) charges made/approved by Samantha Gough and Steve Phillips to the SMA, is attached as Exhibit “A” to this written statement.

⁸ Go to <https://www.urban-forestry.com/about-sma>.

⁹ Go to <https://www.urban-forestry.com/membership-benefits>.

¹⁰ Mr. Phillips is identified next to the asterisk on Exhibit “A.”

What Does Any of What the SMA Stands For 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/BFF? NOTHING!

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 reporting¹¹. "In an effort to enhance transparency in financial reporting, IVGID...allows citizens to explore IVGID's financial data online."¹¹ IVGID assigns a Chart of Account ("COA") Name and Number to every one of its expenditures so they can be readily retrieved for financial reporting purposes. Unfortunately we don't have the COA number assigned by staff for its fees paid to the SMA because staff haven't even identified the expenditure. Notwithstanding, Exhibit "A" suggests what that COA would be if it had been provided: dues and subscriptions associated with the beaches. Now how would one know that truthfully, this charge was nothing more than payment staffs' membership in the SMA? And what does this have to do with a legitimate recreation benefit? I submit *NOTHING!*

Thus This Expenditure Was Not Only NOT Necessary, it Was Improperly Paid For With the BFF:

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?

Since This is the Nineteenth of What I Suspect Will be a Series of Additional Similar Inappropriate Third Party Membership Expenses, Let's Continue the Tally:

¹¹ Go to <https://www.yourtahoeplace.com/ivgid/financial-transparency>.

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
Ski California	\$ 4,578	\$ 20,545
SnoCountry	\$ 1,215	\$ 21,760
STOKE	\$ 700	\$ 22,460
Nat'l Golf Foundation	\$ 250	\$ 22,710
U.S. Golf Ass'n	\$ 150	\$ 22,860
Northern California Golf Ass'n	\$ 280	\$ 23,140
Unreimb Private NCGA Memberships	\$ 7,011	\$ 30,151
Ass'n of Golf Merchandisers	\$ 225	\$ 30,376
California Parks & Recreation Society	\$ 95	\$ 30,471
Int'l Society of Arboriculture	\$ 576	\$ 31,047
Society of Municipal Arborists	\$ 150	\$ 31,197

Conclusion: An organization which exists to build confidence, competence and camaraderie of professionals who manage trees and forests to create and sustain more livable communities has little if anything to do with making local property owners' "availability" to access and use public recreational facilities more affordable. I submit that if our public employees were precluded from pursuing membership in these meaningless, self-promoting organizations, at least at local property owners' expense, we would need *a whole lot less employees*. But then that would be counter-productive to one of the major purposes for IVGID's existence¹²; providing over compensated and over benefited employment¹³ to persons *who mostly do not live in Incline Village/Crystal Bay*. I therefore ask that the Board direct staff to discontinue expenditures such as this one, and to reduce the BFF by a like amount.

¹² 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.yourtahoepace.com/uploads/pdf-ivgid/2019-20_Operating_Budget.pdf)].

¹³ IVGID is Incline Village's largest employer admitting to generating 1,017 or more W-2s annually (see <https://transparentnevada.com/salaries/2019/incline-village-general-improvement-district/>).

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"

	C	F	G	H	I	J	K	L	O	P	Q	R	U
	Cardholder	Trans Date	Merchant Name	Merchant City, State	Amount	Receipt Image	Receipt Subm	Description	Fundname	DeptName	DivName	AcctName	comments1
1	Gough, Samantha	12/21/2017	INTL SOC ARBORICULTURE		287.85			INTL SOC ARBORICULTURE - Purchase	Beach	Beaches	Parks Services	Dues & Subscri	(Gough, Samantha, 12/26/17 09:18)
2	Gough, Samantha	12/21/2017	INTL SOC ARBORICULTURE		287.85			INTL SOC ARBORICULTURE - Purchase	Beach	Beaches	Parks Services	Operating	(Gough, Samantha, 12/26/17 09:18)
3	Phillips, Steven	7/31/2015	ARBOR DAY FOUNDATION W		15			ARBOR DAY FOUNDATION W - Purchase	Parks	Parks	Parks Services	Uniforms	(Phillips, Steven, 08/03/15 09:46) ok to pay dues National Arbor Day
4	Phillips, Steven	12/3/2016	SOC. OF MCPL ARBORIST		50			SOC. OF MCPL ARBORIST - Purchase	Recreation Pro	Recreation Ce	Aquatics	Operating	(Phillips, Steven, 03/15/16 17:50) dues for arbor care 390-39-780-7340 SP
5	Phillips, Steven	12/3/2016	ARBOR DAY FOUNDATION W		15			ARBOR DAY FOUNDATION W - Purchase	Recreation Pro	Recreation Ce	Aquatics	Operating	(Phillips, Steven, 03/15/16 17:52) dues for arbor care to qualify for Tree City
6	Phillips, Steven	7/4/2017	ARBOR DAY FOUNDATION N		10			ARBOR DAY FOUNDATION N - Purchase	Beach	Beaches	Parks Services	Dues & Subscri	(Phillips, Steven, 04/10/17 10:37) ok to pay 370-43-780-7340 subscription
7	Phillips, Steven	8/6/2017	ARBOR DAY FOUNDATION N		420.36			ARBOR DAY FOUNDATION N - Purchase	Parks	Parks	Parks Services	Operating	(Phillips, Steven, 06/09/17 16:41) Ok to pay for Arbor Day celebration operating
8	Phillips, Steven	9/6/2017	ARBOR DAY FOUNDATION N		215.59			ARBOR DAY FOUNDATION N - Purchase	Parks	Parks	Parks Services	Operating	(Phillips, Steven, 06/12/17 10:20) Ok to pay Arbor Day celebration operating
9													(Phillips, Steven, 06/29/18 09:19) Ok to pay due Arbor Day Foundation. Approved Steven
10	Phillips, Steven	6/27/2018	ARBOR DAY FOUNDATION		10			ARBOR DAY FOUNDATION - Purchase	Parks	Parks	Parks Services	Dues & Subscri	
11	Phillips, Steven	3/12/2019	ARBOR DAY FOUNDATION		264.75			264.75 Tree City USA signs 3-13-19	Beach	Beaches	Parks Services	R&M General	
12	Phillips, Steven	12/13/2019	ARBOR DAY FOUNDATION	402-474-5655, NE	10	Yes	No	\$10.00 dues Arbor day	Beach	Beaches	Parks Services	Dues & Subscriptions	
13	Phillips, Steven	1/17/2020	Soc. Of Mcpl. Arborist	706-7697412, GA	150	Yes	No	\$150. SMA Dues	Beach	Beaches	Parks Services	Dues & Subscriptions	
14					3756.56								

★

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS NOVEMBER 9, 2020 REGULAR IVGID BOARD MEETING – AGENDA ITEM B – 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 TREE CITY U.S.A.

Introduction: IVGID staff repeatedly tell the Board and the public that the purpose of the RFF/BFF are to make the public’s recreation and beach facilities “available” to be accessed and used by the owners/occupants of those parcel/dwelling units which are involuntarily assessed¹. However, *that’s not true*. As I have demonstrated so many times before², what they really pay for is the difference between budgeted revenues and budgeted over spending unilaterally assigned by staff to the District’s Community Services and Beach Funds, respectively. In fact, ever since former Finance Director Gerry Eick invented the terms “smoothing” and “repurposing,” the RFF/BFF have paid for far *more*³. How else can one explain the rapid increase in Community Services and Beach Fund balances⁴?

¹ 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.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-27-2020.pdf)].

² The latest being July 22, 2020 [see page 339 of the packet of materials prepared by staff in anticipation of the Board’s July 22, 2020 meeting [https://www.yourtahoeplace.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.yourtahoeplace.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.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_6-13-2018.pdf (“the 6/13/2018 Board packet”)].

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

⁴ 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.yourtahoeplace.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

And one 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 public 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.⁵

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 PRO provided "the dues/subscriptions (she allegedly had)...located, to date, in response to (my) request" which consisted of twenty-three (23) organizations she admittedly did "not feel...(wa)s complete." She stated she would "continue to work on (my) request."⁵

packet" (https://www.yourtahoeplace.com/uploads/pdf-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).

⁵ My request [which is erroneously referred to by IVGID's Public Records Officer, Susan Herron ("PRO") as a July 31, 2020 request], together with Ms. Herron's August 21, 2020 response, are attached as Exhibit "A" to my written statement attached to the minutes of the Board's October 27, 2020 meeting insofar as the Association of Golf Merchandisers is concerned.

As I went through the records provided, and *those I have otherwise discovered that Ms. Herron failed to provide (which is the case here)*, my intent was and is to share what I have discovered with the Board and the public. And here I share records pertaining to the twentieth such organization; Tree City U.S.A. (“Tree City”). And these are the purposes of this written statement.

Tree City⁶: Ms. Herron never provided me with records evidencing the District’s membership in Tree City. But when I took a stroll through the Aspen Grove parking lot and saw the placards proclaiming Incline Village to be a proud “Tree City,” I made a public records request to examine records specifically with respect to Tree City on November 1, 2020⁷. And those records (see Exhibit “B”) suggest that Tree City is one of the third party organizations in which IVGID, or at least one or more of its employees, is a member.

What is a Tree City? According to its web site⁸, Tree City is really an “Arbor Day Foundation program.” Tree cities “have achieved Tree City USA status by meeting four core standards of sound urban forestry management: maintaining a tree board or department, having a community tree ordinance, spending at least \$2 per capita on urban forestry and celebrating Arbor Day.”⁹

Does this explain why former GM Pinkerton represented on Exhibit “B” that:

The “Community has...a Tree Board:” After all, “someone must be legally responsible for the care of all trees on city or town-owned property. By delegating tree care decisions to a professional forester, arborist, city department, citizen-led tree board or some combination, city leaders determine who will perform necessary tree work. The public will also know who is accountable for decisions that impact community trees;”¹⁰

The Community has a “Tree Ordinance” which was allegedly established on 8/1/2003: After all, “a public tree care ordinance forms the foundation of a city’s tree care program. It provides an opportunity to set good policy and back it with the force of law when necessary. A key section...is one that establishes the tree board or forestry department—or both—and gives one of them the responsibility for public tree care;”¹⁰

The community has a “Forestry Program with an annual budget of at least \$2 per capita: “By providing support at or above the \$2 per capita minimum, a community demonstrates its

⁶ Go to <https://www.urban-forestry.com/>.

⁷ My request to examine records insofar as Tree City, U.S.A. is concerned, was made on November 1, 2020. My request and Ms. Herron’s reply are attached as Exhibit “A” to this written statement. The relevant, substantive records provided, are attached as Exhibit “B” to this written statement.

⁸ Go to <https://www.arborday.org/programs/treeCityUSA/index.cfm>.

⁹ Go to <https://www.arborday.org/programs/treeCityUSA/about.cfm>.

¹⁰ Go to <https://www.arborday.org/programs/treecityusa/standards.cfm>.

commitment to grow and tend these valuable public assets...To meet this standard each year, the community must document at least \$2 per capita toward the planting, care and removal of city trees—and the planning efforts to make those things happen;”¹⁰ and,

He “proclaim(ed) June 14th (2017) as Arbor Day in the Incline Village General Improvement District:” “By passing and reciting an official Arbor Day proclamation, public officials demonstrate their support for the community tree program and complete the requirements for becoming a Tree City USA...The benefits of Arbor Day go far beyond the shade and beauty of new trees for the next generation. Arbor Day is a golden opportunity for publicity and to educate homeowners about proper tree care.¹⁰

How Many of the 83 or More General Improvement Districts (“GIDs”) in the State of Nevada¹¹ are Tree Cities? Are you surprised to learn just one? That’s right. Incline Village¹².

By-the-Way, Since IVGID is *Not* a Municipality, How Can it Be a Tree City? We’ve had this discussion before. IVGID is a limited purpose special district without the general powers all true municipalities possess.

Former GM Pinkerton’s Misrepresentations to Tree City Just to Attain Membership in This Prestigious Organization: An examination of Exhibit “B” (note the asterisks) reveals the following misrepresentations of fact:

That the “Community has...a Tree Board:” Outside of Mr. Pinkerton, Samantha Gough, Dennis Griffiths, Jeff Coulthier and Charlie Wiedenhoft, did anyone ever know we have a Tree Board? How about anyone on the IVGID Board? And how can such a “board” be created by a GID general manager?

The “Tree Board Chair (is) Steven Phillips:” Dummy me. According to page 23 of the latest IVGID Quarterly¹³, Mr. Phillips is a Parks Superintendent. Nowhere is the Tree Board mentioned, nor Mr. Phillip’s chairpersonship!

Tree Board members include Samantha Gough, Dennis Griffiths, Jeff Coulthier and Charlie Wiedenhoft: I bet if you asked these individuals if they knew they were Tree Board members, they’d answer no.

The Tree Board conducts quarterly meetings: Really? I’ve made a records request for the minutes of those meetings¹⁴. Although I am awaiting the response, I’m betting there are none.

¹¹ See page 1 at <http://www.nvnaco.org/wp-content/uploads/Funding-Econ-Dev-in-NV-Gen-Improvement-Districts.pdf>.

¹² Go to <https://www.arborday.org/programs/treecityusa/treecities.cfm?chosenstate=Nevada>.

¹³ The 2019/20 Annual Report stuffed inside the November 6, 2020 edition of the Tahoe Daily Tribune Newspaper.

The Community has a “Tree Ordinance” which was established 8/1/2003, it “is on record,” and it “has been verified:” Really? I can’t find it and I have all the past minutes of the IVGID Board. There was no August 1, 2003 meeting of the IVGID Board. In fact, the only Board’s only August 2003 meeting took place on August 27, 2003.

The Board meeting immediately prior to August 1, 2003 was July 9, 2003. I have examined the minutes of that meeting and can attest, there is no mention whatsoever of a tree ordinance.

The Board meeting immediately prior to July 9, 2003 was June 25, 2003. I have examined the minutes of that meeting and can attest, there is no mention whatsoever of a tree ordinance.

The Board meeting immediately prior to June 25, 2003 was June 11, 2003. I have examined the minutes of that meeting and can attest, you guessed it, there is no mention whatsoever of a tree ordinance.

The Board meeting immediately prior to June 11, 2003 was May 28, 2003. I have examined the minutes of that meeting and can attest, you guessed it, there is no mention whatsoever of a tree ordinance.

Given IVGID ordinances can only be adopted by its Board of Trustees¹⁵, and generally they require public hearings prior to adoption, exactly how far back do I need to go back to establish *there is no such ordinance*? This explains why on November 6, 2020 I made a records request to examine the same¹⁴.

Finally, the District maintains a web site with links to all outstanding ordinances¹⁶. Guess what link to an IVGID ordinance is conspicuously missing? You guessed it. The “so called” tree ordinance.

The “Community Population (is) 10,000:” Really? Where did Mr. Pinkerton come up with this one? After performing a Google search, I discovered the following: “Incline Village is a census-designated place (CDP) on the north shore of Lake Tahoe in Washoe County, Nevada, United States. The population was 8,777 at the 2010 census.”

The community has a “Forestry Program with an annual budget of at least \$2 per capita: Really? Just like the Tree Board, who knows we have a “forestry program” and that funds have expressly been budgeted therefore? I’ve examined IVGID’s 2017-18¹⁷, 2018-19¹⁸, 2019-20¹⁹ and 2020-

¹⁴ See my e-mail request of November 6, 2020. That request is attached as Exhibit “C” to this written statement.

¹⁵ See page 145 of the 2016-17 budget (https://www.yourtahoeplace.com/uploads/pdf-ivgid/2016-2017_Operating_Budget_2.pdf);- an ordinance is “an action *approved by the Board of Trustees* that has the (e)ffect of law.”

¹⁶ Go to <https://www.yourtahoeplace.com/ivgid/resources/ivgid-ordinances>.

¹⁷ Go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/2017.6.16_2017-2018_Operating_Budget.pdf.

21²⁰ budgets and I can confirm that there is no mention made to a forestry program. This explains why I made the records request I did to examine the same¹⁴.

“Total (annual) Community Forestry expenditures (total) \$281,816.24²¹” which equates to annual “Per Capita Spending (of) \$28.18:” Now what do any of these expenditures have to do with “the planting, care and removal of city trees?”¹⁰

IVGID has a “Brush Crew:” I didn’t realize this one either. Nor is this an express basic power IVGID may exercise. Although NRS 318.1181(3) allows GIDs to “clear public highways and private lands of dry grass, stubble, bushes, rubbish and other inflammable material which in its judgment constitute a fire hazard” where it has been granted the basic power to “furnish...facilities for protection from fire,”²²

IVGID “Resolution 1759...proclaimed and established (Arbor Day observance) on the 30th day of July, 2004...for the citizens of Incline Village...and (it has) updated yearly to renew and restate the proclamation:” Because I haven’t been able to verify the accuracy of either, I made the records request I did to examine the same¹⁴.

The IVGID Board “proclaim(ed) June 14th (2017) as Arbor Day in...IVGID:” Because I haven’t been able to verify the accuracy of this alleged proclamation, I made the records request I did to examine the same¹⁴.

The IVGID Board has “urge(d) all citizens to celebrate Arbor Day and to support efforts to protect or trees and forests:” This is not a permissible basic power for a GID (see NRS 318.116 and *Dillon’s Rule*). So why are staff expending unreimbursed staff time to urge citizens as Mr. Pinkerton has represented? Moreover, because I haven’t been able to verify the accuracy of this statement, I have made a records request to examine the same¹⁴.

¹⁸ Go to https://www.yourtahoepalace.com/uploads/pdf-ivgid/IVGID_Annual_Budget_FY2018-19_03122019.pdf.

¹⁹ Go to https://www.yourtahoepalace.com/uploads/pdf-ivgid/2019-20_Operating_Budget.pdf.

²⁰ Go to https://www.yourtahoepalace.com/uploads/pdf-ivgid/FINAL_IVGID_2020.2021_APPROVED_BUDGET_FORM_4404LGF.pdf.

²¹ Apparently broken down as follows: \$200,000 for defensible space; “\$8,000...has (been) spent on average...on tree care throughout the year;” \$5,000...budgeted...this year...for arbor care & fuels management;” “\$5,000...to date for this fiscal year (for) beach operations;” “Waste Not...spends an average of \$4,000...per year for Christmas tree recycling;” “this year’s fiscal budget (includes)...\$3,000 for...weed...and erosion control (and)...tree related work;” “golf operations budget an average of \$8,000 per year for tree work;” and, “the IVGID Brush Crew is budgeted to spend \$81,000 per year;”

²² See NRS 318.116(17).

Mr. Pinkerton's representations have been certified by no State Forester: Check out the certification. It is conspicuously blank.

The Minimum Cost IVGID Incurs Annually to be a Tree City is \$20,000: Ms. Herron's response to my November 1, 2020 records request⁷ was that staff required additional time to provide records evidencing payments to the Arbor Day Foundation. Notwithstanding, Ms. Herron's turnover of a summary of procurement (credit) card purchases for employees Steven Phillips and Samantha Gough²³ reveals in excess of \$1,000 of such charges. Even if these charges weren't for membership dues *per se*, had IVGID not been a Tree City, there is little doubt these expenditures would not have been made.

Moreover, listen to Mr. Pinkerton:

The "Community Population (is) 10,000," and the community has a "Forestry Program with an annual budget of at least \$2 per capita."⁷

Given City Tree standard 3 requires members to spend at least \$2 per capita on urban forestry, the District spends a minimum of \$20,000 annually! Actually, an argument can be made that the cost is \$281,816.24²¹ or \$28.18 per capita. But let's be conservative and use the \$20,000 number. And even if these charges weren't for membership dues *per se*, had IVGID not been a Tree City, there is little doubt the \$2 per capita expenditure would not have been made.

What Does Any of What the Arbor Day Foundation Stands For 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/BFF? NOTHING!

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 reporting²⁴. "In an effort to enhance transparency in financial reporting, IVGID...allows citizens to explore IVGID's financial data online."²⁴ IVGID assigns a Chart of Account ("COA") Name and Number to every one of its expenditures so they can be readily retrieved for financial reporting purposes. Unfortunately we don't have the COA number assigned by staff for its fees paid to the Arbor Day Foundation because staff haven't even identified the expenditure. And since we don't know, the expenditure has obviously been buried somewhere.

Thus This Expenditure Was Not Only NOT Necessary, it Was Improperly Paid For With the RFF:

²³ See Exhibit "A" to my contemporaneous written statements submitted for attachment to the minutes of this November 9, 2020 meeting are concerned, one insofar as the International Society of Arboriculture and the other insofar as the Society of Municipal Arborists. I have attached another and placed asterisks next to Arbor Day Foundation charges as Exhibit "D" to this written statement.

²⁴ Go to <https://www.yourtahoeplace.com/ivgid/financial-transparency>.

Now My Question to Our GM Indra Winqest: 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?

Since This is the Twentieth of What I Suspect Will be a Series of Additional Similar Inappropriate Third Party Membership Expenses, Let's Continue the Tally:

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
Ski California	\$ 4,578	\$ 20,545
SnoCountry	\$ 1,215	\$ 21,760
STOKE	\$ 700	\$ 22,460
Nat'l Golf Foundation	\$ 250	\$ 22,710
U.S. Golf Ass'n	\$ 150	\$ 22,860
Northern California Golf Ass'n	\$ 280	\$ 23,140
Unreimb Private NCGA Memberships	\$ 7,011	\$ 30,151
Ass'n of Golf Merchandisers	\$ 225	\$ 30,376
California Parks & Recreation Society	\$ 95	\$ 30,471
Int'l Society of Arboriculture	\$ 576	\$ 31,047
Society of Municipal Arborists	\$ 150	\$ 31,197
Tree City U.S.A.	\$ 20,000	\$ 51,197

Conclusion: An organization which exists to promote the planting, care and removal of city trees has little if anything to do with making local property owners' "availability" to access and use public recreational facilities more affordable. I submit that if our public employees were precluded from pursuing membership in these meaningless, self-promoting organizations, at least at local property owners' expense, we would need *a whole lot less employees*. But then that would be

counter-productive to one of the major purposes for IVGID's existence²⁵; providing over compensated and over benefited employment²⁶ to persons *who mostly do not live in Incline Village/Crystal Bay*. I therefore ask that the Board direct staff to discontinue expenditures such as this 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!

²⁵ 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)].

²⁶ IVGID is Incline Village's largest employer admitting to generating 1,017 or more W-2s annually (see <https://transparentnevada.com/salaries/2019/incline-village-general-improvement-district/>).

EXHIBIT "A"

RE: Records Request - Tree City

From: "Herron, Susan" <Susan_Herron@ivgid.org>
To: "s4s@ix.netcom.com"
Subject: RE: Records Request - Tree City
Date: Nov 6, 2020 2:19 PM
Attachments: [Tree City Application 2017 complete and final.pdf](#)

Dear Mr. Katz,

This e-mail shall serve as IVGID's partial response to your records request dated November 1, 2020 shown below. I am attaching our 2017 application which is the latest one that the District has. As for the payments to Arbor Day Foundation and Tree City, Staff is working on gathering that information and I anticipate that they will have it to me no later than December 18, 2020.

Susan

-----Original Message-----

From: s4s@ix.netcom.com [mailto:s4s@ix.netcom.com]
Sent: Sunday, November 1, 2020 9:27 AM
To: Herron, Susan <Susan_Herron@ivgid.org>
Subject: Records Request - Tree City

Hello Ms. Herron -

I see we're a "Tree City" and we've been the same, for 11 years.

Therefore I would like to examine records which evidence:

1. IVGID's application to become a Tree City;
2. Payments to the Arbor Day Foundation and Tree City within the last five years;
3. The purposes for payments described in paragraph 2 above;
4. The chart of account numbers assigned by staff to each of the payments described in paragraph 2 above.

Thank you for your cooperation. Aaron Katz

EXHIBIT "B"

Tree City USA

2017 Application for Certification



The Tree City USA award is in recognition of work completed by the community during the 2017 calendar year.

As Mayor or Equivalent of the Community of Incline Village

I herewith make application for this community to be officially certified/recertified as a Tree City USA for 2017, having achieved the standards set forth by the Arbor Day Foundation as noted below.

Standard 1: A Tree Board or Department

Community has both a Tree Board and a Department Chair or City Manager/Official

Department Chair/City Manager

Steven Pinkerton Dept Chairperson 775-832-1206 sjp@ivgid.org

Tree Board Chair

Steven Phillips Tree Board Chairperson 775-832-1228 sap@ivgid.org ★

Standard 2: A Community Tree Ordinance

✓ Our community ordinance is on record ★

Standard 3: A Community Forestry Program with an Annual Budget of at Least \$2 Per Capita

Total Community Forestry Expenditures \$281816.24 ★

Community Population 10000 ★

Per Capita Spending \$28.18 ★

Standard 4: An Arbor Day Observance and Proclamation

✓ Official Arbor Day proclamation is on record ★

General Manager 1/31/2018

Mayor or Equivalent Signature

Title

Date

Application Certification

To Be Completed By The State Forester:

Incline Village

The above named community has made formal application to this office. I am pleased to advise you that we reviewed the application and have concluded that, based on the information contained herein, said community is eligible to be certified as a Tree City USA community, for the 2017 calendar year, having in my opinion met the four standards required for recognition.

★

State Forester Signature

Title

Date



2017 APPLICATION INFORMATION

Status : In Progress

Community Name: Incline Village

Community Website: www.yourtahoeplace.com

Mayor or Equivalent:

Steven Pinkerton
893 Southwood
Incline Village , NV 89451

City Forestry Contact:

Steven Phillips 
893 Southwood
Incline Village, NV 89451
775-832-1228
sap@ivgid.org

Portal Login Contact:

Steven Phillips
893 Southwood
Incline Village, NV 89451
775-832-1228
sap@ivgid.org

Standard 1 - A Tree Board or Department

Community Type: Community has both a Tree Board and a Department Chair or City Manager/Official

Frequency of Meetings: Quarterly 

Chairperson:

Steven Phillips
893 Southwood
Incline Village, NV 89451

Tree Board Members:


Samantha Gough 
Dennis Griffiths
Jeff Coulthier
Charlie Wiedenhoft

Dept. Chair/City Manager:

Steven Pinkerton
893 Southwood
Incline Village, NV 89451

Standard 2 - A Community Tree Ordinance

Date ordinance established: 8/1/2003

Ordinance verified: Ordinance has been verified 

Standard 3 - A Community Forestry Program with an Annual Budget of at least \$2 Per Capita



Arbor Day Yearly Update Proclamation 2017

Whereas, in 1872 J. Sterling Morton proposed to the Nebraska Board of Agriculture that a special day be set aside for the planting of trees, and

Whereas, this holiday, called "Arbor Day", was first observed with the planting of more than a million trees in Nebraska, and

Whereas, 2017 is the 144th anniversary of the holiday and Arbor Day is now observed throughout the nation and world, and

Whereas, trees can reduce erosion of our precious topsoil by wind and water, cut heating and cooling costs, moderate temperature, clean the air, produce life-giving oxygen, and provide habitat for wildlife, and

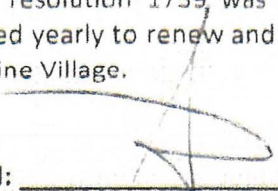
Whereas, trees are a renewable resource giving us paper, wood for our homes, fuel for our fires, and beautifying our community, and

Whereas, trees, wherever trees are planted, they are a source of joy and spiritual renewal and

Now, the Board of Trustees of the Incline Village General Improvement District, therefore, did hereby proclaim June 14th as Arbor Day in the Incline Village General Improvement District and we urge all citizens to celebrate Arbor Day and to support efforts to protect our trees and forests and

Further, we urge all citizens to plant trees to gladden the heart and promote the well being of this and future generations.

★ Dated resolution 1759 was proclaimed and established on the 30th day of July 2004 and updated yearly to renew and restate the proclamation of Arbor Day observance for the citizens of Incline Village.

Signed: 
Steve Pinkerton, General Manager
Incline Village General Improvement District

This Year's Upcoming Work Plan for 2018 Incline Village General Improvement District:

- The Parks Operations has spent an average of \$8,000 dollars on tree care throughout the year, including labor and supplies.
- This year's Parks, Public Works is budgeted \$6,000 dollars for arbor care & fuels management.
- The Engineering Department subcontracts \$200,000 budgeted for defensible space is contracted out to the North Lake Tahoe Fire Prevention District each year. ★
- Beach operations to date for this fiscal year are \$5,000 dollars. ★
- Waste Not, which is an additional branch of Public Works, spends an average of \$4,000, dollars per year for Christmas tree recycling. ★ Woodchips from the tree are used in the Parks & Public Works projects for mulch, weed control and erosion control. It is estimated that Waste Not will spend \$3,000 for tree related work in this year's fiscal budget.
- It is estimated that 9,000 cubic yards of pine needles and green waste from all of Incline Village will be delivered to Full Circle & Soil Compost Company recycled and turned into mulch. ★
- Golf operations budget an average of \$8,000 per year for tree work each year.
- The IVGID Brush Crew is budgeted to spend 81,000 per year. ★
- Other departments in the District budget for urban forestry and tree care, estimated at \$2,000
- The District is committed to education for staff and its customers and promotes tree care and urban forestry, estimated at \$1,500

Conclusion: The District will spend well over \$300,000 dollars this year for tree work. The District has been a leader throughout the years in the Tahoe Basin for conducting forestry work. The population is estimated at around 10,000 people. ★

EXHIBIT "C"

Records Request - Tree City - Follow Up Requests

From: s4s@ix.netcom.com
To: "Susan_Herron@ivgid.org"
Subject: Records Request - Tree City - Follow Up Requests
Date: Nov 6, 2020 4:07 PM

>Thank you Ms. Herron -

>

>I would now like to examine the follow records revealed in the records you provided:

>

>1. Proclamation 1759 by the IVGID Board;

>2. Minutes of the IVGID Board whereby proclamation 1759 was adopted;

>3. Yearly updates of this proclamation made by whomever for every year after July of 2004;

>4. The Community Tree Ordinance adopted August 1, 2003;

>5. Minutes of the IVGID Board whereby this ordinance was adopted;

>6. Records evidencing who "verified" IVGID's adoption of its Community Tree Ordinance on or before January 31, 2018 as represented in IVGID's application dated January 31, 2018;

>7. Written certification by the Nevada State Forester attesting to the fact that Incline Village is eligible to be certified as a Tree City USA community in 2017 and at any other time(s);

>8. The minutes of all quarterly Tree Board meetings from inception to the present;

>9. Audio tapes of all quarterly Tree Board meetings;

>10. All annual community forestry program budgets since 2017-18 evidencing revenues and expenses.

>

>Thank you for your cooperation. Aaron Katz

>

>-----Forwarded Message-----

>>From: "Herron, Susan" <Susan_Herron@ivgid.org>

>>Sent: Nov 6, 2020 2:19 PM

>>To: "'s4s@ix.netcom.com'" <s4s@ix.netcom.com>

>>Subject: RE: Records Request - Tree City

>>

>>Dear Mr. Katz,

>>

>>This e-mail shall serve as IVGID's partial response to your records request dated November 1, 2020 shown below. I am attaching our 2017 application which is the latest one that the District has. As for the payments to Arbor Day Foundation and Tree City, Staff is working on gathering that information and I anticipate that they will have it to me no later than December 18, 2020.

>>

>>Susan

>>

>>-----Original Message-----

>>From: s4s@ix.netcom.com [mailto:s4s@ix.netcom.com]

>>Sent: Sunday, November 1, 2020 9:27 AM

11/8/2020

Records Request - Tree City - Follow Up Requests

>>To: Herron, Susan <Susan_Herron@ivgid.org>

>>Subject: Records Request - Tree City

>>

>>Hello Ms. Herron -

>>

>>I see we're a "Tree City" and we've been the same, for 11 years.

>>

>>Therefore I would like to examine records which evidence:

>>

>>1. IVGID's application to become a Tree City;

>>

>>2. Payments to the Arbor Day Foundation and Tree City within the last five years;

>>

>>3. The purposes for payments described in paragraph 2 above;

>>

>>4. The chart of account numbers assigned by staff to each of the payments described in paragraph 2 above.

>>

>>Thank you for your cooperation. Aaron Katz

EXHIBIT "D"

	C	F	G	H	I	J	K	L	O	P	Q	R	U
1	Cardholder	Trans Date	Merchant Name	Merchant City, State	Amount	Receipt Image	Receipt Submi	Description	Fundname	DeptName	DivName	AcctName	comments1
2	Gough, Samantha	12/21/2017	INTL SOC ARBORICULTURE		287.85			INTL SOC ARBORICULTURE - Purchase	Beach	Beaches	Parks Services	Dues & Subscri	(Gough, Samantha, 12/26/17 09:18) ISA dues and cert study guide -SG
3	Gough, Samantha	12/21/2017	INTL SOC ARBORICULTURE		287.85			INTL SOC ARBORICULTURE - Purchase	Beach	Beaches	Parks Services	Operating	(Gough, Samantha, 12/26/17 09:18) ISA dues and cert study guide -SG
4	Phillips, Steven	7/31/2015	ARBOR DAY FOUNDATION W	★	15			ARBOR DAY FOUNDATION W - Purchase	Parks	Parks	Parks Services	Uniforms	(Phillips, Steven, 08/03/15 09:46) ok to pay dues National Arbor Day
5	Phillips, Steven	12/3/2018	SOC. OF MCPL ARBORIST	★	50			SOC. OF MCPL ARBORIST - Purchase	Recreation Pro	Recreation Ce	Aquatics	Operating	(Phillips, Steven, 03/15/16 17:50) dues for arbor care 390-39-780-7340 SP
6	Phillips, Steven	12/3/2018	ARBOR DAY FOUNDATION W	★	15			ARBOR DAY FOUNDATION W - Purchase	Recreation Pro	Recreation Ce	Aquatics	Operating	(Phillips, Steven, 03/15/16 17:52) dues for arbor care to qualify for Tree City
7	Phillips, Steven	7/4/2017	ARBOR DAY FOUNDATION N	★	10			ARBOR DAY FOUNDATION N - Purchase	Beach	Beaches	Parks Services	Dues & Subscri	(Phillips, Steven, 04/10/17 10:37) ok to pay 370-43-780-7340 subscription
8	Phillips, Steven	8/6/2017	ARBOR DAY FOUNDATION N	★	420.36			ARBOR DAY FOUNDATION N - Purchase	Parks	Parks	Parks Services	Operating	(Phillips, Steven, 06/09/17 16:41) Ok to pay for Arbor Day celebration operating
9	Phillips, Steven	9/6/2017	ARBOR DAY FOUNDATION N	★	215.59			ARBOR DAY FOUNDATION N - Purchase	Parks	Parks	Parks Services	Operating	(Phillips, Steven, 06/12/17 10:20) Ok to pay Arbor Day celebration operating
10	Phillips, Steven	6/27/2018	ARBOR DAY FOUNDATION	★	10			ARBOR DAY FOUNDATION - Purchase	Parks	Parks	Parks Services	Dues & Subscri	(Phillips, Steven, 06/29/18 09:19) Ok to pay due Arbor Day Foundation. Approved Steven
1	Phillips, Steven	3/12/2019	ARBOR DAY FOUNDATION	★	264.75			264.75 Tree City USA signs 3-13-19	Beach	Beaches	Parks Services	R&M General	
2	Phillips, Steven	12/13/2019	ARBOR DAY FOUNDATI	402-474-5655, NE★	10	Yes	No	\$10.00 dues Arbor day	Beach	Beaches	Parks Services	Dues & Subscriptions	
3	Phillips, Steven	1/17/2020	Soc. Of Mcpl, Arborist	706-7897412, GA★	150	Yes	No	\$150 SMA Dues	Beach	Beaches	Parks Services	Dues & Subscriptions	
4					3756.56								