

NOTICE OF MEETING

The Regular Meeting of the Incline Village General Improvement District (IVGID) Board of Trustees will be Held Starting at 6:00 PM on August 28, 2024 in the Boardroom, 893 Southwood Boulevard, Incline Village, Nevada.

Public Comment is allowed and Members of the Public are Welcome to Provide Public Comment via Telephone at (877) 853-5247 (the Webinar ID will be Posted to the IVGID Website on the Day of the Meeting). The Meeting will be Available for Viewing at <https://livestream.com/accounts/3411104>.

- A. PLEDGE OF ALLEGIANCE*
- B. ROLL CALL OF TRUSTEES*
- C. INITIAL PUBLIC COMMENTS - *Unless otherwise determined, the time limit shall be three minutes for each person wishing to make a public comment. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item. Not to include comments on General Business items with scheduled public comment. The Board of Trustees may address matters brought up during public comment at the conclusion of the comment period but may not deliberate on any non-agendized item.*
- D. APPROVAL OF AGENDA *(for possible action)*
- The Board of Trustees may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting, or voting on items in a block.*
- OR- The Board of Trustees may make a motion to accept and follow the agenda as submitted/posted.*
- E. REPORTS TO THE BOARD - Reports are intended to inform the Board and/or the public.
1. **SUBJECT:** Receive, and Review Final Report Forensic Due Diligence Report from Rubin Brown. (Requesting Trustee: Treasurer Ray Tulloch) – **pages 7 - 81**
 2. **SUBJECT:** Defensible Space Revenue Collected vs. Expenses Verbal Report. (Requesting Staff Member Director of Public Works Kate Nelson)
 3. **SUBJECT:** Water and Sewer CIP Analysis Verbal Report. (Requesting Staff Member: Director of Public Works Kate Nelson)
 4. **SUBJECT:** Treasurers Report - June 2024 Activities District Treasury Report to include July Monthly Financial Report, and the District Budget Performance.(Requesting Board Member: Trustee Raymond Tulloch) - **Supplemental Material to be Provided**
 5. **SUBJECT:** Receive, and Review the Picture Pass and Punch Card Report. (Requesting Staff Member: Director of Parks and Recreation Karen Crocker) – **pages 82 – 307**
- F. CONSENT CALENDAR (for possible action)
1. **SUBJECT:** Review, Discuss and Approve the Purchase Order Agreement for the Burnt Cedar Water Disinfection Plant Lake Intake Inspection; FY 2024/25 Public Works; Utilities: Water: Operating #20002223-7510; Contractor: Diverobotics; \$1,500, (Requesting Staff Member: Director of Public Works Kate Nelson) – **pages 308 – 312**

Incline Village General Improvement District

Incline Village General Improvement District is a fiscally responsible community partner which provides superior utility services and community oriented recreation programs and facilities with passion for the quality of life and our environment while investing in the Tahoe basin.

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Recommendation for Action: That the Board of Trustees make a Motion to:

1. Approve the Purchase Order Agreement for Services with Diverobotix in the amount of \$1,500; and
 2. Direct the General Manger to Sign and Execute the Agreement.
2. **SUBJECT:** Review, Discuss and Approve Change Order #1 for the Alder Avenue Water Main Replacement Project; FY 2023/24 Public Works; Utilities; Water; CIP# 2299WS1802; Contractor: Gerhardt & Berry Construction; \$52,913.35, which exceeds the Board Approved 10% Contingency by \$4,413.35. (Requesting Staff: Director of Public Works Kate Nelson). – **pages 313 - 321**

Recommendation for Action: That the Board of Trustees make a Motion to:

1. Authorize Staff to Execute Change Order #1 in the Amount of \$52,913.35.
3. **SUBJECT:** Review, Discuss and Approve an Agreement for the Public Works Billing Software Replacement; FY 2023/24 Capital Improvement Project #2097CO2101; Utilities: Public Works Shared; Vendor: Harris Computer Corporation dba DataWest; in the Amount of \$9,600. (Requesting Staff Member: Director of Public Works Kate Nelson) – **pages 322 - 348**

Recommendation for Action: That the Board of Trustees make a Motion to:

1. Approve the Purchase Order Agreement with Harris Computer Corporation dba DataWest for the Amount of \$9,600 and,
 2. Direct the General Manager to Sign and Execute the Agreement.
4. **SUBJECT:** Review, Discuss, and Approve Agreement for the SR28 Mill and Overlay Project for the Emergency Water Main Repair at Natural Grocers; FY 2024/25 Public Works; Utilities: Water; Operating #20002224-7505 in the Amount of \$45,225.30. (Requesting Staff Member: Director of Public Works Kate Nelson) – **pages 349 - 367**

Recommendation for Action: That the Board of Trustees make a Motion to:

1. Award the Construction Contract to F.W. Carson Co. in the amount of \$45,225.30 and,
2. Direct the General Manager to Sign and Execute the Agreement.

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G. GENERAL BUSINESS (for possible action)

1. **SUBJECT:** Review, Discuss and Provide Direction related to Potential Edits to Ordinance 7, and Make a Motion to Set a Public Hearing Date on October 9, 2024. (Requesting Staff Member: Director of Parks and Recreation Karen Crocker) – **pages 368 - 405**

Recommendation for Action:

1. That the Board of Trustees Review, Discuss and provide Direction on Potential Edits to Ordinance 7. An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District.
2. That the Board of Trustees make a Motion to Set a Public Hearing date for October 9, 2024, at 6 p.m. or as close thereto as practical for Approval of Edits to Ordinance 7, an Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District.

2. **SUBJECT:** Review, Discuss, and Possibly Approve Staff's Recommended Updates to Board Policy 6.1.0, and Practice 6.2.0. (Requesting Staff Member: Director of Administrative Services Susan Herron) - **pages 406 - 418**

Recommendation for Action: That the Board of Trustees Approve Staff's Recommended Updates to Board Policy 6.1.0 and Practice 6.2.0.

3. **SUBJECT:** Approval of Sole Source Procurement of Water and Wastewater Treatment Chemicals From Univar in Amount Not-to-Exceed \$120,000 and from Olin in Amount Not to Exceed \$170,000; Approve Procurement of Fuel through State Contract Pricing (Contract #99SWC-S818) under NRS 32.195 with Pilot Thomas Logistics, LLC in the Amount Not-to-Exceed \$190,000 and with Flyers Energy, LLC in the Amount Not to Exceed \$190,000 (Requesting Staff Member: Department or Finance) – **pages 419 - 447**

Recommendation for Action: That the Board of Trustees make a Motion to Authorize the Following Procurements for FY2024-25 Transactions:

1. Make the following finding: Procurement of Chemicals is Exempt from Competitive Solicitation per NRS 332.115 (1), as the District has Found Single Vendor(s) who can Supply and Deliver Chemicals required for the District's Water and Wastewater Treatment Operations;
2. Authorize Sole Source Procurement of Chemicals with the Following Vendors:
 - a. UNIVAR (Sodium Silicate) in the Amount Not-to-Exceed \$120,000, and
 - b. Olin (Sodium Hydrochlorite) in the Amount Not-to-Exceed \$170,000;
3. Procurement of Fuel (Fleet Services) through State Contract Pricing (Contract #99SWC-S818) with

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- a. Pilot Thomas Logistics, LLC in the Amount Not-to-Exceed \$182,000; and,
- b. Flyers Energy, LLC in the Amount Not to Exceed \$176,000;

Blanket Purchase Orders for selected Vendors for FY2024-25 Transactions for Amounts Not-to-Exceed those Specified in Attachment A to this Board Memo.

4. **SUBJECT:** Review, Discuss, and Approve the Purchase of Three (3) Trucks; FY 2024/25 Public Works; Utilities; Shared; CIP# 2297LV2501: Public Work Rolling Stock; Vendor: Champion Chevrolet; \$137,340.75. (Requesting Staff Member: Director of Public Works Kate Nelson)
– *pages 448 - 465*

Recommendation for Action: That the Board of Trustees makes a Motion to:

1. Make the following findings: The Purchase of the Three Pickups is Exempt from Competitive Solicitations for the following Reasons, as per IVGID Purchasing Policy 21.1.0.3.1 (D) Competitive Solicitation and NRS 332.115.1.(o), and NRS 332.195; and
2. Authorize the Purchase Agreement between The District and Champion Chevrolet in the Amount of \$137,340.75; and
3. Direct the Board Chair and Board Secretary to Sign and Execute the Agreement.

5. **SUBJECT:** Review, Discuss and Approve a Sole Source Finding, and Review, Discuss, and Possibly Authorize an Equipment Purchase Agreement for a Replacement PistenBully Snow Grooming Vehicle – FY 2024/25 Capital Improvement Project; Fund: Community Services; Division: Ski; Vendor: Kassbohrer All-Terrain Vehicles, Inc. in the Amount of \$550,000. (Requesting Staff Member: General Manager of Diamond Peak Ski Resort Mike Bandelin) – *pages 466 - 479*

Recommendation for Action: That the Board of Trustees make a Motion to:

1. Make the following finding: The District's Purchase of a Replacement PistenBully Snow Grooming Vehicle and Associated Fleet Management System from Kassbohrer All-Terrain Vehicles, Inc. is Exempt from Competitive Solicitation for the following Reasons: NRS 332.115.1.(a, c and d) .
2. Authorize Equipment Purchase Agreement with Kassbohrer All-Terrain Vehicles, Inc. Totaling \$550,000.
3. Authorize the General Manager to Execute the Contract in substantially the form presented.

6. **SUBJECT:** Appoint Interim General Manager Following the Resignation of District General Manager Bobby Magee, Consider and Set Salary for Interim General Manager, and Provide Direction to Interim General Manager regarding Priorities During Interim Appointment Period. (Requesting Staff Member: Legal Counsel Sergio Rudin) – *pages 480 - 481*

Recommendation for Action: That the Board of Trustees make a Motion to Appoint a Person to Serve as

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Interim General Manager until the Board Fills the Permanent General Manager Position, and to Set a Salary for the Period of Service.

7. **SUBJECT:** Review, Discuss and possibly Direct Staff regarding the Status of each Observation in the Rubin Brown Report including Dates for Expected Completion of Observations not yet Resolved and the most recent Bank Reconciliations.
8. **SUBJECT:** Review, Discuss, and Possibly Approve the Request for Proposal for Management Firms with the Ability to Fill the General Manager Position and also Supply Services to Assist the District in Addressing the Issues Identified by the Various Consultant Reports. (Requesting Staff Member: Director of Human Resources Erin Feore) – *pages 482 - 487*

Recommendation for Action: That the Board of Trustees Review, Discuss and Approve the Draft Request for Proposal (RFP) Document for Management services; further, provide Direction to the Human Resources Director regarding the Applications Received for the recently Posted General Manager Position.

9. **SUBJECT:** Review, Discuss, and possibly Approve the Revisions to District Policy and Procedure 142, Resolution No. 1898 – Personnel Management. (Requesting Board Member: Trustee Raymond Tulloch) – *pages 488 - 502*

Recommendation for Action: That the Board make a Motion to Approve the Revisions to District Policy and Procedure 142, Resolution No.1898 – Personnel Management.

10. **SUBJECT:** Review, Discuss, and Possibly Approve District Policy and Procedure 138 – Resolution No. 1910 ; Naming/ Dedication of IVGID Facilities and Acknowledging Important Local Persons, Events, or History. (Requesting Staff Member: Legal Counsel Sergio Rudin) – *pages 503 - 516*

Recommendation for Action: That the Board of Trustees make a Motion to Approve the Recommended Updates to District Policy and Procedure 138 – and Adopt Resolution No. 1910 ; Naming/ Dedication of IVGID Facilities and Acknowledging Important Local Persons, Events, or History.

11. **SUBJECT:** Review, Discuss, and Possibly Direct Staff to begin the Recruitment of a Director of Finance and/or Contact Washoe County Seeking Assistance in Filling Positions in the Finance Department. (Requesting Board Member: Trustee Raymond Tulloch) – *pages 517 - 518*

H. REDACTIONS FOR PENDING PUBLIC RECORDS REQUESTS (for possible action)

I. LONG RANGE CALENDAR

1. **SUBJECT:** Long Range Calendar For Review – *pages 519 - 522*

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- J. BOARD OF TRUSTEES UPDATE

- K. FINAL PUBLIC COMMENTS - Limited to a maximum of three minutes in duration.

- L. ADJOURNMENT (for possible action)

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before 9:00 AM on Friday, August 23, 2024, a copy of this agenda (IVGID Board of Trustees Session of August 28, 2024) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 213:

1. IVGID Anne Vorderbruggen Building (893 Southwood Boulevard, Incline Village, Nevada; Administrative Offices)
2. IVGID's website (www.yourtahoeplace.com/ivgid/board-of-trustees/meetings-and-agendas)
3. State of Nevada public noticing website (<https://notice.nv.gov/>)
4. IVGID's Recreation Center (980 Incline Way, Incline Village, Nevada)

Persons may request copies of all agenda Materials by contacting the District Clerk or by visiting the Administrative Offices at the address listed above.

/s/ Heidi H. White

Heidi H. White

District Clerk (e-mail: hwh@ivgid.org/phone # 775-832-1268)

IVGID Board of Trustees: Chair Sara Schmitz, Vice Chair Matthew Dent, Treasurer Raymond Tulloch, Secretary Michaela Tonking, and David Noble

Notes: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another meeting; moved to or from the Consent Calendar section; or may be voted on in a block. Items with a specific time designation will not be heard prior to the stated time, but may be heard later. Those items followed by an asterisk (*) are items on the agenda upon which the Board of Trustees will take no action. Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to call IVGID at 832-1100 at least 24 hours prior to the meeting. **IVGID'S agenda packets are available at IVGID's website, www.yourtahoeplace.com; go to "Board Meetings and Agendas".**

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Incline Village General Improvement District



Forensic Due Diligence Accounting Services Review



CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS



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August 23, 2024

Board of Trustees
Incline Village General Improvement District
893 Southwood Blvd.
Incline Village, NV 89451

Dear Board of Trustees,

We have completed our scope of work pursuant to the forensic due diligence¹ accounting services requested by Incline Village General Improvement District and are pleased to present our report to you. The accompanying report includes an introduction and summary of work performed, together with an executive summary, a detailed summary of our observations and recommendations, and the accompanying appendices.

This report has been prepared in accordance with the terms of our engagement as consultants and should not be used for any other purpose. The information in this report is based on information provided to us, which has not been examined or reviewed by us in accordance with attestation standards promulgated by the American Institute of Certified Public Accountants.

This report is intended solely for the information and use of management and is not intended to be, and should not be, used by anyone other than management.

We would like to express our gratitude to the employees involved with this project. Each person involved was accessible and responsive to our requests for information.

Sincerely,

RubinBrown LLP

A handwritten signature in black ink, appearing to read "TZ", written over a light blue horizontal line.

Thomas Zetlmeisl, CPA, CFE, CFF
Partner
Direct Dial Number: 314.290.3395
E-mail: Thomas.zetlmeisl@rubinbrown.com

¹ The term due diligence for purposes of this project is an analysis of certain transactions and processes and was not performed in conjunction with a buy or sell transaction as due diligence may traditionally be thought of.

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Appendix 1 – Fraud Risk Assessment

Appendix 2 – Analysis Charts



Introduction

Background

In 1961, the community of Incline Village was being developed by the Crystal Bay Development Company. In order to pay for improvements, Incline Village General Improvement District ("District", "IVGID") was created by Washoe County on June 1, 1961 authorizing the newly created District to levy taxes to pay for improvements and for five elected Trustees to set up and run the District.

Currently IVGID's structure includes eight departments overseen by a General Manager, who reports to the Board of Trustees. The departments include Information Technology, Human Resources, Finance, Administrative Services, Parks and Recreation, Ski, Golf and Community Services, and Public Works.

Scope

We were engaged to perform forensic due diligence accounting services for IVGID, and the scope of our services is as detailed in our agreement dated February 5, 2024.² Our scope covers three fiscal years, including July 1, 2020 through June 30, 2021 ("FY2021", "fiscal year 2021"), July 1, 2021 through June 30, 2022 ("FY2022", "fiscal year 2022") and July 1, 2022 through June 30, 2023 ("FY2023", "fiscal year 2023"), collectively identified as the "Scope Period"³. Our scope of work is provided below for reference:

- 1) Interview 20 individuals including the IVGID Trustees, IVGID General Manager, IVGID Department Heads, and two at-large Audit Committee Members.
- 2) Search three years of emails, for the period July 1, 2020 through June 30, 2023, for up to 12 individuals as determined by RubinBrown looking for indications of inappropriate financial activity.
- 3) Vendor Disbursements Analysis - Perform analysis of the vendor disbursements using the underlying accounting system data for three years to understand trends and identify irregularities and/or errors. Perform tests to verify the validity of the vendors to whom disbursements are made to assess whether or not any vendor disbursements are to "dummy" (e.g. fake) or related party vendors.
- 4) Vendor Award (Procure to Pay) Process - RubinBrown will review the process for awarding contracts to vendors and specifically review the award of contracts over a certain dollar threshold (\$500,000 as a starting point), up to 10 per fiscal year, for the period July 1, 2020 through June 30, 2023. This will include:
 - a. Determining who was in consideration for certain contracts.
 - b. The cost associated with the various bidders.
 - c. The rationale for awarding the contract to the chosen bidder.
 - d. Approvals in line with established DOA.
 - e. Show bid comparisons and % difference from awardee to lowest bid.

² RubinBrown Executed Contract 2.5.2024

³ Our scope of work was limited exclusively to the Scope Period and we did not look at activity and/or data outside of this identified Scope Period, aside from verbal updates from Baker Tilly and/or IVGID personnel.

NOTE: This will also include review of change orders and contract modifications.

- 5) Credit Cards - RubinBrown will analyze credit card activity for three years for up to 8 members of the IVGID team, as determined by RubinBrown in consultation with the Interim Director of Finance and the Chair of the Audit Committee. As part of this, RubinBrown will:
 - a. Analyze the data at a transaction level and, where possible, tie those transactions to supporting documentation (i.e. receipts).
 - b. Review that charges are in line with any established policies, if applicable.
 - c. Determine how charges are paid/reimbursed to ensure they were not paid twice (i.e. Accounts Payable and expense report).
 - d. Review for separation of duties for review/approval.
- 6) Financial Reporting - Specifically review the accounting for the following areas:
 - a. Capital accounting for land and equipment.
 - i. Capex project approval process (initial and overruns).
 - ii. Review capital projects for potential bid splitting.
 - b. Review capitalization vs. expensing of repairs and maintenance costs against established policies.
 - c. Cash
 - i. Physical access to vault and schedule of deposits.
 - ii. Policy on petty cash on hand.
 - iii. Review bank reconciliations prepared for all bank accounts during three year period to determine nature of reconciling items and appropriate disposition. Assess impact of bank accounts that remain unreconciled.
 - d. Review client provided list of whistle blower activity related to financial reporting and follow up procedures to be agreed upon with the client.
- 7) Financial Statement Analysis - Using the underlying data from accounting system exports, perform analysis of the detailed profit and loss statements and detailed balance sheets for three years to understand trends and identify irregularities and/or errors. We will also analyze the underlying transaction data from a General Ledger export to investigate for any irregularities.
- 8) Review the existing written cash handling procedures, and make recommendations for improving them including:
 - a. Physical access and chain of custody at three locations with the largest cash transactions.
 - b. Reconciliation of cash drawers to transaction logs.
 - c. Review samples of cash handling for compliance with policy.
- 9) Fraud Risk Assessment - RubinBrown will perform a fraud risk assessment using the template included in our proposal. Based on RubinBrown's review of documentation, interviews and analysis, we will customize this risk assessment to IVGID's needs. The completed assessment along with RubinBrown's recommendations deriving therefrom will serve as one of the deliverables on this project.
- 10) Investigation into up to 12 whistleblower complaints, as identified by the Chair of the

Audit Committee.⁴

11) Investigation into up to 7 specific complaints, as identified by the Interim Director of Finance, based on information received from the forensic auditor, internal staff, the Chair of the Audit Committee, and/or members of the community.⁵

12) Reporting - There are two deliverables as part of this engagement. The first is a report reflecting RubinBrown's findings resulting from the review of materials and related analysis. The second is RubinBrown's fraud risk assessment and related recommendations derived from it.

Summary of Work Performed

For task 1, we interviewed the following 12 individuals as we deemed these interviewees provided sufficient coverage for this task:

Ray Tulloch
Michaela Tonking
Matthew Dent

Erin Feore
Heather Potts
Susan Herron

Sara Schmitz
Dave Noble
Mike Bandelin

Shelia Leijon
Kate Nelson
Bobby Magee

For task 2, we obtained 2,198 emails based on specific parameters, including, but not limited to, the following:

- 1) Emails sent and received by specific individuals as determined by RubinBrown,
- 2) Emails sent and received during our Scope Period, and
- 3) Emails sent and received that contained specific keywords determined by RubinBrown.

Prior to receipt of emails, IVGID removed emails identified as privileged, which included the removal of email communications between IVGID attorneys and emails containing human resource information and/or other confidential personal information. Prior to review of emails, RubinBrown removed an additional 192 emails we deemed privileged.


We reviewed and analyzed the available emails for evidence of improper financial activity, and any information supporting the engagement's other scope areas.

For task 3, we obtained a disbursement listing during our Scope Period and performed analyses, including, but not limited to, the following:

- 1) An analysis of disbursements by year and by month;
- 2) An analysis of disbursements by vendor based on volume and dollar value of the disbursements;
- 3) An analysis of disbursements with rounded dollar values and/or unusual dollar values;
- 4) An analysis of disbursements of certain IVGID departments based upon materiality and risk;

⁴ Any findings from this scope area are denoted in our observations within our report.

⁵ Any findings from this scope area are denoted in our observations within our report.

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- 5) An analysis of disbursements relating to specific inventory items, including food and beverage purchases;
 - 6) An analysis of the vendor master file including validity of vendor names, addresses, and other vendor information;
 - 7) Testing of specific disbursements to confirm validity of the vendor and appropriateness of disbursement amount;
 - 8) A comparison of vendor master file and employee master file to identify potential duplications and overlapping data and testing of duplications and overlapping data;
 - 9) An analysis of duplicated invoices between the Innoprise accounting system and the Tyler Munis accounting system;
 - 10) An analysis of initiators and approvers for vendor disbursements;
 - 11) An analysis of disbursements to related parties and/or employees;
 - 12) A reconciliation of disbursements paid and the disbursements posted to the general ledger; and
 - 13) An analysis of check number sequencing and a comparison of missing check numbers to bank statements.


For task 4, we obtained various IVGID purchasing policies and the five-year capital improvement plan summaries for each year of our Scope Period. We reviewed the purchasing policies for process improvements and for compliance with the Nevada Revised Statutes ("NRS"). We made specific selections for vendor awarded contracts and obtained contract support to review the bidding process, contract budget and associated Board of Trustees approvals, change orders, contract modifications, and other various areas to conclude on the appropriateness of the vendor awarded contract and its compliance with IVGID's purchasing policies and the NRS's purchasing policies. Further, we reviewed the process for capitalizing versus expensing specific capital improvement projects.

For task 5, we obtained procurement card records for specific individuals over the Scope Period. We made selections to obtain support to make conclusions on the appropriateness of the transaction support, to ensure the transaction was in line with IVGID procurement card policy, and to determine if a thorough review of expense reports is performed. Further, we reviewed the payments associated with these procurement card selections.

For task 6, we obtained IVGID's capital expenditure ("CapEx") and cash policies. In conjunction with the 'Purchasing Policy for Goods and Services Policy 20.1.0' ("CapEx Policy"), we did the following:

- 1) Reviewed the CapEx policy for improvements regarding capital accounting for land and equipment;
- 2) Reviewed the District's policy and procedures for capitalizing versus expensing repairs and maintenance costs; and
- 3) Tested individual transactions that were capitalized during the Scope Period to ensure appropriateness of the capitalization.

In conjunction with IVGID's Policies and Procedures Manual – Cash ("Cash Policy"), we did the following:

- 
- 1) Reviewed access rights and petty cash policies; and
 - 2) Reviewed the bank reconciliations for IVGID's operating account, health reimbursement account ("HRA"), flexible spending account ("FSA"), and holdings bank account during the Scope Period to identify and assess unreconciled items.

For task 7, we obtained the detailed sales listings from the Vermont point-of-sale ("POS") system ("Vermont POS system") and the Resort Technology Partners ("RTP") POS system during our Scope Period and performed analysis, including, but not limited to, the following:


- 1) A reconciliation from the revenue detailed listings to the trial balances to identify differences;
- 2) Various analyses of RTP sales by scope year, by location (i.e. child ski center, main lodge BBQ), by sales type (i.e. ski group lesson, beverage), and by item type (i.e. group full day lessons, beer) to identify significant and/or unusual revenue fluctuations;
- 3) Testing of individual RTP POS system locations with significant revenue fluctuations year over year to understand rationale for increases or decreases in revenue;
- 4) An analysis of Vermont POS system merchandise sales and discounts by scope year and by golf course to identify unusual trends and/or inappropriate or unapproved discounts;
- 5) An analysis of user accounts in the Vermont POS system to identify inappropriate user access;
- 6) An analysis of merchandise discounts given by user accounts in the Vermont POS system to identify individual employees who may be giving unapproved and/or significant discounts;
- 7) An analysis of green fee sales and discounts by scope year, by golf course, and by type (i.e. resident, non-resident, guest of resident) to identify unusual and/or significant fluctuations;
- 8) Testing of individual green fee transactions to obtain support for appropriateness and approval of discounts;
- 9) Testing of individual green fee play pass transactions to obtain support for appropriateness and verification for use of the play pass; and
- 10) Testing of individual general ledger transactions for the Vermont POS system, RTP POS system, and green fees detailed listing.

Further, we performed a comparison of the financial statement account classifications on the trial balance to the financial statement balances on the profit and loss statements and detailed balance sheets to identify unapproved and/or inappropriate changes in financial statement classifications during the manual financial statement consolidation process.

For task 8, we obtained the Cash Policy to make recommendations regarding cash access and cash drawer reconciliations if necessary. Further, we performed an on-site observation of a cash walkthrough⁶ to ensure compliance with the Cash Policy.

For task 9, we performed a fraud risk assessment based on our observations, interviews, and analyses, which is attached as Appendix 1 to this report.

⁶ We performed an on-site cash walkthrough that consisted of observing IVGID team members during key points of the cash movement process at specific IVGID locations including accessing the District's main vault.



For task 10, we reviewed and performed testing on five whistleblower complaints that related to the accounting and/or finance functions and that were not already being tested within a different scope area.⁷

For task 11, we reviewed and performed testing on five individual complaints that were advised to us by internal staff and/or the Chair of the Audit Committee.⁸

We have attached Appendix 2 to this report which contains charts for specific analyses we performed in conjunction with the scope items above.

Executive Summary of Observations

We have identified a high risk of fraud and abuse within IVGID's control environment given the aggregation of the internal control weaknesses identified at the transactional level all the way through the review and monitoring process of internal controls within the District. IVGID's lack of internal controls around the financial reporting function makes it difficult for the organization to effectively detect or prevent inappropriate activity.

The Association of Certified Fraud Examiners ("ACFE") broadly defines "fraud" as any activity that relies on deception in order to achieve a gain.⁹ In the context of a business or organization, fraud is an intentional act by one or more individuals involving the use of deception to intentionally misstate financial statements, misappropriate assets or use corruption for personal gain.

According to Black's Law, fraud becomes a crime when it is a "knowing misrepresentation of the truth or concealment of a material fact to induce another to act to his or her detriment."¹⁰ In terms of what would constitute fraud, that determination has to be ultimately concluded by a judge and/or jury.

Note that our scope included performing a fraud risk assessment which involved evaluating the risk of fraud inside IVGID. Our conclusion that there is a high risk of fraud inside the organization is based on the loose internal control environment which could provide opportunity¹¹ for someone to commit fraud. As noted throughout our report, reducing the opportunity for someone to commit fraud by strengthening the internal controls environment is the best way to further protect the District from potential fraud threats.

Some examples of internal control weaknesses we identified include some data was not available as seen in Figure 1, some support was not available as seen in Figures 5 and 6, and inconsistencies exist between data reported in the accounting system and POS systems as discussed in observation 1.

Some observations to highlight also include a lack of internal controls around IVGID's disbursement process. We identified instances where vendor disbursements were paid that had an employee both initiate and approve the disbursement and several instances where vendor disbursements had no

⁷ Any findings from this area are denoted in our observations within our report.

⁸ Any findings from this area are denoted in our observations within our report.

⁹ www.acfe.com

¹⁰ Black Law's Dictionary.

¹¹ Note that there are three components to the fraud triangle – opportunity, rationalization, and pressure.

¹² IVGID represents based upon their review that many of these unapproved transactions appear to have been subsequently cancelled or voided.

approver.¹² Refer to Figure 1 for approver status by disbursement amount and by number of instances for each year within the Scope Period.¹³

Figure 1 Approver Status by Disbursement Amount and Number of Instances in Fiscal Year 2021

Approver Status	Disbursement Amounts	Percentage of Total	Number of Instances	Percentage of Total
No Approver	\$ 1,267,967	7%	64	1%
Created and Approved by Same Individual	\$ 1,767,260	10%	26	0%
Approved by Another Individual	\$ 14,754,464	83%	6,668	99%
Data Unavailable	\$ 11,236	0%	3	0%
Total	\$ 17,800,927	100%	6,761	100%

Figure 1 Approver Status by Disbursement Amount and Number of Instances in Fiscal Year 2022

Approver Status	Disbursement Amounts	Percentage of Total	Number of Instances	Percentage of Total
No Approver	\$ 810,525	5%	58	1%
Created and Approved by Same Individual	\$ 11,686	0%	12	0%
Approved by Another Individual	\$ 17,149,702	93%	7,147	96%
Data Unavailable	\$ 420,698	2%	199	3%
Total	\$ 18,392,611	100%	7,416	100%

Figure 1 Approver Status by Disbursement Amount and Number of Instances in Fiscal Year 2023

Approver Status	Disbursement Amounts	Percentage of Total	Number of Instances	Percentage of Total
No Approver	\$ (9,641)	0%	71	1%
Created and Approved by Same Individual	\$ 254,715	1%	217	2%
Approved by Another Individual	\$ 17,939,220	63%	6,515	65%
Data Unavailable	\$ 10,209,851	36%	3,203	32%
Total	\$ 28,394,145	100%	10,006	100%

The issues we have identified above and throughout our report are a result of a number of issues including the loose culture around controls over the finance and accounting functions, which has resulted in a lack of preparing reconciliations and lack of segregation of duties. Other issues identified include high turnover and the management-led implementation of a new accounting system that was not effectively executed and continues to be underutilized by IVGID departments and does not reflect an effective internal control environment. These observations, along with the detailed observations in our report, indicate one or more of the following:

- a lack of compliance with written procedures and policies;
- a lack of internal controls; and
- mismanagement of the District.

Throughout this report, we have made a number of recommendations to improve IVGID's compliance with procedures, internal controls, and management of the District, which can be implemented to reduce the risks identified during the Scope Period.

As a first priority, IVGID should ensure that management represents an appropriate tone at the top, and management should develop, maintain, and monitor an improved internal control environment. Per the District's Resolution 1898 'Personnel Management', the Board of Trustees is responsible for establishing overall policies and the General Manager is responsible for applying these policies within the day-to-day activities of the District. As such, the tone at the top should be cultivated together by the Board of Trustees and General Manager and flow through to other senior leadership and ultimately to IVGID staff. After an effective tone at the top is established, and an improved internal

¹³ Due to system limitations, we were unable to obtain the initiator and approver data for all disbursements reviewed throughout the Scope Period, and we have differentiated those disbursements in Figure 1.

control environment is in place, the next step should ensure that the Tyler Munis accounting system is running accurately and effectively, which includes implementing preventative and detective controls, some of which we discuss in recommendations throughout our report.

IVGID should consider our fraud risk ranking of the observations in our report and determine the most appropriate course of action for remediating these observations. Refer to Figure 2 for our consolidated fraud risk rankings and refer to each specific observation in the report for its individual risk ranking.

Figure 2 Fraud Risk Rankings

<u>Number of Observations</u>	<u>High</u>	<u>Moderate</u>	<u>Low</u>
41	16	12	13

Detailed Observations and Recommendations

Observation #1: Tyler Munis Implementation

Fraud Risk: **High**

IVGID converted to the Tyler Munis accounting system in July 2022. There has been an ongoing lack of consistent and timely issuance of financial reporting since the Tyler Munis system implementation occurred. This is due to an unsuccessful implementation, which is a result of poor planning and poor execution and not the functionality of the accounting system itself. Other impacts from the Tyler Munis system implementation include, but are not limited to, the following:

- (1) There are POS systems that are independent of the accounting system where customer transactions are recorded in real-time at, for example, the various golf courses and merchandise stores, during customer check-outs. Data from the POS systems are typically exported daily and/or multiple times a week to be input into the Tyler Munis system by the accounting staff. It is difficult to export reports correctly after the implementation occurred, and thus multiple reports for the same dataset may contain different results depending on whether or not the report is exported from the POS systems or the Tyler Munis system. For example, we observed unexplained variances between the exported sales reports from the POS systems and the Tyler Munis system. Further, IVGID was unable to extract certain data from the Tyler Munis system. Refer to observation 2 in this report for an example of data that management was unable to extract from the Tyler Munis system.
- (2) IVGID was unable to make vendor payments from the Tyler Munis system until January 2023. As a result, IVGID would process an invoice and make the invoice payment through Innoprise, the prior accounting system, and IVGID would simultaneously input the invoice into the Tyler Munis system. In effect, the invoices in the Tyler Munis system were shown as approved, but not paid (i.e. outstanding invoices), although they were paid through the Innoprise system. IVGID made efforts to remove paid invoices that were entered into both systems. Within our analysis, we were unable to identify evidence of duplicated payments between the two systems.

- (3) As a result of the duplicative transactions entered into the Innoprise system and Tyler Munis system, IVGID encountered challenges when performing bank reconciliations. Refer to observations 4, 5, 6, and 7 in our report for further details regarding bank reconciliations.
- (4) IVGID departments are tracking activity outside of the Tyler Munis system in Excel spreadsheets. For example, Public Works is tracking project spend information outside of the Tyler Munis system in Excel spreadsheets as there are issues accumulating and coding costs in the Tyler Munis system. It is unclear how often this project spend information on the Excel spreadsheets are updated and reconciled to the Tyler Munis system.

Recommendation:

We recommend IVGID hire dedicated resources to assess, and assist with, the implementation of the Tyler Munis system. It is our understanding that the Assistant Director of Finance and the Director of Information Technology are working diligently on this.

Observation #2: Initiators and Approvers of Vendor Disbursements

Fraud Risk: **High**

As mentioned in the “Executive Summary of Observations” section of our report, we identified several instances involving vendor disbursements that were made by an employee that both initiated and approved the disbursement, as well as several instances involving vendor disbursements that had no approver. Refer to Figure 1 below, also seen within the “Executive Summary of Observations” section of our report, for approver status by disbursement amount and by number of instances for each year within the Scope Period.

Figure 1 Approver Status by Disbursement Amount and Number of Instances in Fiscal Year 2021

Approver Status	Disbursement Amounts	Percentage of Total	Number of Instances	Percentage of Total
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Data Unavailable	\$ 10,209,851	36%	3,203	32%
Total	\$ 28,394,145	100%	10,006	100%

Seven IVGID employees authorized disbursements without approval for the following disbursement amounts and number of instances as shown in Figure 3. Additionally, eight IVGID employees authorized and approved their own disbursements, which represents the lack of proper segregation of duties within the disbursement process. The disbursement amounts and number of instances can

be seen in Figure 4. We made selections for specific instances of these unapproved disbursements and disbursements created and approved by the same individual. We ensured our selections were for various disbursement amounts, vendors, transaction dates, and were inclusive of different IVGID personnel to ensure a variety of samples throughout the scope period. We inquired with Management for how and why this occurred, and Management explained that the occurrences were due to a lack of personnel.

Figure 3 No Approver by Employee, Disbursement Amount and Number of Instances in Fiscal Year 2021

Employee	Disbursement Amounts	Number of Instances
A	\$ 348,271	34
B	\$ 841,457	2
C	\$ 65,126	22
E	\$ 12,798	4
F	\$ 259	1
G	\$ 56	1
	<u>\$ 1,267,967</u>	<u>64</u>

Figure 3 No Approver by Employee, Disbursement Amount and Number of Instances in Fiscal Year 2022

Employee	Disbursement Amounts	Number of Instances
A	\$ 665,028	52
B	\$ 133,770	2
F	\$ 11,727	4
	<u>\$ 810,525</u>	<u>58</u>

Figure 3 No Approver by Employee, Disbursement Amount and Number of Instances in Fiscal Year 2023

Employee	Disbursement Amounts	Number of Instances
A	\$ (27,935)	45
D	\$ 32,354	3
F	\$ (6,635)	18
G	\$ (7,425)	5
	<u>\$ (9,641)</u>	<u>71</u>

Figure 4 Created and Approved by Same Individual by Employee, Disbursement Amount and Number of Instances in Fiscal Year 2021

Employee	Disbursement Amounts	Number of Instances
E	\$ 899,357	21
B	\$ 520,891	4
H	\$ 347,012	1
	<u>\$ 1,767,260</u>	<u>26</u>

Figure 4 Created and Approved by Same Individual by Employee, Disbursement Amount and Number of Instances in Fiscal Year 2022

Employee	Disbursement Amounts	Number of Instances
F	\$ 11,686	12
	\$ 11,686	12

Figure 4 Created and Approved by Same Individual by Employee, Disbursement Amount and Number of Instances in Fiscal Year 2023

Employee	Disbursement Amounts	Number of Instances
D	\$ 128,382	15
F	\$ 449	1
A	\$ 1,248	1
G	\$ 124,584	198
I	\$ 52	2
	\$ 254,715	217

Further, two individuals interchangeably initiated and approved one another's disbursements during the Scope Period, and these individuals are at different staff levels. This may occur due to the lack of personnel in the disbursement department, whereas an employee who typically initiates a disbursement may need to approve a disbursement and vice versa to maintain segregation of duties. The lack of proper segregation of duties is a result of the loose internal control culture within the District.

A comprehensive review of user access has not been performed since prior to the implementation of the Tyler Munis system.

Recommendation:

We recommend each vendor disbursement have a separate initiator and approver to ensure proper segregation of duties within the disbursement process. We recommend a list (i.e., delegation of authority) of initiators and approvers be retained, updated, and reviewed as needed and the user access in the Tyler Munis system match the approved roles. We recommend initiators and approvers be determined based on staff level and approvers should be at an appropriate level of hierarchy above the initiator. Further, we recommend the disbursements be reviewed on a recurring basis to ensure vendor disbursements were initiated and approved at the appropriate level.

Observation #3: Insufficient Support for Vendor Disbursements

Fraud Risk: **High**

We selected thirty samples to obtain vendor support to assess the appropriateness of the disbursement and validity of the vendor. We ensured the samples were for different vendors with various disbursement amounts and disbursement dates throughout the scope period. Of the thirty samples reviewed, we identified two instances where disbursements were paid to various vendors with no underlying support available for the vendor disbursement. Additionally, we identified five instances where disbursements were paid to various vendors with only internal support provided (i.e. email chain between IVGID employees discussing the vendor amount due) and no third-party support available (i.e. vendor invoice verifying the amount due). The risk with no third-party support available for a disbursement is there is no confirmation that the vendor is not fictitious and no

verification of the amount due. Refer to Figure 5 for specifics on the disbursement amount and vendor for the exceptions identified.

Figure 5 Exceptions of Insufficient Support for Vendor Disbursements

<u>Vendor</u>	<u>Disbursement Year</u>	<u>Disbursement Amount</u>	<u>Exception Identified</u>
Board of Regents	FY2023	\$ 5,600	No support available.
Troy Akin	FY2022	\$ 3,000	No support available.
D.N.V Trust	FY2023	\$ 2,410	No third-party support available.
Veterans Guest House	FY2023	\$ 2,000	No third-party support available.
Honor Flight NV	FY2023	\$ 2,000	No third-party support available.
TRPA - Tahoe Regional Planning Agency	FY2021	\$ 802	No third-party support available.
CA State Controller	FY2021	\$ 119	No third-party support available.
		<u>\$ 15,931</u>	

We made additional selections for vendors that had an exception. We identified five of the seven vendor exceptions did not have additional disbursements during our Scope Period to select for additional testing. For the remaining two vendor exceptions, we identified one vendor had two additional disbursements, in which we elected to test both disbursements, and the other vendor had numerous additional disbursements in which we elected to test five additional disbursements. Of the seven additional selections, we identified two instances that had no third-party support available. Refer to Figure 6 for specifics on the disbursement amount and vendor for the additional exceptions identified.

Figure 6 Additional Exceptions of Insufficient Support for Vendor Disbursements

<u>Vendor</u>	<u>Disbursement Year</u>	<u>Disbursement Amount</u>	<u>Exception Identified</u>
CA State Controller	FY2022	\$ 824	No third-party support available.
CA State Controller	FY2021	\$ 384	No third-party support available.
		<u>\$ 1,208</u>	

These nine exceptions total approximately \$17,139 of the total sample value of \$119,428, or 14.35%. Lack of support to substantiate the vendor disbursements illustrates a lack of controls around the vendor disbursements process and a substantial financial risk for IVGID.

Recommendation:

In conjunction with the initiation of a vendor disbursement within the Tyler Munis system, we recommend the initiator perform a three-way match between the purchase order, vendor invoice, and goods received report (if applicable) prior to approving the disbursement, and the initiator should attach this support to the disbursement. Further, we recommend the approver ensures support is sufficient before approving a disbursement.

Observation #4: Operating Bank Account and Bank Reconciliations

Fraud Risk: **High**

There is an IVGID operating bank account used for daily and normal operating activities.

Per discussions with management, bank reconciliations over the IVGID operating account were not performed in a timely manner at the beginning of the Scope Period from July 2020 to June 2022. The lack of performing timely reconciliations is a result of the loose internal control culture within the District.

Beginning July 2022 and through the remainder of our Scope Period, bank reconciliations over the IVGID operating account were not performed. Baker Tilly, an accounting and consulting firm, was engaged by IVGID to perform bank reconciliations for IVGID's operating bank account for the period

of July 2022 to June 2023. We were informed by Baker Tilly that their services concluded in June 2024. As of the conclusion of their services, Baker Tilly acknowledges the bank account reconciliations still do not balance to zero and IVGID is working to adjust the Tyler Munis system for any issues and adjustments needed relating to fiscal year 2023. Additionally, Baker Tilly has trained a current IVGID employee on how to properly prepare the monthly bank reconciliations.

The IVGID operating account is the largest IVGID bank account and has the most activity of the five accounts we reviewed during the Scope Period. Refer to Figure 7 for the balance of the operating account over the Scope Period.

Figure 7 Operating Bank Statement Balance during the Scope Period



Although there is a large increasing operating account balance over the Scope Period, the risk with this bank account is referenced in observation 6 in our report which suggests the activity and balance within this bank account may not reflect all the activity it should due to a lack of reconciliation control.

Recommendation:

We recommend IVGID perform an analysis of the operating bank account to ensure high-volume activity and the increasing balance trend is accurate. Further, we recommend monitoring the operating bank account on a recurring basis as this bank account has an elevated risk of inappropriate activity due to the lack of reconciliation control.

We recommend performing bank reconciliations on all bank accounts no later than 30 days following month-end. Bank reconciliations should include supporting documentation for all reconciling items, including, but not limited to, deposits in transit and outstanding checks. Additionally, we recommend that IVGID designates and assigns employee responsibilities related to preparing and completing the bank reconciliations with the proper segregation of duties and each reconciliation be signed and dated by the appropriate preparer and reviewer. Further, we recommend providing the Board of Trustees with a quarterly reporting package, including the bank reconciliations for transparency, and to ensure a timely completion and review of the key financial information as determined by the Board.

Observation #5: Other Bank Accounts and Bank Reconciliations

Fraud Risk: **High**

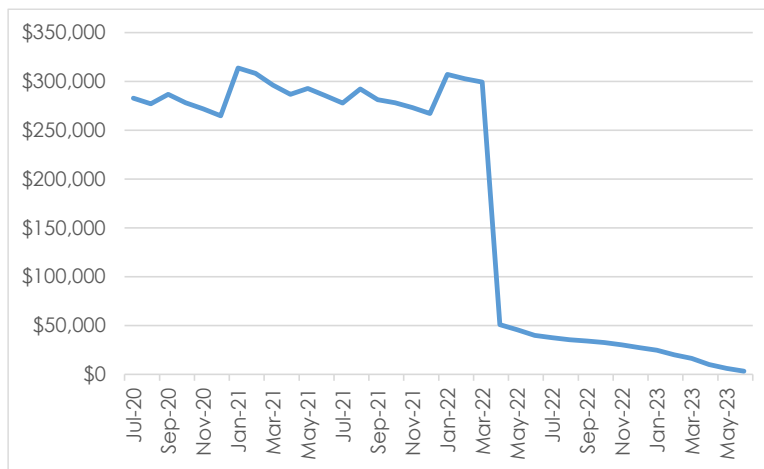
Per our review, IVGID has other bank accounts, aside from the operating bank account, including:

- (1) A payroll bank account which is a clearing account used to process payroll funded by the operating account,
- (2) A health reimbursement bank account used for retaining funds for employee health reimbursements funded by the District,
- (3) A flexible spending bank account used for retaining funds for employee health savings funded by employee elected withholdings for health savings, and
- (4) A holdings bank account that was closed in June 2022 as the bank account was no longer in use.

IVGID does not perform bank reconciliations on the payroll, HRA, FSA, or holding bank accounts. The lack of performing timely reconciliations is a result of the loose internal control culture within the District.

In our review of the bank accounts, no items of interest for the payroll, HRA, FSA, or the holding bank accounts were identified as the frequency and nature of the transactions in these accounts are minimal and significantly less than the operating account. Refer to Figure 8 for the consolidated balance of the payroll, HRA, FSA, and holdings bank account over the Scope Period.

Figure 8 Consolidated Payroll, HRA, FSA, and Holdings Bank Statement Balances during the Scope Period



Recommendation:

We recommend performing bank reconciliations on all bank accounts no later than 30 days following month-end. Bank reconciliations should include supporting documentation for all reconciling items, including, but not limited to, deposits in transit and outstanding checks. Additionally, we recommend that IVGID designates and assigns employee responsibilities related to preparing and completing the bank reconciliations with the proper segregation of duties and each reconciliation be signed and dated by the appropriate preparer and reviewer. Further, we recommend providing the Board of Trustees with a quarterly reporting package, including the bank reconciliations for transparency, and to ensure a timely completion and review of the key financial information as determined by the Board.

Observation #6: Operating Bank Account Reconciliations Have Unreconciled Differences

Fraud Risk: **High**

We reviewed the bank reconciliations available for the operating bank account during the Scope Period, and we observed that the reconciliations show large unreconciled differences between the bank statements and the general ledger balances. For example, the June 2023 bank reconciliation for the operating bank account shows an unreconciled difference of approximately \$7,000,000 between the bank balance of approximately \$18,000,000 and the general ledger balance of approximately \$25,000,000. Refer to Figure 9 for a comparison of the bank statement balances to the general ledger balances, prior to considering management's reconciling items and Baker Tilly's involvement. As mentioned, we understand that Baker Tilly was engaged to perform bank reconciliations, and the scope of their work was completed in June 2024. Refer to observation 4 for further details over Baker Tilly's completed work.

Figure 9 Comparison of Operating Bank Statement Balances to General Ledger Balances in Fiscal Year 2021

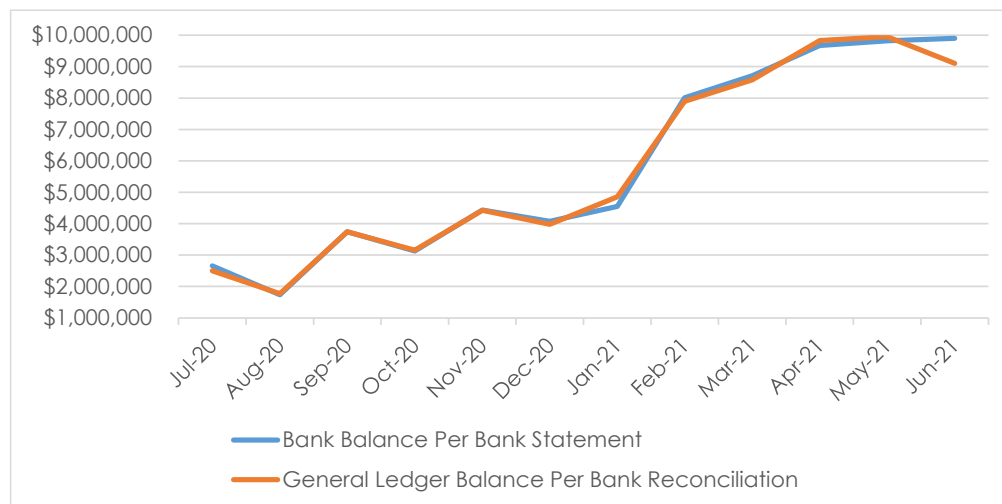


Figure 9 Comparison of Operating Bank Statement Balances to General Ledger Balances in Fiscal Year 2022

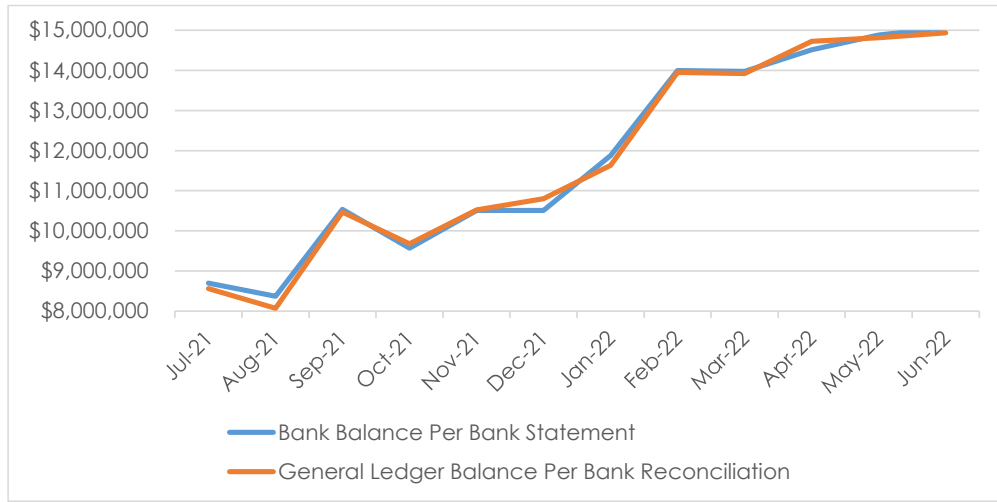
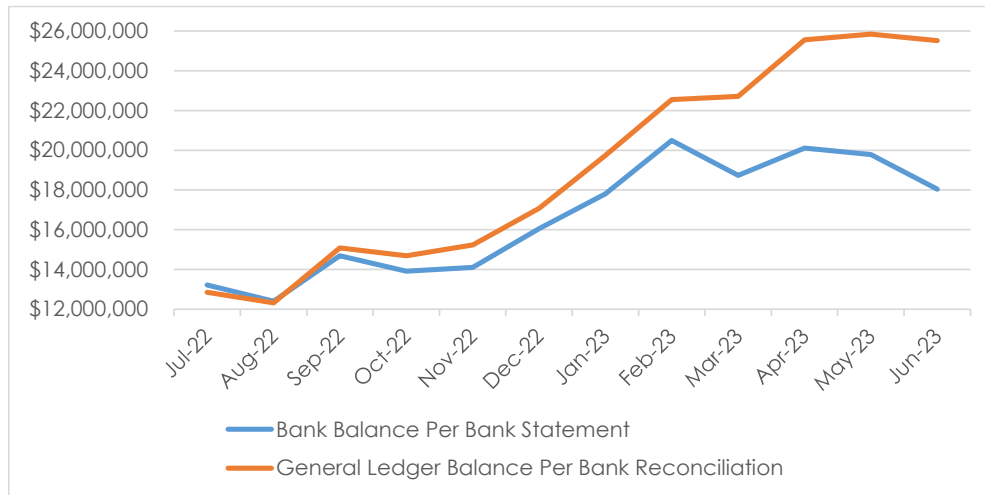


Figure 9 Comparison of Operating Bank Statement Balances to General Ledger Balances in Fiscal Year 2023




Recommendation:

We recommend IVGID investigate and resolve unreconciled items in all bank reconciliations. We recommend bank reconciliations are reviewed for timeliness and clarity relating to the research, explanation, and clearing of reconciling transactions. Further, we recommend IVGID prepare clear and easy-to-follow reconciliations that reconcile the bank balance to the general ledger balance.

Observation #7: Cash Entries Posted to General Ledger

Fraud Risk: **High**

Based on our review of the bank reconciliations available, we observed that IVGID would manually record a monthly lump sum entry into the general ledger to take into consideration the net cash activity shown in the operating account's monthly bank statements. Individual entries for the individual cash transactions in the operating account were not recorded in the general ledger.



Further, we also observed that the lump sum manual entries were not recorded in the accounting system in a timely manner.

Recommendation:

When preparing the bank reconciliations, we recommend that IVGID record the individual cash transactions (i.e. venue driven detail), as shown in the bank statements, in the general ledger, instead of manually recording lump sum entries for the monthly net cash activity. Further, the entries should be recorded no later than 30 days following month-end.

Observation #8: Treatment of Capital Costs

Fraud Risk: **High**

For the fiscal year 2021 the capital asset activity spreadsheet and trial balance information provided for our review were not at a sufficient level of detail to permit the selection of individual transactions for testing. The IVGID personnel responsible for overseeing the District's capital asset accounting were hired and/or became responsible for this accounting after the Scope Period and, as a result, did not have knowledge of IVGID's historical accounting for procurement transactions during the Scope Period. Thus, we were unable to obtain and test additions to construction in progress ("CIP") for the fiscal year 2021.

For the fiscal year 2022 we were provided a spreadsheet of capital asset activity for the fiscal year. The beginning balances of each capital asset category (i.e. utilities, community services, beach) agreed to the beginning balances of the capital asset footnote on the 2022 Annual Comprehensive Financial Report ("ACFR"). However, we were unable to reconcile additions, disposals, and resultant ending balances of capital assets per the spreadsheet to the 2022 ACFR, and we were not provided explanations for the unreconciled balances. We also selected five capital asset additions from the spreadsheet to verify the balances for appropriateness of capitalization and accuracy based on underlying invoice support. We ensured our selections included expenses from various vendors and various amounts. We reviewed the underlying invoice support for the five selections and observed that the capital additions were appropriate and accurate.

For the fiscal year 2023 we were provided a spreadsheet of capital asset activity for the fiscal year. Since the fiscal year 2023 audit was not finalized by the external auditors as of our testing date, there was not an audited, finalized fiscal year 2023 ACFR to use in connection with the reconciliation. As a result, we performed the reconciliation of the spreadsheet by comparing to the unaudited fiscal year 2023 ACFR footnote. For fiscal year 2023 IVGID prepared the capital assets' footnote utilizing a new methodology. The new methodology consisted of IVGID exporting details of the general ledger system with object codes of 8120 (capital expenditures), 7510 (repairs and maintenance), and 7330 (contract services) to identify all items subject to capitalization and determine if they were appropriately included or excluded as a capitalized object code. IVGID utilized Excel functionality to aggregate and sort capital expenditures to create the CIP portion of the capital assets footnote.

Based on our analysis of the 2023 capital asset spreadsheet, we also selected ten capital asset additions from the spreadsheet to verify the balances for appropriateness of capitalization and accuracy based on underlying invoice support. We ensured our selections included expenses from various vendors and various amounts. We reviewed the underlying invoice support for the ten selections and observed that the capital additions were appropriate and accurate.



Recommendation:

We recommend IVGID develop an automated and formalized process for aggregating and tracking the District's capital asset activity as the current process requires the extensive use of Excel outside of the accounting system to accumulate the capital asset data. We further recommend IVGID investigate and consider the use of a capital assets module (whether associated with the current accounting software or a stand-alone module) to track capital assets activity including CIP. We also recommend IVGID implement controls to review capital activity monthly to ensure that all capitalizable items are charged to the correct object code to simplify the process during the preparation of the government-wide financial statements.

Observation #9: Capitalization of Projects Relating to Repairs and Maintenance

Fraud Risk: **High**

We observed projects relating to repairs and maintenance that were capitalized instead of expensed. For example, project 3141L1201 related to the parking lot pavement maintenance at both the Championship Golf Course and the Chateau was capitalized to general ledger asset accounts with the account description of "Capital Improvements" in the amount of \$175,167.

Recommendation:

We recommend that projects relating to repairs and maintenance are expensed as incurred unless the project extends the life or increases the capacity of the asset. We recommend that project capitalizable costs are presented to the Board of Trustees through a standard capitalization request form that describes the capitalizable nature of the cost, the rationale for the extension of life, any additional functionality of the capitalizable items, and the proposed accounting treatment of the project costs. We recommend the Board of Trustees approve the capitalization of projects costs that are in line with the CapEx Policy.

Observation #10: Green Fee Pricing Schedules Not Followed

Fraud Risk: **High**

There is a pricing chart for each golf season that includes golf pricing for each of the IVGID golf courses. The pricing takes into consideration the time of day, day of week and month, and also if the customer is a resident, non-resident, or guest of a resident. We identified instances where the green fee paid by the customer was less than the green fee reflected in the pricing chart, and no support was available to verify that the discounted price was appropriate and/or approved by an appropriate level of authority.


Recommendation:

We recommend training respective employees to follow the approved pricing for golf and other parks and recreation facilities, such as ski slopes and pickleball courts, to include regular monitoring review and analysis (e.g. monthly) to confirm that appropriate pricing is followed.

Observation #11: Green Fee Play Passes

Fraud Risk: **Low**

IVGID provides customers the opportunity to purchase play passes for the golf season. A wide variety of play passes are available including, but not limited to, the following:

- 
- (1) "All You Can Play" pass where an individual can play an unlimited amount of golf rounds during the applicable time frame of the pass.
 - (2) "Limited All You Can Play" pass where an individual can play an unlimited amount of golf rounds during the applicable time frame of the pass, but the pass is limited to specific golf tee times.
 - (3) "10-Round Play" pass where an individual can play 10 rounds of golf during the applicable time frame of the pass. There were 10-round, 20-round, 30-round and 40-round passes available for customers to purchase during the Scope Period.

When a customer utilizes a play pass, the green fee transaction is to be entered into the system as a 'Play Pass' transaction which would reduce the balance of the rounds available to play.

We obtained the detailed listing of play pass activity during our Scope Period at the Championship Golf Course and Mountain Golf Course, and we made selections to test that the play pass was appropriately paid for and utilized within the restrictions of the purchased play pass (i.e. time frame). We made play pass selections inclusive of both golf courses, different times and different pass types to ensure our selections covered a variety of play pass transactions. We identified one instance where the green fee paid was \$0 as the customer was utilizing a play pass, but the transaction was not entered in the system as a 'Play Pass' transaction. Further, we identified two instances where a customer had a "Limited All You Can Play" pass that was utilized outside of the golf tee times permitted for the play pass.

Recommendation:

We recommend training golf course employees to ensure appropriate use of customer play passes and for an appropriate level of management to review play pass transactions on a quarterly basis to ensure the play passes being utilized are during the appropriate time frame and the exceptions we identified above are not continuously occurring. We recommend implementing this oversight at all parks and recreational facilities, including ski slopes and pickleball courts, and ensuring play passes are utilized in line with the policy and that play passes are not issued to citizens without fees. For example, a user of IVGID facilities should not be given a free golf play pass just because the user is a friend of the IVGID golf employee.

Observation #12: Personal Use of Procurement Cards

Fraud Risk: **High**

We identified two instances involving the same employee that made personal transactions using their procurement card. The IVGID employee reimbursed IVGID for both transactions. Using procurement cards for personal transactions is not allowed under the IVGID policy.

Recommendation:

We recommend all IVGID employees review the procurement card purchasing policy in sections 7 and 8 of the IVGID Employee Handbook annually and as needed to ensure employees understand procurement card purchases are to be for the use and benefit of the District. Refer to observation 15 for additional recommendations regarding procurement cards.



Observation #13: Insufficient and Inappropriate Support for Procurement Card Transactions

Fraud Risk: **High**

We sampled individual procurement card expense reports and observed the following:

- (1) We identified one procurement card expense report instance where a general ledger transaction report was provided as support for an expense. A general ledger transaction report does not provide support to ensure the reimbursement requested is the amount per the transaction receipt.
- (2) We identified two procurement card expense reports where no support was available for the transactions submitted. The lack of support provided limits the reviewer from ensuring the reimbursement is in compliance with the procurement card policy.
- (3) We identified three procurement card transactions where the support did not tie to the transaction amount.
- (4) We identified three procurement card expense report instances where support agreed to the total amount for reimbursement but did not show the invoice line-item details that made up the total amount charged to the procurement card. The lack of support provided limits the reviewer from ensuring the total provided for reimbursement was used for appropriate items under the procurement card policy.

Recommendation:

We recommend all IVGID employees review the procurement card purchasing policy in sections 7 and 8 of the IVGID Employee Handbook annually and as needed to ensure employees understand appropriate and acceptable support to be submitted with procurement card expense reports. Refer to observation 15 for additional recommendations regarding procurement cards.

Observation #14: Sales Tax Charges

Fraud Risk: **Low**

In our review of IVGID's procurement card expense reports, we identified one instance that involved a set of transactions where the sales tax amount was duplicated, which overstated the amount paid. IVGID is tax exempt and IVGID purchases should not be charged for sales tax. Over the Scope Period, there were approximately 93 active procurement cards with expenses totaling approximately \$1,485,903. Of the \$1,485,903, approximately \$11,586 relates to sales tax.

Further, as discussed in observation 33, sales tax has been charged on clothing allowance purchases. Per the IVGID Employee Handbook, it is the responsibility of the cardholder to utilize the tax-exempt cards and forms to ensure sales tax is not charged for IVGID purchases.

Recommendation:

We recommend all IVGID employees review the procurement card purchasing policy in section 8 of the IVGID Employee Handbook yearly and as needed to ensure employees understand procurement card purchases should not have sales tax charges. Further, we recommend the disbursement department review vendor invoices to ensure IVGID is not charged sales tax on purchases. Refer to observation 15 for additional recommendations regarding procurement cards.



Observation #15: Oversight of Procurement Card Program and Related Expense Reports

Fraud Risk: **High**

There is limited review of the procurement card activity, including analysis of procurement card spending or a high-level review of procurement card expense reports, outside of the initial approval of a submitted expense report. Per observations 12, 13 and 14, the initial approver of expense reports are not thoroughly reviewing procurement card expense reports to prevent and detect the procurement card expense report observations identified.

Recommendation:

We recommend IVGID properly assigns employees who are responsible for managing, evaluating, and analyzing the procurement card program on a recurring basis to ensure it is in accordance with sections 7 and 8 of the IVGID Employee Handbook. Further, we recommend expense report approvers complete a thorough review of each expense report they are responsible for approving. This review should include, but is not limited to, validating that the expense was for the use and benefit of the District, validating that supporting documentation is appropriate and ties to the reimbursement amount, confirming that reimbursement requests are not duplicated and/or reimbursed with a previous expense report, and confirming that sales tax is not charged to the procurement card.

Further, IVGID should evaluate the intended use of procurement cards as compared to the expenses that are generally incurred on the cards. With that in mind, IVGID should consider restricting the standard industrial classification codes that the card is authorized to be used for thereby automatically restricting purchases that would not be considered appropriate (i.e. retail box stores, gas stations, liquor stores, online retailers, etc.).

Observation #16: Physical Inventory Observations and Reconciliations

Fraud Risk: **High**

IVGID has not performed inventory observations at several locations, including, for example, retail shops and food and beverage, during the Scope Period. The lack of performing timely reconciliations is a result of the loose internal control culture within the District. Further, IVGID does not keep records of food and beverage inventory, including alcohol, in the Tyler Munis system, and thus reconciliations are not performed over this type of inventory.

Recommendation:

We recommend physical inventory observations be performed periodically for all locations at IVGID, inclusive of food and beverage locations. Additionally, we recommend each inventory location have its own general ledger account and for all inventory to be entered into the Tyler Munis system in a timely manner, which should be reconciled no later than 30 days following month-end. Inventory reconciliations should include supporting documentation for all reconciling items and resulting adjustments.



Observation #17: Inappropriate User Access in Point-of-Sale Systems

Fraud Risk: **High**

IVGID employees do not have an individual user account assigned to them within the Vermont system, but instead shared user accounts are used among multiple individuals. Employees using shared user accounts may not be added to the employee master file as they may be temporary or short-term employees.

We observed user accounts that are unlocked that are assigned to terminated or resigned employees. We also observed user accounts that are active and unlocked that do not tie to a past or current IVGID employee per the employee master file. Further, there are user accounts for active employees where the user account is locked due to inactivity of the user accounts and/or the employee locked themselves out of the user account. IVGID is not aware of how to reset user accounts after an account is locked or inactive.

Recommendation:

We recommend each IVGID POS system provide each employee with an individual user account. If the above recommendation is not deemed feasible given IT limitations and/or the turnover given the seasonality of parks and recreational employees, we recommend an approval process for employees who are given access to the shared user accounts and a restriction on the level of activity that can occur on these shared accounts.

Additionally, we recommend reviewing all user accounts for each IVGID POS system to ensure each user account is for active IVGID employees. We recommend user accounts are locked in a timely manner after resignation or termination of an employee.

Further, we recommend IVGID research how to reset and/or remove user accounts that are locked due to a lockout or period of inactivity.

Observation #18: Contracts Awarded May Exceed Board of Trustees Funding Approval

Fraud Risk: **High**

A contract awarded to specific project numbers may exceed the Board of Trustees funding approval. For example, the Board of Trustees approved \$200,000 on May 27, 2020 relating to project 3468RE0002 for the replacement of ski rental equipment to utilize during fiscal year 2021. The memo presented by the District General Manager on March 20, 2021 notes a bid awarded to Solomon for a contract amount totaling approximately \$264,000 and a carryforward balance of approximately \$335,000 from a prior budget year. The approved five-year budget plan for fiscal year 2021 does not include a carryforward balance from a prior year.

Recommendation:

We recommend all contracts awarded be in accordance with the five-year budget plan approved by the Board of Trustees. If any advanced spending of the budget is necessary for a given budgeted year relative to the allocated amount, we recommend timely communication regarding the circumstances of the advance to the Board of Trustees to ensure approval and appropriateness of the advanced spending. Additionally, all carryforward balances should be documented with the

plan summary presented to the Board of Trustees, and documentation should be maintained to substantiate the prior activity related to the projects that are carried forward or postponed to a subsequent fiscal year.

Observation #19: Expenses Incurred Prior to Board of Trustees Funding Approval

Fraud Risk: **Moderate**

Spending activity for projects may occur prior to obtaining project approval from the Board of Trustees. For example, project 2299WS1704 related to the water main replacement on Martis Peak Road, and we identified \$53,776 of engineering expenses incurred, of which \$939 was for external services, prior to the approval of the Board of Trustees on May 27, 2020. Based on our review of the IVGID purchasing policies, there is no discussion over the aggregate dollar limit that can be incurred prior to Board of Trustee approval.

Recommendation:

We recommend that costs are not incurred related to any projects that have not been approved by, or are pending approval of, the Board of Trustees. In effect, the date the Board Of Trustees approves a project should be the earliest date that costs related to that project can be incurred. However, if pre-project studies and evaluation expenses occur, we recommend these costs be expensed and not capitalized. Further, we recommend updating the purchasing policies accordingly.

Observation #20: Yearly Budget Allocations by Board of Trustees May Not be Used

Fraud Risk: **Moderate**

The Board of Trustees will approve projects based on a five-year plan with specific budget allocations for each of the five years presented. Specific budget allocations for each year may not be utilized in the year the Board of Trustees allocated it to be used in. For example, project 1213CO1703 for new laptops, PCs, peripheral equipment, and desk top printers were approved on May 27, 2020 with a five-year budget allocation as seen in Figure 10.

Figure 10 Five-Year Capital Improvement Plan Summary – Approved 5/27/2020

Department Description	Project Number	Project Title	2021	2022	2023	2024	2025	Total
General Fund - Accounting & Information Systems	1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers	\$97,050	\$ 100,000	\$ 102,950	\$ 105,900	\$ 109,950	\$ 515,850

Per review of the Innoprise system, no transactions were recorded to this capital improvement project for fiscal year 2022, which was allocated a \$100,000 budget per Figure 10 thus resulting in a surplus for the subsequent year. We did not identify the process for handling a surplus and/or a carryforward balance in subsequent years within IVGID policies.

Recommendation:

We recommend the project owner utilize the approved spending for each budget year as approved by the Board of Trustees. If an allocated budgeted amount is not spent, such as in the example observed above, we recommend communicating to the Board of Trustees the surplus and the unused budget be returned to the appropriate fund and not utilized for unrelated purposes without the Board of Trustees approval. Further, we recommend obtaining approval from the Board of Trustees to utilize a carryforward balance in the improvement plan in the subsequent year.

Observation #21: Community Programs and Funding Not Approved by Board of Trustees

Fraud Risk: **Moderate**

There are various instances where community programs, such as memorials, skate parks, and ballparks, for which funding by specific organizations may have occurred without approval by the Board of Trustees. For example, IVGID has 72 benches with name plaques and 4 benches without name plaques. There is no documentation readily available for the benches without name plaques. In our review of board minutes that took place during our Scope Period, we found no discussion of approvals for park benches.

Recommendation:

We recommend IVGID provide complete and timely disclosure of respective programs to the Board of Trustees prior to inception of the programs and receipt of funding. Once respective programs are completed, the cash flows should be reported to the Board of Trustees to show actual versus approved program results.

Observation #22: Informal Process for Receiving Grants and Funding

Fraud Risk: **Moderate**

We investigated five organizations that are self-identified as not-for-profits that may have participated in funding that was not approved by and/or communicated to the Board of Trustees as discussed in observation 21. These not-for-profits include Incline-Tahoe Parks and Recreation Vision Foundation Inc., the Parasol Tahoe Community Foundation Inc., Incline Community Business Association, Rotary Foundation of Incline Village, and Rotary International. We have summarized the information we found per review of the Internal Revenue Service ("IRS") website on these organizations in Figure 11. Additionally, we believe the organization names per the IRS website cross-reference to the organization names per IVGID records as noted in Figure 11.

Figure 11 Non-for-Profit Organization Summary per the IRS Website

<u>Organization Name per IRS</u>	<u>Organization Name per IVGID Records</u>	<u>EIN Number</u>	<u>Deductibility Code</u>	<u>Most Current 990 Filing Year</u>
Incline-Tahoe Parks and Recreation Vision Foundation Inc.	Incline Tahoe Foundation	27-0823168	Public Charity	2020
The Parasol Tahoe Community Foundation Inc.	Parasol Tahoe Community Foundation	88-0362053	Public Charity	2021
Incline Community Business Association	Incline Community Business Association, Incline Community Business Association DBA IVCBA	27-0448179	Not Listed	2021
Rotary Foundation of Incline Village	Rotary Club of Incline Village	88-0395694	Public Charity	2022
Rotary International	Rotary Club of Tahoe-Incline, Rotary Club of Tahoe Incline	86-0856640	Not Listed	Not Listed

We have reviewed the cash disbursements from IVGID to these organizations together with the cash receipts from these organizations which management could identify during the Scope Period. Further, refer to Figures 12 and 13 for details summarizing the disbursements and receipts which management was able to identify during the Scope Period.

Figure 12 IVGID Disbursements to the Following Organizations during the Scope Period

Organization Name Per IVGID Records	Description	Disbursement Year	Amount
Incline Community Business Association	IVCB Veterans Club Annual Membership Dues	FY2023	\$ 150
			\$ 150
Incline Community Business Association DBA IVCBA	IVCBA Membership	FY2021 and FY2022	\$ 483
			\$ 483
Parasol Tahoe Community Foundation	Credit Balance after COE	FY2022	\$ 87
			\$ 87
Rotary Club of Tahoe-Incline	District Dues 10.01.22 , 01.01.23	FY2023	\$ 225
	Quarterly Club Dues	FY2021 and FY2022	\$ 887
			\$ 1,112
Grand Total			\$ 1,833

Figure 13 IVGID Cash Receipts from the Following Organizations during the Scope Period

Organization Name Per IVGID Records	Description	Receipt Year	Amount
Incline Community Business Association	IVCBA - Village Green	FY2023	\$ 50
			\$ 50
	Incline Tahoe Foundation	FY2021 and FY2022	\$ 91,036
	Incline Tahoe Foundation - Santa Shop	FY2022	\$ 706
Incline Tahoe Foundation	Incline Tahoe Foundation - 4th of July Bob Wheeler Memorial	FY2023	\$ 50
	Incline Tahoe Foundation (park maint labor for bike park)	FY2022	\$ 2,508
	ITF Draw #5 Grant Payment Receipt	FY2022	\$ 47,927
	ITF Trail of Treats Reimbursement	FY2022	\$ 595
			\$ 142,821
Rotary Club of Incline Village	Rotary Club of Incline Village	FY2022 and FY2023	\$ 7,417
	Rotary Club of Incline Village, 2020/09/26	FY2021	\$ 2,800
	Rotary Club of Incline Village, 6.3.2018	FY2021	\$ 105
			\$ 10,322
Rotary Club of Tahoe Incline	Rotary Club of Tahoe Incline, 9/25/2021	FY2022	\$ 1,000
	Rotary Club Tahoe Incline	FY2023	\$ 250
			\$ 1,250
Grand Total			\$ 154,443

In addition to Figures 12 and 13, we have reviewed receipts and disbursements between the Duffield Foundation and IVGID. Refer to observation 25 of the report for observations to note.

We inquired into the process of accounting for the receipt of grant funding, the Board of Trustees' involvement, and the document retention for such grants. In doing so, we have identified the following:

- (1) Typically, IVGID obtains a memorandum of understanding agreement with an organization funding an IVGID community program. Per IVGID management, the memorandum of understanding with the above organizations has not been regularly reviewed and/or stipulations within the memorandum of understanding have not been upheld.
- (2) Documentation surrounding the receipt of these grants provided by the above organizations has not been thoroughly documented regarding the purpose of the grant and the IVGID personnel involved as seen within Figure 14.
- (3) Management has indicated they have a policy regarding independence; however, IVGID employees involved in the receipt of grants may have conflicts of interest with the organizations providing the grants to IVGID and vice versa.

Figure 14 IVGID Cash Receipts Use and Involvement of IVGID Personnel during the Scope Period

Organization Name Per IVGID Records	Description	Amount	Receipt Date	Description	Initiator	Approver
Incline Community Business Association	IVCBA - Village Green	\$ 50	11/18/2022	Rental Deposit for Village Green for a 4th of July event.	Data Unavailable	Director of Parks & Recreation
		\$ 50				
	Incline Tahoe Foundation	\$ 392	12/9/2020	Trail of Treats.	Data Unavailable	Data Unavailable
	Incline Tahoe Foundation	\$ 88,505	6/22/2021	Reimbursement for new equipment and design for certain parks and facilities (approved by BoT).	Public Works Manager	Data Unavailable
	ITF Draw #5 Grant Payment Receipt	\$ 47,927	11/2/2021	Reimbursement for ballfield #3 (approved by the BoT).	Public Works Manager	Data Unavailable
	ITF Trail of Treats Reimbursement	\$ 595	11/2/2021	Trail of Treats.	Parks & Recreation Supervisor	Director of Parks & Recreation
Incline Tahoe Foundation	Incline Tahoe Foundation	\$ 150	12/3/2021	Darren Howard Golf Program.	Data Unavailable	Data Unavailable
	Park maint labor for bike park	\$ 2,508	1/24/2022	Bike Park Maintenance.	Public Works Manager	Data Unavailable
	Incline Tahoe Foundation - Santa Shop	\$ 706	2/16/2022	Facilities Payment (\$594.81) and Santa Shop Payment (\$110.86).	Director of Parks & Recreation	Data Unavailable
	Incline Tahoe Foundation	\$ 1,358	10/19/2022	Planters at the Bocce Ball Courts.	Parks & Recreation Superintendent	Data Unavailable
	Incline Tahoe Foundation	\$ 631	10/21/2022	Bocce Ball Park & Rec Fund (\$315.50) and Parks and Rec Fund (\$315.50).	Director of Parks & Recreation	Data Unavailable
	4th of July Bob Wheeler Memorial	\$ 50	11/18/2022	Rental Deposit for Bob Wheeler Memorial for the 4th of July weekend.	Data Unavailable	Data Unavailable
		\$ 142,821				
	Rotary Club of Incline Village, 6.3.2018	\$ 105	9/3/2020	Entered through Vermont JE upload.	Data Unavailable	Data Unavailable
Rotary Club of Incline Village	Rotary Club of Incline Village, 2020/09/26	\$ 2,800	10/14/2020	Entered through Vermont JE upload.	Data Unavailable	Data Unavailable
	Rotary Club of Incline Village	\$ 1,000	1/12/2022	Playground Install.	Director of Parks & Recreation	Data Unavailable
	Rotary Club of Incline Village	\$ 6,417	10/19/2022	Automated External Defibrillator.	Data Unavailable	Data Unavailable
		\$ 10,322				
Rotary Club of Tahoe Incline	Rotary Club of Tahoe Incline, 9/25/2021	\$ 1,000	9/3/2021	Entered through Vermont JE upload.	Data Unavailable	Data Unavailable
	Rotary Club Tahoe Incline	\$ 250	10/21/2022	Trail of Treats.	Data Unavailable	Data Unavailable
		\$ 1,250				
Grand Total		\$ 154,443				



Recommendation:

We recommend IVGID continue to research the cash flows (disbursements and receipts) with the organizations noted in this observation. Cash activity should be analyzed to determine if cash funding for the community programs with these organizations has occurred in accordance with approval of the Board of Trustees. If activity with these organizations was not previously approved or communicated to the Board of Trustees, we recommend providing a comprehensive list of funding activities that have previously occurred between IVGID and these organizations to the Board of Trustees.

We recommend IVGID evaluate the appropriateness of continued relationships with the organizations noted in Figure 11 to determine if the community programs and activities historically sponsored by these organizations should continue.

Additionally, we recommend ensuring all grant funding and cash receipts from organizations to IVGID have formal documentation and support including the use of the funds and individuals involved.

Further, we recommend all IVGID employees review the outside employment/outside business policy in section 2 of the IVGID Employee Handbook annually and as needed to ensure employees understand their responsibility in ensuring no conflict of interests. Further, we recommend IVGID's independence policy be formalized whereas employees annually acknowledge and document their understanding of the policy which provides IVGID with protections in place against potential impropriety by its employees.

Observation #23: Sequential Gaps within Disbursement Checks

Fraud Risk: **Moderate**

We identified numerous instances during the Scope Period where there are gaps within the sequence of check numbers. Manual errors may cause gaps between check number sequencing. Additionally, when new employees participate in the disbursement process, employees are not consistently using the same check sequence as the preceding employee. Our review of the check gap sequencing indicates the instances are approximately 85% for 1 sequential check number missing, approximately 6% for 2 sequential check numbers missing, approximately 1% for 3 sequential check numbers missing, and approximately 8% for other variations of sequential check numbers missing.

We further investigated a random sample of missing checks throughout the Scope Period. Per our review, we did not find any missing checks per the disbursement listing that were cleared in the bank statements that were paid to IVGID employees or unusual vendors.

Recommendation:

We recommend a disbursement process where check numbers are automatically generated by the Tyler Munis system and employees are unable to alter the generated number. In addition, we recommend a periodic review of check number sequencing and for any unused and/or voided checks to be documented with support.

Observation #24: Vendor & Employee Master Files - Duplicative and Overlapping Record Data

Fraud Risk: **Moderate**

Per review of the vendor master file and employee master file, there are 435 vendors that have overlapping and duplicative vendor information with other IVGID vendors and/or with an IVGID employee. Duplicative data may include vendor name, vendor address, federal tax identification number, federal tax identification address, employee address, and/or employee name. There are 230 unique instances where these 435 vendors have some type of duplicative information. Of these instances, 6 instances involve a vendor having duplicative data with an IVGID employee.

There were approximately \$9,007,964 of disbursements to vendors that have duplicative information as described above. Of the \$9,007,964 of disbursements, \$8,631 was disbursed to vendors that have duplicative information with an IVGID employee.


Refer to Figure 15 for the breakout of instances and the disbursement amounts associated with each instance during our Scope Period

Figure 15 Instances of Vendor Duplication and Disbursement Amounts per Instance during the Scope Period

Type of Duplication	Count of Instances	Sum of Disbursements
Multiple vendors have the same federal tax identification number.	71	\$ 3,573,185
Multiple vendors have the same vendor number.	66	\$ 3,224,832
Multiple vendors have the same vendor number and address.	17	\$ 851,212
Multiple vendors have the same address.	45	\$ 553,593
Multiple vendors have the same vendor number and federal tax identification number.	4	\$ 470,346
Multiple vendors have the same federal tax identification address.	18	\$ 321,852
Multiple vendors have the same vendor number, address, and federal tax identification address.	2	\$ 2,386
Multiple vendors have the same vendor number, address, and federal tax identification number.	1	\$ 1,926
Employee Match - No	224	\$ 8,999,332
A vendor address is the same as an IVGID employee address.	4	\$ 4,785
Multiple vendors have the same address and that address is the same as an IVGID employee.	2	\$ 3,846
Employee Match - Yes	6	\$ 8,631
Grand Total	230	\$ 9,007,964

We sampled 15 specific instances with a selection from each duplication type from Figure 15 and observed that the sampled duplications occurred as a result of the following:

- 1) Employees used the address of their IVGID employment location instead of their residential address within the employee master file.
- 2) Vendors had different vendor profiles set up in the accounting system if the vendor invoices received by IVGID had different spellings or variations of the vendor's name. For example, vendor #4030 CivicPlus and vendor #327 NewRequest LLC are the same vendor, but they are set up in the accounting system separately because vendor invoices received by IVGID included the names of CivicPlus and New Request LLC.
- 3) Vendors had the same federal tax identification addresses and federal tax identification numbers if the vendors were set up in the accounting system as individual state departments of the same state. For example, four IVGID vendors, including CA State Disbursement Unit, CA State Board of Equalization, CA State Controller, and CA Franchise Tax Board, have the same federal tax identification address and federal tax identification number as all four vendors are associated with the State of California.

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- 4) Vendors used IVGID addresses as their addresses within the vendor master file. Many of these vendors include the organizations discussed in observation 22 of the report.
 - 5) Each vendor is not provided with a unique vendor number, rather multiple vendors may use the same vendor number but with a subset code. For example, we observed several IVGID employees in the Innoprise system were set up under vendor #3199 with a subset code. Employees are set up as IVGID vendors when an employee is to receive a non-taxable reimbursement from IVGID. Examples of reimbursements that IVGID considers non-taxable include, but are not limited to, travel expenses, employee clothing allowances, and medical insurance reimbursements.

Further, we observed that several vendors included within the vendor master file are inactive vendors that have not received disbursements from IVGID during the Scope Period.

Recommendation:

With respect to the observations above, we recommend the following:

- (1) Include each employee's residential and mailing address within the employee master file instead of using the employee's employment location. We recommend an employee's employment location is not used as the employee's residential address within the employee master file as tax implications may vary based on employment addresses and residential addresses.
- (2) Research if the system allows multiple names under one vendor profile. If so, IVGID should consolidate vendor names that are associated with an individual vendor into one vendor profile. For example, vendor #4300 CivicPlus and vendor #327 New Request LLC should be under one vendor number as they are associated with the same vendor. This will help ensure accuracy and completeness of payables due by IVGID to each individual vendor and assist with the assessment of aging of the payables. Further, we recommend IVGID research if the system allows multiple addresses under one vendor profile. If so, IVGID should ensure each vendor profile has the correct address of the vendor within one vendor profile.
- (3) If the system does not allow for multiple names under one vendor profile, or if vendors continue to have duplicative data, documentation should be added to the vendor master file to explain the redundancy.
- (4) Each vendor should be provided with its own unique vendor number (no subset codes should be used), vendor name, vendor address, federal tax identification number, and federal tax identification address.
- (5) Review data in the system before adding new vendors to ensure the vendor does not already exist.
- (6) Determine a reasonable amount of time (i.e. three years) where no disbursements are paid to a vendor to deem a vendor inactive, and review vendor activity on an annual basis to determine inactive vendors.

Observation #25: Projects Relating to Private Funding or Donations

Fraud Risk: **Moderate**

IVGID projects may be sponsored or pledged by private funding or donations, and these projects may incur expenses prior to receipt of the pledged or donated funds. For example, project

4884BD2201, relating to the expansion project for the IVGID recreation center, was to be funded through a grant from the Duffield Foundation. Prior to obtaining funds from the Duffield Foundation, IVGID incurred approximately \$1,212,034 of expenses in connection with the project. After expenses were incurred, the private donor withdrew its pledged support for the project. The Duffield Foundation reimbursed IVGID for approximately \$1,139,421 of the incurred project expenses, resulting in a funding deficit related to the project of \$72,613.

Recommendation:

We recommend projects utilizing pledged funds from private donors do not incur expenses prior to obtaining the pledged funding.

Observation #26: North Lake Tahoe Fire Protection District Agreement with IVGID

Fraud Risk: **Moderate**

North Lake Tahoe Fire Protection District ("NLTFPD") entered into a cooperative agreement with IVGID on June 9, 2004 ("NLTFPD Agreement"). The agreement provides terms and conditions regarding NLTFPD's wildland fuel reduction work on public property under IVGID's control.

We reviewed the NLTFPD Agreement and assessed whether IVGID followed the agreement terms and conditions during the Scope Period. Refer to Figure 16 for our observations.

Figure 16 Evaluation of IVGID's Compliance with NLTFPD Agreement

<u>Agreement Description</u>	<u>Observation</u>
<p>NLTFPD agrees to perform wildland fuels treatment work on public property owned by IVGID under the direction of its public works director and/or his/her designee. IVGID agrees to pay NLTFPD up to \$25,000 during the NLTFPD/IVGID fiscal year 2004/2005 or the total amount of direct costs expended by NLTFPD for the implementation of the Annual Plan, not including personnel expenses for regular year-round NLTFPD personnel, whichever is less for the first year of this agreement.</p>	<p>IVGID acknowledged the spending amount has increased from \$25,000 at the inception of the agreement to \$200,000 each year. IVGID was unable to provide documentation to support the rationale and/or modification to the agreement for the increased payment.</p>
<p>Thereafter, NLTFPD agrees to furnish IVGID Public Works Director and/or his/her designee an Annual Plan by April each year that specifies the area to be worked on, the types of work to be performed, an estimate of acreage for each project, a timetable, a man-hour estimate, and a projected cost total. A summary report will be presented to the IVGID Board. The approved budget for the next succeeding year will be acted upon by the IVGID Board at that time. IVGID shall be responsible only for such costs and other matters as it has approved in writing, including written approval of the Annual Plan.</p>	<p>IVGID was unable to provide documentation to support summary reports were presented to the IVGID Board of Trustees for each fiscal year during our scope period. Further, IVGID was unable to provide documentation to support the approved budgets by the Board of Trustees for each fiscal year during the scope period.</p>



NLTFPD agrees to furnish copies of all documentation, information, and permits related to the work performed.	Per review of the invoices which management was able to identify during the scope period, each invoice contains documentation and information from NLTFPD regarding the work performed during the time period, resources utilized, and hours billed.
Billing will be submitted at the end of each burn season accompanied by the proper documentation and, if accepted, shall be paid thirty (30) days from receipt. Costs for other suppression personnel and equipment shall be borne by NLTFPD.	Per review of the invoices which management was able to identify during the scope period, invoices totaled approximately \$194,040, \$156,215, and \$179,912 respectively for fiscal years 2021, 2022, and 2023.
This Agreement will become effective on the date of approval by both Districts and will remain in effect until such time that it is cancelled. Both Districts will have an opportunity to review the progress of such Agreement and, if necessary, mutually agree to renew, continue, amend, or dissolve such Agreement.	Per documentation provided by IVGID, the agreement with NLTFPD and IVGID is still in effect throughout the scope period based on the letter from the NLTFPD Fire Chief dated August 2, 2021.

Recommendation:

We recommend IVGID review the NLTFPD Agreement and determine if the agreement terms are applicable and appropriate. If necessary and appropriate for IVGID to continue its relationship with NLTFPD, we recommend ensuring all attributes of the agreement are met, including payment terms, Board of Trustee communications, and approval as set forth in the NLTFPD Agreement.

Observation #27: Petty Cash


Fraud Risk: **Moderate**

IVGID has a cash policy that discusses petty cash procedures to be followed. The cash policy provides that petty cash funds should contain a nominal balance, disbursements from petty cash should only be made for valid purposes, a summary of disbursements from petty cash should be maintained, and petty cash funds should be replenished periodically. The cash policy does not identify who has the authority to create or withdraw funds from a petty cash fund or what constitutes a valid purpose.

We were provided with documentation which showed that petty cash accounts had been counted and reconciled on June 18, 2021 and on April 21, 2023. We did not see any evidence that the petty cash accounts had been reconciled during the Scope Period aside from these two occurrences. The July 3, 2023 reconciliation included a reconciliation of four of the five petty cash accounts had reconciling differences ranging from \$10 to \$91. The lack of performing timely reconciliations is a result of the loose internal control culture within the District.

Recommendation:

We recommend IVGID evaluate the need for petty cash given that many IVGID employees have procurement cards which would allow for immediate purchases as necessary. If IVGID determines it



necessary and appropriate to retain a petty cash fund, we recommend IVGID update its cash policy to include more robust policies over petty cash, including identification of who has the authority to create and withdraw funds from a petty cash fund and what constitutes a valid expense purpose. Further, we recommend IVGID perform reconciliations of all petty cash accounts no later than 30 days following month-end and that all unreconciled items be resolved timely.

Observation #28: Physical Access to Vault

Fraud Risk: **Moderate**

The cash policy does not include policies regarding physical access to the District's vault. Per the 2022 ACFR, petty cash and change funds totaled ~\$45,905. We were provided a listing of seventy-five point-of-sale cash balances related to golf and food and beverage with a combined balance of \$30,325; each cash balance typically totaled ~\$300, ~\$500, or ~\$1,000. Of these seventy-five cash balances, twenty balances have not been reconciled after fiscal year 2022 and thus do not appear to be routinely reconciled.

Recommendation:

We recommend IVGID enhance its Cash Policy to include more specific and clear policies over vault access and the management of point-of-sale cash balances. Additionally, we recommend IVGID resolve the status of all outstanding golf and food and beverage cash balances and return any balances related to unused bank accounts to the vault. Further, we recommend IVGID institute a process of regularly reconciling these point-of-sale cash balances.

Observation #29: Project Numbers are Reused

Fraud Risk: **Moderate**

Project numbers may be reused for multiple projects. For example, the public works project 3970BD2601, relating to Burnt Cedar swimming pool improvements, includes several pool improvements for Burnt Cedar under this project number. As a result, the documentation organized for these various projects are also organized, in general, within one project folder. Documentation may include, for example, board approval and project bid documentation. The lack of organization of the documentation makes it difficult to sort and differentiate the documentation relating to improvements for a given project number.

Recommendation:

We recommend creating a unique project number for each board approved project that relates to a specific task, improvement, or purchase for IVGID. For example, for each Burnt Cedar pool improvement, we recommend using a unique identifier such as 3970BD2601-1, 3970BD2601-2, and so forth. We recommend each unique identifier have a separate folder for documents relating to board approvals, bid packets, and other project documents. Further, we recommend each unique identifier be presented to the Board of Trustees for transparency into each individual task, improvement, or purchase for IVGID.



Observation #30: Capital Expenditure Approval Process (Initial and Overruns)

Fraud Risk: **Moderate**

IVGID has CapEx policies in place to be reviewed and followed for financial reporting purposes. The CapEx Policy requires competitive bidding for goods and services, subject to dollar limitations. The CapEx Policy section 1.4.1 establishes that the General Manager has overall supervision of the procurement function, but section 1.4.2 empowers department directors to conduct the bidding process for their departments. Further, the CapEx Policy indicates, in section 1.5.2.3, that for contracts with amendments the dollar thresholds apply to the aggregate of the initial contract and the amendments. The CapEx Policy does not specify how actual project costs are to be tracked against the approved budget and the process for managing cost overruns.

Recommendation:

We recommend IVGID update its CapEx Policy to conduct procurement activity centrally as opposed to each individual department conducting procurement to promote greater consistency and compliance within the procurement process. Further, we recommend IVGID update the CapEx Policy to provide a process to be followed to ensure that actual expenditures adhere to the approved budgeted amounts. The CapEx Policy should also include an approval process for cost overruns prior to incurring the cost overruns.

Observation #31: Review Capital Projects for Potential Bid Splitting

Fraud Risk: **Low**

The CapEx Policy provides procurement thresholds as follows:

- (1) \$10,000 and under – competitive solicitation not required (paragraph 2.2.3),
- (2) Between \$10,000.01 and \$50,000 – procure via solicitation of a minimum of two price quotations (paragraph 2.2.4),
- (3) Between \$50,000.01 and \$100,000 – formal solicitation involving two or more prospective sources (paragraph 2.2.5), and
- (4) \$100,000 and over – formal solicitation and additional solicitation requirements (paragraph 2.2.6).

Additionally, paragraph 4.2 of the CapEx Policy prohibits bid splitting or separating solicitations into smaller components to avoid competitive solicitation.

The IVGID personnel responsible for overseeing the District's capital asset accounting are not aware of how procurement transactions have historically been conducted and where the records associated with previous procurements are located as they are relatively new employees. Further, as individual departments conduct their own procurement transactions, it was not feasible to obtain procurement documentation to test for bid splitting.

Recommendation:

We recommend IVGID revise its CapEx Policy to conduct procurement activity centrally as opposed to each department conducting procurement separately to promote consistency and compliance within the procurement process to ensure bids are not split in order to avoid competitive bidding

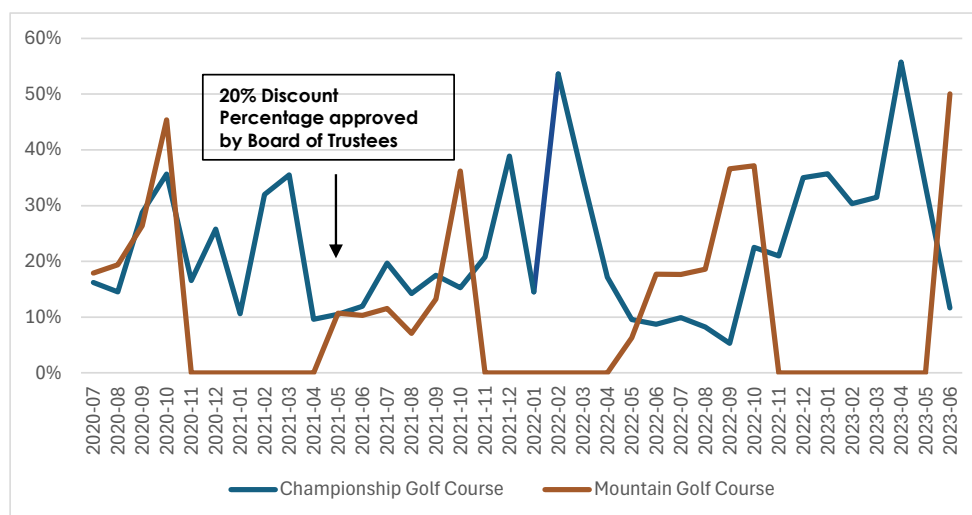
thresholds. Further, we recommend procurement documentation for all solicitations be retained in a central depository for accessibility.

Observation #32: Seasonal Discounts at Merchandise Stores Not Approved by Appropriate Level

Fraud Risk: **Low**

Various employee discounts, resident discounts, and seasonal discounts are provided at the Championship Golf Course and Mountain Golf Course merchandise stores. Employee discounts and resident discounts are approved by the Board of Trustees. Any discount more than the employee discounts or the resident discounts, including Black Friday discounts, pre-season discounts, and end-of-season discounts, are set by the merchandise store manager and are not independently reviewed or approved by an upper level of authority. No documentation records of these approved discounts during the Scope Period are available. Refer to Figure 17 for the range of discount percentages given by IVGID employees to customers at the Championship Golf Course and Mountain Golf Course over the Scope Period.

Figure 17 Championship Golf Course and Mountain Golf Course Discount Percentages by Month during the Scope Period




Recommendation:

We recommend any discount more than the employee discounts or resident discounts be approved by an appropriate level of authority at IVGID and approval documentation be maintained. Additionally, we recommend developing a monitoring process where discounts are reviewed weekly or bi-weekly to evaluate appropriateness of discounts given and discount trends. We recommend increasing this weekly or bi-weekly review to monthly and ultimately quarterly after an ample amount of time.

Observation #33: Employee Clothing Allowances

Fraud Risk: **Low**

The 'Memorandum of Understanding Between and for Incline Village General Improvement District and the Operating Engineers Local Union No. 3' provides that IVGID employees in certain public



works divisions are eligible to receive a \$630 clothing allowance per fiscal year for uniforms, rain gear, boots, and hip boots. As of June 30, 2023, there were approximately 26-34 public works employees who were eligible to receive this clothing allowance. This clothing allowance may not be considered taxable income by IVGID and may not be reported on an employee's W2 for tax purposes. The total approximate monetary exposure that may not be reported on employee W2s relating to employee clothing allowances over the Scope Period is \$49,140 to \$64,260. Per review of procurement card transactions, expenses with a description containing 'uniforms', 'rain gear', 'boots', and 'hip boots' totaled approximately \$54,028 for the Scope Period. Of this total, approximately \$4,124 were expenses related to five employees eligible for the clothing allowance. Additionally, there were two instances where an eligible employee expensed more than \$630 for uniforms in a fiscal year. Further, as stated in observation 14, IVGID is tax exempt and IVGID purchases should not be charged for sales tax; however, approximately \$347 of the \$11,586 of sales tax charges on procurement cards during the Scope Period as discussed in observation 14 relate to clothing allowance purchases. Refer to Appendix 2 for further details over the employee clothing allowance.

Recommendation:

We recommend IVGID research the Federal and State of Nevada tax regulations to assess whether or not the clothing allowance should be considered employee taxable income. Additionally, we recommend ensuring the process for employee clothing allowances is appropriate and reviewed on an annual basis to ensure the \$630 allowance is not exceeded. Further, we recommend formalizing a policy for non-union employees (i.e. employees not eligible for the \$630 clothing allowance) on the protocols for their purchasing of uniforms and other similar expenses and determine if those expenses should be considered employee taxable income.

Observation #34: Manual Financial Statement Consolidation Process

Fraud Risk: **Low**

The financial statement consolidation process is a manual process in Excel. IVGID personnel use the trial balance to prepare the financial reports. There are numerous reclassifications between trial balance accounts and the financial reports with no documented reconciliation for reclassifications to support the appropriateness or approval of the reclassifications.

Recommendation:

We recommend reducing the manual financial statement consolidation process and utilizing the Tyler Munis system to automate the reporting process to eliminate the risk of misstated information due to manual errors and/or complex formulas. Further, we recommend retaining documentation of reclassification approvals and the rationale for the reclassification to the financial statements.

Observation #35: Disbursements Reconciliation to the General Ledger

Fraud Risk: **Low**

There is not a clear process in place for reconciling disbursements paid to disbursements posted to the general ledger in the Tyler Munis system. We obtained the disbursement listing and the general ledger listing during the Scope Period, and we were unable to reconcile the listings by date, by invoice number, or by check number to ensure all disbursements paid were properly accounted for in the Tyler Munis system.



Recommendation:

We recommend performing a monthly reconciliation of disbursements paid to the disbursements posted to the general ledger to ensure the general ledger takes into consideration all disbursements paid in the appropriate period.

Observation #36: Consolidated List of Executed Contracts is not Readily Available

Fraud Risk: **Low**

No centralized database or document is maintained to track executed contracts with past and current vendors. Contracts are segregated and tracked by individual IVGID employees and there is no readily available consolidated list of IVGID executed contracts.

Recommendation:

We recommend a centralized depository where past and current executed contracts are readily available, including public works projects, service projects, and capital improvement projects. Additionally, we recommend maintaining a master list of contracts containing information such as Board of Trustees' approval date(s), approved budget amounts, project dates, dollars expensed and capitalized to date, and other significant project details. The master file should be continuously updated by IVGID staff, periodically reviewed by the General Manager, and presented to the Board of Trustees at least annually.

Observation #37: Prevailing Wages Evidence for Contracts not Retained

Fraud Risk: **Low**

The purchasing policies provide that the payment of prevailing wages, in the manner specified in the NRS 338, is required for all public works construction contracts that exceed \$100,000. NRS 338 includes that one of the requirements is for the prevailing wage to be posted on the site of the public work in a place generally visible to the workers. No evidence of prevailing wages posted at job sites is retained. As such, we were unable to verify compliance with the prevailing wages portion of the purchasing policies.

Recommendation:

We recommend retaining documentation regarding the prevailing wages posted at job sites and evidence of this communication to the workers to ensure compliance with IVGID's purchasing policies and the NRS's purchasing policies.

Observation #38: Frequency of Cash Collections

Fraud Risk: **Low**

During the on-site observation of the District's cash handling procedures, cash is picked up daily from IVGID facilities by IVGID staff and picked up weekly by a third-party service to be delivered and deposited to the bank.

Recommendation:

We recommend increasing the frequency of cash pick-ups by the third-party service from weekly to daily pick-ups.



Observation #39: Security of Cash During Cash Collections

Fraud Risk: **Low**

During the on-site observation of cash handling procedures performed by IVGID staff, cash collected from the first pick-up location of the walkthrough was maintained in an employee's pocket until the second pick-up location where the cash was then placed into a secured cash bag.

Recommendation:

We recommend the secure cash bags be held at the first cash pick-up location for cash to be properly secured throughout the cash pick-up process.

Observation #40: Lack of Internal Controls and Oversight at IVGID Golf Courses

Fraud Risk: **Low**

We identified various instances during the Scope Period where green fees were reduced to \$0 as an individual was provided a complimentary round of golf. Complimentary rounds of golf are available for specific circumstances including, but not limited to, prospective vendors or inconveniences on the golf course such as broken golf carts. Most complimentary golf rounds that reduce green fees to \$0 do not have documentation on the rationale and/or individual who approved the complimentary round of golf.

As discussed in observation 16, IVGID does not keep records of food and beverage inventory, including alcohol, in the Tyler Munis system and thus food and beverage inventory at the golf courses is not monitored. Further, as discussed in observations 10 and 11, green fee pricing and play passes are not being utilized appropriately.

The lack of proper internal controls at the golf courses and other IVGID parks and recreational facilities is a result of the loose internal control culture within the District.


Recommendation:

We recommend IVGID staff provide the rationale and disclose the approver for each complimentary round of golf in connection with completing the transaction in the POS system. Additionally, we recommend monitoring and reviewing complimentary golf rounds and transactions where green fees are reduced to \$0 to ensure appropriateness on a recurring basis. We recommend implementing this oversight at all parks and recreational facilities, including ski slopes and pickleball courts. Additionally, as noted in observation 16, we recommend each inventory location have its own general ledger account and for all inventory to be entered into the Tyler Munis system in a timely manner. We recommend performing inventory reconciliations no later than 30 days following month-end. Inventory reconciliations should include supporting documentation for all reconciling items. Further, as noted in observation 16, we recommend physical inventory observations be performed at least annually for all locations at IVGID, inclusive of food and beverage locations at all parks and recreational facilities.

Observation #41: Customer Credit Card Processing Errors

Fraud Risk: **Low**

Based upon representations provided to us during interviews performed, there are credit card transaction receipt errors that occur at the Grill at the Chateau. We understand from management



that one transaction receipt error that may occur is when a bill is split between multiple credit cards the receipt will only show one credit card was utilized, although both credit cards are equally charged half of the bill. The risk is that the credit card system is not correctly processing customer payments which may result in undercharging or overcharging customers.

Recommendation:

We recommend IVGID staff to provide separate bills for customers who are utilizing multiple forms of payment to reduce the risk of inaccurate and inappropriate charges.

APPENDIX 1

Incline Village General Improvement District
Appendix 1 Fraud Risk Assessment

FRAUD SCHEME	FRAUD/RISK DESCRIPTION	INDICATORS OF FRAUD/RISK	Examples of potential fraud	Testing Method	Likelihood fraud could occur	If remote why?	Likelihood the fraud would be prevented and detected	Rationale for Likelihood for Fraud to occur, be prevented, and be detected	Observations in Memo to Support Rationale	Are further controls needed?	What additional controls are needed / action plans to be followed?	
Liabilities / Accounts Payable												
1	Establishment of a fictitious vendor	Employee establishes fictitious vendors, submits false invoices, or approves false invoices for payment.	Prof copied invoices, poor segregation of duties around access rights to the Accounts Payable system, invalid tax codes, lack of contact details for the vendor, lack of supporting documentation.	A manager established a fictitious "ghost" vendor, submitted fraudulent invoices generated from this vendor and, subsequently, embezzles cash from IVGID.	Task 3 - Vendor Disbursements	High	N/A	Low	Although we did not find fictitious vendors, there are many disbursements where there is no available support and/or third-party support for the disbursement and many disbursements where there is no approver and/or the approver is the same individual as the initiator that would allow for fraud from fictitious vendors to occur.	#1 - Tyler Munis Implementation #2 - Initiators and Approvers of Vendor Disbursements #3 - Insufficient Support for Vendor Disbursements #24 - Vendor & Employee Master Files - Duplicative and Overlapping Record Data	Yes	1) Every disbursement should have a separate initiator and approver and initiators and approvers be determined based on staff level and approvers should be at an appropriate level of hierarchy above the initiator. 2) Disbursement should be reviewed on a recurring basis to ensure disbursements were initiated and approved at the appropriate level. 3) Every disbursement should include vendor invoice, purchase order, and goods received report (if applicable) to validate the disbursement as well as ensuring the support is sufficient before approving. 4) The vendor master file should be reviewed on a recurring basis and there should be controls in place for vendor additions and/or modifications.
2	Unrecorded liabilities	Failure to record liabilities to improve profit ability; inadvertently/erroneously not recording a liability.	Unusual decreases in balances from previous year. Discussion of contingent liabilities during management meetings but no reasons documented for not recording of the liabilities.	In order to make the budget and the bonus, the Accounting Manager committed financial statement fraud by understating the accounts payable liability.	Task 1 - Interviews Task 3 - Vendor Disbursements	High	N/A	Low	Although we did not find evidence of unrecorded liabilities, the lack of IVGID personnel along with difficulties since the implementation of the Tyler Munis system has resulted in many instances of late recordings of invoices and payments into the accounting system.	#1 - Tyler Munis Implementation	Yes	1) Accounts payable reconciliation and rollforwards should be performed no later than 30 days following month-end and all unreconciled items should be resolved timely.
3	Overstatement of liability accruals	Large increase in accrual account balances with little documentation or fictitious support; inadvertently/erroneously recording a liability that does not meet the definition of a liability under US GAAP.	Fictitious invoices received from companies with only PO box addresses; Material increase in liabilities with inadequate or incomplete support or a lack of understanding of accrual conditions; Reserves identified as "general".	Accounting Manager committed financial statement "cookie jar" fraud by saving for a rainy day.	Task 1 - Interviews Task 3 - Vendor Disbursements	Low	N/A	Low	IVGID was unable to make vendor payments from the Tyler Munis system until January 2023. As a result, IVGID would process an invoice and make the invoice payment through Innaprise, the prior accounting system, and IVGID would simultaneously input the invoice into the Tyler Munis system. In effect, the invoices in the Tyler Munis system were shown as approved, but not paid (i.e. outstanding invoices), although they were paid through the Innaprise system. IVGID made efforts to remove paid invoices that were entered into both systems. Additionally, many vendors per the vendor master file have only PO box addresses.	#1 - Tyler Munis Implementation #24 - Vendor & Employee Master Files - Duplicative and Overlapping Record Data #35 - Disbursements Reconciliation to the General Ledger	Yes	1) Accounts payable reconciliation and rollforwards should be performed no later than 30 days following month-end and all unreconciled items should be resolved timely. 2) Each vendor in the vendor master file should have a residential address and a mailing address. 3) A monthly reconciliation of disbursements paid to the disbursements posted to the general ledger to ensure the general ledger takes into consideration all disbursements paid in the appropriate period.
4	Intentional duplicate payments to vendors	Duplicate payments are made to vendors without any services rendered to justify the second payment. This fraud is usually committed by a company employee with collusion on behalf of the vendor.	Multiple duplicate payments of the same or similar amounts to certain vendors. Receipt of invoices without supporting documentation found to justify payment.	Employee in collusion with a vendor approves duplicate or fictitious invoices.	Task 3 - Vendor Disbursements	High	N/A	Low	We did find payments to vendors with similar dollar values that we tested but we did not find any indications of fraud. Most of these similar payments related to vendor contracts and/or recurring maintenance or services IVGID receives from vendors. Additionally, there are many disbursements where there is no available support for the disbursement and/or third-party support.	#1 - Tyler Munis Implementation #2 - Initiators and Approvers of Vendor Disbursements #3 - Insufficient Support for Vendor Disbursements	Yes	1) Every disbursement should have a separate initiator and approver and initiators and approvers be determined based on staff level and approvers should be at an appropriate level of hierarchy above the initiator. 2) Disbursement should be reviewed on a recurring basis to ensure disbursements were initiated and approved at the appropriate level. 3) Every disbursement should include vendor invoice, purchase order, and goods received report (if applicable) to validate the disbursement as well as ensuring the support is sufficient before approving.
5	Payments made to related parties/conflicts of interest	Employee directs spending to a friend or family member for personal gain.	Excessive spend against budget. No purchase order or competitive bidding process.	Employee hired consulting firm owned by a friend for personal gain.	Task 1 - Interviews Task 3 - Vendor Disbursements	Moderate	N/A	Low	Through interviews and per our review, there are IVGID employees involved in the receipt of grants that may have conflicts of interest with the organizations providing the grants to IVGID.	#2 - Initiators and Approvers of Vendor Disbursements #22 - Informal Process for Receiving Grants and Funding	Yes	1) A listing of related parties/conflicts of interest should be retained and updated on a recurring basis. 2) A reconciliation of payments to and from related parties/conflicts of interest should be reviewed on a recurring basis to ensure appropriate fees. 3) The vendor procurement process should be reviewed on a recurring basis to ensure competitive bidding and solicitation rules and regulations were followed and no bias has occurred for related parties/conflicts of interest. 4) Every disbursement should have a separate initiator and approver and initiators and approvers be determined based on staff level and approvers should be at an appropriate level of hierarchy above the initiator.
Accounts Receivable												
1	Excessive discounts to customers	Customers are afforded excessive discounts by an employee who later receives remuneration from the customer.	Comparison of customer discounts reveals large credits/discounts to one or a few customers. Poor segregation of duties in the credit department.	Credit manager grants credits to customers and receives a kickback.	Task 7 - Financial Statement Analysis Task 6 - Financial Reporting Task 10 - Analysis of Whistleblower Hotline	Moderate	N/A	Low	There are seasonal discounts in excess of the 20% employee and resident discount percentages approved by the Board of Trustees. Further, there were various instances where golf rounds are reduced without sufficient support and approval. In addition, play passes are not utilized in accordance with the play pass criteria.	#10 - Green Fee Pricing Schedules Not Followed #11 - Green Fee Play Passes #32 - Seasonal Discounts at Merchandise Stores Not Approved by Appropriate Level #40 - Lack of Internal Controls and Oversight at IVGID Golf Courses	Yes	1) Discounts in excess of employee discounts or resident discounts should be approved by an appropriate level at IVGID and documentation should be retained for the discount approvals. 2) Employees should be trained appropriately to follow the pricing schedules and understand the various customer play passes and how to utilize the play passes appropriately at each park and recreational facility, including ski slopes and pickleball courts. 3) For each complimentary round of golf and other complimentary parks and recreational admission, IVGID staff should provide rationale and approval of the complimentary transaction in the system. 4) There should be proper oversight of play passes, green fees pricing, and other parks and recreational pricing on a recurring basis.
Revenue Recognition												
1	Pressure to meet internal and Board of Trustee expectations - "Non-GAAP" measures	Revenue or liabilities recorded improperly to ensure that IVGID meets the expectations as set by the Board of Trustees.	Meeting revenue and earnings per share expectations exactly on the low end of the range repeatedly. Large adjustments in the month preceding quarter to revenue sales and liabilities.	Management recognizes larger than usual liabilities in a quarter (large fluctuation in accruals) or delays revenue (or vice versa) in order to meet guidance provided by the Board of Trustees.	Task 1 - Interviews Task 6 - Financial Reporting	High	N/A	Low	Through interviews and review of the capital expenditure financial reporting process, IVGID staff capitalize repairs and maintenance activities as well as other non-capitalizable projects. There were several projects that were capitalized during the Scope Period relating to repairs and maintenance that should be expensed as they did not extend the life or increase the functionality of the asset.	#9 - Capitalization of Projects Relating to Repairs and Maintenance	Yes	1) Capital expenditure projects, including projects relating to repairs and maintenance, should be reviewed on a recurring basis to ensure capitalizable items are charged to the correct object code. 2) The annual comprehensive financial reports should be compared year over year to identify any significant and/or unusual trends to be investigated. 3) Project capitalizable costs should be presented to the Board of Trustees through a standard capitalization request form that describes the capitalizable nature of the cost, the rationale for the extension of life, any additional functionality of the capitalizable items, and the proposed accounting treatment of the project costs. We recommend the Board of Trustees approve the capitalization of projects costs.

Incline Village General Improvement District
Appendix 1 Fraud Risk Assessment

FRAUD SCHEME	FRAUD/RISK DESCRIPTION	INDICATORS OF FRAUD/RISK	Examples of potential fraud	Testing Method	Likelihood fraud could occur	If "remote" why?	Likelihood the fraud would be prevented and detected	Rationale for Likelihood for Fraud to occur, be prevented, and be detected	Observations in Memo to Support Rationale	Are further controls needed?	What additional controls are needed / action plans to be followed?	
Cash												
1	Skimming	Removing cash from the company before it enters the books and records.	Decrease in cash balances, Increase in days sales outstanding, Missing scrap sales, Missing employee donations.	Petty cash cashier stole employee donations for a local charity which was never entered into IVGID's books and records.	Task 6 - Financial Reporting Task 8 - Analysis of Cash Handling Procedures	Moderate	N/A	Low	During our Scope Period, petty cash was reconciled twice and reconciling items were identified with no support. Additionally, during our cash walkthrough, the IVGID personnel maintained cash in the employee's pocket from one location to another location.	#27 - Petty Cash #39 - Security of Cash During Cash Collections	Yes	1) Reconciliations should be performed on all cash accounts no later than 30 days following month-end and all unreconciled items should be resolved timely. 2) Secure cash bags should be held at the first cash pick-up location for cash to be properly secured throughout the cash pick-up process.
2	Unauthorized wire transfers - Embezzlement	Transferring company funds to a personal or fictitious account.	Request to transfer to a new account. Unusual transactions observed in the bank reconciliation statements, lack of segregation of duties, single authorized signatory.	Employee diverts company funds to improper bank accounts.	Task 3 - Vendor Disbursements Task 6 - Financial Reporting	High	N/A	Low	There are many disbursement where there is no available support for the disbursement and many disbursements where they is no approver and/or the approver is the same individual as the initiator. Additionally, through review of bank reconciliations, there are large unreconciled items and bank reconciliations that are not performed timely. Furthermore, employee banks and various bank accounts are not reconciled.	#2 - Initiators and Approvers of Vendor Disbursements #3 - Insufficient Support for Vendor Disbursements #4 - Operating Bank Account and Bank Reconciliations #5 - Other Bank Accounts and Bank Reconciliations #6 - Operating Bank Account Reconciliations Have Unreconciled Differences #27 - Petty Cash #28 - Physical Access to Vault	Yes	1) Every disbursement should have a separate initiator and approver and initiators and approvers be determined based on staff level and approvers should be at an appropriate level of hierarchy above the initiator. 2) Disbursements should be reviewed on a recurring basis to ensure disbursements were initiated and approved at the appropriate level. 3) Every disbursement should include vendor invoice, purchase order, and goods received report (if applicable) to validate the disbursement as well as ensuring the support is sufficient before approving. 4) Reconciliations should be performed on all cash accounts no later than 30 days following month-end and all unreconciled items should be resolved timely.
3	Misuse of Petty Cash	Petty cash cashier misappropriates company funds and hides the fraud with the lapping of funds and/or fraudulent reconciliations.	Petty cash cashier is "too busy" to allow spot audits of the cash by the plant controller, unreconciled petty cash.	Petty cash cashier stole collections for a local charity which was never entered into IVGID's books and records.	Task 6 - Financial Reporting Task 8 - Analysis of Cash Handling Procedures	Moderate	N/A	Low	During our Scope Period, petty cash was only reconciled on two different dates and reconciling items were identified with no support. Furthermore, employee banks and various bank accounts are not reconciled.	#27 - Petty Cash #28 - Physical Access to Vault	Yes	1) Reconciliations should be performed on all cash accounts no later than 30 days following month-end and all unreconciled items should be resolved timely. 2) The cash policy should be updated to include identification of who has authority to create and withdraw funds from a petty cash fund and what constitutes a valid expense purpose to utilize funds from petty cash.
Assets												
1	Theft	Conversion of company property to personal gain.	Lost or missing assets during the physical or cycle counts, sudden decrease in scrap sales, significant inventory adjustments.	An employee's personal computer stolen by another employee.	Task 1 - Interviews	High	N/A	Low	Physical inventory observations were not performed at several location during the Scope Period. Further, IVGID does not keep record of certain inventory items, such as food and beverages, and thus inventory reconciliations are not performed over this type of inventory.	#16 - Physical Inventory Observations and Reconciliations	Yes	1) Physical inventory observations should be performed annually at all IVGID locations, inclusive of food and beverage locations. 2) Each inventory location should have its own general ledger account and all inventory should be entered into the accounting system in a timely manner. 3) Inventory reconciliations should be performed no later than 30 days following month-end and all unreconciled items should be resolved timely.
2	Assets are overstated	Assets improperly reflected on balance sheet to improve financial outlook.	Asset balances are increasing.	Assets are capitalized improperly, resulting in an overstatement of assets.	Task 1 - Interviews Task 6 - Financial Reporting	High	N/A	Low	Through interviews and review of the capital expenditure financial reporting process, IVGID staff capitalize repairs and maintenance activity as well as other non-capitalizable projects. There were several projects that were capitalized during the Scope Period relating to repairs and maintenance that should be expensed as they did not extend the life or increase the functionality of the asset.	#9 - Capitalization of Projects Relating to Repairs and Maintenance	Yes	Refer to Additional Controls/Action Plans within Fraud Scheme #1 of the Revenue Recognition section above.
3	Assets are misclassified	Assets improperly reflected on balance sheet to improve financial outlook.	Classification of balances - Long-Term/Short-Term; Gross or Net; by Financial Statement Caption (e.g. item as operating or fixed asset).	Improper recognition of the useful life of an asset results in insufficient depreciation being taken.	Task 1 - Interviews Task 6 - Financial Reporting	High	N/A	Low	Through interviews and review of the capital expenditure financial reporting process, IVGID staff capitalize repairs and maintenance activity as well as other non-capitalizable projects. There were several projects that were capitalized during the Scope Period relating to repairs and maintenance that should be expensed as they did not extend the life or increase the functionality of the asset.	#9 - Capitalization of Projects Relating to Repairs and Maintenance	Yes	Refer to Additional Controls/Action Plans within Fraud Scheme #1 of the Revenue Recognition section above.

Incline Village General Improvement District
Appendix 1 Fraud Risk Assessment

FRAUD SCHEME	FRAUD/RISK DESCRIPTION	INDICATORS OF FRAUD/RISK	Examples of potential fraud	Testing Method	Likelihood fraud could occur	If 'remote' why?	Likelihood the fraud would be prevented and detected	Rationale for Likelihood for Fraud to occur, be prevented, and be detected	Observations in Memo to Support Rationale	Are further controls needed?	What additional controls are needed / action plans to be followed?
Payroll, A											
1	Ghost employees	Increase in payroll expense without increase in salaries or number of employees, lack of segregation of duties.	Financial controller made payments to a friend for fictitious work.								
2	Falsification of time cards or attendance records	One or a few employees with excessive hours submitted on their time cards. Employee paid for days not worked.	A Production Manager authorized hours to a production employee for work not performed. The production employee then spill the overpayments with the Manager.								
3	Failure to remove retired or terminated employees from the payroll	Poor segregation of duties.	Manager fails to notify Human Resources of a terminated employee. Manager forges the paycheck for personal gain.								
4	Duplicate employees	Duplicate entries for the same employee.	Manager forges the duplicate paycheck for personal gain.								
5	Employees paid inaccurately (+/-)	Higher payroll costs; unexplained variances in the Salaries line item in forecasts/budgets.	Payroll processing an employee payroll change form in tandem with the employee manager, with a scheme to spill the overpayment.								

Notes

A We did not specifically test payroll as it was not included within our scope, but we believe there are fraud risks within IVGID's payroll process given the District's culture and internal control structure.

Material Costs											
1	Costs switching	Numerous cost revisions.	Manager knowingly misrepresents the capital project code to hid cost overruns.	Task 6 - Financial Reporting	Moderate	N/A	Low	The capital expenditure policy does not provide specifics on how to track project actuals against the project budget and what the process is for managing cost overruns. Additionally, project spend information is tracked on Excel spreadsheets as there are issues accumulating and coding costs in the Tyler Munis system.	#1 - Tyler Munis Implementation #30 - Capital Expenditure Approval Process (Initial and Overruns)	Yes	1) Procedures should be put in place to specify the process to be followed to ensure projects adhere to budget approvals and specify the process to address cost overruns. 2) Procurement activity should be conducted centrally as opposed to each department conducting procurement separately. 3) Procurement documentation for all solicitations be retained in a central depository for accessibility.
Purchasing											
1	Split purchases to avoid exceeding delegation of authority	Many purchases made just below the delegation of authority limit.	Misrepresentation of a purchase order to avoid secondary approval for personal gain.	Task 6 - Financial Reporting	Low	N/A	Low	As individual departments conduct their own procurement transactions, it was not feasible to obtain procurement documentation to test for purchase splitting.	#31 - Review of Capital Projects for Potential Bid Splitting	Yes	1) Procurement activity should be conducted centrally as opposed to each department conducting procurement separately.
2	Bid rigging	Continuous usage of the same supplier/poor quality goods issues reported at the site/complaints by vendors who did not receive the contract.	Manager received kickbacks from supplier for the business.	Task 4 - Vendor Award (Process to Pay) Process	Low	N/A	Low	Documentation is not readily available and properly organized for each executed contract including documentation and support surrounding the bidding process.	#36 - Consolidated List of Executed Contracts is not Readily Available	Yes	1) Document retention for each executed contract should be readily available and include support regarding the bidding process and rationale for the vendor awarded contract. 2) Project bidding and competitive solicitation should be followed in accordance with IVGID policy and the appropriate Nevada Regulation Statutes.
3	Over-billing schemes	Invoice amount does not match original purchase order.	Manager approves the higher invoice amount for personal gain.	Task 3 - Vendor Disbursements	Moderate	N/A	Low	There are many disbursements where there is no available support for the disbursement and many disbursements where there is no approver and/or the approver is the same individual as the initiator.	#2 - Initiators and Approvers of Vendor Disbursements #3 - Insufficient Support for Vendor Disbursements	Yes	Refer to Additional Controls/Action Plans within Fraud Scheme #4 of the Liabilities/Accounts Payable section above.
4	Using P-Cards or any other centrally billed cards for personal items	Lack of reconciliation and approval of a centrally billed account to items ordered and received.	Manager instructs accounts payable to pay a credit card bill which included his personal expenses.	Task 5 - Credit Cards	High	N/A	Low	We identified instances where an employee used the procurement card for personal expenses within our testing.	#12 - Personal Use of Procurement Cards #15 - Oversight of Procurement Card Program and Related Expense Reports	Yes	1) Employees should review the procurement card purchasing policy in sections 7 and 8 of the IVGID Employee Handbook yearly and as needed to ensure employees understand purchases are to be for the use and benefit of the District. 2) There should be a formal review of procurement card program on a recurring basis to ensure it is in accordance with sections 7 and 8 of the IVGID Employee Handbook. 3) Expense report approvers should complete a thorough review of each expense report they are responsible for approving. The approver of the procurement card expense report should ensure the expense was for the use and benefit of the District, ensuring supporting documentation is appropriate and agrees to the reimbursement amount, and ensuring reimbursement requests are not duplicated and/or reimbursed with a previous expense report. 4) Restrict the standard industrial classification code of the card to only allow authorization for appropriate purchases.

Incline Village General Improvement District
Appendix 1 Fraud Risk Assessment

FRAUD SCHEME	FRAUD/RISK DESCRIPTION	INDICATORS OF FRAUD/RISK	Examples of potential fraud	Testing Method	Likelihood fraud could occur	If 'remote' why?	Likelihood the fraud would be prevented and detected	Rationale for Likelihood for Fraud to occur, be prevented, and be detected	Observations in Memo to Support Rationale	Are further controls needed?	What additional controls are needed / action plans to be followed?	
Expense reporting												
1	Misuse of credit card for personal purchases	Employee submits receipts for personal items and classifies them as business related.	Appearance of personal expenses on employee's expense reports. Lack of detailed manager review.	An employee falsified expense reports and charged personal expenses to the company.	Task 5 - Credit Cards	High	N/A	Low	We identified instances where an employee used the procurement card for personal expenses within our testing.	# 12 - Personal Use of Procurement Cards # 15 - Oversight of Procurement Card Program and Related Expense Reports	Yes	Refer to Additional Controls/Action Plans within Fraud Scheme # 4 of the Purchasing section above.
2	Reimbursement for expenses not incurred	Employee submits fictitious receipts for expenses that were never incurred.	Manager did not review the detail receipts attached to the expense report, sequentially numbered receipts, hand-written receipts, photocopied receipts.	An employee falsified expense reports and charged personal expenses to the company.	Task 5 - Credit Cards	High	N/A	Low	Expense reports are approved without support for each transaction.	# 13 - Insufficient and Inappropriate Support for Procurement Card Transactions # 15 - Oversight of Procurement Card Program and Related Expense Reports	Yes	1) Employees should review the procurement card purchasing policy in sections 7 and 8 of the IVGID Employee Handbook yearly and as needed to ensure employees understand and appropriate and acceptable support to be submitted with expense reports. 2) There should be a formal review of procurement card program on a recurring basis to ensure it is in accordance with sections 7 and 8 of the IVGID Employee Handbook. 3) Expense report approvers should complete a thorough review of each expense report they are responsible for approving. The approver of the procurement card expense report should ensure the expense was for the use and benefit of the District, ensuring supporting documentation is appropriate and agrees to the reimbursement amount, and ensuring reimbursement requests are not duplicated and/or reimbursed with a previous expense report.
3	Reimbursement for inflated expenses	Employee submits receipts for amounts greater than the actual dollar amount spent.	expenses submitted do not match receipts, manipulated or suspicious receipts.	Employee spends \$11.00 expense submitted as \$111.00.	Task 5 - Credit Cards	High	N/A	Low	Expense reports are approved without support for each transaction and/or support provided does not tie to the transaction incurred.	# 13 - Insufficient and Inappropriate Support for Procurement Card Transactions # 15 - Oversight of Procurement Card Program and Related Expense Reports	Yes	Refer to Additional Controls/Action Plans within Fraud Scheme #3 of the Expense Reporting section above.
4	Duplicate Reimbursements	Employee submits some expense on more than one expense report.	Photocopies of receipts.	Employee uses the copy of a business receipt for multiple reimbursements.	Task 5 - Credit Cards	High	N/A	Low	One instance found where the sales tax amount was duplicated.	# 14 - Sales Tax Charges # 15 - Oversight of Procurement Card Program and Related Expense Reports	Yes	1) Employees should review the procurement card purchasing policy in sections 7 and 8 of the IVGID Employee Handbook yearly and as needed to ensure employees understand District purchases should not have sales tax charges. 2) There should be a formal review of procurement card program on a recurring basis to ensure it is in accordance with sections 7 and 8 of the IVGID Employee Handbook. 3) Expense report approvers should complete a thorough review of each expense report they are responsible for approving. The approver of the procurement card expense report should ensure the expense was for the use and benefit of the District, ensuring supporting documentation is appropriate and agrees to the reimbursement amount, and ensuring reimbursement requests are not duplicated and/or reimbursed with a previous expense report.
5	Falsification of business expenses	Employee uses blank receipt book to create business receipts or lack of receipts for items under \$25.	Receipts numbers in sequential order, invalid tax code, hand-written receipts.	Employee used a blank book of receipts to forge business receipts.	Task 5 - Credit Cards	High	N/A	Low	There were instances found where support agreed to the total amount of reimbursement but did not show the invoice line-item details that made up the total amount charged to the procurement card. The lack of support provided limits the reviewer from ensuring the total provided for reimbursement was used for appropriate items under the procurement card program.	# 13 - Insufficient and Inappropriate Support for Procurement Card Transactions # 15 - Oversight of Procurement Card Program and Related Expense Reports	Yes	Refer to Additional Controls/Action Plans within Fraud Scheme #3 of the Expense Reporting section above.
Government Regulations												
1	Nevada Revised Statutes violations	IVGID does not follow Nevada Revised Statutes for financial reporting and other policies.	Documentation not retained for executed contracts.	General Manager does not keep track of competitive solicitation documentation.	Task 4 - Vendor Award (Process to Pay) Process	Low	N/A	Low	Various instances throughout our contract testing may indicate violations of NRS 338, including no evidence of prevailing wage documentation and contracts awarded in line with approvals.	# 18 - Contracts Awarded May Exceed Board of Trustees Funding Approval # 37 - Prevailing Wages Evidence for Contracts Not Retained	Yes	1) Document retention for each executed contract should be readily available and in line with Nevada Regulation Statutes. 2) Project bidding and competitive solicitation should be followed in accordance with IVGID policy and the appropriate Nevada Regulation Statutes. 3) Contracts awarded should be in accordance with the Nevada Regulation Statutes.
Taxes												
1	Paying employees through expense reporting process or other various means to avoid paying employment tax	Company issues salaries or bonuses to employees through the expense reporting process in order to avoid paying payroll taxes.	Violations of IVGID's T&E Policy.	Several employees were improperly paid bonuses through T & E process to avoid employee taxation. Financial controller hired his stepdaughter and made payments to her without the proper deductions for social charges and payroll taxes.	Task 3 - Vendor Disbursements	Low	N/A	Low	Instances found where employees are set up as vendors when an employee is to receive a non-taxable disbursement by IVGID. Examples of reimbursements that IVGID believes are non-taxable include, but is not limited to: travel expenses, employee clothing allowances, and medical insurance reimbursements.	# 3 - Insufficient Support for Vendor Disbursements # 24 - Vendor & Employee Master Files - Duplicative and Overlapping Record Data # 33 - Employee Clothing Allowances	Yes	1) Every disbursement should have a separate initiator and approver and initiators and approvers be determined based on staff level and approvers should be at an appropriate level of hierarchy above the initiator. 2) All reimbursements for IVGID employees through accounts payable should be researched to ensure compliance with the Federal and State of Nevada tax regulation to conclude if the payment should be considered employee taxable income.

APPENDIX 2

Analysis of Vendor Disbursements by Year during the Scope Period¹

Scope Period	Total Disbursements	Number of Instances
Fiscal Year 2021	\$ 17,800,927	6,761
Fiscal Year 2022	\$ 18,392,611	7,416
Fiscal Year 2023	\$ 28,394,145	10,006
Grand Total	\$ 64,587,683	24,183

¹ No direct observation is noted from this analysis.

Analysis of Vendor Disbursements by Month during the Scope Period²

Scope Period	Total Disbursements	Number of Instances
2020-07	\$ 1,490,041	712
2020-08	\$ 1,737,284	544
2020-09	\$ 2,123,517	597
2020-10	\$ 2,694,829	530
2020-11	\$ 1,211,328	432
2020-12	\$ 885,082	531
2021-01	\$ 971,940	455
2021-02	\$ 757,075	482
2021-03	\$ 830,806	488
2021-04	\$ 1,028,281	635
2021-05	\$ 1,123,266	561
2021-06	\$ 2,947,478	794
2021-07	\$ 1,704,381	691
2021-08	\$ 1,527,361	621
2021-09	\$ 1,477,264	634
2021-10	\$ 1,589,392	532
2021-11	\$ 1,599,522	530
2021-12	\$ 1,383,369	517
2022-01	\$ 1,780,654	556
2022-02	\$ 1,130,636	509
2022-03	\$ 1,172,775	650
2022-04	\$ 1,284,756	585
2022-05	\$ 1,171,172	686
2022-06	\$ 2,571,330	905
2022-07	\$ 5,227,937	1723
2022-08	\$ 3,487,062	1735
2022-09	\$ 2,423,369	921
2022-10	\$ 1,603,762	747
2022-11	\$ 1,810,300	746
2022-12	\$ 2,049,038	602
2023-01	\$ 1,526,209	513
2023-02	\$ 835,337	541
2023-03	\$ 1,783,495	582
2023-04	\$ 1,603,894	560
2023-05	\$ 4,016,558	595
2023-06	\$ 2,027,184	741
Grand Total	\$ 64,587,683	24,183

² No direct observation is noted from this analysis.

Top 50 Vendors by Total Disbursements during the Scope Period³

Vendor Name	Total Disbursements
NV Energy	\$ 4,343,772
Core West, INC DBA Core Construction Serv. of NV	\$ 4,163,209
Mike Menath Insurance, Inc.	\$ 3,386,452
Granite Construction Co	\$ 2,781,779
Hershenow Klippenstein Architects LTD	\$ 1,923,810
Brycon Corporation	\$ 1,866,399
Daniel Fraiman Construction	\$ 1,626,597
US Foodservice, Inc.	\$ 1,444,413
K. G. Walters Construction Co	\$ 1,414,629
Rapid Construction, Inc	\$ 1,276,401
First Nonprofit Companies, Inc.	\$ 889,500
Western Nevada Supply	\$ 810,294
Kassbohrer All Terrain Vehicles, Inc.	\$ 810,122
Jacobs Engineering Group Inc, Formerly CH2M Hill	\$ 726,547
Tyler Technologies Inc	\$ 670,959
AT&T	\$ 643,871
HDR Engineering, Inc.	\$ 641,725
SHI International Corp.	\$ 580,378
Southwest Gas	\$ 579,520
EXL Media	\$ 576,073
Sierra Meat Co	\$ 549,681
Champion Chevrolet	\$ 522,368
Flyers Energy LLC	\$ 519,388
Cruz Construction Co., Inc.	\$ 518,919
FARR Construction CORP DbA:Resource Development CO	\$ 514,576
F.W. Carson Co.	\$ 505,747
Reno Disposal/DbA:Waste Management of Nevada	\$ 484,043
Turf Star, Inc.	\$ 482,544
Club Car, LLC	\$ 470,103
Acushnet Company	\$ 448,828
Southern Glazer's Wine & Spirits	\$ 444,974
North Lake Tahoe Fire Protection District	\$ 443,767
Thomas Petroleum, LLC	\$ 437,465
Dell Marketing LP C/O Dell USA L.P.	\$ 416,914
Axess Americas INC	\$ 397,955
Tate Snyder Kimsey Architects Ltd DBA TSK	\$ 396,463
CC Cleaning Service, LLC	\$ 363,211
Hutchison & Steffen LLC	\$ 350,246
Doppelmayr USA, Inc.	\$ 343,027
Patrick Gene Donald DBA Avail Enterprises LLC	\$ 311,836
BBK-Best Best & Krieger LLP	\$ 302,664
Olin Finance Company	\$ 283,810
Amer Sports Winter & Outdoor	\$ 280,527
Hill Brothers Chemical Company	\$ 274,045
Active Network, LLC	\$ 268,822
Univar Solutions USA Inc. DBA Univar USA Inc.	\$ 265,271
Solenis LLC	\$ 260,002
Sierra Nevada Construction, Inc.	\$ 251,142
Alta Vista Janitorial	\$ 237,993
AT&T Mobility - PAY ONLINE	\$ 225,660
Grand Total	\$ 42,728,445

³ No direct observation is noted from this analysis.

Analysis of Disbursements where Vendor Name Matches an IVGID Employee's Initials during the Scope Period⁴

Vendor Name	Employee Initial Match	Total Disbursements
K. G. Walters Construction Co	KG	\$ 1,417,671
H + K Architects	HK	\$ 997,905
HDR Engineering, Inc.	HR	\$ 139,998
L.A. Perks Plumbing & Heating, Inc.	LA	\$ 85,750
S&G Transportation, Inc.	SG	\$ 68,398
JP Engineering LLC	JP	\$ 64,500
EXL Media	EL	\$ 53,072
GS O3 Services, LLC	GS	\$ 49,758
MR Copy Inc	MR	\$ 41,035
S.C.&CO(Sportswear)Inc	SC	\$ 28,097
L&M Distribution, Inc.	LM	\$ 19,337
B&H Foto & Electronics Corp DBA B&H Photo Video	BH	\$ 14,706
PR Design & Engineering	PR	\$ 13,963
A. Carlisle & Company	AC	\$ 10,678
A.D. Williams Turf Sprayers	AD, AW	\$ 9,133
HD Supply, INC	HD	\$ 8,661
G P Burch Construction, Inc.	GB	\$ 8,623
AMA Golf Co.	AA	\$ 8,128
JM Squared Equipment	JM	\$ 8,057
A+M Equipment Sales	AM	\$ 7,454
GM Financials C/o Machemia Thomas	GM	\$ 7,329
BBK-Best Best & Krieger LLP	BK	\$ 6,339
KPS3 Marketing, Inc	KS	\$ 6,297
CA State Disbursement Unit	CA	\$ 4,991
TYR Sport, Inc.	TR	\$ 4,156
GPS Industries, LLC	GS	\$ 3,630
KP Apparel Group Inc DbA Gottex Lifestyle	KPM	\$ 3,380
R & R Products	RR	\$ 3,366
PR Diamond Products, INC	PR	\$ 3,134
CFA Software, Inc.	CA	\$ 2,995
GCP WW Holdco LLC DBA Work World America, Inc	GP	\$ 2,973
D.N.V Trust	DV	\$ 2,410
B Robinson LLC DBA Revo Sunglasses	BR	\$ 2,312
MSC Industrial Supply Co.	MC	\$ 1,990
J&R Sign Company LLC	JR	\$ 1,333
CA State Controller	CA	\$ 1,327
GEM DANDY - CIT Group Commercial Srvcs	GM	\$ 1,197
CA Franchise Tax Board	CA	\$ 1,164
CS & DL Marketing LLC	CS	\$ 814
J. Marcus CO/dba: Sydney Love	JM	\$ 411
CA Surveying & Drafting Supply Inc.	CA	\$ 169
AES of Nevada (Alcohol Ed Services), LLC	AS	\$ 80
Grand Total		\$ 3,116,720

⁴ No direct observation is noted from this analysis.

Analysis of Disbursements with a Rounded Thousand Dollar Disbursement during the Scope Period⁵

Vendor Name	Disbursement Amount	Number of Instances	Total Disbursements
Active Network, LLC	\$ 100,000	2	\$ 200,000
Active Network, LLC	\$ 22,000	1	\$ 22,000
Active Network, LLC	\$ 20,000	1	\$ 20,000
Active Network, LLC	\$ 10,000	1	\$ 10,000
Adrian Torres-Ibarra/dba: Torres Maintenance	\$ 3,000	1	\$ 3,000
Angel Perez Garcia DBA Angel's Service at the Lake	\$ 3,000	1	\$ 3,000
Badger Meter, Inc.	\$ 8,000	1	\$ 8,000
Baker Tilly US, LLP	\$ 10,000	1	\$ 10,000
Birdseye Construction	\$ 8,000	1	\$ 8,000
Birdseye Construction	\$ 3,000	1	\$ 3,000
Black Eagle Consulting, Inc.	\$ 6,000	1	\$ 6,000
Blue Locker Commercial Diving	\$ 4,000	1	\$ 4,000
Board of Regents,	\$ 2,000	1	\$ 2,000
Brontosaurus , LLC	\$ 2,000	1	\$ 2,000
Brown & Read Engineering, Inc	\$ 32,000	1	\$ 32,000
BSN Sports	\$ 2,000	1	\$ 2,000
Bushwhackers Tree Service, Inc	\$ 3,000	1	\$ 3,000
CC Cleaning Service, LLC	\$ 31,000	5	\$ 155,000
Chris Thompson DBA Atlas Kit chen Concepts	\$ 12,000	3	\$ 36,000
Clean Tahoe Program	\$ 120,000	12	\$ 1,440,000
Core West, INC DBA Core Construction Serv. of NV	\$ 15,000	1	\$ 15,000
Craig Rauchle PTSD Now!	\$ 3,000	1	\$ 3,000
Data West, A Div of Harris Systems USA	\$ 3,000	1	\$ 3,000
Davis Farr LLP	\$ 25,000	2	\$ 50,000
Davis Farr LLP	\$ 17,000	1	\$ 17,000
Davis Farr LLP	\$ 7,000	2	\$ 14,000
Del Rio Advisors LLC	\$ 20,000	1	\$ 20,000
Doppelmayr USA, Inc.	\$ 5,000	1	\$ 5,000
Eco Sports LCC	\$ 3,000	1	\$ 3,000
Eide Bailly LLP	\$ 45,000	3	\$ 135,000
Elements Mountain Company Inc	\$ 15,000	1	\$ 15,000
Erickson, Thorpe & Swainston, LTD	\$ 10,000	1	\$ 10,000
ESRI	\$ 40,000	4	\$ 160,000
ExerPlay, Inc	\$ 31,000	1	\$ 31,000
EXL Media	\$ 2,000	1	\$ 2,000
F.W. Carson Co.	\$ 16,000	1	\$ 16,000
Ferguson Waterworks - 1423	\$ 48,000	1	\$ 48,000
First Nonprofit Companies, Inc.	\$ 216,000	4	\$ 864,000
G&E Contracting DBA G&E Painting	\$ 8,000	1	\$ 8,000
GPS Industries, LLC	\$ 136,000	1	\$ 136,000
GS O3 Services, LLC	\$ 8,000	1	\$ 8,000
H + K Architects	\$ 111,000	4	\$ 444,000
Harris Enterprise Resource Planning	\$ 8,000	1	\$ 8,000
Harris Enterprise Resource Planning	\$ 5,000	1	\$ 5,000
Hershenow Klippenstein Architects LTD	\$ 32,000	1	\$ 32,000
Hershenow Klippenstein Architects LTD	\$ 7,000	1	\$ 7,000
Honor Flight NV	\$ 2,000	1	\$ 2,000
Hutchison & Steffen LLC	\$ 288,000	1	\$ 288,000
Hutchison & Steffen LLC	\$ 12,000	1	\$ 12,000
Integrity Pest Management, LLC	\$ 7,000	1	\$ 7,000
Integrity Pest Management, LLC	\$ 6,000	2	\$ 12,000
Integrity Pest Management, LLC	\$ 4,000	1	\$ 4,000
Integrity Pest Management, LLC	\$ 3,000	1	\$ 3,000

⁵ No direct observation is noted from this analysis.

Analysis of Disbursements with a Rounded Thousand Dollar Disbursement during the Scope Period (continued)⁶

Vendor Name	Disbursement Amount	Number of Instances	Total Disbursements
Johnson Valuation Group Ltd.	\$ 3,000	1	\$ 3,000
JP Engineering LLC	\$ 7,000	1	\$ 7,000
JP Engineering LLC	\$ 6,000	1	\$ 6,000
JP Engineering LLC	\$ 3,000	2	\$ 6,000
JP Engineering LLC	\$ 2,000	1	\$ 2,000
Judge Netting Inc.	\$ 96,000	1	\$ 96,000
Kassbohrer All Terrain Vehicles, Inc.	\$ 376,000	1	\$ 376,000
Kassbohrer All Terrain Vehicles, Inc.	\$ 24,000	1	\$ 24,000
Kathrine Rieger	\$ 14,000	1	\$ 14,000
L.A. Perks Plumbing & Heating, Inc.	\$ 9,000	1	\$ 9,000
L.A. Perks Plumbing & Heating, Inc.	\$ 8,000	1	\$ 8,000
Lumos & Associates, Inc.	\$ 5,000	1	\$ 5,000
Moss Adams LLP	\$ 10,000	1	\$ 10,000
Moss Adams LLP	\$ 9,000	4	\$ 36,000
Nevada Public Agency Insurance Pool	\$ 5,000	1	\$ 5,000
Nexgen Asset Management, Inc	\$ 7,000	2	\$ 14,000
Nexgen Utility Management, Inc	\$ 12,000	1	\$ 12,000
Ninja Tree Care	\$ 9,000	1	\$ 9,000
Olympus & Associates, Inc.	\$ 72,000	1	\$ 72,000
Owen Equipment Co.	\$ 7,000	1	\$ 7,000
Paso Robles Tank, Inc	\$ 109,000	1	\$ 109,000
Peter I. Breen	\$ 10,000	1	\$ 10,000
PlanetAir Turf Products, LLC	\$ 27,000	1	\$ 27,000
Q&D Construction, Inc	\$ 11,000	1	\$ 11,000
Questica, Inc.	\$ 3,000	1	\$ 3,000
Rapid Construction, Inc	\$ 38,000	1	\$ 38,000
Regents of the University of California, Davis	\$ 3,000	1	\$ 3,000
Resource Concepts, Inc.	\$ 2,000	1	\$ 2,000
Robert W Mathis DBA Mathis Consulting Group	\$ 8,000	1	\$ 8,000
Safehold Special Risk, INC	\$ 10,000	1	\$ 10,000
Salvador Estrada Rizo	\$ 4,000	1	\$ 4,000
Sherman & Howard, LLC	\$ 35,000	1	\$ 35,000
SHI International Corp.	\$ 2,000	1	\$ 2,000
Sierra Nevada Construction, Inc.	\$ 5,000	1	\$ 5,000
Sierra Pacific Turf Supply, Inc.	\$ 5,000	1	\$ 5,000
Sierra Watershed Education Partnerships	\$ 5,000	1	\$ 5,000
Simplot Partners	\$ 2,000	1	\$ 2,000
State Of Nevada / Bueara of Safe Drinking Water	\$ 4,000	2	\$ 8,000
State of Nevada-NDEP/BWPC	\$ 4,000	1	\$ 4,000
State of Nevada-NDEP/BWPC	\$ 2,000	1	\$ 2,000
Tahoe Mountain Milers	\$ 2,000	2	\$ 4,000
Tahoe Nevada Love	\$ 3,000	1	\$ 3,000
TechnoAlpin USA, Inc	\$ 4,000	1	\$ 4,000
The Regents of the University of California	\$ 3,000	1	\$ 3,000
The Regents of U.C.	\$ 3,000	1	\$ 3,000
Tri-Strategies, Ltd.	\$ 38,000	13	\$ 494,000
Troy Akin	\$ 3,000	1	\$ 3,000
Tyler Technologies Inc	\$ 4,000	1	\$ 4,000
Tyler Technologies Inc	\$ 3,000	2	\$ 6,000
United States Postal Service	\$ 3,000	1	\$ 3,000
US Postmaster	\$ 15,000	5	\$ 75,000
Veterans Guest House	\$ 2,000	1	\$ 2,000
West Coast Turf	\$ 2,000	1	\$ 2,000
Wreaths Across America	\$ 4,000	2	\$ 8,000
Grand Total		164	\$ 5,984,000

⁶ No direct observation is noted from this analysis.

Analysis of Disbursements where Vendor Name Matches an IVGID Employee's Initials with a Rounded Thousand Dollar Disbursement during the Scope Period⁷

Vendor Name	Employee Initial Match	Disbursement Amount	Number of Instances	Total Disbursements
GS O3 Services, LLC	GS	\$ 8,000	1	\$ 8,000
H + K Architects	HK	\$ 36,000	2	\$ 72,000
H + K Architects	HK	\$ 32,000	1	\$ 32,000
H + K Architects	HK	\$ 7,000	1	\$ 7,000
JP Engineering LLC	JP	\$ 7,000	1	\$ 7,000
JP Engineering LLC	JP	\$ 6,000	1	\$ 6,000
JP Engineering LLC	JP	\$ 3,000	2	\$ 6,000
JP Engineering LLC	JP	\$ 2,000	1	\$ 2,000
L.A. Perks Plumbing & Heating, Inc.	LA	\$ 9,000	1	\$ 9,000
L.A. Perks Plumbing & Heating, Inc.	LA	\$ 8,000	1	\$ 8,000
Grand Total			12	\$ 157,000

⁷ No direct observation is noted from this analysis.

Incline Village General Improvement District
Appendix 2 – Analysis Charts

Analysis of Disbursements with a Description Containing ‘Beach’ during the Scope Period⁸

Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Total Disbursements
Burnt Cedar Beach Swimming Pools Project, Construction Admin and Inspection Services.	\$ 4,358	\$ 42,041		\$ 46,399
Video streaming and distribution services for District’s webcams at Diamond Peak ski resort and Ski Beach.	\$ 11,988	\$ 11,988		\$ 23,976
Beach Access Study, per Agreement dated 4/15/2022.			\$ 23,863	\$ 23,863
IVGID Beach Access Traffic Study.(PO 22-0302 390			\$ 11,690	\$ 11,690
IVGID Beach Access Traffic Study.(PO 22-0302 390-39-990-7505 3972BD2102)			\$ 11,690	\$ 11,690
Hazard tree removal Incline Beach		\$ 9,850		\$ 9,850
Expedited permit review, BCB Swimming Pool Project: IVGID Burnt Cedar Beach Pools Replacement Project	\$ 7,700			\$ 7,700
Pavement Maintenance, Ski Beach and Beaches Flatscape work, bid per NRS 338.	\$ 6,920			\$ 6,920
IVGID Beach Access Traffic Study. (Ref PO 22-0302)			\$ 6,646	\$ 6,646
IVGID Beach Access Traffic Study.(Ref PO 22-0302)			\$ 4,973	\$ 4,973
Weekly Service 07/16/21-08/12/21 Incline Beach		\$ 4,522		\$ 4,522
Weekly Service 08/13/21-09/09/21 Incline Beach		\$ 4,061		\$ 4,061
Weekly Service 09/10/21-10/07/21 Incline Beach		\$ 4,061		\$ 4,061
Liquor License period 01/01/22-03/31/22 for Mountain Golf, Rec Center, etc.		\$ 3,817		\$ 3,817
Liquor License period 07/01/21-09/30/21 for Mountain Golf, Rec Center, etc.	\$ 3,817			\$ 3,817
Liquor License period 10/01/21-12/31/21 for Mountain Golf, Rec Center, etc.		\$ 3,817		\$ 3,817
Liquor License period 04/01/22-06/30/22 for Mountain Golf, Rec Center, etc.		\$ 3,599		\$ 3,599
Burnt Cedar Beach			\$ 3,568	\$ 3,568
Liquor License period 04/01/21-06/30/21 for Mountain Golf, Rec Center, etc.	\$ 3,515			\$ 3,515
09/01/22-09/31/22 Trash - IV Burnt Cedar Beach			\$ 3,221	\$ 3,221
08/01/22-08/31/22 Trash - IV Burnt Cedar Beach			\$ 3,143	\$ 3,143
10/01/22-10/31/22 Trash - IV Burnt Cedar Beach			\$ 3,143	\$ 3,143
Video streaming and distribution services for District’s webcams at Diamond Peak ski resort and Ski Beach.			\$ 2,997	\$ 2,997
Burnt Beach - Layout & Striped-Parking Stalls	\$ 2,968			\$ 2,968
Business License for Mt Golf (W19193A-LIC),Hyatt Reg(W037161A-LIC), etc.		\$ 2,940		\$ 2,940
Weekly Service 06/28/22-07/05/22 Incline Beach			\$ 2,760	\$ 2,760
Weekly Service 06/28/22-07/05/22 Ski Beach			\$ 2,760	\$ 2,760
IVGID Beach Access Traffic Study.		\$ 1,648	\$ 1,070	\$ 2,718
Incline Beach			\$ 2,630	\$ 2,630
Tree removal beaches			\$ 2,575	\$ 2,575
Parks-Beaches playgrounds surfacing	\$ 2,437			\$ 2,437
Weekly Service 06/19/20-07/16/20 SKI BEACH	\$ 2,325			\$ 2,325
Incline Beach-Layout & Striped Paring Stalls, Hashed Area, Painted Arrows, etc.		\$ 2,230		\$ 2,230
09/01/21-09/30/21 Trash - IVGID Burnt Cedar Beach		\$ 2,076		\$ 2,076
10/01/21-10/31/21 Trash - IVGID Burnt Cedar Beach		\$ 2,076		\$ 2,076
December 2021 Legal Expenses Recreation/Beach issues		\$ 2,050		\$ 2,050
Emergency Phone for Ski Beach		\$ 1,945		\$ 1,945
Weekly Service 06/30/21-07/15/21 Incline Beach		\$ 1,902		\$ 1,902
Burnt Cedar Beach Bathrooms Prep and Paint	\$ 1,850			\$ 1,850
Incline Beach -Layout & Striped-Parking Stalls	\$ 1,830			\$ 1,830
Ski Beach			\$ 1,795	\$ 1,795
Burnt Cedar Beach Pool - Purchase and installation of CO2 Monitoring system			\$ 1,732	\$ 1,732
06/01/23-06/30/23 Trash - IV Burnt Cedar Beach			\$ 1,639	\$ 1,639
Ski Beach - Layout & Striped Boat Lane, Painted Arrows		\$ 1,595		\$ 1,595
Weekly Service 07/17/20 - 08/13/20 Incline Beach - Refer to Credit #214-2843176	\$ 1,575			\$ 1,575
Weekly Service 07/17/20-08/13/20 SKI BEACH	\$ 1,575			\$ 1,575
Weekly Service 08/14/20-09/10/20 Incline BEACH	\$ 1,575			\$ 1,575
Weekly Service 08/14/20-09/10/20 SKI BEACH	\$ 1,575			\$ 1,575
12-Yr Service (per cylinder) Incline Beach	\$ 1,542			\$ 1,542
07/01/21-07/31/21 Trash - IVGID Burnt Cedar Beach		\$ 1,523		\$ 1,523
IVGID - Pool Opening Burnt Cedar Beach,			\$ 1,500	\$ 1,500

⁸ Vendor names available upon request by management. Additionally, no direct observation is noted from this analysis.

Incline Village General Improvement District
Appendix 2 – Analysis Charts

Analysis of Disbursements with a Description Containing ‘Beach’ during the Scope Period (continued)⁹

Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Total Disbursements
July 2021 Trash -IV Burnt Cedar Beach		\$ 1,391		\$ 1,391
Weekly Service 09/11/20-10/08/20 Incline BEACH	\$ 1,334			\$ 1,334
Weekly Service 09/11/20-10/08/20 SKI BEACH	\$ 1,334			\$ 1,334
August 2021 Trash -IV Burnt Cedar Beach		\$ 1,321		\$ 1,321
SKI BEACH HOLIDAY SERVICE July 4, 2020	\$ 1,310			\$ 1,310
Ski Beach - Layout & Striped Boat Lane	\$ 1,295			\$ 1,295
Incline beach portable toilets			\$ 1,285	\$ 1,285
Incline Beach Portables			\$ 1,285	\$ 1,285
Weekly Service 06/17/22-07/14/22 Incline Beach		\$ 1,285		\$ 1,285
Weekly Service 07/15/22-08/11/22 Incline Beach			\$ 1,285	\$ 1,285
Weekly Service 08/12/22-09/08/22 Incline Beach			\$ 1,285	\$ 1,285
Weekly Service 09/09/22-10/06/22 Incline Beach			\$ 1,285	\$ 1,285
Weekly Service 10/07/22-11/03/22 Incline Beach			\$ 1,285	\$ 1,285
Weekly Service 11/04/22-12/01/22 Incline Beach			\$ 1,285	\$ 1,285
Weekly Service 12/02/22-12/29/22 Incline Beach			\$ 1,285	\$ 1,285
Weekly Service 12/30/22-01/26/23 Incline Beach			\$ 1,285	\$ 1,285
Weekly Service 02/25/22-03/24/22 Incline Beach		\$ 1,283		\$ 1,283
Weekly Service 03/25/22-04/21/22 Incline Beach		\$ 1,283		\$ 1,283
Weekly Service 04/22/22-05/19/22 Incline Beach		\$ 1,283		\$ 1,283
Weekly Service 05/20/22-06/16/22 Incline Beach		\$ 1,283		\$ 1,283
Weekly Service 01/28/22-02/24/22 Incline Beach		\$ 1,193		\$ 1,193
Weekly Service 10/08/21-11/04/21 Incline Beach		\$ 1,193		\$ 1,193
Weekly Service 11/05/21-12/02/21 Incline Beach		\$ 1,193		\$ 1,193
Weekly Service 12/03/21-12/30/21 Incline Beach		\$ 1,193		\$ 1,193
Weekly Service 12/31/21-01/27/22 Incline Beach		\$ 1,193		\$ 1,193
Weekly Service 01/01/21-01/28/21 Incline Beach	\$ 1,093			\$ 1,093
Weekly Service 01/29/21-02/25/21 Incline Beach	\$ 1,093			\$ 1,093
Weekly Service 02/26/21-03/25/21 Incline Beach	\$ 1,093			\$ 1,093
Weekly Service 03/26/21-04/22/21 Incline Beach	\$ 1,093			\$ 1,093
Weekly Service 04/23/21-05/20/21 Incline Beach	\$ 1,093			\$ 1,093
Weekly Service 05/21/21-06/17/21 Incline Beach	\$ 1,093			\$ 1,093
Weekly Service 06/18/21-07/15/21 Incline Beach	\$ 1,093			\$ 1,093
Weekly Service 10/09/20-11/05/20 Incline Beach	\$ 1,093			\$ 1,093
Weekly Service 11/06/20-12/03/20 Incline Beach	\$ 1,093			\$ 1,093
Weekly Service 12/04/20-12/31/20 Incline Beach	\$ 1,093			\$ 1,093
Health Operating Permit # H20-0123PB Burnt Cedar Beach	\$ 537	\$ 545		\$ 1,082
Health Operating Permit # H20-0126PB Incline Beach	\$ 537	\$ 545		\$ 1,082
Emergency Phone for Ski Beach (Ref PO 22-0304)			\$ 1,058	\$ 1,058
December 2020 Trash -IV Burnt Cedar Beach	\$ 1,035			\$ 1,035
Weekly Service 04/21/23-05/18/23 Incline Beach			\$ 1,034	\$ 1,034
2020-2021 Incline Recreation & Beach Fees - annual billing & collection fee	\$ 1,000			\$ 1,000
2021-2022 Incline Recreation & Beach Fees - annual billing & collection fee	\$ 1,000			\$ 1,000
2022-2023 Incline Recreation & Beach Fees - annual billing & collection fee		\$ 1,000		\$ 1,000
2023-2024 Incline Recreation & Beach Fees - annual			\$ 1,000	\$ 1,000
05/01/22-05/31/22 Trash - IV Burnt Cedar Beach		\$ 957		\$ 957
Weekly Service 06/28/22-07/05/22 Burnt Cedar Beach			\$ 955	\$ 955
April 2021 Trash -IV Burnt Cedar Beach	\$ 887			\$ 887
February 2021 Trash -IV Burnt Cedar Beach	\$ 887			\$ 887
January 2021 Trash -IV Burnt Cedar Beach	\$ 887			\$ 887
June 2021 Trash -IV Burnt Cedar Beach	\$ 887			\$ 887
March 2021 Trash -IV Burnt Cedar Beach	\$ 887			\$ 887
May 2021 Trash -IV Burnt Cedar Beach	\$ 887			\$ 887

⁹ Vendor names available upon request by management. Additionally, no direct observation is noted from this analysis.

Incline Village General Improvement District
Appendix 2 – Analysis Charts

Analysis of Disbursements with a Description Containing 'Beach' during the Scope Period (continued)¹⁰

Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Total Disbursements
04/01/23-04/30/23 Trash - IV Burnt Cedar Beach			\$ 833	\$ 833
Service - Burnt Cedar Beach			\$ 832	\$ 832
03/01/23-03/31/23 Trash - IV Burnt Cedar Beach			\$ 813	\$ 813
Jan 2023 Trash IV Burnt Cedar Beach			\$ 800	\$ 800
Jan 23 Trash IV Burnt Cedar Beach			\$ 800	\$ 800
02/01-02/28/23 Trash - IV Burnt Cedar Beach			\$ 794	\$ 794
05/01/23-05/31/23 Trash - IV Burnt Cedar Beach			\$ 794	\$ 794
12/01/22-12/31/22 Trash - IV Burnt Cedar Beach			\$ 794	\$ 794
May 2021 Legal Expenses Recreation/Beach issues	\$ 775			\$ 775
12-Yr Service Maintenance of Suppression System - Burnt Cedar Beach	\$ 771			\$ 771
Burnt Cedar Beach - 12-Yr Service (Per Cylinder)	\$ 771			\$ 771
08/01/22-08/31/22 Trash - IVGID Burnt Cedar Beach			\$ 756	\$ 756
Change Combo for Rec, Ski, Golf & Beaches			\$ 750	\$ 750
PUMPING BURNT CEDAR & INCLINE BEACH GREASE			\$ 750	\$ 750
June 2020 Legal Expenses Recreation/Beach issues	\$ 725			\$ 725
Steam Cleaned Hoods, Ducts and Fans BEACH KITCHEN #1 (SEMI ANNUAL)		\$ 660		\$ 660
Ski beach portable toilets Jan 2023			\$ 636	\$ 636
SEMI ANNUAL HOOD SUPPRESSION SYSTEM INSPECTION - Burnt Cedar Beach		\$ 598		\$ 598
H20-0126PB Incline Beach			\$ 574	\$ 574
01/01/22-01/31/22 Trash - IV Burnt Cedar Beach		\$ 574		\$ 574
02/01/22-02/28/22 Trash - IV Burnt Cedar Beach		\$ 574		\$ 574
03/01/22-03/31/22 Trash - IV Burnt Cedar Beach		\$ 574		\$ 574
04/01/22-04/30/22 Trash - IV Burnt Cedar Beach		\$ 574		\$ 574
ANNUAL FIRE EXTINGUISHER INSPECTION - Burnt Cedar Beach	\$ 537			\$ 537
11/01/21-11/30/21 Trash - IV Burnt Cedar Beach		\$ 533		\$ 533
Emergency Line for Beach 967 Lakeshore			\$ 517	\$ 517
Beach Red Curb -Paint	\$ 500			\$ 500
Ski Beach irrigation repair		\$ 495		\$ 495
Burnt Cedar Beach - FIRE EXTINGUISHER INSPECTION		\$ 473		\$ 473
Ivgid Beach Snack Bar, 967 Lakeshore Blvd, Incline Village, NV - 1.0 Service Labor	\$ 390			\$ 390
12/01/21-12/31/21 Trash - IV Burnt Cedar Beach		\$ 390		\$ 390
Semi Annual Hood Suppression Insp. Incline Beach			\$ 357	\$ 357
Business License Renewal Burnt Cedar Beach # W17324A-LIC	\$ 348			\$ 348
Business License Renewal Incline Beach # W17323A-LIC	\$ 348			\$ 348
Fire Extinguisher inspection Incline Beach		\$ 334		\$ 334
Semi Annual hood suppression system inspection - Burnt Cedar Beach	\$ 318			\$ 318
Incline Beach - SEMI ANNUAL HOOD SUPPRESSION SYSTEM INSPECTION	\$ 312			\$ 312
Concerts at Commons Beach Roadies Sponsorship 2022		\$ 300		\$ 300
Semi Annual Hood Suppression System Inspection - Incline Beach		\$ 264		\$ 264
SEMI ANNUAL HOOD SUPPRESSION SYSTEM INSPECTION - Incline Beach	\$ 259			\$ 259
11/01/22-11/30/22 Trash - IV Burnt Cedar Beach			\$ 251	\$ 251
Semi Annual Hood Suppression System Inspection Burnt Cedar Beach	\$ 250			\$ 250
Refund for beach rental space at Burnt Cedar		\$ 125		\$ 125
Refund for picnic area at the beach			\$ 125	\$ 125
07/01/22-07/31/22 Trash - IVGID Burnt Cedar Beach			\$ 79	\$ 79
May 2021 Trash - Burnt Cedar Beach	\$ 76			\$ 76
Weekly Service 06/25/21-07/15/21 Incline Beach	\$ 75			\$ 75
Permit # 10650 Invoice #348329 (Beach Snack Bar)		\$ 24		\$ 24
Credit for Weekly Service 06/30/21-07/13/21 Incline Beach		\$ (231)		\$ (231)
Credit for Invoice # 114-10804132 Weekly Service 08/14/20-09/10/20 SKI BEACH	\$ (241)			\$ (241)
Credit for Invoice # 114-10804135 Weekly Service 08/14/20-09/10/20 SKI BEACH	\$ (241)			\$ (241)
Credit for Invoice# 571021437 (12-Yr Service (per cylinder) Incline Beach)	\$ (771)			\$ (771)
Credit for Weekly Service 07/16/21-08/12/21 Incline Beach		\$ (2,284)		\$ (2,284)
Grand Total	\$ 88,388	\$ 129,858	\$ 120,259	\$ 338,506

¹⁰ Vendor names available upon request by management. Additionally, no direct observation is noted from this analysis.

Incline Village General Improvement District
Appendix 2 – Analysis Charts

Analysis of Disbursements with a Description Containing ‘Golf’ during the Scope Period¹¹

Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Total Disbursements
Golf Merchandise for Resale	\$ 347,571	\$ 460,463	\$ 317,262	\$ 1,125,297
Champ Course Golf Maintenance Building Drainage Improvements.	\$ 516,422			\$ 516,422
Mountain Golf Cart Path Replacement, Phase 1. Board awarded 9/2/2021. Work bid per NRS 338.		\$ 420,884		\$ 420,884
Purchase of New Golf Cart Fleet for Championship			\$ 397,360	\$ 397,360
Golf Equipment - Resale			\$ 112,736	\$ 112,736
Mountain Golf Course Cart Path Reconstruction, Phase 1, per ASA 1; Board-awarded 3/10/2021.	\$ 26,898	\$ 38,524		\$ 65,422
Fertilizer for both golf courses	\$ 17,716	\$ 18,522	\$ 12,400	\$ 48,638
Batteries for golf carts		\$ 43,461		\$ 43,461
Golf courses tree work		\$ 33,995		\$ 33,995
Club Car contracted repairs to the Championship golf course golf carts.	\$ 23,129	\$ 6,408		\$ 29,537
EXL Media 2021-22 media buying services for Diamond Peak, Golf Courses, Facilities - Agency Fees.		\$ 27,339	\$ 1,446	\$ 28,785
Pavement maintenance, Golf facilities (PO 22300090)			\$ 28,355	\$ 28,355
Pavement maintenance, Golf facilities (PO22300090 , CIP 3242LI1204, 3141LI1201)			\$ 28,355	\$ 28,355
Mountain Golf Course Cart Path evaluation work, per ASA 52.	\$ 27,483			\$ 27,483
Golf / Parks - Parts			\$ 14,836	\$ 14,836
Mountain Golf Course Cart Path Restoration, Phases 2 and 3, per ASA 1. Board-awarded 11/10/2021. (11.27.21-12.24.21 Services)		\$ 13,853		\$ 13,853
Winter service and inspection of Mt.n. Golf cart fl (PO 22300078)			\$ 11,160	\$ 11,160
Mid season fertilizer for both golf courses PO 22300155			\$ 11,004	\$ 11,004
Fungicides for winter golf course protection		\$ 10,814		\$ 10,814
EXL Media 2021-22 media buying services for Incline Village Golf Courses - paid media spending.		\$ 5,434	\$ 4,943	\$ 10,377
Mountain Golf Course Cart Path Reconstruction, Phase 1, per ASA 1; Board-awarded 3/10/2021. (period 12.25.21-01.21.22)		\$ 9,227		\$ 9,227
NV Energy January 2021 Admin and Golf	\$ 9,123			\$ 9,123
Mtn Golf Unleaded Gas @ \$4.408 per gal		\$ 8,824		\$ 8,824
Late season fertilizer for both golf courses PO 22300154			\$ 8,489	\$ 8,489
Golf Demo		\$ 1,510	\$ 6,584	\$ 8,094
30 Golf Cart batteries plus freight estimated	\$ 7,961			\$ 7,961
Bluegrass and ryegrass seed for golf courses		\$ 7,943		\$ 7,943
Batteries Golf		\$ 7,902		\$ 7,902
30 Golf Cart Batteries		\$ 7,649		\$ 7,649
New exterior ice maker for Champ Golf	\$ 7,556			\$ 7,556
Mountain Golf Course Cart Path Restoration, Phases 2 and 3, per ASA 1. Board-awarded 11/10/2021. (period 03.19.22-04.15.22)		\$ 7,035		\$ 7,035
PO 22300060 EXL Media fiscal 2023 media buying services for Golf Courses (Championship Course share) - paid media spending.			\$ 6,771	\$ 6,771
Golf Cart Batteries and Cables	\$ 6,260			\$ 6,260
Golf Shipping	\$ 2,791	\$ 2,121	\$ 963	\$ 5,875
8/1-8/15/2021 Cleaning - PW, Mountain Golf, Champion Golf, Treatment, Aspen Grove, Chateau, On Call Apartments		\$ 5,810		\$ 5,810
6 bear boxes for golf course	\$ 5,670			\$ 5,670
Mtn Golf Course Cart Path Improvements Project, Phase 1: Materials testing services.		\$ 5,600		\$ 5,600
EXL Media 2021-22 media buying services for Diamond Peak, Golf Courses, Facilities - Agency Fees.		\$ 5,419		\$ 5,419
06/01/21-06/15/21 Cleaning - Admin, Chateau, PW, Aspen Grove, Mountain Golf	\$ 4,910			\$ 4,910
Mt Golf tree service phase II		\$ 4,718		\$ 4,718
05/16/21-05/31/21 Cleaning - Admin, Chateau, PW, Aspen Grove, Mountain Golf	\$ 4,530			\$ 4,530
Batteries for golf		\$ 3,951		\$ 3,951
IVGID - Golf Center/Pool -5 boiler kits			\$ 3,898	\$ 3,898
Mtn Golf Unleaded Gas @ \$3.892 per gal	\$ 3,892			\$ 3,892
Champ Golf Cleaning		\$ 3,850		\$ 3,850
EXL Media 2021-22 media buying services for Diamond Peak, Golf Courses, Facilities - Agency Fees. (Period 04.01.22-04.30.22)		\$ 3,850		\$ 3,850
Champ Golf Unleaded Gas @ \$4.916 per gal			\$ 3,844	\$ 3,844
Liquor License period 01/01/22-03/31/22 for Mountain Golf, Rec Center, etc.		\$ 3,817		\$ 3,817
Liquor License period 07/01/21-09/30/21 for Mountain Golf, Rec Center, etc.	\$ 3,817			\$ 3,817
Liquor License period 10/01/21-12/31/21 for Mountain Golf, Rec Center, etc.		\$ 3,817		\$ 3,817
Liquor License period 04/01/22-06/30/22 for Mountain Golf, Rec Center, etc.		\$ 3,599		\$ 3,599
Liquor License period 04/01/21-06/30/21 for Mountain Golf, Rec Center, etc.	\$ 3,515			\$ 3,515
Golf Merchandise for Resale.	\$ 3,053			\$ 3,053
Champ Golf Off Road Diesel @ \$4.737 per gal			\$ 3,031	\$ 3,031
Snow Removal Golf Cart Path	\$ 3,000			\$ 3,000
Business License for Mt Golf (W19193A-LIC), Hyatt Reg (W037161A-LIC), Burnt Cedar Beach (W17324A-LIC), etc		\$ 2,940		\$ 2,940
IVGID-Golf Center/Pool-5 boiler kits			\$ 2,840	\$ 2,840
Mountain Golf Course Cart Path Restoration, Phases 2 and 3, per ASA 1. (period 12.25.21-01.21.22)		\$ 2,813		\$ 2,813
Mountain Golf Clubhouse Restoration; construction administration services. Change order to add As-built drawings at close of project.	\$ 2,807			\$ 2,807
Golf Course Striped-Parking Stalls 115, Painted Handicap Logo & Hash Lines		\$ 2,758		\$ 2,758
Champ Golf Off Road Diesel @ \$5.11 per gal		\$ 2,555		\$ 2,555
Demo Golf			\$ 2,415	\$ 2,415
Mt Golf and Championship Golf Course tree work		\$ 2,400		\$ 2,400
Mountain Golf Course Cart Path Restoration, Phases 2 and 3, per ASA 1. (Period 01.22.22-02.18.22)		\$ 2,381		\$ 2,381
Refund for charity golf tournament - 2022			\$ 2,290	\$ 2,290

¹¹ Vendor names available upon request by management. Additionally, no direct observation is noted from this analysis.

Incline Village General Improvement District
Appendix 2 – Analysis Charts

Analysis of Disbursements with a Description Containing ‘Golf’ during the Scope Period (continued)¹²

Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Total Disbursements
Refund for charity golf tournament -2022- approved by the BOT on 10/12/2022			\$ 2,290	\$ 2,290
Refund for charity golf tournament -2022-approved by BOT on 10/12/2022			\$ 2,290	\$ 2,290
Mortar Sand for Champion Golf Course			\$ 2,203	\$ 2,203
Champ Golf Off Road Diesel @ \$4,732 per gal			\$ 2,082	\$ 2,082
Bulk Fuel - Champ Golf Unleaded gas @\$4.978per gal			\$ 1,991	\$ 1,991
Backup Lines for Champ Golf	\$ 603	\$ 1,079	\$ 303	\$ 1,986
Mtn Golf Off Road Diesel 600 Gal @ \$3.301 per Gal	\$ 1,981			\$ 1,981
Champ Golf Off Road Diesel @\$3.59 per Gal			\$ 1,969	\$ 1,969
Champ Golf Off Road Diesel @ \$3.06 per gal		\$ 1,917		\$ 1,917
Champ Golf Unleaded Gas @5.467 per gal			\$ 1,913	\$ 1,913
Champ Golf Green Sand		\$ 1,852		\$ 1,852
Champ Golf Off Road Diesel @ \$3.779 per gal		\$ 1,852		\$ 1,852
Mt Golf Green Sand		\$ 1,835		\$ 1,835
Champ Golf Unleaded Gas @5.95 per gal		\$ 1,808		\$ 1,808
Champ Golf repair for fuel master		\$ 1,804		\$ 1,804
Champ Golf Unleaded Gas @4.452 per gal		\$ 1,781		\$ 1,781
Mtn Golf Unleaded Gas @ \$4.453 per gal (July 2021 inv.)		\$ 1,774		\$ 1,774
Champ Golf Unleaded Gas @4.311 per gal		\$ 1,746		\$ 1,746
Champ Golf Unleaded Gas @4.422 per gal		\$ 1,729		\$ 1,729
Champ golf Unleaded Gas 521 gal @ \$3.301 per gal	\$ 1,720			\$ 1,720
CIP 3141GC1501 Golf Course Maintenance Building:Dave N. 12.5hrs, Neil 3hrs David 3.5hrs, Repaired grout lines and brick joints	\$ 1,676			\$ 1,676
Backup lines for Admin #775 831-2000, Ski #775 831-2013, MT Golf #775 831-2011, etc.		\$ 1,674		\$ 1,674
Mtn Golf Off Road Diesel @ \$4.736 per gal			\$ 1,657	\$ 1,657
Champ Golf Off Road Diesel @ \$2.974 per gal	\$ 1,546			\$ 1,546
Cleanup Golf Course	\$ 1,500			\$ 1,500
Champ Golf Off Road Diesel @ \$4.989 per gal			\$ 1,497	\$ 1,497
Mtn Golf Off Road Diesel @ \$4.216 per gal			\$ 1,433	\$ 1,433
Champ Golf Off Road Diesel @ \$3.034 per gal	\$ 1,426			\$ 1,426
Mountain Golf Course Cart Path Restoration, Phases 2 and 3, per ASA 1, (Period 02.19.22-03.18.22)		\$ 1,406		\$ 1,406
Backup Lines for Mt Golf	\$ 604	\$ 760		\$ 1,364
Champ Golf Off Road Diesel @ \$3.224 per gal	\$ 1,341			\$ 1,341
Champ Golf Off Road Diesel @ \$3.282 per gal		\$ 1,329		\$ 1,329
Champ Golf Unleaded Gas @4.312 per gal	\$ 1,311			\$ 1,311
Mtn Golf Off Road Diesel @ \$3.805 per gal		\$ 1,297		\$ 1,297
Mountain Golf Layout & Striped-Parking Stalls	\$ 1,260			\$ 1,260
Champ Golf Off Road Diesel @ \$2.353 per gal	\$ 1,224			\$ 1,224
Golf Merchandise			\$ 1,142	\$ 1,142
Bulk Fuel - Champ Golf Road diesel @\$3.802 per Gal			\$ 1,140	\$ 1,140
Champ Golf Off Road Diesel @ \$3.335 per gal		\$ 1,140		\$ 1,140
Mtn Golf Off Road Diesel @ \$3.234 per gal		\$ 1,132		\$ 1,132
Champ Golf Off Road Diesel @\$3.631 per gal			\$ 1,125	\$ 1,125
Champ golf Off Road Diesel 500 gal @ \$2.223 per gal	\$ 1,111			\$ 1,111
Champ Golf Off Road Diesel @ \$5.251 per gal		\$ 1,050		\$ 1,050
Mtn Golf Off Road Diesel @ \$5.251 per gal		\$ 1,050		\$ 1,050
Mtn Golf Off Road Diesel @ \$5.001 per gal			\$ 1,000	\$ 1,000
Champ Golf Off Road Diesel @ \$2.313 per gal	\$ 983			\$ 983
Champ Golf Unleaded Gas @3.892 per gal	\$ 942			\$ 942
Champ Golf Unleaded Gas @3.131 per gal	\$ 939			\$ 939
Champ Golf Off Road Diesel @ \$2.143 per gal	\$ 857			\$ 857
Mtn Golf Off Road Diesel @ \$2.143 per gal	\$ 857			\$ 857
Champ Golf Oil			\$ 839	\$ 839
Golf For Resale		\$ 821		\$ 821
ANNUAL FIRE EXTINGUISHER INSPECTION - Mountain Golf	\$ 811			\$ 811
Disc Golf Supplies			\$ 778	\$ 778
Bulk Fuel - Mtn Golf Off Ro diesel @\$3.813 per Gal			\$ 763	\$ 763
June 2022 Armored Car Services - Golf		\$ 760		\$ 760
Health Operating Permit # H20-0885FOOD Mountain Golf Course Snck	\$ 374	\$ 381		\$ 755
Change Combo for Rec, Ski, Golf & Beaches			\$ 750	\$ 750
October 2022 Armored Car Services - Golf			\$ 746	\$ 746
September 2022 Armored Car Services - Golf			\$ 741	\$ 741
Champ Golf Course Topsoil Grade 1		\$ 705		\$ 705
Champ Golf Backup Line June 23			\$ 704	\$ 704
Champ Golf Off Road Diesel @ \$3.824 per gal		\$ 688		\$ 688
Mtn Golf Off Road Diesel @ \$3.311 per gal (July 2021 inv.)		\$ 670		\$ 670
Mtn Golf Off Road Diesel @ \$3.329 per gal		\$ 666		\$ 666
Mtn Golf Off Road Diesel @ \$3.299 per gal		\$ 660		\$ 660

¹² Vendor names available upon request by management. Additionally, no direct observation is noted from this analysis.

Incline Village General Improvement District
Appendix 2 – Analysis Charts

Analysis of Disbursements with a Description Containing 'Golf' during the Scope Period (continued)¹³

Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Total Disbursements
Golf Cart Service Shop - T/S Modine Heater			\$ 636	\$ 636
Business License Renewal Championship Golf Resort # W18191A-LIC	\$ 633			\$ 633
Mountain Golf Course installed continuous hinge on existing man door	\$ 632			\$ 632
July 2022 Armored Car Services - Golf			\$ 604	\$ 604
American Heart Assoc. BLS for Golf Course Marhalls	\$ 600			\$ 600
Snow removal - Champ Golf			\$ 600	\$ 600
August 2022 Armored Car Services - Golf			\$ 593	\$ 593
Mountain Golf Course Cart Path Reconstruction, Phase 1, per ASA 1;			\$ 564	\$ 564
May 2020 Cleaning – Chateau and Mountain Golf	\$ 560			\$ 560
Golf Merch for Resale			\$ 553	\$ 553
Champ Golf Off Road Diesel @ \$4.249 per gal			\$ 552	\$ 552
A-Arm Assembly, Golf Cart Steering Box, RXV Steering Box,		\$ 537		\$ 537
Weekly Service 01/13/22-02/09/22 Golf (Fairway Blvd)	\$ 512			\$ 512
Mountain Golf - Painted Handicap Logo & Hash Lines	\$ 500			\$ 500
Sponsorship- Tahoe Reno Golf Media Tour 6/6-6/11/21	\$ 500			\$ 500
WCHD Mountain Golf SNCK bar permit # H20-0885FOOD			\$ 500	\$ 500
The "Full Color Iron" Golf Towel 12" x 18"			\$ 495	\$ 495
Mountain Golf Course. outside ice maker dispenser repair			\$ 472	\$ 472
Mtn. Golf Off Road Diesel @ \$2.353 per gal	\$ 471			\$ 471
ANNUAL FIRE EXTINGUISHER INSPECTION - Champ Golf Maintenance	\$ 463			\$ 463
Mtn Golf Off Road Diesel @ \$3.034 per gal	\$ 455			\$ 455
Mtn Golf Off Road Diesel 200 Gal @ \$2.223 per Gal	\$ 445			\$ 445
Mountain Golf - FIRE EXTINGUISHER INSPECTION		\$ 440		\$ 440
Weekly Service 02/10/22-03/09/22 Golf (Fairway Blvd)		\$ 437		\$ 437
Weekly Service 03/10/22-04/09/22 Golf (Fairway Blvd)		\$ 437		\$ 437
Health Operating Permit Permit # H20-0880FOOD Champ Golf Snack bar			\$ 400	\$ 400
Mountain Golf Maint -Service	\$ 375			\$ 375
Sprinkler Test & Inspect - Golf Maintenance B1 - 931 Fairway Blvd 09.01.2020-08.31.2021	\$ 350			\$ 350
System-SP-Dry Sprinkler - Champ Golf		\$ 350		\$ 350
System-SP-Dry Sprinkler - Champ Golf BI-931 F			\$ 350	\$ 350
Golf Merchandise for Resale Ref Orig Inv 910861875	\$ 348			\$ 348
Business License Renewal Mountain Golf Resort # W18193A-LIC	\$ 348			\$ 348
Championship Golf Cart Barn (Sec) - Replaced contact on south rollup door		\$ 340		\$ 340
Service - Mountain Golf			\$ 327	\$ 327
Golf Embroidery			\$ 326	\$ 326
CO2 CYLINDER RENT GID GOLF	\$ 324			\$ 324
Fertilizer / Chemicals - Golf			\$ 313	\$ 313
Golf Tee White			\$ 303	\$ 303
Championship Golf Course - Backup Lines Apr23			\$ 252	\$ 252
Per Diem for Golf Industry Show 02.06-02.09.23			\$ 242	\$ 242
Spectrum Golf 09/01/21 -09/30/21		\$ 233		\$ 233
Championship Golf Cart Barn (Sec) - Burglar Alarm Installation Parts	\$ 225			\$ 225
Golf Course Maint Bldg (Sec) - Burglar Alarm Installation Parts	\$ 225			\$ 225
Mountain Golf Pro Shop (Sec) - Burglar Alarm Installation Parts	\$ 225			\$ 225
Golf Merchandise for Resale (Ref CM 16021984)		\$ 223		\$ 223
Champ Golf 03.07-04.06.23			\$ 217	\$ 217
Golf Merchandise for Resale (ref. CM 300372927)		\$ 214		\$ 214
Golf Merchandise for Resales Ref CM 15596371	\$ 206			\$ 206
Renew Golf Course Superintendent			\$ 195	\$ 195
Golf Shop Bags	\$ 181			\$ 181
Golf Merchandise for Resale (Ref. CM 16466952)			\$ 179	\$ 179
Permit # 206754Inv 370698 Champ Golf			\$ 175	\$ 175
Golf Course Maint Bldg - Service labor		\$ 170		\$ 170
June 2023 Armored Car Services - Golf			\$ 168	\$ 168
Golf Merchandise for Reale			\$ 165	\$ 165
Ivgid Mountain Golf Course - SVC- 3/2/21 BK* Replaced battery in men?s room heat.	\$ 160			\$ 160
Golf Maint. 02/09/23-03/08 Acct#8354130020384038			\$ 158	\$ 158
Ice machine sanitizer, Mountain Golf		\$ 157		\$ 157
Spectrum Golf 12/01/21 -12/31/21		\$ 152		\$ 152
Golf Merchandise for Resale (Ref. CM 15512121)	\$ 150			\$ 150

¹³ Vendor names available upon request by management. Additionally, no direct observation is noted from this analysis.

Incline Village General Improvement District
Appendix 2 – Analysis Charts

Analysis of Disbursements with a Description Containing ‘Golf’ during the Scope Period (continued)¹⁴

Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Total Disbursements
Golf Small Equipment (Ref CM 15512121)	\$ 150			\$ 150
Ivgid Mountain Golf Course	\$ 150			\$ 150
Shredding service for Admin 05/12/21, Ski 05/19/21 and Golf 05/19/21	\$ 146			\$ 146
Shredding service for Admin 07/07/21, Ski 07/14/21 and Golf 07/14/21		\$ 146		\$ 146
Shredding service for Admin 08/05/20, Ski 08/12/20 and Golf 08/12/20	\$ 146			\$ 146
Shredding Service for Admin 09/30/20, Ski 10/07/20, Golf 10/07/20	\$ 146			\$ 146
Shredding service for Admin 11/25/20, Ski 12/02/20 and Golf 12/02/20	\$ 146			\$ 146
Golf Clubs	\$ 144			\$ 144
Golf Ring Target			\$ 130	\$ 130
Mountain Golf Pro Shop (Fire) - SVC* 4/13/21 RB* ANNUAL FIRE INSPECTION	\$ 130			\$ 130
False Alarm - Mountain Golf Course (Lodge)	\$ 125			\$ 125
False Alarm- Mountain Golf Course (Lodge)	\$ 125			\$ 125
Golf Merchandise for Sale	\$ 120			\$ 120
Golf Merchandised for Resale	\$ 120			\$ 120
Spectrum Golf 10/01/21 -10/31/21		\$ 118		\$ 118
Backup Lines for Champ Golf Dec22			\$ 107	\$ 107
Shredding Services for Admin 12/23/20, 01/20/21 & Golf 12/30/20	\$ 107			\$ 107
Championship Golf Course - Backup Lines Feb23			\$ 106	\$ 106
Golf Merchandise for Resale		\$ 101		\$ 101
False Alarm - Championship Golf Course - Cart Barn	\$ 100			\$ 100
Permit # 206753 Champ Golf			\$ 100	\$ 100
Permit # 206758 Invoice # 337575 Mountain Golf Course		\$ 100		\$ 100
Repair on champ Golf Course outside ice dispenser	\$ 95			\$ 95
Golf Merchandise for Resale Ref CM 16129486		\$ 85		\$ 85
Golf Maint. 03/09/23-04/08 Acct #8354130020384038			\$ 81	\$ 81
Shredding service for Golf 08/24/22 and 09/21/22			\$ 79	\$ 79
Golf Maint 04/09-05/08/23Acct #8354130020384038			\$ 78	\$ 78
Golf Merchandise for Whole Sale		\$ 77		\$ 77
Shredding service for Golf 08/11/21 and 09/08/21		\$ 74		\$ 74
Shredding service for Admin 06.09.21 & Golf 06.16.21	\$ 72			\$ 72
Shredding service for Admin 09/02/20, and Golf 09/09/20	\$ 72			\$ 72
Shredding Services for Admin & Golf 11/28/20 and 11/04/20	\$ 72			\$ 72
Golf Maint. 01/09/23-02/08 Acct #8354130020384038			\$ 71	\$ 71
Golf Merchandise for Resale Ref CM # 6907674240	\$ 70			\$ 70
Golf Merchandise for Resale (Ref CM 16548067)			\$ 67	\$ 67
Golf Maint 06/09-07/08/23Acct #8354130020384038			\$ 66	\$ 66
CYLINDER RENT SUMMARY 01/20/2022 TO 02/20/2022 GID GOLF		\$ 62		\$ 62
CYLINDER RENT SUMMARY 03/20/2022 TO 04/20/2022 GID GOLF		\$ 62		\$ 62
CYLINDER RENT SUMMARY 05/20/2022 TO 06/20/2022 GID GOLF		\$ 62		\$ 62
CYLINDER RENT SUMMARY 12/20/2021 TO 01/20/2022 GID GOLF		\$ 62		\$ 62
CYLINDER RENT SUMMARY 04/20/2022 TO 05/20/2022 GID GOLF		\$ 61		\$ 61
CYLINDER RENT SUMMARY 11/20/2021 TO 12/20/2021 GID GOLF		\$ 61		\$ 61
Golf Merchandise for Resale - Ref CM 15560772	\$ 60			\$ 60
CYLINDER RENT SUMMARY 01/20/2021 TO 02/20/2021 GID GOLF	\$ 59			\$ 59
CYLINDER RENT SUMMARY 03/20/2021 TO 04/22/2021 GID GOLF	\$ 59			\$ 59
CYLINDER RENT SUMMARY 05/20/2021 TO 06/20/2021 GID GOLF	\$ 59			\$ 59
CYLINDER RENT SUMMARY 07/20/2021 TO 08/20/2021 GID GOLF		\$ 59		\$ 59
CYLINDER RENT SUMMARY 08/20/2021 TO 09/20/2021 GID GOLF		\$ 59		\$ 59
CYLINDER RENT SUMMARY 10/20/2021 TO 11/20/2021 GID GOLF		\$ 59		\$ 59
CYLINDER RENT SUMMARY 12/20/2020 TO 01/20/2021 GID GOLF	\$ 59			\$ 59
CYLINDER RENT SUMMARY 02/20/2022 TO 03/20/2022 GID GOLF		\$ 58		\$ 58
CYLINDER RENT SUMMARY 04/20/2021 TO 05/20/2021 GID GOLF	\$ 58			\$ 58
CYLINDER RENT SUMMARY 06/20/2021 TO 07/20/2021 GID GOLF		\$ 58		\$ 58
CYLINDER RENT SUMMARY 09/20/2021 TO 10/20/2021 GID GOLF		\$ 58		\$ 58
CYLINDER RENT SUMMARY 11/20/2020 TO 12/20/2020 GID GOLF	\$ 58			\$ 58
Golf Merchandise for Resale Ref CM 7010004	\$ 57			\$ 57
CYLINDER RENT SUMMARY 02/20/2021 TO 03/20/2021 GID GOLF	\$ 55			\$ 55
CYLINDER RENT SUMMARY 10/20/2020 TO 11/20/2020 GID GOLF	\$ 54			\$ 54
CYLINDER RENT SUMMARY 9/20/2020 TO 10/20/2020 GID GOLF	\$ 52			\$ 52
CYLINDER RENT SUMMARY 07/20/2020-08/20/2020 GID GOLF	\$ 52			\$ 52
CYLINDER RENT SUMMARY 8/20/2020 TO 9/20/2020 GID GOLF	\$ 52			\$ 52
CYLINDER RENT SUMMARY 06/20/2020-07/20/2020 GID GOLF	\$ 50			\$ 50
Golf Merchandise for Resale -- Discount PB	\$ 47			\$ 47
CO2 CYLINDER GID GOLF		\$ 42		\$ 42
Shredding Serv Golf 05.03.23			\$ 40	\$ 40

¹⁴ Vendor names available upon request by management. Additionally, no direct observation is noted from this analysis.

Incline Village General Improvement District
Appendix 2 – Analysis Charts

Analysis of Disbursements with a Description Containing ‘Golf’ during the Scope Period (continued)¹⁵

Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Total Disbursements
Shredding Serv Golf 05.31.23			\$ 40	\$ 40
Shredding Serv Golf 04.05.23			\$ 40	\$ 40
Shredding serv. Golf 03.08.23			\$ 40	\$ 40
Shredding service for Golf 02/08/23			\$ 40	\$ 40
Shredding service for Golf 06/29/2022			\$ 40	\$ 40
Shredding service for Golf 07/27/22			\$ 40	\$ 40
Shredding service for Golf 10/19/22			\$ 40	\$ 40
Shredding service for Golf 11/16/22			\$ 40	\$ 40
Shredding service for Golf 12/14/22			\$ 40	\$ 40
Shredding service for Golf 05/04/22		\$ 37		\$ 37
Shredding service for Golf 06/01/2022		\$ 37		\$ 37
Shredding service for Golf 07/15/20	\$ 37			\$ 37
Shredding service for Golf 09/29/21		\$ 37		\$ 37
Shredding service for Golf 11/033/21		\$ 37		\$ 37
Shredding service for Golf 12/08/21		\$ 37		\$ 37
Permit # 206753 Inv 344618 Champ Golf		\$ 24		\$ 24
Spectrum Golf 01/01/22 -01/30/22		\$ 5		\$ 5
Shipping for Golf Merchandise for Resale		\$ 3		\$ 3
07/01/21-07/15/21 Cleaning - Admin, Chateau, PW, Aspen Grove, Mountain Golf		\$ -		\$ -
Credit for Golf Shipping			\$ (18)	\$ (18)
Credit for golf Merchandise Ref Inv 1273771	\$ (57)			\$ (57)
Credit for Golf Merchandise for Resale - Ref Inv. 15547093	\$ (63)			\$ (63)
Credit for golf merchandise for resale (Ref Inv 16531024)			\$ (69)	\$ (69)
Credit for Golf Merchandise for Resale Ref Inv # 6907530567	\$ (70)			\$ (70)
Credit for Golf Small Equipment (Ref. inv. 15449880)	\$ (150)			\$ (150)
Credit for invoice X646039 Golf Merchandise for Resale			\$ (206)	\$ (206)
Credit for Golf Merchandise for Resale (ref. Inv 164558598)			\$ (220)	\$ (220)
Credit golf merchandise for resale	\$ (300)			\$ (300)
Credit for golf Merchandise for Resale Ref Inv. 16250554		\$ (303)		\$ (303)
Credit for Safety Golf Cup	\$ (630)			\$ (630)
Credit Invoice 0935052617 Golf Merchandise for Resale			\$ (766)	\$ (766)
Credit for golf items for resale ref inv. # 6764550		\$ (870)		\$ (870)
Credit for Golf Demo			\$ (10,485)	\$ (10,485)
Credit for golf merchandise for resale	\$ (20,754)	\$ (8,938)	\$ (2,313)	\$ (32,006)
Grand Total	\$ 1,040,126	\$ 1,219,971	\$ 1,010,733	\$ 3,270,830

¹⁵ Vendor names available upon request by management. Additionally, no direct observation is noted from this analysis.

Incline Village General Improvement District
Appendix 2 – Analysis Charts

Analysis of Disbursements with a Description Containing 'Tennis' during the Scope Period¹⁶

Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Total Disbursements
Tennis Center Renovation. Work bid per NRS 338. Board awarded on June 10, 2020.	\$ 1,626,597			\$ 1,626,597
Tennis Merchandise for Resale	\$ 10,097	\$ 15,712	\$ 15,017	\$ 40,826
Tennis Center Renovation. Construction administration services per ASA 58. Awarded by the Board on June 10, 2020.	\$ 35,613	\$ 1,245		\$ 36,858
Deck Furniture - Tennis Area (Part CIP #4588BD1604, part operating)		\$ 22,042		\$ 22,042
Tennis Center Renovation, warranty materials inspection and testing. Will be reimbursed by D. Fraiman Construction.		\$ 5,598		\$ 5,598
Tennis Center Renovation Project; security alarm system per proposal dated August 10, 2020.	\$ 4,472			\$ 4,472
Tennis Center Renovation Project; security alarm system per proposal dated August 10, 2020.	\$ 3,945			\$ 3,945
Rec & Tennis			\$ 3,930	\$ 3,930
Rec-Center & Tennis - Layout & Striped-Parking Stalls	\$ 3,501			\$ 3,501
Food & beverage for the 2022 Tennis and Pickleball Open.			\$ 3,500	\$ 3,500
Tennis Supply			\$ 2,491	\$ 2,491
Rec-Center & Tennis- Painted Handicap Logo & hash lines, etc.		\$ 2,241		\$ 2,241
Tennis merch for resale	\$ 2,082			\$ 2,082
Backup lines for Admin #775 831-2000, Ski #775 831-2013, MT Golf #775 831-2011, etc.	\$	\$ 1,674		\$ 1,674
2 Navy Tennis/Pickleball Court Awnings			\$ 1,600	\$ 1,600
Tennis Merchandise for Resale and Operating Supply		\$ 1,571		\$ 1,571
Backup Lines for Tennis	\$ 603	\$ 758		\$ 1,362
Water Fill Station Grant Program -2 stations installed 2 X \$500 Granitbakken main lodge and Tennis Center	\$ 1,000			\$ 1,000
TENNIS PATCH Furnish, Deliver And Install 3" Compacted Thickness Type 3 PG64-22 Asphalt Permanent Patch		\$ 882		\$ 882
Tennis Complex (Sec). - Change Order #1	\$ 780			\$ 780
Reimbursement for Refrigerator purchase for Tennis	\$ 700			\$ 700
Rekey TENNIS COURTS			\$ 489	\$ 489
Tennis center icemaker maker repair			\$ 409	\$ 409
H20-0887FOOD Tennis			\$ 400	\$ 400
Health Operating Permit # H20-0887FOOD Tennis Complex Grocery		\$ 381		\$ 381
Health Operating Permit # H20-0887FOOD Tennis Complex Grocery	\$ 374			\$ 374
HP LASERJET PRO MFP M227FDW PRINTER, HP 30A LASERJET TONER CART BLK for Tennis	\$ 326			\$ 326
Application for Cabaret License (L-3) for Tennis	\$ 302			\$ 302
Weekly Service 04/02/21-04/29/21 Tennis Center	\$ 280			\$ 280
Operating Supply for Rec Center and Tennis		\$ 274		\$ 274
Ivgid Tennis Complex	\$ 273			\$ 273
Acct # 036659377 Tennis	\$ 254			\$ 254
Weekly Service 09/10/20-10/07/20 Tennis Center	\$ 241			\$ 241
Tennis Complex - Fire - Service is prorated from its Billing Activation date to Customer's next cycle billing date	\$ 231			\$ 231
Pickleball & Tennis Award various graphics			\$ 228	\$ 228
Weekly Service 04/30/21-05/27/21 Tennis Center	\$ 205			\$ 205
Satellite svc for 05/14/22-6/13/22 Tennis Acct 036659377		\$ 182		\$ 182
Weekly Service 10/08/20-11/04/20 Tennis Center	\$ 166			\$ 166
Weekly Service 11/05/20-12/02/20 Tennis Center	\$ 166			\$ 166
Weekly Service 12/03/20-12/30/20 Tennis Center	\$ 166			\$ 166
Pickleball & Tennis Award			\$ 163	\$ 163
Direct TV Tennis Acct 036659377 05.14.23-06.13.23			\$ 158	\$ 158
Direct TV Tennis Acct 036659377 04.14.23-05.13.23			\$ 154	\$ 154
Satellite svc for 06/14/22-7/13/22 Tennis Acct 036659377		\$ 153		\$ 153
Direct TV Tennis Acct 036659377 06.14.23-07.13.23			\$ 153	\$ 153
Ivgid Tennis Complex, 964 Incline Way, Incline Village, NV - 1.0 Service Labor	\$ 150			\$ 150
Tennis Complex (Sec) - SVC- 5/5/21 BK	\$ 150			\$ 150
Satellite svc for 07/14/21-08/13/21 Tennis Acct 036659377		\$ 147		\$ 147
Satellite svc for 07/14/22-8/13/22 Tennis Acct 036659377			\$ 147	\$ 147
Satellite svc for 08/14/21-09/13/21 Tennis Acct 036659377		\$ 147		\$ 147
Satellite svc for 08/14/22-9/13/22 Tennis Acct 036659377			\$ 147	\$ 147
Satellite svc for 09/14/21-10/13/21 Tennis Acct 036659377		\$ 147		\$ 147
Satellite svc for 09/14/22-10/13/22 Tennis Acct 036659377			\$ 147	\$ 147
Satellite svc for 10/14/22-11/13/22 Tennis Acct 036659377			\$ 147	\$ 147
Satellite svc for 06/14/21-07/13/21 Tennis Acct 036659377	\$ 83			\$ 83
Refund Tennis Open			\$ 50	\$ 50
Keys for Tennis		\$ 21		\$ 21
Tennis repair parts		\$ 15		\$ 15
Credit for Satellite svc for 09/14/21-10/13/21 Tennis Acct 036659377		\$ (5)		\$ (5)
Credit for Satellite svc for 11/14/22-11/13/22 Tennis Acct 036659377			\$ (54)	\$ (54)
Grand Total	\$ 1,692,757	\$ 53,186	\$ 29,276	\$ 1,775,219

¹⁶ Vendor names available upon request by management. Additionally, no direct observation is noted from this analysis.

Incline Village General Improvement District
Appendix 2 – Analysis Charts

Analysis of Disbursements with a Description Containing 'Ski' during the Scope Period¹⁷

Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Total Disbursements
Diamond Peak Ski Resort Final Audit 07/01-07/01/24			\$ 225,313	\$ 225,313
Diamond Peak Ski Resort Final Audit 07/01/22-07/01/23 General Liability and Excess Liability			\$ 187,981	\$ 187,981
Four Snowmaking Fan Guns; 2021/2022 Capital Improvement Program; Ski Project #3464SI1002; Vendor TechnoAlpin USA Inc.		\$ 122,600		\$ 122,600
LAKE TAHOE BASIN MGT UNIT 2019 SKI SLOPE OR SKI TRAIL - Diamond Peak, 2019 Final Fees, 2020 - Diamond Peak, Final Fees	\$ 109,731			\$ 109,731
FY21-FY22 USDA Ski Area Use Permit			\$ 87,679	\$ 87,679
Lakeview Ski Lift Maintenance & Improvements, Procurement of ski lift motor drive and control panel equipment.	\$ 87,120			\$ 87,120
Pavement maintenance, Diamond Peak and Ski Way.(PO 22300089 CIP 3469LI1105)			\$ 75,190	\$ 75,190
Lakeview Ski Lift Maintenance and Improvements; Refurbish and Rebuild Gear Reducer, Board-approved on 7/13/2021.		\$ 73,387		\$ 73,387
EXL Media 2020-21 media buying services for Diamond Peak Ski Resort - paid media spending	\$ 68,769			\$ 68,769
NV Energy January 2021 PW and Ski	\$ 63,281			\$ 63,281
Procurement purchase per NRS 332:Replace Surface Ski Lift 2021/2022 Capital Improvement Project; Ski #3467LE1703; Vendor; Star Lifts USA		\$ 55,565		\$ 55,565
EXL Media 2021-22 media buying services for Diamond Peak Ski Resort - paid media spending. (Service 01/01/22-01/14/22)		\$ 43,341		\$ 43,341
EXL Media 2021-22 media buying services for Diamond Peak Ski Resort - paid media spending. (Period 02.01.22-02.28.22)		\$ 42,901		\$ 42,901
EXL Media 2021-22 media buying services for Diamond Peak Ski Resort - paid media spending.		\$ 40,650		\$ 40,650
2021/2022 Capital Improvement Project #3462HE1711; etc.		\$ 35,647		\$ 35,647
2021/2022 Capital Improvement Project #3462HE1711; etc.		\$ 35,647		\$ 35,647
Diamond Peak flooring material replacement, ski lodge flooring and stairwell, child ski center, etc.		\$ 35,604		\$ 35,604
Diamond Peak flooring material replacement, ski lodge flooring and stairwell, child ski center, etc.			\$ 35,604	\$ 35,604
Diamond Peak Ski Resort Janitorial Services Contract to CC Cleaning, LLC.	\$ 34,125			\$ 34,125
2021/2022 Capital Improvement Project #3462HE1711; etc.		\$ 26,600		\$ 26,600
Video streaming and distribution services for District's webcams at Diamond Peak ski resort and Ski Beach.	\$ 11,988	\$ 11,988		\$ 23,976
Operating Expense - Doppelmayer Ski Lift Parts for annual maintenance.	\$ 18,953			\$ 18,953
2021/2022 Capital Improvement Project #3426HE1711 Lodgepole ski lift maintenance and improvements; etc.		\$ 18,398		\$ 18,398
Replace 105 Jr. rental skis as CIP #3468RE0002 was deferred by BOT's at the April 14 2020 meeting. The purchase will replace skis	\$ 18,271			\$ 18,271
EXL Media 2021-22 media buying services for Diamond Peak Ski Resort - paid media spending. (01.01.21-12.31.21 Pass Sales)		\$ 16,818		\$ 16,818
Approved 2020/2021 capital project Ridge Ski Lift Maintenance and improvements CIP#3462HE1903 Budget amount \$45,000	\$ 16,650			\$ 16,650
Bulk Fuel-Ski Off Road Diesel @ \$4.091 per Gal			\$ 16,362	\$ 16,362
Bulk Fuel- Ski Off Road Diesel @ \$4.177 per gal			\$ 16,289	\$ 16,289
Ski Resort Snowmobile Fleet Replacement	\$ 14,452			\$ 14,452
Ski Resort Snowmobile Fleet Replacement. Per Quote 28793-C7C5P6.		\$ 14,218		\$ 14,218
purchase Ski lift tickets - 25,000 - regular, 10,000 - restricted and 40,000 live = 75,000	\$ 13,312			\$ 13,312
Replacement Spline Shaft and Torque Hub for Lakeview Lift.2020/2021 approved capital project	\$ 13,280			\$ 13,280
Purchase of a new 37-pair Communications Line for Lakeview Ski Lift. CIP Project #3462HE1702	\$ 13,224			\$ 13,224
Village Ski Loft Merchandise Sales December 2021. VLS Due 82% X \$14,134.34=11,590.07		\$ 11,590		\$ 11,590
Red Fox Ski Lift Maintenance			\$ 11,559	\$ 11,559
2021/2022 Capital Improvement Project #3462HE1711; Lodgepole ski lift maintenance and improvements; etc.		\$ 10,856		\$ 10,856
COMMENTS: 2022 - Diamond Peak, Advanced Minimum Fee		\$ 10,404		\$ 10,404
Replacement Equipment Rental Helmets - Ski Venue - Operating 340.34.680.7435 (PO22-0200)			\$ 10,239	\$ 10,239
Safehold Special Risk General Liability - Self-Insured Retention fee Case no. SKI039790	\$ 10,000			\$ 10,000
Replacement electrical motor drive components Crystal Express ski lift	\$ 9,988			\$ 9,988
Ski Area Master Plan Implementation; preliminary consulting work associated with environmental entitlements	\$ 9,640			\$ 9,640
Invoice# 1454 Shuttle Lease- Ski Venue - Holiday Period		\$ 8,801		\$ 8,801
Rossignol Demo ski purchase 340-34-680-7435.Purchase 15 units to replace		\$ 8,504		\$ 8,504
Stripe Ski lots and Road Parking		\$ 7,877		\$ 7,877
Pavement Maintenance, Ski Beach and Beaches Flatscape work, bid per NRS 338.	\$ 6,920			\$ 6,920
January 2021 Trash Service-Ski 01/01/21-01/15/21	\$ 6,854			\$ 6,854
Ski resort Parking Lot striping	\$ 6,765			\$ 6,765
Hyatt Sport Shop January 2021 sale of Village ski Loft products. Village Ski Loft due 82% of sales. \$7,969.29 X 82% = \$6,534.82	\$ 6,535			\$ 6,535
Skid steer blower rental for snow removal			\$ 6,485	\$ 6,485
Hyatt Sport Shop February 2021 sale of Village ski Loft products. Village Ski Loft due 82% of sales. \$7,206.16 X 82% = \$5,909.05	\$ 5,909			\$ 5,909
Rossignol Demo ski purchase 340-34-680-7435. March 11, 2021. Purchase units to replace		\$ 5,802		\$ 5,802
Hyatt Sport Shop December 2020 sale of Village ski Loft products. Village Ski Loft due 82% of sales. \$6,906.17 X 82% = \$5,663.06	\$ 5,663			\$ 5,663
Administration ValP Hardware and Configuration, Ski ValP Hardware and Configuration		\$ 5,641		\$ 5,641
Village Ski Loft Merchandise Sales February 2022. VLS Due 82% X \$6,494.50 = \$5,325.49		\$ 5,325		\$ 5,325
Hyatt Sport Shop March 2021 sale of Village ski Loft products. Village Ski Loft due 82% of sales. \$6,440.31 X 82% = \$5,281.05	\$ 5,281			\$ 5,281
EXL Media 2021-22 media buying services for Diamond Peak Ski Resort Employment Campaigns - paid media spending		\$ 4,994		\$ 4,994
Preventative maintenance of elevator equipment July 1, 2021 - June 30, 2022 Ski Resort		\$ 4,751		\$ 4,751
Replacement Equipment Rental Demo Skis - Ski Venue - Operating 340.34.680.7435 (PO 22-0199)			\$ 4,676	\$ 4,676
Salomon Demo ski purchase 340-34-680-7435. March 23, 2021. Purchase 12 units to replace		\$ 4,642		\$ 4,642
Ski Shop Oil	\$ 4,536			\$ 4,536
Ski Way and Diamond Peak Parking Lot Reconstruction; follow-on pavement reconstruction	\$ 4,500			\$ 4,500
Lodgepole ski lift professional services gear reducer inspection by Artec Machine Systems Quote No. ZY213695 340.34.620.7510		\$ 4,393		\$ 4,393
Village Ski Loft Merchandise Sales January 2022. VLS Due 82% X \$5,317.03 = \$4,359.96		\$ 4,360		\$ 4,360
Ski Rentals			\$ 4,100	\$ 4,100
ANNUAL FIRE EXTINGUISHER INSPECTION - Diamond Peak Ski	\$ 3,988			\$ 3,988

¹⁷ Vendor names available upon request by management. Additionally, no direct observation is noted from this analysis.

Incline Village General Improvement District
Appendix 2 – Analysis Charts

Analysis of Disbursements with a Description Containing ‘Ski’ during the Scope Period (continued)¹⁸

Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Total Disbursements
December 2020 Trash Service-Ski	\$ 3,883			\$ 3,883
Village Ski Loft Merchandise Sales March 2022. VLS Due 82% X \$4,266.93 = \$3,498.88		\$ 3,499		\$ 3,499
Diamond Peak Ski Resort Final Audit 07/01/20-07/01/21 General Liability and Excess Liability		\$ 3,363		\$ 3,363
Cockroach/Rodent, Large Fly, Any Program - Ski	\$ 2,871	\$ 479		\$ 3,350
Jan 2023 Trash Service-Ski 01.16.23-01.31.23 30 YD			\$ 3,178	\$ 3,178
Video streaming and distribution services for District's webcams at Diamond Peak ski resort and Ski Beach. (PO 22300032)			\$ 2,997	\$ 2,997
Upper Shop - Diamond Ski 7/20/21 Service		\$ 2,775		\$ 2,775
Blue Ski Tag Ties, 5000 per case		\$ 2,760		\$ 2,760
Weekly Service 06/28/22-07/05/22 Ski Beach			\$ 2,760	\$ 2,760
Service - Diamond Peak Ski			\$ 2,715	\$ 2,715
Diamond Peak Ski - FIRE EXTINGUISHER INSPECTION		\$ 2,705		\$ 2,705
Dec 2022 Trash Service-Ski 12.16.22-12.31.22			\$ 2,469	\$ 2,469
February 2022 Trash Service-Ski (02/16/22-02/28/22)		\$ 2,440		\$ 2,440
December 2021 Trash Service-Ski (12/16/21-12/31/21)		\$ 2,380		\$ 2,380
February 2022 Trash Service-Ski (02/01/22-02/15/22)		\$ 2,380		\$ 2,380
Jan 2023 Trash Service-Ski 01.01.23-01.15.23			\$ 2,380	\$ 2,380
January 2022 Trash Service-Ski (01/01/22-01/15/22)		\$ 2,380		\$ 2,380
Weekly Service 06/19/20-07/16/20 SKI BEACH	\$ 2,325			\$ 2,325
February 2021 Trash Service-Ski 03/01/21-03/15/21	\$ 2,285			\$ 2,285
June expense Cat Skid Steer			\$ 2,175	\$ 2,175
Take down, chipping, hauling, and clean up of dead Fir tree flagged with pink ribbon	\$ 2,175			\$ 2,175
Ski Shipping	\$ 941	\$ 1,114	\$ 30	\$ 2,086
Service Call Ski Fleet Bay			\$ 2,076	\$ 2,076
April 2021 Trash Service-Ski	\$ 2,071			\$ 2,071
Lifeguarding and Waterfront Skills	\$ 905	\$ 581	\$ 567	\$ 2,053
Emergency Phone for Ski Beach		\$ 1,945		\$ 1,945
Ski Beach			\$ 1,795	\$ 1,795
Preventative maintenance of elevator equipment July 1, 2021 - June 30, 2022 Skier Services Bldg		\$ 1,781		\$ 1,781
January 2022 Trash Service (1-4 yard Dumpster)-Ski		\$ 1,676		\$ 1,676
January 2022 Trash Service-Ski (01/16/22-01/31/22)		\$ 1,676		\$ 1,676
Backup lines for Admin #775 831-2000, Ski #775 831-2013, MT Golf #775 831-2011, etc.		\$ 1,674		\$ 1,674
December 2021 Trash Service-Ski		\$ 1,666		\$ 1,666
Ski Tags			\$ 1,605	\$ 1,605
Ski Beach - Layout & Striped Boat Lane - Painted Arrows		\$ 1,595		\$ 1,595
March 2022 Trash Service-Ski (03/01/22-03/15/22)		\$ 1,587		\$ 1,587
Hyatt Sport Shop November 2020 sale of Village ski Loft products. Village Ski Loft due 82% of sales.	\$ 1,580			\$ 1,580
Tool Bench, 8'galvanized combo ski/snowboard rack		\$ 1,575		\$ 1,575
Weekly Service 07/17/20-08/13/20 SKI BEACH	\$ 1,575			\$ 1,575
Weekly Service 08/14/20-09/10/20 SKI BEACH	\$ 1,575			\$ 1,575
March 2021 Trash Service-Ski 03/16/21-03/31/21	\$ 1,523			\$ 1,523
Diamond Peak Ski Resort Children's Area for Day Camp			\$ 1,500	\$ 1,500
April 2022 Trash Service-Ski (04/01/22-04/15/22)		\$ 1,498		\$ 1,498
March 2022 Trash Service-Ski (03/16/22-03/31/22)		\$ 1,498		\$ 1,498
Hyatt Sport Shop April 2021 sale of Village ski Loft products. Village Ski Loft due 82% of sales.	\$ 1,463			\$ 1,463
Cockroach/Rodent, Large Fly, Ant Program - Ski		\$ 1,436		\$ 1,436
Backup lines for Ski	\$ 603	\$ 758		\$ 1,362
Weekly Service 09/11/20-10/08/20 SKI BEACH	\$ 1,334			\$ 1,334
Refund for unused Group Ski Trip credit remaining- Order ID # 21339152		\$ 1,328		\$ 1,328
SKI BEACH HOLIDAY SERVICE July 4, 2020	\$ 1,310			\$ 1,310
Ski Beach - Layout & Striped Boat Lane	\$ 1,295			\$ 1,295
January 2022 Trash Service-Ski		\$ 1,111		\$ 1,111
Upper Shop - Diamond Ski, Precision Test Tank (12K and under), etc.	\$ 1,072			\$ 1,072
December 2022 Trash Service-Ski (12/01/22-12/31/22)			\$ 1,064	\$ 1,064
Emergency Phone for Ski Beach (Ref PO 22-0304)			\$ 1,058	\$ 1,058
January 2021 Trash Service-Ski	\$ 1,052			\$ 1,052
Ski Merchandise for Resale			\$ 1,051	\$ 1,051
Reimbursement for Cost of PSIA Alpine Ski Level 1 Certification Exam on April 1st and 2nd 2021	\$ 1,050			\$ 1,050
Sprinkler Test & Inspect - Diamond Peak Ski Resort - Fleet - 1210 Ski Way 09.01.2020-08.31.2021	\$ 1,016			\$ 1,016
System-SP-Wet Sprinkler and System-SP-FIRE Pump SKI Way		\$ 1,016		\$ 1,016
Replacement Equipment Rental Demo Skis - Ski Venue - Operating 340,34,680,7435 (PO 22-0201)			\$ 998	\$ 998
Feb 2023 Trash Service-Ski 02.01.23-02.28.23			\$ 983	\$ 983
Jan 2023 Trash Service-Ski 01.01.23-01.31.23			\$ 983	\$ 983
Cockroach/Rodent, Large Fly, Ant Program SKI		\$ 957		\$ 957
21766- 4-IVGID- Ski Hill Facility- Troubleshoot Furnace	\$ 915			\$ 915
System-SP-Wet Sprinkler - Ski Resort Main Lodge		\$ 191	\$ 704	\$ 895

¹⁸ Vendor names available upon request by management. Additionally, no direct observation is noted from this analysis.

Incline Village General Improvement District
Appendix 2 – Analysis Charts

Analysis of Disbursements with a Description Containing ‘Ski’ during the Scope Period (continued)¹⁹

Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Total Disbursements
June 2021 Trash Service (1-4 yard Dumpster)-Ski	\$ 888			\$ 888
Nitrogen - CO2 Ski			\$ 848	\$ 848
Printing Forms Speedtronic Pro, Speedtronic, Skitronic Plus, WINTERSTEIGER Slik Waxes Bulk Waffles	\$ 839			\$ 839
July 2021 Trash Service (1-4 yard Dumpster)-Ski		\$ 790		\$ 790
August 2021 Trash Service (1-4 yard Dumpster)-Ski		\$ 779		\$ 779
November 2021 Trash Service (1-4 yard Dumpster)-Ski		\$ 779		\$ 779
October 2021 Trash Service (1-4 yard Dumpster)-Ski		\$ 779		\$ 779
September 2021 Trash Service (1-4 yard Dumpster)-Ski		\$ 779		\$ 779
Village Ski Loft Merchandise Sales April 2022, VLS Due 82% X \$940.87 = \$771.51		\$ 772		\$ 772
February 2021 Trash Service-Ski 02/16/21-02/28/21	\$ 762			\$ 762
January 2021 Trash Service-Ski 01/16/21-01/31/21	\$ 762			\$ 762
May 2021 Trash Service-Ski	\$ 762			\$ 762
Change Combo for Rec, Ski, Golf & Beaches			\$ 750	\$ 750
Direct TV Ski Acct # 022145763 01/27/23-02/26/23			\$ 676	\$ 676
Direct TV Ski Acct 022145763 06/27-07/26/23			\$ 672	\$ 672
Direct TV Ski Acct 022145763 02/27-03/26/23			\$ 672	\$ 672
Direct TV Ski Acct 022145763 04/27-05/26/23			\$ 672	\$ 672
Direct TV Ski Acct 022145763 05/27-06/26/23			\$ 672	\$ 672
Village Ski Loft Merchandise Sales November 2021, VSL Due 82% \$817.90 X 82% = \$670.68		\$ 671		\$ 671
Direct TV Ski Acct 022145763 03/27-04/26/23			\$ 666	\$ 666
Ski beach portable toilets Jan 2023			\$ 636	\$ 636
Direct TV Ski Acct # 022145763 12/27/21-01/26/22		\$ 623		\$ 623
Steam Cleaned Hoods, Ducts and Fans DIAMOND PEAK SKI RESORT (ANNUAL)			\$ 605	\$ 605
SKI SET L QST MAX Jr M + L6 GW J2 140, BINDINGS L L6 GW Black/White J2 80, SKIS L QST MAX Jr M Blue/White 140	\$ 579			\$ 579
Direct TV Ski Acct # 022145763 01/27/22-02/26/22		\$ 577		\$ 577
Direct TV Ski Acct # 022145763 04/27/22-05/26/22		\$ 572		\$ 572
Direct TV Ski Acct # 022145763 05/27/22-06/26/22		\$ 572		\$ 572
Direct TV Ski Acct # 022145763 12/27/22-01/26/23			\$ 572	\$ 572
April 2022 Trash Service-Ski (2-6 Yard Dumpster)		\$ 572		\$ 572
February 2022 Trash Service-Ski		\$ 572		\$ 572
March 2022 Trash Service-Ski (2-6 Yard Dumpster)		\$ 572		\$ 572
Direct TV Ski Acct # 022145763 02/27/22-03/26/22		\$ 566		\$ 566
Direct TV Ski Acct # 022145763 03/27/22-04/26/22		\$ 566		\$ 566
Direct TV Ski Acct # 022145763 06/27/22-07/26/22		\$ 566		\$ 566
Direct TV Ski Acct # 022145763 07/27/22-08/26/22			\$ 566	\$ 566
Direct TV Ski Acct # 022145763 08/27/22-09/26/22			\$ 566	\$ 566
Direct TV Ski Acct # 022145763 09/27/22-10/26/22			\$ 566	\$ 566
Direct TV Ski Acct # 022145763 10/27/22-11/26/22			\$ 566	\$ 566
Direct TV Ski Acct # 022145763 11/27/22-12/26/22			\$ 566	\$ 566
SEMI ANNUAL HOOD SUPPRESSION SYSTEM INSPECTION- Diamond Peak Ski		\$ 564		\$ 564
February 2021 Trash Service-Ski	\$ 548			\$ 548
March 2021 Trash Service-Ski	\$ 548			\$ 548
Direct TV Ski Acct # 022145763 11/27/21-12/26/21		\$ 528		\$ 528
Direct TV Ski Acct # 022145763	\$ 516			\$ 516
Direct TV Ski Acct # 022145763 07/27/21-08/26/21		\$ 516		\$ 516
Direct TV Ski Acct # 022145763 08/27/21-09/26/21		\$ 516		\$ 516
Direct TV Ski Acct # 022145763 09/27/21-10/26/21		\$ 516		\$ 516
Direct TV Ski Acct # 022145763 10/27/21-11/26/21		\$ 516		\$ 516
Diamond Peak Ski Resort - Main Lodge		\$ 513		\$ 513
Feb 2023 2022 Armored Car Services - Ski			\$ 502	\$ 502
Commercial Cleaning - Diamond Peak Ski Resort September 2020	\$ 500			\$ 500
Reimb. for cost of PSIA Alpine Ski Level 2 Cert.			\$ 500	\$ 500
Ski Beach irrigation repair		\$ 495		\$ 495
Skid 6" for Mainline Root Cutter, Skid 8" Mainline for Root Cutter, Gasket		\$ 465		\$ 465
Lifeguarding&Wtrfront Skills/Safety Instructor			\$ 454	\$ 454
Diamond Peak Ski - SEMI ANNUAL HOOD SUPPRESSION SYSTEM INSPECTION	\$ 442			\$ 442
May 2021 Trash Service (1-4 yard Dumpster)-Ski	\$ 435			\$ 435
Monthly Services March 2022 - Ski		\$ 433		\$ 433
CO2 rental Ski 02.20.23-03.20.23			\$ 425	\$ 425
Diamond Peak Skier Svcs (Sec) Repair			\$ 422	\$ 422
SEMI ANNUAL HOOD SUPPRESSION SYSTEM INSPECTION - Diamond Peak Ski		\$ 417		\$ 417
Commercial Cleaning - Diamond Peak Ski Resort November 2020	\$ 400			\$ 400
Commercial Cleaning - Diamond Peak Ski Resort October 2020	\$ 400			\$ 400
Commercial Cleaning - Incline Village Diamond Peak Ski Resort August 2020	\$ 400			\$ 400
CYLINDER RENT SUMMARY 12/20/2021 TO 01/20/2022 GID SKI		\$ 397		\$ 397

¹⁹ Vendor names available upon request by management. Additionally, no direct observation is noted from this analysis.

Incline Village General Improvement District
Appendix 2 – Analysis Charts

Analysis of Disbursements with a Description Containing ‘Ski’ during the Scope Period (continued)²⁰

Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Total Disbursements
CYLINDER RENT SUMMARY 11/20/2021 TO 12/20/2021 GID SKI		\$ 385		\$ 385
Replacement Equipment Rental Helmets - Ski Venue - Operating 340.34.680.7435 (PO 22-0200)			\$ 383	\$ 383
NIT-CO2 - Ski			\$ 382	\$ 382
Sprinkler Test & Inspect - Diamond Peak Resort - Ski/Admin 1210 Ski Way -011781 09.01.2020-08.31.2021	\$ 362			\$ 362
System-SP-Wet Sprinkler and System-SP-Antifreeze - Ski/Admin		\$ 362		\$ 362
Diamond Peak Ski Resort - Service call		\$ 352		\$ 352
August 2022 Trash Service-Ski (08/01/22-08/31/22)			\$ 338	\$ 338
July 2022 Trash Service-Ski (07/01/22-07/31/22)			\$ 338	\$ 338
June 2022 Trash Service-Ski (06/01/22-06/30/22)		\$ 338		\$ 338
November 2022 Trash Service-Ski (11/01/22-11/30/22)			\$ 338	\$ 338
September 2022 Trash Service-Ski (09/01/22-09/30/22)			\$ 338	\$ 338
September 2022 Trash Service-Ski (10/01/22-10/31/22)			\$ 338	\$ 338
Travel reimbursement for attending ski California fall board meeting			\$ 337	\$ 337
CYLINDER RENT SUMMARY 03/20/2022 TO 04/20/2022 GID SKI		\$ 308		\$ 308
DP Ski grease trap collection	\$ 300			\$ 300
CYLINDER RENT SUMMARY 04/20/2022 TO 05/20/2022 GID SKI		\$ 299		\$ 299
CYLINDER RENT SUMMARY 02/20/2022 TO 03/20/2022 GID SKI		\$ 282		\$ 282
Nitrogen - Ski		\$ 282		\$ 282
CYLINDER RENT SUMMARY 01/20/2022 TO 02/20/2022 GID SKI		\$ 278		\$ 278
195 qty Child Ski Center - Name Bib, Yellow 51, Blue 144		\$ 260		\$ 260
CYLINDER RENT SUMMARY 05/20/2022 TO 06/20/2022 GID SKI		\$ 255		\$ 255
Reimb for cost of PSIA Alpine Ski Level 2 exam			\$ 250	\$ 250
Reimb. for cost of PSI Alpine Ski Level 2 Exam			\$ 250	\$ 250
Reimb. for cost of PSIA Alpine Ski Level 2 exam			\$ 250	\$ 250
SKIMMING RAKE			\$ 250	\$ 250
CYLINDER RENT SUMMARY 12/20/2020 TO 01/20/2021 GID SKI	\$ 239			\$ 239
CYLINDER RENT SUMMARY 01/20/2021 TO 02/20/2021 GID SKI	\$ 236			\$ 236
CYLINDER RENT SUMMARY 11/20/2020 TO 12/20/2020 GID SKI	\$ 230			\$ 230
Diamond Peak Skier Services (Sec) - Burglar Alarm Installation Parts	\$ 225			\$ 225
CYLINDER RENT SUMMARY 10/20/2022 TO 11/20/2022 GID SKI			\$ 222	\$ 222
CYLINDER RENT SUMMARY 02/20/2021 TO 03/20/2021 GID SKI	\$ 216			\$ 216
Monthly Services April 2022 - Ski		\$ 216		\$ 216
CYLINDER RENT SUMMARY 10/20/2020 TO 11/20/2020 GID SKI	\$ 211			\$ 211
Reimb for cost of PSIA Alpine Ski Level 1 exam			\$ 210	\$ 210
Monthly Services February 2022 - Ski		\$ 208		\$ 208
CYLINDER RENT SUMMARY 07/20/2020-08/20/2020 GID SKI	\$ 208			\$ 208
CYLINDER RENT SUMMARY 8/20/2020 TO 9/20/2020 GID SKI	\$ 208			\$ 208
CYLINDER RENT SUMMARY 06/20/2020-07/20/2020 GID SKI	\$ 202			\$ 202
Lifeguarding and Waterfront Skills, Adult and Pediatric First Aid/CPR/AED		\$ 200		\$ 200
Waterfront Skills / Lifegrnd Rev & Waterfront Skill			\$ 192	\$ 192
Waterfront Skills and Lifeguarding			\$ 192	\$ 192
Sprinkler Test & Inspect - Diamond Peak Ski Resort - Main Lodge 1220 Ski Way - 011790 09.01.2020-08.31.2021	\$ 191			\$ 191
System-SP-Wet Sprinkler - Ski Resort Ski/Admin			\$ 191	\$ 191
Diamond Peak Skier Svcs (Sec) service			\$ 190	\$ 190
Replaced battery in zone 10 which is door number two - Diamond Peak Skier Svcs		\$ 182		\$ 182
Shredding service for Admin 03/31,04/07, 04/14 Ski 03/24/21	\$ 179			\$ 179
CYLINDER RENT SUMMARY 10/20/2021 TO 11/20/2021 GID SKI	\$ 169			\$ 169
Overage 2023 Ski & Snowboard Report Cards			\$ 169	\$ 169
Dec 2022 Trash Service-Ski 12.01.22-12.15.22			\$ 168	\$ 168
CYLINDER RENT SUMMARY 03/20/2021 TO 04/20/2021 GID SKI	\$ 153			\$ 153
CYLINDER RENT SUMMARY 08/20/2021 TO 09/20/2021 GID SKI		\$ 151		\$ 151
May 2022 Trash Service-Ski (2-6 Yard Dumpster)		\$ 148		\$ 148
Shredding service for Admin 05/12/21, Ski 05/19/21 and Golf 05/19/21	\$ 146			\$ 146
Shredding service for Admin 07/07/21, Ski 07/14/21 and Golf 07/14/21		\$ 146		\$ 146
Shredding service for Admin 08/05/20, Ski 08/12/20 and Golf 08/12/20	\$ 146			\$ 146
Shredding Service for Admin 09/30/20, Ski 10/07/20, Golf 10/07/20	\$ 146			\$ 146
Shredding service for Admin 11/25/20, Ski 12/02/20 and Golf 12/02/20	\$ 146			\$ 146
CYLINDER RENT SUMMARY 09/20/2021 TO 10/20/2021 GID SKI		\$ 144		\$ 144
Shredding service for Admin 08/08/21 and 09/01/21 and Ski 09/08/21		\$ 144		\$ 144
Shredding service for Admin 10/27/21,11/24/21 and Ski 11/03/21		\$ 144		\$ 144
5240-300-000 8 EA 8 15.990 127.92 HONDA SNOW BLOWER SKID SHOE +F1	\$ 141			\$ 141
FILTER-OIL, BRACKET-SKID	\$ 139			\$ 139
Ski Job Fair Banner	\$ 130			\$ 130
Ski freight		\$ 130		\$ 130
Waterfront Skills	\$ 128			\$ 128

²⁰ Vendor names available upon request by management. Additionally, no direct observation is noted from this analysis.

Incline Village General Improvement District
Appendix 2 – Analysis Charts

Analysis of Disbursements with a Description Containing ‘Ski’ during the Scope Period (continued)²¹

Description	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Total Disbursements
Lifeguarding & Waterfnt Skills/Adult First Aid CPR			\$ 113	\$ 113
CYLINDER RENT SUMMARY 07/20/2021 TO 08/20/2021 GID SKI		\$ 112		\$ 112
Shredding service for Admin 02/17/21, Ski 02/03/21	\$ 109			\$ 109
Shredding service for Admin 04/13/22 and Ski 04/20/22		\$ 109		\$ 109
Shredding service for Admin 06/08/2022 and Ski 06/15/2022		\$ 109		\$ 109
CYLINDER RENT SUMMARY 05/20/2021 TO 06/20/2021 GID SKI	\$ 108			\$ 108
CYLINDER RENT SUMMARY 04/20/2021 TO 05/20/2021 GID SKI	\$ 104			\$ 104
CYLINDER RENT SUMMARY 06/20/2021 TO 07/20/2021 GID SKI		\$ 104		\$ 104
CYLINDER RENT SUMMARY 07/20/2022 TO 08/20/2022 GID SKI			\$ 104	\$ 104
CYLINDER RENT SUMMARY 08/20/2022 TO 09/20/2022 GID SKI			\$ 104	\$ 104
CYLINDER RENT SUMMARY 06/20/2022 TO 07/20/2022 GID SKI			\$ 101	\$ 101
CYLINDER RENT SUMMARY 09/20/2022 TO 10/20/2022 GID SKI			\$ 101	\$ 101
Permit # 287582 Inv 371733 DP Skier Serv			\$ 100	\$ 100
May 2021 Trash - Ski Patrol	\$ 91			\$ 91
Diamond Peak Ski Resort Routine Cleaning			\$ 90	\$ 90
Skid Auged , Trimmer Head	\$ 89			\$ 89
WHIT PP DP NET LEAF SKIMMER, WHIT PP PRO HD LEAF SKIMMER, 6-1/2 - 12 FT POOLT/SCOPE POLE		\$ 86		\$ 86
Dec 2022 Trash Service-Ski 11.16.22-11.30.22			\$ 79	\$ 79
May 2022 Trash Service-Ski (05/01/22-05/31/22)		\$ 75		\$ 75
Shredding service for Admin 02/16/22 and Ski 02/23/22		\$ 70		\$ 70
FASGUARD WHITE GRAIN GOATSKIN YELLOW P.S		\$ 58		\$ 58
August 2021 Trash Service-Ski		\$ 44		\$ 44
July 2021 Trash Service-Ski		\$ 44		\$ 44
K Reese Lifeguarding and Waterfront Skills			\$ 44	\$ 44
LG and Waterfront Skills			\$ 44	\$ 44
November 2021 Trash Service-Ski		\$ 44		\$ 44
October 2021 Trash Service-Ski		\$ 44		\$ 44
September 2021 Trash Service-Ski		\$ 44		\$ 44
June 2021 Trash Service-Ski	\$ 42			\$ 42
Shredding service for Ski on 02.23.22 remaining balance		\$ 39		\$ 39
Shipping Charges-Ski	\$ 31			\$ 31
Permit # 206755, Inv 380098 DP children's ski school			\$ 24	\$ 24
Permit # 287582 Diamond Peak Skier Services	\$ 24			\$ 24
Permit # 287582 Invoice #352209 (DP Skier Services)		\$ 24		\$ 24
Permit #287582 Diamond Peak Skier Serv Renewal			\$ 24	\$ 24
Cockroach/Rodent, Large Fly - Ski		\$ 17		\$ 17
Ski Shipping - late fee			\$ 11	\$ 11
Cleaning Dec Rec Ski			\$ -	\$ -
Credit for April 2021 Trash Service-Ski	\$ (110)			\$ (110)
Credit for Invoice # 114-10804132 Weekly Service 08/14/20-09/10/20 SKI BEACH	\$ (241)			\$ (241)
Credit for Invoice # 114-10804135 Weekly Service 08/14/20-09/10/20 SKI BEACH	\$ (241)			\$ (241)
Grand Total	\$ 616,706	\$ 746,469	\$ 734,363	\$ 2,097,538

²¹ Vendor names available upon request by management. Additionally, no direct observation is noted from this analysis.

Contracts Reviewed during the Scope Period²²

Project Number	Project Name
2524SS1010	Effluent Pipeline Project
4884BD2201	Recreation Center Expansion Project
2599SS2010	Effluent Pond Lining
3653BD1502	2015 Ski Area Master Plan Implementation - Phase 2 Snowflake Lodge and Activities
3469LI1805	Ski Way and Diamond Peak Parking Lot Reconstruction
3973LI1302	Incline Beach Facility Replacement
2299DI1401	Burnt Cedar Water Disinfection Plant Improvements
2299WS1705	Watermain Replacement - Crystal Peak Road
3972BD2101	Ski Beach Boat Ramp Improvement Project
2299WS1803	Watermain Replacement - Future
3970BD2601	Burnt Cedar Swimming Pool and Site Improvements
3241LI2001	Mountain Golf Cart Path Replacement - Phase II
2599SS1102	Water Resource Recovery Facility Improvements
4884LI1102	Recreation Center Parking Lot Reconstruction
3972LI1202	Pavement Reconstruction - Burnt Cedar Beach
4899FF1202	Rec Center Locker Room Improvements
3141LV1898	Championship Golf Course Electric Cart Fleet and GPS
2299WS1802	Watermain Replacement - Alder Avenue
3468RE0002	Replace Ski Rental Equipment
3141LI1202	Cart Path Replacement - Champ Course
1099BD1701	Administration Services Building
2599SS1203	Sewer Main Rehabilitation
2299WS1704	Watermain Replacement - Martis Peak Road
3141LI1201	Pavement Maintenance of Parking Lots - Champ Course & Chateau
3141GC1501	Maintenance Building Drainage, Wash Pad, and Pavement Improvements
2599DI1703	Sewer Pump Station #1 Improvements
2097LI1401	Pavement Maintenance, Utility Facilities
1213CO1703	District Wide PC, Laptops, Peripheral Equipment and Desk Top Printers
2599SS1103	Wetlands Effluent Disposal Facility Improvements

²² Observations 9, 18, 19, 20, 25, 29, 31, 36, and 37 are noted from this analysis.

Procurement Card Exceptions during the Scope Period²³

Employee	Number of Exceptions	Total Exceptions
A1	8	\$ 6,051
A2	1	\$ 594
A3	3	\$ 113
Grant Total	12	\$ 6,758

Scope Period	Number of Exceptions	Total Exceptions
Fiscal Year 2021	4	\$ 2,104
Fiscal Year 2022	4	\$ 1,268
Fiscal Year 2023	4	\$ 3,387
Grant Total	12	\$ 6,758

²³ Observations 12, 13, 14, and 15 are noted from this analysis.

Green Fee Discount Percentages by Year during the Scope Period²⁴

Scope Period	Average Discount Percentage
Fiscal Year 2021	23.2%
Fiscal Year 2022	6.5%
Fiscal Year 2023	2.0%
Average	10.6%

²⁴ Observation 10 is noted from this analysis.

Vermont Discount Percentages by Year and by Location during the Scope Period²⁵

Location	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Average Discount Percentage
Mountain Golf Course	21.4%	15.7%	34.8%	23.9%
Championship Golf Course	19.8%	16.6%	14.1%	16.8%
Incline Village Parks & Recreation	0.3%	0.8%	0.7%	0.6%
Tennis Center	0.4%	3.3%	5.0%	2.9%

²⁵ Observation 32 is noted from this analysis.

Vermont Employees by Discount Percentages Greater than Board of Trustee Approval Percentage (20%) during the Scope Period²⁶

Employee	Average Discount Percentage in Fiscal Year 2021
B1	33.6%
B2	29.7%
B3	29.5%
B4	26.1%
B5	25.8%
B6	24.6%
B7	22.1%
B8	20.8%
B9	20.2%

Employee	Average Discount Percentage in Fiscal Year 2022
B6	36.3%
B10	32.2%
B11	30.1%
B12	30.0%
B13	27.9%
B14	25.4%
B15	23.7%
B16	21.5%

Employee	Average Discount Percentage in Fiscal Year 2023
B17	53.2%
B18	52.2%
B19	52.2%
B20	49.3%
B21	48.9%
B22	46.9%
B23	46.3%
B24	29.6%
B25	27.8%
B14	27.6%
B26	25.4%
B27	24.9%
B28	24.0%

²⁶ Observation 32 is noted from this analysis.

Expenses Related to Clothing Allowance Descriptions by Employee during the Scope Period²⁷

Exceeds Clothing Allowance
Eligible Employee

Employee	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Total
C1	\$ 412	\$ 631		\$ 1,043.11
C2	\$ 199	\$ 430	\$ 451	\$ 1,079.86
C3			\$ 422	\$ 422.07
C4			\$ 223	\$ 222.95
C5			\$ 1,356	\$ 1,356.35
C6			\$ 458	\$ 457.92
C7		\$ 7		\$ 6.50
C8			\$ 250	\$ 249.99
C9	\$ 539	\$ 190		\$ 729.15
C10	\$ 35		\$ 48	\$ 82.93
C11	\$ 269			\$ 269.43
C12		\$ 500	\$ 142	\$ 642.20
C13		\$ 370	\$ 298	\$ 667.79
C14	\$ 1,931	\$ 519	\$ 1,516	\$ 3,965.85
C15	\$ 202	\$ 135	\$ 180	\$ 516.85
C16	\$ 359	\$ 195		\$ 553.52
C17			\$ 837	\$ 836.50
C18	\$ 215	\$ 221		\$ 436.26
C19	\$ 150			\$ 149.95
C20		\$ 66	\$ 164	\$ 229.58
C21	\$ 404	\$ 210	\$ 374	\$ 988.49
C22			\$ 162	\$ 162.35
C23			\$ 588	\$ 587.62
C24		\$ 631		\$ 630.55
C25		\$ 35		\$ 34.98
C26	\$ 140	\$ 449		\$ 588.38
C27	\$ 136	\$ 350	\$ 536	\$ 1,022.76
C28		\$ 8,363		\$ 8,362.89
C29			\$ 870	\$ 870.15
C30			\$ 84	\$ 83.70
C31	\$ 1,231	\$ 873		\$ 2,104.45
C32	\$ 1,797	\$ 1,619	\$ 1,885	\$ 5,300.42
C33	\$ 642			\$ 642.30
C34	\$ 393	\$ 1,561	\$ 271	\$ 2,225.02
C35	\$ 1,356	\$ 1,493	\$ 1,374	\$ 4,223.39
C36	\$ 420	\$ 130		\$ 549.73
C37	\$ 21			\$ 20.77
C38		\$ 812	\$ 1,970	\$ 2,781.57
C39	\$ 834	\$ 9	\$ 376	\$ 1,219.14
C40	\$ 185			\$ 185.00
C41	\$ 1,077	\$ 3,932	\$ 1,000	\$ 6,008.75
C42			\$ 226	\$ 225.74
C43		\$ 153		\$ 152.99
C44	\$ 721	\$ 63	\$ 354	\$ 1,138.57
Grand Total	\$ 13,668	\$ 23,947	\$ 16,414	\$ 54,028.47

²⁷ Observation 33 is noted from this analysis.

IRS Website Findings for Specific Organizations Associated with IVGID²⁸

EIN #	Organization Name per IRS Website	A Deductibility Code	Filings Reporting on IRS Website	B Determination Letter	C Auto-Revocation List
27-0823168	Incline-Tahoe Parks and Recreation Vision Foundation Inc.	PC - Public Charity	2012-2017 990-N, 2019 990-EZ, 2020 990	N/A	N/A
88-0362053	The Parasol Tahoe Community Foundation Inc.	PC - Public Charity	2016-2021 990, 2021 990T	N/A	N/A
27-0448179	Incline Community Business Association	N/A	2009-2010, 2012-2013, 2016 990-N, 2021 990-O	D	E
88-0395694	Rotary Foundation of Incline Village	PC - Public Charity	2007-2022 990-N, 2020 990	N/A	N/A
86-0856640	Rotary International	N/A	None	N/A	F

- A** Per the IRS website, Publication 78 provides an organization's deductibility code, which provides the type of organization and the deductibility limitation associated with that organization type. Per the IRS website, users may rely on Publication 78 to determine the deductibility of their contributions.
- B** Per the IRS website, a Determination Letter is issued by the IRS if an organization meets the requirements for tax-exempt status under the Code section for which the organization applied.
- C** Per the IRS website, organization whose federal tax exempt status was automatically revoked for not filing a Form 990 return or notice for three consecutive years will appear on the Auto-Revocation List. Per the IRS website, just because an organization appears on this list, it does not mean the organization is currently revoked, as they may have been reinstated.
- D** This organization received a Determination Letter on 9/7/2009 and 11/5/2021 for a tax-exempt status under section 501(C)(6). Further, the Determination letter states if the organization does not file Form 990 or Form 990EZ for three consecutive years, the exempt status will be automatically revoked. Refer to Note **C**.
- E** We note per the website, the exemption type is 501(c)(6), the revocation date is 5/15/2020, and the exemption reinstatement date is 5/15/2020.
- F** We note per the website, the exemption type is 501(c)(4), the revocation date is 11/15/2010, and there is no exemption reinstatement date.

²⁸ Observation 22 is noted from this analysis.

MEMORANDUM**TO:** Board of Trustees**THROUGH:** Bobby Magee, District General Manager**FROM:** Karen Crocker, Director of Parks and Recreation**SUBJECT:** Receive and Review the Picture Pass and Punch Card Report.
(Requesting Staff Member: Director of Parks and Recreation Karen Crocker)**DATE:** August 28, 2024**I. RECOMMENDATION**

The Board of Trustees to receive and review the Picture Pass and Punch Card Report.

II. BACKGROUND

The annual Picture Pass and Punch card report was presented to the Board of Trustees at the July 10, 2024, meeting. As a result, the item before the board is additional information. The additional information in this report identifies how many picture passes and punch cards have been issued per individual parcel owner. The report also includes the number of picture passes and punch cards with beach access and non-beach access. Attached is a chart that identifies each parcel that was issued Picture Passes and/or Punch Cards as of August 8, 2024. For privacy purposes, parcel numbers are not included in the chart.

A summary of parcels which include Recreation and Beach Fees:

- As of August 8, 2024, there are 9,237 parcels in the district's Capstone data base.
- Out of these 9,237 parcels, 7,419 parcels pay both the annual Recreation Fee and Beach Fee.
- Out of these 9,237 parcels, 444 parcels pay only the Recreation Fee.
- Out of these 9,237 parcels, 1,372 parcels do not pay any fee. These parcels are owned by IVGID, Washoe County or the State of Nevada.

A summary of Picture Passes and Punch Cards issued to Parcel Owners (Attached Chart)

- 7,160 parcels had at least one active pass on August 8, 2024.
- A total of 33,878 active passes were issued.
- 21,564 picture passes with beach access.
- 740 picture passes without beach access.
- 9,528 punch cards.
- 1,641 punch cards purchased.
- 86 punch cards without beach access.

III. BID RESULTS

Not applicable

IV. FINANCIAL IMPACT AND BUDGET

No financial impact.

V. ALTERNATIVES

No alternative action.

VI. ATTACHMENTS

1. Final No Parcel Number

VII. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1	220	0	0	105	0	0	325	75 Rec Fees paid on parcel
2	0	0	0	118	0	0	118	24 Rec Fees paid on parcel
3	82	0	0	0	0	0	82	28 Rec Fees paid on parcel
4	0	0	0	20	0	0	20	4 Rec Fees paid on parcel
5	5	0	0	15	0	0	20	4 Rec Fees paid on parcel
6	15	0	0	5	0	0	20	4 Rec Fees paid on parcel
7	18	0	0	0	0	0	18	4 Rec Fees paid on parcel
8	6	0	0	12	0	0	18	4 Rec Fees paid on parcel
9	5	0	1	5	6	0	17	2 Rec Fees paid on parcel
10	7	0	0	10	0	0	17	4 Rec Fees paid on parcel
11	8	0	0	9	0	0	17	4 Rec Fees paid on parcel
12	12	0	0	5	0	0	17	6 Rec Fees paid on parcel
13	6	0	0	10	0	0	16	4 Rec Fees paid on parcel
14	6	0	0	9	0	0	15	3 Rec Fees paid on parcel
15	11	0	0	4	0	0	15	3 Rec Fees paid on parcel
16	10	0	0	5	0	0	15	4 Rec Fees paid on parcel
17	11	0	0	4	0	0	15	4 Rec Fees paid on parcel
18	15	0	0	0	0	0	15	4 Rec Fees paid on parcel
19	11	0	0	3	0	0	14	4 Rec Fees paid on parcel
20	11	0	0	3	0	0	14	4 Rec Fees paid on parcel
21	11	0	0	3	0	0	14	4 Rec Fees paid on parcel
22	7	0	0	6	0	0	13	3 Rec Fees paid on parcel
23	13	0	0	0	0	0	13	3 Rec Fees paid on parcel
24	4	0	0	9	0	0	13	4 Rec Fees paid on parcel
25	5	0	0	8	0	0	13	6 Rec Fees paid on parcel
26	13	0	0	0	0	0	13	6 Rec Fees paid on parcel
27	7	0	0	5	0	0	12	4 Rec Fees paid on parcel
28	12	0	0	0	0	0	12	4 Rec Fees paid on parcel
29	7	0	0	3	1	0	11	2 Rec Fees paid on parcel
30	8	0	0	2	1	0	11	2 Rec Fees paid on parcel
31	7	0	0	4	0	0	11	3 Rec Fees paid on parcel
32	0	0	0	10	0	0	10	2 Rec Fees paid on parcel

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
33	1	0	0	9	0	0	10	2 Rec Fees paid on parcel
34	2	0	0	8	0	0	10	2 Rec Fees paid on parcel
35	4	0	0	6	0	0	10	2 Rec Fees paid on parcel
36	4	0	0	6	0	0	10	2 Rec Fees paid on parcel
37	5	0	0	5	0	0	10	2 Rec Fees paid on parcel
38	5	0	0	5	0	0	10	2 Rec Fees paid on parcel
39	5	0	0	5	0	0	10	2 Rec Fees paid on parcel
40	6	0	0	4	0	0	10	2 Rec Fees paid on parcel
41	6	0	0	4	0	0	10	2 Rec Fees paid on parcel
42	7	0	0	3	0	0	10	2 Rec Fees paid on parcel
43	7	0	0	3	0	0	10	2 Rec Fees paid on parcel
44	8	0	0	2	0	0	10	2 Rec Fees paid on parcel
45	8	0	0	2	0	0	10	2 Rec Fees paid on parcel
46	8	0	0	2	0	0	10	2 Rec Fees paid on parcel
47	10	0	0	0	0	0	10	2 Rec Fees paid on parcel
48	2	0	0	8	0	0	10	2 Rec Fees paid on parcel
49	5	0	0	5	0	0	10	2 Rec Fees paid on parcel
50	7	0	0	3	0	0	10	2 Rec Fees paid on parcel
51	7	0	0	3	0	0	10	2 Rec Fees paid on parcel
52	9	0	0	1	0	0	10	2 Rec Fees paid on parcel
53	5	0	0	5	0	0	10	4 Rec Fees paid on parcel
54	7	0	0	3	0	0	10	4 Rec Fees paid on parcel
55	1	0	2	4	3	0	10	
56	5	0	2	0	3	0	10	
57	5	0	2	0	3	0	10	
58	5	0	3	0	2	0	10	
59	5	0	3	0	2	0	10	
60	5	0	3	0	2	0	10	
61	2	0	0	7	0	0	9	2 Rec Fees paid on parcel
62	5	0	0	4	0	0	9	2 Rec Fees paid on parcel
63	5	0	0	4	0	0	9	2 Rec Fees paid on parcel
64	8	0	0	1	0	0	9	2 Rec Fees paid on parcel

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
65	9	0	0	0	0	0	9	2 Rec Fees paid on parcel
66	9	0	0	0	0	0	9	2 Rec Fees paid on parcel
67	9	0	0	0	0	0	9	2 Rec Fees paid on parcel
68	4	0	0	5	0	0	9	2 Rec Fees paid on parcel
69	5	0	0	4	0	0	9	2 Rec Fees paid on parcel
70	5	0	0	4	0	0	9	3 Rec Fees paid on parcel
71	6	0	0	3	0	0	9	3 Rec Fees paid on parcel
72	9	0	0	0	0	0	9	4 Rec Fees paid on parcel
73	3	0	1	2	3	0	9	
74	4	0	1	1	3	0	9	
75	5	0	1	0	3	0	9	
76	5	0	1	0	3	0	9	
77	5	0	1	0	3	0	9	
78	5	0	1	0	3	0	9	
79	5	0	1	0	3	0	9	
80	5	0	1	0	3	0	9	
81	5	0	1	0	3	0	9	
82	5	0	1	0	3	0	9	
83	5	0	1	0	3	0	9	
84	5	0	1	0	3	0	9	
85	5	0	1	0	3	0	9	
86	4	0	2	1	2	0	9	
87	5	0	2	0	2	0	9	
88	5	0	2	0	2	0	9	
89	5	0	2	0	2	0	9	
90	5	0	2	0	2	0	9	
91	5	0	3	0	1	0	9	
92	5	0	3	0	1	0	9	
93	6	0	0	2	0	0	8	2 Rec Fees paid on parcel
94	7	0	0	1	0	0	8	2 Rec Fees paid on parcel
95	7	0	0	1	0	0	8	2 Rec Fees paid on parcel
96	8	0	0	0	0	0	8	2 Rec Fees paid on parcel

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
97	3	0	0	5	0	0	8	2 Rec Fees paid on parcel
98	2	0	0	6	0	0	8	3 Rec Fees paid on parcel
99	6	0	0	2	0	0	8	3 Rec Fees paid on parcel
100	0	0	0	5	3	0	8	
101	0	0	0	5	3	0	8	
102	0	0	0	5	3	0	8	
103	0	0	0	5	3	0	8	
104	0	0	0	5	3	0	8	
105	0	0	0	5	3	0	8	
106	0	0	0	5	3	0	8	
107	0	0	0	5	3	0	8	
108	0	0	0	5	3	0	8	
109	0	0	0	5	3	0	8	
110	0	0	0	5	3	0	8	
111	0	0	0	5	3	0	8	
112	0	0	0	5	3	0	8	
113	0	0	0	5	3	0	8	
114	0	0	0	5	3	0	8	
115	0	0	0	5	3	0	8	
116	0	0	0	5	3	0	8	
117	0	0	0	5	3	0	8	
118	0	0	0	5	3	0	8	
119	0	0	0	5	3	0	8	
120	0	0	0	5	3	0	8	
121	0	0	0	5	3	0	8	
122	0	0	0	5	3	0	8	
123	0	0	0	5	3	0	8	
124	0	0	0	5	3	0	8	
125	0	0	0	5	3	0	8	
126	0	0	0	5	3	0	8	
127	0	0	0	5	3	0	8	
128	0	0	0	5	3	0	8	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
129	0	0	0	5	3	0	8	
130	0	0	0	5	3	0	8	
131	0	0	0	5	3	0	8	
132	0	0	0	5	3	0	8	
133	0	0	0	5	3	0	8	
134	0	0	0	5	3	0	8	
135	0	0	0	5	3	0	8	
136	0	0	0	5	3	0	8	
137	0	0	0	5	3	0	8	
138	0	0	0	5	3	0	8	
139	0	0	0	5	3	0	8	
140	0	0	0	5	3	0	8	
141	0	0	0	5	3	0	8	
142	0	0	0	5	3	0	8	
143	0	0	0	5	3	0	8	
144	0	0	0	5	3	0	8	
145	0	0	0	5	3	0	8	
146	0	0	0	5	3	0	8	
147	0	0	0	5	3	0	8	
148	0	0	0	5	3	0	8	
149	0	0	0	5	3	0	8	
150	0	0	0	5	3	0	8	
151	0	0	0	5	3	0	8	
152	0	0	0	5	3	0	8	
153	0	0	0	5	3	0	8	
154	0	0	0	5	3	0	8	
155	0	0	0	5	3	0	8	
156	0	0	0	5	3	0	8	
157	0	0	0	5	3	0	8	
158	0	0	0	5	3	0	8	
159	0	0	0	5	3	0	8	
160	0	0	0	5	3	0	8	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
161	0	0	0	5	3	0	8	
162	0	0	0	5	3	0	8	
163	0	0	0	5	3	0	8	
164	0	0	0	5	3	0	8	
165	0	0	0	5	3	0	8	
166	0	0	0	5	3	0	8	
167	0	0	0	5	3	0	8	
168	0	0	0	5	3	0	8	
169	0	0	0	5	3	0	8	
170	0	0	0	5	3	0	8	
171	0	0	0	5	3	0	8	
172	0	0	0	5	3	0	8	
173	0	0	0	5	3	0	8	
174	0	0	0	5	3	0	8	
175	0	0	0	5	3	0	8	
176	0	0	0	5	3	0	8	
177	0	0	0	5	3	0	8	
178	0	0	0	5	3	0	8	
179	0	0	0	5	3	0	8	
180	0	0	0	5	3	0	8	
181	0	0	0	5	3	0	8	
182	0	0	0	5	3	0	8	
183	0	0	0	5	3	0	8	
184	0	0	0	5	3	0	8	
185	0	0	0	5	3	0	8	
186	0	0	0	5	3	0	8	
187	0	0	0	5	3	0	8	
188	0	0	0	5	3	0	8	
189	0	0	0	5	3	0	8	
190	0	0	0	5	3	0	8	
191	0	0	0	5	3	0	8	
192	0	0	0	5	3	0	8	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
193	0	0	0	5	3	0	8	
194	0	0	0	5	3	0	8	
195	0	0	0	5	3	0	8	
196	0	0	0	5	3	0	8	
197	0	0	0	5	3	0	8	
198	1	0	0	4	3	0	8	
199	1	0	0	4	3	0	8	
200	1	0	0	4	3	0	8	
201	1	0	0	4	3	0	8	
202	1	0	0	4	3	0	8	
203	1	0	0	4	3	0	8	
204	1	0	0	4	3	0	8	
205	1	0	0	4	3	0	8	
206	1	0	0	4	3	0	8	
207	1	0	0	4	3	0	8	
208	1	0	0	4	3	0	8	
209	1	0	0	4	3	0	8	
210	1	0	0	4	3	0	8	
211	1	0	0	4	3	0	8	
212	2	0	0	3	3	0	8	
213	2	0	0	3	3	0	8	
214	2	0	0	3	3	0	8	
215	2	0	0	3	3	0	8	
216	2	0	0	3	3	0	8	
217	2	0	0	3	3	0	8	
218	2	0	0	3	3	0	8	
219	2	0	0	3	3	0	8	
220	2	0	0	3	3	0	8	
221	2	0	0	3	3	0	8	
222	2	0	0	3	3	0	8	
223	2	0	0	3	3	0	8	
224	2	0	0	3	3	0	8	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
225	2	0	0	3	3	0	8	
226	2	0	0	3	3	0	8	
227	2	0	0	3	3	0	8	
228	2	0	0	3	3	0	8	
229	2	0	0	3	3	0	8	
230	2	0	0	3	3	0	8	
231	2	0	0	3	3	0	8	
232	2	0	0	3	3	0	8	
233	2	0	0	3	3	0	8	
234	2	0	0	3	3	0	8	
235	2	0	0	3	3	0	8	
236	2	0	0	3	3	0	8	
237	2	0	0	3	3	0	8	
238	2	0	0	3	3	0	8	
239	2	0	0	3	3	0	8	
240	2	0	0	3	3	0	8	
241	2	0	0	3	3	0	8	
242	2	0	0	3	3	0	8	
243	2	0	0	3	3	0	8	
244	2	0	0	3	3	0	8	
245	2	0	0	3	3	0	8	
246	2	0	0	3	3	0	8	
247	2	0	0	3	3	0	8	
248	3	0	0	2	3	0	8	
249	3	0	0	2	3	0	8	
250	3	0	0	2	3	0	8	
251	3	0	0	2	3	0	8	
252	3	0	0	2	3	0	8	
253	3	0	0	2	3	0	8	
254	3	0	0	2	3	0	8	
255	3	0	0	2	3	0	8	
256	3	0	0	2	3	0	8	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
257	3	0	0	2	3	0	8	
258	3	0	0	2	3	0	8	
259	3	0	0	2	3	0	8	
260	3	0	0	2	3	0	8	
261	3	0	0	2	3	0	8	
262	3	0	0	2	3	0	8	
263	3	0	0	2	3	0	8	
264	3	0	0	2	3	0	8	
265	3	0	0	2	3	0	8	
266	3	0	0	2	3	0	8	
267	3	0	0	2	3	0	8	
268	3	0	0	2	3	0	8	
269	3	0	0	2	3	0	8	
270	3	0	0	2	3	0	8	
271	3	0	0	2	3	0	8	
272	3	0	0	2	3	0	8	
273	3	0	0	2	3	0	8	
274	3	0	0	2	3	0	8	
275	3	0	0	2	3	0	8	
276	3	0	0	2	3	0	8	
277	3	0	0	2	3	0	8	
278	3	0	0	2	3	0	8	
279	3	0	0	2	3	0	8	
280	3	0	0	2	3	0	8	
281	3	0	0	2	3	0	8	
282	4	0	0	1	3	0	8	
283	4	0	0	1	3	0	8	
284	4	0	0	1	3	0	8	
285	4	0	0	1	3	0	8	
286	4	0	0	1	3	0	8	
287	4	0	0	1	3	0	8	
288	4	0	0	1	3	0	8	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
289	4	0	0	1	3	0	8	
290	4	0	0	1	3	0	8	
291	4	0	0	1	3	0	8	
292	4	0	0	1	3	0	8	
293	4	0	0	1	3	0	8	
294	4	0	0	1	3	0	8	
295	4	0	0	1	3	0	8	
296	4	0	0	1	3	0	8	
297	4	0	0	1	3	0	8	
298	4	0	0	1	3	0	8	
299	4	0	0	1	3	0	8	
300	4	0	0	1	3	0	8	
301	4	0	0	1	3	0	8	
302	4	0	0	1	3	0	8	
303	4	0	0	1	3	0	8	
304	4	0	0	1	3	0	8	
305	4	0	0	1	3	0	8	
306	4	0	0	1	3	0	8	
307	4	0	0	1	3	0	8	
308	4	0	0	1	3	0	8	
309	4	0	0	1	3	0	8	
310	4	0	0	1	3	0	8	
311	4	0	0	1	3	0	8	
312	4	0	0	1	3	0	8	
313	4	0	0	1	3	0	8	
314	4	0	0	1	3	0	8	
315	4	0	0	1	3	0	8	
316	4	0	0	1	3	0	8	
317	4	0	0	1	3	0	8	
318	4	0	0	1	3	0	8	
319	4	0	0	1	3	0	8	
320	4	0	0	1	3	0	8	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
321	4	0	0	1	3	0	8	
322	4	0	0	1	3	0	8	
323	4	0	0	1	3	0	8	
324	4	0	0	1	3	0	8	
325	4	0	0	1	3	0	8	
326	4	0	0	1	3	0	8	
327	4	0	0	1	3	0	8	
328	4	0	0	1	3	0	8	
329	4	0	0	1	3	0	8	
330	4	0	0	1	3	0	8	
331	4	0	0	1	3	0	8	
332	4	0	0	1	3	0	8	
333	4	0	0	1	3	0	8	
334	4	0	0	1	3	0	8	
335	4	0	0	1	3	0	8	
336	5	0	0	0	3	0	8	
337	5	0	0	0	3	0	8	
338	5	0	0	0	3	0	8	
339	5	0	0	0	3	0	8	
340	5	0	0	0	3	0	8	
341	5	0	0	0	3	0	8	
342	5	0	0	0	3	0	8	
343	5	0	0	0	3	0	8	
344	5	0	0	0	3	0	8	
345	5	0	0	0	3	0	8	
346	5	0	0	0	3	0	8	
347	5	0	0	0	3	0	8	
348	5	0	0	0	3	0	8	
349	5	0	0	0	3	0	8	
350	5	0	0	0	3	0	8	
351	5	0	0	0	3	0	8	
352	5	0	0	0	3	0	8	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
353	5	0	0	0	3	0	8	
354	5	0	0	0	3	0	8	
355	5	0	0	0	3	0	8	
356	5	0	0	0	3	0	8	
357	5	0	0	0	3	0	8	
358	5	0	0	0	3	0	8	
359	5	0	0	0	3	0	8	
360	5	0	0	0	3	0	8	
361	5	0	0	0	3	0	8	
362	5	0	0	0	3	0	8	
363	5	0	0	0	3	0	8	
364	5	0	0	0	3	0	8	
365	5	0	0	0	3	0	8	
366	5	0	0	0	3	0	8	
367	5	0	0	0	3	0	8	
368	5	0	0	0	3	0	8	
369	5	0	0	0	3	0	8	
370	5	0	0	0	3	0	8	
371	5	0	0	0	3	0	8	
372	5	0	0	0	3	0	8	
373	5	0	0	0	3	0	8	
374	5	0	0	0	3	0	8	
375	5	0	0	0	3	0	8	
376	5	0	0	0	3	0	8	
377	5	0	0	0	3	0	8	
378	5	0	0	0	3	0	8	
379	5	0	0	0	3	0	8	
380	5	0	0	0	3	0	8	
381	5	0	0	0	3	0	8	
382	5	0	0	0	3	0	8	
383	5	0	0	0	3	0	8	
384	5	0	0	0	3	0	8	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
385	5	0	0	0	3	0	8	
386	5	0	0	0	3	0	8	
387	5	0	0	0	3	0	8	
388	5	0	0	0	3	0	8	
389	5	0	0	0	3	0	8	
390	5	0	0	0	3	0	8	
391	5	0	0	0	3	0	8	
392	5	0	0	0	3	0	8	
393	5	0	0	0	3	0	8	
394	5	0	0	0	3	0	8	
395	5	0	0	0	3	0	8	
396	5	0	0	0	3	0	8	
397	5	0	0	0	3	0	8	
398	5	0	0	0	3	0	8	
399	5	0	0	0	3	0	8	
400	5	0	0	0	3	0	8	
401	5	0	0	0	3	0	8	
402	5	0	0	0	3	0	8	
403	5	0	0	0	3	0	8	
404	5	0	0	0	3	0	8	
405	5	0	0	0	3	0	8	
406	5	0	0	0	3	0	8	
407	5	0	0	0	3	0	8	
408	5	0	0	0	3	0	8	
409	2	0	1	3	2	0	8	
410	4	0	0	2	2	0	8	
411	3	0	1	2	2	0	8	
412	4	0	1	1	2	0	8	
413	5	0	1	0	2	0	8	
414	5	0	1	0	2	0	8	
415	5	0	1	0	2	0	8	
416	5	0	1	0	2	0	8	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
417	5	0	1	0	2	0	8	
418	5	0	1	0	2	0	8	
419	5	0	1	0	2	0	8	
420	5	0	1	0	2	0	8	
421	1	0	2	4	1	0	8	
422	5	0	2	0	1	0	8	
423	5	0	2	0	1	0	8	
424	5	0	2	0	1	0	8	
425	5	0	2	0	1	0	8	
426	5	0	2	0	1	0	8	
427	4	0	0	4	0	0	8	
428	5	0	0	3	0	0	8	
429	5	0	0	3	0	0	8	
430	5	0	0	3	0	0	8	
431	2	0	3	3	0	0	8	
432	4	0	3	1	0	0	8	
433	4	0	3	1	0	0	8	
434	5	0	3	0	0	0	8	
435	5	0	3	0	0	0	8	
436	5	0	3	0	0	0	8	
437	5	0	3	0	0	0	8	
438	5	0	3	0	0	0	8	
439	5	0	3	0	0	0	8	
440	5	0	3	0	0	0	8	
441	5	0	3	0	0	0	8	
442	5	0	3	0	0	0	8	
443	5	0	3	0	0	0	8	
444	5	0	3	0	0	0	8	
445	5	0	3	0	0	0	8	
446	5	0	3	0	0	0	8	
447	5	0	3	0	0	0	8	
448	5	0	3	0	0	0	8	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
449	5	0	3	0	0	0	8	
450	5	0	3	0	0	0	8	
451	5	0	3	0	0	0	8	
452	5	0	3	0	0	0	8	
453	6	0	0	1	0	0	7	2 Rec Fees paid on parcel
454	6	0	0	1	0	0	7	2 Rec Fees paid on parcel
455	7	0	0	0	0	0	7	2 Rec Fees paid on parcel
456	7	0	0	0	0	0	7	2 Rec Fees paid on parcel
457	7	0	0	0	0	0	7	2 Rec Fees paid on parcel
458	1	0	0	3	3	0	7	
459	1	0	0	3	3	0	7	
460	2	0	0	2	3	0	7	
461	4	0	0	0	3	0	7	
462	4	0	0	0	3	0	7	
463	4	0	0	0	3	0	7	
464	4	0	0	0	3	0	7	
465	4	0	0	0	3	0	7	
466	4	0	0	0	3	0	7	
467	4	0	0	0	3	0	7	
468	4	0	0	0	3	0	7	
469	1	0	0	4	2	0	7	
470	1	0	0	4	2	0	7	
471	1	0	0	4	2	0	7	
472	1	0	0	4	2	0	7	
473	2	0	0	3	2	0	7	
474	2	0	0	3	2	0	7	
475	2	0	0	3	2	0	7	
476	2	0	0	3	2	0	7	
477	2	0	0	3	2	0	7	
478	2	0	0	3	2	0	7	
479	2	0	0	3	2	0	7	
480	2	0	0	3	2	0	7	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
481	2	0	0	3	2	0	7	
482	2	0	0	3	2	0	7	
483	2	0	0	3	2	0	7	
484	2	0	0	3	2	0	7	
485	2	0	0	3	2	0	7	
486	2	0	0	3	2	0	7	
487	2	0	0	3	2	0	7	
488	2	0	0	3	2	0	7	
489	2	0	0	3	2	0	7	
490	2	0	0	3	2	0	7	
491	2	0	0	3	2	0	7	
492	2	0	0	3	2	0	7	
493	3	0	0	2	2	0	7	
494	3	0	0	2	2	0	7	
495	3	0	0	2	2	0	7	
496	3	0	0	2	2	0	7	
497	3	0	0	2	2	0	7	
498	3	0	0	2	2	0	7	
499	3	0	0	2	2	0	7	
500	3	0	0	2	2	0	7	
501	3	0	0	2	2	0	7	
502	3	0	0	2	2	0	7	
503	3	0	0	2	2	0	7	
504	3	0	0	2	2	0	7	
505	3	0	0	2	2	0	7	
506	3	0	0	2	2	0	7	
507	3	0	0	2	2	0	7	
508	3	0	0	2	2	0	7	
509	3	0	0	2	2	0	7	
510	3	0	0	2	2	0	7	
511	3	0	0	2	2	0	7	
512	3	0	0	2	2	0	7	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
513	3	0	0	2	2	0	7	
514	3	0	0	2	2	0	7	
515	3	0	0	2	2	0	7	
516	3	0	0	2	2	0	7	
517	3	0	0	2	2	0	7	
518	4	0	0	1	2	0	7	
519	4	0	0	1	2	0	7	
520	4	0	0	1	2	0	7	
521	4	0	0	1	2	0	7	
522	4	0	0	1	2	0	7	
523	4	0	0	1	2	0	7	
524	4	0	0	1	2	0	7	
525	4	0	0	1	2	0	7	
526	4	0	0	1	2	0	7	
527	4	0	0	1	2	0	7	
528	4	0	0	1	2	0	7	
529	4	0	0	1	2	0	7	
530	4	0	0	1	2	0	7	
531	4	0	0	1	2	0	7	
532	4	0	0	1	2	0	7	
533	4	0	0	1	2	0	7	
534	4	0	0	1	2	0	7	
535	4	0	0	1	2	0	7	
536	4	0	0	1	2	0	7	
537	4	0	0	1	2	0	7	
538	4	0	0	1	2	0	7	
539	4	0	0	1	2	0	7	
540	4	0	0	1	2	0	7	
541	4	0	0	1	2	0	7	
542	4	0	0	1	2	0	7	
543	4	0	0	1	2	0	7	
544	4	0	0	1	2	0	7	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
545	4	0	0	1	2	0	7	
546	4	0	0	1	2	0	7	
547	4	0	0	1	2	0	7	
548	4	0	0	1	2	0	7	
549	4	0	0	1	2	0	7	
550	4	0	0	1	2	0	7	
551	4	0	0	1	2	0	7	
552	4	0	0	1	2	0	7	
553	4	0	0	1	2	0	7	
554	4	0	0	1	2	0	7	
555	4	0	0	1	2	0	7	
556	4	0	0	1	2	0	7	
557	5	0	0	0	2	0	7	
558	5	0	0	0	2	0	7	
559	5	0	0	0	2	0	7	
560	5	0	0	0	2	0	7	
561	5	0	0	0	2	0	7	
562	5	0	0	0	2	0	7	
563	5	0	0	0	2	0	7	
564	5	0	0	0	2	0	7	
565	5	0	0	0	2	0	7	
566	5	0	0	0	2	0	7	
567	5	0	0	0	2	0	7	
568	5	0	0	0	2	0	7	
569	5	0	0	0	2	0	7	
570	5	0	0	0	2	0	7	
571	5	0	0	0	2	0	7	
572	5	0	0	0	2	0	7	
573	5	0	0	0	2	0	7	
574	5	0	0	0	2	0	7	
575	5	0	0	0	2	0	7	
576	5	0	0	0	2	0	7	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
577	5	0	0	0	2	0	7	
578	5	0	0	0	2	0	7	
579	5	0	0	0	2	0	7	
580	5	0	0	0	2	0	7	
581	5	0	0	0	2	0	7	
582	5	0	0	0	2	0	7	
583	5	0	0	0	2	0	7	
584	5	0	0	0	2	0	7	
585	5	0	0	0	2	0	7	
586	5	0	0	0	2	0	7	
587	5	0	0	0	2	0	7	
588	5	0	0	0	2	0	7	
589	5	0	0	0	2	0	7	
590	5	0	0	0	2	0	7	
591	5	0	0	0	2	0	7	
592	5	0	0	0	2	0	7	
593	5	0	0	0	2	0	7	
594	5	0	0	0	2	0	7	
595	5	0	0	0	2	0	7	
596	5	0	0	0	2	0	7	
597	5	0	0	0	2	0	7	
598	5	0	0	0	2	0	7	
599	5	0	0	0	2	0	7	
600	5	0	0	0	2	0	7	
601	5	0	0	0	2	0	7	
602	5	0	0	0	2	0	7	
603	5	0	0	0	2	0	7	
604	5	0	0	0	2	0	7	
605	5	0	0	0	2	0	7	
606	5	0	0	0	2	0	7	
607	5	0	0	0	2	0	7	
608	5	0	0	0	2	0	7	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
609	5	0	0	0	2	0	7	
610	5	0	0	0	2	0	7	
611	5	0	0	0	2	0	7	
612	5	0	0	0	2	0	7	
613	5	0	0	0	2	0	7	
614	2	0	1	3	1	0	7	
615	4	0	1	1	1	0	7	
616	4	0	1	1	1	0	7	
617	4	0	1	1	1	0	7	
618	4	0	1	1	1	0	7	
619	5	0	1	0	1	0	7	
620	5	0	1	0	1	0	7	
621	5	0	1	0	1	0	7	
622	5	0	1	0	1	0	7	
623	5	0	1	0	1	0	7	
624	5	0	1	0	1	0	7	
625	5	0	1	0	1	0	7	
626	5	0	1	0	1	0	7	
627	5	0	1	0	1	0	7	
628	5	0	1	0	1	0	7	
629	5	0	1	0	1	0	7	
630	4	0	0	3	0	0	7	
631	2	0	2	3	0	0	7	
632	2	0	2	3	0	0	7	
633	2	0	2	3	0	0	7	
634	2	0	2	3	0	0	7	
635	5	0	0	2	0	0	7	
636	5	0	0	2	0	0	7	
637	4	0	2	1	0	0	7	
638	4	0	2	1	0	0	7	
639	5	0	2	0	0	0	7	
640	5	0	2	0	0	0	7	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
641	5	0	2	0	0	0	7	
642	5	0	2	0	0	0	7	
643	5	0	2	0	0	0	7	
644	5	0	2	0	0	0	7	
645	5	0	2	0	0	0	7	
646	5	0	2	0	0	0	7	
647	5	0	2	0	0	0	7	
648	5	0	2	0	0	0	7	
649	5	0	2	0	0	0	7	
650	5	0	2	0	0	0	7	
651	5	0	2	0	0	0	7	
652	5	0	2	0	0	0	7	
653	5	0	2	0	0	0	7	
654	5	0	2	0	0	0	7	
655	5	0	2	0	0	0	7	
656	5	0	2	0	0	0	7	
657	5	0	2	0	0	0	7	
658	5	0	2	0	0	0	7	
659	5	0	2	0	0	0	7	
660	5	0	2	0	0	0	7	
661	5	0	2	0	0	0	7	
662	5	0	2	0	0	0	7	
663	5	0	2	0	0	0	7	
664	6	0	0	0	0	0	6	4 Rec Fees paid on parcel
665	6	0	0	0	0	0	6	4 Rec Fees paid on parcel
666	1	0	0	2	3	0	6	
667	3	0	0	0	3	0	6	
668	3	0	0	0	3	0	6	
669	3	0	0	1	2	0	6	
670	4	0	0	0	2	0	6	
671	4	0	0	0	2	0	6	
672	4	0	0	0	2	0	6	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
673	4	0	0	0	2	0	6	
674	0	0	0	5	1	0	6	
675	0	0	0	5	1	0	6	
676	1	0	0	4	1	0	6	
677	1	0	0	4	1	0	6	
678	1	0	0	4	1	0	6	
679	1	0	0	4	1	0	6	
680	1	0	0	4	1	0	6	
681	2	0	0	3	1	0	6	
682	2	0	0	3	1	0	6	
683	2	0	0	3	1	0	6	
684	2	0	0	3	1	0	6	
685	2	0	0	3	1	0	6	
686	2	0	0	3	1	0	6	
687	2	0	0	3	1	0	6	
688	2	0	0	3	1	0	6	
689	2	0	0	3	1	0	6	
690	2	0	0	3	1	0	6	
691	2	0	0	3	1	0	6	
692	2	0	0	3	1	0	6	
693	2	0	0	3	1	0	6	
694	2	0	0	3	1	0	6	
695	2	0	0	3	1	0	6	
696	2	0	0	3	1	0	6	
697	2	0	0	3	1	0	6	
698	2	0	0	3	1	0	6	
699	2	0	0	3	1	0	6	
700	2	0	0	3	1	0	6	
701	2	0	0	3	1	0	6	
702	2	0	0	3	1	0	6	
703	2	0	0	3	1	0	6	
704	2	0	0	3	1	0	6	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
705	2	0	0	3	1	0	6	
706	2	0	0	3	1	0	6	
707	2	0	0	3	1	0	6	
708	2	0	0	3	1	0	6	
709	2	0	0	3	1	0	6	
710	3	0	0	2	1	0	6	
711	3	0	0	2	1	0	6	
712	3	0	0	2	1	0	6	
713	3	0	0	2	1	0	6	
714	3	0	0	2	1	0	6	
715	3	0	0	2	1	0	6	
716	3	0	0	2	1	0	6	
717	3	0	0	2	1	0	6	
718	3	0	0	2	1	0	6	
719	3	0	0	2	1	0	6	
720	3	0	0	2	1	0	6	
721	3	0	0	2	1	0	6	
722	3	0	0	2	1	0	6	
723	3	0	0	2	1	0	6	
724	3	0	0	2	1	0	6	
725	3	0	0	2	1	0	6	
726	3	0	0	2	1	0	6	
727	3	0	0	2	1	0	6	
728	4	0	0	1	1	0	6	
729	4	0	0	1	1	0	6	
730	4	0	0	1	1	0	6	
731	4	0	0	1	1	0	6	
732	4	0	0	1	1	0	6	
733	4	0	0	1	1	0	6	
734	4	0	0	1	1	0	6	
735	4	0	0	1	1	0	6	
736	4	0	0	1	1	0	6	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
737	4	0	0	1	1	0	6	
738	4	0	0	1	1	0	6	
739	4	0	0	1	1	0	6	
740	4	0	0	1	1	0	6	
741	4	0	0	1	1	0	6	
742	4	0	0	1	1	0	6	
743	4	0	0	1	1	0	6	
744	4	0	0	1	1	0	6	
745	4	0	0	1	1	0	6	
746	4	0	0	1	1	0	6	
747	4	0	0	1	1	0	6	
748	4	0	0	1	1	0	6	
749	4	0	0	1	1	0	6	
750	4	0	0	1	1	0	6	
751	4	0	0	1	1	0	6	
752	4	0	0	1	1	0	6	
753	4	0	0	1	1	0	6	
754	4	0	0	1	1	0	6	
755	4	0	0	1	1	0	6	
756	4	0	0	1	1	0	6	
757	4	0	0	1	1	0	6	
758	4	0	0	1	1	0	6	
759	4	0	0	1	1	0	6	
760	4	0	0	1	1	0	6	
761	4	0	0	1	1	0	6	
762	4	0	0	1	1	0	6	
763	4	0	0	1	1	0	6	
764	4	0	0	1	1	0	6	
765	4	0	0	1	1	0	6	
766	4	0	0	1	1	0	6	
767	4	0	0	1	1	0	6	
768	4	0	0	1	1	0	6	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
769	4	0	0	1	1	0	6	
770	4	0	0	1	1	0	6	
771	4	0	0	1	1	0	6	
772	4	0	0	1	1	0	6	
773	4	0	0	1	1	0	6	
774	4	0	0	1	1	0	6	
775	4	0	0	1	1	0	6	
776	4	0	0	1	1	0	6	
777	5	0	0	0	1	0	6	
778	5	0	0	0	1	0	6	
779	5	0	0	0	1	0	6	
780	5	0	0	0	1	0	6	
781	5	0	0	0	1	0	6	
782	5	0	0	0	1	0	6	
783	5	0	0	0	1	0	6	
784	5	0	0	0	1	0	6	
785	5	0	0	0	1	0	6	
786	5	0	0	0	1	0	6	
787	5	0	0	0	1	0	6	
788	5	0	0	0	1	0	6	
789	5	0	0	0	1	0	6	
790	5	0	0	0	1	0	6	
791	5	0	0	0	1	0	6	
792	5	0	0	0	1	0	6	
793	5	0	0	0	1	0	6	
794	5	0	0	0	1	0	6	
795	5	0	0	0	1	0	6	
796	5	0	0	0	1	0	6	
797	5	0	0	0	1	0	6	
798	5	0	0	0	1	0	6	
799	5	0	0	0	1	0	6	
800	5	0	0	0	1	0	6	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
801	5	0	0	0	1	0	6	
802	5	0	0	0	1	0	6	
803	5	0	0	0	1	0	6	
804	5	0	0	0	1	0	6	
805	5	0	0	0	1	0	6	
806	5	0	0	0	1	0	6	
807	5	0	0	0	1	0	6	
808	5	0	0	0	1	0	6	
809	5	0	0	0	1	0	6	
810	5	0	0	0	1	0	6	
811	5	0	0	0	1	0	6	
812	5	0	0	0	1	0	6	
813	5	0	0	0	1	0	6	
814	5	0	0	0	1	0	6	
815	5	0	0	0	1	0	6	
816	5	0	0	0	1	0	6	
817	5	0	0	0	1	0	6	
818	5	0	0	0	1	0	6	
819	5	0	0	0	1	0	6	
820	5	0	0	0	1	0	6	
821	5	0	0	0	1	0	6	
822	5	0	0	0	1	0	6	
823	5	0	0	0	1	0	6	
824	5	0	0	0	1	0	6	
825	5	0	0	0	1	0	6	
826	5	0	0	0	1	0	6	
827	5	0	0	0	1	0	6	
828	5	0	0	0	1	0	6	
829	5	0	0	0	1	0	6	
830	5	0	0	0	1	0	6	
831	5	0	0	0	1	0	6	
832	5	0	0	0	1	0	6	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
833	5	0	0	0	1	0	6	
834	5	0	0	0	1	0	6	
835	5	0	0	0	1	0	6	
836	5	0	0	0	1	0	6	
837	5	0	0	0	1	0	6	
838	5	0	0	0	1	0	6	
839	5	0	0	0	1	0	6	
840	5	0	0	0	1	0	6	
841	5	0	0	0	1	0	6	
842	5	0	0	0	1	0	6	
843	5	0	0	0	1	0	6	
844	5	0	0	0	1	0	6	
845	5	0	0	0	1	0	6	
846	5	0	0	0	1	0	6	
847	2	0	0	4	0	0	6	
848	1	0	1	4	0	0	6	
849	1	0	1	4	0	0	6	
850	2	0	1	3	0	0	6	
851	3	0	1	2	0	0	6	
852	3	0	1	2	0	0	6	
853	3	0	1	2	0	0	6	
854	3	0	1	2	0	0	6	
855	5	0	0	1	0	0	6	
856	5	0	0	1	0	0	6	
857	5	0	0	1	0	0	6	
858	4	0	1	1	0	0	6	
859	4	0	1	1	0	0	6	
860	4	0	1	1	0	0	6	
861	4	0	1	1	0	0	6	
862	4	0	1	1	0	0	6	
863	4	2	0	0	0	0	6	
864	5	0	1	0	0	0	6	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
865	5	0	1	0	0	0	6	
866	5	0	1	0	0	0	6	
867	5	0	1	0	0	0	6	
868	5	0	1	0	0	0	6	
869	5	0	1	0	0	0	6	
870	5	0	1	0	0	0	6	
871	5	0	1	0	0	0	6	
872	5	0	1	0	0	0	6	
873	5	0	1	0	0	0	6	
874	5	0	1	0	0	0	6	
875	5	0	1	0	0	0	6	
876	5	0	1	0	0	0	6	
877	5	0	1	0	0	0	6	
878	5	0	1	0	0	0	6	
879	5	0	1	0	0	0	6	
880	5	0	1	0	0	0	6	
881	5	0	1	0	0	0	6	
882	5	0	1	0	0	0	6	
883	5	0	1	0	0	0	6	
884	5	0	1	0	0	0	6	
885	5	0	1	0	0	0	6	
886	5	0	1	0	0	0	6	
887	5	0	1	0	0	0	6	
888	5	0	1	0	0	0	6	
889	5	0	1	0	0	0	6	
890	5	0	1	0	0	0	6	
891	5	0	1	0	0	0	6	
892	5	0	1	0	0	0	6	
893	5	0	1	0	0	0	6	
894	5	0	1	0	0	0	6	
895	5	0	1	0	0	0	6	
896	5	0	1	0	0	0	6	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
897	5	0	1	0	0	0	6	
898	5	0	1	0	0	0	6	
899	5	0	1	0	0	0	6	
900	5	0	1	0	0	0	6	
901	5	0	1	0	0	0	6	
902	5	0	1	0	0	0	6	
903	5	0	1	0	0	0	6	
904	5	0	1	0	0	0	6	
905	5	0	1	0	0	0	6	
906	5	0	1	0	0	0	6	
907	5	0	1	0	0	0	6	
908	5	0	1	0	0	0	6	
909	5	0	1	0	0	0	6	
910	5	0	1	0	0	0	6	
911	5	0	1	0	0	0	6	
912	5	0	1	0	0	0	6	
913	5	0	1	0	0	0	6	
914	5	0	1	0	0	0	6	
915	5	0	1	0	0	0	6	
916	5	0	1	0	0	0	6	
917	5	0	1	0	0	0	6	
918	5	0	1	0	0	0	6	
919	5	0	1	0	0	0	6	
920	5	0	1	0	0	0	6	
921	5	0	1	0	0	0	6	
922	5	0	1	0	0	0	6	
923	5	0	1	0	0	0	6	
924	5	0	1	0	0	0	6	
925	5	0	1	0	0	0	6	
926	5	0	1	0	0	0	6	
927	5	0	1	0	0	0	6	
928	5	0	1	0	0	0	6	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
929	5	0	1	0	0	0	6	
930	5	0	1	0	0	0	6	
931	4	0	2	0	0	0	6	
932	4	0	2	0	0	0	6	
933	4	0	2	0	0	0	6	
934	4	0	2	0	0	0	6	
935	0	0	0	0	0	5	5	
936	0	0	0	0	0	5	5	
937	0	0	0	0	0	5	5	
938	0	0	0	0	0	5	5	
939	0	0	0	0	0	5	5	
940	0	0	0	0	0	5	5	
941	0	0	0	0	0	5	5	
942	0	0	0	0	0	5	5	
943	0	0	0	0	0	5	5	
944	0	0	0	0	0	5	5	
945	0	0	0	0	0	5	5	
946	0	0	0	0	0	5	5	
947	0	1	0	0	0	4	5	
948	0	1	0	0	0	4	5	
949	0	2	0	0	0	3	5	
950	0	2	0	0	0	3	5	
951	0	2	0	0	0	3	5	
952	0	3	0	0	0	2	5	
953	0	4	0	0	0	1	5	
954	0	4	0	0	0	1	5	
955	1	0	0	1	3	0	5	
956	2	0	0	0	3	0	5	
957	2	0	0	0	3	0	5	
958	2	0	0	0	3	0	5	
959	2	0	0	0	3	0	5	
960	2	0	0	0	3	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
961	2	0	0	0	3	0	5	
962	2	0	0	0	3	0	5	
963	3	0	0	0	2	0	5	
964	3	0	0	0	2	0	5	
965	2	0	0	2	1	0	5	
966	3	0	0	1	1	0	5	
967	4	0	0	0	1	0	5	
968	4	0	0	0	1	0	5	
969	4	0	0	0	1	0	5	
970	4	0	0	0	1	0	5	
971	4	0	0	0	1	0	5	
972	4	0	0	0	1	0	5	
973	0	0	0	5	0	0	5	
974	0	0	0	5	0	0	5	
975	0	0	0	5	0	0	5	
976	0	0	0	5	0	0	5	
977	0	0	0	5	0	0	5	
978	0	0	0	5	0	0	5	
979	0	0	0	5	0	0	5	
980	0	0	0	5	0	0	5	
981	0	0	0	5	0	0	5	
982	0	0	0	5	0	0	5	
983	0	0	0	5	0	0	5	
984	0	0	0	5	0	0	5	
985	0	0	0	5	0	0	5	
986	0	0	0	5	0	0	5	
987	0	0	0	5	0	0	5	
988	0	0	0	5	0	0	5	
989	0	0	0	5	0	0	5	
990	0	0	0	5	0	0	5	
991	0	0	0	5	0	0	5	
992	0	0	0	5	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
993	0	0	0	5	0	0	5	
994	0	0	0	5	0	0	5	
995	0	0	0	5	0	0	5	
996	0	0	0	5	0	0	5	
997	0	0	0	5	0	0	5	
998	0	0	0	5	0	0	5	
999	0	0	0	5	0	0	5	
1000	0	0	0	5	0	0	5	
1001	0	0	0	5	0	0	5	
1002	0	0	0	5	0	0	5	
1003	0	0	0	5	0	0	5	
1004	0	0	0	5	0	0	5	
1005	0	0	0	5	0	0	5	
1006	0	0	0	5	0	0	5	
1007	0	0	0	5	0	0	5	
1008	0	0	0	5	0	0	5	
1009	0	0	0	5	0	0	5	
1010	0	0	0	5	0	0	5	
1011	0	0	0	5	0	0	5	
1012	0	0	0	5	0	0	5	
1013	0	0	0	5	0	0	5	
1014	0	0	0	5	0	0	5	
1015	0	0	0	5	0	0	5	
1016	0	0	0	5	0	0	5	
1017	0	0	0	5	0	0	5	
1018	0	0	0	5	0	0	5	
1019	0	0	0	5	0	0	5	
1020	0	0	0	5	0	0	5	
1021	0	0	0	5	0	0	5	
1022	0	0	0	5	0	0	5	
1023	0	0	0	5	0	0	5	
1024	0	0	0	5	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1025	0	0	0	5	0	0	5	
1026	0	0	0	5	0	0	5	
1027	0	0	0	5	0	0	5	
1028	0	0	0	5	0	0	5	
1029	0	0	0	5	0	0	5	
1030	0	0	0	5	0	0	5	
1031	0	0	0	5	0	0	5	
1032	0	0	0	5	0	0	5	
1033	0	0	0	5	0	0	5	
1034	0	0	0	5	0	0	5	
1035	0	0	0	5	0	0	5	
1036	0	0	0	5	0	0	5	
1037	0	0	0	5	0	0	5	
1038	0	0	0	5	0	0	5	
1039	0	0	0	5	0	0	5	
1040	0	0	0	5	0	0	5	
1041	0	0	0	5	0	0	5	
1042	0	0	0	5	0	0	5	
1043	0	0	0	5	0	0	5	
1044	0	0	0	5	0	0	5	
1045	0	0	0	5	0	0	5	
1046	0	0	0	5	0	0	5	
1047	0	0	0	5	0	0	5	
1048	0	0	0	5	0	0	5	
1049	0	0	0	5	0	0	5	
1050	0	0	0	5	0	0	5	
1051	0	0	0	5	0	0	5	
1052	0	0	0	5	0	0	5	
1053	0	0	0	5	0	0	5	
1054	0	0	0	5	0	0	5	
1055	0	0	0	5	0	0	5	
1056	0	0	0	5	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1057	0	0	0	5	0	0	5	
1058	0	0	0	5	0	0	5	
1059	0	0	0	5	0	0	5	
1060	0	0	0	5	0	0	5	
1061	0	0	0	5	0	0	5	
1062	0	0	0	5	0	0	5	
1063	0	0	0	5	0	0	5	
1064	0	0	0	5	0	0	5	
1065	0	0	0	5	0	0	5	
1066	0	0	0	5	0	0	5	
1067	0	0	0	5	0	0	5	
1068	0	0	0	5	0	0	5	
1069	0	0	0	5	0	0	5	
1070	0	0	0	5	0	0	5	
1071	0	0	0	5	0	0	5	
1072	0	0	0	5	0	0	5	
1073	0	0	0	5	0	0	5	
1074	0	0	0	5	0	0	5	
1075	0	0	0	5	0	0	5	
1076	0	0	0	5	0	0	5	
1077	0	0	0	5	0	0	5	
1078	0	0	0	5	0	0	5	
1079	0	0	0	5	0	0	5	
1080	0	0	0	5	0	0	5	
1081	0	0	0	5	0	0	5	
1082	0	0	0	5	0	0	5	
1083	0	0	0	5	0	0	5	
1084	0	0	0	5	0	0	5	
1085	0	0	0	5	0	0	5	
1086	0	0	0	5	0	0	5	
1087	0	0	0	5	0	0	5	
1088	0	0	0	5	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1089	0	0	0	5	0	0	5	
1090	0	0	0	5	0	0	5	
1091	0	0	0	5	0	0	5	
1092	0	0	0	5	0	0	5	
1093	0	0	0	5	0	0	5	
1094	0	0	0	5	0	0	5	
1095	0	0	0	5	0	0	5	
1096	0	0	0	5	0	0	5	
1097	0	0	0	5	0	0	5	
1098	0	0	0	5	0	0	5	
1099	0	0	0	5	0	0	5	
1100	0	0	0	5	0	0	5	
1101	0	0	0	5	0	0	5	
1102	0	0	0	5	0	0	5	
1103	0	0	0	5	0	0	5	
1104	0	0	0	5	0	0	5	
1105	0	0	0	5	0	0	5	
1106	0	0	0	5	0	0	5	
1107	0	0	0	5	0	0	5	
1108	0	0	0	5	0	0	5	
1109	0	0	0	5	0	0	5	
1110	0	0	0	5	0	0	5	
1111	0	0	0	5	0	0	5	
1112	0	0	0	5	0	0	5	
1113	0	0	0	5	0	0	5	
1114	0	0	0	5	0	0	5	
1115	0	0	0	5	0	0	5	
1116	0	0	0	5	0	0	5	
1117	0	0	0	5	0	0	5	
1118	0	0	0	5	0	0	5	
1119	0	0	0	5	0	0	5	
1120	0	0	0	5	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1121	0	0	0	5	0	0	5	
1122	0	0	0	5	0	0	5	
1123	0	0	0	5	0	0	5	
1124	0	0	0	5	0	0	5	
1125	0	0	0	5	0	0	5	
1126	0	0	0	5	0	0	5	
1127	0	0	0	5	0	0	5	
1128	0	0	0	5	0	0	5	
1129	0	0	0	5	0	0	5	
1130	0	0	0	5	0	0	5	
1131	0	0	0	5	0	0	5	
1132	0	0	0	5	0	0	5	
1133	0	0	0	5	0	0	5	
1134	0	0	0	5	0	0	5	
1135	0	0	0	5	0	0	5	
1136	0	0	0	5	0	0	5	
1137	0	0	0	5	0	0	5	
1138	0	0	0	5	0	0	5	
1139	0	0	0	5	0	0	5	
1140	0	0	0	5	0	0	5	
1141	0	0	0	5	0	0	5	
1142	0	0	0	5	0	0	5	
1143	0	0	0	5	0	0	5	
1144	0	0	0	5	0	0	5	
1145	0	0	0	5	0	0	5	
1146	0	0	0	5	0	0	5	
1147	0	0	0	5	0	0	5	
1148	0	0	0	5	0	0	5	
1149	0	0	0	5	0	0	5	
1150	0	0	0	5	0	0	5	
1151	0	0	0	5	0	0	5	
1152	0	0	0	5	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1153	0	0	0	5	0	0	5	
1154	0	0	0	5	0	0	5	
1155	0	0	0	5	0	0	5	
1156	0	0	0	5	0	0	5	
1157	0	0	0	5	0	0	5	
1158	0	0	0	5	0	0	5	
1159	0	0	0	5	0	0	5	
1160	0	0	0	5	0	0	5	
1161	0	0	0	5	0	0	5	
1162	0	0	0	5	0	0	5	
1163	0	0	0	5	0	0	5	
1164	0	0	0	5	0	0	5	
1165	0	0	0	5	0	0	5	
1166	0	0	0	5	0	0	5	
1167	0	0	0	5	0	0	5	
1168	0	0	0	5	0	0	5	
1169	0	0	0	5	0	0	5	
1170	0	0	0	5	0	0	5	
1171	0	0	0	5	0	0	5	
1172	0	0	0	5	0	0	5	
1173	0	0	0	5	0	0	5	
1174	0	0	0	5	0	0	5	
1175	0	0	0	5	0	0	5	
1176	0	0	0	5	0	0	5	
1177	0	0	0	5	0	0	5	
1178	0	0	0	5	0	0	5	
1179	0	0	0	5	0	0	5	
1180	0	0	0	5	0	0	5	
1181	0	0	0	5	0	0	5	
1182	0	0	0	5	0	0	5	
1183	0	0	0	5	0	0	5	
1184	0	0	0	5	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1185	0	0	0	5	0	0	5	
1186	0	0	0	5	0	0	5	
1187	0	0	0	5	0	0	5	
1188	0	0	0	5	0	0	5	
1189	0	0	0	5	0	0	5	
1190	0	0	0	5	0	0	5	
1191	0	0	0	5	0	0	5	
1192	0	0	0	5	0	0	5	
1193	0	0	0	5	0	0	5	
1194	0	0	0	5	0	0	5	
1195	0	0	0	5	0	0	5	
1196	0	0	0	5	0	0	5	
1197	0	0	0	5	0	0	5	
1198	0	0	0	5	0	0	5	
1199	0	0	0	5	0	0	5	
1200	0	0	0	5	0	0	5	
1201	0	0	0	5	0	0	5	
1202	0	0	0	5	0	0	5	
1203	0	0	0	5	0	0	5	
1204	0	0	0	5	0	0	5	
1205	0	0	0	5	0	0	5	
1206	0	0	0	5	0	0	5	
1207	1	0	0	4	0	0	5	
1208	1	0	0	4	0	0	5	
1209	1	0	0	4	0	0	5	
1210	1	0	0	4	0	0	5	
1211	1	0	0	4	0	0	5	
1212	1	0	0	4	0	0	5	
1213	1	0	0	4	0	0	5	
1214	1	0	0	4	0	0	5	
1215	1	0	0	4	0	0	5	
1216	1	0	0	4	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1217	1	0	0	4	0	0	5	
1218	1	0	0	4	0	0	5	
1219	1	0	0	4	0	0	5	
1220	1	0	0	4	0	0	5	
1221	1	0	0	4	0	0	5	
1222	1	0	0	4	0	0	5	
1223	1	0	0	4	0	0	5	
1224	1	0	0	4	0	0	5	
1225	1	0	0	4	0	0	5	
1226	1	0	0	4	0	0	5	
1227	1	0	0	4	0	0	5	
1228	1	0	0	4	0	0	5	
1229	1	0	0	4	0	0	5	
1230	1	0	0	4	0	0	5	
1231	1	0	0	4	0	0	5	
1232	1	0	0	4	0	0	5	
1233	1	0	0	4	0	0	5	
1234	1	0	0	4	0	0	5	
1235	1	0	0	4	0	0	5	
1236	1	0	0	4	0	0	5	
1237	1	0	0	4	0	0	5	
1238	1	0	0	4	0	0	5	
1239	1	0	0	4	0	0	5	
1240	1	0	0	4	0	0	5	
1241	1	0	0	4	0	0	5	
1242	1	0	0	4	0	0	5	
1243	1	0	0	4	0	0	5	
1244	1	0	0	4	0	0	5	
1245	1	0	0	4	0	0	5	
1246	1	0	0	4	0	0	5	
1247	1	0	0	4	0	0	5	
1248	1	0	0	4	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1249	1	0	0	4	0	0	5	
1250	1	0	0	4	0	0	5	
1251	1	0	0	4	0	0	5	
1252	1	0	0	4	0	0	5	
1253	1	0	0	4	0	0	5	
1254	1	0	0	4	0	0	5	
1255	1	0	0	4	0	0	5	
1256	1	0	0	4	0	0	5	
1257	1	0	0	4	0	0	5	
1258	1	0	0	4	0	0	5	
1259	1	0	0	4	0	0	5	
1260	1	0	0	4	0	0	5	
1261	1	0	0	4	0	0	5	
1262	1	0	0	4	0	0	5	
1263	1	0	0	4	0	0	5	
1264	1	0	0	4	0	0	5	
1265	1	0	0	4	0	0	5	
1266	1	0	0	4	0	0	5	
1267	1	0	0	4	0	0	5	
1268	1	0	0	4	0	0	5	
1269	1	0	0	4	0	0	5	
1270	1	0	0	4	0	0	5	
1271	1	0	0	4	0	0	5	
1272	1	0	0	4	0	0	5	
1273	1	0	0	4	0	0	5	
1274	1	0	0	4	0	0	5	
1275	1	0	0	4	0	0	5	
1276	1	0	0	4	0	0	5	
1277	1	0	0	4	0	0	5	
1278	1	0	0	4	0	0	5	
1279	1	0	0	4	0	0	5	
1280	1	0	0	4	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1281	1	0	0	4	0	0	5	
1282	1	0	0	4	0	0	5	
1283	1	0	0	4	0	0	5	
1284	1	0	0	4	0	0	5	
1285	1	0	0	4	0	0	5	
1286	1	0	0	4	0	0	5	
1287	1	0	0	4	0	0	5	
1288	1	0	0	4	0	0	5	
1289	1	0	0	4	0	0	5	
1290	1	0	0	4	0	0	5	
1291	1	0	0	4	0	0	5	
1292	1	0	0	4	0	0	5	
1293	1	0	0	4	0	0	5	
1294	1	0	0	4	0	0	5	
1295	1	0	0	4	0	0	5	
1296	1	0	0	4	0	0	5	
1297	1	0	0	4	0	0	5	
1298	1	0	0	4	0	0	5	
1299	1	0	0	4	0	0	5	
1300	1	0	0	4	0	0	5	
1301	1	0	0	4	0	0	5	
1302	1	0	0	4	0	0	5	
1303	1	0	0	4	0	0	5	
1304	1	0	0	4	0	0	5	
1305	1	0	0	4	0	0	5	
1306	1	0	0	4	0	0	5	
1307	1	0	0	4	0	0	5	
1308	1	0	0	4	0	0	5	
1309	1	0	0	4	0	0	5	
1310	1	0	0	4	0	0	5	
1311	1	0	0	4	0	0	5	
1312	1	0	0	4	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1313	1	0	0	4	0	0	5	
1314	1	0	0	4	0	0	5	
1315	1	0	0	4	0	0	5	
1316	1	0	0	4	0	0	5	
1317	1	0	0	4	0	0	5	
1318	1	0	0	4	0	0	5	
1319	1	0	0	4	0	0	5	
1320	1	0	0	4	0	0	5	
1321	1	0	0	4	0	0	5	
1322	1	0	0	4	0	0	5	
1323	1	0	0	4	0	0	5	
1324	1	0	0	4	0	0	5	
1325	1	0	0	4	0	0	5	
1326	1	0	0	4	0	0	5	
1327	1	0	0	4	0	0	5	
1328	1	0	0	4	0	0	5	
1329	1	0	0	4	0	0	5	
1330	1	0	0	4	0	0	5	
1331	1	0	0	4	0	0	5	
1332	1	0	0	4	0	0	5	
1333	1	0	0	4	0	0	5	
1334	1	0	0	4	0	0	5	
1335	1	0	0	4	0	0	5	
1336	1	0	0	4	0	0	5	
1337	1	0	0	4	0	0	5	
1338	1	0	0	4	0	0	5	
1339	1	0	0	4	0	0	5	
1340	1	0	0	4	0	0	5	
1341	1	0	0	4	0	0	5	
1342	1	0	0	4	0	0	5	
1343	1	0	0	4	0	0	5	
1344	1	0	0	4	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1345	1	0	0	4	0	0	5	
1346	1	0	0	4	0	0	5	
1347	1	0	0	4	0	0	5	
1348	1	0	0	4	0	0	5	
1349	1	0	0	4	0	0	5	
1350	1	0	0	4	0	0	5	
1351	1	0	0	4	0	0	5	
1352	1	0	0	4	0	0	5	
1353	1	0	0	4	0	0	5	
1354	1	0	0	4	0	0	5	
1355	1	0	0	4	0	0	5	
1356	1	0	0	4	0	0	5	
1357	1	0	0	4	0	0	5	
1358	1	0	0	4	0	0	5	
1359	1	0	0	4	0	0	5	
1360	1	0	0	4	0	0	5	
1361	1	0	0	4	0	0	5	
1362	1	0	0	4	0	0	5	
1363	1	0	0	4	0	0	5	
1364	1	0	0	4	0	0	5	
1365	1	0	0	4	0	0	5	
1366	1	0	0	4	0	0	5	
1367	1	0	0	4	0	0	5	
1368	1	0	0	4	0	0	5	
1369	1	0	0	4	0	0	5	
1370	1	0	0	4	0	0	5	
1371	1	0	0	4	0	0	5	
1372	1	0	0	4	0	0	5	
1373	1	0	0	4	0	0	5	
1374	1	0	0	4	0	0	5	
1375	1	0	0	4	0	0	5	
1376	1	0	0	4	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1377	1	0	0	4	0	0	5	
1378	1	0	0	4	0	0	5	
1379	1	0	0	4	0	0	5	
1380	1	0	0	4	0	0	5	
1381	1	0	0	4	0	0	5	
1382	1	0	0	4	0	0	5	
1383	1	0	0	4	0	0	5	
1384	1	0	0	4	0	0	5	
1385	1	0	0	4	0	0	5	
1386	1	0	0	4	0	0	5	
1387	1	0	0	4	0	0	5	
1388	1	0	0	4	0	0	5	
1389	1	0	0	4	0	0	5	
1390	1	0	0	4	0	0	5	
1391	1	0	0	4	0	0	5	
1392	1	0	0	4	0	0	5	
1393	1	0	0	4	0	0	5	
1394	1	0	0	4	0	0	5	
1395	1	0	0	4	0	0	5	
1396	1	0	0	4	0	0	5	
1397	1	0	0	4	0	0	5	
1398	1	0	0	4	0	0	5	
1399	1	0	0	4	0	0	5	
1400	1	0	0	4	0	0	5	
1401	1	0	0	4	0	0	5	
1402	1	0	0	4	0	0	5	
1403	1	0	0	4	0	0	5	
1404	1	0	0	4	0	0	5	
1405	1	0	0	4	0	0	5	
1406	1	0	0	4	0	0	5	
1407	1	0	0	4	0	0	5	
1408	1	0	0	4	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1409	1	0	0	4	0	0	5	
1410	1	0	0	4	0	0	5	
1411	1	0	0	4	0	0	5	
1412	1	0	0	4	0	0	5	
1413	1	0	0	4	0	0	5	
1414	1	0	0	4	0	0	5	
1415	1	0	0	4	0	0	5	
1416	1	0	0	4	0	0	5	
1417	1	0	0	4	0	0	5	
1418	1	0	0	4	0	0	5	
1419	1	0	0	4	0	0	5	
1420	1	0	0	4	0	0	5	
1421	2	0	0	3	0	0	5	
1422	2	0	0	3	0	0	5	
1423	2	0	0	3	0	0	5	
1424	2	0	0	3	0	0	5	
1425	2	0	0	3	0	0	5	
1426	2	0	0	3	0	0	5	
1427	2	0	0	3	0	0	5	
1428	2	0	0	3	0	0	5	
1429	2	0	0	3	0	0	5	
1430	2	0	0	3	0	0	5	
1431	2	0	0	3	0	0	5	
1432	2	0	0	3	0	0	5	
1433	2	0	0	3	0	0	5	
1434	2	0	0	3	0	0	5	
1435	2	0	0	3	0	0	5	
1436	2	0	0	3	0	0	5	
1437	2	0	0	3	0	0	5	
1438	2	0	0	3	0	0	5	
1439	2	0	0	3	0	0	5	
1440	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1441	2	0	0	3	0	0	5	
1442	2	0	0	3	0	0	5	
1443	2	0	0	3	0	0	5	
1444	2	0	0	3	0	0	5	
1445	2	0	0	3	0	0	5	
1446	2	0	0	3	0	0	5	
1447	2	0	0	3	0	0	5	
1448	2	0	0	3	0	0	5	
1449	2	0	0	3	0	0	5	
1450	2	0	0	3	0	0	5	
1451	2	0	0	3	0	0	5	
1452	2	0	0	3	0	0	5	
1453	2	0	0	3	0	0	5	
1454	2	0	0	3	0	0	5	
1455	2	0	0	3	0	0	5	
1456	2	0	0	3	0	0	5	
1457	2	0	0	3	0	0	5	
1458	2	0	0	3	0	0	5	
1459	2	0	0	3	0	0	5	
1460	2	0	0	3	0	0	5	
1461	2	0	0	3	0	0	5	
1462	2	0	0	3	0	0	5	
1463	2	0	0	3	0	0	5	
1464	2	0	0	3	0	0	5	
1465	2	0	0	3	0	0	5	
1466	2	0	0	3	0	0	5	
1467	2	0	0	3	0	0	5	
1468	2	0	0	3	0	0	5	
1469	2	0	0	3	0	0	5	
1470	2	0	0	3	0	0	5	
1471	2	0	0	3	0	0	5	
1472	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1473	2	0	0	3	0	0	5	
1474	2	0	0	3	0	0	5	
1475	2	0	0	3	0	0	5	
1476	2	0	0	3	0	0	5	
1477	2	0	0	3	0	0	5	
1478	2	0	0	3	0	0	5	
1479	2	0	0	3	0	0	5	
1480	2	0	0	3	0	0	5	
1481	2	0	0	3	0	0	5	
1482	2	0	0	3	0	0	5	
1483	2	0	0	3	0	0	5	
1484	2	0	0	3	0	0	5	
1485	2	0	0	3	0	0	5	
1486	2	0	0	3	0	0	5	
1487	2	0	0	3	0	0	5	
1488	2	0	0	3	0	0	5	
1489	2	0	0	3	0	0	5	
1490	2	0	0	3	0	0	5	
1491	2	0	0	3	0	0	5	
1492	2	0	0	3	0	0	5	
1493	2	0	0	3	0	0	5	
1494	2	0	0	3	0	0	5	
1495	2	0	0	3	0	0	5	
1496	2	0	0	3	0	0	5	
1497	2	0	0	3	0	0	5	
1498	2	0	0	3	0	0	5	
1499	2	0	0	3	0	0	5	
1500	2	0	0	3	0	0	5	
1501	2	0	0	3	0	0	5	
1502	2	0	0	3	0	0	5	
1503	2	0	0	3	0	0	5	
1504	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1505	2	0	0	3	0	0	5	
1506	2	0	0	3	0	0	5	
1507	2	0	0	3	0	0	5	
1508	2	0	0	3	0	0	5	
1509	2	0	0	3	0	0	5	
1510	2	0	0	3	0	0	5	
1511	2	0	0	3	0	0	5	
1512	2	0	0	3	0	0	5	
1513	2	0	0	3	0	0	5	
1514	2	0	0	3	0	0	5	
1515	2	0	0	3	0	0	5	
1516	2	0	0	3	0	0	5	
1517	2	0	0	3	0	0	5	
1518	2	0	0	3	0	0	5	
1519	2	0	0	3	0	0	5	
1520	2	0	0	3	0	0	5	
1521	2	0	0	3	0	0	5	
1522	2	0	0	3	0	0	5	
1523	2	0	0	3	0	0	5	
1524	2	0	0	3	0	0	5	
1525	2	0	0	3	0	0	5	
1526	2	0	0	3	0	0	5	
1527	2	0	0	3	0	0	5	
1528	2	0	0	3	0	0	5	
1529	2	0	0	3	0	0	5	
1530	2	0	0	3	0	0	5	
1531	2	0	0	3	0	0	5	
1532	2	0	0	3	0	0	5	
1533	2	0	0	3	0	0	5	
1534	2	0	0	3	0	0	5	
1535	2	0	0	3	0	0	5	
1536	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1537	2	0	0	3	0	0	5	
1538	2	0	0	3	0	0	5	
1539	2	0	0	3	0	0	5	
1540	2	0	0	3	0	0	5	
1541	2	0	0	3	0	0	5	
1542	2	0	0	3	0	0	5	
1543	2	0	0	3	0	0	5	
1544	2	0	0	3	0	0	5	
1545	2	0	0	3	0	0	5	
1546	2	0	0	3	0	0	5	
1547	2	0	0	3	0	0	5	
1548	2	0	0	3	0	0	5	
1549	2	0	0	3	0	0	5	
1550	2	0	0	3	0	0	5	
1551	2	0	0	3	0	0	5	
1552	2	0	0	3	0	0	5	
1553	2	0	0	3	0	0	5	
1554	2	0	0	3	0	0	5	
1555	2	0	0	3	0	0	5	
1556	2	0	0	3	0	0	5	
1557	2	0	0	3	0	0	5	
1558	2	0	0	3	0	0	5	
1559	2	0	0	3	0	0	5	
1560	2	0	0	3	0	0	5	
1561	2	0	0	3	0	0	5	
1562	2	0	0	3	0	0	5	
1563	2	0	0	3	0	0	5	
1564	2	0	0	3	0	0	5	
1565	2	0	0	3	0	0	5	
1566	2	0	0	3	0	0	5	
1567	2	0	0	3	0	0	5	
1568	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1569	2	0	0	3	0	0	5	
1570	2	0	0	3	0	0	5	
1571	2	0	0	3	0	0	5	
1572	2	0	0	3	0	0	5	
1573	2	0	0	3	0	0	5	
1574	2	0	0	3	0	0	5	
1575	2	0	0	3	0	0	5	
1576	2	0	0	3	0	0	5	
1577	2	0	0	3	0	0	5	
1578	2	0	0	3	0	0	5	
1579	2	0	0	3	0	0	5	
1580	2	0	0	3	0	0	5	
1581	2	0	0	3	0	0	5	
1582	2	0	0	3	0	0	5	
1583	2	0	0	3	0	0	5	
1584	2	0	0	3	0	0	5	
1585	2	0	0	3	0	0	5	
1586	2	0	0	3	0	0	5	
1587	2	0	0	3	0	0	5	
1588	2	0	0	3	0	0	5	
1589	2	0	0	3	0	0	5	
1590	2	0	0	3	0	0	5	
1591	2	0	0	3	0	0	5	
1592	2	0	0	3	0	0	5	
1593	2	0	0	3	0	0	5	
1594	2	0	0	3	0	0	5	
1595	2	0	0	3	0	0	5	
1596	2	0	0	3	0	0	5	
1597	2	0	0	3	0	0	5	
1598	2	0	0	3	0	0	5	
1599	2	0	0	3	0	0	5	
1600	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1601	2	0	0	3	0	0	5	
1602	2	0	0	3	0	0	5	
1603	2	0	0	3	0	0	5	
1604	2	0	0	3	0	0	5	
1605	2	0	0	3	0	0	5	
1606	2	0	0	3	0	0	5	
1607	2	0	0	3	0	0	5	
1608	2	0	0	3	0	0	5	
1609	2	0	0	3	0	0	5	
1610	2	0	0	3	0	0	5	
1611	2	0	0	3	0	0	5	
1612	2	0	0	3	0	0	5	
1613	2	0	0	3	0	0	5	
1614	2	0	0	3	0	0	5	
1615	2	0	0	3	0	0	5	
1616	2	0	0	3	0	0	5	
1617	2	0	0	3	0	0	5	
1618	2	0	0	3	0	0	5	
1619	2	0	0	3	0	0	5	
1620	2	0	0	3	0	0	5	
1621	2	0	0	3	0	0	5	
1622	2	0	0	3	0	0	5	
1623	2	0	0	3	0	0	5	
1624	2	0	0	3	0	0	5	
1625	2	0	0	3	0	0	5	
1626	2	0	0	3	0	0	5	
1627	2	0	0	3	0	0	5	
1628	2	0	0	3	0	0	5	
1629	2	0	0	3	0	0	5	
1630	2	0	0	3	0	0	5	
1631	2	0	0	3	0	0	5	
1632	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1633	2	0	0	3	0	0	5	
1634	2	0	0	3	0	0	5	
1635	2	0	0	3	0	0	5	
1636	2	0	0	3	0	0	5	
1637	2	0	0	3	0	0	5	
1638	2	0	0	3	0	0	5	
1639	2	0	0	3	0	0	5	
1640	2	0	0	3	0	0	5	
1641	2	0	0	3	0	0	5	
1642	2	0	0	3	0	0	5	
1643	2	0	0	3	0	0	5	
1644	2	0	0	3	0	0	5	
1645	2	0	0	3	0	0	5	
1646	2	0	0	3	0	0	5	
1647	2	0	0	3	0	0	5	
1648	2	0	0	3	0	0	5	
1649	2	0	0	3	0	0	5	
1650	2	0	0	3	0	0	5	
1651	2	0	0	3	0	0	5	
1652	2	0	0	3	0	0	5	
1653	2	0	0	3	0	0	5	
1654	2	0	0	3	0	0	5	
1655	2	0	0	3	0	0	5	
1656	2	0	0	3	0	0	5	
1657	2	0	0	3	0	0	5	
1658	2	0	0	3	0	0	5	
1659	2	0	0	3	0	0	5	
1660	2	0	0	3	0	0	5	
1661	2	0	0	3	0	0	5	
1662	2	0	0	3	0	0	5	
1663	2	0	0	3	0	0	5	
1664	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1665	2	0	0	3	0	0	5	
1666	2	0	0	3	0	0	5	
1667	2	0	0	3	0	0	5	
1668	2	0	0	3	0	0	5	
1669	2	0	0	3	0	0	5	
1670	2	0	0	3	0	0	5	
1671	2	0	0	3	0	0	5	
1672	2	0	0	3	0	0	5	
1673	2	0	0	3	0	0	5	
1674	2	0	0	3	0	0	5	
1675	2	0	0	3	0	0	5	
1676	2	0	0	3	0	0	5	
1677	2	0	0	3	0	0	5	
1678	2	0	0	3	0	0	5	
1679	2	0	0	3	0	0	5	
1680	2	0	0	3	0	0	5	
1681	2	0	0	3	0	0	5	
1682	2	0	0	3	0	0	5	
1683	2	0	0	3	0	0	5	
1684	2	0	0	3	0	0	5	
1685	2	0	0	3	0	0	5	
1686	2	0	0	3	0	0	5	
1687	2	0	0	3	0	0	5	
1688	2	0	0	3	0	0	5	
1689	2	0	0	3	0	0	5	
1690	2	0	0	3	0	0	5	
1691	2	0	0	3	0	0	5	
1692	2	0	0	3	0	0	5	
1693	2	0	0	3	0	0	5	
1694	2	0	0	3	0	0	5	
1695	2	0	0	3	0	0	5	
1696	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1697	2	0	0	3	0	0	5	
1698	2	0	0	3	0	0	5	
1699	2	0	0	3	0	0	5	
1700	2	0	0	3	0	0	5	
1701	2	0	0	3	0	0	5	
1702	2	0	0	3	0	0	5	
1703	2	0	0	3	0	0	5	
1704	2	0	0	3	0	0	5	
1705	2	0	0	3	0	0	5	
1706	2	0	0	3	0	0	5	
1707	2	0	0	3	0	0	5	
1708	2	0	0	3	0	0	5	
1709	2	0	0	3	0	0	5	
1710	2	0	0	3	0	0	5	
1711	2	0	0	3	0	0	5	
1712	2	0	0	3	0	0	5	
1713	2	0	0	3	0	0	5	
1714	2	0	0	3	0	0	5	
1715	2	0	0	3	0	0	5	
1716	2	0	0	3	0	0	5	
1717	2	0	0	3	0	0	5	
1718	2	0	0	3	0	0	5	
1719	2	0	0	3	0	0	5	
1720	2	0	0	3	0	0	5	
1721	2	0	0	3	0	0	5	
1722	2	0	0	3	0	0	5	
1723	2	0	0	3	0	0	5	
1724	2	0	0	3	0	0	5	
1725	2	0	0	3	0	0	5	
1726	2	0	0	3	0	0	5	
1727	2	0	0	3	0	0	5	
1728	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1729	2	0	0	3	0	0	5	
1730	2	0	0	3	0	0	5	
1731	2	0	0	3	0	0	5	
1732	2	0	0	3	0	0	5	
1733	2	0	0	3	0	0	5	
1734	2	0	0	3	0	0	5	
1735	2	0	0	3	0	0	5	
1736	2	0	0	3	0	0	5	
1737	2	0	0	3	0	0	5	
1738	2	0	0	3	0	0	5	
1739	2	0	0	3	0	0	5	
1740	2	0	0	3	0	0	5	
1741	2	0	0	3	0	0	5	
1742	2	0	0	3	0	0	5	
1743	2	0	0	3	0	0	5	
1744	2	0	0	3	0	0	5	
1745	2	0	0	3	0	0	5	
1746	2	0	0	3	0	0	5	
1747	2	0	0	3	0	0	5	
1748	2	0	0	3	0	0	5	
1749	2	0	0	3	0	0	5	
1750	2	0	0	3	0	0	5	
1751	2	0	0	3	0	0	5	
1752	2	0	0	3	0	0	5	
1753	2	0	0	3	0	0	5	
1754	2	0	0	3	0	0	5	
1755	2	0	0	3	0	0	5	
1756	2	0	0	3	0	0	5	
1757	2	0	0	3	0	0	5	
1758	2	0	0	3	0	0	5	
1759	2	0	0	3	0	0	5	
1760	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1761	2	0	0	3	0	0	5	
1762	2	0	0	3	0	0	5	
1763	2	0	0	3	0	0	5	
1764	2	0	0	3	0	0	5	
1765	2	0	0	3	0	0	5	
1766	2	0	0	3	0	0	5	
1767	2	0	0	3	0	0	5	
1768	2	0	0	3	0	0	5	
1769	2	0	0	3	0	0	5	
1770	2	0	0	3	0	0	5	
1771	2	0	0	3	0	0	5	
1772	2	0	0	3	0	0	5	
1773	2	0	0	3	0	0	5	
1774	2	0	0	3	0	0	5	
1775	2	0	0	3	0	0	5	
1776	2	0	0	3	0	0	5	
1777	2	0	0	3	0	0	5	
1778	2	0	0	3	0	0	5	
1779	2	0	0	3	0	0	5	
1780	2	0	0	3	0	0	5	
1781	2	0	0	3	0	0	5	
1782	2	0	0	3	0	0	5	
1783	2	0	0	3	0	0	5	
1784	2	0	0	3	0	0	5	
1785	2	0	0	3	0	0	5	
1786	2	0	0	3	0	0	5	
1787	2	0	0	3	0	0	5	
1788	2	0	0	3	0	0	5	
1789	2	0	0	3	0	0	5	
1790	2	0	0	3	0	0	5	
1791	2	0	0	3	0	0	5	
1792	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1793	2	0	0	3	0	0	5	
1794	2	0	0	3	0	0	5	
1795	2	0	0	3	0	0	5	
1796	2	0	0	3	0	0	5	
1797	2	0	0	3	0	0	5	
1798	2	0	0	3	0	0	5	
1799	2	0	0	3	0	0	5	
1800	2	0	0	3	0	0	5	
1801	2	0	0	3	0	0	5	
1802	2	0	0	3	0	0	5	
1803	2	0	0	3	0	0	5	
1804	2	0	0	3	0	0	5	
1805	2	0	0	3	0	0	5	
1806	2	0	0	3	0	0	5	
1807	2	0	0	3	0	0	5	
1808	2	0	0	3	0	0	5	
1809	2	0	0	3	0	0	5	
1810	2	0	0	3	0	0	5	
1811	2	0	0	3	0	0	5	
1812	2	0	0	3	0	0	5	
1813	2	0	0	3	0	0	5	
1814	2	0	0	3	0	0	5	
1815	2	0	0	3	0	0	5	
1816	2	0	0	3	0	0	5	
1817	2	0	0	3	0	0	5	
1818	2	0	0	3	0	0	5	
1819	2	0	0	3	0	0	5	
1820	2	0	0	3	0	0	5	
1821	2	0	0	3	0	0	5	
1822	2	0	0	3	0	0	5	
1823	2	0	0	3	0	0	5	
1824	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1825	2	0	0	3	0	0	5	
1826	2	0	0	3	0	0	5	
1827	2	0	0	3	0	0	5	
1828	2	0	0	3	0	0	5	
1829	2	0	0	3	0	0	5	
1830	2	0	0	3	0	0	5	
1831	2	0	0	3	0	0	5	
1832	2	0	0	3	0	0	5	
1833	2	0	0	3	0	0	5	
1834	2	0	0	3	0	0	5	
1835	2	0	0	3	0	0	5	
1836	2	0	0	3	0	0	5	
1837	2	0	0	3	0	0	5	
1838	2	0	0	3	0	0	5	
1839	2	0	0	3	0	0	5	
1840	2	0	0	3	0	0	5	
1841	2	0	0	3	0	0	5	
1842	2	0	0	3	0	0	5	
1843	2	0	0	3	0	0	5	
1844	2	0	0	3	0	0	5	
1845	2	0	0	3	0	0	5	
1846	2	0	0	3	0	0	5	
1847	2	0	0	3	0	0	5	
1848	2	0	0	3	0	0	5	
1849	2	0	0	3	0	0	5	
1850	2	0	0	3	0	0	5	
1851	2	0	0	3	0	0	5	
1852	2	0	0	3	0	0	5	
1853	2	0	0	3	0	0	5	
1854	2	0	0	3	0	0	5	
1855	2	0	0	3	0	0	5	
1856	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1857	2	0	0	3	0	0	5	
1858	2	0	0	3	0	0	5	
1859	2	0	0	3	0	0	5	
1860	2	0	0	3	0	0	5	
1861	2	0	0	3	0	0	5	
1862	2	0	0	3	0	0	5	
1863	2	0	0	3	0	0	5	
1864	2	0	0	3	0	0	5	
1865	2	0	0	3	0	0	5	
1866	2	0	0	3	0	0	5	
1867	2	0	0	3	0	0	5	
1868	2	0	0	3	0	0	5	
1869	2	0	0	3	0	0	5	
1870	2	0	0	3	0	0	5	
1871	2	0	0	3	0	0	5	
1872	2	0	0	3	0	0	5	
1873	2	0	0	3	0	0	5	
1874	2	0	0	3	0	0	5	
1875	2	0	0	3	0	0	5	
1876	2	0	0	3	0	0	5	
1877	2	0	0	3	0	0	5	
1878	2	0	0	3	0	0	5	
1879	2	0	0	3	0	0	5	
1880	2	0	0	3	0	0	5	
1881	2	0	0	3	0	0	5	
1882	2	0	0	3	0	0	5	
1883	2	0	0	3	0	0	5	
1884	2	0	0	3	0	0	5	
1885	2	0	0	3	0	0	5	
1886	2	0	0	3	0	0	5	
1887	2	0	0	3	0	0	5	
1888	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1889	2	0	0	3	0	0	5	
1890	2	0	0	3	0	0	5	
1891	2	0	0	3	0	0	5	
1892	2	0	0	3	0	0	5	
1893	2	0	0	3	0	0	5	
1894	2	0	0	3	0	0	5	
1895	2	0	0	3	0	0	5	
1896	2	0	0	3	0	0	5	
1897	2	0	0	3	0	0	5	
1898	2	0	0	3	0	0	5	
1899	2	0	0	3	0	0	5	
1900	2	0	0	3	0	0	5	
1901	2	0	0	3	0	0	5	
1902	2	0	0	3	0	0	5	
1903	2	0	0	3	0	0	5	
1904	2	0	0	3	0	0	5	
1905	2	0	0	3	0	0	5	
1906	2	0	0	3	0	0	5	
1907	2	0	0	3	0	0	5	
1908	2	0	0	3	0	0	5	
1909	2	0	0	3	0	0	5	
1910	2	0	0	3	0	0	5	
1911	2	0	0	3	0	0	5	
1912	2	0	0	3	0	0	5	
1913	2	0	0	3	0	0	5	
1914	2	0	0	3	0	0	5	
1915	2	0	0	3	0	0	5	
1916	2	0	0	3	0	0	5	
1917	2	0	0	3	0	0	5	
1918	2	0	0	3	0	0	5	
1919	2	0	0	3	0	0	5	
1920	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1921	2	0	0	3	0	0	5	
1922	2	0	0	3	0	0	5	
1923	2	0	0	3	0	0	5	
1924	2	0	0	3	0	0	5	
1925	2	0	0	3	0	0	5	
1926	2	0	0	3	0	0	5	
1927	2	0	0	3	0	0	5	
1928	2	0	0	3	0	0	5	
1929	2	0	0	3	0	0	5	
1930	2	0	0	3	0	0	5	
1931	2	0	0	3	0	0	5	
1932	2	0	0	3	0	0	5	
1933	2	0	0	3	0	0	5	
1934	2	0	0	3	0	0	5	
1935	2	0	0	3	0	0	5	
1936	2	0	0	3	0	0	5	
1937	2	0	0	3	0	0	5	
1938	2	0	0	3	0	0	5	
1939	2	0	0	3	0	0	5	
1940	2	0	0	3	0	0	5	
1941	2	0	0	3	0	0	5	
1942	2	0	0	3	0	0	5	
1943	2	0	0	3	0	0	5	
1944	2	0	0	3	0	0	5	
1945	2	0	0	3	0	0	5	
1946	2	0	0	3	0	0	5	
1947	2	0	0	3	0	0	5	
1948	2	0	0	3	0	0	5	
1949	2	0	0	3	0	0	5	
1950	2	0	0	3	0	0	5	
1951	2	0	0	3	0	0	5	
1952	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1953	2	0	0	3	0	0	5	
1954	2	0	0	3	0	0	5	
1955	2	0	0	3	0	0	5	
1956	2	0	0	3	0	0	5	
1957	2	0	0	3	0	0	5	
1958	2	0	0	3	0	0	5	
1959	2	0	0	3	0	0	5	
1960	2	0	0	3	0	0	5	
1961	2	0	0	3	0	0	5	
1962	2	0	0	3	0	0	5	
1963	2	0	0	3	0	0	5	
1964	2	0	0	3	0	0	5	
1965	2	0	0	3	0	0	5	
1966	2	0	0	3	0	0	5	
1967	2	0	0	3	0	0	5	
1968	2	0	0	3	0	0	5	
1969	2	0	0	3	0	0	5	
1970	2	0	0	3	0	0	5	
1971	2	0	0	3	0	0	5	
1972	2	0	0	3	0	0	5	
1973	2	0	0	3	0	0	5	
1974	2	0	0	3	0	0	5	
1975	2	0	0	3	0	0	5	
1976	2	0	0	3	0	0	5	
1977	2	0	0	3	0	0	5	
1978	2	0	0	3	0	0	5	
1979	2	0	0	3	0	0	5	
1980	2	0	0	3	0	0	5	
1981	2	0	0	3	0	0	5	
1982	2	0	0	3	0	0	5	
1983	2	0	0	3	0	0	5	
1984	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
1985	2	0	0	3	0	0	5	
1986	2	0	0	3	0	0	5	
1987	2	0	0	3	0	0	5	
1988	2	0	0	3	0	0	5	
1989	2	0	0	3	0	0	5	
1990	2	0	0	3	0	0	5	
1991	2	0	0	3	0	0	5	
1992	2	0	0	3	0	0	5	
1993	2	0	0	3	0	0	5	
1994	2	0	0	3	0	0	5	
1995	2	0	0	3	0	0	5	
1996	2	0	0	3	0	0	5	
1997	2	0	0	3	0	0	5	
1998	2	0	0	3	0	0	5	
1999	2	0	0	3	0	0	5	
2000	2	0	0	3	0	0	5	
2001	2	0	0	3	0	0	5	
2002	2	0	0	3	0	0	5	
2003	2	0	0	3	0	0	5	
2004	2	0	0	3	0	0	5	
2005	2	0	0	3	0	0	5	
2006	2	0	0	3	0	0	5	
2007	2	0	0	3	0	0	5	
2008	2	0	0	3	0	0	5	
2009	2	0	0	3	0	0	5	
2010	2	0	0	3	0	0	5	
2011	2	0	0	3	0	0	5	
2012	2	0	0	3	0	0	5	
2013	2	0	0	3	0	0	5	
2014	2	0	0	3	0	0	5	
2015	2	0	0	3	0	0	5	
2016	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2017	2	0	0	3	0	0	5	
2018	2	0	0	3	0	0	5	
2019	2	0	0	3	0	0	5	
2020	2	0	0	3	0	0	5	
2021	2	0	0	3	0	0	5	
2022	2	0	0	3	0	0	5	
2023	2	0	0	3	0	0	5	
2024	2	0	0	3	0	0	5	
2025	2	0	0	3	0	0	5	
2026	2	0	0	3	0	0	5	
2027	2	0	0	3	0	0	5	
2028	2	0	0	3	0	0	5	
2029	2	0	0	3	0	0	5	
2030	2	0	0	3	0	0	5	
2031	2	0	0	3	0	0	5	
2032	2	0	0	3	0	0	5	
2033	2	0	0	3	0	0	5	
2034	2	0	0	3	0	0	5	
2035	2	0	0	3	0	0	5	
2036	2	0	0	3	0	0	5	
2037	2	0	0	3	0	0	5	
2038	2	0	0	3	0	0	5	
2039	2	0	0	3	0	0	5	
2040	2	0	0	3	0	0	5	
2041	2	0	0	3	0	0	5	
2042	2	0	0	3	0	0	5	
2043	2	0	0	3	0	0	5	
2044	2	0	0	3	0	0	5	
2045	2	0	0	3	0	0	5	
2046	2	0	0	3	0	0	5	
2047	2	0	0	3	0	0	5	
2048	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2049	2	0	0	3	0	0	5	
2050	2	0	0	3	0	0	5	
2051	2	0	0	3	0	0	5	
2052	2	0	0	3	0	0	5	
2053	2	0	0	3	0	0	5	
2054	2	0	0	3	0	0	5	
2055	2	0	0	3	0	0	5	
2056	2	0	0	3	0	0	5	
2057	2	0	0	3	0	0	5	
2058	2	0	0	3	0	0	5	
2059	2	0	0	3	0	0	5	
2060	2	0	0	3	0	0	5	
2061	2	0	0	3	0	0	5	
2062	2	0	0	3	0	0	5	
2063	2	0	0	3	0	0	5	
2064	2	0	0	3	0	0	5	
2065	2	0	0	3	0	0	5	
2066	2	0	0	3	0	0	5	
2067	2	0	0	3	0	0	5	
2068	2	0	0	3	0	0	5	
2069	2	0	0	3	0	0	5	
2070	2	0	0	3	0	0	5	
2071	2	0	0	3	0	0	5	
2072	2	0	0	3	0	0	5	
2073	2	0	0	3	0	0	5	
2074	2	0	0	3	0	0	5	
2075	2	0	0	3	0	0	5	
2076	2	0	0	3	0	0	5	
2077	2	0	0	3	0	0	5	
2078	2	0	0	3	0	0	5	
2079	2	0	0	3	0	0	5	
2080	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2081	2	0	0	3	0	0	5	
2082	2	0	0	3	0	0	5	
2083	2	0	0	3	0	0	5	
2084	2	0	0	3	0	0	5	
2085	2	0	0	3	0	0	5	
2086	2	0	0	3	0	0	5	
2087	2	0	0	3	0	0	5	
2088	2	0	0	3	0	0	5	
2089	2	0	0	3	0	0	5	
2090	2	0	0	3	0	0	5	
2091	2	0	0	3	0	0	5	
2092	2	0	0	3	0	0	5	
2093	2	0	0	3	0	0	5	
2094	2	0	0	3	0	0	5	
2095	2	0	0	3	0	0	5	
2096	2	0	0	3	0	0	5	
2097	2	0	0	3	0	0	5	
2098	2	0	0	3	0	0	5	
2099	2	0	0	3	0	0	5	
2100	2	0	0	3	0	0	5	
2101	2	0	0	3	0	0	5	
2102	2	0	0	3	0	0	5	
2103	2	0	0	3	0	0	5	
2104	2	0	0	3	0	0	5	
2105	2	0	0	3	0	0	5	
2106	2	0	0	3	0	0	5	
2107	2	0	0	3	0	0	5	
2108	2	0	0	3	0	0	5	
2109	2	0	0	3	0	0	5	
2110	2	0	0	3	0	0	5	
2111	2	0	0	3	0	0	5	
2112	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2113	2	0	0	3	0	0	5	
2114	2	0	0	3	0	0	5	
2115	2	0	0	3	0	0	5	
2116	2	0	0	3	0	0	5	
2117	2	0	0	3	0	0	5	
2118	2	0	0	3	0	0	5	
2119	2	0	0	3	0	0	5	
2120	2	0	0	3	0	0	5	
2121	2	0	0	3	0	0	5	
2122	2	0	0	3	0	0	5	
2123	2	0	0	3	0	0	5	
2124	2	0	0	3	0	0	5	
2125	2	0	0	3	0	0	5	
2126	2	0	0	3	0	0	5	
2127	2	0	0	3	0	0	5	
2128	2	0	0	3	0	0	5	
2129	2	0	0	3	0	0	5	
2130	2	0	0	3	0	0	5	
2131	2	0	0	3	0	0	5	
2132	2	0	0	3	0	0	5	
2133	2	0	0	3	0	0	5	
2134	2	0	0	3	0	0	5	
2135	2	0	0	3	0	0	5	
2136	2	0	0	3	0	0	5	
2137	2	0	0	3	0	0	5	
2138	2	0	0	3	0	0	5	
2139	2	0	0	3	0	0	5	
2140	2	0	0	3	0	0	5	
2141	2	0	0	3	0	0	5	
2142	2	0	0	3	0	0	5	
2143	2	0	0	3	0	0	5	
2144	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2145	2	0	0	3	0	0	5	
2146	2	0	0	3	0	0	5	
2147	2	0	0	3	0	0	5	
2148	2	0	0	3	0	0	5	
2149	2	0	0	3	0	0	5	
2150	2	0	0	3	0	0	5	
2151	2	0	0	3	0	0	5	
2152	2	0	0	3	0	0	5	
2153	2	0	0	3	0	0	5	
2154	2	0	0	3	0	0	5	
2155	2	0	0	3	0	0	5	
2156	2	0	0	3	0	0	5	
2157	2	0	0	3	0	0	5	
2158	2	0	0	3	0	0	5	
2159	2	0	0	3	0	0	5	
2160	2	0	0	3	0	0	5	
2161	2	0	0	3	0	0	5	
2162	2	0	0	3	0	0	5	
2163	2	0	0	3	0	0	5	
2164	2	0	0	3	0	0	5	
2165	2	0	0	3	0	0	5	
2166	2	0	0	3	0	0	5	
2167	2	0	0	3	0	0	5	
2168	2	0	0	3	0	0	5	
2169	2	0	0	3	0	0	5	
2170	2	0	0	3	0	0	5	
2171	2	0	0	3	0	0	5	
2172	2	0	0	3	0	0	5	
2173	2	0	0	3	0	0	5	
2174	2	0	0	3	0	0	5	
2175	2	0	0	3	0	0	5	
2176	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2177	2	0	0	3	0	0	5	
2178	2	0	0	3	0	0	5	
2179	2	0	0	3	0	0	5	
2180	2	0	0	3	0	0	5	
2181	2	0	0	3	0	0	5	
2182	2	0	0	3	0	0	5	
2183	2	0	0	3	0	0	5	
2184	2	0	0	3	0	0	5	
2185	2	0	0	3	0	0	5	
2186	2	0	0	3	0	0	5	
2187	2	0	0	3	0	0	5	
2188	2	0	0	3	0	0	5	
2189	2	0	0	3	0	0	5	
2190	2	0	0	3	0	0	5	
2191	2	0	0	3	0	0	5	
2192	2	0	0	3	0	0	5	
2193	2	0	0	3	0	0	5	
2194	2	0	0	3	0	0	5	
2195	2	0	0	3	0	0	5	
2196	2	0	0	3	0	0	5	
2197	2	0	0	3	0	0	5	
2198	2	0	0	3	0	0	5	
2199	2	0	0	3	0	0	5	
2200	2	0	0	3	0	0	5	
2201	2	0	0	3	0	0	5	
2202	2	0	0	3	0	0	5	
2203	2	0	0	3	0	0	5	
2204	2	0	0	3	0	0	5	
2205	2	0	0	3	0	0	5	
2206	2	0	0	3	0	0	5	
2207	2	0	0	3	0	0	5	
2208	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2209	2	0	0	3	0	0	5	
2210	2	0	0	3	0	0	5	
2211	2	0	0	3	0	0	5	
2212	2	0	0	3	0	0	5	
2213	2	0	0	3	0	0	5	
2214	2	0	0	3	0	0	5	
2215	2	0	0	3	0	0	5	
2216	2	0	0	3	0	0	5	
2217	2	0	0	3	0	0	5	
2218	2	0	0	3	0	0	5	
2219	2	0	0	3	0	0	5	
2220	2	0	0	3	0	0	5	
2221	2	0	0	3	0	0	5	
2222	2	0	0	3	0	0	5	
2223	2	0	0	3	0	0	5	
2224	2	0	0	3	0	0	5	
2225	2	0	0	3	0	0	5	
2226	2	0	0	3	0	0	5	
2227	2	0	0	3	0	0	5	
2228	2	0	0	3	0	0	5	
2229	2	0	0	3	0	0	5	
2230	2	0	0	3	0	0	5	
2231	2	0	0	3	0	0	5	
2232	2	0	0	3	0	0	5	
2233	2	0	0	3	0	0	5	
2234	2	0	0	3	0	0	5	
2235	2	0	0	3	0	0	5	
2236	2	0	0	3	0	0	5	
2237	2	0	0	3	0	0	5	
2238	2	0	0	3	0	0	5	
2239	2	0	0	3	0	0	5	
2240	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2241	2	0	0	3	0	0	5	
2242	2	0	0	3	0	0	5	
2243	2	0	0	3	0	0	5	
2244	2	0	0	3	0	0	5	
2245	2	0	0	3	0	0	5	
2246	2	0	0	3	0	0	5	
2247	2	0	0	3	0	0	5	
2248	2	0	0	3	0	0	5	
2249	2	0	0	3	0	0	5	
2250	2	0	0	3	0	0	5	
2251	2	0	0	3	0	0	5	
2252	2	0	0	3	0	0	5	
2253	2	0	0	3	0	0	5	
2254	2	0	0	3	0	0	5	
2255	2	0	0	3	0	0	5	
2256	2	0	0	3	0	0	5	
2257	2	0	0	3	0	0	5	
2258	2	0	0	3	0	0	5	
2259	2	0	0	3	0	0	5	
2260	2	0	0	3	0	0	5	
2261	2	0	0	3	0	0	5	
2262	2	0	0	3	0	0	5	
2263	2	0	0	3	0	0	5	
2264	2	0	0	3	0	0	5	
2265	2	0	0	3	0	0	5	
2266	2	0	0	3	0	0	5	
2267	2	0	0	3	0	0	5	
2268	2	0	0	3	0	0	5	
2269	2	0	0	3	0	0	5	
2270	2	0	0	3	0	0	5	
2271	2	0	0	3	0	0	5	
2272	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2273	2	0	0	3	0	0	5	
2274	2	0	0	3	0	0	5	
2275	2	0	0	3	0	0	5	
2276	2	0	0	3	0	0	5	
2277	2	0	0	3	0	0	5	
2278	2	0	0	3	0	0	5	
2279	2	0	0	3	0	0	5	
2280	2	0	0	3	0	0	5	
2281	2	0	0	3	0	0	5	
2282	2	0	0	3	0	0	5	
2283	2	0	0	3	0	0	5	
2284	2	0	0	3	0	0	5	
2285	2	0	0	3	0	0	5	
2286	2	0	0	3	0	0	5	
2287	2	0	0	3	0	0	5	
2288	2	0	0	3	0	0	5	
2289	2	0	0	3	0	0	5	
2290	2	0	0	3	0	0	5	
2291	2	0	0	3	0	0	5	
2292	2	0	0	3	0	0	5	
2293	2	0	0	3	0	0	5	
2294	2	0	0	3	0	0	5	
2295	2	0	0	3	0	0	5	
2296	2	0	0	3	0	0	5	
2297	2	0	0	3	0	0	5	
2298	2	0	0	3	0	0	5	
2299	2	0	0	3	0	0	5	
2300	2	0	0	3	0	0	5	
2301	2	0	0	3	0	0	5	
2302	2	0	0	3	0	0	5	
2303	2	0	0	3	0	0	5	
2304	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2305	2	0	0	3	0	0	5	
2306	2	0	0	3	0	0	5	
2307	2	0	0	3	0	0	5	
2308	2	0	0	3	0	0	5	
2309	2	0	0	3	0	0	5	
2310	2	0	0	3	0	0	5	
2311	2	0	0	3	0	0	5	
2312	2	0	0	3	0	0	5	
2313	2	0	0	3	0	0	5	
2314	2	0	0	3	0	0	5	
2315	2	0	0	3	0	0	5	
2316	2	0	0	3	0	0	5	
2317	2	0	0	3	0	0	5	
2318	2	0	0	3	0	0	5	
2319	2	0	0	3	0	0	5	
2320	2	0	0	3	0	0	5	
2321	2	0	0	3	0	0	5	
2322	2	0	0	3	0	0	5	
2323	2	0	0	3	0	0	5	
2324	2	0	0	3	0	0	5	
2325	2	0	0	3	0	0	5	
2326	2	0	0	3	0	0	5	
2327	2	0	0	3	0	0	5	
2328	2	0	0	3	0	0	5	
2329	2	0	0	3	0	0	5	
2330	2	0	0	3	0	0	5	
2331	2	0	0	3	0	0	5	
2332	2	0	0	3	0	0	5	
2333	2	0	0	3	0	0	5	
2334	2	0	0	3	0	0	5	
2335	2	0	0	3	0	0	5	
2336	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2337	2	0	0	3	0	0	5	
2338	2	0	0	3	0	0	5	
2339	2	0	0	3	0	0	5	
2340	2	0	0	3	0	0	5	
2341	2	0	0	3	0	0	5	
2342	2	0	0	3	0	0	5	
2343	2	0	0	3	0	0	5	
2344	2	0	0	3	0	0	5	
2345	2	0	0	3	0	0	5	
2346	2	0	0	3	0	0	5	
2347	2	0	0	3	0	0	5	
2348	2	0	0	3	0	0	5	
2349	2	0	0	3	0	0	5	
2350	2	0	0	3	0	0	5	
2351	2	0	0	3	0	0	5	
2352	2	0	0	3	0	0	5	
2353	2	0	0	3	0	0	5	
2354	2	0	0	3	0	0	5	
2355	2	0	0	3	0	0	5	
2356	2	0	0	3	0	0	5	
2357	2	0	0	3	0	0	5	
2358	2	0	0	3	0	0	5	
2359	2	0	0	3	0	0	5	
2360	2	0	0	3	0	0	5	
2361	2	0	0	3	0	0	5	
2362	2	0	0	3	0	0	5	
2363	2	0	0	3	0	0	5	
2364	2	0	0	3	0	0	5	
2365	2	0	0	3	0	0	5	
2366	2	0	0	3	0	0	5	
2367	2	0	0	3	0	0	5	
2368	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2369	2	0	0	3	0	0	5	
2370	2	0	0	3	0	0	5	
2371	2	0	0	3	0	0	5	
2372	2	0	0	3	0	0	5	
2373	2	0	0	3	0	0	5	
2374	2	0	0	3	0	0	5	
2375	2	0	0	3	0	0	5	
2376	2	0	0	3	0	0	5	
2377	2	0	0	3	0	0	5	
2378	2	0	0	3	0	0	5	
2379	2	0	0	3	0	0	5	
2380	2	0	0	3	0	0	5	
2381	2	0	0	3	0	0	5	
2382	2	0	0	3	0	0	5	
2383	2	0	0	3	0	0	5	
2384	2	0	0	3	0	0	5	
2385	2	0	0	3	0	0	5	
2386	2	0	0	3	0	0	5	
2387	2	0	0	3	0	0	5	
2388	2	0	0	3	0	0	5	
2389	2	0	0	3	0	0	5	
2390	2	0	0	3	0	0	5	
2391	2	0	0	3	0	0	5	
2392	2	0	0	3	0	0	5	
2393	2	0	0	3	0	0	5	
2394	2	0	0	3	0	0	5	
2395	2	0	0	3	0	0	5	
2396	2	0	0	3	0	0	5	
2397	2	0	0	3	0	0	5	
2398	2	0	0	3	0	0	5	
2399	2	0	0	3	0	0	5	
2400	2	0	0	3	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2401	2	0	0	3	0	0	5	
2402	2	0	0	3	0	0	5	
2403	3	0	0	2	0	0	5	
2404	3	0	0	2	0	0	5	
2405	3	0	0	2	0	0	5	
2406	3	0	0	2	0	0	5	
2407	3	0	0	2	0	0	5	
2408	3	0	0	2	0	0	5	
2409	3	0	0	2	0	0	5	
2410	3	0	0	2	0	0	5	
2411	3	0	0	2	0	0	5	
2412	3	0	0	2	0	0	5	
2413	3	0	0	2	0	0	5	
2414	3	0	0	2	0	0	5	
2415	3	0	0	2	0	0	5	
2416	3	0	0	2	0	0	5	
2417	3	0	0	2	0	0	5	
2418	3	0	0	2	0	0	5	
2419	3	0	0	2	0	0	5	
2420	3	0	0	2	0	0	5	
2421	3	0	0	2	0	0	5	
2422	3	0	0	2	0	0	5	
2423	3	0	0	2	0	0	5	
2424	3	0	0	2	0	0	5	
2425	3	0	0	2	0	0	5	
2426	3	0	0	2	0	0	5	
2427	3	0	0	2	0	0	5	
2428	3	0	0	2	0	0	5	
2429	3	0	0	2	0	0	5	
2430	3	0	0	2	0	0	5	
2431	3	0	0	2	0	0	5	
2432	3	0	0	2	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2433	3	0	0	2	0	0	5	
2434	3	0	0	2	0	0	5	
2435	3	0	0	2	0	0	5	
2436	3	0	0	2	0	0	5	
2437	3	0	0	2	0	0	5	
2438	3	0	0	2	0	0	5	
2439	3	0	0	2	0	0	5	
2440	3	0	0	2	0	0	5	
2441	3	0	0	2	0	0	5	
2442	3	0	0	2	0	0	5	
2443	3	0	0	2	0	0	5	
2444	3	0	0	2	0	0	5	
2445	3	0	0	2	0	0	5	
2446	3	0	0	2	0	0	5	
2447	3	0	0	2	0	0	5	
2448	3	0	0	2	0	0	5	
2449	3	0	0	2	0	0	5	
2450	3	0	0	2	0	0	5	
2451	3	0	0	2	0	0	5	
2452	3	0	0	2	0	0	5	
2453	3	0	0	2	0	0	5	
2454	3	0	0	2	0	0	5	
2455	3	0	0	2	0	0	5	
2456	3	0	0	2	0	0	5	
2457	3	0	0	2	0	0	5	
2458	3	0	0	2	0	0	5	
2459	3	0	0	2	0	0	5	
2460	3	0	0	2	0	0	5	
2461	3	0	0	2	0	0	5	
2462	3	0	0	2	0	0	5	
2463	3	0	0	2	0	0	5	
2464	3	0	0	2	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2465	3	0	0	2	0	0	5	
2466	3	0	0	2	0	0	5	
2467	3	0	0	2	0	0	5	
2468	3	0	0	2	0	0	5	
2469	3	0	0	2	0	0	5	
2470	3	0	0	2	0	0	5	
2471	3	0	0	2	0	0	5	
2472	3	0	0	2	0	0	5	
2473	3	0	0	2	0	0	5	
2474	3	0	0	2	0	0	5	
2475	3	0	0	2	0	0	5	
2476	3	0	0	2	0	0	5	
2477	3	0	0	2	0	0	5	
2478	3	0	0	2	0	0	5	
2479	3	0	0	2	0	0	5	
2480	3	0	0	2	0	0	5	
2481	3	0	0	2	0	0	5	
2482	3	0	0	2	0	0	5	
2483	3	0	0	2	0	0	5	
2484	3	0	0	2	0	0	5	
2485	3	0	0	2	0	0	5	
2486	3	0	0	2	0	0	5	
2487	3	0	0	2	0	0	5	
2488	3	0	0	2	0	0	5	
2489	3	0	0	2	0	0	5	
2490	3	0	0	2	0	0	5	
2491	3	0	0	2	0	0	5	
2492	3	0	0	2	0	0	5	
2493	3	0	0	2	0	0	5	
2494	3	0	0	2	0	0	5	
2495	3	0	0	2	0	0	5	
2496	3	0	0	2	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2497	3	0	0	2	0	0	5	
2498	3	0	0	2	0	0	5	
2499	3	0	0	2	0	0	5	
2500	3	0	0	2	0	0	5	
2501	3	0	0	2	0	0	5	
2502	3	0	0	2	0	0	5	
2503	3	0	0	2	0	0	5	
2504	3	0	0	2	0	0	5	
2505	3	0	0	2	0	0	5	
2506	3	0	0	2	0	0	5	
2507	3	0	0	2	0	0	5	
2508	3	0	0	2	0	0	5	
2509	3	0	0	2	0	0	5	
2510	3	0	0	2	0	0	5	
2511	3	0	0	2	0	0	5	
2512	3	0	0	2	0	0	5	
2513	3	0	0	2	0	0	5	
2514	3	0	0	2	0	0	5	
2515	3	0	0	2	0	0	5	
2516	3	0	0	2	0	0	5	
2517	3	0	0	2	0	0	5	
2518	3	0	0	2	0	0	5	
2519	3	0	0	2	0	0	5	
2520	3	0	0	2	0	0	5	
2521	3	0	0	2	0	0	5	
2522	3	0	0	2	0	0	5	
2523	3	0	0	2	0	0	5	
2524	3	0	0	2	0	0	5	
2525	3	0	0	2	0	0	5	
2526	3	0	0	2	0	0	5	
2527	3	0	0	2	0	0	5	
2528	3	0	0	2	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2529	3	0	0	2	0	0	5	
2530	3	0	0	2	0	0	5	
2531	3	0	0	2	0	0	5	
2532	3	0	0	2	0	0	5	
2533	3	0	0	2	0	0	5	
2534	3	0	0	2	0	0	5	
2535	3	0	0	2	0	0	5	
2536	3	0	0	2	0	0	5	
2537	3	0	0	2	0	0	5	
2538	3	0	0	2	0	0	5	
2539	3	0	0	2	0	0	5	
2540	3	0	0	2	0	0	5	
2541	3	0	0	2	0	0	5	
2542	3	0	0	2	0	0	5	
2543	3	0	0	2	0	0	5	
2544	3	0	0	2	0	0	5	
2545	3	0	0	2	0	0	5	
2546	3	0	0	2	0	0	5	
2547	3	0	0	2	0	0	5	
2548	3	0	0	2	0	0	5	
2549	3	0	0	2	0	0	5	
2550	3	0	0	2	0	0	5	
2551	3	0	0	2	0	0	5	
2552	3	0	0	2	0	0	5	
2553	3	0	0	2	0	0	5	
2554	3	0	0	2	0	0	5	
2555	3	0	0	2	0	0	5	
2556	3	0	0	2	0	0	5	
2557	3	0	0	2	0	0	5	
2558	3	0	0	2	0	0	5	
2559	3	0	0	2	0	0	5	
2560	3	0	0	2	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2561	3	0	0	2	0	0	5	
2562	3	0	0	2	0	0	5	
2563	3	0	0	2	0	0	5	
2564	3	0	0	2	0	0	5	
2565	3	0	0	2	0	0	5	
2566	3	0	0	2	0	0	5	
2567	3	0	0	2	0	0	5	
2568	3	0	0	2	0	0	5	
2569	3	0	0	2	0	0	5	
2570	3	0	0	2	0	0	5	
2571	3	0	0	2	0	0	5	
2572	3	0	0	2	0	0	5	
2573	3	0	0	2	0	0	5	
2574	3	0	0	2	0	0	5	
2575	3	0	0	2	0	0	5	
2576	3	0	0	2	0	0	5	
2577	3	0	0	2	0	0	5	
2578	3	0	0	2	0	0	5	
2579	3	0	0	2	0	0	5	
2580	3	0	0	2	0	0	5	
2581	3	0	0	2	0	0	5	
2582	3	0	0	2	0	0	5	
2583	3	0	0	2	0	0	5	
2584	3	0	0	2	0	0	5	
2585	3	0	0	2	0	0	5	
2586	3	0	0	2	0	0	5	
2587	3	0	0	2	0	0	5	
2588	3	0	0	2	0	0	5	
2589	3	0	0	2	0	0	5	
2590	3	0	0	2	0	0	5	
2591	3	0	0	2	0	0	5	
2592	3	0	0	2	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2593	3	0	0	2	0	0	5	
2594	3	0	0	2	0	0	5	
2595	3	0	0	2	0	0	5	
2596	3	0	0	2	0	0	5	
2597	3	0	0	2	0	0	5	
2598	3	0	0	2	0	0	5	
2599	3	0	0	2	0	0	5	
2600	3	0	0	2	0	0	5	
2601	3	0	0	2	0	0	5	
2602	3	0	0	2	0	0	5	
2603	3	0	0	2	0	0	5	
2604	3	0	0	2	0	0	5	
2605	3	0	0	2	0	0	5	
2606	3	0	0	2	0	0	5	
2607	3	0	0	2	0	0	5	
2608	3	0	0	2	0	0	5	
2609	3	0	0	2	0	0	5	
2610	3	0	0	2	0	0	5	
2611	3	0	0	2	0	0	5	
2612	3	0	0	2	0	0	5	
2613	3	0	0	2	0	0	5	
2614	3	0	0	2	0	0	5	
2615	3	0	0	2	0	0	5	
2616	3	0	0	2	0	0	5	
2617	3	0	0	2	0	0	5	
2618	3	0	0	2	0	0	5	
2619	3	0	0	2	0	0	5	
2620	3	0	0	2	0	0	5	
2621	3	0	0	2	0	0	5	
2622	3	0	0	2	0	0	5	
2623	3	0	0	2	0	0	5	
2624	3	0	0	2	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2625	3	0	0	2	0	0	5	
2626	3	0	0	2	0	0	5	
2627	3	0	0	2	0	0	5	
2628	3	0	0	2	0	0	5	
2629	3	0	0	2	0	0	5	
2630	3	0	0	2	0	0	5	
2631	3	0	0	2	0	0	5	
2632	3	0	0	2	0	0	5	
2633	3	0	0	2	0	0	5	
2634	3	0	0	2	0	0	5	
2635	3	0	0	2	0	0	5	
2636	3	0	0	2	0	0	5	
2637	3	0	0	2	0	0	5	
2638	3	0	0	2	0	0	5	
2639	3	0	0	2	0	0	5	
2640	3	0	0	2	0	0	5	
2641	3	0	0	2	0	0	5	
2642	3	0	0	2	0	0	5	
2643	3	0	0	2	0	0	5	
2644	3	0	0	2	0	0	5	
2645	3	0	0	2	0	0	5	
2646	3	0	0	2	0	0	5	
2647	3	0	0	2	0	0	5	
2648	3	0	0	2	0	0	5	
2649	3	0	0	2	0	0	5	
2650	3	0	0	2	0	0	5	
2651	3	0	0	2	0	0	5	
2652	3	0	0	2	0	0	5	
2653	3	0	0	2	0	0	5	
2654	3	0	0	2	0	0	5	
2655	3	0	0	2	0	0	5	
2656	3	0	0	2	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2657	3	0	0	2	0	0	5	
2658	3	0	0	2	0	0	5	
2659	3	0	0	2	0	0	5	
2660	3	0	0	2	0	0	5	
2661	3	0	0	2	0	0	5	
2662	3	0	0	2	0	0	5	
2663	3	0	0	2	0	0	5	
2664	3	0	0	2	0	0	5	
2665	3	0	0	2	0	0	5	
2666	3	0	0	2	0	0	5	
2667	3	0	0	2	0	0	5	
2668	3	0	0	2	0	0	5	
2669	3	0	0	2	0	0	5	
2670	3	0	0	2	0	0	5	
2671	3	0	0	2	0	0	5	
2672	3	0	0	2	0	0	5	
2673	3	0	0	2	0	0	5	
2674	3	0	0	2	0	0	5	
2675	3	0	0	2	0	0	5	
2676	3	0	0	2	0	0	5	
2677	3	0	0	2	0	0	5	
2678	3	0	0	2	0	0	5	
2679	3	0	0	2	0	0	5	
2680	3	0	0	2	0	0	5	
2681	3	0	0	2	0	0	5	
2682	3	0	0	2	0	0	5	
2683	3	0	0	2	0	0	5	
2684	3	0	0	2	0	0	5	
2685	3	0	0	2	0	0	5	
2686	3	0	0	2	0	0	5	
2687	3	0	0	2	0	0	5	
2688	3	0	0	2	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2689	3	0	0	2	0	0	5	
2690	3	0	0	2	0	0	5	
2691	3	0	0	2	0	0	5	
2692	3	0	0	2	0	0	5	
2693	3	0	0	2	0	0	5	
2694	3	0	0	2	0	0	5	
2695	3	0	0	2	0	0	5	
2696	3	0	0	2	0	0	5	
2697	3	0	0	2	0	0	5	
2698	3	0	0	2	0	0	5	
2699	3	0	0	2	0	0	5	
2700	3	0	0	2	0	0	5	
2701	3	0	0	2	0	0	5	
2702	3	0	0	2	0	0	5	
2703	3	0	0	2	0	0	5	
2704	3	0	0	2	0	0	5	
2705	3	0	0	2	0	0	5	
2706	3	0	0	2	0	0	5	
2707	3	0	0	2	0	0	5	
2708	3	0	0	2	0	0	5	
2709	3	0	0	2	0	0	5	
2710	3	0	0	2	0	0	5	
2711	3	0	0	2	0	0	5	
2712	3	0	0	2	0	0	5	
2713	3	0	0	2	0	0	5	
2714	3	0	0	2	0	0	5	
2715	3	0	0	2	0	0	5	
2716	3	0	0	2	0	0	5	
2717	3	0	0	2	0	0	5	
2718	3	0	0	2	0	0	5	
2719	3	0	0	2	0	0	5	
2720	3	0	0	2	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2721	3	0	0	2	0	0	5	
2722	3	0	0	2	0	0	5	
2723	3	0	0	2	0	0	5	
2724	3	0	0	2	0	0	5	
2725	3	0	0	2	0	0	5	
2726	3	0	0	2	0	0	5	
2727	3	0	0	2	0	0	5	
2728	3	0	0	2	0	0	5	
2729	3	0	0	2	0	0	5	
2730	3	0	0	2	0	0	5	
2731	3	0	0	2	0	0	5	
2732	3	0	0	2	0	0	5	
2733	3	0	0	2	0	0	5	
2734	3	0	0	2	0	0	5	
2735	3	0	0	2	0	0	5	
2736	3	0	0	2	0	0	5	
2737	3	0	0	2	0	0	5	
2738	3	0	0	2	0	0	5	
2739	3	0	0	2	0	0	5	
2740	3	0	0	2	0	0	5	
2741	3	0	0	2	0	0	5	
2742	3	0	0	2	0	0	5	
2743	3	0	0	2	0	0	5	
2744	3	0	0	2	0	0	5	
2745	3	0	0	2	0	0	5	
2746	3	0	0	2	0	0	5	
2747	3	0	0	2	0	0	5	
2748	3	0	0	2	0	0	5	
2749	3	0	0	2	0	0	5	
2750	3	0	0	2	0	0	5	
2751	3	0	0	2	0	0	5	
2752	3	0	0	2	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2753	3	0	0	2	0	0	5	
2754	3	0	0	2	0	0	5	
2755	3	0	0	2	0	0	5	
2756	3	0	0	2	0	0	5	
2757	3	0	0	2	0	0	5	
2758	3	0	0	2	0	0	5	
2759	3	0	0	2	0	0	5	
2760	3	0	0	2	0	0	5	
2761	3	0	0	2	0	0	5	
2762	3	0	0	2	0	0	5	
2763	3	0	0	2	0	0	5	
2764	3	0	0	2	0	0	5	
2765	3	0	0	2	0	0	5	
2766	3	0	0	2	0	0	5	
2767	3	0	0	2	0	0	5	
2768	3	0	0	2	0	0	5	
2769	3	0	0	2	0	0	5	
2770	3	0	0	2	0	0	5	
2771	3	0	0	2	0	0	5	
2772	3	0	0	2	0	0	5	
2773	3	0	0	2	0	0	5	
2774	3	0	0	2	0	0	5	
2775	3	0	0	2	0	0	5	
2776	3	0	0	2	0	0	5	
2777	3	0	0	2	0	0	5	
2778	3	0	0	2	0	0	5	
2779	3	0	0	2	0	0	5	
2780	3	0	0	2	0	0	5	
2781	3	0	0	2	0	0	5	
2782	3	0	0	2	0	0	5	
2783	3	0	0	2	0	0	5	
2784	3	0	0	2	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2785	3	0	0	2	0	0	5	
2786	3	0	0	2	0	0	5	
2787	3	0	0	2	0	0	5	
2788	3	0	0	2	0	0	5	
2789	3	0	0	2	0	0	5	
2790	3	0	0	2	0	0	5	
2791	3	0	0	2	0	0	5	
2792	3	0	0	2	0	0	5	
2793	3	0	0	2	0	0	5	
2794	3	0	0	2	0	0	5	
2795	3	0	0	2	0	0	5	
2796	3	0	0	2	0	0	5	
2797	3	0	0	2	0	0	5	
2798	3	0	0	2	0	0	5	
2799	3	0	0	2	0	0	5	
2800	3	0	0	2	0	0	5	
2801	3	0	0	2	0	0	5	
2802	3	0	0	2	0	0	5	
2803	3	0	0	2	0	0	5	
2804	3	0	0	2	0	0	5	
2805	3	0	0	2	0	0	5	
2806	3	0	0	2	0	0	5	
2807	3	0	0	2	0	0	5	
2808	3	0	0	2	0	0	5	
2809	3	0	0	2	0	0	5	
2810	3	0	0	2	0	0	5	
2811	3	0	0	2	0	0	5	
2812	3	0	0	2	0	0	5	
2813	3	0	0	2	0	0	5	
2814	3	0	0	2	0	0	5	
2815	3	0	0	2	0	0	5	
2816	3	0	0	2	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2817	3	0	0	2	0	0	5	
2818	3	0	0	2	0	0	5	
2819	3	0	0	2	0	0	5	
2820	3	0	0	2	0	0	5	
2821	3	0	0	2	0	0	5	
2822	3	0	0	2	0	0	5	
2823	3	0	0	2	0	0	5	
2824	3	0	0	2	0	0	5	
2825	3	0	0	2	0	0	5	
2826	3	0	0	2	0	0	5	
2827	3	0	0	2	0	0	5	
2828	3	0	0	2	0	0	5	
2829	3	0	0	2	0	0	5	
2830	3	0	0	2	0	0	5	
2831	3	0	0	2	0	0	5	
2832	3	0	0	2	0	0	5	
2833	3	0	0	2	0	0	5	
2834	3	0	0	2	0	0	5	
2835	3	0	0	2	0	0	5	
2836	3	0	0	2	0	0	5	
2837	3	0	0	2	0	0	5	
2838	3	0	0	2	0	0	5	
2839	3	0	0	2	0	0	5	
2840	3	0	0	2	0	0	5	
2841	3	0	0	2	0	0	5	
2842	3	0	0	2	0	0	5	
2843	3	0	0	2	0	0	5	
2844	3	0	0	2	0	0	5	
2845	3	0	0	2	0	0	5	
2846	3	0	0	2	0	0	5	
2847	3	0	0	2	0	0	5	
2848	3	0	0	2	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2849	3	0	0	2	0	0	5	
2850	3	0	0	2	0	0	5	
2851	3	0	0	2	0	0	5	
2852	3	0	0	2	0	0	5	
2853	3	0	0	2	0	0	5	
2854	3	0	0	2	0	0	5	
2855	3	0	0	2	0	0	5	
2856	3	0	0	2	0	0	5	
2857	3	0	0	2	0	0	5	
2858	3	0	0	2	0	0	5	
2859	3	0	0	2	0	0	5	
2860	3	0	0	2	0	0	5	
2861	3	0	0	2	0	0	5	
2862	3	0	0	2	0	0	5	
2863	3	0	0	2	0	0	5	
2864	3	0	0	2	0	0	5	
2865	3	0	0	2	0	0	5	
2866	3	0	0	2	0	0	5	
2867	3	0	0	2	0	0	5	
2868	3	0	0	2	0	0	5	
2869	3	0	0	2	0	0	5	
2870	3	0	0	2	0	0	5	
2871	3	0	0	2	0	0	5	
2872	3	0	0	2	0	0	5	
2873	3	0	0	2	0	0	5	
2874	3	0	0	2	0	0	5	
2875	3	0	0	2	0	0	5	
2876	3	0	0	2	0	0	5	
2877	3	0	0	2	0	0	5	
2878	3	0	0	2	0	0	5	
2879	3	0	0	2	0	0	5	
2880	3	0	0	2	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2881	3	0	0	2	0	0	5	
2882	3	0	0	2	0	0	5	
2883	3	0	0	2	0	0	5	
2884	3	0	0	2	0	0	5	
2885	3	0	0	2	0	0	5	
2886	3	0	0	2	0	0	5	
2887	3	0	0	2	0	0	5	
2888	3	0	0	2	0	0	5	
2889	3	0	0	2	0	0	5	
2890	3	0	0	2	0	0	5	
2891	3	0	0	2	0	0	5	
2892	3	0	0	2	0	0	5	
2893	3	0	0	2	0	0	5	
2894	3	0	0	2	0	0	5	
2895	3	0	0	2	0	0	5	
2896	3	0	0	2	0	0	5	
2897	3	0	0	2	0	0	5	
2898	3	0	0	2	0	0	5	
2899	3	0	0	2	0	0	5	
2900	3	0	0	2	0	0	5	
2901	3	0	0	2	0	0	5	
2902	3	0	0	2	0	0	5	
2903	3	0	0	2	0	0	5	
2904	3	0	0	2	0	0	5	
2905	3	0	0	2	0	0	5	
2906	3	0	0	2	0	0	5	
2907	3	0	0	2	0	0	5	
2908	3	0	0	2	0	0	5	
2909	3	0	0	2	0	0	5	
2910	3	0	0	2	0	0	5	
2911	3	0	0	2	0	0	5	
2912	3	0	0	2	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2913	3	0	0	2	0	0	5	
2914	3	0	0	2	0	0	5	
2915	3	0	0	2	0	0	5	
2916	3	0	0	2	0	0	5	
2917	3	0	0	2	0	0	5	
2918	3	0	0	2	0	0	5	
2919	3	0	0	2	0	0	5	
2920	3	0	0	2	0	0	5	
2921	3	0	0	2	0	0	5	
2922	3	0	0	2	0	0	5	
2923	3	0	0	2	0	0	5	
2924	3	0	0	2	0	0	5	
2925	3	0	0	2	0	0	5	
2926	3	0	0	2	0	0	5	
2927	3	0	0	2	0	0	5	
2928	3	0	0	2	0	0	5	
2929	3	0	0	2	0	0	5	
2930	3	0	0	2	0	0	5	
2931	3	0	0	2	0	0	5	
2932	3	0	0	2	0	0	5	
2933	3	0	0	2	0	0	5	
2934	3	0	0	2	0	0	5	
2935	3	0	0	2	0	0	5	
2936	3	0	0	2	0	0	5	
2937	3	0	0	2	0	0	5	
2938	3	0	0	2	0	0	5	
2939	3	0	0	2	0	0	5	
2940	3	0	0	2	0	0	5	
2941	3	0	0	2	0	0	5	
2942	3	0	0	2	0	0	5	
2943	3	0	0	2	0	0	5	
2944	3	0	0	2	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2945	3	0	0	2	0	0	5	
2946	3	0	0	2	0	0	5	
2947	3	0	0	2	0	0	5	
2948	3	0	0	2	0	0	5	
2949	3	0	0	2	0	0	5	
2950	3	0	0	2	0	0	5	
2951	3	0	0	2	0	0	5	
2952	3	0	0	2	0	0	5	
2953	3	0	0	2	0	0	5	
2954	3	0	0	2	0	0	5	
2955	3	0	0	2	0	0	5	
2956	3	0	0	2	0	0	5	
2957	3	0	0	2	0	0	5	
2958	3	0	0	2	0	0	5	
2959	3	0	0	2	0	0	5	
2960	3	0	0	2	0	0	5	
2961	3	0	0	2	0	0	5	
2962	3	0	0	2	0	0	5	
2963	3	0	0	2	0	0	5	
2964	3	0	0	2	0	0	5	
2965	3	0	0	2	0	0	5	
2966	3	0	0	2	0	0	5	
2967	3	0	0	2	0	0	5	
2968	3	0	0	2	0	0	5	
2969	3	0	0	2	0	0	5	
2970	3	0	0	2	0	0	5	
2971	3	0	0	2	0	0	5	
2972	3	0	0	2	0	0	5	
2973	3	0	0	2	0	0	5	
2974	3	0	0	2	0	0	5	
2975	3	0	0	2	0	0	5	
2976	3	0	0	2	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
2977	3	0	0	2	0	0	5	
2978	3	0	0	2	0	0	5	
2979	3	0	0	2	0	0	5	
2980	3	0	0	2	0	0	5	
2981	3	0	0	2	0	0	5	
2982	3	0	0	2	0	0	5	
2983	3	0	0	2	0	0	5	
2984	3	0	0	2	0	0	5	
2985	3	0	0	2	0	0	5	
2986	3	0	0	2	0	0	5	
2987	3	0	0	2	0	0	5	
2988	3	0	0	2	0	0	5	
2989	3	0	0	2	0	0	5	
2990	3	0	0	2	0	0	5	
2991	3	0	0	2	0	0	5	
2992	3	0	0	2	0	0	5	
2993	3	0	0	2	0	0	5	
2994	3	0	0	2	0	0	5	
2995	3	0	0	2	0	0	5	
2996	3	0	0	2	0	0	5	
2997	3	0	0	2	0	0	5	
2998	3	0	0	2	0	0	5	
2999	3	0	0	2	0	0	5	
3000	3	0	0	2	0	0	5	
3001	3	0	0	2	0	0	5	
3002	3	0	0	2	0	0	5	
3003	3	0	0	2	0	0	5	
3004	3	0	0	2	0	0	5	
3005	3	0	0	2	0	0	5	
3006	3	0	0	2	0	0	5	
3007	3	0	0	2	0	0	5	
3008	3	0	0	2	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3009	3	0	0	2	0	0	5	
3010	3	0	0	2	0	0	5	
3011	4	0	0	1	0	0	5	
3012	4	0	0	1	0	0	5	
3013	4	0	0	1	0	0	5	
3014	4	0	0	1	0	0	5	
3015	4	0	0	1	0	0	5	
3016	4	0	0	1	0	0	5	
3017	4	0	0	1	0	0	5	
3018	4	0	0	1	0	0	5	
3019	4	0	0	1	0	0	5	
3020	4	0	0	1	0	0	5	
3021	4	0	0	1	0	0	5	
3022	4	0	0	1	0	0	5	
3023	4	0	0	1	0	0	5	
3024	4	0	0	1	0	0	5	
3025	4	0	0	1	0	0	5	
3026	4	0	0	1	0	0	5	
3027	4	0	0	1	0	0	5	
3028	4	0	0	1	0	0	5	
3029	4	0	0	1	0	0	5	
3030	4	0	0	1	0	0	5	
3031	4	0	0	1	0	0	5	
3032	4	0	0	1	0	0	5	
3033	4	0	0	1	0	0	5	
3034	4	0	0	1	0	0	5	
3035	4	0	0	1	0	0	5	
3036	4	0	0	1	0	0	5	
3037	4	0	0	1	0	0	5	
3038	4	0	0	1	0	0	5	
3039	4	0	0	1	0	0	5	
3040	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3041	4	0	0	1	0	0	5	
3042	4	0	0	1	0	0	5	
3043	4	0	0	1	0	0	5	
3044	4	0	0	1	0	0	5	
3045	4	0	0	1	0	0	5	
3046	4	0	0	1	0	0	5	
3047	4	0	0	1	0	0	5	
3048	4	0	0	1	0	0	5	
3049	4	0	0	1	0	0	5	
3050	4	0	0	1	0	0	5	
3051	4	0	0	1	0	0	5	
3052	4	0	0	1	0	0	5	
3053	4	0	0	1	0	0	5	
3054	4	0	0	1	0	0	5	
3055	4	0	0	1	0	0	5	
3056	4	0	0	1	0	0	5	
3057	4	0	0	1	0	0	5	
3058	4	0	0	1	0	0	5	
3059	4	0	0	1	0	0	5	
3060	4	0	0	1	0	0	5	
3061	4	0	0	1	0	0	5	
3062	4	0	0	1	0	0	5	
3063	4	0	0	1	0	0	5	
3064	4	0	0	1	0	0	5	
3065	4	0	0	1	0	0	5	
3066	4	0	0	1	0	0	5	
3067	4	0	0	1	0	0	5	
3068	4	0	0	1	0	0	5	
3069	4	0	0	1	0	0	5	
3070	4	0	0	1	0	0	5	
3071	4	0	0	1	0	0	5	
3072	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3073	4	0	0	1	0	0	5	
3074	4	0	0	1	0	0	5	
3075	4	0	0	1	0	0	5	
3076	4	0	0	1	0	0	5	
3077	4	0	0	1	0	0	5	
3078	4	0	0	1	0	0	5	
3079	4	0	0	1	0	0	5	
3080	4	0	0	1	0	0	5	
3081	4	0	0	1	0	0	5	
3082	4	0	0	1	0	0	5	
3083	4	0	0	1	0	0	5	
3084	4	0	0	1	0	0	5	
3085	4	0	0	1	0	0	5	
3086	4	0	0	1	0	0	5	
3087	4	0	0	1	0	0	5	
3088	4	0	0	1	0	0	5	
3089	4	0	0	1	0	0	5	
3090	4	0	0	1	0	0	5	
3091	4	0	0	1	0	0	5	
3092	4	0	0	1	0	0	5	
3093	4	0	0	1	0	0	5	
3094	4	0	0	1	0	0	5	
3095	4	0	0	1	0	0	5	
3096	4	0	0	1	0	0	5	
3097	4	0	0	1	0	0	5	
3098	4	0	0	1	0	0	5	
3099	4	0	0	1	0	0	5	
3100	4	0	0	1	0	0	5	
3101	4	0	0	1	0	0	5	
3102	4	0	0	1	0	0	5	
3103	4	0	0	1	0	0	5	
3104	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3105	4	0	0	1	0	0	5	
3106	4	0	0	1	0	0	5	
3107	4	0	0	1	0	0	5	
3108	4	0	0	1	0	0	5	
3109	4	0	0	1	0	0	5	
3110	4	0	0	1	0	0	5	
3111	4	0	0	1	0	0	5	
3112	4	0	0	1	0	0	5	
3113	4	0	0	1	0	0	5	
3114	4	0	0	1	0	0	5	
3115	4	0	0	1	0	0	5	
3116	4	0	0	1	0	0	5	
3117	4	0	0	1	0	0	5	
3118	4	0	0	1	0	0	5	
3119	4	0	0	1	0	0	5	
3120	4	0	0	1	0	0	5	
3121	4	0	0	1	0	0	5	
3122	4	0	0	1	0	0	5	
3123	4	0	0	1	0	0	5	
3124	4	0	0	1	0	0	5	
3125	4	0	0	1	0	0	5	
3126	4	0	0	1	0	0	5	
3127	4	0	0	1	0	0	5	
3128	4	0	0	1	0	0	5	
3129	4	0	0	1	0	0	5	
3130	4	0	0	1	0	0	5	
3131	4	0	0	1	0	0	5	
3132	4	0	0	1	0	0	5	
3133	4	0	0	1	0	0	5	
3134	4	0	0	1	0	0	5	
3135	4	0	0	1	0	0	5	
3136	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3137	4	0	0	1	0	0	5	
3138	4	0	0	1	0	0	5	
3139	4	0	0	1	0	0	5	
3140	4	0	0	1	0	0	5	
3141	4	0	0	1	0	0	5	
3142	4	0	0	1	0	0	5	
3143	4	0	0	1	0	0	5	
3144	4	0	0	1	0	0	5	
3145	4	0	0	1	0	0	5	
3146	4	0	0	1	0	0	5	
3147	4	0	0	1	0	0	5	
3148	4	0	0	1	0	0	5	
3149	4	0	0	1	0	0	5	
3150	4	0	0	1	0	0	5	
3151	4	0	0	1	0	0	5	
3152	4	0	0	1	0	0	5	
3153	4	0	0	1	0	0	5	
3154	4	0	0	1	0	0	5	
3155	4	0	0	1	0	0	5	
3156	4	0	0	1	0	0	5	
3157	4	0	0	1	0	0	5	
3158	4	0	0	1	0	0	5	
3159	4	0	0	1	0	0	5	
3160	4	0	0	1	0	0	5	
3161	4	0	0	1	0	0	5	
3162	4	0	0	1	0	0	5	
3163	4	0	0	1	0	0	5	
3164	4	0	0	1	0	0	5	
3165	4	0	0	1	0	0	5	
3166	4	0	0	1	0	0	5	
3167	4	0	0	1	0	0	5	
3168	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3169	4	0	0	1	0	0	5	
3170	4	0	0	1	0	0	5	
3171	4	0	0	1	0	0	5	
3172	4	0	0	1	0	0	5	
3173	4	0	0	1	0	0	5	
3174	4	0	0	1	0	0	5	
3175	4	0	0	1	0	0	5	
3176	4	0	0	1	0	0	5	
3177	4	0	0	1	0	0	5	
3178	4	0	0	1	0	0	5	
3179	4	0	0	1	0	0	5	
3180	4	0	0	1	0	0	5	
3181	4	0	0	1	0	0	5	
3182	4	0	0	1	0	0	5	
3183	4	0	0	1	0	0	5	
3184	4	0	0	1	0	0	5	
3185	4	0	0	1	0	0	5	
3186	4	0	0	1	0	0	5	
3187	4	0	0	1	0	0	5	
3188	4	0	0	1	0	0	5	
3189	4	0	0	1	0	0	5	
3190	4	0	0	1	0	0	5	
3191	4	0	0	1	0	0	5	
3192	4	0	0	1	0	0	5	
3193	4	0	0	1	0	0	5	
3194	4	0	0	1	0	0	5	
3195	4	0	0	1	0	0	5	
3196	4	0	0	1	0	0	5	
3197	4	0	0	1	0	0	5	
3198	4	0	0	1	0	0	5	
3199	4	0	0	1	0	0	5	
3200	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3201	4	0	0	1	0	0	5	
3202	4	0	0	1	0	0	5	
3203	4	0	0	1	0	0	5	
3204	4	0	0	1	0	0	5	
3205	4	0	0	1	0	0	5	
3206	4	0	0	1	0	0	5	
3207	4	0	0	1	0	0	5	
3208	4	0	0	1	0	0	5	
3209	4	0	0	1	0	0	5	
3210	4	0	0	1	0	0	5	
3211	4	0	0	1	0	0	5	
3212	4	0	0	1	0	0	5	
3213	4	0	0	1	0	0	5	
3214	4	0	0	1	0	0	5	
3215	4	0	0	1	0	0	5	
3216	4	0	0	1	0	0	5	
3217	4	0	0	1	0	0	5	
3218	4	0	0	1	0	0	5	
3219	4	0	0	1	0	0	5	
3220	4	0	0	1	0	0	5	
3221	4	0	0	1	0	0	5	
3222	4	0	0	1	0	0	5	
3223	4	0	0	1	0	0	5	
3224	4	0	0	1	0	0	5	
3225	4	0	0	1	0	0	5	
3226	4	0	0	1	0	0	5	
3227	4	0	0	1	0	0	5	
3228	4	0	0	1	0	0	5	
3229	4	0	0	1	0	0	5	
3230	4	0	0	1	0	0	5	
3231	4	0	0	1	0	0	5	
3232	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3233	4	0	0	1	0	0	5	
3234	4	0	0	1	0	0	5	
3235	4	0	0	1	0	0	5	
3236	4	0	0	1	0	0	5	
3237	4	0	0	1	0	0	5	
3238	4	0	0	1	0	0	5	
3239	4	0	0	1	0	0	5	
3240	4	0	0	1	0	0	5	
3241	4	0	0	1	0	0	5	
3242	4	0	0	1	0	0	5	
3243	4	0	0	1	0	0	5	
3244	4	0	0	1	0	0	5	
3245	4	0	0	1	0	0	5	
3246	4	0	0	1	0	0	5	
3247	4	0	0	1	0	0	5	
3248	4	0	0	1	0	0	5	
3249	4	0	0	1	0	0	5	
3250	4	0	0	1	0	0	5	
3251	4	0	0	1	0	0	5	
3252	4	0	0	1	0	0	5	
3253	4	0	0	1	0	0	5	
3254	4	0	0	1	0	0	5	
3255	4	0	0	1	0	0	5	
3256	4	0	0	1	0	0	5	
3257	4	0	0	1	0	0	5	
3258	4	0	0	1	0	0	5	
3259	4	0	0	1	0	0	5	
3260	4	0	0	1	0	0	5	
3261	4	0	0	1	0	0	5	
3262	4	0	0	1	0	0	5	
3263	4	0	0	1	0	0	5	
3264	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3265	4	0	0	1	0	0	5	
3266	4	0	0	1	0	0	5	
3267	4	0	0	1	0	0	5	
3268	4	0	0	1	0	0	5	
3269	4	0	0	1	0	0	5	
3270	4	0	0	1	0	0	5	
3271	4	0	0	1	0	0	5	
3272	4	0	0	1	0	0	5	
3273	4	0	0	1	0	0	5	
3274	4	0	0	1	0	0	5	
3275	4	0	0	1	0	0	5	
3276	4	0	0	1	0	0	5	
3277	4	0	0	1	0	0	5	
3278	4	0	0	1	0	0	5	
3279	4	0	0	1	0	0	5	
3280	4	0	0	1	0	0	5	
3281	4	0	0	1	0	0	5	
3282	4	0	0	1	0	0	5	
3283	4	0	0	1	0	0	5	
3284	4	0	0	1	0	0	5	
3285	4	0	0	1	0	0	5	
3286	4	0	0	1	0	0	5	
3287	4	0	0	1	0	0	5	
3288	4	0	0	1	0	0	5	
3289	4	0	0	1	0	0	5	
3290	4	0	0	1	0	0	5	
3291	4	0	0	1	0	0	5	
3292	4	0	0	1	0	0	5	
3293	4	0	0	1	0	0	5	
3294	4	0	0	1	0	0	5	
3295	4	0	0	1	0	0	5	
3296	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3297	4	0	0	1	0	0	5	
3298	4	0	0	1	0	0	5	
3299	4	0	0	1	0	0	5	
3300	4	0	0	1	0	0	5	
3301	4	0	0	1	0	0	5	
3302	4	0	0	1	0	0	5	
3303	4	0	0	1	0	0	5	
3304	4	0	0	1	0	0	5	
3305	4	0	0	1	0	0	5	
3306	4	0	0	1	0	0	5	
3307	4	0	0	1	0	0	5	
3308	4	0	0	1	0	0	5	
3309	4	0	0	1	0	0	5	
3310	4	0	0	1	0	0	5	
3311	4	0	0	1	0	0	5	
3312	4	0	0	1	0	0	5	
3313	4	0	0	1	0	0	5	
3314	4	0	0	1	0	0	5	
3315	4	0	0	1	0	0	5	
3316	4	0	0	1	0	0	5	
3317	4	0	0	1	0	0	5	
3318	4	0	0	1	0	0	5	
3319	4	0	0	1	0	0	5	
3320	4	0	0	1	0	0	5	
3321	4	0	0	1	0	0	5	
3322	4	0	0	1	0	0	5	
3323	4	0	0	1	0	0	5	
3324	4	0	0	1	0	0	5	
3325	4	0	0	1	0	0	5	
3326	4	0	0	1	0	0	5	
3327	4	0	0	1	0	0	5	
3328	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3329	4	0	0	1	0	0	5	
3330	4	0	0	1	0	0	5	
3331	4	0	0	1	0	0	5	
3332	4	0	0	1	0	0	5	
3333	4	0	0	1	0	0	5	
3334	4	0	0	1	0	0	5	
3335	4	0	0	1	0	0	5	
3336	4	0	0	1	0	0	5	
3337	4	0	0	1	0	0	5	
3338	4	0	0	1	0	0	5	
3339	4	0	0	1	0	0	5	
3340	4	0	0	1	0	0	5	
3341	4	0	0	1	0	0	5	
3342	4	0	0	1	0	0	5	
3343	4	0	0	1	0	0	5	
3344	4	0	0	1	0	0	5	
3345	4	0	0	1	0	0	5	
3346	4	0	0	1	0	0	5	
3347	4	0	0	1	0	0	5	
3348	4	0	0	1	0	0	5	
3349	4	0	0	1	0	0	5	
3350	4	0	0	1	0	0	5	
3351	4	0	0	1	0	0	5	
3352	4	0	0	1	0	0	5	
3353	4	0	0	1	0	0	5	
3354	4	0	0	1	0	0	5	
3355	4	0	0	1	0	0	5	
3356	4	0	0	1	0	0	5	
3357	4	0	0	1	0	0	5	
3358	4	0	0	1	0	0	5	
3359	4	0	0	1	0	0	5	
3360	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3361	4	0	0	1	0	0	5	
3362	4	0	0	1	0	0	5	
3363	4	0	0	1	0	0	5	
3364	4	0	0	1	0	0	5	
3365	4	0	0	1	0	0	5	
3366	4	0	0	1	0	0	5	
3367	4	0	0	1	0	0	5	
3368	4	0	0	1	0	0	5	
3369	4	0	0	1	0	0	5	
3370	4	0	0	1	0	0	5	
3371	4	0	0	1	0	0	5	
3372	4	0	0	1	0	0	5	
3373	4	0	0	1	0	0	5	
3374	4	0	0	1	0	0	5	
3375	4	0	0	1	0	0	5	
3376	4	0	0	1	0	0	5	
3377	4	0	0	1	0	0	5	
3378	4	0	0	1	0	0	5	
3379	4	0	0	1	0	0	5	
3380	4	0	0	1	0	0	5	
3381	4	0	0	1	0	0	5	
3382	4	0	0	1	0	0	5	
3383	4	0	0	1	0	0	5	
3384	4	0	0	1	0	0	5	
3385	4	0	0	1	0	0	5	
3386	4	0	0	1	0	0	5	
3387	4	0	0	1	0	0	5	
3388	4	0	0	1	0	0	5	
3389	4	0	0	1	0	0	5	
3390	4	0	0	1	0	0	5	
3391	4	0	0	1	0	0	5	
3392	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3393	4	0	0	1	0	0	5	
3394	4	0	0	1	0	0	5	
3395	4	0	0	1	0	0	5	
3396	4	0	0	1	0	0	5	
3397	4	0	0	1	0	0	5	
3398	4	0	0	1	0	0	5	
3399	4	0	0	1	0	0	5	
3400	4	0	0	1	0	0	5	
3401	4	0	0	1	0	0	5	
3402	4	0	0	1	0	0	5	
3403	4	0	0	1	0	0	5	
3404	4	0	0	1	0	0	5	
3405	4	0	0	1	0	0	5	
3406	4	0	0	1	0	0	5	
3407	4	0	0	1	0	0	5	
3408	4	0	0	1	0	0	5	
3409	4	0	0	1	0	0	5	
3410	4	0	0	1	0	0	5	
3411	4	0	0	1	0	0	5	
3412	4	0	0	1	0	0	5	
3413	4	0	0	1	0	0	5	
3414	4	0	0	1	0	0	5	
3415	4	0	0	1	0	0	5	
3416	4	0	0	1	0	0	5	
3417	4	0	0	1	0	0	5	
3418	4	0	0	1	0	0	5	
3419	4	0	0	1	0	0	5	
3420	4	0	0	1	0	0	5	
3421	4	0	0	1	0	0	5	
3422	4	0	0	1	0	0	5	
3423	4	0	0	1	0	0	5	
3424	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3425	4	0	0	1	0	0	5	
3426	4	0	0	1	0	0	5	
3427	4	0	0	1	0	0	5	
3428	4	0	0	1	0	0	5	
3429	4	0	0	1	0	0	5	
3430	4	0	0	1	0	0	5	
3431	4	0	0	1	0	0	5	
3432	4	0	0	1	0	0	5	
3433	4	0	0	1	0	0	5	
3434	4	0	0	1	0	0	5	
3435	4	0	0	1	0	0	5	
3436	4	0	0	1	0	0	5	
3437	4	0	0	1	0	0	5	
3438	4	0	0	1	0	0	5	
3439	4	0	0	1	0	0	5	
3440	4	0	0	1	0	0	5	
3441	4	0	0	1	0	0	5	
3442	4	0	0	1	0	0	5	
3443	4	0	0	1	0	0	5	
3444	4	0	0	1	0	0	5	
3445	4	0	0	1	0	0	5	
3446	4	0	0	1	0	0	5	
3447	4	0	0	1	0	0	5	
3448	4	0	0	1	0	0	5	
3449	4	0	0	1	0	0	5	
3450	4	0	0	1	0	0	5	
3451	4	0	0	1	0	0	5	
3452	4	0	0	1	0	0	5	
3453	4	0	0	1	0	0	5	
3454	4	0	0	1	0	0	5	
3455	4	0	0	1	0	0	5	
3456	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3457	4	0	0	1	0	0	5	
3458	4	0	0	1	0	0	5	
3459	4	0	0	1	0	0	5	
3460	4	0	0	1	0	0	5	
3461	4	0	0	1	0	0	5	
3462	4	0	0	1	0	0	5	
3463	4	0	0	1	0	0	5	
3464	4	0	0	1	0	0	5	
3465	4	0	0	1	0	0	5	
3466	4	0	0	1	0	0	5	
3467	4	0	0	1	0	0	5	
3468	4	0	0	1	0	0	5	
3469	4	0	0	1	0	0	5	
3470	4	0	0	1	0	0	5	
3471	4	0	0	1	0	0	5	
3472	4	0	0	1	0	0	5	
3473	4	0	0	1	0	0	5	
3474	4	0	0	1	0	0	5	
3475	4	0	0	1	0	0	5	
3476	4	0	0	1	0	0	5	
3477	4	0	0	1	0	0	5	
3478	4	0	0	1	0	0	5	
3479	4	0	0	1	0	0	5	
3480	4	0	0	1	0	0	5	
3481	4	0	0	1	0	0	5	
3482	4	0	0	1	0	0	5	
3483	4	0	0	1	0	0	5	
3484	4	0	0	1	0	0	5	
3485	4	0	0	1	0	0	5	
3486	4	0	0	1	0	0	5	
3487	4	0	0	1	0	0	5	
3488	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3489	4	0	0	1	0	0	5	
3490	4	0	0	1	0	0	5	
3491	4	0	0	1	0	0	5	
3492	4	0	0	1	0	0	5	
3493	4	0	0	1	0	0	5	
3494	4	0	0	1	0	0	5	
3495	4	0	0	1	0	0	5	
3496	4	0	0	1	0	0	5	
3497	4	0	0	1	0	0	5	
3498	4	0	0	1	0	0	5	
3499	4	0	0	1	0	0	5	
3500	4	0	0	1	0	0	5	
3501	4	0	0	1	0	0	5	
3502	4	0	0	1	0	0	5	
3503	4	0	0	1	0	0	5	
3504	4	0	0	1	0	0	5	
3505	4	0	0	1	0	0	5	
3506	4	0	0	1	0	0	5	
3507	4	0	0	1	0	0	5	
3508	4	0	0	1	0	0	5	
3509	4	0	0	1	0	0	5	
3510	4	0	0	1	0	0	5	
3511	4	0	0	1	0	0	5	
3512	4	0	0	1	0	0	5	
3513	4	0	0	1	0	0	5	
3514	4	0	0	1	0	0	5	
3515	4	0	0	1	0	0	5	
3516	4	0	0	1	0	0	5	
3517	4	0	0	1	0	0	5	
3518	4	0	0	1	0	0	5	
3519	4	0	0	1	0	0	5	
3520	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3521	4	0	0	1	0	0	5	
3522	4	0	0	1	0	0	5	
3523	4	0	0	1	0	0	5	
3524	4	0	0	1	0	0	5	
3525	4	0	0	1	0	0	5	
3526	4	0	0	1	0	0	5	
3527	4	0	0	1	0	0	5	
3528	4	0	0	1	0	0	5	
3529	4	0	0	1	0	0	5	
3530	4	0	0	1	0	0	5	
3531	4	0	0	1	0	0	5	
3532	4	0	0	1	0	0	5	
3533	4	0	0	1	0	0	5	
3534	4	0	0	1	0	0	5	
3535	4	0	0	1	0	0	5	
3536	4	0	0	1	0	0	5	
3537	4	0	0	1	0	0	5	
3538	4	0	0	1	0	0	5	
3539	4	0	0	1	0	0	5	
3540	4	0	0	1	0	0	5	
3541	4	0	0	1	0	0	5	
3542	4	0	0	1	0	0	5	
3543	4	0	0	1	0	0	5	
3544	4	0	0	1	0	0	5	
3545	4	0	0	1	0	0	5	
3546	4	0	0	1	0	0	5	
3547	4	0	0	1	0	0	5	
3548	4	0	0	1	0	0	5	
3549	4	0	0	1	0	0	5	
3550	4	0	0	1	0	0	5	
3551	4	0	0	1	0	0	5	
3552	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3553	4	0	0	1	0	0	5	
3554	4	0	0	1	0	0	5	
3555	4	0	0	1	0	0	5	
3556	4	0	0	1	0	0	5	
3557	4	0	0	1	0	0	5	
3558	4	0	0	1	0	0	5	
3559	4	0	0	1	0	0	5	
3560	4	0	0	1	0	0	5	
3561	4	0	0	1	0	0	5	
3562	4	0	0	1	0	0	5	
3563	4	0	0	1	0	0	5	
3564	4	0	0	1	0	0	5	
3565	4	0	0	1	0	0	5	
3566	4	0	0	1	0	0	5	
3567	4	0	0	1	0	0	5	
3568	4	0	0	1	0	0	5	
3569	4	0	0	1	0	0	5	
3570	4	0	0	1	0	0	5	
3571	4	0	0	1	0	0	5	
3572	4	0	0	1	0	0	5	
3573	4	0	0	1	0	0	5	
3574	4	0	0	1	0	0	5	
3575	4	0	0	1	0	0	5	
3576	4	0	0	1	0	0	5	
3577	4	0	0	1	0	0	5	
3578	4	0	0	1	0	0	5	
3579	4	0	0	1	0	0	5	
3580	4	0	0	1	0	0	5	
3581	4	0	0	1	0	0	5	
3582	4	0	0	1	0	0	5	
3583	4	0	0	1	0	0	5	
3584	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3585	4	0	0	1	0	0	5	
3586	4	0	0	1	0	0	5	
3587	4	0	0	1	0	0	5	
3588	4	0	0	1	0	0	5	
3589	4	0	0	1	0	0	5	
3590	4	0	0	1	0	0	5	
3591	4	0	0	1	0	0	5	
3592	4	0	0	1	0	0	5	
3593	4	0	0	1	0	0	5	
3594	4	0	0	1	0	0	5	
3595	4	0	0	1	0	0	5	
3596	4	0	0	1	0	0	5	
3597	4	0	0	1	0	0	5	
3598	4	0	0	1	0	0	5	
3599	4	0	0	1	0	0	5	
3600	4	0	0	1	0	0	5	
3601	4	0	0	1	0	0	5	
3602	4	0	0	1	0	0	5	
3603	4	0	0	1	0	0	5	
3604	4	0	0	1	0	0	5	
3605	4	0	0	1	0	0	5	
3606	4	0	0	1	0	0	5	
3607	4	0	0	1	0	0	5	
3608	4	0	0	1	0	0	5	
3609	4	0	0	1	0	0	5	
3610	4	0	0	1	0	0	5	
3611	4	0	0	1	0	0	5	
3612	4	0	0	1	0	0	5	
3613	4	0	0	1	0	0	5	
3614	4	0	0	1	0	0	5	
3615	4	0	0	1	0	0	5	
3616	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3617	4	0	0	1	0	0	5	
3618	4	0	0	1	0	0	5	
3619	4	0	0	1	0	0	5	
3620	4	0	0	1	0	0	5	
3621	4	0	0	1	0	0	5	
3622	4	0	0	1	0	0	5	
3623	4	0	0	1	0	0	5	
3624	4	0	0	1	0	0	5	
3625	4	0	0	1	0	0	5	
3626	4	0	0	1	0	0	5	
3627	4	0	0	1	0	0	5	
3628	4	0	0	1	0	0	5	
3629	4	0	0	1	0	0	5	
3630	4	0	0	1	0	0	5	
3631	4	0	0	1	0	0	5	
3632	4	0	0	1	0	0	5	
3633	4	0	0	1	0	0	5	
3634	4	0	0	1	0	0	5	
3635	4	0	0	1	0	0	5	
3636	4	0	0	1	0	0	5	
3637	4	0	0	1	0	0	5	
3638	4	0	0	1	0	0	5	
3639	4	0	0	1	0	0	5	
3640	4	0	0	1	0	0	5	
3641	4	0	0	1	0	0	5	
3642	4	0	0	1	0	0	5	
3643	4	0	0	1	0	0	5	
3644	4	0	0	1	0	0	5	
3645	4	0	0	1	0	0	5	
3646	4	0	0	1	0	0	5	
3647	4	0	0	1	0	0	5	
3648	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3649	4	0	0	1	0	0	5	
3650	4	0	0	1	0	0	5	
3651	4	0	0	1	0	0	5	
3652	4	0	0	1	0	0	5	
3653	4	0	0	1	0	0	5	
3654	4	0	0	1	0	0	5	
3655	4	0	0	1	0	0	5	
3656	4	0	0	1	0	0	5	
3657	4	0	0	1	0	0	5	
3658	4	0	0	1	0	0	5	
3659	4	0	0	1	0	0	5	
3660	4	0	0	1	0	0	5	
3661	4	0	0	1	0	0	5	
3662	4	0	0	1	0	0	5	
3663	4	0	0	1	0	0	5	
3664	4	0	0	1	0	0	5	
3665	4	0	0	1	0	0	5	
3666	4	0	0	1	0	0	5	
3667	4	0	0	1	0	0	5	
3668	4	0	0	1	0	0	5	
3669	4	0	0	1	0	0	5	
3670	4	0	0	1	0	0	5	
3671	4	0	0	1	0	0	5	
3672	4	0	0	1	0	0	5	
3673	4	0	0	1	0	0	5	
3674	4	0	0	1	0	0	5	
3675	4	0	0	1	0	0	5	
3676	4	0	0	1	0	0	5	
3677	4	0	0	1	0	0	5	
3678	4	0	0	1	0	0	5	
3679	4	0	0	1	0	0	5	
3680	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3681	4	0	0	1	0	0	5	
3682	4	0	0	1	0	0	5	
3683	4	0	0	1	0	0	5	
3684	4	0	0	1	0	0	5	
3685	4	0	0	1	0	0	5	
3686	4	0	0	1	0	0	5	
3687	4	0	0	1	0	0	5	
3688	4	0	0	1	0	0	5	
3689	4	0	0	1	0	0	5	
3690	4	0	0	1	0	0	5	
3691	4	0	0	1	0	0	5	
3692	4	0	0	1	0	0	5	
3693	4	0	0	1	0	0	5	
3694	4	0	0	1	0	0	5	
3695	4	0	0	1	0	0	5	
3696	4	0	0	1	0	0	5	
3697	4	0	0	1	0	0	5	
3698	4	0	0	1	0	0	5	
3699	4	0	0	1	0	0	5	
3700	4	0	0	1	0	0	5	
3701	4	0	0	1	0	0	5	
3702	4	0	0	1	0	0	5	
3703	4	0	0	1	0	0	5	
3704	4	0	0	1	0	0	5	
3705	4	0	0	1	0	0	5	
3706	4	0	0	1	0	0	5	
3707	4	0	0	1	0	0	5	
3708	4	0	0	1	0	0	5	
3709	4	0	0	1	0	0	5	
3710	4	0	0	1	0	0	5	
3711	4	0	0	1	0	0	5	
3712	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3713	4	0	0	1	0	0	5	
3714	4	0	0	1	0	0	5	
3715	4	0	0	1	0	0	5	
3716	4	0	0	1	0	0	5	
3717	4	0	0	1	0	0	5	
3718	4	0	0	1	0	0	5	
3719	4	0	0	1	0	0	5	
3720	4	0	0	1	0	0	5	
3721	4	0	0	1	0	0	5	
3722	4	0	0	1	0	0	5	
3723	4	0	0	1	0	0	5	
3724	4	0	0	1	0	0	5	
3725	4	0	0	1	0	0	5	
3726	4	0	0	1	0	0	5	
3727	4	0	0	1	0	0	5	
3728	4	0	0	1	0	0	5	
3729	4	0	0	1	0	0	5	
3730	4	0	0	1	0	0	5	
3731	4	0	0	1	0	0	5	
3732	4	0	0	1	0	0	5	
3733	4	0	0	1	0	0	5	
3734	4	0	0	1	0	0	5	
3735	4	0	0	1	0	0	5	
3736	4	0	0	1	0	0	5	
3737	4	0	0	1	0	0	5	
3738	4	0	0	1	0	0	5	
3739	4	0	0	1	0	0	5	
3740	4	0	0	1	0	0	5	
3741	4	0	0	1	0	0	5	
3742	4	0	0	1	0	0	5	
3743	4	0	0	1	0	0	5	
3744	4	0	0	1	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3745	4	0	0	1	0	0	5	
3746	4	0	0	1	0	0	5	
3747	4	0	0	1	0	0	5	
3748	4	0	0	1	0	0	5	
3749	4	0	0	1	0	0	5	
3750	4	0	0	1	0	0	5	
3751	4	0	0	1	0	0	5	
3752	4	0	0	1	0	0	5	
3753	4	0	0	1	0	0	5	
3754	4	0	0	1	0	0	5	
3755	4	0	0	1	0	0	5	
3756	4	0	0	1	0	0	5	
3757	4	0	0	1	0	0	5	
3758	4	0	0	1	0	0	5	
3759	4	0	0	1	0	0	5	
3760	4	0	0	1	0	0	5	
3761	4	0	0	1	0	0	5	
3762	4	0	0	1	0	0	5	
3763	4	0	0	1	0	0	5	
3764	4	0	0	1	0	0	5	
3765	0	5	0	0	0	0	5	
3766	0	5	0	0	0	0	5	
3767	0	5	0	0	0	0	5	
3768	0	5	0	0	0	0	5	
3769	0	5	0	0	0	0	5	
3770	0	5	0	0	0	0	5	
3771	0	5	0	0	0	0	5	
3772	0	5	0	0	0	0	5	
3773	0	5	0	0	0	0	5	
3774	0	5	0	0	0	0	5	
3775	0	5	0	0	0	0	5	
3776	0	5	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3777	0	5	0	0	0	0	5	
3778	0	5	0	0	0	0	5	
3779	0	5	0	0	0	0	5	
3780	0	5	0	0	0	0	5	
3781	0	5	0	0	0	0	5	
3782	0	5	0	0	0	0	5	
3783	0	5	0	0	0	0	5	
3784	0	5	0	0	0	0	5	
3785	0	5	0	0	0	0	5	
3786	0	5	0	0	0	0	5	
3787	0	5	0	0	0	0	5	
3788	0	5	0	0	0	0	5	
3789	0	5	0	0	0	0	5	
3790	0	5	0	0	0	0	5	
3791	0	5	0	0	0	0	5	
3792	0	5	0	0	0	0	5	
3793	0	5	0	0	0	0	5	
3794	0	5	0	0	0	0	5	
3795	0	5	0	0	0	0	5	
3796	0	5	0	0	0	0	5	
3797	0	5	0	0	0	0	5	
3798	0	5	0	0	0	0	5	
3799	0	5	0	0	0	0	5	
3800	0	5	0	0	0	0	5	
3801	0	5	0	0	0	0	5	
3802	0	5	0	0	0	0	5	
3803	0	5	0	0	0	0	5	
3804	0	5	0	0	0	0	5	
3805	0	5	0	0	0	0	5	
3806	0	5	0	0	0	0	5	
3807	0	5	0	0	0	0	5	
3808	0	5	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3809	0	5	0	0	0	0	5	
3810	0	5	0	0	0	0	5	
3811	0	5	0	0	0	0	5	
3812	0	5	0	0	0	0	5	
3813	0	5	0	0	0	0	5	
3814	0	5	0	0	0	0	5	
3815	0	5	0	0	0	0	5	
3816	0	5	0	0	0	0	5	
3817	0	5	0	0	0	0	5	
3818	0	5	0	0	0	0	5	
3819	0	5	0	0	0	0	5	
3820	0	5	0	0	0	0	5	
3821	0	5	0	0	0	0	5	
3822	0	5	0	0	0	0	5	
3823	0	5	0	0	0	0	5	
3824	0	5	0	0	0	0	5	
3825	0	5	0	0	0	0	5	
3826	0	5	0	0	0	0	5	
3827	2	3	0	0	0	0	5	
3828	3	2	0	0	0	0	5	
3829	3	2	0	0	0	0	5	
3830	3	2	0	0	0	0	5	
3831	5	0	0	0	0	0	5	
3832	5	0	0	0	0	0	5	
3833	5	0	0	0	0	0	5	
3834	5	0	0	0	0	0	5	
3835	5	0	0	0	0	0	5	
3836	5	0	0	0	0	0	5	
3837	5	0	0	0	0	0	5	
3838	5	0	0	0	0	0	5	
3839	5	0	0	0	0	0	5	
3840	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3841	5	0	0	0	0	0	5	
3842	5	0	0	0	0	0	5	
3843	5	0	0	0	0	0	5	
3844	5	0	0	0	0	0	5	
3845	5	0	0	0	0	0	5	
3846	5	0	0	0	0	0	5	
3847	5	0	0	0	0	0	5	
3848	5	0	0	0	0	0	5	
3849	5	0	0	0	0	0	5	
3850	5	0	0	0	0	0	5	
3851	5	0	0	0	0	0	5	
3852	5	0	0	0	0	0	5	
3853	5	0	0	0	0	0	5	
3854	5	0	0	0	0	0	5	
3855	5	0	0	0	0	0	5	
3856	5	0	0	0	0	0	5	
3857	5	0	0	0	0	0	5	
3858	5	0	0	0	0	0	5	
3859	5	0	0	0	0	0	5	
3860	5	0	0	0	0	0	5	
3861	5	0	0	0	0	0	5	
3862	5	0	0	0	0	0	5	
3863	5	0	0	0	0	0	5	
3864	5	0	0	0	0	0	5	
3865	5	0	0	0	0	0	5	
3866	5	0	0	0	0	0	5	
3867	5	0	0	0	0	0	5	
3868	5	0	0	0	0	0	5	
3869	5	0	0	0	0	0	5	
3870	5	0	0	0	0	0	5	
3871	5	0	0	0	0	0	5	
3872	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3873	5	0	0	0	0	0	5	
3874	5	0	0	0	0	0	5	
3875	5	0	0	0	0	0	5	
3876	5	0	0	0	0	0	5	
3877	5	0	0	0	0	0	5	
3878	5	0	0	0	0	0	5	
3879	5	0	0	0	0	0	5	
3880	5	0	0	0	0	0	5	
3881	5	0	0	0	0	0	5	
3882	5	0	0	0	0	0	5	
3883	5	0	0	0	0	0	5	
3884	5	0	0	0	0	0	5	
3885	5	0	0	0	0	0	5	
3886	5	0	0	0	0	0	5	
3887	5	0	0	0	0	0	5	
3888	5	0	0	0	0	0	5	
3889	5	0	0	0	0	0	5	
3890	5	0	0	0	0	0	5	
3891	5	0	0	0	0	0	5	
3892	5	0	0	0	0	0	5	
3893	5	0	0	0	0	0	5	
3894	5	0	0	0	0	0	5	
3895	5	0	0	0	0	0	5	
3896	5	0	0	0	0	0	5	
3897	5	0	0	0	0	0	5	
3898	5	0	0	0	0	0	5	
3899	5	0	0	0	0	0	5	
3900	5	0	0	0	0	0	5	
3901	5	0	0	0	0	0	5	
3902	5	0	0	0	0	0	5	
3903	5	0	0	0	0	0	5	
3904	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3905	5	0	0	0	0	0	5	
3906	5	0	0	0	0	0	5	
3907	5	0	0	0	0	0	5	
3908	5	0	0	0	0	0	5	
3909	5	0	0	0	0	0	5	
3910	5	0	0	0	0	0	5	
3911	5	0	0	0	0	0	5	
3912	5	0	0	0	0	0	5	
3913	5	0	0	0	0	0	5	
3914	5	0	0	0	0	0	5	
3915	5	0	0	0	0	0	5	
3916	5	0	0	0	0	0	5	
3917	5	0	0	0	0	0	5	
3918	5	0	0	0	0	0	5	
3919	5	0	0	0	0	0	5	
3920	5	0	0	0	0	0	5	
3921	5	0	0	0	0	0	5	
3922	5	0	0	0	0	0	5	
3923	5	0	0	0	0	0	5	
3924	5	0	0	0	0	0	5	
3925	5	0	0	0	0	0	5	
3926	5	0	0	0	0	0	5	
3927	5	0	0	0	0	0	5	
3928	5	0	0	0	0	0	5	
3929	5	0	0	0	0	0	5	
3930	5	0	0	0	0	0	5	
3931	5	0	0	0	0	0	5	
3932	5	0	0	0	0	0	5	
3933	5	0	0	0	0	0	5	
3934	5	0	0	0	0	0	5	
3935	5	0	0	0	0	0	5	
3936	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3937	5	0	0	0	0	0	5	
3938	5	0	0	0	0	0	5	
3939	5	0	0	0	0	0	5	
3940	5	0	0	0	0	0	5	
3941	5	0	0	0	0	0	5	
3942	5	0	0	0	0	0	5	
3943	5	0	0	0	0	0	5	
3944	5	0	0	0	0	0	5	
3945	5	0	0	0	0	0	5	
3946	5	0	0	0	0	0	5	
3947	5	0	0	0	0	0	5	
3948	5	0	0	0	0	0	5	
3949	5	0	0	0	0	0	5	
3950	5	0	0	0	0	0	5	
3951	5	0	0	0	0	0	5	
3952	5	0	0	0	0	0	5	
3953	5	0	0	0	0	0	5	
3954	5	0	0	0	0	0	5	
3955	5	0	0	0	0	0	5	
3956	5	0	0	0	0	0	5	
3957	5	0	0	0	0	0	5	
3958	5	0	0	0	0	0	5	
3959	5	0	0	0	0	0	5	
3960	5	0	0	0	0	0	5	
3961	5	0	0	0	0	0	5	
3962	5	0	0	0	0	0	5	
3963	5	0	0	0	0	0	5	
3964	5	0	0	0	0	0	5	
3965	5	0	0	0	0	0	5	
3966	5	0	0	0	0	0	5	
3967	5	0	0	0	0	0	5	
3968	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
3969	5	0	0	0	0	0	5	
3970	5	0	0	0	0	0	5	
3971	5	0	0	0	0	0	5	
3972	5	0	0	0	0	0	5	
3973	5	0	0	0	0	0	5	
3974	5	0	0	0	0	0	5	
3975	5	0	0	0	0	0	5	
3976	5	0	0	0	0	0	5	
3977	5	0	0	0	0	0	5	
3978	5	0	0	0	0	0	5	
3979	5	0	0	0	0	0	5	
3980	5	0	0	0	0	0	5	
3981	5	0	0	0	0	0	5	
3982	5	0	0	0	0	0	5	
3983	5	0	0	0	0	0	5	
3984	5	0	0	0	0	0	5	
3985	5	0	0	0	0	0	5	
3986	5	0	0	0	0	0	5	
3987	5	0	0	0	0	0	5	
3988	5	0	0	0	0	0	5	
3989	5	0	0	0	0	0	5	
3990	5	0	0	0	0	0	5	
3991	5	0	0	0	0	0	5	
3992	5	0	0	0	0	0	5	
3993	5	0	0	0	0	0	5	
3994	5	0	0	0	0	0	5	
3995	5	0	0	0	0	0	5	
3996	5	0	0	0	0	0	5	
3997	5	0	0	0	0	0	5	
3998	5	0	0	0	0	0	5	
3999	5	0	0	0	0	0	5	
4000	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4001	5	0	0	0	0	0	5	
4002	5	0	0	0	0	0	5	
4003	5	0	0	0	0	0	5	
4004	5	0	0	0	0	0	5	
4005	5	0	0	0	0	0	5	
4006	5	0	0	0	0	0	5	
4007	5	0	0	0	0	0	5	
4008	5	0	0	0	0	0	5	
4009	5	0	0	0	0	0	5	
4010	5	0	0	0	0	0	5	
4011	5	0	0	0	0	0	5	
4012	5	0	0	0	0	0	5	
4013	5	0	0	0	0	0	5	
4014	5	0	0	0	0	0	5	
4015	5	0	0	0	0	0	5	
4016	5	0	0	0	0	0	5	
4017	5	0	0	0	0	0	5	
4018	5	0	0	0	0	0	5	
4019	5	0	0	0	0	0	5	
4020	5	0	0	0	0	0	5	
4021	5	0	0	0	0	0	5	
4022	5	0	0	0	0	0	5	
4023	5	0	0	0	0	0	5	
4024	5	0	0	0	0	0	5	
4025	5	0	0	0	0	0	5	
4026	5	0	0	0	0	0	5	
4027	5	0	0	0	0	0	5	
4028	5	0	0	0	0	0	5	
4029	5	0	0	0	0	0	5	
4030	5	0	0	0	0	0	5	
4031	5	0	0	0	0	0	5	
4032	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4033	5	0	0	0	0	0	5	
4034	5	0	0	0	0	0	5	
4035	5	0	0	0	0	0	5	
4036	5	0	0	0	0	0	5	
4037	5	0	0	0	0	0	5	
4038	5	0	0	0	0	0	5	
4039	5	0	0	0	0	0	5	
4040	5	0	0	0	0	0	5	
4041	5	0	0	0	0	0	5	
4042	5	0	0	0	0	0	5	
4043	5	0	0	0	0	0	5	
4044	5	0	0	0	0	0	5	
4045	5	0	0	0	0	0	5	
4046	5	0	0	0	0	0	5	
4047	5	0	0	0	0	0	5	
4048	5	0	0	0	0	0	5	
4049	5	0	0	0	0	0	5	
4050	5	0	0	0	0	0	5	
4051	5	0	0	0	0	0	5	
4052	5	0	0	0	0	0	5	
4053	5	0	0	0	0	0	5	
4054	5	0	0	0	0	0	5	
4055	5	0	0	0	0	0	5	
4056	5	0	0	0	0	0	5	
4057	5	0	0	0	0	0	5	
4058	5	0	0	0	0	0	5	
4059	5	0	0	0	0	0	5	
4060	5	0	0	0	0	0	5	
4061	5	0	0	0	0	0	5	
4062	5	0	0	0	0	0	5	
4063	5	0	0	0	0	0	5	
4064	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4065	5	0	0	0	0	0	5	
4066	5	0	0	0	0	0	5	
4067	5	0	0	0	0	0	5	
4068	5	0	0	0	0	0	5	
4069	5	0	0	0	0	0	5	
4070	5	0	0	0	0	0	5	
4071	5	0	0	0	0	0	5	
4072	5	0	0	0	0	0	5	
4073	5	0	0	0	0	0	5	
4074	5	0	0	0	0	0	5	
4075	5	0	0	0	0	0	5	
4076	5	0	0	0	0	0	5	
4077	5	0	0	0	0	0	5	
4078	5	0	0	0	0	0	5	
4079	5	0	0	0	0	0	5	
4080	5	0	0	0	0	0	5	
4081	5	0	0	0	0	0	5	
4082	5	0	0	0	0	0	5	
4083	5	0	0	0	0	0	5	
4084	5	0	0	0	0	0	5	
4085	5	0	0	0	0	0	5	
4086	5	0	0	0	0	0	5	
4087	5	0	0	0	0	0	5	
4088	5	0	0	0	0	0	5	
4089	5	0	0	0	0	0	5	
4090	5	0	0	0	0	0	5	
4091	5	0	0	0	0	0	5	
4092	5	0	0	0	0	0	5	
4093	5	0	0	0	0	0	5	
4094	5	0	0	0	0	0	5	
4095	5	0	0	0	0	0	5	
4096	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4097	5	0	0	0	0	0	5	
4098	5	0	0	0	0	0	5	
4099	5	0	0	0	0	0	5	
4100	5	0	0	0	0	0	5	
4101	5	0	0	0	0	0	5	
4102	5	0	0	0	0	0	5	
4103	5	0	0	0	0	0	5	
4104	5	0	0	0	0	0	5	
4105	5	0	0	0	0	0	5	
4106	5	0	0	0	0	0	5	
4107	5	0	0	0	0	0	5	
4108	5	0	0	0	0	0	5	
4109	5	0	0	0	0	0	5	
4110	5	0	0	0	0	0	5	
4111	5	0	0	0	0	0	5	
4112	5	0	0	0	0	0	5	
4113	5	0	0	0	0	0	5	
4114	5	0	0	0	0	0	5	
4115	5	0	0	0	0	0	5	
4116	5	0	0	0	0	0	5	
4117	5	0	0	0	0	0	5	
4118	5	0	0	0	0	0	5	
4119	5	0	0	0	0	0	5	
4120	5	0	0	0	0	0	5	
4121	5	0	0	0	0	0	5	
4122	5	0	0	0	0	0	5	
4123	5	0	0	0	0	0	5	
4124	5	0	0	0	0	0	5	
4125	5	0	0	0	0	0	5	
4126	5	0	0	0	0	0	5	
4127	5	0	0	0	0	0	5	
4128	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4129	5	0	0	0	0	0	5	
4130	5	0	0	0	0	0	5	
4131	5	0	0	0	0	0	5	
4132	5	0	0	0	0	0	5	
4133	5	0	0	0	0	0	5	
4134	5	0	0	0	0	0	5	
4135	5	0	0	0	0	0	5	
4136	5	0	0	0	0	0	5	
4137	5	0	0	0	0	0	5	
4138	5	0	0	0	0	0	5	
4139	5	0	0	0	0	0	5	
4140	5	0	0	0	0	0	5	
4141	5	0	0	0	0	0	5	
4142	5	0	0	0	0	0	5	
4143	5	0	0	0	0	0	5	
4144	5	0	0	0	0	0	5	
4145	5	0	0	0	0	0	5	
4146	5	0	0	0	0	0	5	
4147	5	0	0	0	0	0	5	
4148	5	0	0	0	0	0	5	
4149	5	0	0	0	0	0	5	
4150	5	0	0	0	0	0	5	
4151	5	0	0	0	0	0	5	
4152	5	0	0	0	0	0	5	
4153	5	0	0	0	0	0	5	
4154	5	0	0	0	0	0	5	
4155	5	0	0	0	0	0	5	
4156	5	0	0	0	0	0	5	
4157	5	0	0	0	0	0	5	
4158	5	0	0	0	0	0	5	
4159	5	0	0	0	0	0	5	
4160	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4161	5	0	0	0	0	0	5	
4162	5	0	0	0	0	0	5	
4163	5	0	0	0	0	0	5	
4164	5	0	0	0	0	0	5	
4165	5	0	0	0	0	0	5	
4166	5	0	0	0	0	0	5	
4167	5	0	0	0	0	0	5	
4168	5	0	0	0	0	0	5	
4169	5	0	0	0	0	0	5	
4170	5	0	0	0	0	0	5	
4171	5	0	0	0	0	0	5	
4172	5	0	0	0	0	0	5	
4173	5	0	0	0	0	0	5	
4174	5	0	0	0	0	0	5	
4175	5	0	0	0	0	0	5	
4176	5	0	0	0	0	0	5	
4177	5	0	0	0	0	0	5	
4178	5	0	0	0	0	0	5	
4179	5	0	0	0	0	0	5	
4180	5	0	0	0	0	0	5	
4181	5	0	0	0	0	0	5	
4182	5	0	0	0	0	0	5	
4183	5	0	0	0	0	0	5	
4184	5	0	0	0	0	0	5	
4185	5	0	0	0	0	0	5	
4186	5	0	0	0	0	0	5	
4187	5	0	0	0	0	0	5	
4188	5	0	0	0	0	0	5	
4189	5	0	0	0	0	0	5	
4190	5	0	0	0	0	0	5	
4191	5	0	0	0	0	0	5	
4192	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4193	5	0	0	0	0	0	5	
4194	5	0	0	0	0	0	5	
4195	5	0	0	0	0	0	5	
4196	5	0	0	0	0	0	5	
4197	5	0	0	0	0	0	5	
4198	5	0	0	0	0	0	5	
4199	5	0	0	0	0	0	5	
4200	5	0	0	0	0	0	5	
4201	5	0	0	0	0	0	5	
4202	5	0	0	0	0	0	5	
4203	5	0	0	0	0	0	5	
4204	5	0	0	0	0	0	5	
4205	5	0	0	0	0	0	5	
4206	5	0	0	0	0	0	5	
4207	5	0	0	0	0	0	5	
4208	5	0	0	0	0	0	5	
4209	5	0	0	0	0	0	5	
4210	5	0	0	0	0	0	5	
4211	5	0	0	0	0	0	5	
4212	5	0	0	0	0	0	5	
4213	5	0	0	0	0	0	5	
4214	5	0	0	0	0	0	5	
4215	5	0	0	0	0	0	5	
4216	5	0	0	0	0	0	5	
4217	5	0	0	0	0	0	5	
4218	5	0	0	0	0	0	5	
4219	5	0	0	0	0	0	5	
4220	5	0	0	0	0	0	5	
4221	5	0	0	0	0	0	5	
4222	5	0	0	0	0	0	5	
4223	5	0	0	0	0	0	5	
4224	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4225	5	0	0	0	0	0	5	
4226	5	0	0	0	0	0	5	
4227	5	0	0	0	0	0	5	
4228	5	0	0	0	0	0	5	
4229	5	0	0	0	0	0	5	
4230	5	0	0	0	0	0	5	
4231	5	0	0	0	0	0	5	
4232	5	0	0	0	0	0	5	
4233	5	0	0	0	0	0	5	
4234	5	0	0	0	0	0	5	
4235	5	0	0	0	0	0	5	
4236	5	0	0	0	0	0	5	
4237	5	0	0	0	0	0	5	
4238	5	0	0	0	0	0	5	
4239	5	0	0	0	0	0	5	
4240	5	0	0	0	0	0	5	
4241	5	0	0	0	0	0	5	
4242	5	0	0	0	0	0	5	
4243	5	0	0	0	0	0	5	
4244	5	0	0	0	0	0	5	
4245	5	0	0	0	0	0	5	
4246	5	0	0	0	0	0	5	
4247	5	0	0	0	0	0	5	
4248	5	0	0	0	0	0	5	
4249	5	0	0	0	0	0	5	
4250	5	0	0	0	0	0	5	
4251	5	0	0	0	0	0	5	
4252	5	0	0	0	0	0	5	
4253	5	0	0	0	0	0	5	
4254	5	0	0	0	0	0	5	
4255	5	0	0	0	0	0	5	
4256	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4257	5	0	0	0	0	0	5	
4258	5	0	0	0	0	0	5	
4259	5	0	0	0	0	0	5	
4260	5	0	0	0	0	0	5	
4261	5	0	0	0	0	0	5	
4262	5	0	0	0	0	0	5	
4263	5	0	0	0	0	0	5	
4264	5	0	0	0	0	0	5	
4265	5	0	0	0	0	0	5	
4266	5	0	0	0	0	0	5	
4267	5	0	0	0	0	0	5	
4268	5	0	0	0	0	0	5	
4269	5	0	0	0	0	0	5	
4270	5	0	0	0	0	0	5	
4271	5	0	0	0	0	0	5	
4272	5	0	0	0	0	0	5	
4273	5	0	0	0	0	0	5	
4274	5	0	0	0	0	0	5	
4275	5	0	0	0	0	0	5	
4276	5	0	0	0	0	0	5	
4277	5	0	0	0	0	0	5	
4278	5	0	0	0	0	0	5	
4279	5	0	0	0	0	0	5	
4280	5	0	0	0	0	0	5	
4281	5	0	0	0	0	0	5	
4282	5	0	0	0	0	0	5	
4283	5	0	0	0	0	0	5	
4284	5	0	0	0	0	0	5	
4285	5	0	0	0	0	0	5	
4286	5	0	0	0	0	0	5	
4287	5	0	0	0	0	0	5	
4288	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4289	5	0	0	0	0	0	5	
4290	5	0	0	0	0	0	5	
4291	5	0	0	0	0	0	5	
4292	5	0	0	0	0	0	5	
4293	5	0	0	0	0	0	5	
4294	5	0	0	0	0	0	5	
4295	5	0	0	0	0	0	5	
4296	5	0	0	0	0	0	5	
4297	5	0	0	0	0	0	5	
4298	5	0	0	0	0	0	5	
4299	5	0	0	0	0	0	5	
4300	5	0	0	0	0	0	5	
4301	5	0	0	0	0	0	5	
4302	5	0	0	0	0	0	5	
4303	5	0	0	0	0	0	5	
4304	5	0	0	0	0	0	5	
4305	5	0	0	0	0	0	5	
4306	5	0	0	0	0	0	5	
4307	5	0	0	0	0	0	5	
4308	5	0	0	0	0	0	5	
4309	5	0	0	0	0	0	5	
4310	5	0	0	0	0	0	5	
4311	5	0	0	0	0	0	5	
4312	5	0	0	0	0	0	5	
4313	5	0	0	0	0	0	5	
4314	5	0	0	0	0	0	5	
4315	5	0	0	0	0	0	5	
4316	5	0	0	0	0	0	5	
4317	5	0	0	0	0	0	5	
4318	5	0	0	0	0	0	5	
4319	5	0	0	0	0	0	5	
4320	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4321	5	0	0	0	0	0	5	
4322	5	0	0	0	0	0	5	
4323	5	0	0	0	0	0	5	
4324	5	0	0	0	0	0	5	
4325	5	0	0	0	0	0	5	
4326	5	0	0	0	0	0	5	
4327	5	0	0	0	0	0	5	
4328	5	0	0	0	0	0	5	
4329	5	0	0	0	0	0	5	
4330	5	0	0	0	0	0	5	
4331	5	0	0	0	0	0	5	
4332	5	0	0	0	0	0	5	
4333	5	0	0	0	0	0	5	
4334	5	0	0	0	0	0	5	
4335	5	0	0	0	0	0	5	
4336	5	0	0	0	0	0	5	
4337	5	0	0	0	0	0	5	
4338	5	0	0	0	0	0	5	
4339	5	0	0	0	0	0	5	
4340	5	0	0	0	0	0	5	
4341	5	0	0	0	0	0	5	
4342	5	0	0	0	0	0	5	
4343	5	0	0	0	0	0	5	
4344	5	0	0	0	0	0	5	
4345	5	0	0	0	0	0	5	
4346	5	0	0	0	0	0	5	
4347	5	0	0	0	0	0	5	
4348	5	0	0	0	0	0	5	
4349	5	0	0	0	0	0	5	
4350	5	0	0	0	0	0	5	
4351	5	0	0	0	0	0	5	
4352	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4353	5	0	0	0	0	0	5	
4354	5	0	0	0	0	0	5	
4355	5	0	0	0	0	0	5	
4356	5	0	0	0	0	0	5	
4357	5	0	0	0	0	0	5	
4358	5	0	0	0	0	0	5	
4359	5	0	0	0	0	0	5	
4360	5	0	0	0	0	0	5	
4361	5	0	0	0	0	0	5	
4362	5	0	0	0	0	0	5	
4363	5	0	0	0	0	0	5	
4364	5	0	0	0	0	0	5	
4365	5	0	0	0	0	0	5	
4366	5	0	0	0	0	0	5	
4367	5	0	0	0	0	0	5	
4368	5	0	0	0	0	0	5	
4369	5	0	0	0	0	0	5	
4370	5	0	0	0	0	0	5	
4371	5	0	0	0	0	0	5	
4372	5	0	0	0	0	0	5	
4373	5	0	0	0	0	0	5	
4374	5	0	0	0	0	0	5	
4375	5	0	0	0	0	0	5	
4376	5	0	0	0	0	0	5	
4377	5	0	0	0	0	0	5	
4378	5	0	0	0	0	0	5	
4379	5	0	0	0	0	0	5	
4380	5	0	0	0	0	0	5	
4381	5	0	0	0	0	0	5	
4382	5	0	0	0	0	0	5	
4383	5	0	0	0	0	0	5	
4384	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4385	5	0	0	0	0	0	5	
4386	5	0	0	0	0	0	5	
4387	5	0	0	0	0	0	5	
4388	5	0	0	0	0	0	5	
4389	5	0	0	0	0	0	5	
4390	5	0	0	0	0	0	5	
4391	5	0	0	0	0	0	5	
4392	5	0	0	0	0	0	5	
4393	5	0	0	0	0	0	5	
4394	5	0	0	0	0	0	5	
4395	5	0	0	0	0	0	5	
4396	5	0	0	0	0	0	5	
4397	5	0	0	0	0	0	5	
4398	5	0	0	0	0	0	5	
4399	5	0	0	0	0	0	5	
4400	5	0	0	0	0	0	5	
4401	5	0	0	0	0	0	5	
4402	5	0	0	0	0	0	5	
4403	5	0	0	0	0	0	5	
4404	5	0	0	0	0	0	5	
4405	5	0	0	0	0	0	5	
4406	5	0	0	0	0	0	5	
4407	5	0	0	0	0	0	5	
4408	5	0	0	0	0	0	5	
4409	5	0	0	0	0	0	5	
4410	5	0	0	0	0	0	5	
4411	5	0	0	0	0	0	5	
4412	5	0	0	0	0	0	5	
4413	5	0	0	0	0	0	5	
4414	5	0	0	0	0	0	5	
4415	5	0	0	0	0	0	5	
4416	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4417	5	0	0	0	0	0	5	
4418	5	0	0	0	0	0	5	
4419	5	0	0	0	0	0	5	
4420	5	0	0	0	0	0	5	
4421	5	0	0	0	0	0	5	
4422	5	0	0	0	0	0	5	
4423	5	0	0	0	0	0	5	
4424	5	0	0	0	0	0	5	
4425	5	0	0	0	0	0	5	
4426	5	0	0	0	0	0	5	
4427	5	0	0	0	0	0	5	
4428	5	0	0	0	0	0	5	
4429	5	0	0	0	0	0	5	
4430	5	0	0	0	0	0	5	
4431	5	0	0	0	0	0	5	
4432	5	0	0	0	0	0	5	
4433	5	0	0	0	0	0	5	
4434	5	0	0	0	0	0	5	
4435	5	0	0	0	0	0	5	
4436	5	0	0	0	0	0	5	
4437	5	0	0	0	0	0	5	
4438	5	0	0	0	0	0	5	
4439	5	0	0	0	0	0	5	
4440	5	0	0	0	0	0	5	
4441	5	0	0	0	0	0	5	
4442	5	0	0	0	0	0	5	
4443	5	0	0	0	0	0	5	
4444	5	0	0	0	0	0	5	
4445	5	0	0	0	0	0	5	
4446	5	0	0	0	0	0	5	
4447	5	0	0	0	0	0	5	
4448	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4449	5	0	0	0	0	0	5	
4450	5	0	0	0	0	0	5	
4451	5	0	0	0	0	0	5	
4452	5	0	0	0	0	0	5	
4453	5	0	0	0	0	0	5	
4454	5	0	0	0	0	0	5	
4455	5	0	0	0	0	0	5	
4456	5	0	0	0	0	0	5	
4457	5	0	0	0	0	0	5	
4458	5	0	0	0	0	0	5	
4459	5	0	0	0	0	0	5	
4460	5	0	0	0	0	0	5	
4461	5	0	0	0	0	0	5	
4462	5	0	0	0	0	0	5	
4463	5	0	0	0	0	0	5	
4464	5	0	0	0	0	0	5	
4465	5	0	0	0	0	0	5	
4466	5	0	0	0	0	0	5	
4467	5	0	0	0	0	0	5	
4468	5	0	0	0	0	0	5	
4469	5	0	0	0	0	0	5	
4470	5	0	0	0	0	0	5	
4471	5	0	0	0	0	0	5	
4472	5	0	0	0	0	0	5	
4473	5	0	0	0	0	0	5	
4474	5	0	0	0	0	0	5	
4475	5	0	0	0	0	0	5	
4476	5	0	0	0	0	0	5	
4477	5	0	0	0	0	0	5	
4478	5	0	0	0	0	0	5	
4479	5	0	0	0	0	0	5	
4480	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4481	5	0	0	0	0	0	5	
4482	5	0	0	0	0	0	5	
4483	5	0	0	0	0	0	5	
4484	5	0	0	0	0	0	5	
4485	5	0	0	0	0	0	5	
4486	5	0	0	0	0	0	5	
4487	5	0	0	0	0	0	5	
4488	5	0	0	0	0	0	5	
4489	5	0	0	0	0	0	5	
4490	5	0	0	0	0	0	5	
4491	5	0	0	0	0	0	5	
4492	5	0	0	0	0	0	5	
4493	5	0	0	0	0	0	5	
4494	5	0	0	0	0	0	5	
4495	5	0	0	0	0	0	5	
4496	5	0	0	0	0	0	5	
4497	5	0	0	0	0	0	5	
4498	5	0	0	0	0	0	5	
4499	5	0	0	0	0	0	5	
4500	5	0	0	0	0	0	5	
4501	5	0	0	0	0	0	5	
4502	5	0	0	0	0	0	5	
4503	5	0	0	0	0	0	5	
4504	5	0	0	0	0	0	5	
4505	5	0	0	0	0	0	5	
4506	5	0	0	0	0	0	5	
4507	5	0	0	0	0	0	5	
4508	5	0	0	0	0	0	5	
4509	5	0	0	0	0	0	5	
4510	5	0	0	0	0	0	5	
4511	5	0	0	0	0	0	5	
4512	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4513	5	0	0	0	0	0	5	
4514	5	0	0	0	0	0	5	
4515	5	0	0	0	0	0	5	
4516	5	0	0	0	0	0	5	
4517	5	0	0	0	0	0	5	
4518	5	0	0	0	0	0	5	
4519	5	0	0	0	0	0	5	
4520	5	0	0	0	0	0	5	
4521	5	0	0	0	0	0	5	
4522	5	0	0	0	0	0	5	
4523	5	0	0	0	0	0	5	
4524	5	0	0	0	0	0	5	
4525	5	0	0	0	0	0	5	
4526	5	0	0	0	0	0	5	
4527	5	0	0	0	0	0	5	
4528	5	0	0	0	0	0	5	
4529	5	0	0	0	0	0	5	
4530	5	0	0	0	0	0	5	
4531	5	0	0	0	0	0	5	
4532	5	0	0	0	0	0	5	
4533	5	0	0	0	0	0	5	
4534	5	0	0	0	0	0	5	
4535	5	0	0	0	0	0	5	
4536	5	0	0	0	0	0	5	
4537	5	0	0	0	0	0	5	
4538	5	0	0	0	0	0	5	
4539	5	0	0	0	0	0	5	
4540	5	0	0	0	0	0	5	
4541	5	0	0	0	0	0	5	
4542	5	0	0	0	0	0	5	
4543	5	0	0	0	0	0	5	
4544	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4545	5	0	0	0	0	0	5	
4546	5	0	0	0	0	0	5	
4547	5	0	0	0	0	0	5	
4548	5	0	0	0	0	0	5	
4549	5	0	0	0	0	0	5	
4550	5	0	0	0	0	0	5	
4551	5	0	0	0	0	0	5	
4552	5	0	0	0	0	0	5	
4553	5	0	0	0	0	0	5	
4554	5	0	0	0	0	0	5	
4555	5	0	0	0	0	0	5	
4556	5	0	0	0	0	0	5	
4557	5	0	0	0	0	0	5	
4558	5	0	0	0	0	0	5	
4559	5	0	0	0	0	0	5	
4560	5	0	0	0	0	0	5	
4561	5	0	0	0	0	0	5	
4562	5	0	0	0	0	0	5	
4563	5	0	0	0	0	0	5	
4564	5	0	0	0	0	0	5	
4565	5	0	0	0	0	0	5	
4566	5	0	0	0	0	0	5	
4567	5	0	0	0	0	0	5	
4568	5	0	0	0	0	0	5	
4569	5	0	0	0	0	0	5	
4570	5	0	0	0	0	0	5	
4571	5	0	0	0	0	0	5	
4572	5	0	0	0	0	0	5	
4573	5	0	0	0	0	0	5	
4574	5	0	0	0	0	0	5	
4575	5	0	0	0	0	0	5	
4576	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4577	5	0	0	0	0	0	5	
4578	5	0	0	0	0	0	5	
4579	5	0	0	0	0	0	5	
4580	5	0	0	0	0	0	5	
4581	5	0	0	0	0	0	5	
4582	5	0	0	0	0	0	5	
4583	5	0	0	0	0	0	5	
4584	5	0	0	0	0	0	5	
4585	5	0	0	0	0	0	5	
4586	5	0	0	0	0	0	5	
4587	5	0	0	0	0	0	5	
4588	5	0	0	0	0	0	5	
4589	5	0	0	0	0	0	5	
4590	5	0	0	0	0	0	5	
4591	5	0	0	0	0	0	5	
4592	5	0	0	0	0	0	5	
4593	5	0	0	0	0	0	5	
4594	5	0	0	0	0	0	5	
4595	5	0	0	0	0	0	5	
4596	5	0	0	0	0	0	5	
4597	5	0	0	0	0	0	5	
4598	5	0	0	0	0	0	5	
4599	5	0	0	0	0	0	5	
4600	5	0	0	0	0	0	5	
4601	5	0	0	0	0	0	5	
4602	5	0	0	0	0	0	5	
4603	5	0	0	0	0	0	5	
4604	5	0	0	0	0	0	5	
4605	5	0	0	0	0	0	5	
4606	5	0	0	0	0	0	5	
4607	5	0	0	0	0	0	5	
4608	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4609	5	0	0	0	0	0	5	
4610	5	0	0	0	0	0	5	
4611	5	0	0	0	0	0	5	
4612	5	0	0	0	0	0	5	
4613	5	0	0	0	0	0	5	
4614	5	0	0	0	0	0	5	
4615	5	0	0	0	0	0	5	
4616	5	0	0	0	0	0	5	
4617	5	0	0	0	0	0	5	
4618	5	0	0	0	0	0	5	
4619	5	0	0	0	0	0	5	
4620	5	0	0	0	0	0	5	
4621	5	0	0	0	0	0	5	
4622	5	0	0	0	0	0	5	
4623	5	0	0	0	0	0	5	
4624	5	0	0	0	0	0	5	
4625	5	0	0	0	0	0	5	
4626	5	0	0	0	0	0	5	
4627	5	0	0	0	0	0	5	
4628	5	0	0	0	0	0	5	
4629	5	0	0	0	0	0	5	
4630	5	0	0	0	0	0	5	
4631	5	0	0	0	0	0	5	
4632	5	0	0	0	0	0	5	
4633	5	0	0	0	0	0	5	
4634	5	0	0	0	0	0	5	
4635	5	0	0	0	0	0	5	
4636	5	0	0	0	0	0	5	
4637	5	0	0	0	0	0	5	
4638	5	0	0	0	0	0	5	
4639	5	0	0	0	0	0	5	
4640	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4641	5	0	0	0	0	0	5	
4642	5	0	0	0	0	0	5	
4643	5	0	0	0	0	0	5	
4644	5	0	0	0	0	0	5	
4645	5	0	0	0	0	0	5	
4646	5	0	0	0	0	0	5	
4647	5	0	0	0	0	0	5	
4648	5	0	0	0	0	0	5	
4649	5	0	0	0	0	0	5	
4650	5	0	0	0	0	0	5	
4651	5	0	0	0	0	0	5	
4652	5	0	0	0	0	0	5	
4653	5	0	0	0	0	0	5	
4654	5	0	0	0	0	0	5	
4655	5	0	0	0	0	0	5	
4656	5	0	0	0	0	0	5	
4657	5	0	0	0	0	0	5	
4658	5	0	0	0	0	0	5	
4659	5	0	0	0	0	0	5	
4660	5	0	0	0	0	0	5	
4661	5	0	0	0	0	0	5	
4662	5	0	0	0	0	0	5	
4663	5	0	0	0	0	0	5	
4664	5	0	0	0	0	0	5	
4665	5	0	0	0	0	0	5	
4666	5	0	0	0	0	0	5	
4667	5	0	0	0	0	0	5	
4668	5	0	0	0	0	0	5	
4669	5	0	0	0	0	0	5	
4670	5	0	0	0	0	0	5	
4671	5	0	0	0	0	0	5	
4672	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4673	5	0	0	0	0	0	5	
4674	5	0	0	0	0	0	5	
4675	5	0	0	0	0	0	5	
4676	5	0	0	0	0	0	5	
4677	5	0	0	0	0	0	5	
4678	5	0	0	0	0	0	5	
4679	5	0	0	0	0	0	5	
4680	5	0	0	0	0	0	5	
4681	5	0	0	0	0	0	5	
4682	5	0	0	0	0	0	5	
4683	5	0	0	0	0	0	5	
4684	5	0	0	0	0	0	5	
4685	5	0	0	0	0	0	5	
4686	5	0	0	0	0	0	5	
4687	5	0	0	0	0	0	5	
4688	5	0	0	0	0	0	5	
4689	5	0	0	0	0	0	5	
4690	5	0	0	0	0	0	5	
4691	5	0	0	0	0	0	5	
4692	5	0	0	0	0	0	5	
4693	5	0	0	0	0	0	5	
4694	5	0	0	0	0	0	5	
4695	5	0	0	0	0	0	5	
4696	5	0	0	0	0	0	5	
4697	5	0	0	0	0	0	5	
4698	5	0	0	0	0	0	5	
4699	5	0	0	0	0	0	5	
4700	5	0	0	0	0	0	5	
4701	5	0	0	0	0	0	5	
4702	5	0	0	0	0	0	5	
4703	5	0	0	0	0	0	5	
4704	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4705	5	0	0	0	0	0	5	
4706	5	0	0	0	0	0	5	
4707	5	0	0	0	0	0	5	
4708	5	0	0	0	0	0	5	
4709	5	0	0	0	0	0	5	
4710	5	0	0	0	0	0	5	
4711	5	0	0	0	0	0	5	
4712	5	0	0	0	0	0	5	
4713	5	0	0	0	0	0	5	
4714	5	0	0	0	0	0	5	
4715	5	0	0	0	0	0	5	
4716	5	0	0	0	0	0	5	
4717	5	0	0	0	0	0	5	
4718	5	0	0	0	0	0	5	
4719	5	0	0	0	0	0	5	
4720	5	0	0	0	0	0	5	
4721	5	0	0	0	0	0	5	
4722	5	0	0	0	0	0	5	
4723	5	0	0	0	0	0	5	
4724	5	0	0	0	0	0	5	
4725	5	0	0	0	0	0	5	
4726	5	0	0	0	0	0	5	
4727	5	0	0	0	0	0	5	
4728	5	0	0	0	0	0	5	
4729	5	0	0	0	0	0	5	
4730	5	0	0	0	0	0	5	
4731	5	0	0	0	0	0	5	
4732	5	0	0	0	0	0	5	
4733	5	0	0	0	0	0	5	
4734	5	0	0	0	0	0	5	
4735	5	0	0	0	0	0	5	
4736	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4737	5	0	0	0	0	0	5	
4738	5	0	0	0	0	0	5	
4739	5	0	0	0	0	0	5	
4740	5	0	0	0	0	0	5	
4741	5	0	0	0	0	0	5	
4742	5	0	0	0	0	0	5	
4743	5	0	0	0	0	0	5	
4744	5	0	0	0	0	0	5	
4745	5	0	0	0	0	0	5	
4746	5	0	0	0	0	0	5	
4747	5	0	0	0	0	0	5	
4748	5	0	0	0	0	0	5	
4749	5	0	0	0	0	0	5	
4750	5	0	0	0	0	0	5	
4751	5	0	0	0	0	0	5	
4752	5	0	0	0	0	0	5	
4753	5	0	0	0	0	0	5	
4754	5	0	0	0	0	0	5	
4755	5	0	0	0	0	0	5	
4756	5	0	0	0	0	0	5	
4757	5	0	0	0	0	0	5	
4758	5	0	0	0	0	0	5	
4759	5	0	0	0	0	0	5	
4760	5	0	0	0	0	0	5	
4761	5	0	0	0	0	0	5	
4762	5	0	0	0	0	0	5	
4763	5	0	0	0	0	0	5	
4764	5	0	0	0	0	0	5	
4765	5	0	0	0	0	0	5	
4766	5	0	0	0	0	0	5	
4767	5	0	0	0	0	0	5	
4768	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4769	5	0	0	0	0	0	5	
4770	5	0	0	0	0	0	5	
4771	5	0	0	0	0	0	5	
4772	5	0	0	0	0	0	5	
4773	5	0	0	0	0	0	5	
4774	5	0	0	0	0	0	5	
4775	5	0	0	0	0	0	5	
4776	5	0	0	0	0	0	5	
4777	5	0	0	0	0	0	5	
4778	5	0	0	0	0	0	5	
4779	5	0	0	0	0	0	5	
4780	5	0	0	0	0	0	5	
4781	5	0	0	0	0	0	5	
4782	5	0	0	0	0	0	5	
4783	5	0	0	0	0	0	5	
4784	5	0	0	0	0	0	5	
4785	5	0	0	0	0	0	5	
4786	5	0	0	0	0	0	5	
4787	5	0	0	0	0	0	5	
4788	5	0	0	0	0	0	5	
4789	5	0	0	0	0	0	5	
4790	5	0	0	0	0	0	5	
4791	5	0	0	0	0	0	5	
4792	5	0	0	0	0	0	5	
4793	5	0	0	0	0	0	5	
4794	5	0	0	0	0	0	5	
4795	5	0	0	0	0	0	5	
4796	5	0	0	0	0	0	5	
4797	5	0	0	0	0	0	5	
4798	5	0	0	0	0	0	5	
4799	5	0	0	0	0	0	5	
4800	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4801	5	0	0	0	0	0	5	
4802	5	0	0	0	0	0	5	
4803	5	0	0	0	0	0	5	
4804	5	0	0	0	0	0	5	
4805	5	0	0	0	0	0	5	
4806	5	0	0	0	0	0	5	
4807	5	0	0	0	0	0	5	
4808	5	0	0	0	0	0	5	
4809	5	0	0	0	0	0	5	
4810	5	0	0	0	0	0	5	
4811	5	0	0	0	0	0	5	
4812	5	0	0	0	0	0	5	
4813	5	0	0	0	0	0	5	
4814	5	0	0	0	0	0	5	
4815	5	0	0	0	0	0	5	
4816	5	0	0	0	0	0	5	
4817	5	0	0	0	0	0	5	
4818	5	0	0	0	0	0	5	
4819	5	0	0	0	0	0	5	
4820	5	0	0	0	0	0	5	
4821	5	0	0	0	0	0	5	
4822	5	0	0	0	0	0	5	
4823	5	0	0	0	0	0	5	
4824	5	0	0	0	0	0	5	
4825	5	0	0	0	0	0	5	
4826	5	0	0	0	0	0	5	
4827	5	0	0	0	0	0	5	
4828	5	0	0	0	0	0	5	
4829	5	0	0	0	0	0	5	
4830	5	0	0	0	0	0	5	
4831	5	0	0	0	0	0	5	
4832	5	0	0	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4833	5	0	0	0	0	0	5	
4834	5	0	0	0	0	0	5	
4835	5	0	0	0	0	0	5	
4836	5	0	0	0	0	0	5	
4837	5	0	0	0	0	0	5	
4838	5	0	0	0	0	0	5	
4839	5	0	0	0	0	0	5	
4840	5	0	0	0	0	0	5	
4841	5	0	0	0	0	0	5	
4842	5	0	0	0	0	0	5	
4843	5	0	0	0	0	0	5	
4844	5	0	0	0	0	0	5	
4845	5	0	0	0	0	0	5	
4846	5	0	0	0	0	0	5	
4847	5	0	0	0	0	0	5	
4848	5	0	0	0	0	0	5	
4849	5	0	0	0	0	0	5	
4850	5	0	0	0	0	0	5	
4851	5	0	0	0	0	0	5	
4852	5	0	0	0	0	0	5	
4853	5	0	0	0	0	0	5	
4854	5	0	0	0	0	0	5	
4855	5	0	0	0	0	0	5	
4856	5	0	0	0	0	0	5	
4857	4	0	1	0	0	0	5	
4858	4	0	1	0	0	0	5	
4859	4	0	1	0	0	0	5	
4860	4	0	1	0	0	0	5	
4861	4	0	1	0	0	0	5	
4862	4	0	1	0	0	0	5	
4863	4	0	1	0	0	0	5	
4864	4	0	1	0	0	0	5	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4865	4	0	1	0	0	0	5	
4866	4	0	1	0	0	0	5	
4867	4	0	1	0	0	0	5	
4868	4	0	1	0	0	0	5	
4869	4	0	1	0	0	0	5	
4870	1	0	0	0	3	0	4	
4871	1	0	0	0	3	0	4	
4872	2	0	0	0	2	0	4	
4873	2	0	0	1	1	0	4	
4874	3	0	0	0	1	0	4	
4875	0	0	0	4	0	0	4	
4876	0	0	0	4	0	0	4	
4877	0	0	0	4	0	0	4	
4878	0	0	0	4	0	0	4	
4879	0	0	0	4	0	0	4	
4880	0	0	0	4	0	0	4	
4881	0	0	0	4	0	0	4	
4882	0	0	0	4	0	0	4	
4883	0	0	0	4	0	0	4	
4884	0	0	0	4	0	0	4	
4885	0	0	0	4	0	0	4	
4886	1	0	0	3	0	0	4	
4887	1	0	0	3	0	0	4	
4888	1	0	0	3	0	0	4	
4889	1	0	0	3	0	0	4	
4890	1	0	0	3	0	0	4	
4891	1	0	0	3	0	0	4	
4892	1	0	0	3	0	0	4	
4893	1	0	0	3	0	0	4	
4894	1	0	0	3	0	0	4	
4895	1	0	0	3	0	0	4	
4896	1	0	0	3	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4897	1	0	0	3	0	0	4	
4898	1	0	0	3	0	0	4	
4899	1	0	0	3	0	0	4	
4900	1	0	0	3	0	0	4	
4901	1	0	0	3	0	0	4	
4902	1	0	0	3	0	0	4	
4903	1	0	0	3	0	0	4	
4904	1	0	0	3	0	0	4	
4905	1	0	0	3	0	0	4	
4906	1	0	0	3	0	0	4	
4907	1	0	0	3	0	0	4	
4908	1	0	0	3	0	0	4	
4909	1	0	0	3	0	0	4	
4910	1	0	0	3	0	0	4	
4911	1	0	0	3	0	0	4	
4912	1	0	0	3	0	0	4	
4913	1	0	0	3	0	0	4	
4914	1	0	0	3	0	0	4	
4915	1	0	0	3	0	0	4	
4916	1	0	0	3	0	0	4	
4917	1	0	0	3	0	0	4	
4918	1	0	0	3	0	0	4	
4919	1	0	0	3	0	0	4	
4920	1	0	0	3	0	0	4	
4921	1	0	0	3	0	0	4	
4922	1	0	0	3	0	0	4	
4923	1	0	0	3	0	0	4	
4924	1	0	0	3	0	0	4	
4925	1	0	0	3	0	0	4	
4926	1	0	0	3	0	0	4	
4927	1	0	0	3	0	0	4	
4928	2	0	0	2	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4929	2	0	0	2	0	0	4	
4930	2	0	0	2	0	0	4	
4931	2	0	0	2	0	0	4	
4932	2	0	0	2	0	0	4	
4933	2	0	0	2	0	0	4	
4934	2	0	0	2	0	0	4	
4935	2	0	0	2	0	0	4	
4936	2	0	0	2	0	0	4	
4937	2	0	0	2	0	0	4	
4938	2	0	0	2	0	0	4	
4939	2	0	0	2	0	0	4	
4940	2	0	0	2	0	0	4	
4941	2	0	0	2	0	0	4	
4942	2	0	0	2	0	0	4	
4943	2	0	0	2	0	0	4	
4944	2	0	0	2	0	0	4	
4945	2	0	0	2	0	0	4	
4946	2	0	0	2	0	0	4	
4947	2	0	0	2	0	0	4	
4948	2	0	0	2	0	0	4	
4949	2	0	0	2	0	0	4	
4950	2	0	0	2	0	0	4	
4951	2	0	0	2	0	0	4	
4952	2	0	0	2	0	0	4	
4953	2	0	0	2	0	0	4	
4954	2	0	0	2	0	0	4	
4955	2	0	0	2	0	0	4	
4956	2	0	0	2	0	0	4	
4957	2	0	0	2	0	0	4	
4958	2	0	0	2	0	0	4	
4959	2	0	0	2	0	0	4	
4960	2	0	0	2	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4961	2	0	0	2	0	0	4	
4962	2	0	0	2	0	0	4	
4963	2	0	0	2	0	0	4	
4964	2	0	0	2	0	0	4	
4965	2	0	0	2	0	0	4	
4966	2	0	0	2	0	0	4	
4967	2	0	0	2	0	0	4	
4968	2	0	0	2	0	0	4	
4969	2	0	0	2	0	0	4	
4970	2	0	0	2	0	0	4	
4971	2	0	0	2	0	0	4	
4972	2	0	0	2	0	0	4	
4973	2	0	0	2	0	0	4	
4974	2	0	0	2	0	0	4	
4975	2	0	0	2	0	0	4	
4976	2	0	0	2	0	0	4	
4977	2	0	0	2	0	0	4	
4978	2	0	0	2	0	0	4	
4979	2	0	0	2	0	0	4	
4980	2	0	0	2	0	0	4	
4981	2	0	0	2	0	0	4	
4982	2	0	0	2	0	0	4	
4983	2	0	0	2	0	0	4	
4984	2	0	0	2	0	0	4	
4985	2	0	0	2	0	0	4	
4986	2	0	0	2	0	0	4	
4987	2	0	0	2	0	0	4	
4988	2	0	0	2	0	0	4	
4989	2	0	0	2	0	0	4	
4990	2	0	0	2	0	0	4	
4991	2	0	0	2	0	0	4	
4992	2	0	0	2	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
4993	2	0	0	2	0	0	4	
4994	2	0	0	2	0	0	4	
4995	2	0	0	2	0	0	4	
4996	2	0	0	2	0	0	4	
4997	2	0	0	2	0	0	4	
4998	2	0	0	2	0	0	4	
4999	2	0	0	2	0	0	4	
5000	2	0	0	2	0	0	4	
5001	2	0	0	2	0	0	4	
5002	2	0	0	2	0	0	4	
5003	2	0	0	2	0	0	4	
5004	2	0	0	2	0	0	4	
5005	2	0	0	2	0	0	4	
5006	2	0	0	2	0	0	4	
5007	2	0	0	2	0	0	4	
5008	2	0	0	2	0	0	4	
5009	2	0	0	2	0	0	4	
5010	2	0	0	2	0	0	4	
5011	2	0	0	2	0	0	4	
5012	2	0	0	2	0	0	4	
5013	2	0	0	2	0	0	4	
5014	2	0	0	2	0	0	4	
5015	2	0	0	2	0	0	4	
5016	2	0	0	2	0	0	4	
5017	2	0	0	2	0	0	4	
5018	2	0	0	2	0	0	4	
5019	2	0	0	2	0	0	4	
5020	2	0	0	2	0	0	4	
5021	2	0	0	2	0	0	4	
5022	2	0	0	2	0	0	4	
5023	2	0	0	2	0	0	4	
5024	2	0	0	2	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5025	2	0	0	2	0	0	4	
5026	2	0	0	2	0	0	4	
5027	2	0	0	2	0	0	4	
5028	2	0	0	2	0	0	4	
5029	2	0	0	2	0	0	4	
5030	2	0	0	2	0	0	4	
5031	2	0	0	2	0	0	4	
5032	2	0	0	2	0	0	4	
5033	2	0	0	2	0	0	4	
5034	2	0	0	2	0	0	4	
5035	2	0	0	2	0	0	4	
5036	2	0	0	2	0	0	4	
5037	2	0	0	2	0	0	4	
5038	3	0	0	1	0	0	4	
5039	3	0	0	1	0	0	4	
5040	3	0	0	1	0	0	4	
5041	3	0	0	1	0	0	4	
5042	3	0	0	1	0	0	4	
5043	3	0	0	1	0	0	4	
5044	3	0	0	1	0	0	4	
5045	3	0	0	1	0	0	4	
5046	3	0	0	1	0	0	4	
5047	3	0	0	1	0	0	4	
5048	3	0	0	1	0	0	4	
5049	3	0	0	1	0	0	4	
5050	3	0	0	1	0	0	4	
5051	3	0	0	1	0	0	4	
5052	3	0	0	1	0	0	4	
5053	3	0	0	1	0	0	4	
5054	3	0	0	1	0	0	4	
5055	3	0	0	1	0	0	4	
5056	3	0	0	1	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5057	3	0	0	1	0	0	4	
5058	3	0	0	1	0	0	4	
5059	3	0	0	1	0	0	4	
5060	3	0	0	1	0	0	4	
5061	3	0	0	1	0	0	4	
5062	3	0	0	1	0	0	4	
5063	3	0	0	1	0	0	4	
5064	3	0	0	1	0	0	4	
5065	3	0	0	1	0	0	4	
5066	3	0	0	1	0	0	4	
5067	3	0	0	1	0	0	4	
5068	3	0	0	1	0	0	4	
5069	3	0	0	1	0	0	4	
5070	3	0	0	1	0	0	4	
5071	3	0	0	1	0	0	4	
5072	3	0	0	1	0	0	4	
5073	3	0	0	1	0	0	4	
5074	3	0	0	1	0	0	4	
5075	3	0	0	1	0	0	4	
5076	3	0	0	1	0	0	4	
5077	3	0	0	1	0	0	4	
5078	3	0	0	1	0	0	4	
5079	3	0	0	1	0	0	4	
5080	3	0	0	1	0	0	4	
5081	3	0	0	1	0	0	4	
5082	3	0	0	1	0	0	4	
5083	3	0	0	1	0	0	4	
5084	3	0	0	1	0	0	4	
5085	3	0	0	1	0	0	4	
5086	3	0	0	1	0	0	4	
5087	3	0	0	1	0	0	4	
5088	3	0	0	1	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5089	3	0	0	1	0	0	4	
5090	3	0	0	1	0	0	4	
5091	3	0	0	1	0	0	4	
5092	3	0	0	1	0	0	4	
5093	3	0	0	1	0	0	4	
5094	3	0	0	1	0	0	4	
5095	3	0	0	1	0	0	4	
5096	3	0	0	1	0	0	4	
5097	3	0	0	1	0	0	4	
5098	3	0	0	1	0	0	4	
5099	3	0	0	1	0	0	4	
5100	3	0	0	1	0	0	4	
5101	3	0	0	1	0	0	4	
5102	3	0	0	1	0	0	4	
5103	3	0	0	1	0	0	4	
5104	3	0	0	1	0	0	4	
5105	3	0	0	1	0	0	4	
5106	3	0	0	1	0	0	4	
5107	3	0	0	1	0	0	4	
5108	3	0	0	1	0	0	4	
5109	3	0	0	1	0	0	4	
5110	3	0	0	1	0	0	4	
5111	3	0	0	1	0	0	4	
5112	0	4	0	0	0	0	4	
5113	0	4	0	0	0	0	4	
5114	0	4	0	0	0	0	4	
5115	0	4	0	0	0	0	4	
5116	0	4	0	0	0	0	4	
5117	0	4	0	0	0	0	4	
5118	0	4	0	0	0	0	4	
5119	0	4	0	0	0	0	4	
5120	0	4	0	0	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5121	0	4	0	0	0	0	4	
5122	0	4	0	0	0	0	4	
5123	0	4	0	0	0	0	4	
5124	0	4	0	0	0	0	4	
5125	0	4	0	0	0	0	4	
5126	0	4	0	0	0	0	4	
5127	0	4	0	0	0	0	4	
5128	0	4	0	0	0	0	4	
5129	0	4	0	0	0	0	4	
5130	0	4	0	0	0	0	4	
5131	0	4	0	0	0	0	4	
5132	0	4	0	0	0	0	4	
5133	0	4	0	0	0	0	4	
5134	0	4	0	0	0	0	4	
5135	0	4	0	0	0	0	4	
5136	0	4	0	0	0	0	4	
5137	0	4	0	0	0	0	4	
5138	0	4	0	0	0	0	4	
5139	0	4	0	0	0	0	4	
5140	0	4	0	0	0	0	4	
5141	0	4	0	0	0	0	4	
5142	0	4	0	0	0	0	4	
5143	0	4	0	0	0	0	4	
5144	0	4	0	0	0	0	4	
5145	0	4	0	0	0	0	4	
5146	0	4	0	0	0	0	4	
5147	0	4	0	0	0	0	4	
5148	0	4	0	0	0	0	4	
5149	0	4	0	0	0	0	4	
5150	1	3	0	0	0	0	4	
5151	4	0	0	0	0	0	4	
5152	4	0	0	0	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5153	4	0	0	0	0	0	4	
5154	4	0	0	0	0	0	4	
5155	4	0	0	0	0	0	4	
5156	4	0	0	0	0	0	4	
5157	4	0	0	0	0	0	4	
5158	4	0	0	0	0	0	4	
5159	4	0	0	0	0	0	4	
5160	4	0	0	0	0	0	4	
5161	4	0	0	0	0	0	4	
5162	4	0	0	0	0	0	4	
5163	4	0	0	0	0	0	4	
5164	4	0	0	0	0	0	4	
5165	4	0	0	0	0	0	4	
5166	4	0	0	0	0	0	4	
5167	4	0	0	0	0	0	4	
5168	4	0	0	0	0	0	4	
5169	4	0	0	0	0	0	4	
5170	4	0	0	0	0	0	4	
5171	4	0	0	0	0	0	4	
5172	4	0	0	0	0	0	4	
5173	4	0	0	0	0	0	4	
5174	4	0	0	0	0	0	4	
5175	4	0	0	0	0	0	4	
5176	4	0	0	0	0	0	4	
5177	4	0	0	0	0	0	4	
5178	4	0	0	0	0	0	4	
5179	4	0	0	0	0	0	4	
5180	4	0	0	0	0	0	4	
5181	4	0	0	0	0	0	4	
5182	4	0	0	0	0	0	4	
5183	4	0	0	0	0	0	4	
5184	4	0	0	0	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5185	4	0	0	0	0	0	4	
5186	4	0	0	0	0	0	4	
5187	4	0	0	0	0	0	4	
5188	4	0	0	0	0	0	4	
5189	4	0	0	0	0	0	4	
5190	4	0	0	0	0	0	4	
5191	4	0	0	0	0	0	4	
5192	4	0	0	0	0	0	4	
5193	4	0	0	0	0	0	4	
5194	4	0	0	0	0	0	4	
5195	4	0	0	0	0	0	4	
5196	4	0	0	0	0	0	4	
5197	4	0	0	0	0	0	4	
5198	4	0	0	0	0	0	4	
5199	4	0	0	0	0	0	4	
5200	4	0	0	0	0	0	4	
5201	4	0	0	0	0	0	4	
5202	4	0	0	0	0	0	4	
5203	4	0	0	0	0	0	4	
5204	4	0	0	0	0	0	4	
5205	4	0	0	0	0	0	4	
5206	4	0	0	0	0	0	4	
5207	4	0	0	0	0	0	4	
5208	4	0	0	0	0	0	4	
5209	4	0	0	0	0	0	4	
5210	4	0	0	0	0	0	4	
5211	4	0	0	0	0	0	4	
5212	4	0	0	0	0	0	4	
5213	4	0	0	0	0	0	4	
5214	4	0	0	0	0	0	4	
5215	4	0	0	0	0	0	4	
5216	4	0	0	0	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5217	4	0	0	0	0	0	4	
5218	4	0	0	0	0	0	4	
5219	4	0	0	0	0	0	4	
5220	4	0	0	0	0	0	4	
5221	4	0	0	0	0	0	4	
5222	4	0	0	0	0	0	4	
5223	4	0	0	0	0	0	4	
5224	4	0	0	0	0	0	4	
5225	4	0	0	0	0	0	4	
5226	4	0	0	0	0	0	4	
5227	4	0	0	0	0	0	4	
5228	4	0	0	0	0	0	4	
5229	4	0	0	0	0	0	4	
5230	4	0	0	0	0	0	4	
5231	4	0	0	0	0	0	4	
5232	4	0	0	0	0	0	4	
5233	4	0	0	0	0	0	4	
5234	4	0	0	0	0	0	4	
5235	4	0	0	0	0	0	4	
5236	4	0	0	0	0	0	4	
5237	4	0	0	0	0	0	4	
5238	4	0	0	0	0	0	4	
5239	4	0	0	0	0	0	4	
5240	4	0	0	0	0	0	4	
5241	4	0	0	0	0	0	4	
5242	4	0	0	0	0	0	4	
5243	4	0	0	0	0	0	4	
5244	4	0	0	0	0	0	4	
5245	4	0	0	0	0	0	4	
5246	4	0	0	0	0	0	4	
5247	4	0	0	0	0	0	4	
5248	4	0	0	0	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5249	4	0	0	0	0	0	4	
5250	4	0	0	0	0	0	4	
5251	4	0	0	0	0	0	4	
5252	4	0	0	0	0	0	4	
5253	4	0	0	0	0	0	4	
5254	4	0	0	0	0	0	4	
5255	4	0	0	0	0	0	4	
5256	4	0	0	0	0	0	4	
5257	4	0	0	0	0	0	4	
5258	4	0	0	0	0	0	4	
5259	4	0	0	0	0	0	4	
5260	4	0	0	0	0	0	4	
5261	4	0	0	0	0	0	4	
5262	4	0	0	0	0	0	4	
5263	4	0	0	0	0	0	4	
5264	4	0	0	0	0	0	4	
5265	4	0	0	0	0	0	4	
5266	4	0	0	0	0	0	4	
5267	4	0	0	0	0	0	4	
5268	4	0	0	0	0	0	4	
5269	4	0	0	0	0	0	4	
5270	4	0	0	0	0	0	4	
5271	4	0	0	0	0	0	4	
5272	4	0	0	0	0	0	4	
5273	4	0	0	0	0	0	4	
5274	4	0	0	0	0	0	4	
5275	4	0	0	0	0	0	4	
5276	4	0	0	0	0	0	4	
5277	4	0	0	0	0	0	4	
5278	4	0	0	0	0	0	4	
5279	4	0	0	0	0	0	4	
5280	4	0	0	0	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5281	4	0	0	0	0	0	4	
5282	4	0	0	0	0	0	4	
5283	4	0	0	0	0	0	4	
5284	4	0	0	0	0	0	4	
5285	4	0	0	0	0	0	4	
5286	4	0	0	0	0	0	4	
5287	4	0	0	0	0	0	4	
5288	4	0	0	0	0	0	4	
5289	4	0	0	0	0	0	4	
5290	4	0	0	0	0	0	4	
5291	4	0	0	0	0	0	4	
5292	4	0	0	0	0	0	4	
5293	4	0	0	0	0	0	4	
5294	4	0	0	0	0	0	4	
5295	4	0	0	0	0	0	4	
5296	4	0	0	0	0	0	4	
5297	4	0	0	0	0	0	4	
5298	4	0	0	0	0	0	4	
5299	4	0	0	0	0	0	4	
5300	4	0	0	0	0	0	4	
5301	4	0	0	0	0	0	4	
5302	4	0	0	0	0	0	4	
5303	4	0	0	0	0	0	4	
5304	4	0	0	0	0	0	4	
5305	4	0	0	0	0	0	4	
5306	4	0	0	0	0	0	4	
5307	4	0	0	0	0	0	4	
5308	4	0	0	0	0	0	4	
5309	4	0	0	0	0	0	4	
5310	4	0	0	0	0	0	4	
5311	4	0	0	0	0	0	4	
5312	4	0	0	0	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5313	4	0	0	0	0	0	4	
5314	4	0	0	0	0	0	4	
5315	4	0	0	0	0	0	4	
5316	4	0	0	0	0	0	4	
5317	4	0	0	0	0	0	4	
5318	4	0	0	0	0	0	4	
5319	4	0	0	0	0	0	4	
5320	4	0	0	0	0	0	4	
5321	4	0	0	0	0	0	4	
5322	4	0	0	0	0	0	4	
5323	4	0	0	0	0	0	4	
5324	4	0	0	0	0	0	4	
5325	4	0	0	0	0	0	4	
5326	4	0	0	0	0	0	4	
5327	4	0	0	0	0	0	4	
5328	4	0	0	0	0	0	4	
5329	4	0	0	0	0	0	4	
5330	4	0	0	0	0	0	4	
5331	4	0	0	0	0	0	4	
5332	4	0	0	0	0	0	4	
5333	4	0	0	0	0	0	4	
5334	4	0	0	0	0	0	4	
5335	4	0	0	0	0	0	4	
5336	4	0	0	0	0	0	4	
5337	4	0	0	0	0	0	4	
5338	4	0	0	0	0	0	4	
5339	4	0	0	0	0	0	4	
5340	4	0	0	0	0	0	4	
5341	4	0	0	0	0	0	4	
5342	4	0	0	0	0	0	4	
5343	4	0	0	0	0	0	4	
5344	4	0	0	0	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5345	4	0	0	0	0	0	4	
5346	4	0	0	0	0	0	4	
5347	4	0	0	0	0	0	4	
5348	4	0	0	0	0	0	4	
5349	4	0	0	0	0	0	4	
5350	4	0	0	0	0	0	4	
5351	4	0	0	0	0	0	4	
5352	4	0	0	0	0	0	4	
5353	4	0	0	0	0	0	4	
5354	4	0	0	0	0	0	4	
5355	4	0	0	0	0	0	4	
5356	4	0	0	0	0	0	4	
5357	4	0	0	0	0	0	4	
5358	4	0	0	0	0	0	4	
5359	4	0	0	0	0	0	4	
5360	4	0	0	0	0	0	4	
5361	4	0	0	0	0	0	4	
5362	4	0	0	0	0	0	4	
5363	4	0	0	0	0	0	4	
5364	4	0	0	0	0	0	4	
5365	4	0	0	0	0	0	4	
5366	4	0	0	0	0	0	4	
5367	4	0	0	0	0	0	4	
5368	4	0	0	0	0	0	4	
5369	4	0	0	0	0	0	4	
5370	4	0	0	0	0	0	4	
5371	4	0	0	0	0	0	4	
5372	4	0	0	0	0	0	4	
5373	4	0	0	0	0	0	4	
5374	4	0	0	0	0	0	4	
5375	4	0	0	0	0	0	4	
5376	4	0	0	0	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5377	4	0	0	0	0	0	4	
5378	4	0	0	0	0	0	4	
5379	4	0	0	0	0	0	4	
5380	4	0	0	0	0	0	4	
5381	4	0	0	0	0	0	4	
5382	4	0	0	0	0	0	4	
5383	4	0	0	0	0	0	4	
5384	4	0	0	0	0	0	4	
5385	4	0	0	0	0	0	4	
5386	4	0	0	0	0	0	4	
5387	4	0	0	0	0	0	4	
5388	4	0	0	0	0	0	4	
5389	4	0	0	0	0	0	4	
5390	4	0	0	0	0	0	4	
5391	4	0	0	0	0	0	4	
5392	4	0	0	0	0	0	4	
5393	4	0	0	0	0	0	4	
5394	4	0	0	0	0	0	4	
5395	4	0	0	0	0	0	4	
5396	4	0	0	0	0	0	4	
5397	4	0	0	0	0	0	4	
5398	4	0	0	0	0	0	4	
5399	4	0	0	0	0	0	4	
5400	4	0	0	0	0	0	4	
5401	4	0	0	0	0	0	4	
5402	4	0	0	0	0	0	4	
5403	4	0	0	0	0	0	4	
5404	4	0	0	0	0	0	4	
5405	4	0	0	0	0	0	4	
5406	4	0	0	0	0	0	4	
5407	4	0	0	0	0	0	4	
5408	4	0	0	0	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5409	4	0	0	0	0	0	4	
5410	4	0	0	0	0	0	4	
5411	4	0	0	0	0	0	4	
5412	4	0	0	0	0	0	4	
5413	4	0	0	0	0	0	4	
5414	4	0	0	0	0	0	4	
5415	4	0	0	0	0	0	4	
5416	4	0	0	0	0	0	4	
5417	4	0	0	0	0	0	4	
5418	4	0	0	0	0	0	4	
5419	4	0	0	0	0	0	4	
5420	4	0	0	0	0	0	4	
5421	4	0	0	0	0	0	4	
5422	4	0	0	0	0	0	4	
5423	4	0	0	0	0	0	4	
5424	4	0	0	0	0	0	4	
5425	4	0	0	0	0	0	4	
5426	4	0	0	0	0	0	4	
5427	4	0	0	0	0	0	4	
5428	4	0	0	0	0	0	4	
5429	4	0	0	0	0	0	4	
5430	4	0	0	0	0	0	4	
5431	4	0	0	0	0	0	4	
5432	4	0	0	0	0	0	4	
5433	4	0	0	0	0	0	4	
5434	4	0	0	0	0	0	4	
5435	4	0	0	0	0	0	4	
5436	4	0	0	0	0	0	4	
5437	4	0	0	0	0	0	4	
5438	4	0	0	0	0	0	4	
5439	4	0	0	0	0	0	4	
5440	4	0	0	0	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5441	4	0	0	0	0	0	4	
5442	4	0	0	0	0	0	4	
5443	4	0	0	0	0	0	4	
5444	4	0	0	0	0	0	4	
5445	4	0	0	0	0	0	4	
5446	4	0	0	0	0	0	4	
5447	4	0	0	0	0	0	4	
5448	4	0	0	0	0	0	4	
5449	4	0	0	0	0	0	4	
5450	4	0	0	0	0	0	4	
5451	4	0	0	0	0	0	4	
5452	4	0	0	0	0	0	4	
5453	4	0	0	0	0	0	4	
5454	4	0	0	0	0	0	4	
5455	4	0	0	0	0	0	4	
5456	4	0	0	0	0	0	4	
5457	4	0	0	0	0	0	4	
5458	4	0	0	0	0	0	4	
5459	4	0	0	0	0	0	4	
5460	4	0	0	0	0	0	4	
5461	4	0	0	0	0	0	4	
5462	4	0	0	0	0	0	4	
5463	4	0	0	0	0	0	4	
5464	4	0	0	0	0	0	4	
5465	4	0	0	0	0	0	4	
5466	4	0	0	0	0	0	4	
5467	4	0	0	0	0	0	4	
5468	4	0	0	0	0	0	4	
5469	4	0	0	0	0	0	4	
5470	4	0	0	0	0	0	4	
5471	4	0	0	0	0	0	4	
5472	4	0	0	0	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5473	4	0	0	0	0	0	4	
5474	4	0	0	0	0	0	4	
5475	4	0	0	0	0	0	4	
5476	4	0	0	0	0	0	4	
5477	4	0	0	0	0	0	4	
5478	4	0	0	0	0	0	4	
5479	4	0	0	0	0	0	4	
5480	4	0	0	0	0	0	4	
5481	4	0	0	0	0	0	4	
5482	4	0	0	0	0	0	4	
5483	4	0	0	0	0	0	4	
5484	4	0	0	0	0	0	4	
5485	4	0	0	0	0	0	4	
5486	4	0	0	0	0	0	4	
5487	4	0	0	0	0	0	4	
5488	4	0	0	0	0	0	4	
5489	4	0	0	0	0	0	4	
5490	4	0	0	0	0	0	4	
5491	4	0	0	0	0	0	4	
5492	4	0	0	0	0	0	4	
5493	4	0	0	0	0	0	4	
5494	4	0	0	0	0	0	4	
5495	4	0	0	0	0	0	4	
5496	4	0	0	0	0	0	4	
5497	4	0	0	0	0	0	4	
5498	4	0	0	0	0	0	4	
5499	4	0	0	0	0	0	4	
5500	4	0	0	0	0	0	4	
5501	4	0	0	0	0	0	4	
5502	4	0	0	0	0	0	4	
5503	4	0	0	0	0	0	4	
5504	4	0	0	0	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5505	4	0	0	0	0	0	4	
5506	4	0	0	0	0	0	4	
5507	4	0	0	0	0	0	4	
5508	4	0	0	0	0	0	4	
5509	4	0	0	0	0	0	4	
5510	4	0	0	0	0	0	4	
5511	4	0	0	0	0	0	4	
5512	4	0	0	0	0	0	4	
5513	4	0	0	0	0	0	4	
5514	4	0	0	0	0	0	4	
5515	4	0	0	0	0	0	4	
5516	4	0	0	0	0	0	4	
5517	4	0	0	0	0	0	4	
5518	4	0	0	0	0	0	4	
5519	4	0	0	0	0	0	4	
5520	4	0	0	0	0	0	4	
5521	4	0	0	0	0	0	4	
5522	4	0	0	0	0	0	4	
5523	4	0	0	0	0	0	4	
5524	4	0	0	0	0	0	4	
5525	4	0	0	0	0	0	4	
5526	4	0	0	0	0	0	4	
5527	4	0	0	0	0	0	4	
5528	4	0	0	0	0	0	4	
5529	4	0	0	0	0	0	4	
5530	4	0	0	0	0	0	4	
5531	4	0	0	0	0	0	4	
5532	4	0	0	0	0	0	4	
5533	4	0	0	0	0	0	4	
5534	4	0	0	0	0	0	4	
5535	4	0	0	0	0	0	4	
5536	4	0	0	0	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5537	4	0	0	0	0	0	4	
5538	4	0	0	0	0	0	4	
5539	4	0	0	0	0	0	4	
5540	4	0	0	0	0	0	4	
5541	4	0	0	0	0	0	4	
5542	4	0	0	0	0	0	4	
5543	4	0	0	0	0	0	4	
5544	4	0	0	0	0	0	4	
5545	4	0	0	0	0	0	4	
5546	4	0	0	0	0	0	4	
5547	4	0	0	0	0	0	4	
5548	4	0	0	0	0	0	4	
5549	4	0	0	0	0	0	4	
5550	4	0	0	0	0	0	4	
5551	4	0	0	0	0	0	4	
5552	4	0	0	0	0	0	4	
5553	4	0	0	0	0	0	4	
5554	4	0	0	0	0	0	4	
5555	4	0	0	0	0	0	4	
5556	4	0	0	0	0	0	4	
5557	4	0	0	0	0	0	4	
5558	4	0	0	0	0	0	4	
5559	4	0	0	0	0	0	4	
5560	4	0	0	0	0	0	4	
5561	4	0	0	0	0	0	4	
5562	4	0	0	0	0	0	4	
5563	4	0	0	0	0	0	4	
5564	4	0	0	0	0	0	4	
5565	4	0	0	0	0	0	4	
5566	4	0	0	0	0	0	4	
5567	4	0	0	0	0	0	4	
5568	4	0	0	0	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5569	4	0	0	0	0	0	4	
5570	4	0	0	0	0	0	4	
5571	4	0	0	0	0	0	4	
5572	4	0	0	0	0	0	4	
5573	4	0	0	0	0	0	4	
5574	4	0	0	0	0	0	4	
5575	4	0	0	0	0	0	4	
5576	4	0	0	0	0	0	4	
5577	4	0	0	0	0	0	4	
5578	4	0	0	0	0	0	4	
5579	4	0	0	0	0	0	4	
5580	4	0	0	0	0	0	4	
5581	4	0	0	0	0	0	4	
5582	4	0	0	0	0	0	4	
5583	4	0	0	0	0	0	4	
5584	4	0	0	0	0	0	4	
5585	4	0	0	0	0	0	4	
5586	4	0	0	0	0	0	4	
5587	4	0	0	0	0	0	4	
5588	4	0	0	0	0	0	4	
5589	4	0	0	0	0	0	4	
5590	4	0	0	0	0	0	4	
5591	4	0	0	0	0	0	4	
5592	4	0	0	0	0	0	4	
5593	4	0	0	0	0	0	4	
5594	4	0	0	0	0	0	4	
5595	4	0	0	0	0	0	4	
5596	4	0	0	0	0	0	4	
5597	4	0	0	0	0	0	4	
5598	4	0	0	0	0	0	4	
5599	4	0	0	0	0	0	4	
5600	4	0	0	0	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5601	4	0	0	0	0	0	4	
5602	4	0	0	0	0	0	4	
5603	4	0	0	0	0	0	4	
5604	4	0	0	0	0	0	4	
5605	4	0	0	0	0	0	4	
5606	4	0	0	0	0	0	4	
5607	4	0	0	0	0	0	4	
5608	4	0	0	0	0	0	4	
5609	4	0	0	0	0	0	4	
5610	4	0	0	0	0	0	4	
5611	4	0	0	0	0	0	4	
5612	4	0	0	0	0	0	4	
5613	4	0	0	0	0	0	4	
5614	4	0	0	0	0	0	4	
5615	4	0	0	0	0	0	4	
5616	4	0	0	0	0	0	4	
5617	4	0	0	0	0	0	4	
5618	4	0	0	0	0	0	4	
5619	4	0	0	0	0	0	4	
5620	4	0	0	0	0	0	4	
5621	4	0	0	0	0	0	4	
5622	4	0	0	0	0	0	4	
5623	4	0	0	0	0	0	4	
5624	4	0	0	0	0	0	4	
5625	4	0	0	0	0	0	4	
5626	4	0	0	0	0	0	4	
5627	4	0	0	0	0	0	4	
5628	4	0	0	0	0	0	4	
5629	4	0	0	0	0	0	4	
5630	4	0	0	0	0	0	4	
5631	4	0	0	0	0	0	4	
5632	4	0	0	0	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5633	4	0	0	0	0	0	4	
5634	4	0	0	0	0	0	4	
5635	4	0	0	0	0	0	4	
5636	4	0	0	0	0	0	4	
5637	4	0	0	0	0	0	4	
5638	4	0	0	0	0	0	4	
5639	4	0	0	0	0	0	4	
5640	4	0	0	0	0	0	4	
5641	4	0	0	0	0	0	4	
5642	4	0	0	0	0	0	4	
5643	4	0	0	0	0	0	4	
5644	4	0	0	0	0	0	4	
5645	4	0	0	0	0	0	4	
5646	4	0	0	0	0	0	4	
5647	4	0	0	0	0	0	4	
5648	4	0	0	0	0	0	4	
5649	4	0	0	0	0	0	4	
5650	4	0	0	0	0	0	4	
5651	4	0	0	0	0	0	4	
5652	4	0	0	0	0	0	4	
5653	4	0	0	0	0	0	4	
5654	4	0	0	0	0	0	4	
5655	4	0	0	0	0	0	4	
5656	4	0	0	0	0	0	4	
5657	4	0	0	0	0	0	4	
5658	4	0	0	0	0	0	4	
5659	4	0	0	0	0	0	4	
5660	4	0	0	0	0	0	4	
5661	4	0	0	0	0	0	4	
5662	4	0	0	0	0	0	4	
5663	4	0	0	0	0	0	4	
5664	4	0	0	0	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5665	4	0	0	0	0	0	4	
5666	4	0	0	0	0	0	4	
5667	4	0	0	0	0	0	4	
5668	4	0	0	0	0	0	4	
5669	4	0	0	0	0	0	4	
5670	4	0	0	0	0	0	4	
5671	4	0	0	0	0	0	4	
5672	4	0	0	0	0	0	4	
5673	4	0	0	0	0	0	4	
5674	4	0	0	0	0	0	4	
5675	4	0	0	0	0	0	4	
5676	4	0	0	0	0	0	4	
5677	4	0	0	0	0	0	4	
5678	4	0	0	0	0	0	4	
5679	4	0	0	0	0	0	4	
5680	4	0	0	0	0	0	4	
5681	4	0	0	0	0	0	4	
5682	4	0	0	0	0	0	4	
5683	4	0	0	0	0	0	4	
5684	4	0	0	0	0	0	4	
5685	4	0	0	0	0	0	4	
5686	4	0	0	0	0	0	4	
5687	4	0	0	0	0	0	4	
5688	4	0	0	0	0	0	4	
5689	4	0	0	0	0	0	4	
5690	4	0	0	0	0	0	4	
5691	4	0	0	0	0	0	4	
5692	4	0	0	0	0	0	4	
5693	4	0	0	0	0	0	4	
5694	4	0	0	0	0	0	4	
5695	4	0	0	0	0	0	4	
5696	4	0	0	0	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5697	4	0	0	0	0	0	4	
5698	4	0	0	0	0	0	4	
5699	4	0	0	0	0	0	4	
5700	4	0	0	0	0	0	4	
5701	4	0	0	0	0	0	4	
5702	4	0	0	0	0	0	4	
5703	4	0	0	0	0	0	4	
5704	4	0	0	0	0	0	4	
5705	4	0	0	0	0	0	4	
5706	4	0	0	0	0	0	4	
5707	4	0	0	0	0	0	4	
5708	4	0	0	0	0	0	4	
5709	4	0	0	0	0	0	4	
5710	4	0	0	0	0	0	4	
5711	4	0	0	0	0	0	4	
5712	4	0	0	0	0	0	4	
5713	4	0	0	0	0	0	4	
5714	4	0	0	0	0	0	4	
5715	4	0	0	0	0	0	4	
5716	4	0	0	0	0	0	4	
5717	4	0	0	0	0	0	4	
5718	4	0	0	0	0	0	4	
5719	4	0	0	0	0	0	4	
5720	4	0	0	0	0	0	4	
5721	4	0	0	0	0	0	4	
5722	4	0	0	0	0	0	4	
5723	4	0	0	0	0	0	4	
5724	4	0	0	0	0	0	4	
5725	4	0	0	0	0	0	4	
5726	4	0	0	0	0	0	4	
5727	4	0	0	0	0	0	4	
5728	4	0	0	0	0	0	4	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5729	4	0	0	0	0	0	4	
5730	4	0	0	0	0	0	4	
5731	4	0	0	0	0	0	4	
5732	4	0	0	0	0	0	4	
5733	4	0	0	0	0	0	4	
5734	4	0	0	0	0	0	4	
5735	4	0	0	0	0	0	4	
5736	4	0	0	0	0	0	4	
5737	4	0	0	0	0	0	4	
5738	4	0	0	0	0	0	4	
5739	4	0	0	0	0	0	4	
5740	4	0	0	0	0	0	4	
5741	4	0	0	0	0	0	4	
5742	4	0	0	0	0	0	4	
5743	4	0	0	0	0	0	4	
5744	4	0	0	0	0	0	4	
5745	4	0	0	0	0	0	4	
5746	4	0	0	0	0	0	4	
5747	4	0	0	0	0	0	4	
5748	4	0	0	0	0	0	4	
5749	4	0	0	0	0	0	4	
5750	4	0	0	0	0	0	4	
5751	4	0	0	0	0	0	4	
5752	4	0	0	0	0	0	4	
5753	4	0	0	0	0	0	4	
5754	4	0	0	0	0	0	4	
5755	4	0	0	0	0	0	4	
5756	3	0	1	0	0	0	4	
5757	2	0	2	0	0	0	4	
5758	0	0	0	0	0	3	3	
5759	0	1	0	0	0	2	3	
5760	0	0	0	0	3	0	3	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5761	0	0	0	0	3	0	3	
5762	0	0	0	0	3	0	3	
5763	0	0	0	0	3	0	3	
5764	0	0	0	0	3	0	3	
5765	0	0	0	0	3	0	3	
5766	0	0	0	0	3	0	3	
5767	0	0	0	0	3	0	3	
5768	0	0	0	1	2	0	3	
5769	0	0	0	1	2	0	3	
5770	0	0	0	3	0	0	3	
5771	0	0	0	3	0	0	3	
5772	0	0	0	3	0	0	3	
5773	0	0	0	3	0	0	3	
5774	0	0	0	3	0	0	3	
5775	0	0	0	3	0	0	3	
5776	0	0	0	3	0	0	3	
5777	0	0	0	3	0	0	3	
5778	0	0	0	3	0	0	3	
5779	0	0	0	3	0	0	3	
5780	0	0	0	3	0	0	3	
5781	0	0	0	3	0	0	3	
5782	0	0	0	3	0	0	3	
5783	0	0	0	3	0	0	3	
5784	0	0	0	3	0	0	3	
5785	0	0	0	3	0	0	3	
5786	0	0	0	3	0	0	3	
5787	0	0	0	3	0	0	3	
5788	0	0	0	3	0	0	3	
5789	0	0	0	3	0	0	3	
5790	0	0	0	3	0	0	3	
5791	0	0	0	3	0	0	3	
5792	0	0	0	3	0	0	3	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5793	0	0	0	3	0	0	3	
5794	0	0	0	3	0	0	3	
5795	0	0	0	3	0	0	3	
5796	0	0	0	3	0	0	3	
5797	1	0	0	2	0	0	3	
5798	1	0	0	2	0	0	3	
5799	1	0	0	2	0	0	3	
5800	1	0	0	2	0	0	3	
5801	1	0	0	2	0	0	3	
5802	1	0	0	2	0	0	3	
5803	1	0	0	2	0	0	3	
5804	1	0	0	2	0	0	3	
5805	1	0	0	2	0	0	3	
5806	1	0	0	2	0	0	3	
5807	1	0	0	2	0	0	3	
5808	1	0	0	2	0	0	3	
5809	1	0	0	2	0	0	3	
5810	1	0	0	2	0	0	3	
5811	1	0	0	2	0	0	3	
5812	1	0	0	2	0	0	3	
5813	1	0	0	2	0	0	3	
5814	1	0	0	2	0	0	3	
5815	1	0	0	2	0	0	3	
5816	1	0	0	2	0	0	3	
5817	1	0	0	2	0	0	3	
5818	1	0	0	2	0	0	3	
5819	1	0	0	2	0	0	3	
5820	1	0	0	2	0	0	3	
5821	1	0	0	2	0	0	3	
5822	1	0	0	2	0	0	3	
5823	1	0	0	2	0	0	3	
5824	1	0	0	2	0	0	3	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5825	1	0	0	2	0	0	3	
5826	1	0	0	2	0	0	3	
5827	1	0	0	2	0	0	3	
5828	1	0	0	2	0	0	3	
5829	1	0	0	2	0	0	3	
5830	1	0	0	2	0	0	3	
5831	1	0	0	2	0	0	3	
5832	1	0	0	2	0	0	3	
5833	1	0	0	2	0	0	3	
5834	1	0	0	2	0	0	3	
5835	1	0	0	2	0	0	3	
5836	1	0	0	2	0	0	3	
5837	1	0	0	2	0	0	3	
5838	1	0	0	2	0	0	3	
5839	1	0	0	2	0	0	3	
5840	1	0	0	2	0	0	3	
5841	1	0	0	2	0	0	3	
5842	1	0	0	2	0	0	3	
5843	1	0	0	2	0	0	3	
5844	1	0	0	2	0	0	3	
5845	1	0	0	2	0	0	3	
5846	1	0	0	2	0	0	3	
5847	1	0	0	2	0	0	3	
5848	2	0	0	1	0	0	3	
5849	2	0	0	1	0	0	3	
5850	2	0	0	1	0	0	3	
5851	2	0	0	1	0	0	3	
5852	2	0	0	1	0	0	3	
5853	2	0	0	1	0	0	3	
5854	2	0	0	1	0	0	3	
5855	2	0	0	1	0	0	3	
5856	2	0	0	1	0	0	3	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5857	2	0	0	1	0	0	3	
5858	2	0	0	1	0	0	3	
5859	2	0	0	1	0	0	3	
5860	2	0	0	1	0	0	3	
5861	2	0	0	1	0	0	3	
5862	2	0	0	1	0	0	3	
5863	2	0	0	1	0	0	3	
5864	2	0	0	1	0	0	3	
5865	2	0	0	1	0	0	3	
5866	2	0	0	1	0	0	3	
5867	2	0	0	1	0	0	3	
5868	2	0	0	1	0	0	3	
5869	2	0	0	1	0	0	3	
5870	2	0	0	1	0	0	3	
5871	2	0	0	1	0	0	3	
5872	2	0	0	1	0	0	3	
5873	2	0	0	1	0	0	3	
5874	2	0	0	1	0	0	3	
5875	2	0	0	1	0	0	3	
5876	2	0	0	1	0	0	3	
5877	2	0	0	1	0	0	3	
5878	2	0	0	1	0	0	3	
5879	2	0	0	1	0	0	3	
5880	2	0	0	1	0	0	3	
5881	2	0	0	1	0	0	3	
5882	2	0	0	1	0	0	3	
5883	2	0	0	1	0	0	3	
5884	2	0	0	1	0	0	3	
5885	2	0	0	1	0	0	3	
5886	2	0	0	1	0	0	3	
5887	2	0	0	1	0	0	3	
5888	2	0	0	1	0	0	3	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5889	2	0	0	1	0	0	3	
5890	2	0	0	1	0	0	3	
5891	2	0	0	1	0	0	3	
5892	2	0	0	1	0	0	3	
5893	2	0	0	1	0	0	3	
5894	2	0	0	1	0	0	3	
5895	2	0	0	1	0	0	3	
5896	2	0	0	1	0	0	3	
5897	2	0	0	1	0	0	3	
5898	2	0	0	1	0	0	3	
5899	2	0	0	1	0	0	3	
5900	2	0	0	1	0	0	3	
5901	2	0	0	1	0	0	3	
5902	2	0	0	1	0	0	3	
5903	2	0	0	1	0	0	3	
5904	2	0	0	1	0	0	3	
5905	2	0	0	1	0	0	3	
5906	2	0	0	1	0	0	3	
5907	2	0	0	1	0	0	3	
5908	2	0	0	1	0	0	3	
5909	2	0	0	1	0	0	3	
5910	2	0	0	1	0	0	3	
5911	2	0	0	1	0	0	3	
5912	2	0	0	1	0	0	3	
5913	2	0	0	1	0	0	3	
5914	2	0	0	1	0	0	3	
5915	2	0	0	1	0	0	3	
5916	2	0	0	1	0	0	3	
5917	2	0	0	1	0	0	3	
5918	2	0	0	1	0	0	3	
5919	0	3	0	0	0	0	3	
5920	0	3	0	0	0	0	3	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5921	0	3	0	0	0	0	3	
5922	0	3	0	0	0	0	3	
5923	0	3	0	0	0	0	3	
5924	0	3	0	0	0	0	3	
5925	0	3	0	0	0	0	3	
5926	0	3	0	0	0	0	3	
5927	0	3	0	0	0	0	3	
5928	0	3	0	0	0	0	3	
5929	0	3	0	0	0	0	3	
5930	0	3	0	0	0	0	3	
5931	0	3	0	0	0	0	3	
5932	0	3	0	0	0	0	3	
5933	0	3	0	0	0	0	3	
5934	0	3	0	0	0	0	3	
5935	0	3	0	0	0	0	3	
5936	0	3	0	0	0	0	3	
5937	0	3	0	0	0	0	3	
5938	0	3	0	0	0	0	3	
5939	0	3	0	0	0	0	3	
5940	0	3	0	0	0	0	3	
5941	0	3	0	0	0	0	3	
5942	0	3	0	0	0	0	3	
5943	0	3	0	0	0	0	3	
5944	0	3	0	0	0	0	3	
5945	0	3	0	0	0	0	3	
5946	0	3	0	0	0	0	3	
5947	0	3	0	0	0	0	3	
5948	0	3	0	0	0	0	3	
5949	0	3	0	0	0	0	3	
5950	3	0	0	0	0	0	3	
5951	3	0	0	0	0	0	3	
5952	3	0	0	0	0	0	3	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5953	3	0	0	0	0	0	3	
5954	3	0	0	0	0	0	3	
5955	3	0	0	0	0	0	3	
5956	3	0	0	0	0	0	3	
5957	3	0	0	0	0	0	3	
5958	3	0	0	0	0	0	3	
5959	3	0	0	0	0	0	3	
5960	3	0	0	0	0	0	3	
5961	3	0	0	0	0	0	3	
5962	3	0	0	0	0	0	3	
5963	3	0	0	0	0	0	3	
5964	3	0	0	0	0	0	3	
5965	3	0	0	0	0	0	3	
5966	3	0	0	0	0	0	3	
5967	3	0	0	0	0	0	3	
5968	3	0	0	0	0	0	3	
5969	3	0	0	0	0	0	3	
5970	3	0	0	0	0	0	3	
5971	3	0	0	0	0	0	3	
5972	3	0	0	0	0	0	3	
5973	3	0	0	0	0	0	3	
5974	3	0	0	0	0	0	3	
5975	3	0	0	0	0	0	3	
5976	3	0	0	0	0	0	3	
5977	3	0	0	0	0	0	3	
5978	3	0	0	0	0	0	3	
5979	3	0	0	0	0	0	3	
5980	3	0	0	0	0	0	3	
5981	3	0	0	0	0	0	3	
5982	3	0	0	0	0	0	3	
5983	3	0	0	0	0	0	3	
5984	3	0	0	0	0	0	3	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
5985	3	0	0	0	0	0	3	
5986	3	0	0	0	0	0	3	
5987	3	0	0	0	0	0	3	
5988	3	0	0	0	0	0	3	
5989	3	0	0	0	0	0	3	
5990	3	0	0	0	0	0	3	
5991	3	0	0	0	0	0	3	
5992	3	0	0	0	0	0	3	
5993	3	0	0	0	0	0	3	
5994	3	0	0	0	0	0	3	
5995	3	0	0	0	0	0	3	
5996	3	0	0	0	0	0	3	
5997	3	0	0	0	0	0	3	
5998	3	0	0	0	0	0	3	
5999	3	0	0	0	0	0	3	
6000	3	0	0	0	0	0	3	
6001	3	0	0	0	0	0	3	
6002	3	0	0	0	0	0	3	
6003	3	0	0	0	0	0	3	
6004	3	0	0	0	0	0	3	
6005	3	0	0	0	0	0	3	
6006	3	0	0	0	0	0	3	
6007	3	0	0	0	0	0	3	
6008	3	0	0	0	0	0	3	
6009	3	0	0	0	0	0	3	
6010	3	0	0	0	0	0	3	
6011	3	0	0	0	0	0	3	
6012	3	0	0	0	0	0	3	
6013	3	0	0	0	0	0	3	
6014	3	0	0	0	0	0	3	
6015	3	0	0	0	0	0	3	
6016	3	0	0	0	0	0	3	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6017	3	0	0	0	0	0	3	
6018	3	0	0	0	0	0	3	
6019	3	0	0	0	0	0	3	
6020	3	0	0	0	0	0	3	
6021	3	0	0	0	0	0	3	
6022	3	0	0	0	0	0	3	
6023	3	0	0	0	0	0	3	
6024	3	0	0	0	0	0	3	
6025	3	0	0	0	0	0	3	
6026	3	0	0	0	0	0	3	
6027	3	0	0	0	0	0	3	
6028	3	0	0	0	0	0	3	
6029	3	0	0	0	0	0	3	
6030	3	0	0	0	0	0	3	
6031	3	0	0	0	0	0	3	
6032	3	0	0	0	0	0	3	
6033	3	0	0	0	0	0	3	
6034	3	0	0	0	0	0	3	
6035	3	0	0	0	0	0	3	
6036	3	0	0	0	0	0	3	
6037	3	0	0	0	0	0	3	
6038	3	0	0	0	0	0	3	
6039	3	0	0	0	0	0	3	
6040	3	0	0	0	0	0	3	
6041	3	0	0	0	0	0	3	
6042	3	0	0	0	0	0	3	
6043	3	0	0	0	0	0	3	
6044	3	0	0	0	0	0	3	
6045	3	0	0	0	0	0	3	
6046	3	0	0	0	0	0	3	
6047	3	0	0	0	0	0	3	
6048	3	0	0	0	0	0	3	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6049	3	0	0	0	0	0	3	
6050	3	0	0	0	0	0	3	
6051	3	0	0	0	0	0	3	
6052	3	0	0	0	0	0	3	
6053	3	0	0	0	0	0	3	
6054	3	0	0	0	0	0	3	
6055	3	0	0	0	0	0	3	
6056	3	0	0	0	0	0	3	
6057	3	0	0	0	0	0	3	
6058	3	0	0	0	0	0	3	
6059	3	0	0	0	0	0	3	
6060	3	0	0	0	0	0	3	
6061	3	0	0	0	0	0	3	
6062	3	0	0	0	0	0	3	
6063	3	0	0	0	0	0	3	
6064	3	0	0	0	0	0	3	
6065	3	0	0	0	0	0	3	
6066	3	0	0	0	0	0	3	
6067	3	0	0	0	0	0	3	
6068	3	0	0	0	0	0	3	
6069	3	0	0	0	0	0	3	
6070	3	0	0	0	0	0	3	
6071	3	0	0	0	0	0	3	
6072	3	0	0	0	0	0	3	
6073	3	0	0	0	0	0	3	
6074	3	0	0	0	0	0	3	
6075	3	0	0	0	0	0	3	
6076	3	0	0	0	0	0	3	
6077	3	0	0	0	0	0	3	
6078	3	0	0	0	0	0	3	
6079	3	0	0	0	0	0	3	
6080	3	0	0	0	0	0	3	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6081	3	0	0	0	0	0	3	
6082	3	0	0	0	0	0	3	
6083	3	0	0	0	0	0	3	
6084	3	0	0	0	0	0	3	
6085	3	0	0	0	0	0	3	
6086	3	0	0	0	0	0	3	
6087	3	0	0	0	0	0	3	
6088	3	0	0	0	0	0	3	
6089	3	0	0	0	0	0	3	
6090	3	0	0	0	0	0	3	
6091	3	0	0	0	0	0	3	
6092	3	0	0	0	0	0	3	
6093	3	0	0	0	0	0	3	
6094	3	0	0	0	0	0	3	
6095	3	0	0	0	0	0	3	
6096	3	0	0	0	0	0	3	
6097	3	0	0	0	0	0	3	
6098	3	0	0	0	0	0	3	
6099	3	0	0	0	0	0	3	
6100	3	0	0	0	0	0	3	
6101	3	0	0	0	0	0	3	
6102	3	0	0	0	0	0	3	
6103	3	0	0	0	0	0	3	
6104	3	0	0	0	0	0	3	
6105	3	0	0	0	0	0	3	
6106	3	0	0	0	0	0	3	
6107	3	0	0	0	0	0	3	
6108	3	0	0	0	0	0	3	
6109	3	0	0	0	0	0	3	
6110	3	0	0	0	0	0	3	
6111	3	0	0	0	0	0	3	
6112	3	0	0	0	0	0	3	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6113	3	0	0	0	0	0	3	
6114	3	0	0	0	0	0	3	
6115	3	0	0	0	0	0	3	
6116	3	0	0	0	0	0	3	
6117	3	0	0	0	0	0	3	
6118	3	0	0	0	0	0	3	
6119	3	0	0	0	0	0	3	
6120	3	0	0	0	0	0	3	
6121	3	0	0	0	0	0	3	
6122	3	0	0	0	0	0	3	
6123	3	0	0	0	0	0	3	
6124	3	0	0	0	0	0	3	
6125	3	0	0	0	0	0	3	
6126	3	0	0	0	0	0	3	
6127	3	0	0	0	0	0	3	
6128	3	0	0	0	0	0	3	
6129	3	0	0	0	0	0	3	
6130	3	0	0	0	0	0	3	
6131	3	0	0	0	0	0	3	
6132	3	0	0	0	0	0	3	
6133	3	0	0	0	0	0	3	
6134	3	0	0	0	0	0	3	
6135	3	0	0	0	0	0	3	
6136	3	0	0	0	0	0	3	
6137	3	0	0	0	0	0	3	
6138	3	0	0	0	0	0	3	
6139	3	0	0	0	0	0	3	
6140	3	0	0	0	0	0	3	
6141	3	0	0	0	0	0	3	
6142	3	0	0	0	0	0	3	
6143	3	0	0	0	0	0	3	
6144	3	0	0	0	0	0	3	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6145	3	0	0	0	0	0	3	
6146	3	0	0	0	0	0	3	
6147	3	0	0	0	0	0	3	
6148	3	0	0	0	0	0	3	
6149	3	0	0	0	0	0	3	
6150	3	0	0	0	0	0	3	
6151	3	0	0	0	0	0	3	
6152	3	0	0	0	0	0	3	
6153	3	0	0	0	0	0	3	
6154	3	0	0	0	0	0	3	
6155	3	0	0	0	0	0	3	
6156	3	0	0	0	0	0	3	
6157	3	0	0	0	0	0	3	
6158	3	0	0	0	0	0	3	
6159	3	0	0	0	0	0	3	
6160	3	0	0	0	0	0	3	
6161	3	0	0	0	0	0	3	
6162	3	0	0	0	0	0	3	
6163	3	0	0	0	0	0	3	
6164	3	0	0	0	0	0	3	
6165	3	0	0	0	0	0	3	
6166	3	0	0	0	0	0	3	
6167	3	0	0	0	0	0	3	
6168	3	0	0	0	0	0	3	
6169	3	0	0	0	0	0	3	
6170	3	0	0	0	0	0	3	
6171	3	0	0	0	0	0	3	
6172	3	0	0	0	0	0	3	
6173	3	0	0	0	0	0	3	
6174	3	0	0	0	0	0	3	
6175	3	0	0	0	0	0	3	
6176	3	0	0	0	0	0	3	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6177	3	0	0	0	0	0	3	
6178	3	0	0	0	0	0	3	
6179	3	0	0	0	0	0	3	
6180	3	0	0	0	0	0	3	
6181	3	0	0	0	0	0	3	
6182	3	0	0	0	0	0	3	
6183	3	0	0	0	0	0	3	
6184	3	0	0	0	0	0	3	
6185	3	0	0	0	0	0	3	
6186	3	0	0	0	0	0	3	
6187	3	0	0	0	0	0	3	
6188	3	0	0	0	0	0	3	
6189	3	0	0	0	0	0	3	
6190	3	0	0	0	0	0	3	
6191	3	0	0	0	0	0	3	
6192	3	0	0	0	0	0	3	
6193	3	0	0	0	0	0	3	
6194	3	0	0	0	0	0	3	
6195	3	0	0	0	0	0	3	
6196	3	0	0	0	0	0	3	
6197	3	0	0	0	0	0	3	
6198	3	0	0	0	0	0	3	
6199	3	0	0	0	0	0	3	
6200	3	0	0	0	0	0	3	
6201	3	0	0	0	0	0	3	
6202	3	0	0	0	0	0	3	
6203	3	0	0	0	0	0	3	
6204	3	0	0	0	0	0	3	
6205	3	0	0	0	0	0	3	
6206	3	0	0	0	0	0	3	
6207	3	0	0	0	0	0	3	
6208	3	0	0	0	0	0	3	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6209	3	0	0	0	0	0	3	
6210	3	0	0	0	0	0	3	
6211	3	0	0	0	0	0	3	
6212	3	0	0	0	0	0	3	
6213	3	0	0	0	0	0	3	
6214	3	0	0	0	0	0	3	
6215	3	0	0	0	0	0	3	
6216	3	0	0	0	0	0	3	
6217	3	0	0	0	0	0	3	
6218	3	0	0	0	0	0	3	
6219	3	0	0	0	0	0	3	
6220	3	0	0	0	0	0	3	
6221	3	0	0	0	0	0	3	
6222	3	0	0	0	0	0	3	
6223	3	0	0	0	0	0	3	
6224	3	0	0	0	0	0	3	
6225	3	0	0	0	0	0	3	
6226	3	0	0	0	0	0	3	
6227	3	0	0	0	0	0	3	
6228	3	0	0	0	0	0	3	
6229	3	0	0	0	0	0	3	
6230	3	0	0	0	0	0	3	
6231	3	0	0	0	0	0	3	
6232	3	0	0	0	0	0	3	
6233	3	0	0	0	0	0	3	
6234	3	0	0	0	0	0	3	
6235	3	0	0	0	0	0	3	
6236	3	0	0	0	0	0	3	
6237	3	0	0	0	0	0	3	
6238	3	0	0	0	0	0	3	
6239	3	0	0	0	0	0	3	
6240	3	0	0	0	0	0	3	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6241	3	0	0	0	0	0	3	
6242	3	0	0	0	0	0	3	
6243	3	0	0	0	0	0	3	
6244	3	0	0	0	0	0	3	
6245	3	0	0	0	0	0	3	
6246	3	0	0	0	0	0	3	
6247	3	0	0	0	0	0	3	
6248	3	0	0	0	0	0	3	
6249	3	0	0	0	0	0	3	
6250	3	0	0	0	0	0	3	
6251	3	0	0	0	0	0	3	
6252	3	0	0	0	0	0	3	
6253	3	0	0	0	0	0	3	
6254	3	0	0	0	0	0	3	
6255	3	0	0	0	0	0	3	
6256	3	0	0	0	0	0	3	
6257	3	0	0	0	0	0	3	
6258	3	0	0	0	0	0	3	
6259	3	0	0	0	0	0	3	
6260	3	0	0	0	0	0	3	
6261	3	0	0	0	0	0	3	
6262	3	0	0	0	0	0	3	
6263	3	0	0	0	0	0	3	
6264	3	0	0	0	0	0	3	
6265	3	0	0	0	0	0	3	
6266	3	0	0	0	0	0	3	
6267	3	0	0	0	0	0	3	
6268	3	0	0	0	0	0	3	
6269	3	0	0	0	0	0	3	
6270	3	0	0	0	0	0	3	
6271	3	0	0	0	0	0	3	
6272	3	0	0	0	0	0	3	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6273	3	0	0	0	0	0	3	
6274	3	0	0	0	0	0	3	
6275	3	0	0	0	0	0	3	
6276	3	0	0	0	0	0	3	
6277	3	0	0	0	0	0	3	
6278	3	0	0	0	0	0	3	
6279	3	0	0	0	0	0	3	
6280	3	0	0	0	0	0	3	
6281	3	0	0	0	0	0	3	
6282	3	0	0	0	0	0	3	
6283	3	0	0	0	0	0	3	
6284	3	0	0	0	0	0	3	
6285	3	0	0	0	0	0	3	
6286	3	0	0	0	0	0	3	
6287	3	0	0	0	0	0	3	
6288	3	0	0	0	0	0	3	
6289	3	0	0	0	0	0	3	
6290	3	0	0	0	0	0	3	
6291	3	0	0	0	0	0	3	
6292	3	0	0	0	0	0	3	
6293	3	0	0	0	0	0	3	
6294	3	0	0	0	0	0	3	
6295	3	0	0	0	0	0	3	
6296	3	0	0	0	0	0	3	
6297	3	0	0	0	0	0	3	
6298	3	0	0	0	0	0	3	
6299	3	0	0	0	0	0	3	
6300	3	0	0	0	0	0	3	
6301	3	0	0	0	0	0	3	
6302	3	0	0	0	0	0	3	
6303	3	0	0	0	0	0	3	
6304	3	0	0	0	0	0	3	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6305	3	0	0	0	0	0	3	
6306	3	0	0	0	0	0	3	
6307	3	0	0	0	0	0	3	
6308	3	0	0	0	0	0	3	
6309	3	0	0	0	0	0	3	
6310	3	0	0	0	0	0	3	
6311	3	0	0	0	0	0	3	
6312	3	0	0	0	0	0	3	
6313	3	0	0	0	0	0	3	
6314	3	0	0	0	0	0	3	
6315	3	0	0	0	0	0	3	
6316	3	0	0	0	0	0	3	
6317	3	0	0	0	0	0	3	
6318	3	0	0	0	0	0	3	
6319	3	0	0	0	0	0	3	
6320	3	0	0	0	0	0	3	
6321	3	0	0	0	0	0	3	
6322	3	0	0	0	0	0	3	
6323	3	0	0	0	0	0	3	
6324	3	0	0	0	0	0	3	
6325	3	0	0	0	0	0	3	
6326	3	0	0	0	0	0	3	
6327	3	0	0	0	0	0	3	
6328	2	0	1	0	0	0	3	
6329	1	0	2	0	0	0	3	
6330	0	0	0	0	2	0	2	
6331	0	0	0	0	2	0	2	
6332	1	0	0	0	1	0	2	
6333	0	0	0	2	0	0	2	
6334	0	0	0	2	0	0	2	
6335	0	0	0	2	0	0	2	
6336	0	0	0	2	0	0	2	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6337	0	0	0	2	0	0	2	
6338	0	0	0	2	0	0	2	
6339	0	0	0	2	0	0	2	
6340	0	0	0	2	0	0	2	
6341	0	0	0	2	0	0	2	
6342	0	0	0	2	0	0	2	
6343	0	0	0	2	0	0	2	
6344	0	0	0	2	0	0	2	
6345	0	0	0	2	0	0	2	
6346	0	0	0	2	0	0	2	
6347	0	0	0	2	0	0	2	
6348	1	0	0	1	0	0	2	
6349	1	0	0	1	0	0	2	
6350	1	0	0	1	0	0	2	
6351	1	0	0	1	0	0	2	
6352	1	0	0	1	0	0	2	
6353	1	0	0	1	0	0	2	
6354	1	0	0	1	0	0	2	
6355	1	0	0	1	0	0	2	
6356	1	0	0	1	0	0	2	
6357	1	0	0	1	0	0	2	
6358	1	0	0	1	0	0	2	
6359	1	0	0	1	0	0	2	
6360	1	0	0	1	0	0	2	
6361	1	0	0	1	0	0	2	
6362	1	0	0	1	0	0	2	
6363	1	0	0	1	0	0	2	
6364	1	0	0	1	0	0	2	
6365	1	0	0	1	0	0	2	
6366	1	0	0	1	0	0	2	
6367	1	0	0	1	0	0	2	
6368	1	0	0	1	0	0	2	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6369	1	0	0	1	0	0	2	
6370	1	0	0	1	0	0	2	
6371	1	0	0	1	0	0	2	
6372	1	0	0	1	0	0	2	
6373	1	0	0	1	0	0	2	
6374	1	0	0	1	0	0	2	
6375	0	2	0	0	0	0	2	
6376	0	2	0	0	0	0	2	
6377	0	2	0	0	0	0	2	
6378	0	2	0	0	0	0	2	
6379	0	2	0	0	0	0	2	
6380	0	2	0	0	0	0	2	
6381	0	2	0	0	0	0	2	
6382	0	2	0	0	0	0	2	
6383	0	2	0	0	0	0	2	
6384	0	2	0	0	0	0	2	
6385	0	2	0	0	0	0	2	
6386	0	2	0	0	0	0	2	
6387	0	2	0	0	0	0	2	
6388	0	2	0	0	0	0	2	
6389	0	2	0	0	0	0	2	
6390	0	2	0	0	0	0	2	
6391	0	2	0	0	0	0	2	
6392	0	2	0	0	0	0	2	
6393	0	2	0	0	0	0	2	
6394	0	2	0	0	0	0	2	
6395	0	2	0	0	0	0	2	
6396	0	2	0	0	0	0	2	
6397	0	2	0	0	0	0	2	
6398	0	2	0	0	0	0	2	
6399	0	2	0	0	0	0	2	
6400	0	2	0	0	0	0	2	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6401	0	2	0	0	0	0	2	
6402	0	2	0	0	0	0	2	
6403	0	2	0	0	0	0	2	
6404	0	2	0	0	0	0	2	
6405	0	2	0	0	0	0	2	
6406	0	2	0	0	0	0	2	
6407	0	2	0	0	0	0	2	
6408	0	2	0	0	0	0	2	
6409	0	2	0	0	0	0	2	
6410	0	2	0	0	0	0	2	
6411	0	2	0	0	0	0	2	
6412	0	2	0	0	0	0	2	
6413	0	2	0	0	0	0	2	
6414	0	2	0	0	0	0	2	
6415	0	2	0	0	0	0	2	
6416	0	2	0	0	0	0	2	
6417	0	2	0	0	0	0	2	
6418	0	2	0	0	0	0	2	
6419	0	2	0	0	0	0	2	
6420	0	2	0	0	0	0	2	
6421	0	2	0	0	0	0	2	
6422	0	2	0	0	0	0	2	
6423	0	2	0	0	0	0	2	
6424	0	2	0	0	0	0	2	
6425	0	2	0	0	0	0	2	
6426	0	2	0	0	0	0	2	
6427	0	2	0	0	0	0	2	
6428	0	2	0	0	0	0	2	
6429	0	2	0	0	0	0	2	
6430	0	2	0	0	0	0	2	
6431	0	2	0	0	0	0	2	
6432	0	2	0	0	0	0	2	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6433	0	2	0	0	0	0	2	
6434	0	2	0	0	0	0	2	
6435	0	2	0	0	0	0	2	
6436	0	2	0	0	0	0	2	
6437	2	0	0	0	0	0	2	
6438	2	0	0	0	0	0	2	
6439	2	0	0	0	0	0	2	
6440	2	0	0	0	0	0	2	
6441	2	0	0	0	0	0	2	
6442	2	0	0	0	0	0	2	
6443	2	0	0	0	0	0	2	
6444	2	0	0	0	0	0	2	
6445	2	0	0	0	0	0	2	
6446	2	0	0	0	0	0	2	
6447	2	0	0	0	0	0	2	
6448	2	0	0	0	0	0	2	
6449	2	0	0	0	0	0	2	
6450	2	0	0	0	0	0	2	
6451	2	0	0	0	0	0	2	
6452	2	0	0	0	0	0	2	
6453	2	0	0	0	0	0	2	
6454	2	0	0	0	0	0	2	
6455	2	0	0	0	0	0	2	
6456	2	0	0	0	0	0	2	
6457	2	0	0	0	0	0	2	
6458	2	0	0	0	0	0	2	
6459	2	0	0	0	0	0	2	
6460	2	0	0	0	0	0	2	
6461	2	0	0	0	0	0	2	
6462	2	0	0	0	0	0	2	
6463	2	0	0	0	0	0	2	
6464	2	0	0	0	0	0	2	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6465	2	0	0	0	0	0	2	
6466	2	0	0	0	0	0	2	
6467	2	0	0	0	0	0	2	
6468	2	0	0	0	0	0	2	
6469	2	0	0	0	0	0	2	
6470	2	0	0	0	0	0	2	
6471	2	0	0	0	0	0	2	
6472	2	0	0	0	0	0	2	
6473	2	0	0	0	0	0	2	
6474	2	0	0	0	0	0	2	
6475	2	0	0	0	0	0	2	
6476	2	0	0	0	0	0	2	
6477	2	0	0	0	0	0	2	
6478	2	0	0	0	0	0	2	
6479	2	0	0	0	0	0	2	
6480	2	0	0	0	0	0	2	
6481	2	0	0	0	0	0	2	
6482	2	0	0	0	0	0	2	
6483	2	0	0	0	0	0	2	
6484	2	0	0	0	0	0	2	
6485	2	0	0	0	0	0	2	
6486	2	0	0	0	0	0	2	
6487	2	0	0	0	0	0	2	
6488	2	0	0	0	0	0	2	
6489	2	0	0	0	0	0	2	
6490	2	0	0	0	0	0	2	
6491	2	0	0	0	0	0	2	
6492	2	0	0	0	0	0	2	
6493	2	0	0	0	0	0	2	
6494	2	0	0	0	0	0	2	
6495	2	0	0	0	0	0	2	
6496	2	0	0	0	0	0	2	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6497	2	0	0	0	0	0	2	
6498	2	0	0	0	0	0	2	
6499	2	0	0	0	0	0	2	
6500	2	0	0	0	0	0	2	
6501	2	0	0	0	0	0	2	
6502	2	0	0	0	0	0	2	
6503	2	0	0	0	0	0	2	
6504	2	0	0	0	0	0	2	
6505	2	0	0	0	0	0	2	
6506	2	0	0	0	0	0	2	
6507	2	0	0	0	0	0	2	
6508	2	0	0	0	0	0	2	
6509	2	0	0	0	0	0	2	
6510	2	0	0	0	0	0	2	
6511	2	0	0	0	0	0	2	
6512	2	0	0	0	0	0	2	
6513	2	0	0	0	0	0	2	
6514	2	0	0	0	0	0	2	
6515	2	0	0	0	0	0	2	
6516	2	0	0	0	0	0	2	
6517	2	0	0	0	0	0	2	
6518	2	0	0	0	0	0	2	
6519	2	0	0	0	0	0	2	
6520	2	0	0	0	0	0	2	
6521	2	0	0	0	0	0	2	
6522	2	0	0	0	0	0	2	
6523	2	0	0	0	0	0	2	
6524	2	0	0	0	0	0	2	
6525	2	0	0	0	0	0	2	
6526	2	0	0	0	0	0	2	
6527	2	0	0	0	0	0	2	
6528	2	0	0	0	0	0	2	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6529	2	0	0	0	0	0	2	
6530	2	0	0	0	0	0	2	
6531	2	0	0	0	0	0	2	
6532	2	0	0	0	0	0	2	
6533	2	0	0	0	0	0	2	
6534	2	0	0	0	0	0	2	
6535	2	0	0	0	0	0	2	
6536	2	0	0	0	0	0	2	
6537	2	0	0	0	0	0	2	
6538	2	0	0	0	0	0	2	
6539	2	0	0	0	0	0	2	
6540	2	0	0	0	0	0	2	
6541	2	0	0	0	0	0	2	
6542	2	0	0	0	0	0	2	
6543	2	0	0	0	0	0	2	
6544	2	0	0	0	0	0	2	
6545	2	0	0	0	0	0	2	
6546	2	0	0	0	0	0	2	
6547	2	0	0	0	0	0	2	
6548	2	0	0	0	0	0	2	
6549	2	0	0	0	0	0	2	
6550	2	0	0	0	0	0	2	
6551	2	0	0	0	0	0	2	
6552	2	0	0	0	0	0	2	
6553	2	0	0	0	0	0	2	
6554	2	0	0	0	0	0	2	
6555	2	0	0	0	0	0	2	
6556	2	0	0	0	0	0	2	
6557	2	0	0	0	0	0	2	
6558	2	0	0	0	0	0	2	
6559	2	0	0	0	0	0	2	
6560	2	0	0	0	0	0	2	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6561	2	0	0	0	0	0	2	
6562	2	0	0	0	0	0	2	
6563	2	0	0	0	0	0	2	
6564	2	0	0	0	0	0	2	
6565	2	0	0	0	0	0	2	
6566	2	0	0	0	0	0	2	
6567	2	0	0	0	0	0	2	
6568	2	0	0	0	0	0	2	
6569	2	0	0	0	0	0	2	
6570	2	0	0	0	0	0	2	
6571	2	0	0	0	0	0	2	
6572	2	0	0	0	0	0	2	
6573	2	0	0	0	0	0	2	
6574	2	0	0	0	0	0	2	
6575	2	0	0	0	0	0	2	
6576	2	0	0	0	0	0	2	
6577	2	0	0	0	0	0	2	
6578	2	0	0	0	0	0	2	
6579	2	0	0	0	0	0	2	
6580	2	0	0	0	0	0	2	
6581	2	0	0	0	0	0	2	
6582	2	0	0	0	0	0	2	
6583	2	0	0	0	0	0	2	
6584	2	0	0	0	0	0	2	
6585	2	0	0	0	0	0	2	
6586	2	0	0	0	0	0	2	
6587	2	0	0	0	0	0	2	
6588	2	0	0	0	0	0	2	
6589	2	0	0	0	0	0	2	
6590	2	0	0	0	0	0	2	
6591	2	0	0	0	0	0	2	
6592	2	0	0	0	0	0	2	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6593	2	0	0	0	0	0	2	
6594	2	0	0	0	0	0	2	
6595	2	0	0	0	0	0	2	
6596	2	0	0	0	0	0	2	
6597	2	0	0	0	0	0	2	
6598	2	0	0	0	0	0	2	
6599	2	0	0	0	0	0	2	
6600	2	0	0	0	0	0	2	
6601	2	0	0	0	0	0	2	
6602	2	0	0	0	0	0	2	
6603	2	0	0	0	0	0	2	
6604	2	0	0	0	0	0	2	
6605	2	0	0	0	0	0	2	
6606	2	0	0	0	0	0	2	
6607	2	0	0	0	0	0	2	
6608	2	0	0	0	0	0	2	
6609	2	0	0	0	0	0	2	
6610	2	0	0	0	0	0	2	
6611	2	0	0	0	0	0	2	
6612	2	0	0	0	0	0	2	
6613	2	0	0	0	0	0	2	
6614	2	0	0	0	0	0	2	
6615	2	0	0	0	0	0	2	
6616	2	0	0	0	0	0	2	
6617	2	0	0	0	0	0	2	
6618	2	0	0	0	0	0	2	
6619	2	0	0	0	0	0	2	
6620	2	0	0	0	0	0	2	
6621	2	0	0	0	0	0	2	
6622	2	0	0	0	0	0	2	
6623	2	0	0	0	0	0	2	
6624	2	0	0	0	0	0	2	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6625	2	0	0	0	0	0	2	
6626	2	0	0	0	0	0	2	
6627	2	0	0	0	0	0	2	
6628	2	0	0	0	0	0	2	
6629	2	0	0	0	0	0	2	
6630	2	0	0	0	0	0	2	
6631	2	0	0	0	0	0	2	
6632	2	0	0	0	0	0	2	
6633	2	0	0	0	0	0	2	
6634	2	0	0	0	0	0	2	
6635	2	0	0	0	0	0	2	
6636	2	0	0	0	0	0	2	
6637	2	0	0	0	0	0	2	
6638	2	0	0	0	0	0	2	
6639	2	0	0	0	0	0	2	
6640	2	0	0	0	0	0	2	
6641	2	0	0	0	0	0	2	
6642	2	0	0	0	0	0	2	
6643	2	0	0	0	0	0	2	
6644	2	0	0	0	0	0	2	
6645	2	0	0	0	0	0	2	
6646	2	0	0	0	0	0	2	
6647	2	0	0	0	0	0	2	
6648	2	0	0	0	0	0	2	
6649	2	0	0	0	0	0	2	
6650	2	0	0	0	0	0	2	
6651	2	0	0	0	0	0	2	
6652	2	0	0	0	0	0	2	
6653	2	0	0	0	0	0	2	
6654	2	0	0	0	0	0	2	
6655	2	0	0	0	0	0	2	
6656	2	0	0	0	0	0	2	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6657	2	0	0	0	0	0	2	
6658	2	0	0	0	0	0	2	
6659	2	0	0	0	0	0	2	
6660	2	0	0	0	0	0	2	
6661	2	0	0	0	0	0	2	
6662	2	0	0	0	0	0	2	
6663	2	0	0	0	0	0	2	
6664	2	0	0	0	0	0	2	
6665	2	0	0	0	0	0	2	
6666	2	0	0	0	0	0	2	
6667	2	0	0	0	0	0	2	
6668	2	0	0	0	0	0	2	
6669	2	0	0	0	0	0	2	
6670	2	0	0	0	0	0	2	
6671	2	0	0	0	0	0	2	
6672	2	0	0	0	0	0	2	
6673	2	0	0	0	0	0	2	
6674	2	0	0	0	0	0	2	
6675	2	0	0	0	0	0	2	
6676	2	0	0	0	0	0	2	
6677	2	0	0	0	0	0	2	
6678	2	0	0	0	0	0	2	
6679	2	0	0	0	0	0	2	
6680	2	0	0	0	0	0	2	
6681	2	0	0	0	0	0	2	
6682	2	0	0	0	0	0	2	
6683	2	0	0	0	0	0	2	
6684	2	0	0	0	0	0	2	
6685	2	0	0	0	0	0	2	
6686	2	0	0	0	0	0	2	
6687	2	0	0	0	0	0	2	
6688	2	0	0	0	0	0	2	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6689	2	0	0	0	0	0	2	
6690	2	0	0	0	0	0	2	
6691	2	0	0	0	0	0	2	
6692	2	0	0	0	0	0	2	
6693	2	0	0	0	0	0	2	
6694	2	0	0	0	0	0	2	
6695	2	0	0	0	0	0	2	
6696	2	0	0	0	0	0	2	
6697	2	0	0	0	0	0	2	
6698	2	0	0	0	0	0	2	
6699	2	0	0	0	0	0	2	
6700	2	0	0	0	0	0	2	
6701	2	0	0	0	0	0	2	
6702	2	0	0	0	0	0	2	
6703	2	0	0	0	0	0	2	
6704	2	0	0	0	0	0	2	
6705	2	0	0	0	0	0	2	
6706	2	0	0	0	0	0	2	
6707	2	0	0	0	0	0	2	
6708	2	0	0	0	0	0	2	
6709	2	0	0	0	0	0	2	
6710	2	0	0	0	0	0	2	
6711	2	0	0	0	0	0	2	
6712	2	0	0	0	0	0	2	
6713	2	0	0	0	0	0	2	
6714	2	0	0	0	0	0	2	
6715	2	0	0	0	0	0	2	
6716	2	0	0	0	0	0	2	
6717	2	0	0	0	0	0	2	
6718	2	0	0	0	0	0	2	
6719	2	0	0	0	0	0	2	
6720	2	0	0	0	0	0	2	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6721	2	0	0	0	0	0	2	
6722	2	0	0	0	0	0	2	
6723	2	0	0	0	0	0	2	
6724	2	0	0	0	0	0	2	
6725	2	0	0	0	0	0	2	
6726	2	0	0	0	0	0	2	
6727	2	0	0	0	0	0	2	
6728	2	0	0	0	0	0	2	
6729	2	0	0	0	0	0	2	
6730	2	0	0	0	0	0	2	
6731	2	0	0	0	0	0	2	
6732	2	0	0	0	0	0	2	
6733	2	0	0	0	0	0	2	
6734	2	0	0	0	0	0	2	
6735	2	0	0	0	0	0	2	
6736	2	0	0	0	0	0	2	
6737	2	0	0	0	0	0	2	
6738	2	0	0	0	0	0	2	
6739	2	0	0	0	0	0	2	
6740	2	0	0	0	0	0	2	
6741	2	0	0	0	0	0	2	
6742	2	0	0	0	0	0	2	
6743	2	0	0	0	0	0	2	
6744	2	0	0	0	0	0	2	
6745	2	0	0	0	0	0	2	
6746	2	0	0	0	0	0	2	
6747	2	0	0	0	0	0	2	
6748	2	0	0	0	0	0	2	
6749	2	0	0	0	0	0	2	
6750	2	0	0	0	0	0	2	
6751	2	0	0	0	0	0	2	
6752	2	0	0	0	0	0	2	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6753	2	0	0	0	0	0	2	
6754	2	0	0	0	0	0	2	
6755	2	0	0	0	0	0	2	
6756	2	0	0	0	0	0	2	
6757	2	0	0	0	0	0	2	
6758	2	0	0	0	0	0	2	
6759	2	0	0	0	0	0	2	
6760	2	0	0	0	0	0	2	
6761	2	0	0	0	0	0	2	
6762	2	0	0	0	0	0	2	
6763	2	0	0	0	0	0	2	
6764	2	0	0	0	0	0	2	
6765	2	0	0	0	0	0	2	
6766	2	0	0	0	0	0	2	
6767	2	0	0	0	0	0	2	
6768	2	0	0	0	0	0	2	
6769	2	0	0	0	0	0	2	
6770	2	0	0	0	0	0	2	
6771	2	0	0	0	0	0	2	
6772	2	0	0	0	0	0	2	
6773	2	0	0	0	0	0	2	
6774	2	0	0	0	0	0	2	
6775	2	0	0	0	0	0	2	
6776	2	0	0	0	0	0	2	
6777	2	0	0	0	0	0	2	
6778	2	0	0	0	0	0	2	
6779	2	0	0	0	0	0	2	
6780	2	0	0	0	0	0	2	
6781	2	0	0	0	0	0	2	
6782	2	0	0	0	0	0	2	
6783	2	0	0	0	0	0	2	
6784	2	0	0	0	0	0	2	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6785	2	0	0	0	0	0	2	
6786	2	0	0	0	0	0	2	
6787	2	0	0	0	0	0	2	
6788	2	0	0	0	0	0	2	
6789	2	0	0	0	0	0	2	
6790	2	0	0	0	0	0	2	
6791	2	0	0	0	0	0	2	
6792	2	0	0	0	0	0	2	
6793	2	0	0	0	0	0	2	
6794	2	0	0	0	0	0	2	
6795	2	0	0	0	0	0	2	
6796	2	0	0	0	0	0	2	
6797	2	0	0	0	0	0	2	
6798	2	0	0	0	0	0	2	
6799	2	0	0	0	0	0	2	
6800	2	0	0	0	0	0	2	
6801	2	0	0	0	0	0	2	
6802	2	0	0	0	0	0	2	
6803	2	0	0	0	0	0	2	
6804	2	0	0	0	0	0	2	
6805	2	0	0	0	0	0	2	
6806	2	0	0	0	0	0	2	
6807	2	0	0	0	0	0	2	
6808	2	0	0	0	0	0	2	
6809	2	0	0	0	0	0	2	
6810	2	0	0	0	0	0	2	
6811	2	0	0	0	0	0	2	
6812	2	0	0	0	0	0	2	
6813	2	0	0	0	0	0	2	
6814	2	0	0	0	0	0	2	
6815	2	0	0	0	0	0	2	
6816	2	0	0	0	0	0	2	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6817	2	0	0	0	0	0	2	
6818	2	0	0	0	0	0	2	
6819	2	0	0	0	0	0	2	
6820	2	0	0	0	0	0	2	
6821	2	0	0	0	0	0	2	
6822	2	0	0	0	0	0	2	
6823	2	0	0	0	0	0	2	
6824	2	0	0	0	0	0	2	
6825	2	0	0	0	0	0	2	
6826	2	0	0	0	0	0	2	
6827	2	0	0	0	0	0	2	
6828	2	0	0	0	0	0	2	
6829	2	0	0	0	0	0	2	
6830	2	0	0	0	0	0	2	
6831	2	0	0	0	0	0	2	
6832	2	0	0	0	0	0	2	
6833	2	0	0	0	0	0	2	
6834	2	0	0	0	0	0	2	
6835	2	0	0	0	0	0	2	
6836	2	0	0	0	0	0	2	
6837	2	0	0	0	0	0	2	
6838	2	0	0	0	0	0	2	
6839	2	0	0	0	0	0	2	
6840	2	0	0	0	0	0	2	
6841	2	0	0	0	0	0	2	
6842	2	0	0	0	0	0	2	
6843	2	0	0	0	0	0	2	
6844	2	0	0	0	0	0	2	
6845	2	0	0	0	0	0	2	
6846	2	0	0	0	0	0	2	
6847	2	0	0	0	0	0	2	
6848	2	0	0	0	0	0	2	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6849	2	0	0	0	0	0	2	
6850	2	0	0	0	0	0	2	
6851	2	0	0	0	0	0	2	
6852	2	0	0	0	0	0	2	
6853	2	0	0	0	0	0	2	
6854	2	0	0	0	0	0	2	
6855	2	0	0	0	0	0	2	
6856	2	0	0	0	0	0	2	
6857	2	0	0	0	0	0	2	
6858	2	0	0	0	0	0	2	
6859	2	0	0	0	0	0	2	
6860	2	0	0	0	0	0	2	
6861	2	0	0	0	0	0	2	
6862	2	0	0	0	0	0	2	
6863	2	0	0	0	0	0	2	
6864	2	0	0	0	0	0	2	
6865	2	0	0	0	0	0	2	
6866	2	0	0	0	0	0	2	
6867	2	0	0	0	0	0	2	
6868	2	0	0	0	0	0	2	
6869	2	0	0	0	0	0	2	
6870	2	0	0	0	0	0	2	
6871	2	0	0	0	0	0	2	
6872	2	0	0	0	0	0	2	
6873	2	0	0	0	0	0	2	
6874	2	0	0	0	0	0	2	
6875	2	0	0	0	0	0	2	
6876	2	0	0	0	0	0	2	
6877	2	0	0	0	0	0	2	
6878	2	0	0	0	0	0	2	
6879	2	0	0	0	0	0	2	
6880	2	0	0	0	0	0	2	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6881	2	0	0	0	0	0	2	
6882	2	0	0	0	0	0	2	
6883	2	0	0	0	0	0	2	
6884	2	0	0	0	0	0	2	
6885	2	0	0	0	0	0	2	
6886	2	0	0	0	0	0	2	
6887	2	0	0	0	0	0	2	
6888	2	0	0	0	0	0	2	
6889	2	0	0	0	0	0	2	
6890	2	0	0	0	0	0	2	
6891	2	0	0	0	0	0	2	
6892	2	0	0	0	0	0	2	
6893	2	0	0	0	0	0	2	
6894	2	0	0	0	0	0	2	
6895	2	0	0	0	0	0	2	
6896	2	0	0	0	0	0	2	
6897	2	0	0	0	0	0	2	
6898	2	0	0	0	0	0	2	
6899	2	0	0	0	0	0	2	
6900	2	0	0	0	0	0	2	
6901	2	0	0	0	0	0	2	
6902	2	0	0	0	0	0	2	
6903	2	0	0	0	0	0	2	
6904	2	0	0	0	0	0	2	
6905	2	0	0	0	0	0	2	
6906	2	0	0	0	0	0	2	
6907	2	0	0	0	0	0	2	
6908	2	0	0	0	0	0	2	
6909	2	0	0	0	0	0	2	
6910	2	0	0	0	0	0	2	
6911	2	0	0	0	0	0	2	
6912	2	0	0	0	0	0	2	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6913	2	0	0	0	0	0	2	
6914	2	0	0	0	0	0	2	
6915	2	0	0	0	0	0	2	
6916	2	0	0	0	0	0	2	
6917	2	0	0	0	0	0	2	
6918	2	0	0	0	0	0	2	
6919	2	0	0	0	0	0	2	
6920	2	0	0	0	0	0	2	
6921	2	0	0	0	0	0	2	
6922	2	0	0	0	0	0	2	
6923	2	0	0	0	0	0	2	
6924	2	0	0	0	0	0	2	
6925	2	0	0	0	0	0	2	
6926	2	0	0	0	0	0	2	
6927	2	0	0	0	0	0	2	
6928	2	0	0	0	0	0	2	
6929	2	0	0	0	0	0	2	
6930	2	0	0	0	0	0	2	
6931	0	0	0	1	0	0	1	
6932	0	0	0	1	0	0	1	
6933	0	0	0	1	0	0	1	
6934	0	0	0	1	0	0	1	
6935	0	0	0	1	0	0	1	
6936	0	0	0	1	0	0	1	
6937	0	0	0	1	0	0	1	
6938	0	0	0	1	0	0	1	
6939	0	0	0	1	0	0	1	
6940	0	0	0	1	0	0	1	
6941	0	0	0	1	0	0	1	
6942	0	0	0	1	0	0	1	
6943	0	0	0	1	0	0	1	
6944	0	0	0	1	0	0	1	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6945	0	0	0	1	0	0	1	
6946	0	0	0	1	0	0	1	
6947	0	0	0	1	0	0	1	
6948	0	0	0	1	0	0	1	
6949	0	1	0	0	0	0	1	
6950	0	1	0	0	0	0	1	
6951	0	1	0	0	0	0	1	
6952	0	1	0	0	0	0	1	
6953	0	1	0	0	0	0	1	
6954	0	1	0	0	0	0	1	
6955	0	1	0	0	0	0	1	
6956	0	1	0	0	0	0	1	
6957	0	1	0	0	0	0	1	
6958	0	1	0	0	0	0	1	
6959	0	1	0	0	0	0	1	
6960	0	1	0	0	0	0	1	
6961	0	1	0	0	0	0	1	
6962	0	1	0	0	0	0	1	
6963	0	1	0	0	0	0	1	
6964	0	1	0	0	0	0	1	
6965	0	1	0	0	0	0	1	
6966	0	1	0	0	0	0	1	
6967	0	1	0	0	0	0	1	
6968	0	1	0	0	0	0	1	
6969	0	1	0	0	0	0	1	
6970	0	1	0	0	0	0	1	
6971	0	1	0	0	0	0	1	
6972	0	1	0	0	0	0	1	
6973	0	1	0	0	0	0	1	
6974	0	1	0	0	0	0	1	
6975	0	1	0	0	0	0	1	
6976	1	0	0	0	0	0	1	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
6977	1	0	0	0	0	0	1	
6978	1	0	0	0	0	0	1	
6979	1	0	0	0	0	0	1	
6980	1	0	0	0	0	0	1	
6981	1	0	0	0	0	0	1	
6982	1	0	0	0	0	0	1	
6983	1	0	0	0	0	0	1	
6984	1	0	0	0	0	0	1	
6985	1	0	0	0	0	0	1	
6986	1	0	0	0	0	0	1	
6987	1	0	0	0	0	0	1	
6988	1	0	0	0	0	0	1	
6989	1	0	0	0	0	0	1	
6990	1	0	0	0	0	0	1	
6991	1	0	0	0	0	0	1	
6992	1	0	0	0	0	0	1	
6993	1	0	0	0	0	0	1	
6994	1	0	0	0	0	0	1	
6995	1	0	0	0	0	0	1	
6996	1	0	0	0	0	0	1	
6997	1	0	0	0	0	0	1	
6998	1	0	0	0	0	0	1	
6999	1	0	0	0	0	0	1	
7000	1	0	0	0	0	0	1	
7001	1	0	0	0	0	0	1	
7002	1	0	0	0	0	0	1	
7003	1	0	0	0	0	0	1	
7004	1	0	0	0	0	0	1	
7005	1	0	0	0	0	0	1	
7006	1	0	0	0	0	0	1	
7007	1	0	0	0	0	0	1	
7008	1	0	0	0	0	0	1	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
7009	1	0	0	0	0	0	1	
7010	1	0	0	0	0	0	1	
7011	1	0	0	0	0	0	1	
7012	1	0	0	0	0	0	1	
7013	1	0	0	0	0	0	1	
7014	1	0	0	0	0	0	1	
7015	1	0	0	0	0	0	1	
7016	1	0	0	0	0	0	1	
7017	1	0	0	0	0	0	1	
7018	1	0	0	0	0	0	1	
7019	1	0	0	0	0	0	1	
7020	1	0	0	0	0	0	1	
7021	1	0	0	0	0	0	1	
7022	1	0	0	0	0	0	1	
7023	1	0	0	0	0	0	1	
7024	1	0	0	0	0	0	1	
7025	1	0	0	0	0	0	1	
7026	1	0	0	0	0	0	1	
7027	1	0	0	0	0	0	1	
7028	1	0	0	0	0	0	1	
7029	1	0	0	0	0	0	1	
7030	1	0	0	0	0	0	1	
7031	1	0	0	0	0	0	1	
7032	1	0	0	0	0	0	1	
7033	1	0	0	0	0	0	1	
7034	1	0	0	0	0	0	1	
7035	1	0	0	0	0	0	1	
7036	1	0	0	0	0	0	1	
7037	1	0	0	0	0	0	1	
7038	1	0	0	0	0	0	1	
7039	1	0	0	0	0	0	1	
7040	1	0	0	0	0	0	1	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
7041	1	0	0	0	0	0	1	
7042	1	0	0	0	0	0	1	
7043	1	0	0	0	0	0	1	
7044	1	0	0	0	0	0	1	
7045	1	0	0	0	0	0	1	
7046	1	0	0	0	0	0	1	
7047	1	0	0	0	0	0	1	
7048	1	0	0	0	0	0	1	
7049	1	0	0	0	0	0	1	
7050	1	0	0	0	0	0	1	
7051	1	0	0	0	0	0	1	
7052	1	0	0	0	0	0	1	
7053	1	0	0	0	0	0	1	
7054	1	0	0	0	0	0	1	
7055	1	0	0	0	0	0	1	
7056	1	0	0	0	0	0	1	
7057	1	0	0	0	0	0	1	
7058	1	0	0	0	0	0	1	
7059	1	0	0	0	0	0	1	
7060	1	0	0	0	0	0	1	
7061	1	0	0	0	0	0	1	
7062	1	0	0	0	0	0	1	
7063	1	0	0	0	0	0	1	
7064	1	0	0	0	0	0	1	
7065	1	0	0	0	0	0	1	
7066	1	0	0	0	0	0	1	
7067	1	0	0	0	0	0	1	
7068	1	0	0	0	0	0	1	
7069	1	0	0	0	0	0	1	
7070	1	0	0	0	0	0	1	
7071	1	0	0	0	0	0	1	
7072	1	0	0	0	0	0	1	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
7073	1	0	0	0	0	0	1	
7074	1	0	0	0	0	0	1	
7075	1	0	0	0	0	0	1	
7076	1	0	0	0	0	0	1	
7077	1	0	0	0	0	0	1	
7078	1	0	0	0	0	0	1	
7079	1	0	0	0	0	0	1	
7080	1	0	0	0	0	0	1	
7081	1	0	0	0	0	0	1	
7082	1	0	0	0	0	0	1	
7083	1	0	0	0	0	0	1	
7084	1	0	0	0	0	0	1	
7085	1	0	0	0	0	0	1	
7086	1	0	0	0	0	0	1	
7087	1	0	0	0	0	0	1	
7088	1	0	0	0	0	0	1	
7089	1	0	0	0	0	0	1	
7090	1	0	0	0	0	0	1	
7091	1	0	0	0	0	0	1	
7092	1	0	0	0	0	0	1	
7093	1	0	0	0	0	0	1	
7094	1	0	0	0	0	0	1	
7095	1	0	0	0	0	0	1	
7096	1	0	0	0	0	0	1	
7097	1	0	0	0	0	0	1	
7098	1	0	0	0	0	0	1	
7099	1	0	0	0	0	0	1	
7100	1	0	0	0	0	0	1	
7101	1	0	0	0	0	0	1	
7102	1	0	0	0	0	0	1	
7103	1	0	0	0	0	0	1	
7104	1	0	0	0	0	0	1	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
7105	1	0	0	0	0	0	1	
7106	1	0	0	0	0	0	1	
7107	1	0	0	0	0	0	1	
7108	1	0	0	0	0	0	1	
7109	1	0	0	0	0	0	1	
7110	1	0	0	0	0	0	1	
7111	1	0	0	0	0	0	1	
7112	1	0	0	0	0	0	1	
7113	1	0	0	0	0	0	1	
7114	1	0	0	0	0	0	1	
7115	1	0	0	0	0	0	1	
7116	1	0	0	0	0	0	1	
7117	1	0	0	0	0	0	1	
7118	1	0	0	0	0	0	1	
7119	1	0	0	0	0	0	1	
7120	1	0	0	0	0	0	1	
7121	1	0	0	0	0	0	1	
7122	1	0	0	0	0	0	1	
7123	1	0	0	0	0	0	1	
7124	1	0	0	0	0	0	1	
7125	1	0	0	0	0	0	1	
7126	1	0	0	0	0	0	1	
7127	1	0	0	0	0	0	1	
7128	1	0	0	0	0	0	1	
7129	1	0	0	0	0	0	1	
7130	1	0	0	0	0	0	1	
7131	1	0	0	0	0	0	1	
7132	1	0	0	0	0	0	1	
7133	1	0	0	0	0	0	1	
7134	1	0	0	0	0	0	1	
7135	1	0	0	0	0	0	1	
7136	1	0	0	0	0	0	1	

Number	IVGID Recreation Passes (Picture Pass)	IVGID Recreation Pass No Beach	Additional IVIGID	Punch Card Beach	Purchased Punch Card	Punch Card No	Total Passes	Notes
7137	1	0	0	0	0	0	1	
7138	1	0	0	0	0	0	1	
7139	1	0	0	0	0	0	1	
7140	1	0	0	0	0	0	1	
7141	1	0	0	0	0	0	1	
7142	1	0	0	0	0	0	1	
7143	1	0	0	0	0	0	1	
7144	1	0	0	0	0	0	1	
7145	1	0	0	0	0	0	1	
7146	1	0	0	0	0	0	1	
7147	1	0	0	0	0	0	1	
7148	1	0	0	0	0	0	1	
7149	1	0	0	0	0	0	1	
7150	1	0	0	0	0	0	1	
7151	1	0	0	0	0	0	1	
7152	1	0	0	0	0	0	1	
7153	1	0	0	0	0	0	1	
7154	1	0	0	0	0	0	1	
7155	1	0	0	0	0	0	1	
7156	1	0	0	0	0	0	1	
7157	1	0	0	0	0	0	1	
7158	0	0	1	0	0	0	1	
7159	0	0	0	0	0	0	0	
7160	0	0	0	0	0	0	0	
	21564	740	319	9528	1641	86	33878	

MEMORANDUM

TO: Board of Trustees

THROUGH: Bobby Magee, District General Manager

FROM: Kate Nelson, Director of Public Works

SUBJECT: Review, Discuss and Approve the Purchase Order Agreement for the Burnt Cedar Water Disinfection Plant Lake Intake Inspection; FY 2024/25 Public Works; Utilities: Water: Operating #20002223-7510; Contractor: Diverobotix; \$1,500, (Requesting Staff Member: Director of Public Works Kate Nelson)

RELATED FY 2023 STRATEGIC PLAN BUDGET INITIATIVE(S):

LONG RANGE PRINCIPLE #5 – ASSETS AND INFRASTRUCTURE

The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation venues, facilities, and services.

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES

Purchasing Policy for Goods and Services 21.1.0

DATE: August 28, 2024

I. RECOMMENDATION

That the Board of Trustees make a motion to:

1. Approve the Purchase Order Agreement for Services with Diverobotix in the amount of \$1,500, and
2. Direct the General Manger to Sign and Execute the Agreement.

II. BACKGROUND

The Burnt Cedar Water Disinfection Plant (BCWDP) intake line, which is the District's sole source of water, extends over 600 linear feet into Lake Tahoe. The Nevada Division of Environmental Protection (NDEP) mandates that the intake pipe and structure be inspected and cleaned annually.

III. BID RESULTS

The proposed Purchase Order Agreement for Services complies with the District's Purchasing Policy for Public Works Contracts, Policy 21.1.0.2.2.3 and did not require more than one bid.

IV. FINANCIAL IMPACT AND BUDGET

This service will be paid for by the District's approved FY 2024/25 Operating Fund under Utilities, Water Division: G.L. #20002223-7510.

V. ALTERNATIVES

There are no alternatives presented. The work is required to be in compliance with NDEP regulations.

VI. COMMENTS

The Purchase Order Agreement between the District and Diverobotix has been reviewed and approved by District Legal Counsel.

VII. BUSINESS IMPACT/BENEFIT

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

VIII. ATTACHMENTS

1. PO Agreement - Diverobotix

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

G.L. # 20002223-7510	Purchase Order No.
<p align="center">CONTRACTOR</p> <p>Diverobotix – Vendor #472 1925 Wiseman Lane Gardnerville, NV 89410 Attn: Scott Fontecchio Ph: 775.230.1116 email: deepwaterrovman@gmail.com</p>	<p align="center">INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT</p> <p>Public Works Department 1220 Sweetwater Road Incline Village, NV 89451 Attn: Jim Youngblood Ph; 775.832.1214 email: jey@ivgid.org</p>

This Purchase Order is subject to the attached terms and conditions.

Services:

Inspection, video and cleaning of the BCWDP intake line and screen. Work includes:

Comprehensive Inspection with Cleaning

- Utilize a ROV for a complete video inspection of the water pipe intake interior and exterior.
- Certified scuba divers will perform a visual inspection of the intake structure at entry and exit points.
- Divers will remove any debris or blockages found within the intake structure.
- A post-cleaning video inspection will be conducted using the ROV to ensure a clear and functional intake.
- A comprehensive report will be provide, including: observations, anomalies, and recommendations for any further action as well as detailing the cleaning process, findings, and post-cleaning inspection results.

Price: \$1,500.00

PURCHASE ORDER TERMS AND CONDITIONS FOR SERVICES

1. Acceptance; Entire Agreement. This purchase order for services issued by the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT (“DISTRICT”) to the Contractor designated in the purchase order must be promptly accepted and acceptance is expressly limited to the terms of this order. Any addition or different terms in the Contractor's forms are hereby deemed to be material alterations and notice of objection to them and rejection of them is hereby given. Contractor's performance of any portion of this order shall be considered acceptance by the Contractor of the terms herein.

2. Compensation. Contractor shall be paid on a time and materials or firm fixed fee basis, as may be agreed upon by the parties as described in this Purchase Order, or in documents attached hereto and hereby made a part hereof, within 30 days of receipt of invoice. If the work is performed on a time and materials basis, the invoice shall include a detailed description of the work performed, labor hours and materials.

3. Compliance with Law. Contractor shall comply with all applicable laws and regulations of the federal, state and local government. DISTRICT shall assist Contractor, as requested, in

obtaining and maintaining all permits required of Contractor by Federal, State and local regulatory agencies. Contractor is responsible for all costs of clean up and/or removal of hazardous and toxic substances spilled as a result of his or her work.

4. Standard of Care. The Contractor shall perform the work in accordance with generally accepted professional practices and principles and in a manner consistent with the level of care and skill ordinarily exercised by members of the profession practicing under similar conditions. Contractor shall also comply with State and Federal environmental and safety regulations as they apply to the scope of work.

5. Insurance. Contractor shall take out and maintain: A. Commercial General Liability Insurance, of at least \$1,000,000 per occurrence/ \$2,000,000 aggregate for bodily injury, personal injury and property damage, naming DISTRICT as an Additional Insured; B. Automobile Liability Insurance for bodily injury and property damage including coverage for owned, non-owned and hired vehicles, of at least \$1,000,000 per occurrence for bodily injury and property damage; C. Workers’ Compensation in compliance with

applicable statutory requirements and Employer's Liability Coverage of at least \$1,000,000 per occurrence; and D. Contractors providing professional services shall provide Professional Liability (Errors and Omissions) Insurance of at least \$1,000,000. Insurance carriers shall be licensed or authorized to do business in Nevada.

6. Indemnification. The Contractor shall indemnify and hold harmless DISTRICT, its officials, officers, agents and employees from and against any and all claims, liabilities, expenses or damages, including reasonable attorneys' fees, for injury or death of any person, or damage to property, or interference with use of property, or patent infringement or fees for use of patented items, or any claim of the Contractor or a subcontractor for wages or benefits which arise in connection with the performance of the Contract, except to the extent caused or resulting from the active or sole negligence or willful misconduct of DISTRICT. The foregoing indemnity includes, but is not limited to, the cost of prosecuting or defending such action with legal counsel acceptable to DISTRICT and DISTRICT's attorneys' fees incurred in such an action. If Contractor's obligation to defend, indemnify and/or hold harmless arises out of Contractor's performance of "design professional" services subject to NRS 338.155, then, and only to the extent required by NRS 338.155, which is fully incorporated herein, Contractor's indemnification obligation shall be limited to the extent that such liabilities, damages, losses, claims, actions or proceedings are caused by the negligence, errors, omissions, recklessness or intentional misconduct of the Contractor or its employees and agents. Moreover, while Contractor shall not be required to initially defend the District, Contractor, if adjudicated to be liable by a trier of fact, the Contractor shall be reimburse the District or the attorney's fees and costs incurred by the District defending the action in an amount which is proportionate to the liability of the Contractor. In consideration of the award of this contract, the Contractor agrees to waive all rights of subrogation against the District, its officials, employees, agents and authorized volunteers for losses arising from the work performed by the Contractor for the District.

7. Contract Terms. Nothing herein shall be construed to give any rights or benefits to anyone other than DISTRICT and the Contractor. The unenforceability, invalidity or illegality of any provision(s) of this Contract shall not render the other provisions unenforceable, invalid or illegal. Notice may be given or delivered by depositing the same in any United States Post Office, certified mail, return receipt requested, postage prepaid, addressed to the parties to the addresses set forth in the purchase order. Contractor shall not assign, sublet, or transfer this Contract or any rights under or interest in this Contract without the written consent of DISTRICT, which may be withheld for any reason. Contractor is retained as an independent contractor and is not an employee of DISTRICT. No employee or agent of Contractor shall become an employee of DISTRICT. This is an integrated Contract representing the entire understanding of the parties as to those matters contained

herein, and supersedes and cancels any prior oral or written understanding or representations with respect to matters covered hereunder. This Contract may not be modified or altered except in writing signed by both parties hereto. This Purchase Order is not intended to and will not preclude Contractor's employees from exercising available rights under the DISTRICT's Whistleblower Policy and associated procedures for reporting suspected misconduct, as that term is defined in the Whistleblower Policy. All reports of suspected misconduct will be handled by the DISTRICT in accordance with the Whistleblower Policy.

8. Notice of Labor Dispute. Whenever Contractor has knowledge that an actual or potential labor dispute may delay performance under this purchase order, Contractor shall immediately notify and submit all relevant information to DISTRICT.

9. Changes. By written notice, DISTRICT may from time to time, direct work suspension or make changes in quantities, drawings, designs, specifications, place of delivery or delivery schedules, methods of shipment and packaging, and property and services furnished to DISTRICT by Contractor. If such change causes an increase or decrease in the price of this purchase order or in the time required for performance, Contractor or DISTRICT shall promptly notify the other party thereof and assert its claim for adjustment within thirty (30) days after the change is ordered, and an equitable adjustment shall be made. However, nothing in this clause shall excuse the Contractor from proceeding immediately with the purchase order as changed.

10. Obligations. Contractor shall be solely responsible for providing all materials, labor, tools, equipment, water, light, power, transportation, superintendence, and temporary construction of every nature and all other services and all facilities necessary to execute, complete, and deliver the work within the specified time.

11. Damage to District Facilities. Damage to DISTRICT or public facilities or private property caused by the Contractor or by its subcontractors during performance of services shall be repaired and/or replaced in kind at no cost to the DISTRICT.

12. Site Safety and Cleanup. The project site shall be kept clean and free of hazards at all times during performance of services. After and installation is completed at the site, as applicable, Contractor shall clean the surrounding area to the condition prior to delivery and installation.

13. Installation. If the Contractor is responsible for providing installation services, finished installation work and/or equipment shall be subject to final inspection and acceptance or rejection by the DISTRICT.

Signatures on following page.

SIGNATURE PAGE

OWNER:
INCLINE VILLAGE G. I. D.
Agreed to:

SCOTT FONTECCHIO

Agreed to:

Bobby Magee
General Manager

Signature of Authorized Agent

Date

Print or Type Name and Title

Date

Reviewed as to Form:

Sergio Rudin
District General Counsel

Date

MEMORANDUM

TO: Board of Trustees

THROUGH: Bobby Magee, District General Manager

FROM: Kate Nelson, Director of Public Works

SUBJECT: Review, Discuss and Approve Change Order #1 for the Alder Avenue Water Main Replacement Project; FY 2023/24 Public Works; Utilities; Water; CIP# 2299WS1802; Contractor: Gerhardt & Berry Construction; \$52,913.35, which exceeds the Board Approved 10% Contingency by \$4,413.35. (Requesting Staff: Director of Public Works Kate Nelson).

RELATED FY 2023 STRATEGIC PLAN

LONG RANGE PRINCIPLE #5 – ASSETS AND INFRASTRUCTURE

BUDGET INITIATIVE(S): The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation venues, facilities, and services.

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES

Board Policy 12.1.0 Multi-year Capital Planning; Board Policy 21.2.0 Purchasing Policy for Public Works Contracts.

DATE: August 28, 2024

I. RECOMMENDATION

That the Board of Trustees make a motion to:

1. Authorize Staff to Execute Change Order #1 in the amount of \$52,913.35.

II. BACKGROUND

The Alder Ave Water Main Replacement Project (Project) included approximately 900 linear feet of new pipeline within Alder Ave where no water main previously existed. Therefore, the trench was dug through undisturbed ground and subject to existing rock and boulder presence. The original Project proposal approved on April 10, 2024 (Item G.2.) had included a 10% contingency of \$48,500 intended

to cover unforeseen ground conditions and/or change orders necessary to complete the Project. The total amount of extras on the project totaled \$52,913.35 as described below.

During trench excavation, many large boulders were encountered within the pipe alignment that required removal to accommodate the new pipe. Removing these boulders resulted in increased trench dimensions, as the removal of the boulders undermined the existing road section and required significant widening of the trench. Boulders are considered typical within the Tahoe subsurface. However, the amount encountered on this project exceeded typical expectations and the amount allowed for in the original contingency amount.

Following completion of the pipe installation, the Washoe County Road Inspector marked out the required road surfacing reinstatement extents as part of County permit conditions. The reinstatement limits extended the entire width of the travel lane at approximately 12 feet; the original design and permit conditions required a four-foot wide trench reinstatement. This required an increase of 2,359 additional square feet (SF) of pavement restoration over the original contract quantity of 3,600 SF; an added cost of \$50,010.80 for the additional pavement only. This also increased the final mill and overlay by 600 SF at a cost of \$3,000. Refer to Attachment 1 for sample photos of typical rocks removed and the required paving extents.

Additionally, an extra air release valve was required due to a change in vertical pipe alignment that allowed a significant reduction in trench depth; this vertical alignment change had two benefits: minimizing the amount of rock removal and increased productivity by reducing the overall quantity of excavation spoils and the need for trench shoring.

III. BID RESULTS

Not applicable.

IV. FINANCIAL IMPACT AND BUDGET

The Alder Ave Watermain Replacement Project CIP #2299WS1802 was included in the Board approved FY 2023/24 CIP Budget which was presented at the Board meeting on May 25, 2023 (Item G7 and G9), with a total project budget of \$1,250,000. The cost estimate for the entire project from design phase through construction is approximately \$699,100. The increase of \$4,413.35 is within the approved budget.

V. ALTERNATIVES

No alternatives are presented. The additional costs are actual costs and were unavoidable.

VI. COMMENTS

VII. BUSINESS IMPACT/BENEFIT

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

VIII. ATTACHMENTS

- 1. ALDER AVE CHANGE ORDER 01 - PHOTOGRAPHS
- 2. CO #1_20240808

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

ALDER AVE WATER MAIN REPLACEMENT
CHANGE ORDER 01 – EXTRA ROCK REMOVAL AND PAVEMENT EXTENTS



ALDER AVE WATER MAIN REPLACEMENT
CHANGE ORDER 01 – EXTRA ROCK REMOVAL AND PAVEMENT EXTENTS



CHANGE ORDER 01

Alder Avenue Water Main Replacement

PWP: WA-2024-157

Date of Issuance: August 9, 2024

Contract Date: April 22, 2024

OWNER:

Incline Village General Improvement District
1220 Sweetwater Road
Incline Village, Nevada 89451

CONTRACTOR:

Gerhardt & Berry Construction
PO Box 51749
Sparks, NV 89435

You are directed to make the following changes in the Contract Documents:

Description:

ADD:

Bid Item 07 - 1 Additional Air Release Valve @ \$4,765/Assembly = \$4,765
Bid Item 14 - 2,359 SF of Pavement Restoration @ \$21.20/SF = \$50,010.80
Bid Item 15 - 600 SF of 2-inch Mill & Overlay @ \$5.00/SF = \$3,000
Service size increase 3" to 4" = \$1,313.55

DELETE:

Bid Item 12 - Northwood Blvd Water Main Abandonment = (\$6,176)

Reason for Change Order:

1. While excavating the trench line, multiple large boulders were discovered. Removing the boulders required excess pavement to be removed and restored.
2. The additional air release valve was required where the water line came to a storm drain culvert crossing. The waterline had to dive under the culvert creating a high point on both sides of the culvert. An air release valve had to be placed at both high points.
3. The Northwood Blvd. abandonment was removed from the scope of work because of the inability to isolate the section of waterline needed to do the abandonment.

Attachments (List of documents supporting this change):

- Construction Drawing Sheet: C1.1 & C1.2
- Quote_1121354 (service size increase)

Change in Contract Price:	Change in Contract Times:
Original Contract Price: \$483,604.00	Original Contract Times: Substantial Completion: 8/8/2024
Net Changes from Previous Change Orders: \$0.00	Net Changes from Previous Change Orders: 0
Contract Price prior to this Change Order: \$483,604.00	Contract Times prior to this Change Order: Substantial Completion: 8/8/2024
Net Increase/Decrease of this Change Order: \$52,913.35	Net Increase/Decrease of this Change Order: 0
Contract Price with All Approved Change Orders: \$536,517.35	Contract Times with All Approved Change Orders: Substantial Completion: 8/8/2024

APPROVALS:

RECOMMENDED:

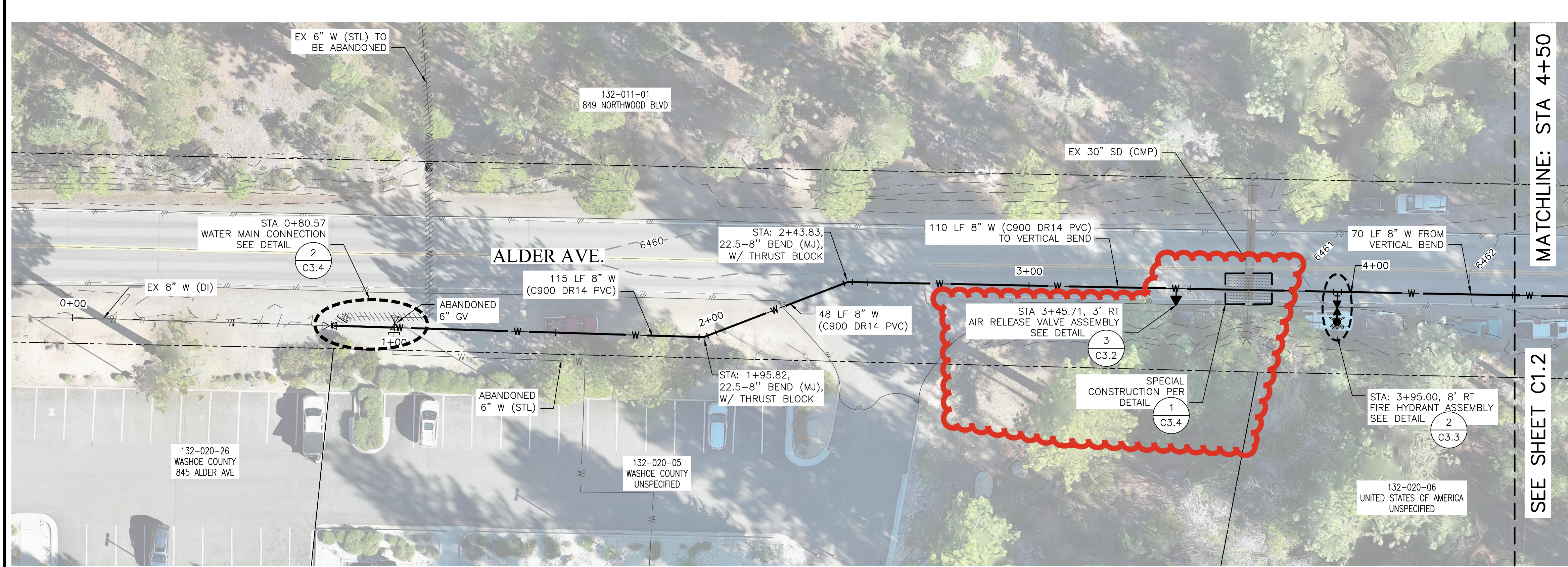
APPROVED:

By: _____
PROJECT MANAGER (Authorized Signature) Date

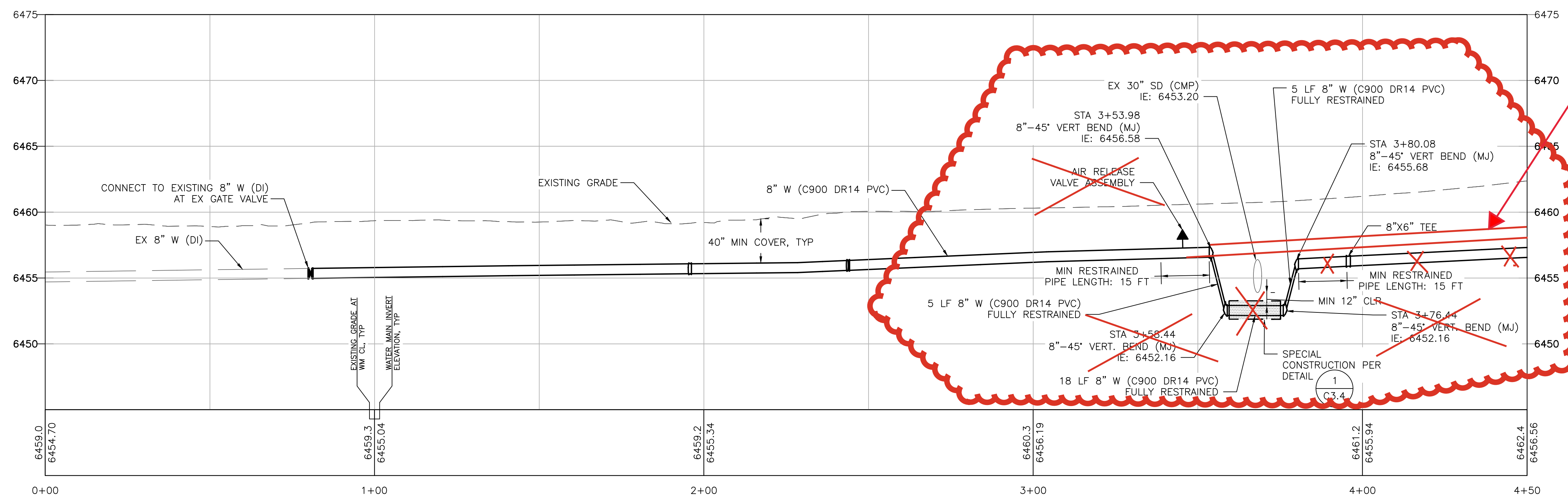
By: _____
OWNER (Authorized Signature) Date

ACCEPTED:

By: _____
CONTRACTOR (Authorized Signature) Date



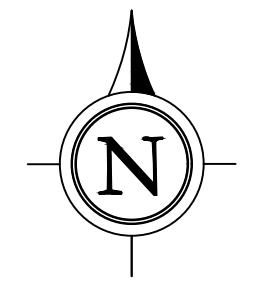
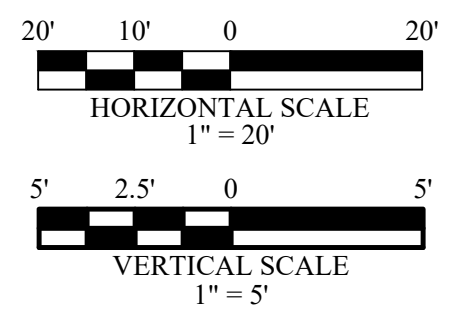
PLAN



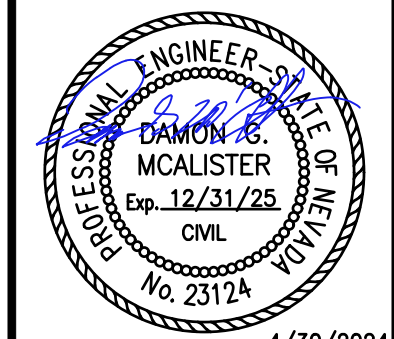
PROFILE

WATER CONSTRUCTION NOTES:

- CONTRACTOR SHALL PROTECT ALL PRIVATE AND PUBLIC UTILITIES FROM DAMAGE WHEN TRENCHING ACROSS OR ADJACENT TO THESE EXISTING UTILITIES
- EXISTING UTILITY LOCATIONS, INCLUDING CONNECTIONS, FITTINGS, AND SIZES, ARE APPROXIMATE USING THE BEST AVAILABLE INFORMATION. CONTRACTOR SHALL POTHOLE UTILITIES TO VERIFY EXISTING CONDITIONS AT ALL CROSSINGS.
- ALL ACTIVE UTILITY CROSSINGS SHALL HAVE MIN 12" OF CLEARANCE FROM WATER MAIN.
- ALL MECHANICAL JOINTS (MJ) TO PIPE CONNECTION SHALL BE RESTRAINED.
- THRUST BLOCKS SHALL BE IN ACCORDANCE WITH DETAIL 1 C3.2
- PIPE TRENCHING AND ASPHALT SURFACE RESTORATION SHALL BE IN ACCORDANCE WITH DETAILS 2 C3.1 4 C3.1
- GATE VALVES SHALL BE IN ACCORDANCE WITH DETAIL 1 C3.3



REV	DATE	DESCRIPTION



DOWL
 www.dowl.com
 5510 Longley Lane
 Reno, Nevada 89511
 775-851-4788

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
 ALDER AVE WATER MAIN REPLACEMENT
 ALDER PLAN & PROFILE STA 0+00 TO 4+50

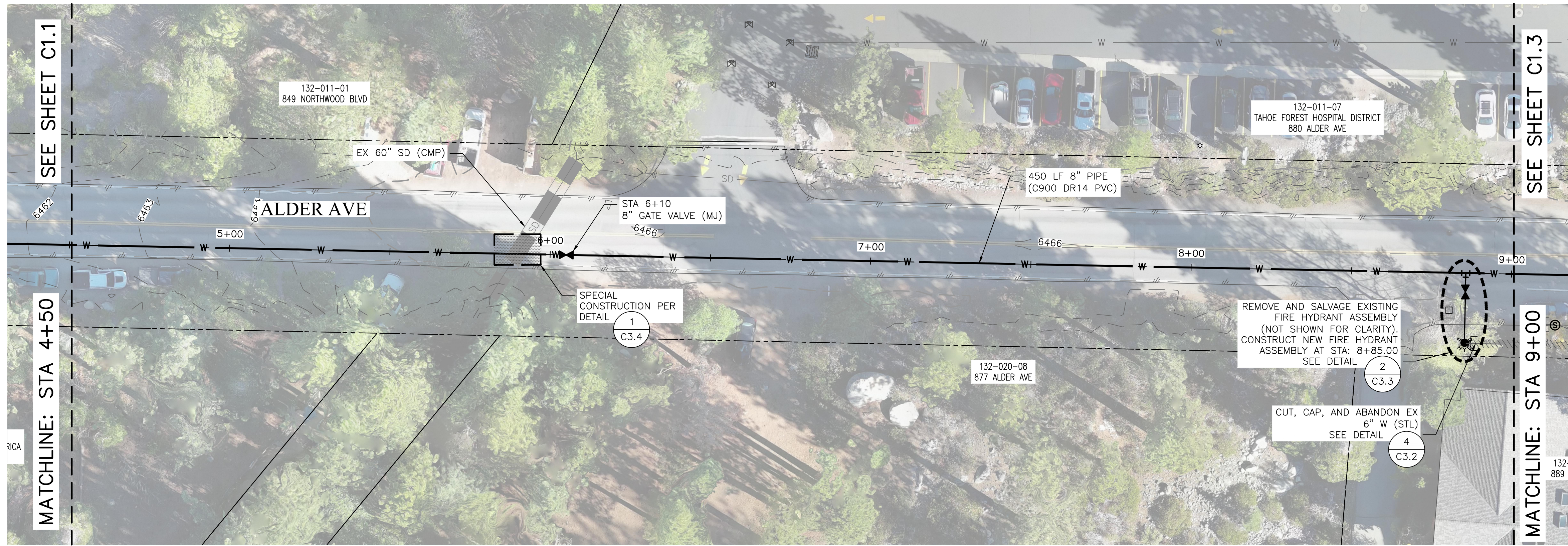
PROJECT	30275
DATE	04/2024
DESIGNED	SG DM
DRAWN	CD

© DOWL 2023
 SHEET
C1.1
 7 OF 15

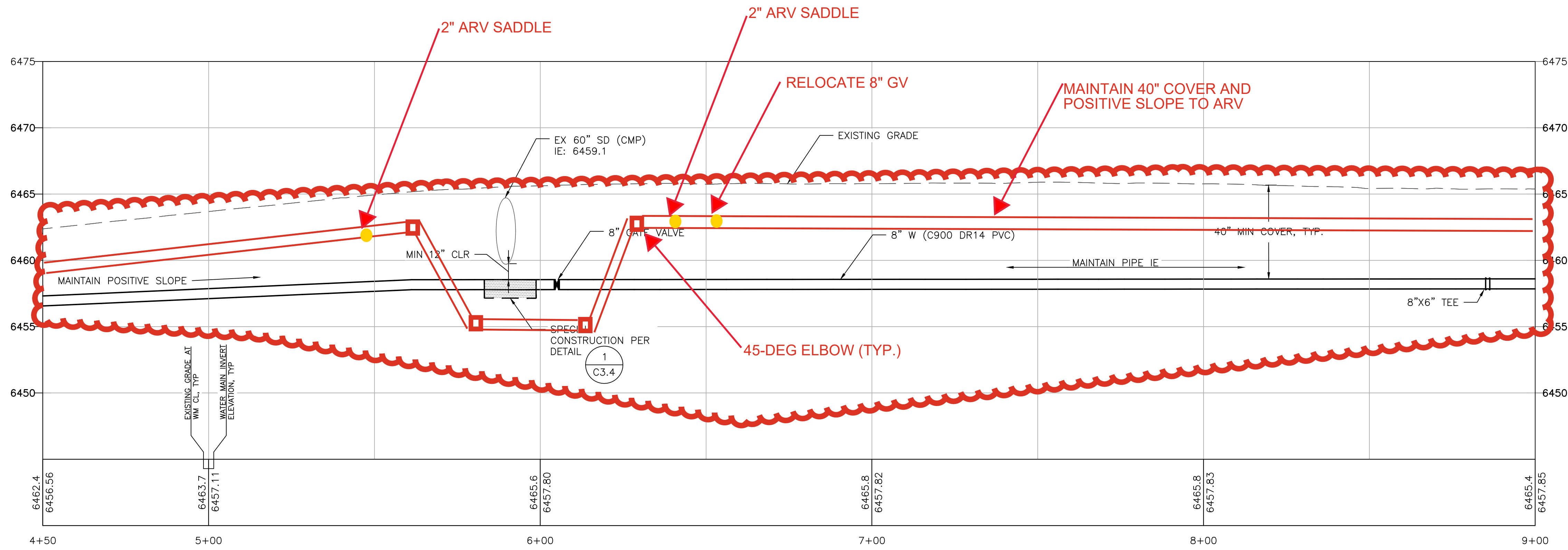
CONFORMED SET

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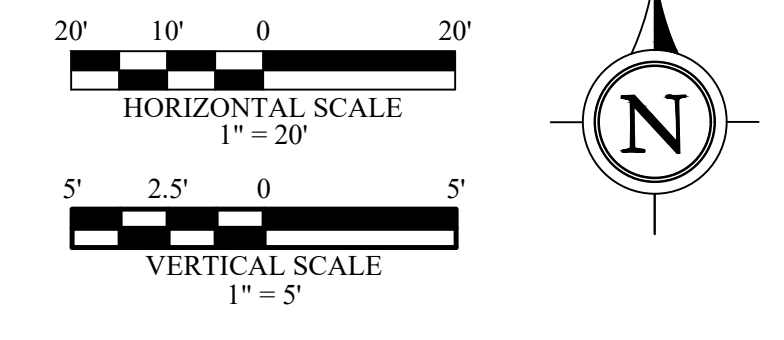
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PLAN



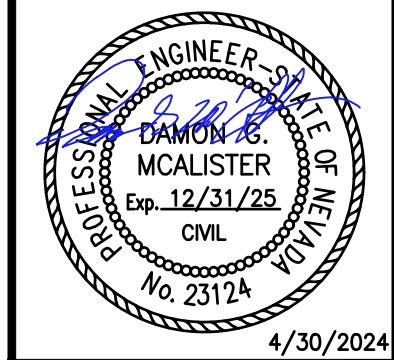
PROFILE



WATER CONSTRUCTION NOTES:

- CONTRACTOR SHALL PROTECT ALL PRIVATE AND PUBLIC UTILITIES FROM DAMAGE WHEN TRENCHING ACROSS OR ADJACENT TO THESE EXISTING UTILITIES.
- EXISTING UTILITY LOCATIONS, INCLUDING CONNECTIONS, FITTINGS, AND SIZES, ARE APPROXIMATE USING THE BEST AVAILABLE INFORMATION. CONTRACTOR SHALL POTHOLE UTILITIES TO VERIFY EXISTING CONDITIONS AT ALL CROSSINGS.
- ALL ACTIVE UTILITY CROSSINGS SHALL HAVE MIN 12" OF CLEARANCE FROM WATER MAIN.
- ALL MECHANICAL JOINTS (MJ) TO PIPE CONNECTION SHALL BE RESTRAINED.
- THRUST BLOCKS SHALL BE IN ACCORDANCE WITH DETAIL 1 C3.2
- PIPE TRENCHING AND ASPHALT SURFACE RESTORATION SHALL BE IN ACCORDANCE WITH DETAILS 2 C3.1 and 4 C3.1
- GATE VALVES SHALL BE IN ACCORDANCE WITH DETAIL 1 C3.3

REV	DATE	DESCRIPTION



4/30/2024

132-0
889 AL

5510 Longley Lane
Reno, Nevada 89511
775-851-4788

DOWL
www.dowl.com

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
ALDER AVE WATER MAIN REPLACEMENT
ALDER PLAN & PROFILE STA 4+50 TO 9+00

INCLINE VILLAGE, NEVADA

PROJECT	30275
DATE	04/2024
DESIGNED	SG DM
DRAWN	CD

© DOWL 2023
SHEET

CONFORMED SET

C1.2

8 OF 15



WESTERN NEVADA SUPPLY
 * * Q U O T A T I O N * *

TO: GERHARDT & BERRY CONST.
 "ALDER AVE. MAIN REPLACE"
 ALDER AVE.
 INCLINE VILLAGE, NV 89451

DATE: 08/08/24 NO. 1121354
 EFFECTIVE 08/08/24 TO 09/08/24

TERMS: 2% 10TH PAGE# 1
 FOB:

JOB:TIM LIST

PREP. BY: CLAYTON EAGLETON
 775-353-0501

REMARKS:

ceagleton@gobluesteam.com

=====

WE ARE PLEASED TO QUOTE YOU ON THE FOLLOWING MATERIAL

Western Nevada Supply Co expressly reserves the right to equitably adjust the quoted price at any time prior to shipment in the event that material costs increase for reasons beyond our control

*** SALES TAX NOT INCLUDED ***

Qty	Part #	Description	Price.....	Extended
1		====> 3" LIST		
1	WVI1305075	3 FLG X FLG RW VLV EPOXY IN/OUT	841.59	841.59
2	WAZ1501006	3 X 1/8 150 FF EPDM NSF GSKT	17.73	35.46
2	WAZ1303135	2-3 150 A307 T2000 BLUE BN&W SET	26.50	53.00
40	PWLPLA9010	3 SDR 11 HDPE PIPE 20' *CFQ*	3.75	150.00
2	PWLPLA0255	3 SDR 11 HDPE MOLDED 45	29.78	59.56
2	PWLPL00080	3 SDR 11 HDPE FLG ADPT W/RING	22.50	45.00
1	WXZ1701022	3 HYMAX CPLG 860-54-0088-16 *NOT RESTRAINED*	277.32	277.32
			SEGMENT 1 TOTAL	1,461.93
2		====> 4" LIST		
1	WVI1304050	4 MJ X FLG RW VLV EPOXY IN/OUT	906.39	906.39
1	WAZ1E01020	4 BOLT NUT GSKT SET TMWA	53.70	53.70
5	WVI1D11137	4 MEGA LUG PVC W/ACCY TMWA	142.44	712.20
40	WPZ1A02050	4 X 20 DR14 CL305 PVC C900 PIPE	9.56	382.40
2	WFI1345003	4 MJ 45 SSB L/A	117.77	235.54
1	WXZ1701031	4 HYMAX GRIP CPLG	485.25	485.25
			SEGMENT 2 TOTAL	2,775.48
			QUOTATION TOTALS	4,237.41

*** SALES TAX NOT INCLUDED ***

THE MATERIAL LIST ABOVE IS QUOTED PER THE PLANS / SPECS PROVIDED TO WNS,
 AND WHETHER SPECIFIED OR NOT WILL BE SUBJECT TO THE ENGINEERS APPROVAL.
 ALL SALES ARE SUBJECT TO SALES TAX.

MEMORANDUM**TO:** Board of Trustees**THROUGH:** Bobby Magee, District General Manager**FROM:** Kate Nelson, Director of Public Works**SUBJECT:** Review, Discuss and Approve an Agreement for the Public Works Billing Software Replacement; FY 2023/24 Capital Improvement Project #2097CO2101; Utilities: Public Works Shared; Vendor: Harris Computer Corporation dba DataWest; in the Amount of \$9,600. (Requesting Staff Member: Director of Public Works Kate Nelson)**RELATED FY 2025
STRATEGIC PLAN****BUDGET INITIATIVE(S):****LONG RANGE PRINCIPLE #1 - SERVICE**

The District will provide superior quality service through responsible stewardship of District resources and assets with an emphasis on the parcel owner and customer experience.

**RELATED DISTRICT
POLICIES, PRACTICES,
RESOLUTIONS OR
ORDINANCES**

Purchasing Policy for Goods and Services 21.1.0; Capital Planning Capital Project Budgeting Policy 13.1.0.

DATE: August 28, 2024**I. RECOMMENDATION**

That the Board of Trustees make a motion to:

1. Approve the Purchase Order Agreement with Harris Computer Corporation dba DataWest for the Amount of \$9,600 and,
2. Direct the General Manager to Sign and Execute the Agreement.

II. BACKGROUND

The fiscal year 2023/24 Capital Improvement Project 2097CO2101 initially allocated \$20,000 to begin the utility billing software conversion process, with a projected \$200,000 earmarked for FY 2024/25 to complete the replacement of the software. However, FY 2024/25 budget adjustments aimed at cost reduction necessitated reevaluating this expenditure. Nevertheless, during the evaluation of potential billing software solutions through various demonstrations, it became

apparent that our current system's customer self-service portal requires enhancement to meet contemporary standards. This portal, critical for customer interaction, was found to lag behind industry norms and customer expectations.

Rather than proceeding with a full software replacement at this time, upgrading the Customer Self Service Portal through an agreement with Harris Computer Corporation dba DataWest for \$9,600 is a strategic investment. This targeted enhancement will elevate customer service, align our system with modern standards, and maintain fiscal responsibility by optimizing existing infrastructure and addressing current needs without the expense of a full-scale software replacement.

III. BID RESULTS

The proposed Purchase Order Agreement for Services complies with the District's Purchasing Policy for Public Works Contracts, Policy 21.1.0.2.2.3 and did not require more than one bid.

IV. FINANCIAL IMPACT AND BUDGET

The proposed agreement with Harris Computer Corporation dba DataWest for the upgrade of the Customer Self Service Portal totals \$9,600. This amount was originally part of the \$20,000 allocated for FY 2023/24. The request is now to carry forward \$9,600 into FY 2024/25 to complete this project.

V. ALTERNATIVES

There are no alternatives presented.

VI. COMMENTS

The Agreement between the District and Harris Computer Corporation dba DataWest has been reviewed and approved by District Legal Counsel. The applicable Nevada Revised Statute (NRS) Statute is 318.199: Rates, tolls and charges for sewerage or water services or products: Schedules; public hearings; adoption of resolution; action to set aside resolution.

VII. BUSINESS IMPACT/BENEFIT

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

VIII. ATTACHMENTS

1. PURCHASE ORDER

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

CIP No. 2097CO2101	Purchase Order No.
CONTRACTOR Harris Computer 62133 Collections Center Drive Chicago, IL 60693-0621	INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT Public Works Department 1220 Sweetwater Road Incline Village, NV 89451 Attn: Diana Robb Phone / Email 775-832-1337 / dcr@ivgid.org

This Purchase Order is subject to the attached terms and conditions, in the following order of precedence. In the event of any conflict between these provisions, the terms and conditions of the lower numbered Exhibit shall prevail.

Exhibit "1": Statement of Work for the Incline Village Self Service Portal Upgrade

Exhibit "2": The License Agreement for Proprietary Information originally executed on March 31, 1993.

Exhibit "3": The Incline Village Standard Terms and Conditions for Purchase Orders

Price: \$9,600

Exhibit "1"
Statement of Work for Customer Portal Upgrade



To: Teri Fitzpatrick
Organization: Incline Village General Improvement District
Email: tsf@ivgid.org
Phone: 775-832-1215

From: Caitlin Freemark
Email: cfreemark@harriscomputer.com
Phone: 343-291-8544

Date: June 13, 2024
Subject: Customer Self Service Portal Upgrade
Price: \$9,600

Service Description: This quote defines the work to be performed by DataWest, an incorporated division of N. Harris Computer Corporation, to perform the services to upgrade the Customer Self Service Portal for Incline Village General Improvement District.

Scope Of Work:

- DataWest will oversee the Project to Upgrade the Customer Self Service Portal that Incline Village currently uses.
- This new upgrade will add the following features:
 - Detailed Transaction History + download
 - Historical Consumption Data Presentment + download
 - Digital forms – Start service, stop service, transfer service, ACH payment
- Promote the changes to Test environment.
- Provide User Acceptance Testing (UAT) support.
- Upon Incline Village’s approval, promote to Live environment.

Assumptions:

- All project activities to be performed remotely.
- Incline Village will provide the appropriate remote access to its network, facilities, and systems as maybe required to perform activities from one of DataWest’s locations. DataWest shall abide by all rules and directions of Incline Village when accessing the district’s network, facilities or systems.
- Upon deployment of the upgrade into the Customer Portal Test environment, **Incline Village will have fifteen (15) business days for acceptance testing**, during which time, issues reported within the 15 days will be resolved at no charge provided they are part of the original scope of work. At that time the upgraded Customer Portal will be promoted to the Live environment on agreement from Incline Village. All changes or issues reported after 5 days will be considered billable, unless a prior arrangement or extension to the acceptance period is made.



- If a project delay is encountered due to external factors outside of DataWest's control, and the above described User Acceptance Testing (UAT) period needs to extend beyond the 5-day period for remediation, DataWest and Incline Village will analyze the results of this external factor on the project timeline to determine if there is a need for a change order to reflect an impact on the project cost or schedule.
- Incline Village resources will be available as required for UAT. It is expected that the human resources will have experience in the day-to-day operations and will work closely with DataWest to resolve issues as required for quick and consistent response to any issues.

Delivery:

Delivery in test environment can take up to 90 days from receipt of signed quote by DataWest. Upon receiving a signed quote, DataWest strives to coordinate and commence all work at the earliest period. Your project manager will contact you within 3 weeks of receipt of signed order and go over the anticipated project schedule during the Discovery/Kick Off Call. You will be given a sign off form that will layout the schedule with start and end dates. Please speak to your Account Manager to confirm the anticipated project start date.

Once the project schedule is reviewed and signed any delays to the schedule could result in additional fees pursuant to change order and delay of predetermined project delivery timeline. Should additional time be required to complete this project at any time, you will be notified and asked for your approval in advance of DataWest completing the incremental work.

Once the upgraded Customer Portal is ready for testing, you will be contacted to test the modification.

Price: \$9,600 for Project Management

This is a fixed price quote based on the scope described above.

If there are material changes to the scope or our understanding of the scope, the price is subject to change. To accept the SOW, sign/initial where indicated and either fax or email a copy to the details noted above.

Price excludes any applicable taxes.

Quote is valid for 60 days from date of delivery. After 60 days the quote will be considered expired and would need to be reassessed and re-quoted if still required.

Payment Terms:

This quotation will require a 100% payment upon receipt of signed order by Harris.

Invoices are payable withing 30 days of receipt



Acceptance Terms:

The work contained within this document is deemed completed and accepted if one of these criteria is met:

- The Upgraded Customer Portal is moved to the Live environment upon Incline Village’s approval.
- 30 days has elapsed from delivery of the Upgraded Customer Portal into the Incline Village Test environment.

Note: Any items requiring support following acceptance of this work is to be logged in TeamSupport via a ticket.

Termination:

Unless DataWest and/or Incline Village exercises its right to terminate this quote due to material breach or default, DataWest must provide, and Incline Village must purchase, services from DataWest for the items defined within this quote.

If Incline Village and/or DataWest exercises its right to terminate this quote due to material breach or default, or Incline Village and/or DataWest terminates this quote without cause,

Incline Village’s obligation includes the following:

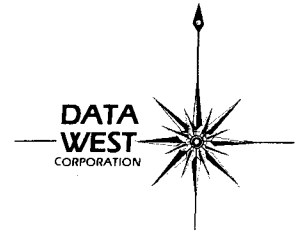
1. If this project is cancelled pursuant to the terms of the governing agreement, return the Software to DataWest and certify, under the hand of a duly authorized officer of the Organization, that all copies of the software or any part thereof, in any form, within the possession or control of the Organization have been returned to DataWest (if applicable).
2. Complete payment for services performed and expenses incurred prior to termination including:
 - a. Any amounts previously invoiced but unpaid;
 - b. Fees for services performed through the termination date which has not been invoiced; and
 - c. Any approved travel and living costs.

DataWest’s obligation includes the following:

1. Provide notice of 10 calendar days for termination without cause. Under no circumstances shall DataWest be liable for any special, indirect, consequential, punitive or incidental damages of any kind and shall not be liable for loss of profits, works stoppage, system failure or malfunction, loss of data or any other damages or losses in connection with this statement of work, even if DataWest has been advised of the possibility of such damages. In any event, DataWest shall not be liable to pay any amount, in the aggregate, that is greater than the fees received by DataWest under this quote.

Exhibit "2"
License Agreement

**LICENSING AGREEMENT
FOR
PROPRIETARY INFORMATION**



This agreement is made this 31st Day of March 1993,
between DATA WEST CORPORATION (DATA WEST), a Colorado
corporation; and

LICENSEE: INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

ADDRESS: 893 Southwood Boulevard
Incline Village, NV 89451

on the terms and conditions set forth herein:

Whereas DATA WEST has developed, created and generated certain computer software programs or is authorized to market programs developed by others, together with operating instructions contained in Users Manuals, which software is physically recorded upon magnetic tapes and/or disks, and certain operating techniques and drawings, all of the foregoing, together with any improvements thereon, being retained by DATA WEST and/or its associate software vendors as secret and confidential information and hereinafter referred to as "Proprietary Information" or "Software", and whereas LICENSEE desires a paid-up license from DATA WEST to use said Proprietary Information and DATA WEST desires that LICENSEE retain such Proprietary Information in confidence;

Now, therefore, in consideration of the premises and the covenants and undertakings hereinafter set forth, the parties agree as follows:

1. LICENSE

DATA WEST agrees to grant to LICENSEE a paid-up license to the said Proprietary Information in perpetuity, and LICENSEE agrees to accept said license and to pay to DATA WEST the license fee set out herein in accordance with the terms and conditions hereof.

2. LICENSE FEE, PAYMENT AND TAXES; TIME AND PLACE OF DELIVERY

A. LICENSEE shall pay to DATA WEST as full consideration for the Proprietary Information set forth in EXHIBIT "A", amounts as scheduled in EXHIBIT "B". To this total license fee shall be added all applicable federal, state, municipal or other government excise, sales, use, occupational, or like taxes now in force or enacted in the future payable by the LICENSEE unless LICENSEE provides DATA WEST a certificate of exemption or similar document

or proceeding that exempts the LICENSEE from the applicable taxes. In the absence of such an exemption, LICENSEE also agrees to pay all applicable taxes on any future software, products or services obtained from DATA WEST.

B. DATA WEST shall deliver the Proprietary Information and LICENSEE shall accept such delivery at the LICENSEE's address as set forth herein.

3. HARDWARE CONFIGURATION

The hardware configuration on which the software will operate will consist of the equipment per EXHIBIT "C" attached.

4. LICENSE AGREEMENT

DATA WEST hereby grants to the LICENSEE the perpetual nonexclusive right to use the software delivered pursuant to this contract, subject to compliance by LICENSEE with all its agreements with DATA WEST. DATA WEST and/or its associate software vendors shall retain full ownership rights to the software, and LICENSEE shall have no rights to the software, or any changes made therein by DATA WEST, except as specifically provided for in writing. DATA WEST hereby agrees that the LICENSEE's use of the software may involve the preparation of data and reports for the LICENSEE, and this use by the LICENSEE is authorized hereby, provided that the processing is done by the LICENSEE's personnel on the LICENSEE's computers or temporary substitute computers. The software may not be used by third parties. DATA WEST hereby agrees to permit the LICENSEE to make copies of the software for backup purposes. The LICENSEE further agrees to take such other reasonable steps as DATA WEST may request from time to time in order to protect DATA WEST's rights and the LICENSEE's rights in the software. The LICENSEE may not sell, lease, transfer, assign, or license the software to a third party without prior written permission from DATA WEST. LICENSEE hereby acknowledges that similar software may be licensed by DATA WEST (or its associate software vendors) to other users.

5. CONTACT PERSON

LICENSEE agrees to designate one person, acceptable to DATA WEST, to represent LICENSEE and help coordinate LICENSEE's personnel during the design, development, installation, and on-going use of LICENSEE's computer system. DATA WEST agrees to designate one person, acceptable to LICENSEE, to represent DATA WEST and help coordinate DATA WEST's personnel during the design, development, installation, and on-going use of LICENSEE's computer system.

6. SOFTWARE INSTALLATION

- A. A certain amount of professional support time is included with the licensed software, as itemized under EXHIBIT "A". It is contemplated that this time will be used substantially for software installation and tailoring. Any time which remains unused following installation of the software may be applied towards training or other support. Any time expended in excess of the allocated time shall be paid for by LICENSEE at the then-current rates set out in the DATA WEST Fee schedule.
- B. LICENSEE will provide to DATA WEST information requested, regarding various aspects of LICENSEE's record storage and processing requirements.
- C. DATA WEST will provide to LICENSEE appropriate Software Specifications and/or Operator Guides for LICENSEE's review.
- D. DATA WEST will install LICENSEE's software on whatever media is mutually agreed upon, and forward this to LICENSEE.
- E. LICENSEE will then be responsible for taking the necessary steps to complete the installation of the software on LICENSEE's equipment, as directed by the Operator Guides and/or DATA WEST staff via telephone.
- F. Conversion of LICENSEE data for use with the licensed software is not included under this agreement, unless specified in EXHIBIT "A" attached.
- G. If, at any time, DATA WEST concludes that LICENSEE's requirements exceed the reasonable capabilities of the software, and if no satisfactory resolution can be reached, then DATA WEST reserves the option to withdraw from this agreement, retaining compensation, at the then current rates for all costs incurred for professional time and out-of-pocket expenses. All other monies paid by LICENSEE to DATA WEST shall be returned. LICENSEE shall return to DATA WEST all software in LICENSEE's possession, along with all specifications, operator guides, and other materials relating to the software.
- H. Provisions in Section 9 of this agreement, relating to proprietary data shall survive this agreement.

7. TRAINING

LICENSEE understands that the software is very sophisticated. While no programming expertise is required to operate the software, it may not be possible for LICENSEE personnel to completely learn proper operation of the software without some training. Training is available by phone or on-site, at LICENSEE's expense in accordance with the then-current DATA WEST Fee Schedule. Operator training time included under this agreement, IF ANY, is itemized as such under EXHIBIT "A". Any time remaining after installation of the software may be applied toward training.

8. WORKING SPACE

In the event that LICENSEE opts for one or more site visits by DATA WEST, LICENSEE agrees to provide DATA WEST staff sufficient working space and sufficient access to the computer system during normal business hours so that DATA WEST may install the software, provide training, or perform such other services as are required.

9. WARRANTY AND LIMITATION OF LIABILITY

DATA WEST warrants that the standard base computer programs and systems will perform as specified in the system specifications and/or Operator Guide(s), for 90 days following the installation of the software, so long as it is operated in accordance with the written instructions of DATA WEST. This warranty shall immediately terminate if such computer programs or systems or associated specifications and manuals are modified in any manner whatsoever. DATA WEST's sole obligation and liability under this warranty shall be to correct computer program software, or manuals so that the software performs as specified in the detail specifications or Operator Guide(s). Training or operational support which may be required to get the software fully implemented are not provided under this warranty. In no event shall DATA WEST be liable for any incidental or consequential damages with regard to this warranty. LICENSEE is responsible to exercise good business practices, procedures, and controls to monitor the software performance, and to notify DATA WEST immediately upon verifying any system "bug".

EXCEPT AS SPECIFICALLY SET FORTH HEREIN, DATA WEST MAKES NO REPRESENTATIONS OR WARRANTIES, EITHER EXPRESS OR IMPLIED, ARISING BY LAW OR OTHERWISE, INCLUDING, BUT NOT LIMITED TO IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT SHALL DATA WEST HAVE ANY OBLIGATION OR LIABILITY ARISING FROM TORT, OR FOR LOSS OF REVENUE OR PROFIT, OR FOR INCIDENTAL OR CONSEQUENTIAL DAMAGES.

10. CONTINUING SUPPORT

DATA WEST agrees to provide, subject to the terms and conditions of this agreement, all of the expertise and/or resources at its disposal to assist LICENSEE in restoring the computer software to full operation as quickly as practical after any system failure. DATA WEST's SystemCare software support plan shall automatically commence immediately upon final completion of training of LICENSEE personnel by an authorized DATA WEST representative. In consideration for SystemCare, LICENSEE will pay a fee in accordance with the then-current DATA WEST rates for this service, plus any applicable taxes. The periodic SystemCare fee for the licensed software, as of the date of this agreement, is set forth in EXHIBIT "A". SystemCare coverage may be cancelled by LICENSEE on any anniversary date of this agreement upon at least 30-days advance written notice to DATA WEST. In the event of cancellation of SystemCare coverage by LICENSEE, or in the absence of appropriate training, or prior to completion of training, support will be provided on a "time and materials" basis at the rates set forth in the then-current DATA WEST Fee Schedule.

BENEFITS AND CONDITIONS OF SYSTEMCARE SUPPORT PLAN

The services and materials to be provided by DATA WEST to LICENSEE enrolled for SystemCare are subject to the following terms and conditions:

A. System supported

The system supported will consist of software licensed by LICENSEE from DATA WEST, such software to be in the form as originally obtained or as modified by DATA WEST.

B. Services

1. Priority Services

All services and supplies provided under SystemCare will be so provided as expeditiously as possible and in priority over any other party's system support requirements which are not covered by SystemCare.

2. Limited Liability

DATA WEST's sole obligation and liability under SystemCare shall be to provide its expertise to assist LICENSEE to identify any system failure, and correct programs, software or manuals so that the system performs as specified in the system documentation. In no event shall DATA WEST be liable for any incidental or consequential damages.

3. System Failure

DATA WEST agrees to assist LICENSEE to the best of its ability, in the isolation and resolution of any and all system failures, including but not limited to programming errors, operator errors, procedural errors, and power failures. DATA WEST will assist LICENSEE verbally, via telecommunications link (if available), or on-site, if mutually deemed necessary, in an attempt to restore LICENSEE's system to full operation. While DATA WEST will make every reasonable effort to recover any data lost due to the system failure, DATA WEST does not guarantee that its efforts will be successful. Restoration of any destroyed or defective data is the sole responsibility of LICENSEE.

4. Program Corrections

From time to time, program corrections may be issued which may be applicable to LICENSEE software.

- a. Under SystemCare, DATA WEST will notify LICENSEE if it believes program corrections are likely to be required. DATA WEST will implement program corrections on LICENSEE software either at LICENSEE site, via telecommunications link, or by program diskette, as may be agreed upon.
- b. DATA WEST will make its best efforts to ensure program corrections will rectify the identified system error; however, DATA WEST's sole obligation in the event the program correction is itself in error, is to issue a revised program correction.

5. System Application Enhancements

From time to time, DATA WEST will release System Application Enhancements, which are designed to improve the application functions of the system. System Application Enhancements will be provided free of charge to clients who have kept their SystemCare coverage continuously in force, and are current in their account with DATA WEST. Other clients may obtain Enhancement releases by paying a designated fee, to be announced for each enhancement as it is released.

6. Other System Support Activities:

All other system support activities will be charged at the rates set forth in the then-current DATA WEST Fee Schedule.

C. Exclusions from SystemCare Support Plan

The services provided and fees assessed for such services rendered by DATA WEST under the SystemCare Support Plan are limited to the above. Services not covered by the Plan include but are not limited to:

1. Any support activities necessitated by a change in LICENSEE's computer hardware configuration.
2. Major upgrades of any application software, at the discretion of DATA WEST.
3. Custom programming and/or the modification of standard base programs or data bases.
4. Any expenses, including travel and lodging costs, incurred during any on-site visit, whether or not the visit was caused by a problem covered by SystemCare.
5. Any support activities necessitated by LICENSEE's failure to follow adequate back-up and/or recovery procedures.
6. The support of any software, program, or data base, not obtained from DATA WEST.
7. Any support effort deemed by DATA WEST to substantially comprise training activity. It is understood that the intent of the SystemCare Support Plan is to provide for resolution of problems, not training of LICENSEE personnel. Training will be provided as requested, at rates quoted on the prevailing DATA WEST Fee Schedule.

8. Expenses incurred by DATA WEST for supplies, data media, shipping charges, etc., in the support of LICENSEE software as identified in this agreement.

9. Long-distance telephone expenses incurred during remote support activities.

D. Fee Payment

Payment to DATA WEST for services to be rendered under the terms of SystemCare shall be made quarterly in advance, or as may otherwise be arranged.

11. GENERAL

A. NOTICE - All notices which LICENSEE or DATA WEST may have cause to give to the other shall be addressed to the party at the address provided herein.

B. APPLICABLE LAW - This agreement shall be interpreted and enforced pursuant to the laws of the State of Colorado, United States of America, and any action relating to this agreement may at the option of DATA WEST be brought in Durango, La Plata County, Colorado, United States of America. It is agreed by and between the parties that this agreement was executed in the State of Colorado, United States of America.

C. RISK OF LOSS - After delivery of the system to the LICENSEE, LICENSEE shall be responsible for protecting the system from risk of loss, damage or destruction. In the event of such loss, damage or destruction, the items of the system so lost, damaged or destroyed will be replaced by DATA WEST, so far as is possible and practical, at the request and expense of the LICENSEE.

D. NO JOINT VENTURE - Nothing contained in this agreement shall be construed to imply that a joint venture or partnership is created by and between the parties hereto.

E. SOLICITATION OF EMPLOYEES - Neither DATA WEST nor LICENSEE shall directly or indirectly induce any officer, agent or employee to leave the employ of the other party without that other party's written consent.

F. ATTORNEY'S FEES - In the event that DATA WEST retains an attorney to enforce this agreement, DATA WEST shall be entitled to recover, in addition to any other relief available at law or equity, its expenses, court costs, and reasonable attorney's fees.

- G. FORCE MAJEURE - DATA WEST shall not be liable for failure to perform any obligation under this contract where such failure arises from causes beyond DATA WEST's exclusive control, including (but not limited to) such causes as war; civil commotion; force majeure; acts of a public enemy; sabotage; vandalism; accident; statute; ordinances; embargoes; government regulations; priorities or allocations; interruption or delay in transportation; inadequacy, shortage or failure of supply of materials, equipment, fuel or electrical power; labor controversies (whether at DATA WEST's office or elsewhere); shut-downs for repairs; natural phenomena; whether such cause exists on the effective day hereof, or arises thereafter, or from compliance with any order or request of the United States Government or any officer, department, agency, committee or instrumentality or thereof.
- H. This agreement is subject to approval by any associate software vendors of DATA WEST who produced and own proprietary information incorporated in the system set forth in EXHIBIT "A". Said associate vendors may have special conditions relating to their proprietary information. These conditions are set out in EXHIBIT "D" which, if applicable, is attached hereto and by reference made a part hereof.
- I. ENTIRE AGREEMENT - This agreement constitutes the entire agreement between LICENSEE and DATA WEST and supersedes and cancels any and all prior agreements or proposals, written or oral, between the parties relating to the subject matter hereof. Any amendments, addenda, alterations or modifications to the terms or conditions of this Agreement shall be in writing and signed by both parties.
- J. ASSIGNMENT - Neither this agreement, nor any interest herein may be assigned by LICENSEE without DATA WEST's prior written consent.
- K. ARBITRATION - Any controversy, dispute or question arising out of, in connection with, or in relation to this agreement or its interpretation, performance, or nonperformance, or any breach thereof may at the option of DATA WEST, be determined by arbitration in accordance with the rules of the American Arbitration Association. The cost and expenses of such arbitration, including the compensation of the arbitrators and the stenographer employed by them, shall be paid by the party against whom the arbitrator renders a decision. The decision of the arbitrator shall be final and binding upon the parties hereto and may be entered as a final decree or judgment in

any court of competent jurisdiction. After the making of the award, which may include an award of damages, by the arbitrator as herein provided, either of the parties to this agreement shall have the right to commence an action in any court of competent jurisdiction to enforce the award rendered hereunder. The party against whom judgment is rendered agrees to pay reasonable attorney's fees and costs, as well as any other damages sought.

- L. CURRENCY - All money terms referenced shall be in United States funds at face value.
- M. The parties agree to the payment schedule set out in EXHIBIT "B". LICENSEE acknowledges that ongoing use of the software without payment in full will constitute a material breach of this agreement. LICENSEE understands that the software contains an expiration date, following which the software will not be operable. Upon payment in full by LICENSEE, the software expiration date will be removed by DATA WEST, allowing perpetual ongoing use of the software by LICENSEE.
- N. In the event of default by the LICENSEE in payment of any sum to DATA WEST when due, or in the performance of any of its obligations under this agreement, DATA WEST shall have the option to terminate all software support to LICENSEE, until such time as the default(s) be cured.
- O. In the event of any finding that any provision of this agreement is void, illegal, or unenforceable, the remainder of the provisions shall remain in force.

12. PROPRIETARY DATA

DATA WEST acknowledges that during discussions with the LICENSEE leading up to this agreement and during and following the period of installation, certain proprietary data of the LICENSEE may become known to DATA WEST. DATA WEST agrees to safeguard this proprietary information with the same degree of care that it accords to DATA WEST's own proprietary data. In particular:

- A. DATA WEST or any of DATA WEST's employees or agents shall not divulge, transfer, assign, sell, license, franchise, sublease, or otherwise convey the identified LICENSEE proprietary data in any form to a third party, person or organization except as may be specifically agreed to in writing by LICENSEE.
- B. In the event DATA WEST shall attempt to use or convey any portion of the identified LICENSEE proprietary data in a manner contrary to the terms of this agreement, LICENSEE shall have the right, in addition to any other remedies

available to it, to injunctive relief enjoining such acts, it being acknowledged that other remedies are inadequate.

LICENSEE acknowledges that the computer programs, manuals and related data incorporated herein are proprietary information of DATA WEST and/or its associate vendors, who retain full ownership rights thereto. LICENSEE agrees to safeguard this proprietary information with the same degree of care that it accords to LICENSEE's own proprietary data. In particular:

- A. LICENSEE's employees or agents shall not divulge, transfer, assign, sell, license, franchise, sublease, or otherwise convey the proprietary information or any portion thereof whether in printed, magnetic or any other form to any third party, person, or organization except as may be specifically agreed to in writing by DATA WEST.
- B. In the event LICENSEE shall attempt to use or convey the proprietary information or any duplication or modification thereof in a manner contrary to the terms of this agreement, DATA WEST and/or its associate vendors shall have the right, in addition to any other remedies available to it, to injunctive relief enjoining such acts, it being acknowledged that other remedies are inadequate.

IN WITNESS WHEREOF, the parties hereto have set their hands the day and date of the year first set forth above.

DATA WEST CORPORATION
1061 East Second Avenue
P.O. Box 2064
Durango, CO 81302

INCLINE VILLAGE GENERAL
IMPROVEMENT DISTRICT
893 Southwood Boulevard
Incline Village, NV 89451

Reviewed and approved as to form:

BY: R.K. Ptolemy
TITLE: PRESIDENT

ATTEST: Richard Lyndell Brown

Patrick L. Finnigan
PATRICK L. FINNIGAN
Director of Administrative Services
Noel E. Manoukian, Ltd.
NOEL E. MANOUKIAN, LTD.
General Counsel

Agreed by:

Bennie Ferrari
BENNIE FERRARI
Chairman

Cliff McGough
CLIFF MCGOUGH
Secretary

DATE: 3-30-93

DATA WEST CONTACT PERSON:
MARK DALSASS

TELEPHONE #: (303) 259-2330

DATE: 3-31-93

LICENSEE CONTACT PERSON:
NANCY MATTE

TELEPHONE #: (702) 832-1203
or 832-1209

DATA WEST CORPORATION & INCLINE VILLAGE GENERAL IMPROVEMENT DIST.

EXHIBIT A

Proprietary Computer Programs, Products and Services

1. BILLMASTER Billing/Information System (Version 4.0)
2. RADIX AUTOMATIC METER READER Interface To BILLMASTER
3. Niakwa Run Time Package - (4-user NOVELL Version 3.2)
4. Support Services Included:
 - Installation/Customization time: 32 Hours
 - Training (on site, 1 visit): 16 Hours
(Travel expenses not included)
 - Complete set of Operator guides
 - Complete warranty coverage during warranty period
(i.e. correction of any software errors).
 - Copy of Licensee's software kept at Data West facilities
for back up purposes.
 - SystemCare Software Support coverage from April 20 through
June 30, 1993.
5. Automatic Data Conversion of billing customer master files.

TOTAL SYSTEM LICENSE & CONVERSION FEE: \$ 13,436.

On-going SystemCare Support Coverage: \$ 110./monthly

(Travel Expenses, if any, Not Included)

DATA WEST

Initials RKP

Date 3-30-93

LICENSEE

Initials BJH

Date 3/31/93

DATA WEST CORPORATION & INCLINE VILLAGE GENERAL IMPROVEMENT DIST.

EXHIBIT B

System Installation & Payment Schedule:

<u>PAYMENT SCHEDULE</u>	<u>PERCENTAGE</u>	<u>AMOUNT</u>
Down payment (upon contract signing)	60%	\$ 8,061.60
Upon Installation	40%	\$ 5,374.40
TOTAL LICENSE FEE		<u>\$13,436.00</u>

EXHIBIT C

Computer System:

Software will Operate on the following equipment:

Computer(s)/Terminal(s) with adequate memory and disk storage capacity acting as workstation(s)/server, approved by Novell Inc. for Novell NetWare v3.11 or later.

Note: Installation and on-going support will require a 2400 Baud Modem and PCAnywhere Telecommunications package, version 4.5.

Billmaster: 4 users (Max)

Software License Fees are based in part on usage (i.e. number of concurrent users). More users may be added at any time upon payment of nominal additional License Fees.

DATA WEST

Initials RKP

Date 3-30-93

LICENSEE

Initials BT

Date 3/31/93

ADDENDUM

This is an Addendum to the Licensing Agreement for Proprietary Information between DATA WEST CORPORATION (DATA WEST) and Incline Village General Improvement District (LICENSEE), to which this is attached. Said Agreement is hereby amended as follows:

1. DATA WEST agrees to defend, at its expense, any suits against LICENSEE based upon a claim that any products furnished hereunder directly infringes a U.S. patent or copyright, and to pay costs and damages finally awarded in any such suit, provided that LICENSEE promptly notifies DATA WEST in writing and at LICENSEE's request and expense is given control of said suit and all requested assistance for defense of same. If the use or sale of any such product furnished hereunder is enjoined as a result of such suit, DATA WEST, at its option, and at no cost to LICENSEE shall obtain for DATA WEST the right to use or sell or substitute an equivalent product to make it non-infringing or substitute an equivalent product reasonably acceptable to LICENSEE and extend this indemnity thereto or, if none of the forgoing remedies are reasonably available to DATA WEST, accept return of the product and reimburse LICENSEE the full purchase price therefor less a reasonable charge for reasonable wear and tear. This indemnity does not extend to any suit based upon any infringement or alleged infringement of any patent or copyright by the combination of any product(s) furnished by DATA WEST and other elements nor does it extend to any product(s) of LICENSEE's design or formula.
2. DATA WEST shall deliver a substantially complete installation of BILLMASTER 4.0 within 120 days after complete execution of this Agreement.
3. Failure by DATA WEST to substantially complete installation of BILLMASTER 4.0 will allow LICENSEE the option to terminate this agreement and receive a full refund of all monies paid to DATA WEST. This option must be exercised within 60 days following software installation. Thereafter, the installation shall be considered to have been fully accepted by LICENSEE.
4. The Anniversary date of LICENSEE'S SystemCare Software Support plan shall be considered to be July 1 of each year.

5. Paragraph 4, second to the last sentence, is modified to read as follows: "The LICENSEE may not sell, lease, transfer, assign or license the software to a third party without prior written permission from DATA WEST, which permission shall not be unreasonably withheld.
6. Paragraph 5. Add: "Either party may change their official contact person at any time, as staffing changes may require."
7. Paragraph 9, second sentence, is modified to read as follows: "This warranty shall immediately terminate if any such computer programs or systems or associated specifications and manuals are modified in any manner whatsoever by anyone other than Data West."
8. Paragraph 11.B is modified such that this agreement shall be interpreted and enforced pursuant to the laws of the state of Nevada, and any action relating to this agreement shall be brought in Reno, Nevada.
9. Paragraph 11.F is modified to read as follows: "ATTORNEY'S FEES - In the event that either party retains an attorney to enforce this agreement, the prevailing party shall be entitled to recover, in addition to any other relief available at law or equity, its expenses, court costs, and reasonable attorney's fees."
10. Paragraph 11.K is modified to provide for arbitration at the option of either party.

DATA WEST

Initials RKP

Date 3-30-93

LICENSEE

Initials BJA

Date 3/31/93

Exhibit "3"

PURCHASE ORDER TERMS AND CONDITIONS FOR SERVICES

1. Acceptance; Entire Agreement. This purchase order for services issued by the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT ("DISTRICT") to the Contractor designated in the purchase order must be promptly accepted.

2. Compensation. Contractor shall be paid on a time and materials or firm fixed fee basis, as may be agreed upon by the parties as described in this Purchase Order, or in documents attached hereto and hereby made a part hereof, within 30 days of receipt of invoice. If the work is performed on a time and materials basis, the invoice shall include a detailed description of the work performed, labor hours and materials.

3. Compliance with Law. Contractor shall comply with all applicable laws and regulations of the federal, state and local government. DISTRICT shall assist Contractor, as requested, in obtaining and maintaining all permits required of Contractor by Federal, State and local regulatory agencies. Contractor is responsible for all costs of clean up and/or removal of hazardous and toxic substances spilled as a result of his or her work.

4. Standard of Care. The Contractor shall perform the work in accordance with generally accepted professional practices and principles and in a manner consistent with the level of care and skill ordinarily exercised by members of the profession practicing under similar conditions. Contractor shall also comply with State and Federal environmental and safety regulations as they apply to the scope of work.

5. Insurance. Contractor shall take out and maintain: A. Commercial General Liability Insurance, of at least \$1,000,000 per occurrence/ \$2,000,000 aggregate for bodily injury, personal injury and property damage, naming DISTRICT as an Additional Insured; B. Automobile Liability Insurance for bodily injury and property damage including coverage for owned, non-owned and hired vehicles, of at least \$1,000,000 per occurrence for bodily injury and property damage; C. Workers' Compensation in compliance with applicable statutory requirements and Employer's Liability Coverage of at least \$1,000,000 per occurrence; and D. Contractors providing professional services shall provide Professional Liability (Errors and Omissions) Insurance of at least \$1,000,000. Insurance carriers shall be licensed or authorized to do business in Nevada.

6. Indemnification. The Contractor shall indemnify and hold harmless DISTRICT, its officials, officers, agents and employees from and against any and all claims, liabilities, expenses or damages, including reasonable attorneys' fees, for injury or death of any person, or damage to property, or interference with use of property, or patent infringement or fees for use of patented items, or any claim of the Contractor or a subcontractor for wages or benefits which arise in connection with the performance of the Contract, except to the extent caused or resulting from the active or sole negligence or willful misconduct of DISTRICT. The foregoing indemnity includes, but is not limited to, the cost of prosecuting or defending such action with legal counsel acceptable to DISTRICT and DISTRICT's attorneys' fees incurred in such an action. If Contractor's obligation to defend, indemnify,

and/or hold harmless arises out of Contractor's performance

of "design professional" services subject to NRS 338.155, then, and only to the extent required by NRS 338.155, which is fully incorporated herein, Contractor's indemnification obligation shall be limited to the extent that such liabilities, damages, losses, claims, actions or proceedings are caused by the negligence, errors, omissions, recklessness or intentional misconduct of the Contractor or its employees and agents. Moreover, while Contractor shall not be required to initially defend the District, Contractor, if adjudicated to be liable by a trier of fact, the Contractor shall be reimburse the District or the attorney's fees and costs incurred by the District defending the action in an amount which is proportionate to the liability of the Contractor. In consideration of the award of this contract, the Contractor agrees to waive all rights of subrogation against the District, its officials, employees, agents and authorized volunteers for losses arising from the work performed by the Contractor for the District.

7. Contract Terms. Nothing herein shall be construed to give any rights or benefits to anyone other than DISTRICT and the Contractor. The unenforceability, invalidity or illegality of any provision(s) of this Contract shall not render the other provisions unenforceable, invalid or illegal. Notice may be given or delivered by depositing the same in any United States Post Office, certified mail, return receipt requested, postage prepaid, addressed to the parties to the addresses set forth in the purchase order. Contractor shall not assign, sublet, or transfer this Contract or any rights under or interest in this Contract without the written consent of DISTRICT, which may be withheld for any reason. Contractor is retained as an independent contractor and is not an employee of DISTRICT. No employee or agent of Contractor shall become an employee of DISTRICT. This Contract may not be modified or altered except in writing signed by both parties hereto. This Purchase Order is not intended to and will not preclude Contractor's employees from exercising available rights under the DISTRICT's Whistleblower Policy and associated procedures for reporting suspected misconduct, as that term is defined in the Whistleblower Policy. All reports of suspected misconduct will be handled by the DISTRICT in accordance with the Whistleblower Policy.

8. Notice of Labor Dispute. Whenever Contractor has knowledge that an actual or potential labor dispute may delay performance under this purchase order, Contractor shall immediately notify and submit all relevant information to DISTRICT.

9. Changes. By written notice, DISTRICT may from time to time, direct work suspension or make changes in quantities, drawings, designs, specifications, place of delivery or delivery schedules, methods of shipment and packaging, and property and services furnished to DISTRICT by Contractor. If such change causes an increase or decrease in the price of this purchase order or in the time required for performance, Contractor or DISTRICT shall promptly notify the other party thereof and assert its claim for adjustment within thirty (30) days after the change is ordered, and an equitable adjustment shall be made. However, nothing in this clause shall excuse the Contractor from proceeding immediately with the purchase order as changed.

10. Obligations. Contractor shall be solely responsible for providing all materials, labor, tools, equipment, water, light, power, transportation, superintendence, and temporary

construction of every nature and all other services and all facilities necessary to execute, complete, and deliver the work within the specified time.

11. Damage to District Facilities. Damage to DISTRICT or public facilities or private property caused by the Contractor or by its subcontractors during performance of services shall be repaired and/or replaced in kind at no cost to the DISTRICT.

12. Site Safety and Cleanup. The project site shall be kept clean and free of hazards at all times during performance of services. After and installation is completed at the site, as applicable, Contractor shall clean the surrounding area to the condition prior to delivery and installation.

13. Installation. If the Contractor is responsible for providing installation services, finished installation work and/or equipment shall be subject to final inspection and acceptance or rejection by the DISTRICT.

SIGNATURE PAGE – PURCHASE ORDER

[SIGNATURE PAGE FOLLOWS]

OWNER:
INCLINE VILLAGE G. I. D.
Agreed to:

By: _____
Bobby Magee
General Manager

Date

Reviewed as to Form:

Sergio Rudin
District General Counsel

Date

CONTRACTOR:

Agreed to:

By:  _____
Signature of Authorized Agent
Andrew Jordan Executive Vice President

Print or Type Name and Title

8/20/2024

Date

MEMORANDUM

TO: Board of Trustees

THROUGH: Bobby Magee, District General Manager

FROM: Kate Nelson, Director of Public Works

SUBJECT: Review, Discuss, and Approve Agreement for the SR28 Mill and Overlay Project for the Emergency Water Main Repair at Natural Grocers; FY 2024/25 Public Works; Utilities: Water; Operating #20002224-7505 in the Amount of \$45,225.30. (Requesting Staff Member: Director of Public Works Kate Nelson)

RELATED FY 2023 STRATEGIC PLAN BUDGET INITIATIVE(S):

LONG RANGE PRINCIPLE #5 – ASSETS AND INFRASTRUCTURE

The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation venues, facilities, and services.

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES

Board Policy 21.2.0 Purchasing Policy for Public Works Contracts.

DATE: August 28, 2024

I. RECOMMENDATION

That the Board of Trustees make a motion to:

1. Award the Construction Contract to F.W. Carson Co. in the amount of \$45,225.30 and,
2. Direct the General Manager to sign and execute the Agreement.

II. BACKGROUND

The existing 6-inch fire hydrant (FH) lateral that crosses State Route 28 (SR28) at Christmas Tree Village and Natural Grocers was an original steel pipe and was observed during adjacent water main repairs to be in a failed state due to

age and corrosion. The FH lateral was replaced by Gerhardt & Berry Construction in August 2024. Following the hydrant lateral replacement, conditions in the NDOT Emergency Encroachment Permit require reinstatement of the specific open-graded asphalt (OGA) surface course to match the new surface completed by NDOT in 2023.

OGA is a specialized material with strict, ambient temperature restrictions for placement. For this reason, the reinstatement was unable to be completed at the time of FH lateral repair completed under separate contract by Gerhardt & Berry because the FH lateral was replaced during night work when the 60-degree temperature requirement was unlikely to be met.

III. BID RESULTS

The District solicited cost proposals from four companies and received three responsive proposals. The following table summarizes the cost proposals received, with F.W. Carson Co. submitting the lowest proposal.

Company	Cost
F.W. Carson	\$42,225.30
Granite Construction	\$86,587.00
West Coast Paving	\$51,400.00
Sierra Nevada Construction	Declined to submit

IV. FINANCIAL IMPACT AND BUDGET

The District's approved water utility operating budget GL #20002224-7505 for FY 2024/25 includes funding for street cut permits and repair costs in the amount of \$150,000.

V. ALTERNATIVES

There are no alternatives presented. The open-grade mill and overlay is required per the NDOT Emergency Temporary Occupancy Permit obtained for the emergency water main repair on SR28 at Natural Grocers.

VI. COMMENTS

The construction agreement between the District and F.W. Carson Co. was reviewed and approved by District Legal Counsel. Attachment 1

VII. BUSINESS IMPACT/BENEFIT

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

VIII. ATTACHMENTS

1. SFA - FW Carson - SR28 Mill & Overlay_bbk1_20240821

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

**SHORT FORM CONSTRUCTION CONTRACT
BETWEEN INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
and
F.W. CARSON COMPANY
for
CONSTRUCTION SERVICES**

1. PARTIES AND DATE.

This Contract is made and entered as of August 29, 2024 by and between the INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT, a Nevada general improvement district (“District”) and F.W. CARSON COMPANY (“Contractor”). District and Contractor are sometimes individually referred to as “Party” and collectively as “Parties” in this Contract.

2. RECITALS.

2.1 District. District is a general improvement district organized under the laws of the State of Nevada, with power to contract for services necessary to achieve its purpose.

2.2 Contractor. Contractor desires to perform and assume responsibility for the provision of certain construction services required by the District on the terms and conditions set forth in this Contract. Contractor represents that it is duly licensed and experienced in providing construction services relating to the mill and overlay of NDOT-approved bituminous open-graded surfacing, that it and its employees or subcontractors have all necessary licenses and permits to perform the services in the State of Nevada, and that it is familiar with the plans of District.

2.3 Project. District desires to engage Contractor to render such services for the State Route 28 Open-Graded Mill & Overlay (“Project”) as set forth in this Contract.

2.4 Project Documents. Contractor has obtained, and delivers concurrently herewith, all insurance documentation, as required by the Contract. By reference herein, Contractor agrees to review and comply with the District’s Ordinances and *Standard Specifications for Road and Bridge Construction* (the “Silver Book”) and the *Manual on Uniform Traffic Control Devices* (MUTCD).

3. TERMS

3.1 Incorporation of Documents. This Contract includes and hereby incorporates in full by reference the following documents, including all exhibits, drawings, specifications and documents therein, and attachments and addenda thereto:

- Schematic Site Plan (Exhibit “A”)
- Contractor’s Pricing from Proposal, dated August 02, 2024 (Exhibit “B”)

3.2 Contractor’s Basic Obligation; Scope of Work. Contractor promises and agrees, at its own cost and expense, to furnish to the District all labor, materials, tools, equipment, services, and incidental and customary work necessary to fully and adequately complete the Project, including all structures and facilities necessary for the Project or described in the Contract (hereinafter sometimes referred to as the “Work”), for a Total Contract Price as specified in Section 3.7 of and pursuant to this Contract. All Work shall be subject to, and performed in accordance with the above referenced documents, as well as the exhibits attached hereto and

incorporated herein by reference. The plans for the Work are further depicted in Exhibit "A" attached hereto and incorporated herein by this reference.

The Work is generally described as follows:

Mill existing road surface to a depth of one inch (1") from existing grade and shall include the full road width curb to curb, laterally, and 75-feet, longitudinally; placement of 1-inch thick bituminous open-graded surfacing for the full milled area to match existing finish grade; bituminous open graded surfacing shall be a current, NDOT-approved open-graded mix design per Section 401 and 403 of the NDOT Silver Book; temporary lowering and final set of three existing valve boxes including placement of new concrete collars; final reinstatement of center-line and fog line striping per Section 632 of the NDOT Silver Book; location of the work is on State Route 28 in Incline Village, Washoe County, Nevada.

3.2.1 Change in Scope of Work. Any change in the scope of the Work, method of performance, nature of materials or price thereof, or any other matter materially affecting the performance or nature of the Work shall not be paid for or accepted unless such change, addition or deletion is approved in writing by a valid change order executed by the District. Should Contractor request a change order due to unforeseen circumstances affecting the performance of the Work, such request shall be made within five (5) business days of the date such circumstances are discovered or shall waive its right to request a change order due to such circumstances. If the Parties cannot agree on any change in price required by such change in the Work, the District may direct the Contractor to proceed with the performance of the change on a time and materials basis.

3.3 Period of Performance.

3.3.1 Contract Time. Contractor shall perform all Work under this Contract starting after September 03, 2024 and be complete by October 04, 2024 ("Contract Time"). Contractor shall perform its Work in strict accordance with any completion schedule, construction schedule or project milestones developed by the District. Contractor agrees that if such Work is not completed within the aforementioned Contract Time and/or pursuant to any such completion schedule, construction schedule or project milestones developed pursuant to provisions of the Contract, it is understood, acknowledged and agreed that the District will suffer damage.

3.3.2 Force Majeure. Neither District nor Contractor shall be considered in default of this Contract for delays in performance caused by circumstances beyond the reasonable control of the non-performing party. For purposes of this Contract, such circumstances include but are not limited to, abnormal weather conditions; floods; earthquakes; fire; pandemics or epidemics; war; riots and other civil disturbances; strikes, lockouts, work slowdowns, and other labor disturbances; sabotage or judicial restraint. Should such circumstances occur, the non-performing party shall, within a reasonable time of being prevented from performing, give written notice to the other party describing the circumstances preventing continued performance and the efforts being made to resume performance of this Contract. Contractor's exclusive remedy in the event of delay covered under this section shall be a non-compensable extension of the Contract Time.

3.3.3 Liquidated Damages. Contractor and District recognize that time is of the essence, and that District will suffer financial and other losses if the Work is not completed in the Contract Time, as may be modified by mutual agreement of the parties. The parties also recognize the delays, expense, and difficulties involved in proving, in a legal or arbitration proceeding, the

actual loss suffered by District if the Work is not completed on time. Accordingly, instead of requiring any such proof, District and Contractor agree that as liquidated damages for delay (but not as a penalty), Contractor shall pay to District two-hundred and fifty dollars (\$250.00) for each working day beyond the Contract Time that the Work is not completed, without an extension of time approved by the District in writing. If District recovers liquidated damages for a delay in completion by Contractor, such liquidated damages are District's sole and exclusive remedy for such delay, and District is precluded from recovering any other damages, whether actual, direct, excess, or consequential, for such delay, except for special damages (if any) specified in this Contract.

3.3.4 Hours of Work. Working hours, including equipment "warm up," shall occur between 7 a.m. and 7 p.m. Monday through Friday. Only emergency work may occur on Saturdays, with prior approval of District.

3.4 Standard of Performance; Performance of Employees.

3.4.1 Contractor shall perform all Work under this Contract in a skillful and workmanlike manner, and consistent with the Contract Documents and the standards generally recognized as being employed by professionals in the same discipline in the State of Nevada. Contractor represents and maintains that it is skilled in the professional calling necessary to perform the Work. Contractor warrants that all employees and subcontractors shall have sufficient skill and experience to perform the Work assigned to them. Finally, Contractor represents that it, its employees, and its subcontractors have all licenses, permits, qualifications and approvals of whatever nature that are legally required to perform the Work, including any required business license, and that such licenses and approvals shall be maintained throughout the term of this Contract. As provided for in the indemnification provisions of this Contract, Contractor shall perform, at its own cost and expense and without reimbursement from the District, any work necessary to correct errors or omissions which are caused by Contractor's failure to comply with the standard of care provided for herein. Any employee who is determined by the District to be uncooperative, incompetent, a threat to the safety of persons or the Work, or any employee who fails or refuses to perform the Work in a manner acceptable to the District, shall be promptly removed from the Project by Contractor and shall not be re-employed on the Work.

3.4.2 Contractor's warranty and guarantee hereunder excludes defects or damage caused by abuse, modification, or improper maintenance or operation by persons other than Contractor, Subcontractors, Suppliers, or any other individual or entity for whom Contractor is responsible; or normal wear and tear under normal usage.

3.4.3 Contractor's obligation to perform and complete the Work in accordance with the Contract Documents is absolute. None of the following will constitute an acceptance of work that is not in accordance with the Contract Documents or a release of Contractor's obligation to perform the work in accordance with the Contract Documents:

- a. Observations by District's representative;
- b. Recommendation by District's representative or payment by District of any progress or final payment;
- c. The issuance of a certificate of substantial completion by District's representative or any payment related thereto by District;

- d. Use or occupancy of the Project or any part thereof by District;
- e. Any review and approval of a shop drawing or sample submittal or the issuance of a notice of acceptability by District's representative;
- f. Any inspection, test, or approval by others; or
- g. Any correction of defective work by District.

3.5 Correction Period.

3.5.1 If, within one year after the date of substantial completion (or such longer period of time as may be prescribed by the terms of any applicable special guarantee required by the Contract Documents) or by any specific provision of the Contract Documents, any work is found to be defective, or if the repair of any damages to the land or areas made available for Contractor's use by District or permitted by laws and regulations is found to be defective, Contractor shall promptly, without cost to District and in accordance with District's written instructions:

- a. Repair such defective land or areas; or
- b. Correct such defective work; or
- c. If the defective work has been rejected by District, remove it from the Project and replace it with work that is not defective, and
- d. Satisfactorily correct or repair or remove and replace any damage to other work, to the work of others or other land or areas resulting therefrom.

3.5.2 If Contractor does not promptly comply with the terms of District's written instructions, or in an emergency where delay would cause serious risk of loss or damage, District may have the defective work corrected or repaired or may have the rejected work removed and replaced. All claims, costs, losses, and damages (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals and all court or arbitration or other dispute resolution costs) arising out of or relating to such correction or repair or such removal and replacement (including but not limited to all costs of repair or replacement of work of others) will be paid by Contractor.

3.5.3 In special circumstances where a particular item of equipment is placed in continuous service before substantial completion of all the Project, the correction period for that item may start to run from an earlier date if so provided in the Specifications.

3.5.4 Where defective work (and damage to other work resulting therefrom) has been corrected or removed and replaced under this Section 3.5, the correction period hereunder with respect to such work will be extended for an additional period of one year after such correction or removal and replacement has been satisfactorily completed.

3.5.5 Contractor's obligations under this Section 3.5 are in addition to any other obligation or warranty. The provisions of this Section 3.5 shall not be construed as a substitute for or a waiver of the provisions of any applicable statute of limitation or repose.

3.6 District's Basic Obligation. District agrees to engage and does hereby engage Contractor as an independent contractor to furnish all materials and to perform all Work according to the terms and conditions herein contained for the sum set forth above. Except as otherwise provided in the Contract, the District shall pay to Contractor, as full consideration for the satisfactory performance by Contractor of the services and obligations required by this Contract, the below-referenced compensation in accordance with compensation provisions set forth in the Contract.

3.7 Compensation and Payment.

3.7.1 Amount of Compensation.

a. Not used

b. For all Unit Price Work, an amount equal to the sum of the extended prices (established for each separately identified item of Unit Price Work as shown on the Bid Form. The total estimated Contract Price is **forty-five thousand two-hundred twenty-five dollars and thirty cents (\$45,225.30)**. The extended prices for Unit Price Work set forth as of the Effective Date of the Contract are based on estimated quantities. Estimated quantities are not guaranteed, and determinations of actual quantities and classifications are to be made by Engineer.

c. For all Work, at the prices stated in Contractor's Bid, attached hereto as Exhibit "B."

3.7.2 Payment of Compensation. On or before the fifth (5th) day of each month, Contractor shall submit to the District an itemized invoice indicating the amount of Work completed since commencement of the Work or since the last progress payment. The Contractor shall certify that the Work for which payment is requested has been done and that the materials listed are stored where indicated. Contractor may be required to furnish a detailed schedule of values upon request of the District and in such detail and form as the District shall request, showing the quantities, unit prices, overhead, profit, and all other expenses involved in order to provide a basis for determining the amount of progress payments. Invoices shall be sent to invoices@ivgid.org, with a copy to hwk@ivgid.org.

3.8 Safety. Contractor shall execute and maintain its work so as to avoid injury or damage to any person or property. Contractor shall comply with the requirements of the specifications relating to safety measures applicable in particular operations or kinds of work. In carrying out its Work, Contractor shall at all times be in compliance with all applicable local, state and federal laws, rules and regulations, and shall exercise all necessary precautions for the safety of employees appropriate to the nature of the Work and the conditions under which the Work is to be performed. Safety precautions as applicable shall include, but shall not be limited to, adequate life protection and lifesaving equipment; adequate illumination for underground and night operations; instructions in accident prevention for all employees, such as machinery guards, safe walkways, scaffolds, ladders, bridges, gang planks, confined space procedures, trenching and shoring, fall protection and other safety devices, equipment and wearing apparel as are necessary or lawfully required to prevent accidents or injuries; and adequate facilities for the proper inspection and maintenance of all safety measures.

3.9 Laws and Regulations. Contractor shall keep itself fully informed of and in compliance with all local, state and federal laws, rules and regulations in any manner affecting the performance of the Contract or the Work, including all labor requirements, and shall give all

notices required by law. Contractor shall be liable for all violations of such laws and regulations in connection with Work. If Contractor observes that the drawings or specifications are at variance with any law, rule or regulation, it shall promptly notify the District in writing. Any necessary changes shall be made by written change order. If Contractor performs any work knowing it to be contrary to such laws, rules and regulations and without giving written notice to the District, Contractor shall be solely responsible for all costs arising therefrom. District is a public entity of the State of Nevada subject to certain provisions of the NRS. It is stipulated and agreed that all provisions of the law applicable to the public contracts of a quasi-municipal corporation are a part of this Contract to the same extent as though set forth herein and will be complied with. Contractor shall defend, indemnify and hold District, its officials, officers, employees and agents free and harmless, pursuant to the indemnification provisions of this Contract, from any claim or liability arising out of any failure or alleged failure to comply with such laws, rules or regulations.

3.9.1 By executing this Contract, Contractor acknowledges that it is aware of District's Ordinance 1, the Solid Waste Ordinance, and specifically Section 4.5. thereof, Dumpster Use, Location and Enclosure. Any construction dumpster on the job site that is not properly enclosed shall be a fully locking roll-top, and is to remain locked and secured at all times.

3.10 Permits and Licenses. Contractor shall be responsible for securing District permits and licenses necessary to perform the Work described herein, including, but not limited to, any required business license.

3.11 Completion of Work. When Contractor determines that it has completed the Work required herein, Contractor shall so notify District in writing and shall furnish all labor and material releases required by this Contract. District shall thereupon inspect the Work. If the Work is not acceptable to the District, the District shall indicate to Contractor in writing the specific portions or items of Work which are unsatisfactory or incomplete. Once Contractor determines that it has completed the incomplete or unsatisfactory Work, Contractor may request a re-inspection by the District. Once the Work is acceptable to District, District shall pay to Contractor the Total Contract Price remaining to be paid, less any amount which District may be authorized or directed by law to retain.

3.12 Dispute Resolution.

3.12.1 Contractor and District hereby agree to engage in alternate dispute resolution ("ADR") pursuant to NRS 338.150, under the prevailing Nevada law in the Second Judicial District Court of the State of Nevada in and for the County of Washoe. Any dispute arising under this contract will be sent to mediation. Any mediation shall occur in Incline Village, Washoe County, Nevada. The mediation shall be conducted through the American Arbitration Association (AAA) and be governed by the AAA's Mediation Procedures.

3.12.2 The mediator is authorized to conduct separate or ex parte meetings and other communications with the parties and/or their representatives, before, during and after any scheduled mediation conference. Such communications may be conducted via telephone, in writing, via email, online, in person or otherwise.

3.12.3 District and Contractor are encouraged to exchange all documents pertinent to the relief requested. The mediator may request the exchange of memorandum on all pertinent issues. The mediator does not have the authority to impose a settlement on the parties but such mediator will attempt to help District and Contractor reach a satisfactory resolution of

their dispute. Subject to the discretion of the mediator, the mediator may make oral or written recommendations for settlement to a party privately, or if the parties agree, to all parties jointly.

3.12.4 District and Contractor shall participate in the mediation process in good faith. The mediation process shall be concluded within sixty (60) days of a mediator being assigned.

3.12.5 In the event that a complete settlement of all or some issues in dispute is not achieved within the scheduled mediation session(s), the mediator may continue to communicate with the parties, for a period of time, in an ongoing effort to facilitate a complete settlement. Any settlement agreed upon during mediation shall become binding if within thirty (30) days after the date that any settlement agreement is signed, either the District or Contractor fails to object or withdraw from the agreement. If mediation shall be unsuccessful, either District or Contractor may then initiate judicial proceedings by filing suit. District and Contractor will share the cost of mediation equally unless agreed otherwise.

3.13 Loss and Damage. Except as may otherwise be limited by law, Contractor shall be responsible for all loss and damage which may arise out of the nature of the Work agreed to herein, or from the action of the elements, or from any unforeseen difficulties which may arise or be encountered in the prosecution of the Work until the same is fully completed and accepted by District.

3.14 Indemnification.

3.14.1 Scope of Indemnity. To the fullest extent permitted by law, Contractor shall defend, indemnify and hold the District, its officials, employees, agents and authorized volunteers free and harmless from any and all claims, demands, causes of action, suits, actions, proceedings, costs, expenses, liability, judgments, awards, decrees, settlements, loss, damage or injury of any kind, in law or equity, to property or persons, including wrongful death, (collectively, "Claims") in any manner arising out of, pertaining to, or incident to any alleged acts, errors or omissions, or willful misconduct of Contractor, its officials, officers, employees, subcontractors, consultants or agents in connection with the performance of the Contractor's services, the Project or this Contract, including without limitation the payment of all consequential damages, expert witness fees and attorneys' fees and other related costs and expenses. Notwithstanding the foregoing, Contractor's indemnity obligation shall not apply to liability for damages for death or bodily injury to persons, injury to property, or any other loss, damage or expense arising from the sole or active negligence or willful misconduct of the District or the District's agents, servants, or independent contractors who are directly responsible to the District, or for defects in design furnished by those persons.

3.14.2 Additional Indemnity Obligations. Contractor shall defend, with counsel of District's choosing and at Contractor's own cost, expense and risk, any and all Claims covered by this section that may be brought or instituted against District or its officials, employees, agents and authorized volunteers. In addition, Contractor shall pay and satisfy any judgment, award or decree that may be rendered against District or its officials, employees, agents and authorized volunteers as part of any such claim, suit, action or other proceeding. Contractor shall also reimburse District for the cost of any settlement paid by District or its officials, employees, agents and authorized volunteers as part of any such claim, suit, action or other proceeding. Such reimbursement shall include payment for District's attorney's fees and costs, including expert witness fees. Contractor shall reimburse District and its officials, employees, agents and authorized volunteers, for any and all legal expenses and costs incurred by each of them in

connection therewith or in enforcing the indemnity herein provided. Contractor's obligation to indemnify shall not be restricted to insurance proceeds, if any, received by the District, its officials, employees, agents and authorized volunteers.

3.15 Insurance.

3.15.1 Time for Compliance. Contractor shall not commence Work under this Contract until it has provided evidence satisfactory to the District that it has secured all insurance required under this section. In addition, Contractor shall not allow any subcontractor to commence work on any subcontract until it has provided evidence satisfactory to the District that the subcontractor has secured all insurance required under this section. Failure to provide and maintain all required insurance shall be grounds for the District to terminate this Contract for cause.

3.15.2 Minimum Requirements. Contractor shall, at its expense, procure and maintain for the duration of the Contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the Work hereunder by Contractor, its agents, representatives, employees or subcontractors. Contractor shall also require all of its subcontractors to procure and maintain the same insurance for the duration of the Contract. Such insurance shall meet at least the following minimum levels of coverage:

a. Minimum Scope of Insurance. Coverage shall be at least as broad as the latest version of the following: (1) *General Liability*: Insurance Services Office Commercial General Liability coverage (occurrence form CG 00 01) OR Insurance Services Office Owners and Contractors Protective Liability Coverage Form (CG 00 09 11 88) (coverage for operations of designated contractor); (2) *Automobile Liability*: Insurance Services Office Business Auto Coverage form number CA 00 01, code 1 (any auto); and (3) *Workers' Compensation and Employer's Liability*: Workers' Compensation insurance as required by the State of Nevada and Employer's Liability Insurance. Policies shall not contain exclusions contrary to this Contract.

b. Minimum Limits of Insurance. Contractor shall maintain limits no less than: (1) *General Liability*: \$2,000,000 per occurrence and \$4,000,000 aggregate for bodily injury, personal injury and property damage; (2) *Automobile Liability*: \$1,000,000 per accident for bodily injury and property damage; and (3) *Workers' Compensation and Employer's Liability*: Workers' compensation limits as required by the State of Nevada. Employer's Liability limits of \$1,000,000 each accident, policy limit bodily injury or disease, and each employee bodily injury or disease. Defense costs shall be available in addition to the limits. Notwithstanding the minimum limits specified herein, any available coverage shall be provided to the parties required to be named as additional insureds pursuant to this Contract.

3.15.3 Insurance Endorsements. The insurance policies shall contain the following provisions, or Contractor shall provide endorsements (amendments) on forms supplied or approved by the District to add the following provisions to the insurance policies:

a. General Liability. The commercial general liability policy shall be endorsed to provide the following: (1) the District, its directors, officials, officers, employees, agents and volunteers shall be covered as additional insureds; (2) the insurance coverage shall be primary insurance as respects the District, its directors, officials, officers, employees, agents and volunteers, or if excess, shall stand in an unbroken chain of coverage excess of the Contractor's scheduled underlying coverage. Any insurance or self-insurance maintained by the

District, its directors, officials, officers, employees, agents and volunteers shall be excess of the Contractor's insurance and shall not be called upon to contribute with it in any way; and (3) the insurance coverage shall contain or be endorsed to provide waiver of subrogation in favor of the District, its directors, officials, officers, employees, agents and volunteers or shall specifically allow Contractor to waive its right of recovery prior to a loss. Contractor hereby waives its own right of recovery against District, and shall require similar written express waivers and insurance clauses from each of its subcontractors.

b. Automobile Liability. The automobile liability policy shall be endorsed to provide the following: (1) the District, its directors, officials, officers, employees, agents and volunteers shall be covered as additional insureds with respect to the ownership, operation, maintenance, use, loading or unloading of any auto owned, leased, hired or borrowed by the Contractor or for which the Contractor is responsible; (2) the insurance coverage shall be primary insurance as respects the District, its directors, officials, officers, employees, agents and volunteers, or if excess, shall stand in an unbroken chain of coverage excess of the Contractor's scheduled underlying coverage. Any insurance or self-insurance maintained by the District, its directors, officials, officers, employees, agents and volunteers shall be excess of the Contractor's insurance and shall not be called upon to contribute with it in any way; and (3) the insurance coverage shall contain or be endorsed to provide waiver of subrogation in favor of the District, its directors, officials, officers, employees, agents and volunteers or shall specifically allow Contractor to waive its right of recovery prior to a loss. Contractor hereby waives its own right of recovery against District, and shall require similar written express waivers and insurance clauses from each of its subcontractors.

c. Workers' Compensation and Employer's Liability Coverage. The insurer shall agree to waive all rights of subrogation against the District, its officials, employees, agents and authorized volunteers for losses paid under the terms of the insurance policy which arise from work performed by Contractor.

d. All Coverages. Each insurance policy required by this Contract shall be endorsed to state that: (1) coverage shall not be suspended, voided, reduced or canceled except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the District; and (2) any failure to comply with reporting or other provisions of the policies, including breaches of warranties, shall not affect coverage provided to the District, its officials, employees, agents and authorized volunteers.

3.15.4 Separation of Insureds; No Special Limitations. All insurance required by this Section shall contain standard separation of insureds provisions. In addition, such insurance shall not contain any special limitations on the scope of protection afforded to the District, its officials, employees, agents and authorized volunteers.

3.15.5 Deductibles and Self-Insurance Retentions. Any deductibles or self-insured retentions must be declared to and approved by the District. Contractor shall guarantee that, at the option of the District, either: (1) the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects the District, its officials, employees, agents and authorized volunteers; or (2) the Contractor shall procure a bond or other financial guarantee acceptable to the District guaranteeing payment of losses and related investigation costs, claims and administrative and defense expenses.

3.15.6 Acceptability of Insurers. Insurance is to be placed with insurers with a current A.M. Best's rating no less than A-VII, licensed to do business in Nevada, and

satisfactory to the District. Exception may be made for the State Compensation Insurance Fund when not specifically rated.

3.15.7 Verification of Coverage. Contractor shall furnish District with original certificates of insurance and endorsements effecting coverage required by this Contract on forms satisfactory to the District. The certificates and endorsements for each insurance policy shall be signed by a person authorized by that insurer to bind coverage on its behalf, and shall be on forms supplied or approved by the District. All certificates and endorsements must be received and approved by the District before work commences. The District reserves the right to require complete, certified copies of all required insurance policies, at any time.

3.15.8 Subcontractors. All subcontractors shall meet the requirements of this Section before commencing Work. Contractor shall furnish separate certificates and endorsements for each subcontractor. Subcontractor policies of General Liability insurance shall name the District, its officials, employees, agents and authorized volunteers as additional insureds using form ISO 20 38 04 13 or endorsements providing the exact same coverage. All coverages for subcontractors shall be subject to all of the requirements stated herein except as otherwise agreed to by the District in writing.

3.15.9 Reporting of Claims. Contractor shall report to the District, in addition to Contractor's insurer, any and all insurance claims submitted by Contractor in connection with the Work under this Contract.

3.15.10 Compliance with Coverage Requirements. If at any time during the life of the Contract, any policy of insurance required under this Contract does not comply with these specifications or is canceled and not replaced, District has the right but not the duty to obtain the insurance it deems necessary and any premium paid by District will be promptly reimbursed by Contractor or District will withhold amounts sufficient to pay premium from Contractor payments. In the alternative, District may terminate this Contract for cause.

3.16 Bond Requirements.

3.16.1 Payment Bond. If required by law or otherwise specifically requested by District, Contractor shall execute and provide to District concurrently with this Contract a Payment Bond in an amount required by the District and in a form provided or approved by the District. If such bond is required, no payment will be made to Contractor until the bond has been received and approved by the District.

3.16.2 Performance Bond. If specifically requested by District, Contractor shall execute and provide to District concurrently with this Contract a Performance Bond in an amount required by the District and in a form provided or approved by the District. If such bond is required, no payment will be made to Contractor until the bond has been received and approved by the District.

3.16.3 Bond Provisions. Should, in District's sole opinion, any bond become insufficient or any surety be found to be unsatisfactory, Contractor shall renew or replace the effected bond within (ten) 10 days of receiving notice from District. In the event the surety or Contractor intends to reduce or cancel any required bond, at least thirty (30) days prior written notice shall be given to the District, and Contractor shall post acceptable replacement bonds at least ten (10) days prior to expiration of the original bonds. No further payments shall be deemed due or will be made under this Contract until any replacement bonds required by this Section are accepted by the District. To the extent, if any, that the Total Contract Price is increased in

accordance with the Contract, Contractor shall, upon request of the District, cause the amount of the bond to be increased accordingly and shall promptly deliver satisfactory evidence of such increase to the District. If Contractor fails to furnish any required bond, the District may terminate the Contract for cause.

3.17 Employee/Labor Certifications.

3.17.1 Equal Opportunity Employment. Contractor represents that it is an equal opportunity employer and that it shall not discriminate against any employee or applicant for employment because of race, religion, color, national origin, ancestry, sex, age or other interests protected by the State or Federal Constitutions. Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff or termination.

3.17.2 Verification of Employment Eligibility. By executing this Contract, Contractor verifies that it fully complies with all requirements and restrictions of state and federal law respecting the employment of undocumented aliens, including, but not limited to, the Immigration Reform and Control Act of 1986, as may be amended from time to time, and shall require all subcontractors and sub-subcontractors to comply with the same.

3.18 General Provisions.

3.18.1 District's Representative. The District hereby Kate Nelson, or his or her designee, to act as its representative for the performance of this Contract ("District's Representative"). District's Representative shall have the power to act on behalf of the District for all purposes under this Contract. Contractor shall not accept direction or orders from any person other than the District's Representative or his or her designee.

3.18.2 Contractor's Representative. Before starting the Work, Contractor shall submit in writing the name, qualifications and experience of its proposed representative who shall be subject to the review and approval of the District ("Contractor's Representative"). Following approval by the District, Contractor's Representative shall have full authority to represent and act on behalf of Contractor for all purposes under this Contract. Contractor's Representative shall supervise and direct the Work, using his best skill and attention, and shall be responsible for all construction means, methods, techniques, sequences and procedures and for the satisfactory coordination of all portions of the Work under this Contract. Contractor's Representative shall devote full time to the Project and either he or his designee, who shall be acceptable to the District, shall be present at the Work site at all times that any Work is in progress and at any time that any employee or subcontractor of Contractor is present at the Work site. Arrangements for responsible supervision, acceptable to the District, shall be made for emergency Work which may be required. Should Contractor desire to change its Contractor's Representative, Contractor shall provide the information specified above and obtain the District's written approval.

3.18.3 Termination. This Contract may be terminated by District at any time, either with our without cause, by giving Contractor three (3) days' advance written notice. In the event of termination by District for any reason other than the fault of Contractor, District shall pay Contractor for all Work performed up to that time as provided herein. In the event of breach of the Contract by Contractor, District may terminate the Contract immediately without notice, may reduce payment to Contractor in the amount necessary to offset District's resulting damages, and may pursue any other available recourse against Contractor. Contractor may not terminate this Contract except for cause. In the event this Contract is terminated in whole or in part as provided,

District may procure, upon such terms and in such manner as it may determine appropriate, services similar to those terminated. Further, if this Contract is terminated as provided, District may require Contractor to provide all finished or unfinished documents, data, diagrams, drawings, materials or other matter prepared or built by Contractor in connection with its performance of this Contract. District shall not be liable for any costs other than the charges or portions thereof which are specified herein. Contractor shall not be entitled to payment for unperformed Work including, without limitation, any overhead and profit on the portion of the Work that is terminated and shall not be entitled to damages or compensation of any kind or nature for termination of Work.

3.18.4 Contract Interpretation. Should any question arise regarding the meaning or import of any of the provisions of this Contract or written or oral instructions from District, the matter shall be referred to District's Representative, whose decision shall be binding upon Contractor.

3.18.5 Notices. All notices hereunder and communications regarding interpretation of the terms of the Contract or changes thereto shall be provided by the mailing thereof by registered or certified mail, return receipt requested, postage prepaid and addressed as follows:

CONTRACTOR: F.W. Carson Company
1064 Tahoe Blvd
Incline Village, NV 89451

DISTRICT: Incline Village General Improvement District
893 Southwood Blvd.
Incline Village, Nevada 89451
Attn: Hudson Klein, P. E.

Any notice so given shall be considered received by the other Party three (3) days after deposit in the U.S. Mail as stated above and addressed to the Party at the above address. Actual notice shall be deemed adequate notice on the date actual notice occurred, regardless of the method of service.

3.18.6 Assignment Forbidden. Contractor shall not, either voluntarily or by action of law, assign or transfer this Contract or any obligation, right, title or interest assumed by Contractor herein without the prior written consent of District. If Contractor attempts an assignment or transfer of this Contract or any obligation, right, title or interest herein, District may, at its option, terminate and revoke the Contract and shall thereupon be relieved from any and all obligations to Contractor or its assignee or transferee.

3.18.7 No Third Party Beneficiaries. There are no intended third party beneficiaries of any right or obligation assumed by the Parties.

3.18.8 Controlling Law. This Contract shall be interpreted in accordance with the laws of the State of Nevada.

3.18.9 Counterparts. This Contract may be executed in counterparts, each of which shall constitute an original.

3.18.10 Successors. The Parties do for themselves, their heirs, executors, administrators, successors, and assigns agree to the full performance of all of the provisions contained in this Contract.

3.18.11 Conflict of Interest. Contractor maintains and warrants that it has not employed nor retained any company or person, other than a bona fide employee working solely for Contractor, to solicit or secure this Contract. Further, Contractor warrants that it has not paid nor has it agreed to pay any company or person, other than a bona fide employee working solely for Contractor, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Contract. For breach or violation of this warranty, District shall have the right to rescind this Contract without liability. For the term of this Contract, no official, officer or employee of District, during the term of his or her service with District, shall have any direct interest in this Contract, or obtain any present or anticipated material benefit arising therefrom.

3.18.12 Certification of License. Contractor certifies that as of the date of execution of this Contract, Contractor has a current contractor's license of the classification indicated below under Contractor's signature.

3.18.13 Authority to Enter Contract. Each Party warrants that the individuals who have signed this Contract have the legal power, right and authority to make this Contract and bind each respective Party.

3.18.14 Entire Contract; Modification. This Contract contains the entire agreement of the Parties with respect to the subject matter hereof, and supersedes all prior negotiations, understandings or agreements. This Contract may only be modified by a writing signed by both Parties.

3.18.15 Non-Waiver. None of the provisions of this Contract shall be considered waived by either party, unless such waiver is specifically specified in writing.

3.18.16 District's Right to Employ Other Contractors. District reserves right to employ other contractors in connection with this Project or other projects.

[SIGNATURES ON NEXT PAGE]

**SIGNATURE PAGE FOR CONSTRUCTION CONTRACT
BETWEEN F.W. CARSON COMPANY AND INCLINE VILLAGE GENERAL
IMPROVEMENT DISTRICT**

IN WITNESS WHEREOF, the Parties have entered into this Contract as of the day and date of the year first set forth above.

**OWNER:
INCLINE VILLAGE G. I. D.
Agreed to:**

**CONTRACTOR:
F.W. CARSON COMPANY
Agreed to:**

By: _____
Bobby Magee
General Manager

By: _____
Signature of Authorized Agent

Print or Type Name and Title

Date

Date

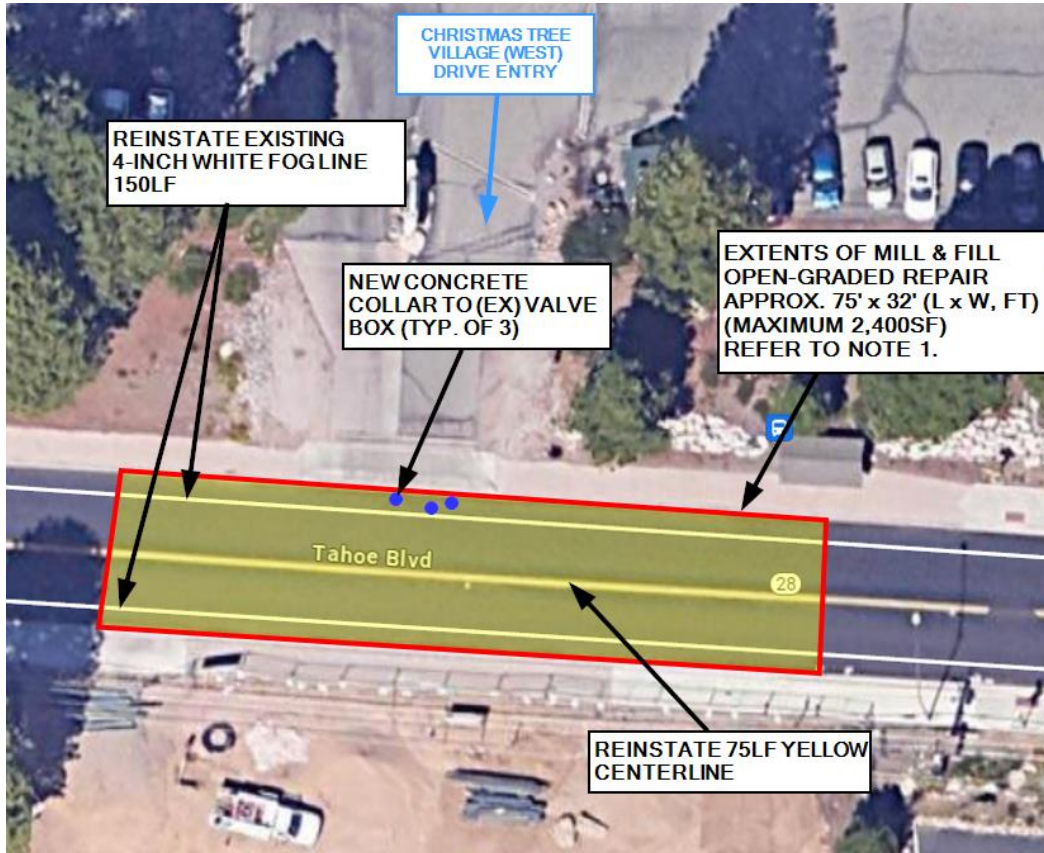
Reviewed as to Form:

Sergio Rudin
District General Counsel

If Contractor is a corporation, attach evidence of authority to sign.

Date

EXHIBIT "A"
SCHEMATIC SITE PLAN



NOTES:

- 1) Contractor shall submit an NDOT approved mix design for the proposed open-graded material prior to start of works and provide delivery docket prior to placement.
- 2) IVGID will provide NDOT permits, as required; Contractor is required to comply with permit conditions and requirements of MUTCD for traffic control.

EXHIBIT "B"

CONTRACTOR'S PRICING FROM PROPOSAL DATED: AUGUST 02, 2024

Incline Village, NV
 Washoe County
 Asphalt Paving Only
 Work to be Completed: 2024 Construction Season(s)

Base Bid Price: Line Item Totals \$ 45,225.30

Addenda:

Included Scopes of Work:

Item:	<u>Description</u>		
1	<u>Mobilization/ Demobilization;</u> Transportation of personnel, equipment and materials to and from the site.	\$	4,432.82
2	<u>Traffic Control:</u> Line item consists of traffic control for a flip flop single lane closure on SR28.	\$	7,248.89
3	<u>Lower & Raise G5s:</u> Lower existing G5 valve cans prior to milling and paving, then raise up and pour concrete collars after asphalt paving 3 each.	\$	4,240.92
4	<u>Open Grade Grind & Overlay at 1":</u> Grind existing asphalt to a depth of 1", clean and prep surface, Apply SS1-H tack oil to surface and pave NDOT Open Grade HMA at 1" thickness. 2,400 SF.	\$	23,280.00
5	<u>Striping:</u> Install 75 lf of divider line per existing.	\$	6,022.67

MEMORANDUM**TO:** Board of Trustees**FROM:** Karen Crocker, Director of Parks and Recreation**SUBJECT:** Review, Discuss and Provide Direction related to Potential Edits to Ordinance 7, and Make a Motion to Set a Public Hearing Date on October 9, 2024. (Requesting Staff Member: Director of Parks and Recreation Karen Crocker)

Long Range Principal #6 – Communication

DATE: August 28, 2024**I. RECOMMENDATION**

1. That the Board of Trustees review, discuss and provide direction on potential edits to Ordinance 7. An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District.
2. That the Board of Trustees make a motion to set a Public Hearing date for October 9, 2024, at 6 p.m. or as close thereto as practical for approval of edits to Ordinance 7, an Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District.

II. BACKGROUND

Ordinance 7 was adopted on November 21, 1987 and has been amended six times since adoption. The last updated and approved changes to Ordinance 7 by the Board of Trustees was on May 26, 2022. The proposed edits to Ordinance 7 include adding updated language, removing redundancies, conduct policies and general use regulations, standards and enforcement. Attached is a draft of the changes. The highlighted areas in yellow are the recommended new language. The redlined areas are recommended to be removed or moved to another area. There is a notation for the relocated area on the document.

In accordance to the NRS 237, if approved by the Board of Trustees, on September 6, 2024 there will be a notice to the public that will be submitted to the newspaper and there will be a draft available to the public for review. The public hearing will be held on October 9, 2024.

One District ~ One Team

III. ATTACHMENTS

1. NOTICE OF PUBLIC HEARING
2. ORDINANCE NO. 7 With changes 08.14.2024
3. Union Family Tree (002)

NOTICE OF PUBLIC HEARING

IVGID is proposing amendments to “An Ordinance Establishing Rates, Rules and Regulations for Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District” (IVGID Ordinance 7), including:

A copy of the proposed ordinance is available at 893
Southwood Blvd.,
948 Incline Way and our website
www.yourtahoeplace.com

The public hearing will be held:
October 9, 2024
Not earlier than 6:00 p.m. and practicable
Boardroom-893 Southwood Blvd., Incline Village,
Nevada

If you have any comments about the proposed changes to the Ordinance Establishing Rates, Rules and Regulations for Recreation Passes and Punch Cards, please contact us. You may:

Writes Us a Letter	893 Southwood Boulevard Incline Village, Nevada 89451 Attn: Ordinance 7 Amendments
Give us a Call:	(775) 832-1100
Send Us a Fax:	(775) 832-1122
Send Us an E-Mail:	info@ivgid.org



ORDINANCE NO. 7

**RECREATION PASSES AND RECREATION PUNCH CARDS ORDINANCE AN
ORDINANCE ESTABLISHING RATES, RULES
AND REGULATIONS FOR IVGID RECREATION PASSES AND RECREATION
PUNCH CARDS BY THE
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**

Proposed August 28, 2024
Resolution No. 1894

ORDINANCE NO. 7
An Ordinance Establishing Rates, Rules and Regulations for IVGID
Recreation Passes and Recreation Punch Cards by the Incline Village
General Improvement District

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ORDINANCE NO. 7
**An Ordinance Establishing Rates, Rules and Regulations for IVGID
Recreation Passes and Recreation Punch Cards by the Incline Village
General Improvement District**

Be it ordained by the Board of Trustees of the Incline Village General Improvement District, Washoe County, Nevada, as follows:

ARTICLE I. GENERAL PROVISIONS

1. Short Title. This Ordinance shall be known and may be cited as the "Incline Village General Improvement District Recreation Pass Ordinance."
2. Words and Phrases. For the purpose of this Ordinance, all words used herein in the present tense shall include the future; all words in the plural number shall include the singular number; all words in the singular number shall include the plural number; all words in the masculine or feminine shall include the masculine, feminine, and gender neutral. Capitalized words are defined in Article II, Definitions, below.
3. Separability. If any section, subsection, sentence, clause or phrase of this Ordinance or the application thereof to any person or circumstances is for any reason held to be unconstitutional, invalid, illegal, void or unenforceable, such decision shall not affect the validity of the remaining portions of this Ordinance or the application of such provision to other persons or circumstances. The Board hereby declares that it would have passed this Ordinance or any section, subsection, sentence, clause or phrase hereof irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared to be unconstitutional.
4. Posting. The adoption or any revision of this Ordinance shall be entered in the minutes of the Board and certified copies hereof shall be posted in three (3) public places in the District for ten (10) days following its passage.

ARTICLE II. DEFINITIONS

When used in this Ordinance, the following terms shall have the meanings defined below:

5. Affinity signifies the connection existing in consequence of marriage or **domestic partnership** between each of the partners and the blood relatives of the other.
6. Agent means the person designated by an Owner to represent the Owner in processing paperwork executed by the Owner and physically receiving any IVGID Recreation Passes and Recreation Punch Cards on behalf of Owner and his/her/its Tenants and Assignees pertaining to the Assignment of Recreation Privileges. Agents cannot sign documents on behalf of Owners, Tenants or Assignees wherein Owners, Tenants or Assignees either: (a) make representations to the District or (b) agree to indemnify the District, release the District or to assume risks as individuals or entities. Agents cannot use any Cards issued for a Parcel owned by any other

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Owner or for the Agent's own use.

7. Alleged Violator means a person accused of misconduct by the District.
8. Application means the District's form used to apply for Recreation Privileges.
9. Assignment means the execution of a District Assignment of Recreation Privileges form and related documents assigning Recreation Privileges to a Parcel Owner's Family Member identified on the Family Tree in Exhibit A, to a Tenant, or to an authorized recipient from an Owner which is an Entity or for a Parcel with multiple owners.
10. Assignor means the Owner who is assigning Recreation Privileges to a Tenant or a Family Tree Member. A Tenant, a Family Tree Member, and an Assignee cannot assign Recreation Privileges to another person or Entity and cannot be an Assignor. Assignee means the individual receiving an Assignment of Recreation Privileges from an Owner.
11. Beach Access means the rights and privileges of Owners to use and access Incline Beach, Burnt Cedar Beach, Ski Beach and Hermit Beach, including but not limited to the privilege to launch watercraft at Ski Beach, and to provide admission for Tenants and Guests, as granted to Owners of Parcels identified in the Beach Deed made June 4, 1968, conveying the Beaches to Incline Village General Improvement District and granting easements to Owners. The Beaches are restricted access Beaches and the original Beach Deed states in pertinent part, among other things, that the beaches are "for the use of property owners and their tenants . . . and as the Board of Trustees . . . may determine, the guests of such property owners." Beach Access is separate and distinct from other Recreation Privileges, and has additional rules, regulations, and restrictions as set forth in Article VII below.
12. Beaches means Incline Beach, Burnt Cedar Beach, Ski Beach and Hermit Beach.
13. Beach Deed means that certain Deed made June 4, 1968, recorded in Book 324 at pages 192-194 in the books and records of Washoe County, a copy of which is attached hereto as Exhibit B.
14. Beach Facility Fee means the amount determined by the Board of Trustees to fund the IVGID beach properties for operations, capital improvements and debt service, which is assessed to a Parcel with Beach Access, and is paid as part of Washoe County property tax bill.
15. Board means the Board of Trustees of the Incline Village General Improvement District.

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**An Ordinance Establishing Rates, Rules and Regulations for IVGID
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General Improvement District**

16. Card means a Recreation Punch Card or an IVGID Recreation Pass. The word "Additional" before the words "IVGID Recreation Pass" or "Recreation Punch Card" means an Additional IVGID Recreation Pass or an Additional Recreation Punch Card issued as set forth in Paragraph 105.
17. Commercial Tenant means a lessee who is an individual, trust, or corporation, partnership, limited liability company, or similar entity who/which rents, or leases, a commercial Parcel located within the District for the purposes of conducting business or commercial activity, for a term of six (6) months or more. A commercial Tenant with a Lease for less than six (6) months is not entitled to receive IVGID Recreation Pass(es) or Recreation Punch Cards. ~~A commercial Tenant must present a written lease agreement in the name of the commercial Tenant, and an IVGID Assignment form signed by the Owner attesting to the fact that the lease is a valid and enforceable lease. Notwithstanding the foregoing, if a commercial Tenant's lease terminates, the Owner must immediately notify the District and the IVGID Recreation Pass(es) and Recreation Punch Card(s) must immediately be returned to the District for cancellation, upon notification of termination of tenancy.~~ (removed repetitive)
18. Commercial Use of Beaches means using the beaches for exchanging, buying, or selling of things having economic value between two or more entities, for example goods, services, and money, and expressly includes fundraising. Commercial Use of the Beach is strictly prohibited outside of an approved agreement as authorized by the Board.
19. Consanguinity means a blood relationship.
20. County means Washoe County, Nevada.
21. Division Head encompasses the General Manager of Diamond Peak, the General Manager of Golf, the Director of Parks & Recreation, the Director of Public Works, the Director of Human Resources, or their Designee.
22. District means the Incline Village General Improvement District (acting through its duly authorized officers or employees within the scope of their respective duties).
23. Domestic Partnership is a form of legal union available to both homosexual and heterosexual couples in Nevada and other states of the United States, where: (i) both parties (each a Domestic Partner) are at least 18 years old; (ii) both Domestic Partners share a common residence; (iii) neither Domestic Partner is currently in a marriage or domestic partnership or substantially equivalent relationship with another person; and (iv) both Domestic Partners are legally capable of consenting to the Domestic Partnership; and (v) Domestic Partners residing in Nevada shall have filed a Domestic Partnership registration with the Office of the Nevada Secretary of State pursuant to NRS 122A.100. Domestic Partners residing in other states shall have filed a registration as Domestic Partners in that state of residence.

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24. Entity means an Owner which is not a natural person.
25. Facility Fee means the amount determined by the Board of Trustees to cover the total of the Beach Facility Fee plus the Recreation Fee (which covers the budget for operations, capital improvements and debt service) which is assessed to each Parcel for Recreation Facilities other than the Beaches, and is paid as part of the Washoe County property tax bill.
26. Family Tree means a social unit consisting of people related to the Owner by marriage, to the extent of the first and second degrees of consanguinity and affinity, including parents, children, grandparents, grandchildren, brothers and sisters, and their spouses, and Domestic Partners and children of Domestic Partners, as set forth on Exhibit A and incorporated here at by this reference. Persons listed on the Family Tree are eligible to receive an Assignment of IVGID Recreation Passes and Recreation Privileges, as more fully set forth below.
27. General Manager means the person appointed by the Board of Trustees as the General Manager of the District.
28. Guest for Recreation Facilities other than the Beaches means any person invited by an Owner of a Parcel to use District owned Recreation Facilities other than the Beaches.
29. Guest for Beach Access means any person invited by an Owner of a Parcel with Beach Access (as defined in the deed conveying the Beaches to Incline Village General Improvement District on June 4, 1968) to use the District owned Beaches. An Owner and the Owner's Guests can use the Beaches for recreation purposes only and cannot sell access to the Beaches or receive compensation for access to the Beaches.
30. IVGID Recreation Pass means the non-transferable photo identification pass issued by the District for free access to District Beaches for those Parcels which have Beach Access, and for hourly, daily, and seasonal discounts at other District-owned Recreation Facilities. An "Additional IVGID Recreation Pass" is issued as set forth in Paragraph 104.
31. Occupants of Hotels and Motels means any person occupying a room within a hotel and/or motel within the District boundaries as of June 4, 1968 and the hotel/motel is duly licensed by all required agencies within the State of Nevada **and applicable local government entities**. Occupants of Hotels and Motels shall pay an Occupant Beach Access Fee for Beach Access as set by the District from time to time **and comply with the provisions of Paragraph 77**.
32. Owner means any person or Entity owning fee title to a Parcel within the District, or portion thereof, or any person or Entity in whose name the legal title to the Parcel appears, in whole or in part, by deed duly recorded in the County Recorder's office, or

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any person exercising acts of ownership over the Parcel for the Owner as executor, administrator, guardian or trustee of the Owner. In the case of multiple ownership of a single Parcel or ownership of a Parcel by an Entity, a Parcel shall be entitled to receive only the maximum number of IVGID Recreation Passes and Recreation Punch Cards for Privileges allocated to a single Parcel. In the case of a single Parcel with multiple Owners, or in the case of Entity ownership, the multiple Owners or the Entity shall designate to the District one (1) individual in writing **as the authorized Agent** to direct the District with respect to the issuing of the IVGID Recreation Passes and Recreation Punch Cards.

33. Parcel means: (i) a dwelling unit, (ii) a single plot of land within the District, with or without a residential or commercial building on it, but if it has no building, it must be a buildable lot, except as set forth in Article X, or (iii) a multi-family Parcel that contains more than one dwelling unit; AND the Parcel must be on the District Recreation Roll, and assessed and pay a Recreation Fee. For Beach Access, the Recreation Fee assessed and paid must include a Beach Facility Fee.
34. Pass Holder means an individual who has been issued an IVGID Recreation Pass or an individual in possession of a Recreation Punch Card.
35. Recreation and Recreation Facility means any leisure or sports facility, program, or service owned, operated or provided by the District, including, but not limited to, Beaches, parks, playgrounds, athletic fields, trails, Nordic and alpine ski areas, golf courses, recreation centers, tennis courts, pickle ball courts, swimming pools, sports leagues, contests, events, classes, and special events. Notwithstanding the inclusion of "Beaches" within the definition of "Recreation", admission to, access to and use of the Beaches is further restricted to persons with Beach Access as set forth in the Beach Deed and Article VII of this Ordinance.
36. Recreation Punch Card means the card for Recreation Privileges issued by the District to eligible Owners for use by the Owner, the Owner's Tenants and Guests of the Owner, that can be used to pay some or all of access fees to various District Recreation Facilities and bears a dollar face value established by the Board each fiscal year. A Tenant or a Guest of an Owner may use a Recreation Punch Card for access to Recreation Facilities, with or without the accompanying Owner, as more fully described in this Ordinance. An "Additional Recreation Punch Card" is issued as set forth in Paragraph 104.
37. Recreation Fee means the annual Recreation Standby and Service Charge assessed by the District to support recreation services, programs and facilities.
38. Recreation Privilege(s) means any privileges of recreation access or special rates afforded to IVGID Recreation Pass Holders or Recreation Punch Card Holders, including the privilege to provide admission for Guests, as provided for in this Ordinance 7. Beach Access Recreation Privileges are specifically limited as set forth in Article VII below.

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**An Ordinance Establishing Rates, Rules and Regulations for IVGID
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39. Resident means any: (i) Owner or Tenant of a residential Parcel (including a buildable lot) that is located within the boundaries of the District as constituted by law, or (ii) Owner or Tenant of a commercial Parcel (including a buildable lot) that is located within the boundaries of the District, ~~who resides within the District for purposes of voting within the District, and~~ (iii) A Tenant must have a lease of a Parcel located within the District with a term of six (6) months or longer.
40. Residential Tenant means a lessee who is an individual, trust, corporation, partnership, or limited liability company (or similar entity) who/which rents or leases for six (6) months or more, a residence on a Parcel located within the boundaries of the District, as defined above for the purposes of living in same, and is therefore eligible to receive an IVGID Recreation Pass to be issued for a minimum of a six (6) month period. ~~A Residential Tenant with a Lease for less than six (6) months is not deemed to be a Resident for any purpose under the Ordinance, and is not entitled to receive an IVGID Recreation Pass or Recreation Punch Card. A Residential Tenant must present a written lease agreement in the name of the Residential Tenant, or with the Residential Tenant listed as one of the persons authorized to live at the Parcel, and an IVGID Assignment form signed by the Owner attesting to the fact that the lease is a valid and enforceable lease. Notwithstanding the foregoing, if a Residential Tenant ceases to be a Resident of a Parcel within the boundaries of the District, the Owner must immediately notify the District and the IVGID Recreation Pass and Recreation Punch Card must immediately be returned to the District. The District will immediately cancel the IVGID Recreation Pass and Recreation Punch Card in the name of a former Residential Tenant, upon notification of termination of tenancy.~~
41. Tenant means a Residential Tenant or a Commercial Tenant who/which is a lessee of Parcel (with a valid lease) within the District for a lease term of six (6) months or longer. For a Tenant to have Beach Access, the Parcel leased by the Tenant must have Beach Access. Tenants cannot make an Assignment of Recreation Privileges, including but not limited to pursuant to the Family Tree, Exhibit A.
42. Unbuildable lot is a classification that is reflected for a parcel in the records of the Washoe County Assessor Property Data for a given Assessor Parcel Number, per Washoe County Land Use Code Sections 160 and 170.

ARTICLE III. RECREATION PRIVILEGE ELIGIBILITY

43. Eligible Parcels. Each District Parcel which is assessed and has paid in full the current Recreation Fee, is eligible to receive Recreation Privileges as set forth in this Ordinance. Notwithstanding the foregoing sentence, only Parcels which were located within the District as of June 4, 1968, and which are assessed by the District and have paid and continue to pay a Recreation Fee which includes a Beach Facility Fee, are eligible to receive an IVGID Recreation Pass or Recreation Punch Card with Beach Access.

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44. Fees Kept Current. All property taxes, special assessments and Recreation Fees on a Parcel must be paid for the current and prior years to maintain the Parcel's eligibility for Recreation Privileges. If fees are not paid timely, the parcel is deemed delinquent due to non-payment, the right to Recreation Privileges shall be terminated immediately, resulting in the cancellation of all IVGID Recreation Passes and Recreation Punch Cards. Parcel owners shall have the responsibility to reinstate eligibility by providing documentation, to the satisfaction of the District, that all taxes, assessments, and Recreation fees have been brought current.
45. Tenant Eligibility. All Tenants of Parcels located within the boundaries of the District, who are Residents, with a Lease of six (6) months or more, are eligible to receive an Assignment of Recreation Privileges, IVGID Recreation Passes and Recreation Punch Cards available to the Parcel that they are renting, provided that they have proof of residency and tenancy and upon the execution of the District Assignment documents as described in Article IV below. An IVGID Recreation Pass and/or a Recreation Punch Card shall be issued to a Tenant for a period of no longer than the term of the lease or two (2) years whichever is less. A Residential Tenant must present a written lease agreement in the name of the Residential Tenant, or with the Residential Tenant listed as one of the persons authorized to live at the Parcel, and an IVGID Assignment form signed by the Owner attesting to the fact that the lease is a valid and enforceable lease, and such other documents as set forth in District policies. A Commercial Tenant must present a written lease agreement in the name of the Commercial Tenant, proof that the individual receiving an IVGID Recreation Pass as a Commercial Tenant is a Resident, and an IVGID Assignment form signed by the Owner attesting to the fact that the lease is a valid enforceable lease, and such other documents as set forth in District policies. If a Tenant is under the age of eighteen (18) an IVGID Recreation Pass can only be issued for the term of the lease or two (2) years, whichever is less.
46. Available Recreation Privileges. Every eligible Parcel may receive any combination of up to five (5) IVGID Recreation Passes or Recreation Punch Cards for every Facility Fee paid by an eligible parcel. Also, each eligible Parcel may purchase Additional IVGID Recreation Passes and or Additional Recreation Punch Cards as set forth in Paragraph 104. Only Parcels with Beach Access may receive Cards or Additional Cards with Beach Access.

ARTICLE IV. APPLICATION PROCEDURES

47. Application. Application for Recreation Privileges must pertain to a specific, eligible Parcel. An application will be accepted when: (a) filed on the Application Form provided by the District; (b) accompanied by proof of ownership as set forth in Paragraph 49 below; (c) signed by an Owner of the Parcel; and (d) if in the name of other than the Owner, accompanied also by an Assignment form and such other documents as are required by the District for the Assignment. The form(s) must be

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filed with the District's Parks and Recreation office, in person, by fax, by email or digitally, or by mail, prior to any issue of Recreation Privileges as provided by this Ordinance.

48. Application and Designation/Assignment if Parcel has Multiple Owners or if the Parcel is in the name of an Entity. If title to a Parcel is held in the name of multiple owners (Excluding husband and wife, or husband, wife, and adult children living together, include domestic partnership) or in the event of ownership of a Parcel by an Entity, a duly authorized District form entitled "Authorization to Designate/Assign Recreation Privileges" must be on file with the District. This form will designate one (1) individual to instruct the District as to the identity of persons and the type of Cards to be issued by the District in connection with the Parcel. The form will be valid for a period of one year, or until a new form is duly executed and delivered to the District, whichever is later, or until the Parcel is sold or transferred, and may be relied upon by the District in issuing Cards and assigning Recreation Privileges. The District will only assign Recreation Privileges and Cards as directed by the individual designated as the authorized person for the Parcel on the District form entitled "Authorization to Designate/Assign Recreation Privileges".
49. Proof of Ownership. Proof of ownership shall be made by presentation of a government issued photo identification together with one of the following forms:
- a. Written copy of legal deed of title to the Parcel; or
 - b. Written confirmation of ownership of the Parcel from the County Assessor's office.
 - c. In case of ownership or tenancy of a Parcel by an Entity, such documents as are required by the District to prove that the individual identified in the Assignment to receive the Recreation Privileges and Cards is a person authorized by Ordinance 7 to receive Recreation Privileges and Cards. For example, in the case of a corporation or limited liability company, the documents may be copies of shares or certificates of ownership, duly authorized minutes or other documents acceptable to the District.
50. Proof of Residence. Proof of residence shall be made by submitting a written copy of a legal lease signed by Owner and Tenant, or authorized Agent, along with written certification on the IVGID Assignment form signed by the Owner representing that the Assignee is a Tenant, together with one or more of the following forms:
- a. Valid Nevada Driver's License indicating current street address within the District.
 - b. Verifiable copies of a current utility (phone, electric, water and sewer, etc.) bill in Assignee's name or written certification by the person named on the Lease that the Assignee is a co-tenant.
 - c. All confirmation must be by written document. Written documents need not be certified except for those signed by Owner; however, the District may require further confirmation of uncertified documents.

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51. Proof of Tenancy, including Commercial Tenancy. Proof of tenancy, including commercial tenancy shall be made with the submittal of (i) a written copy of legal lease signed by the Owner, or authorized Agent, and Tenant for a period of six (6) months or longer; and (ii) copy of a current utility bill (phone, electric, water or sewer, etc.) in Tenant's name; and (iii) proof that the individual to receive the Recreation Privilege is a Resident for both an IVGID Recreation Pass and a Recreation Punch Card); and (iv) in the case of an Entity, proof that the individual holds one of the positions eligible for Assignment (i.e., a Principal or owner of the Entity whom s a Resident or a corporate officer who is a Resident). Confirmation must be by written document. Written documents need not be certified; however, the District may require further confirmation of uncertified documents.
52. Proof for Individuals under Family Tree. To verify Affinity and Consanguinity individuals must fall under the Family Tree as outline in Appendix A and the district may request supporting documents.
53. Proof for Domestic Partner and Child of a Domestic Partner. The District has a separate list of documents required to be submitted to prove a Domestic Partner relationship and a child of a Domestic Partner relationship, which shall be available to the public at the District Recreation Desk. The list may be modified from time to time as the District reasonably believes is necessary, but will include but not be limited to, a fully signed IVGID form Declaration of Domestic Partnership, and a copy of a duly filed registration of domestic partnership with the State of Nevada or another state.
54. Application Acceptance. Application will not be accepted on any Parcel if another valid Application already exists on that Parcel. Any Application will expire with a change of ownership, residency or tenancy upon proof of such change to the satisfaction of the District in its sole discretion, and cancellation of the prior IVGID Recreation Passes, Recreation Punch Cards and prior rights. Notwithstanding the foregoing statement, in the case of a change in tenancy, a change in rights for Tenants can only be made every six (6) months, for District administrative purposes and convenience.
55. Application Approval. Upon review and verification of the completeness and accuracy of the Application by the District, the Director of Parks and Recreation, or the Director's designee, shall approve the Application. It is the Applicant's responsibility to provide the District with all information required for approval, including but not limited to the Owner's signature, as required by District forms.
56. Application Amendment. To update information on the Application, except for Parcels with multiple owners, an approved Application may be amended by any verified Owner of the Parcel, whether or not that Owner signed or submitted the original Application form.

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ARTICLE V. ASSIGNMENT OF PRIVILEGES

57. Assignment Procedures. Assignment of Recreation Privileges will be accepted when filed with Owners Application for Recreation Privileges or Assignment of Recreation Privileges (Application), or when an approved Application is already on file but the Application and Cards issued thereunder have been cancelled, and when signed by any Owner listed on the Application. The Assignment form must be filed with the District's Recreation office, in person, by fax, by email, by digital signature, or by mail, and the District may rely upon a copy of the Owner's signature when an original Owner's original signature is not supplied. When there is an Assignment of Recreation Privileges, the Owner as Assignor and the Assignee must agree to be jointly and severally liable to the District for any sums of money Assignee owes the District related to the use of Recreation Facilities, damage to Recreation Facilities and persons and property of other persons, fees or sums owed for the use of all District-owned meeting facilities and Recreation Venues, and any fines. All Assignments must be for a minimum of six (6) months. If an individual assigned an IVGID Recreation Pass ceases to be a Tenant or otherwise becomes ineligible to have an IVGID Recreation Pass or Recreation Punch Card, the Owner is responsible for and shall immediately advise the District so that the District can cancel the Recreation Privileges, and the IVGID Recreation Pass and Recreation Punch Card must be immediately returned by the Tenant or Owner to the District. Even if an Assignment is cancelled in less than 6 months, another Card cannot be issued until the six-month period from issuance of the Card has passed, for District administrative purposes and convenience.
58. Agent Designation. Any Owner listed on an approved application may designate an Agent by filing and executing an Agent Authorization Form, for processing paperwork and for accepting IVGID Recreation Passes and Recreation Punch Cards. However, the Owner must sign the Assignment and the Application, and thereby agree to be jointly and severally responsible for all fees, fines, and monies owed to the District by each of the Owner's Tenant(s), Assignee(s) and Guest(s) and for all damages and loss caused to the District and others by the Assignee. An Owner may only designate one Agent. The District Agent form must be filed with the District's Parks and Recreation office, in person, by fax, by email, by digital signature or by mail. Upon review and verification of the Agent form by the District, the Director of Parks and Recreation, or the Director's designee, shall approve the form. It is the Owner's responsibility to provide the District with all information required for approval. For clarity, the Owner is responsible for all acts of the Agent of the Owner and for all acts of each Assignee and Guest, and for all representations by the Agent and the Assignee(s) to the District.
59. Assignment Acceptance by District. An Assignment will not be accepted by the District, on any Parcel, if another valid and outstanding Assignment already exists on that Parcel. An Assignment will expire with a change of ownership, where no party listed as Assignor on the application continues as an Owner of the Parcel. The Assignment form must be signed by the Owner, not by an Agent on behalf of an

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Owner.

60. Privileges Assignable - Residential Parcels. Every eligible residential Parcel may receive any combination of up to five (5) Cards that are IVGID Recreation Passes and/or Recreation Punch Cards. An IVGID Recreation Pass may be assigned to any Owner's eligible family member as set forth on the Family Tree, Exhibit A hereto, or to a Tenant who/which also qualifies under this Ordinance. A Recreation Punch Card may be assigned to an Owner's Tenant. Tenants and Assignees (including family members under the Family Tree) cannot further assign to family members under the Family Tree.
61. Privileges Assignable – Commercial Parcels. Every eligible commercial Parcel may receive any combination of up to five (5) cards that are IVGID Recreation Passes and/or Recreation Punch Cards. An IVGID Recreation Pass may be assigned to: (i) any individual Owner's family member as set forth on the Family Tree at Exhibit A, (ii) if the Tenant is an Entity, to a principal or owner of the Entity who is a Resident, or (iii) to a Tenant's corporate officer who is a Resident. Tenants and Assignees (including family members under the Family Tree) cannot further assign to family members under the Family Tree.
62. Assignment Approval. Upon review and verification of the Assignment by the District, the Director of Parks and Recreation, or the Director's designee, shall approve the Assignment. It is the Owner's responsibility to provide the District with all information required for approval, either from then owner directly or the Owner's Agent, but the Owner is ultimately responsible for the accuracy and truthfulness of all information and representations provided.
63. Assignment Amendments. To update information, the Assignment may be amended, subject to the limitations set forth in Paragraph 48 in the case of multiple Owners of a Parcel or if a Parcel is owned by an Entity. Provided, however, that any Owner listed on the approved application or a designated Agent of any listed Owner may add names of persons to be assigned Recreation Privileges, (i) Additional privileges are available for a parcel and so long as such person(s) is/are eligible to give and receive an Assignment under this Ordinance, and (ii), so long as the Owner agrees to remain responsible, and so long as no changes are made to add individuals to get Recreation Privileges in less than six (6) month intervals.
64. An IVGID Recreation Pass, subject to the other conditions and restrictions of this Ordinance, provides the Pass Holder:
- a. reduced season pass rates, at District-owned ski, and tennis facilities; and
 - b. reduced daily rates at District-owned golf, ski and tennis facilities; and
 - c. reduced yearly, quarterly, monthly, or weekly membership rates at District-owned Recreation Center; and reduced rates on various recreation programs and services
 - d. reduced daily rates at the District-owned Recreation Center; and

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- e. reduced rates for the rental of the Chateau, Aspen Grove Community Building, Diamond Peak Ski Lodge, Recreation Center, and District owned athletic fields; and
 - f. watercraft launching access at the District-owned watercraft ramp to Pass Holders with Beach Access, for a fee; and
 - g. The ability to bring Guest(s) to District-owned Beaches for a fee, when accompanying an IVGID Recreation Pass Holder with Beach Access, only as set forth in Article VII; and
 - h. any other Recreation Privileges determined by the Board; and
 - i. **Discount to food and beverage and merchandise as determined by the board.**
65. Term of IVGID Recreation Pass Issuance. The IVGID Recreation Pass of any person will be limited to a term of not less than six (6) months or more than five (5) years. If no term is specified, the minimum six-month term shall apply. In the case of a Tenant, in any event, the maximum term of issuance of an IVGID Recreation Pass will be the length of the lease or **two years**, whichever is less, except that for individuals under eighteen (18) years of age, an IVGID Recreation Pass must be re-issued with a new photograph at least every three (3) years.
66. IVGID Recreation Pass Expiration. An IVGID Recreation Pass expires when:
- a. the stated expiration date has been exceeded; or
 - b. the Parcel changes ownership, in which case the former Owner must return his/her/its IVGID Recreation Passes to the District; or
 - c. the IVGID Recreation Pass is withdrawn or reassigned to another individual by the Owner or his Agent; or
 - d. payment of the District Recreation Fee is delinquent, or
 - e. the IVGID Recreation Pass is voided pursuant to this Ordinance; or
 - f. the lease of a Tenant expires or terminates, with or without notice to IVGID from the Owner, or
 - g. in the event a Card is issued on the basis of a Domestic partnership, if the Domestic Partnership is terminated or the couple ceases to live together, or
 - h. in the event a Card is issued on the basis of Affinity with an Owner or spouse of an Owner, if the marital relationship of the Assignee ends or is terminated or the couple ceases to live together so that there is no longer Affinity, or
 - i. in the event the IVGID Recreation Pass is issued to a person under eighteen years of age, the pass will expire and must be reissued with a new photograph at least every three (3) years.
67. No Ability to Transfer IVGID Recreation Passes. All IVGID Recreation Passes shall be issued for the sole use of the Pass Holder and are nontransferable. If an IVGID Recreation Pass is transferred, lent, given, sold, offered or used by a person other than the individual identified on the IVGID Recreation Pass, the violation of this Paragraph 67 will result in immediate sanctions against the offending Owner, including but not limited to, in the case of knowing or willful violation of this Ordinance, up to the immediate loss of the IVGID Recreation Pass and the Pass

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Holder, and loss of all of their IVGID Recreation Privileges for a period of up to two (2) years, from the date the IVGID Recreation Pass is cancelled by the District, as determined by the General Manager in his sole and absolute discretion.

68. Responsibilities of **Parcel Owner**. It is the responsibility of the Parcel Owner to:
- a. renew his/her IVGID Recreation Pass on or before the expiration date ~~shown on the pass~~;
 - b. report lost, stolen, or destroyed IVGID Recreation Pass(es) to the District;
 - c. return all valid IVGID Recreation Passes when eligibility to use passes has expired or when asked by the District to surrender the passes;
 - d. be responsible for the conduct of his/her Occupants, Guests and Assignees, and to inform Occupants, Guests and Assignees and assure compliance by the IVGID Recreation Pass Holder and his/her Occupants, Guests and Assignees with all rules and regulations of the Recreation Facilities, and be responsible for any liability, loss or damages resulting from all such individual's use of the District's Recreation Facilities, or presence in, or at, or use of the Recreation Facilities.
 - e. be responsible to secure his/her IVGID Recreation Pass and never allow or authorize another individual to use it for any purpose whatsoever.
69. Lost/Stolen IVGID Recreation Pass. A charge per Card, in such amount as the District shall set in a Schedule of Fees from time to time, will be assessed to replace any IVGID Recreation Pass or Recreation Punch Card that is lost or stolen prior to its date of expiration.
70. Reassignment Fee. Reassignment of IVGID Recreation Passes and Recreation Punch Cards will not be allowed within the initial six months of pass issuance except for the following conditions: (a) the Parcel on which the pass is issued changes title; or (b) the Pass Holder is deceased. In the event of a reassignment where the issued passes are not returned, there will be a charge per card, in such amount as the District shall set in a Schedule of Fees from time to time, assessed to the Owner. New IVGID Recreation Passes and Recreation Punch Cards will not be issued for any other individuals unless this fee is paid or the IVGID Recreation Passes of the prior Pass Holder are returned.
71. Ownership Transfer Fee. A charge per Card, in such amount as the District shall set in a Schedule of Fees from time to time, will be assessed to the new Owner of a Parcel if the IVGID Recreation Passes issued on the Parcel are not returned to the District when a Parcel changes ownership. New Recreation Punch Cards will be issued to a new Owner as requested by the new Owner, but the old Cards must be returned to the District or there will be a charge for failure to return the old Cards.

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ARTICLE VII. BEACH ACCESS PRIVILEGES SPECIAL RULES

72. It is the intent of the District to adopt provisions under this Article VII to comply with the Beach Deed made June 4, 1968, including but not limited to page 1 line 28 – page 2, line 7, which states that the Beaches “*shall be held, maintained and used by grantee, its successors and assigns, only for the purposes of recreation by, and for the benefit of, property owners and their tenants...and as the Board of Trustee of said District may determine, the guests of such property owners....*” Further, the Beach Deed provides that “the Board of Trustees shall have the authority to control, regulate, maintain and improve said property”. Therefore, rules and implementation of rules and regulations of the Beaches will be reviewed by the Board from time to time, separate and apart from review of the entire Ordinance 7, to assure such reasonable compliance and efficient operations and maintenance. **Parcels that were annexed to the District after June 4, 1968, are not eligible for Beach Access, per deed restrictions listed on the Beach Deed, among other reasons.**
73. IVGID Recreation Pass Holders with Beach Access have unlimited access to the Beaches for themselves and may bring up to 15 Guest(s) per Parcel to the Beach per day, if the IVGID Recreation Pass Holder accompanies the Guest(s) to the Beach entrance gate at time of entry and pays the applicable Guest Beach Access fee. An Owner with Beach Access may give a Recreation Punch Card(s) to the Owner’s Guests who may then have Beach Access up to the total dollar credit then remaining on the Recreation Punch Card, and the Owner need not accompany such Guests to the Beach. The applicable Guest Beach Access fee must be paid for each Guest accessing the Beaches, either by payment by credit card for Guests accompanying an **IVGID Recreation Pass**, or with a Recreation Punch Card with a sufficient balance to cover the cost of each Guest Beach Access fee.
74. Access to Beaches under the Beach Deed. Persons who do not have an IVGID Recreation Pass with Beach Access in their name and with their photograph, may only access the Beaches if they are in possession of a Recreation Punch Card with Beach Access, with sufficient remaining funds on the Recreation Punch Card to pay their Beach Guest access fee or if they are Guests accompanying an Owner with an IVGID Recreation Pass with Beach Access at the entrance gate, and in compliance with the provisions of this Articles VII and IX governing Guest Access to the Beaches. The Beaches are not open to the public and are restricted access facilities.
75. It is further the intent of the District to adopt the following provisions under this Article VII to avoid or limit over-crowding at the Beaches both to further the intent of the Beach Deed and for public safety and convenience of the District:

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- a. Unless accompanied by an IVGID Recreation Pass Holder with Beach Access who purchases a Guest entrance, a Guest can only access the Beaches with a valid Recreation Punch Card with Beach Access that has the applicable value remaining on the Recreation Punch Card to cover the total cost of entrance to the Beaches for each Guest ~~accompanying the Recreation Punch Card.~~
 - b. An IVGID Recreation Pass Holder with Beach Access can use his/her IVGID Recreation Pass to bring a maximum of 15 Guests per Parcel to the Beach per day.
 - c. An individual with an Additional IVGID Recreation Pass may NOT bring Guests to the Beaches with an Additional IVGID Recreation Pass, issued under Paragraph 104. Additional IVGID Recreation Passes issued under Paragraph 104 shall be marked with language stating that it does not allow the Pass Holder to bring Guests to the Beaches or a reduced rate at golf.
 - d. IVGID Recreation Pass and Recreation Punch Card Holders must ~~bring their IVGID Recreation Pass or Recreation Punch Card or a copy of the IVGID Picture Pass or Recreation Punch Card stored on their mobile electronic device to the Beaches on their person in order to obtain access to the Beaches.~~ (moved to article XI).
 - e. If an IVGID **Recreation Pass** Holder desires to bring more than 15 Guests per parcel to the Beach per day, this must be pre-authorized in advance in writing by the District, pursuant to its written procedures for Group Beach Reservations, and the authorization is only valid on the specific day that is approved by the District.
76. Occupants of Hotels & Motels shall be provided access to the Beaches, if any, consistent with the terms of the Beach Deed and through a District verification and administration process. This process, at a minimum, shall include the payment of an Hotel/Motel Occupant fee and include a reasonable limitation **as set by the board** on the maximum number of Hotel/Motel Occupant to be provided access per Hotel/Motel. Access shall be limited to occupants of the Hotel or Motel during the time that they are occupants, and not before check-in or after check-out from the hotel. **Guests of Hotel/Motel Occupants are not allowed Beach Access.**
77. Parcels that were annexed to the District after June 4, 1968, are NOT eligible for Beach Access, per deed restrictions listed on the Beach Deed, among other reasons. (moved to paragraph 72)
78. Commercial Use of the Beaches. Commercial Use of the Beaches is prohibited. Commercial Use of the Beaches, includes but is not limited to offering of Beach Access or Privileges to use the Beaches to customers or to any person for remuneration or offering Beach Access or Privileges to use the Beaches as an inducement to a potential customer by a business or a business enterprise. Notwithstanding this provision, limited contracts for the provision of food and beverage, and services may be executed between the District and third-party vendors for the benefit of the District, Owners and Tenants, each to be approved by the Board.

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79. Watercraft launching by a commercial enterprise at Ski Beach or any other of the District's restricted access Beaches. Watercraft launching by a commercial enterprise at Ski Beach or any other of the District's restricted access Beaches is prohibited except as follows: (i) Commercial watercraft owners who are IVGID Recreation Pass Holders with Beach Access or Recreation Punch Card Holders with Beach Access are allowed to launch watercrafts for their own personal recreation use. (ii) If an IVGID Recreation Pass Holder with Beach Access or a Recreation Punch Card Holder with Beach Access owns a watercraft which is stored at a commercial business (whom has a permit through TRPA), and requests that the commercial business bring the watercraft to the Beach and launch it for the recreational use of the owner of the watercraft who is an IVGID Recreation Pass Holder with Beach Access or Recreation Punch Card Holder with Beach Access. (iii) A commercial business which has obtained a permit to operate through TRPA may rent their watercraft for the recreational use of an IVGID Recreation Pass Holder with Beach Access or a Recreation Punch Card Holder with Beach Access. These activities must comply with all applicable TRPA BMPs, including fueling BMPs, all applicable local health and safety regulations, and follow all District Watercraft Launching Rules & Regulations.
80. Marketing of Beach Access is prohibited. No IVGID Recreation Pass Holder with Beach Access shall market or authorize the marketing of Beach Access for any commercial purpose or in connection with offering anything for sale, lease, license or valuable consideration to the IVGID Recreation Pass Holder with Beach Access.

ARTICLE VIII. RECREATION PUNCH CARD

81. A Recreation Punch Card provides the Pass Holder with a face value of Recreation Privileges, determined by the Board, which may be applied toward:
- a. The Guest rate for daily Beach Access, daily watercraft and jet ski launching; and
 - b. the difference between the Pass Holder rate and the non-Pass Holder rate for daily access to the District-owned golf, ski, recreation center, and tennis facilities; and
 - c. the difference between the Pass Holder rate and the non-Pass Holder rate for any other recreation use fee or rental fee as may be determined by the Board.
 - d. When a Recreation Punch Card is used for Beach Access, the balance of funds on the Recreation Punch Card will be applied to the **Guest Beach Access Fee**, until the balance of funds on the Recreation Punch Card is used up, at which time the Recreation Punch Card cannot be used for Beach Access or for access or any other purpose at any other Recreation Facility or Recreation Venue.
82. Expiration Date. Recreation Punch Cards shall have a term of one year beginning on June 1. All Recreation Punch Cards expire on the 31st day of May following the date of issuance, regardless of when issued during the course of that year. All Recreation Punch Cards expire and will not provide access to the beaches, any Recreation Facility, **or Recreation Privileges**, after the balance of the funds on the Recreation Punch Card for the fiscal year have been expended. The unused balance on Recreation Punch

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Cards expires when the Recreation Punch Card expires on May 31 of each year.

83. Transferability.
- a. Recreation Punch Cards are issued against the Parcel and are only transferable to a Guest of the Owner to whom the Recreation Punch Card was issued. Recreation Punch Cards cannot be given to or transferred to any person other than a Guest of the specific Parcel Owner to whom the Recreation Punch Card was issued. Recreation Punch Cards cannot be given to or transferred to other Parcel Owners to use for their Guests or used for purposes of other Parcel Owners, and such use will constitute misconduct under Paragraphs 99 and 100, subject to sanctions as set forth in this Ordinance. Owners cannot ask Owners of other Parcels to transfer or give them Recreation Punch Cards issued on another Parcel. Recreation Punch Cards are numbered and tied to a specific Parcel and the Parcel Owner to whom the Recreation Punch Card is tied is responsible for the actions and inactions of his/her/its Guests, as more fully discussed in Article XI, Paragraph 99.
 - b. Transfer of Parcel. To the extent that a Parcel is transferred, and the prior Owner has acquired Recreation Punch Cards from the District, those Recreation Punch Cards will be invalidated regardless of the balance remaining prior to the issuance of any Recreation Punch Cards to the new Parcel Owner.
84. Replacement. Recreation Punch Cards will not be replaced if lost, stolen, or destroyed, and if the dollar value on the Recreation Punch Card has been expended, it will not be refilled or useable further, **until new cards are issued for the following season.**
85. **Responsibilities of the Parcel Owner in reference to Recreation Punch Cards.** It is the responsibility of the **Parcel Owner** to:
- a. report lost, stolen or destroyed Recreation Punch Card(s) to the District;
 - b. return all valid Recreation Punch Cards when eligibility to use the Recreation Punch Card has expired or when asked by the District to surrender the Recreation Punch Card.
 - c. be responsible for the conduct of his/her Guests and inform Guests and assure compliance by the Recreation Punch Card Holder and his/her Guests with all rules and regulations of the Recreation Facilities, and be responsible for any liability, loss or damages resulting from all such individual's use of the District's Recreation Facilities, or presence in or at, or use of the Recreation Facilities.
 - d. be responsible to secure his/her Recreation Punch Card and never allow another individual to use it, except that a Guest of the Owner may use a Recreation Punch Card, with or without the Owner's presence.
86. Refund. The Recreation Punch Card has no monetary exchange value and therefore cannot be returned to the District for any form of refund or credit.
87. Each Owner or the Owner's Agent is responsible for procuring and distributing

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Recreation Punch Cards to Guests of the Owner, and the District does not act as a concierge to assist with Guest use or access to Recreation Punch Cards. Each Owner or the Owner's Agent must inform the Guest as to the rules and procedures with respect to the use of Recreation Punch Cards. **An Owner or the Owner's Agent may only distribute Recreation Punch Cards to the guests of the Owner.**

ARTICLE IX. GUEST ACCESS

88. District venues have different rate category structures for Guests and different restrictions on the number of Guests and method of Guest access at the various Recreation Facilities. These may change from time to time in the reasonable discretion of the General Manager for all venues except the Beaches.
89. The following provisions regarding Guest Beach Access are approved by the Board:
- a. A Guest Beach Access fee shall be paid for every Guest entering the Beaches, including each Guest on a watercraft that is/ being launched at the watercraft launch.
 - b. Guests can access the Beaches only if they accompany an IVGID Recreation Pass Holder with Beach Access and **pay for the approved Beach Access Guest Fee**, or if a Guest has a Recreation Punch Card with Beach Access with a dollar balance remaining sufficient to cover the cost of the entire Guest fee for each Guest seeking Beach Access using the Recreation Punch Card.
 - c. A maximum of 15 Guests per Parcel may accompany an IVGID Recreation Pass Holder per day.
 - d. A holder of an Additional IVGID Recreation Pass or an Additional Recreation Punch Card under Paragraph 104 cannot bring any Guests to the Beaches.
 - e. ~~A IVGID Picture Pass Holder may allow a Guest to pay for the Guest's beach access fee by using the Guest's credit card at the beach gate at the time of entry into the Beach.~~ (because of addition in section b)
 - f. Group Reservations. To accommodate Owners who desire to bring more than 15 Guests per Parcel on a specific day to the Beaches for a special occasion, the District offers the opportunity for a group reservation. The reservation and approval from the District must be obtained in advance in writing **and a guest list must be provided.**

ARTICLE X. UNBUILDABLE LOTS

90. Unbuildable lots that do not have Recreation Privileges as of June 1, 2022 will not be eligible to receive any Recreation Privileges, IVGID Recreation Passes or Recreation Punch Cards on and after June 1, 2022.

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91. Unbuildable lots that currently have Recreation Privileges as of June 1, 2022 will be grandfathered for purposes of determining eligibility to continue to receive the Recreation Privileges which the unbuildable lot had on June 1, 2022, as allowed in the then current Ordinance 7, for as long as the title to the Parcel does not change and the Owner(s) in whose name title is held as of June 1, 2022 continue to own(s) the unbuildable lot. The unbuildable lot will not continue to have any Recreation Privileges after the death of the Owner, or after a gift, sale or other transfer of the unbuildable lot by the Owner to any other owner. Additionally, such unbuildable lot shall continue to have such Recreation Privileges only for so long as the Recreation Fee continues to be assessed and is paid in full.
92. No unbuildable lots may be subdivided after June 1, 2022 to produce additional Parcels that are unbuildable lots that would receive in excess of the five (5) Cards for the single unbuildable lot as it existed as of June 4, 1968. Except as set forth in the Paragraphs 93 and 94, the District will not issue more than five (5) Cards for an unbuildable lot as it existed as of June 4, 1968.
93. Notwithstanding Paragraph 91, if a formerly unbuildable lot is deemed by the County to be a buildable lot, then following construction of a residence or commercial property on the formerly unbuildable lot, that Parcel and each Parcel that it is legally subdivided into, if any, will become eligible for Recreation Privileges.
94. Additionally unbuildable lots that have been subdivided to produce additional Parcels in the past, which additional Parcels of unbuildable lots are currently receiving Recreation Privileges, if any and therefore, in the aggregate are receiving in excess of the 5 Recreation Privileges and Cards that could have been received for the formerly single unbuildable lot, will be grandfathered to continue receiving the same Recreation Privileges and Cards as they are receiving as of June 1, 2022, until the death of the current Owner(s), or the gift, sale or other transfer from the Owner(s) of the Parcel as of June 1, 2022, at which time the right for the unbuildable lot to receive Recreation Privileges will no longer be grand-fathered and will terminate. For clarity, once the current Owner(s) no longer own the unbuildable lot which is receiving Recreation Privileges, the unbuildable lot shall not be eligible for Recreation Privileges, IVGID Recreation Passes or Recreation Punch Cards, except as set forth in Paragraph 92.

ARTICLE XI. GENERAL USE REQUIREMENTS,

**INCLUDING MISCONDUCT, ASSUMPTION OF RISK, INDEMNITY, AND ADDITIONAL
PASSES AND CARDS**

95. IVGID Recreation Pass and Recreation Punch Card Ownership. All IVGID Recreation Passes and Recreation Punch Cards are the property of the District and must be returned upon request, and/or upon the loss of eligibility by the Pass Holder.

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96. Deed Restrictions. For clarity, Parcels annexed to the District after June 4, 1968, are not eligible for District beach access as per deed restrictions listed on the Beach Deed.
97. Assumption of Risk and Indemnity. In consideration of the ability to make assignments to Tenants and others and to bring Guests and persons who are not IVGID Recreation Pass Holders to District Recreational Facilities and Venues, and in consideration of receipt of an IVGID Recreation Pass or Recreation Punch Card, each Owner and IVGID Recreation Pass Holder and Recreation Punch Card Holder must sign an agreement, acknowledging and agreeing that for good and valuable consideration, the receipt and sufficiency of which will be acknowledged, the following on behalf of himself or herself and any Recreation Punch Card Holder obtaining such Punch Card on his/her behalf:
- a. the IVGID Recreation Pass Holder, Recreation Punch Card Holder and Owner is voluntarily using the Recreation facilities;
 - b. the IVGID Recreation Pass Holder, Recreation Punch Card Holder and Owner assumes all risk of and releases the District from loss or liability from: (i) personal injury to himself/herself and to his/her/its Assignees, Tenants and Guests, and (ii) of loss and damage to, his/her/its personal property, resulting from use of the Recreation Facilities and Recreation Privileges; and
 - c. the IVGID Recreation Pass Holder, Recreation Punch Card Holder and Owner agrees to defend, indemnify and hold the District harmless from and against any and all loss, liability, claims and damage caused by Owner, IVGID Recreation Pass Holder, Recreation Punch Card Holder, or an Assignee, Tenant or Guest of Owner or IVGID Recreation Pass Holder, to the District, to the District's Property and to third parties and their real and personal property, arising out of or caused by actions or inactions of such persons and Entities.
98. Fraudulent Use. It is Fraudulent Use to provide false or misleading information to obtain a Recreation Punch Card or IVGID Recreation Pass, or any fraudulent use of such card or pass, including but not limited to, (i) making a false representation that a person falls under the Family Tree when the person does any of the following: (ii) providing false information or documents in connection with the acquisition of an IVGID Recreation Pass or Recreation Punch Card; (iii) an Owner or manager of an Owner, or Agent of an Owner, falsely attesting on an Application that an Applicant allegedly has a valid and enforceable lease, when the Applicant does not have a valid and enforceable lease for in excess of 6 months, or falsely stating that the Applicant lives at the Parcel when the Applicant does not; (iv) making an Assignment of Recreation Privileges to a person who is not authorized to receive such Assignment under this Ordinance 7; (v) obtaining an Additional IVGID Recreation Pass or Additional Recreation Punch Card for persons who are not eligible to receive an Additional IVGID Recreation Pass or Additional Recreation Punch Card. Such fraudulent use will be grounds for voiding one, or more or all Recreation Privileges issued against the Parcel for a period of up to two years. The District reserves the right to pursue any other disciplinary and legal action, as allowed by law. Because fraudulent use is such a serious action with such serious adverse consequences to the District and others, Owners are urged to advise all persons who

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receive IVGID Recreation Passes or Recreation Punch Cards on an Owner's Parcel, of the serious consequences of taking these prohibited actions.

99. Selling of Recreation Privileges or Allowing Others to Use IVGID Recreation Passes or Allowing Persons Who Are Not Guests of the Owner to Use a Recreation Punch Card Issued to the Owner. Recreation Punch Cards may only be given by an Owner to persons who are Guests of the specific Owner who received the Recreation Punch Card from the District, and cannot be given to the Guests of other Owners or to other Others to give to their Guests, and Guests of an Owner cannot give a Recreation Punch Card to persons who are not Guests of the Owner to whom the Recreation Punch Card has been issued. It is strictly forbidden for any Owner or person to ask another Owner to use the Recreation Punch Cards of another Owner or for an Owner or person to give another Owner or person his/her/its Recreation Punch Card(s) to be used for Guests of another Owner or Person. It is strictly forbidden for any IVGID Recreation Pass Holder, Recreation Punch Card Holder or other individual to sell an Assignment of Recreation Privileges, or to sell individual IVGID Recreation Passes or Recreation Punch Cards. Notwithstanding the preceding sentence, when an IVGID Recreation Pass Holder accompanies a Guest at the Beach Gate and the Guest receives access as a Guest not paid for by a Recreation Punch Card, the IVGID Recreation Pass Holder may allow a Guest to pay the District for the Guest's access fee by credit card at the time of entry into the Beach only, and not at any other time, to avoid any appearance of selling of recreation privileges. Any such sales of privileges, passes, or cards or giving or transferring of Recreation Punch Cards from one Owner to another Owner or person to be used for Guest(s) of the other Owner or person is considered to be fraudulent use and will be grounds for voiding one, more or all Recreation Privileges issued against the Parcel or in the case of transfers between Owners, Recreation Privileges issued against both Parcels may be voided, for a period of up to two years. The District reserves the right to pursue any other disciplinary or legal action against the Owner, the IVGID Recreation Pass Holder or the Recreation Punch Card Holder. Because selling and otherwise allowing others to improperly use Recreation Privileges is such a serious action with such serious adverse consequences to the District and others, Owners are urged to advise all persons who receive IVGID Recreation Passes or Recreation Punch Cards on their Parcel, of the serious consequences of taking these prohibited actions.
100. Misconduct. Use of the District's Recreation Facilities by any IVGID Recreation Pass Holder or Recreation Punch Card Holder is a privilege. For misconduct or violation of the provisions of this Ordinance, an IVGID Recreation Pass Holder or Recreation Punch Card Holder may be removed from the Recreation Venues and Facilities and/or his/her Recreation Privileges, including but not limited to the immediate confiscation of the IVGID Recreation Pass or Recreation Punch Card, and/or suspension of Recreation Privileges for any period deemed appropriate by the District including up to two years or those privileges may be revoked, at the District's sole discretion

While this Ordinance has been prepared primarily for IVGID's recreational facilities, it is also applicable to its Public Works and Administrative facilities as well, such that should an abuse occur that is defined below, at Public Works, and the customer and/or guest is

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a recreational pass holder, their privileges may be suspended.

Misconduct includes but is not limited to:

- a. failure to abide by any rule, policy, procedure, or regulation established by the District and all such supplemental rules, policies,
 - b. violation of any law, violation of any District Ordinance, including this Ordinance 7, or violation of any published District Rule or Regulation for any Recreation Facility, including but not limited to Beach Rules; or
 - c. disorderly and/or abusive behavior; or
 - d. excessive or improper use of alcohol on Recreation Facilities; or
 - e. any use of drugs at Recreation Facilities; or
 - f. vandalism or any other form of property damage at Recreation Facilities; or
 - g. violence, fighting, threats of violence, bringing a gun or knife or other weapon onto a District Recreation Facility; or
 - h. fraudulent use as set forth in Paragraph 98 above; or
 - i. selling of Recreation Privileges or allowing others to use IVGID Recreation Passes or allowing persons who are not Guests of the Owner to use a Recreation Punch Card issued to the Owner, as set forth in Paragraphs 67 or 99; or
 - j. violation of the provisions of Paragraphs 78, 79, or 80 prohibiting commercial use of the Beaches, prohibiting commercial use of the watercraft launch at Ski Beach and prohibiting marketing of the beaches; or
 - k. violation of Paragraph 75b by one or more IVGID Picture Pass Holder(s) from the same Parcel bringing in excess of the maximum number of Guests permitted to be brought to the Beach per day per Parcel, by means of multiple entries, by separate entries, or any other methods; or
 - l. an individual paying an Owner for the Owner's Recreation Punch Card, or
 - m. an Agent violating Paragraph 98 with the knowledge of an Owner; or
 - n. in the case where multiple Owners own a Parcel, the knowing filing or knowing attempting to file, of an unauthorized Assignment/ Designation of Recreation Privileges, or the knowing filing an application, by an Owner of a Multiple Owner Parcel or by an Entity, when the person filing the Application is not authorized to do so, in violation of Paragraph 48; or
 - o. a Pass Holder who has an Additional IVGID Recreation Pass bringing Guests or attempting to bring Guests to the Beaches using such Additional Card in violation of Paragraph 75c; or
 - p. An Owner or Tenant violating any Beach Parking Rule or Regulation in effect at the time of the violation, or knowingly allowing a Guest to do so.
 - q. One or more IVGID Recreation Pass Holders from the same Parcel bringing in excess of a total of 15 Guests per Parcel on a given day.
101. The District may in its sole discretion hold the parent(s), conservator, or guardian of a child who engages in willful misconduct jointly and severally liable for the resulting damage. (NRS 41.470, as amended.)

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102. **Disciplinary Action Taken Under Ordinance 7 for Misconduct**

a. **Physically Abusive Behavior**

1. IVGID will not tolerate physically abusive behavior directed towards its recreational customers and guests by other recreational customers and/or guests. Any such behavior shall result in a suspension of recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) as follows:

First time a penalty is imposed: Suspension of all recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) for a minimum of three (3) months and a maximum of three (3) years;

Second time a penalty is imposed and thereafter: Suspension of all recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) for a minimum of three (3) years with no maximum suspension.

Physical abusive behavior determination is left to the sole discretion of IVGID.

2. Likewise, IVGID will not tolerate any behavior that is intended to communicate a threat of physical abusive behavior directed towards its customers and guests by other recreational customers and/or guests. Any such behavior shall result in a suspension of recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) as follows:

First time a penalty is imposed: Suspension of all recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) for a minimum of one (1) month and a maximum of one (1) year;

Second time a penalty is imposed and thereafter: Suspension of all recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) for a minimum of six (6) months with no maximum suspension.

Threatening of physical abuse determination is left to the sole discretion of IVGID.

b. **Verbal Attacks.** A Verbal Attack (see Definitions below) directed at a customer or guest shall result in a suspension of recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) as follows:

First time a penalty is imposed: Suspension of all recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) for a minimum of one (1) month and a maximum of three (3) months;

Second time a penalty is imposed: Suspension of all recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) for a minimum of six (6) months with a maximum suspension of one (1) year;

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Thereafter: Suspension of all recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) for a minimum of one (1) year with a maximum suspension of three (3) years.

- b. Chronic Rule Breaking. IVGID has adopted rules that govern the use of its recreational facilities. When users violate those rules it often impacts the ability of other users to enjoy IVGID's facilities. Therefore, chronic violation of IVGID's facilities' rules may result in a suspension of recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) as follows:

First time a penalty is imposed: Suspension of all recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) for a minimum of two (2) weeks and a maximum of one (1) month;

Second time a penalty is imposed and thereafter: Suspension of all recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) for a minimum of three (3) months with a maximum suspension of one (1) year.

Thereafter: Suspension of all recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) for a minimum of one (1) year with a maximum suspension of three (3) years.

- a. Damaging IVGID real property and chattel. IVGID takes great pride in its recreational assets. IVGID acknowledges, however, that one consequence of sports is that recreational assets are often damaged in the ordinary course of their use. Chronically damaging AND/OR intentionally damaging IVGID's recreational assets, however, may result in a suspension of recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) as follows:

First time a penalty is imposed: Suspension of all recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) for a minimum of two (2) weeks and a maximum of six (6) months; reimbursement of said damage maybe expected.

Second time a penalty is imposed and thereafter: Suspension of all recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) for a minimum of one (1) month with a maximum suspension of three (3) years.

- b. Profanity. The use of profanity (see Definitions below) demonstrates poor manners. And, although it is not in IVGID's purview to legislate manners, chronic profane language and/or gestures may negatively impact IVGID's customers' enjoyment. Therefore, chronic profane language and/or gestures made in the vicinity of IVGID's residents and/or guests who take offense at such language/gestures may result in a suspension of recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) as follows:

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First time a penalty is imposed: Suspension of all recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) for a minimum of two (2) weeks and a maximum of one (1) month;

Second time a penalty is imposed: Suspension of all recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) for a minimum of one (1) month with a maximum suspension of two (2) months;

Thereafter: Suspension of all recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) for a minimum of one (1) month with a maximum suspension of three (3) months.

- c. Abuse of Recreational Privileges. IVGID provides access to its recreational venues via the rules established in IVGID Ordinance 7. Chronic abuse of and/or failure to abide by the rules in Ordinance 7 may result in a suspension of recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) as follows:

First time a penalty is imposed: Suspension of all recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) for a minimum of two (2) weeks and a maximum of six (6) months;

Second time a penalty is imposed and thereafter: Suspension of all recreational privileges (maybe venue specific and/or all recreational venues i.e. golf, ski, parks, etc.) for a minimum of one (1) month with a maximum suspension of three (3) years.

- G. The National Ski Area Association (NSAA) "Your Skier Responsibility Code". Because of the dangers involved in the sport of snow skiing and/or snowboarding, Diamond Peak (as well as most ski resorts in the United States) has adopted the "Your Skier Responsibility Code". Diamond Peak's Your Responsibility Code imposes additional responsibilities on skiers/ snowboarder at Diamond Peak, and establishes penalties for when those responsibilities are not met. The IVGID Board of Trustees expressly approves the Diamond Peak "Your Skier Responsibility Code".

103. Disciplinary Procedures for Misconduct.

- a. Incident Report. A District employee shall, in a timely fashion, but in no event no later than 7 days following the incident, submit a written incident report of facts within that employee's own, personal knowledge concerning the alleged misconduct of an Alleged Violator, regardless of whether that Alleged Violator was removed from the premises for that same alleged misconduct.
- b. Removal. A District employee may request that an Alleged Violator leave District property or District Venues, in circumstances where there is a threat of bodily harm to a person or a risk of property damage to District owned facilities, and/or a

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persistent refusal to obey Ordinance 7, an applicable law and/or policies, procedures or regulations of the District (circumstances requiring removal). If the Alleged Violator does not voluntarily leave when requested to do so, the District employee will request that the Washoe County Sheriff's Office remove the Alleged Violator from the District's property or a District Venue.

1. Washoe County Sheriff Assistance. The District may request at any time the assistance of the Washoe County Sheriff's Office in maintaining order.
 2. Incident Report. The employee(s) involved in the removal shall prepare and file an incident report with the department head of that facility within 48 hours of the occurrence.
- c. Suspension, Revocation, or Other Disposition.
1. Department Head. Within a reasonable time, ~~but in no event more than seven (7) days following receipt~~ of an incident report, the **Division Head** may determine that sufficient evidence of serious misconduct exists, indicating adequate grounds for suspension or revocation of privileges. Upon such an assessment, the **Division Head** shall provide the Alleged Violator with written notice of the accusation(s) and the possible sanction/penalty which may result. The notice shall also provide the Alleged Violator with the date, time and place at which the Alleged Violator may appear before the **Division Head**, to respond to the claims and to explain the Alleged Violator's position concerning the incident.
 - a. Notice. The written notice shall be signed by the **Division Head** and mailed, certified return receipt requested, to the District's record address of the Alleged Violator. Attached to the notice shall be a copy of the incident report(s). If the Alleged Violator is a minor, an additional copy of the notice shall be mailed to the parent(s) or person(s) in loco parentis of the Alleged Violator-minor.
 - b. Hearing. Within **twenty (20)** business days of mailing the written notice, unless otherwise agreed by the **Division Head** and the Alleged Violator, the **Division Head** shall hold a hearing to determine the accuracy of the representations contained in the Incident Report and to determine what, if any, further action shall be taken by the District. At this hearing, the employee(s) bringing the charges shall provide evidence and the Alleged Violator shall have opportunity to respond and explain. At the close of the hearing, the **Division Head** may render his/her opinion orally or take the matter under submission. The **Division Head** shall deliver a written decision concerning the allegations and any resulting suspension or revocation within 10 business days following the hearing.

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- c. Decision. The **Division Head** shall include findings of facts, conclusions of misconduct, and sanction/penalty, if any imposed, in the decision; additionally, the **Division Head** shall inform the Alleged Violator in the decision of the Alleged Violator's right to appeal the decision to the District's General Manager. Such disposition shall include, but not be limited to, the following: suspension, revocation, reprimand (oral or written), or a determination of no action of no misconduct.
 - d. Notice of Appeal. In order to avail him/herself of the right to appeal to the General Manager, the Alleged Violator must so inform the General Manager by letter delivered to the District's Administrative Building (located at 893 Southwood Boulevard, Incline Village, NV 89451) within 10 business days of issuance of the written opinion.
2. District General Manager. Within twenty (20) business days of the Alleged Violator's notice of appeal letter, the General Manager shall hear the Alleged Violator's appeal. Also, at this hearing shall be the charging employee(s) and the deciding Department Head, to respond to the Alleged Violator's assertions. The General Manager shall render his/her written decision within ten (10) business days of the appellate hearing. In the decision, the General Manager shall uphold, modify, or reverse, in whole or in part, the Department Head's decision. The General Manager shall advise the Alleged Violator in this written decision of the Alleged Violator's right to appeal the General Manager's decision to the District's Board of Trustees. In order to avail him/herself of the right of final appeal to the Board of Trustees, the Alleged Violator must so inform the Board by letter delivered to the District's Administrative Building (located at 893 Southwood Boulevard, Incline Village, NV 89451) within 10 business days of issuance of the written opinion from the General Manager.
3. Board of Trustees. The Board of Trustees shall hear the Alleged Violator's duly agendized appeal at the Board's next regularly scheduled public meeting. (NRS 241.030 (3) (d) Nothing contained in the Chapter 241 shall require that any meeting be closed to the public. This hearing shall be attended by the **Division Head** and General Manager, and if requested by the District the District's counsel, to respond to the Alleged Violator's assertions. If the **Division Head** and the General Manager cannot attend the next regularly scheduled meeting, the hearing shall be held within thirty (30) days of the District's receipt of the appeal, or the Alleged Violation shall be expunged. The Board shall render its decision at this hearing. By its decision, the Board shall uphold, modify, or overturn, in whole or in part, the General Manager's decision. The Board's decision is final.
 - d. Right of Representation. The Alleged Violator may enlist the assistance of legal counsel, of the Alleged Violator's choice and at his/her expense, at any and all stages of these proceedings.

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e. Reservation. Nothing herein shall preclude the District from utilizing any and all legal and/or equitable remedies, instead of or in addition to the present procedure.

104. Purchase of Additional IVGID Recreation Passes or Additional Recreation Punch Cards. If any Owner wishes to purchase up to a total of an additional five (5) Cards which may be Additional IVGID Recreation Passes or Additional Recreation Punch Cards or a combination thereof as described in this Paragraph 104., the Owner may do so by paying an additional fee as set by the Board, for each Additional IVGID Recreation Pass or Additional Recreation Punch Card so purchased. The following provisions apply with respect to Additional Cards (referred to in this Ordinance as "*Additional IVGID Recreation Passes and Additional Recreation Punch Cards*"):

- a. Additional IVGID Recreation Passes and Additional Recreation Punch Cards cannot be purchased for Commercial Parcels and their Tenants.
- b. A maximum of five (5) IVGID Recreation Passes per Parcel can be used to obtain discounts for daily access for the District-owned golf courses. Additional IVGID Recreation Passes and Additional Recreation Punch Cards purchased by Owners in excess of the initial five cannot be used to obtain daily discounts at the District-owned golf courses, and will be stamped with language which states this.
- c. Additional IVGID Recreation Passes are valid for a period of one (1) year from the date of purchase, unless they expire on an earlier date as provided in Paragraph 66 hereof.
- d. Out of the available five (5) Additional Cards, a maximum of up to three (3) Additional IVGID Recreation Passes per Parcel may be purchased for eligible Family Members listed within the First Degree of Consanguinity or Affinity on the Family Tree, which is Exhibit A to this Ordinance.
- e. Out of the available five (5) Additional Cards, a maximum of up to three (3) Additional Recreation Punch Cards per Parcel may be purchased for use by an Owner's Guests.
- f. Additional Recreation Punch Cards are valid from the date of purchase until the thirty-first (31st) day of May following the date of purchase and are not transferable to another person or Entity except by an Owner to a Guest of the Owner. The unused balance on an Additional Recreation Punch Card expires when the Recreation Punch Card expires on May 31 of each year.
- g. An application for Additional IVGID Recreation Passes or Additional Recreation Punch Cards must be filed with the District's Parks and Recreation office. The number and relevant information concerning

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these Additional IVGID Recreation Passes and Recreation Punch Cards shall be separately tracked electronically on an annual basis (by fiscal year) and made available by the District to the Board and to the Public, so that the availability of Additional IVGID Recreation Passes and Additional Recreation Punch Cards can be reviewed annually as to the impact and appropriateness of this provision for the purchase of Additional Passes and card.

- h. Additional IVGID Recreation Passes do not allow any Guests to accompany an Additional IVGID Recreation Pass Holder to the Beaches, and will be stamped with language which states in substance that the Additional IVGID Recreation Pass does not allow Guest Beach Access.
 - i. Additional IVGID Recreation Passes and Recreation Punch Cards cannot be purchased by an Owner of one Parcel for another Parcel owned by the same Owner, or for another Owner, or the purchasing Parcel Owner and the receiving Parcel Owner will both be subject to sanctions as set forth for Misconduct in this Ordinance.
105. Personal Identification. Prior to issuance of any Recreation Privilege, identification of the person receiving the privilege may be required in the form of a valid government issued photo identification card, such as an automobile driver's license.
106. IVGID Recreation Pass and Recreation Punch Card Holders must bring their IVGID Recreation Pass or Recreation Punch Card or a copy of the IVGID Picture Pass or Recreation Punch Card stored on their mobile electronic device to the Beaches on their person in order to obtain access to the Beaches.
107. Administration. The General Manager may from time to time recommend to the Board that the Board of Trustees adopt, amend, or rescind rules consistent with this Ordinance. The General Manager shall hold the final authority to interpret this Ordinance and rules adopted thereunder, subject to Paragraphs 102c(2) and 111, such authority shall include the application of this Ordinance and rules to specific people, Parcels, and circumstances. Except as set forth in Paragraph 111 below, with respect to the individual District venues, the day-to-day administrator of this Ordinance is hereby delegated to the individual Division Heads; provided however no changes or expansions can be made to this Ordinance, except as approved by the Board of Trustees.

ARTICLE XII. AMENDMENTS

108. Modification of Privileges. The Recreation Privileges issued under this Ordinance shall be modified by the terms of any amendments to this Ordinance subsequently adopted by the Board. Nothing in this Ordinance shall be deemed to limit the Board's discretion to modify the terms of this Ordinance or the application of any such modification to IVGID Recreation Passes, Recreation Punch Cards and Recreation Privileges, including

ORDINANCE NO. 7
**An Ordinance Establishing Rates, Rules and Regulations for IVGID
Recreation Passes and Recreation Punch Cards by the Incline Village
General Improvement District**

alterations in the terms or expiration dates thereof. Nothing in this Ordinance shall grant any permanent rights or privileges to any person or Parcel or Owner, and all rights and privileges set forth herein are subject to the control of, regulation by, and change by the Board in its sole discretion.

108. Effective Date. The effective date of this Ordinance is June 1, 2022. The terms of this Ordinance applied to all Recreation Privileges that were outstanding on that date.
109. ~~The Director of Parks and Recreation, after the written approval of the General Manager, is empowered to determine how to administer the application of this Ordinance to existing privileges, except as set forth in Paragraph 111 below with respect to the application of this Ordinance to the Beaches and Beach Access.~~ (deleted with the addition to paragraph 107)
110. The Director of Parks and Recreation and the General Manager shall set up systems to collect and shall collect data electronically and otherwise, and make reports available to the Board of Trustees as to the impact of the changes in this Ordinance on or before March 1 of each year, commencing on March 1, 2023, at a public meeting, so that the policies and procedures set forth in this Ordinance 7 effective June 1, 2022 can be reviewed. Thereafter, each year, on or about March 1, the policies and procedures set forth in this Ordinance 7, effective dated June 1, 2022, will be reviewed by the General Manager and Director of Parks and Recreation, with the Board, which review shall include detailed usage information that shall be tracked electronically.
111. The Board shall set policy and direction on Beach Access and Privileges to use the Beach. The General Manager **is responsible for and** empowered to administer the application of this Ordinance with respect to Beach Privileges. The General Manager or his/her designee, **the Division Heads are responsible for and** is empowered to administer the application of this Ordinance to all other Recreation Privileges.

EXHIBIT A.
Family Tree

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Great Great Grandparent
Great Aunt/Uncle
First Cousin
Grand Nephew/Niece

Great Grandparent
Aunt/Uncle
Niece/Nephew
Great Grandchild

Grandparent
Brother/Sister
Grandchild

Parent
Child

OWNER

**A
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Spouse

Parent-in-Law
Daughter/Son-in-Law

Grandparent-in-Law
Brother/Sister-in-Law
Grandchild-in-Law

Great Grandparent-in-Law
Aunt/Uncle-in-Law
First Cousin-in-Law
Niece/Nephew-in-Law
Great Grandchild-in-law

Note: Step relationships (step-brother, step-father, etc.) are considered to be the same as blood relationships. Domestic Partners are considered the same as spouse.

MEMORANDUM

TO: Board of Trustees

FROM: Susan A. Herron
Director of Administrative Services

THROUGH: Karen Crocker
Acting District General Manager

SUBJECT: Review, Discuss and Provide Feedback on Policy 6.1.0, Adoption of Financial Practices, as requested by the Board of Trustees at their July 31, 2024 meeting; review of this policy is required in order to ensure that the guidance in the policy is accurate/applicable so that Staff can then provide a proposed update to Practice 6.2.0., Community Services and Beach Pricing for Products and Services that will come before the Board at a later date

DATE: August 28, 2024

I. RECOMMENDATION

Review, discuss and provide feedback on any necessary changes to Board Policy 6.1.0 – Adoption of Financial Practices.

Staff has no recommended changes, at this time, to Policy 6.1.0. Staff is awaiting comments, suggestions, etc. from the Board of Trustees.

II. BACKGROUND

An internal report was provided to the Board of Trustees by the District General Manager on or about April 15, 2024 on Practice

6.2.0 (a sub practice to Policy 6.1.0). Staff presented a draft of the practice at the May 8, 2024 Board of Trustees meeting and received the following additional information:

1. The practice needs to be transparent
2. The practice needs to be consistent across the venues.
3. On rates, include how the rates are set using the pricing pyramid.
4. Ensure that the food and beverage discount is consistent at all venues.
5. Address how the pyramid and the budget are related.

Following the May 9, 2024 meeting, the practice was revisited and determined that it should be rewritten in large part so that everyone reading it could understand it and put items into a table for easier understanding. Additionally, the paragraphs that were requested by Staff to be changed have been incorporated with the practice and requirements for information was also added.

At the May 20, 2024 meeting, the Board of Trustees removed this item from the agenda in its entirety and Staff asked for a meeting to gain understanding of the language inconsistencies, etc.

Since then, one meeting has been held with Chairwoman Schmitz and two meetings were held with Trustee Tulloch.

At the July 31, 2024 meeting, two versions were presented as the two Trustees working on this project have very different opinions. During this discussion, it was determined that the Board should start with the policy to ensure that an overarching criteria was established before making any changes to the practice.

III. ATTACHMENTS

Exhibit A – Policy 6.1.0 – current version

Exhibit B – Practice 6.2.0 – current version



Budgeting and Fiscal Management Adoption of Financial Practices Policy 6.1.0

POLICY. The District will maintain the following processes:

- 1.0 Financial Planning
- 2.0 Revenue
- 3.0 Expenditure

The District's adopted financial policies should be used to frame major practice initiatives and be summarized in the budget document.

These processes, along with any others that may be adopted, will be reviewed during the development of the operating budget. The Finance and Accounting staff should review the processes to ensure continued relevance and to identify any gaps that should be addressed with new processes. The results of the review should be shared with the Board of Trustees during the review of the proposed budget.

Process categories that should be considered for development, adoption and regular review are as follows:

1.0 Financial Planning

Financial planning addresses the need for a long-term view and the fundamental principle of a balanced budget. At a minimum, the District processes support:

- 1.1 Balanced Budget. The District shall adopt a process that defines a balanced operating budget, encourages commitment to a balanced budget under normal circumstances, and provides for disclosure when a deviation from a balanced operating budget is planned or when it occurs.
- 1.2 Long-Range Planning. The District shall adopt a process(s) that supports the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment policies, programs and assumptions.



Budgeting and Fiscal Management Adoption of Financial Practices Policy 6.1.0

- 1.3 Asset Inventory. The District shall adopt a process to inventory and assess the condition of all major capital assets. This information should be used to plan for the ongoing financial commitments required to make the best use of public funds.

2.0 Revenue

Understanding the revenue stream is essential to prudent planning. Most of these policies seek stability to avoid potential service disruptions caused by revenue shortfalls.

- 2.1 Revenue Diversification. The District shall adopt a process that encourages a diversity of revenue sources in order to improve the ability to handle fluctuations in individual sources.
- 2.2 Fees and Charges for Services. The District shall adopt process that identifies the manner in which fees and charges for services are set and the extent to which they cover the cost of the service provided.
- 2.3 Use of One-time Revenues. The District discourages the use of one-time revenues for ongoing expenditures.
- 2.4 Use of Unpredictable Revenues. The District, as a matter of process, requires budget documents to identify the nature of collection and use of major revenue sources it considers unpredictable.

3.0 Expenditures

The District's expenditures define the ongoing public service commitment. Prudent expenditure planning and accountability will ensure fiscal stability. The District shall maintain processes to address:

- 3.1 Debt Capacity, Issuance, and Management. The District, through the Board of Trustees, shall adopt a process that



Budgeting and Fiscal Management Adoption of Financial Practices Policy 6.1.0

specifies appropriate uses for debt and identifies the maximum amount of debt and debt service that should be outstanding at any time.

- 3.2 Reserve or Stabilization Accounts. The District shall adopt a process to maintain a prudent level of financial resources to protect against the need to reduce service levels, raise taxes, modify charges for services or reallocate facility fees due to temporary revenue shortfalls or unpredicted one-time expenditures.
- 3.3 Operating/Capital Expenditure Accountability. The District shall adopt a process to compare actual expenditures to budget periodically and indicate actions to bring the budget into balance or other actions, if necessary. Comparisons may be of a financial nature or relative to measures of performance and results.

**Budgeting and Fiscal Management
Community Services and Beach
Pricing for Products and Services
Practice 6.2.0**

RELEVANT POLICIES: 6.1.0 Adoption of Financial Policies

PRACTICE. It is the practice of the District to establish the manner in which fees and charges for services are set and the extent to which they cover the cost of services provided (per Policy 6.1.2.2)

1.0 Scope

This Practice shall be used to ensure consistent application of pricing policy across the District's Community Services and Beach venues in order to meet venue-specific revenue and cost-recovery targets established through the annual budget process.

The objective of the District's pricing policy is to:

- Ensure that revenues, including Charges for Services and applicable Recreation or Beach Facility Fees are sufficient to cover the full cost of providing services to IVGID Picture Pass holders, guests of IVGID Picture Pass holders and others.
- Utilize sound financial planning principles to avoid volatility in charges and fees from year-to-year.
- Promote consistent framework for pricing across all venues and programs, while providing for venue-specific pricing considerations.
- Establish conditions for management to modify pricing during the fiscal year based on market conditions, and for the determination of pricing new programs.

2.0 Definitions – for purposes of this practice, the following definitions shall be applied:

- Full-Cost is intended to represent the per-unit cost of providing access to, or use of, District venues, services and programs, and shall include operating costs (including overhead), capital depreciation and debt, as reflected in the annual budget.
- Operating Costs are defined to include direct personnel costs, non-personnel costs and overhead costs. For purposes of this definition, overhead applied to programs and services shall include appropriate allocation of Central Services Overhead as well as Department-specific administrative overhead.

**Budgeting and Fiscal Management
Community Services and Beach
Pricing for Products and Services
Practice 6.2.0**

- Direct Costs are defined as the incremental cost of providing for access or services for a specific event or purpose. Examples would include incremental cost (staffing, supplies, etc.) of providing access to a venue during normal business hours versus outside of normal operations.
- Capital Costs for programs and services provided through the District's Community Services and Beach Enterprise Funds shall be defined as the annual depreciation budgeted and allocated to each fund and cost center.
- Debt Costs for purposes of establishing full-cost recovery shall include principal and interest on outstanding debt allocated to each fund as included in the annual budget.

3.0 Community Services Pricing

The District operates recreational facilities, venues, services and programs. To support the Community Services facilities, venues, services, and programs, the District establishes, through the annual budget process, a Recreation Facility Fee assessed on parcels and/or dwelling units within the District.

Pricing for IVGID Picture Pass holders and others is defined as follows:

3.1 Others (Non IVGID Picture Pass holders):

3.1.1 Rates charged for use of venues, services, and programs shall be set to cover no less than 100% of the Full-Cost of the venue rental, venue access, service provided and programs made available.

3.1.2 Pricing for services and merchandise sold at District profit centers (ex. Golf Shop, Food and Beverage, Ski Rentals) shall incorporate mark-up over costs based on market-driven targeted profit margins established as part of the budget process.

3.1.3 As it applies to daily rates charged for venue rental, venue access, programs, and services, management is authorized to

**Budgeting and Fiscal Management
Community Services and Beach
Pricing for Products and Services
Practice 6.2.0**

utilize dynamic pricing, based on changing market conditions, provided that doing so contributes positively to the net operating income of the venue. (The Board may establish a “floor” such as no lower than the IVGID Picture Pass-holder rate).

3.2 Guests:

3.2.1 Guest rates may be set at a discount, provided that the guest rates shall, at a minimum, cover the Operating Costs of access to venues, or program.

3.2.2 Where Guest Rates are established, the Guest must be accompanied by an IVGID Picture-Pass holder.

3.3 IVGID Picture Pass holders:

3.3.1 Rates charged to IVGID Picture-Pass Holders shall be discounted from the Full-Cost of services, in recognition of the Recreation Facility Fee assessed.

Rates established for IVGID Picture-Pass holders shall generally be set at no greater than the rate required to cover the Operating Costs of programs and services. In some cases, rates charged may exceed Operating Costs (to the extent that the Facility Fee approved through the budget process is insufficient to cover the cost of annual Capital Costs and Debt Costs).

3.4 Discounts

3.4.1 Group Rates – Access to and/or rental of venues for qualifying groups can be provided at a discount, provided that the discounted pricing is set so as to cover the Direct Costs of venue access. Discounts may vary based on venue availability (example: peak versus off-peak, mid-week versus weekend).

3.4.2 Community Focused Non-Profits – Access to and/or rental of District facilities and venues, and participation in programs and/or services by community-focused non-profits, as defined (Policy & Procedure 141, Resolution 1895) may be provided at a discount at

**Budgeting and Fiscal Management
Community Services and Beach
Pricing for Products and Services
Practice 6.2.0**

no less than the Direct Costs of providing venue access/
rental, program or service.

- 3.4.3 The annual budget could provide a funding allocation from the District's General Fund to be used to offset discounts anticipated to be provided to community focused non-profit organizations. This funding is to be allocated to venues, programs or services based on utilization by community focused non-profits in order mitigate the impact on overall financial performance of the venue, program or service.
- 3.4.4 A quarterly report will be provided to the Board of Trustees detailing the financial impact of the discount extended to the various groups and/or non-profits.

3.5 Venue-Specific Pricing

While applying the Community Services pricing guidelines as set forth in this practice, each venue, as a unique business enterprise, may incorporate modifications to its pricing for access/rentals, programs, and services, provided the venue is able to achieve overall financial results consistent with the net income targets established through the annual budget process. Such modifications may include, but are not limited to:

3.5.1 Golf Course Fees

- 3.5.1.1 Fees charged to IVGID Picture-pass holders their guests and others may vary based on season, day of the week, time-of-day, and partial (9-hole) use of the golf courses.
- 3.5.1.2 Play-Passes offered to IVGID Picture Pass holders may be priced at a discount from daily fees.
- 3.5.1.3 Management shall track and report average revenue-per-round, in relation to the defined cost-recovery targets.

3.5.2 Chateau & Aspen Grove Rentals / Special Events

- 3.5.2.1 Fees set for Facility rentals and Special Events will be based on cost-recovery targets for the Facilities

**Budgeting and Fiscal Management
Community Services and Beach
Pricing for Products and Services
Practice 6.2.0**

Enterprise Fund established through the budget process.

- 3.5.2.2 Rental fees for use of facilities by non-IVGID Picture Pass holders will take into account the historical utilization rates and incorporate a mark-up required to achieve overall cost-recovery targets.
- 3.5.2.3 Rentals provided to IVGID Picture-Pass holders will incorporate discounts, as appropriate.
- 3.5.2.4 Fees charged for catered (Food and Beverage service) events will be set to cover the Full-Cost of staff, operations and food and beverage, plus mark-up based on market conditions.
- 3.5.2.5 Consideration shall be given to maintain Facility rental and Special Events services competitive within the regional marketplace.

3.5.3 Ski

- 3.5.3.1 Rates charged to non-IVGID Picture Pass holders for daily tickets and season passes will be set so as to remain competitive within the market.
- 3.5.3.2 Rates charged to non-IVGID Picture Pass holders for daily tickets shall be no less than the Full-Cost of access to the ski venue.
- 3.5.3.3 Rates charged to IVGID Picture Pass holders for daily tickets and season passes shall be set at a discount – to the extent that revenues from tickets and passes are sufficient to meet overall net revenue targets for the season.
- 3.5.3.4 Rates charged may vary based on peak periods, day of the week, and full-day versus half-day passes.
- 3.5.3.5 The Ski Rental Shop and Ski Lessons operate as Profit-Centers, with rates being largely market-driven, to include appropriate profit margins. Rates are charged uniformly, with no discounts.

3.5.4 Parks, Recreation, and Tennis Center

- 3.5.4.1 The District's Parks, Recreation Center, Tennis Center and recreation programming are community amenities open to residents, guests and visitors.

**Budgeting and Fiscal Management
Community Services and Beach
Pricing for Products and Services
Practice 6.2.0**

Program pricing is based on industry-standard “Cost-Recovery Pyramid” which provides for increasing levels of cost-recovery based on whether programs provide community benefit versus individual benefit. (See Appendix A)

- 3.5.4.2 Programs and memberships are provided to IVGID Picture-Pass holders at a discount.
- 3.5.4.3 Recreation Center and Tennis Center membership pricing is adjusted based on age, season, time-of-day and day of the week (peak and non-peak hours).
- 3.5.4.4 Management shall review memberships and program fees annually, and may adjust rates based on industry and regional rates.

4.0 Beach Pricing

District-owned beaches are restricted to deeded parcel owners within the District and their guests. To support the Beaches, services, and programs, the District establishes, through the annual budget process, a Beach Facility Fee assessed on eligible parcels and/or dwelling units within the District.

- 4.1.1 Beach access is restricted for use by IVGID Picture Pass holders with beach access and their guests.
- 4.1.2 Funding to support the District beaches comes directly from the annual Beach Facility Fee assessed on parcels and/or dwelling units within the District and, as such, beach access to IVGID Picture-pass holders with beach access is made available at no additional charge.
- 4.1.3 The daily Guest beach access fee is to be set annually in relation to Operating Costs (per beach visit) as established through the annual budget process.
- 4.1.4 The daily Beach access fee may vary based on time of year, and peak periods. Management shall report on the average daily rates for the season to ensure that pricing policy and beach revenue targets are met.

5.0 Administration of Community Services and Beach Pricing Policy

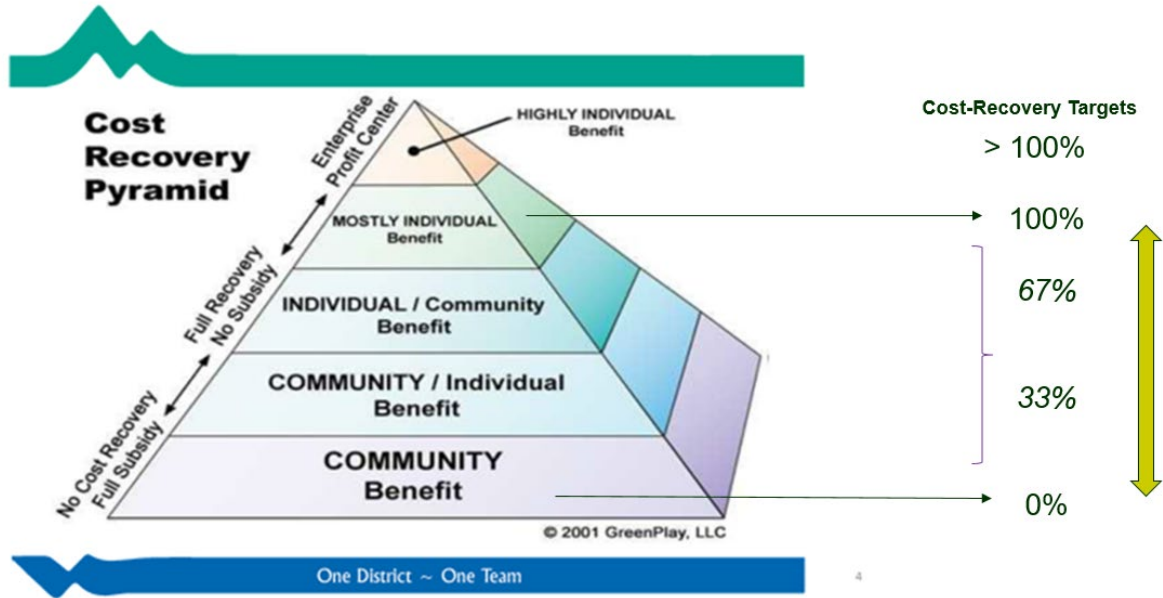
- 5.1 The Board of Trustees will establish overall financial performance targets for each venue through the annual budget process.

**Budgeting and Fiscal Management
Community Services and Beach
Pricing for Products and Services
Practice 6.2.0**

- 5.2 The Board of Trustees will approve, through the budget process or when appropriate during the fiscal year Key Rates to include:
 - 5.2.1 Golf Rates for IVGID Picture Pass Holders, Play Passes, Guests and others.
 - 5.2.2 IVGID Picture-Pass holder and others, Season Pass Rates and Picture-Pass holder Daily Pass Rates for Diamond Peak.
 - 5.2.3 IVGID Picture-Pass holder Recreation Center and Tennis Membership Rates
 - 5.2.4 IVGID Picture-Pass holder rental rates for District Facilities / Special Events.
- 5.3 The General Manager is authorized to approve daily and group rates for all other programs, based on the recommendations of venue managers, consistent with the parameters of the District's Pricing Policy.
- 5.4 The District's Director of Golf/Community Services is authorized to approve pricing for Food and Beverage and retail merchandise.
- 5.5 Fee Schedules shall be placed on the District's website, and shall be updated, as needed, to reflect current pricing, to the extent practical.

Budgeting and Fiscal Management Community Services and Beach Pricing for Products and Services Practice 6.2.0

Appendix A Cost-Recovery Pyramid Recreation and Community Programs



MEMORANDUM

TO: Board of Trustees

THROUGH: Karen Crocker, Director of Parks and Recreation

FROM: Finance Department

SUBJECT: Approval of Sole Source Procurement of Water and Wastewater Treatment Chemicals From Univar in Amount Not-to-Exceed \$120,000 and from Olin in Amount Not to Exceed \$170,000; Approve Procurement of Fuel through State Contract Pricing (Contract #99SWC-S818) under NRS 32.195 with Pilot Thomas Logistics, LLC in the Amount Not-to-Exceed \$190,000 and with Flyers Energy, LLC in the Amount Not to Exceed \$190,000 (Requesting Staff Member: Finance Department)

RELATED FY 2023 STRATEGIC PLAN

BUDGET INITIATIVE(S):

LONG RANGE PRINCIPLE #3 - FINANCE

The District will ensure fiscal responsibility and sustainability of service capacities through prudent fiscal management and maintaining effective financial policies for internal controls, operating budgets, fund balances, capital improvement and debt management.

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES

Purchasing Policy for Goods and Services 21.1.0 and Purchasing Policy for Public Works Contracts 21.2.0.

DATE: August 28, 2024

I. RECOMMENDATION

That the Board of Trustees make a Motion to Authorize the Following Procurements for FY2024-25 Transactions:

1. Make the following finding: Procurement of Chemicals is Exempt from Competitive Solicitation per NRS 332.115 (1), as the District has Found Single Vendor(s) who can Supply and Deliver Chemicals required for the District's Water and Wastewater Treatment Operations;
2. Authorize Sole Source Procurement of Chemicals with the Following Vendors:

- a. UNIVAR (Sodium Silicate) in the Amount Not-to-Exceed \$120,000, and
 - b. Olin (Sodium Hydorclorite) n the Amount Not-to-Exceed \$170,000;
3. Procurement of Fuel (Fleet Services) through State Contract Pricing (Contract #99SWC-S818) with
- a. Pilot Thomas Logistics, LLC in the Amount Not-to-Exceed \$182,000; and,
 - b. Flyers Energy, LLC in the Amount Not to Exceed \$176,000;

Blanket Purchase Orders for selected Vendors for FY2024-25 Transactions for Amounts Not-to-Exceed those Specified in Attachment A to this Board Memo.

II. BACKGROUND

Board Policy 20.1.0, Purchasing Policy for Goods and Services, adopted by the Board of Trustees on July 27, 2022, requires that all contracts, including purchase orders, for transaction expected to exceed \$100,000 be approved by the Board of Trustees. Board policy as well as NRS 332.115 further provides for exceptions to the requirement for public advertising and competitive bidding for specified contracts.

The District's Purchasing procedures require that a purchase order is required for any contract or procurement exceeding \$5,000. While many Purchase Orders are tied to specific contracts or individually bid procurements, Blanket Purchase Orders are used to cover multiple transactions with a single vendor, typically for routine and recurring transactions. In general, Purchase Orders or contracts exceeding \$100,000 require Board approval, provided that the underlying contract has been let consistent with the public bidding requirements set forth in the NRS as well as the District's Purchasing Policy.

However, NRS 332.115 (attached) provides for selected exceptions to the public advertising and competitive bidding requirements. Among the exemptions provided for in NRS 332.115 are purchases for goods and commodities for resale at retail by public agencies. For the District, several vendors utilized to supply food and beverage and golf merchandise for resale fall within this exemption.

This agenda item has been prepared seeking Board approval for selected blanket purchase orders for planned procurement activities with specific vendors, which are:

1. Estimated to exceed \$100,000 for the fiscal year,
1. Where the commodity or service procured is specifically exempted from public advertising and competitive bidding requirements (NRS 332.115.1.(p) exempts items for resale at a retail outlet operated by a local public agency).

While the NRS includes exemptions for selected categories of local public agency procurement, Board Policy 20.1.0 provides that the District will undertake procurement with the presumption of competitive solicitation, unless it is in the District’s interest to forego competitive solicitation.

Sole Source procurement – Chemicals for Water and Wastewater Treatment Operations

Vendor	Description	Amount	Fund*
UNIVAR	Chemicals	\$120,000	Utilities (200)
Olin	Chemicals	\$170,000	Utilities (200)

Procurement through State Contract Pricing – Bulk Fuels

Vendor	Description	Amount	Fund*
Pilot Thomas Logistics, LLC	Bulk Fuel	\$182,000	410, 200, 300
Flyers Energy, LLC	Bulk Fuel	\$176,000	410, 200, 300

Blanket Purchase authority is specifically being sought as follows (Attachment A):

Vendor	Description	Amount	Fund*
US Foodservice, Inc.	Food and Beverage	\$ 400,000	320,330,340,390
Sierra Meat Co.	Food and Beverage	\$ 145,000	320, 390, 340
Southern Wine & Spirits	Food and Beverage	\$ 100,000	320, 340
Acushnet Company	Golf Merchandise	\$ 150,000	320
New West Distributing	Food and Beverage	\$55,000	320,330,340
Sysco Food Service	Food and Beverage	\$55,000	390 320,330,340
SWIRE Coca-Cola USA	Food and Beverage	\$50,000	390 320,330,340
L&C Cook Specialty (Truckee Sourdough)	Food and Beverage	\$45,000	390 320,330,340
Capital Beverage	Food and Beverage	\$25,000	320,330,340
Breakthru Beverage	Food and Beverage	\$25,000	320,330,340
Produce Plus	Food and Beverage	\$ \$20,000	390 320,330,340

Notes: Funds: Golf (320), Facilities (330), Ski (340), Beaches (390) Fleet (410)

III. BID RESULTS

The recommendations included in this agenda item are being made consistent with applicable provisions of the District's Purchasing Policy (20.1.0) and NRS 332. The Chemical Purchase Orders are being recommended for approval through sole source procurement. The Food and Beverage purchase orders are being recommended through NRS 332.115(e) Perishable goods; (p) Items for Resale.

IV. FINANCIAL IMPACT AND BUDGET

Funding to cover the estimated expenditures for the purchase orders presented in this report is included within the approved FY2024-25 Budget.

V. ALTERNATIVES

N/A

VI. COMMENTS

This agenda item seeks Board approval for selected vendor transactions for Fiscal Year 2024-25 to include:

1. Sole Source procurement of chemicals for water and wastewater treatment operations;
2. Procurement of bulk fuels through State Contract pricing and;
3. Blanket Purchase Orders for selected vendors, as specified in Attachment A, where transactions are estimated to exceed \$100,000 for the Fiscal Year.

For informational purposes, this report also provides a listing of blanket purchase orders approved under the General Manager's contract authority (Attachment B)

VII. BUSINESS IMPACT/BENEFIT

N/A

VIII. ATTACHMENTS

1. Blanket PO List CL FINAL Attachment A V5
2. NRS Purchasing Policy
3. 21.1.0 Policy
4. 21.2.0 - PW Purchasing Policy

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

Incline Village General Improvement District
FY25 Blanket Purchase Orders

VENDOR	DESCRIPTION	DEPARTMENT	DIVISION	FY 24/25 AMOUNTS
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Procurement through State Contracts

Thomas Petroleum	Fuel	PW	Fleet	182,000
Flyers	Fuel	PW	Fleet	176,000

Sole Source Contracts

Olin Corp	Sodium Hypochlorite	PW	Water/Wastewater	170,000
UNIVAR	Chemicals	PW	Water	120,000

GM Approval

Data Print	Billing Printing/Mailing Services	PW	Admin	25,000
Lee Joesph's	Pool Servicing	Recreation	Aquatics	56,000
Thatcher Chemical	Chlorine	Recreation	Aquatics	30,000
Grainger	Parts	Buildings/PW	Buildings / PW	75,000
Home Depot	Building Supplies	Buildings/PW	Buildings / PW	20,000
Tahoe Supply	Janitorial Supplies	Buildings	District-wide	50,000
Mountain Hardware and Sports (Village Ace)	Supplies	District-wide	District-wide	50,000
Four D Enterprises	Parking Lot Sweeping	District-wide	District-wide	24,000
Office Depot	Office Supplies	District-wide	District-wide	12,000
Alsco	Linens/Towels/Carpets	District-wide	District-wide	32,000
CC Cleaning *	Ski / Rec Center	District-wide	District-wide	*120,000
Alta Vista	District-Wide Cleaning Service	District-wide	District-wide	88,000
Clean Earth	Waste Not	PW	DW	60,000
Kassbohrer All Terrain Vehicles	DP Grooming Fleet - Parts	Ski	Fleet	90,000
Turf Star, Inc.	Golf / Parks - Parts	PW	Fleet	90,000
Empire Southwest	Generator Service - Parts	PW	Fleet	20,000
Silver State International	Parts - Equipments Services	PW	Fleet	15,000
Sierra Pacific Turf Supply	Fertilizer Chemicals	Golf	Golf	50,000

Incline Village General Improvement District
FY25 Blanket Purchase Orders
Attachment A

GM Approval - Continued

VENDOR	DESCRIPTION	DEPARTMENT	DIVISION	FY 24/25 AMOUNTS
Simplot	Turf Supplies	Golf	Golf	50,000
Dell Computer Corp.	Computer Equipment	Admin	IT	60,000
Ewing Irrigation	Irrigation	Parks	Parks	25,000
Bertholf Transportation	Soil/Sand Hauling	Parks	Parks	24,000
Nutrien Ag Solutions	Parks / Field Maintenance	Parks	Parks	20,000
Incline Auto Parts (NAPA)	Fleet Parts	PW	PW/Fleet	60,000
Solenis LLC	Polymer for the WRRF	PW	Wastewater	80,000
Hill Brothers	Mag Hydroxide	PW	Wastewater	75,000
Bently Ranch	Bio-Solids Disposal	PW	Wastewater	15,000
Intergirty Pest Management	Weed Control @ the Wetlands and various sites	PW	Wastewater	13,000
Air Products	LOX	PW	Water	35,000
Griswold Industries	PRV Repair Parts	PW	Water	15,000
Tessengerlo	Captor	PW	Water	12,000
Western Nevada Supply	Water and wastewater repair parts/supplies	PW	Water/Wastewater	80,000
Thunderbird	SCADA Programming	PW	Water/Wastewater	28,800
Western Environmental Laboratory	Water and wastewater sample testing	PW	Water/Wastewater	26,000
Hach	Testing Equipment	PW	Water/Wastewater	20,000
Jacobs Engineering	On Call Professional Services	PW	Water/Wastewater	20,000
Granite	AC Cold Mix	PW	Water/Wastewater	13,000
Alpine Septic Pumping Service	Grease Interceptor Pumping	Buildings	District-Wide	13,000
Johnson Controls	Fire Alarms/ FE Service	Buildings	District-Wide	13,000

Purchases for Resale Inventory exempt from competitive solicitation under NRS 332.115

New West Distributing	Food and Beverage Suppliers	Food and Beverage	Food and Beverage	55,000
Sysco Food Service	Food and Beverage Suppliers	Food and Beverage	Food and Beverage	55,000
Swire Coca-Cola USA	Food and Beverage Suppliers	Food and Beverage	Food and Beverage	50,000
L&C Cook Specialty (Truckee Sourdough)	Food and Beverage Suppliers	Food and Beverage	Food and Beverage	45,000
Capital Beverage	Food and Beverage Suppliers	Food and Beverage	Food and Beverage	25,000
Breakthru Beverage	Food and Beverage Suppliers	Food and Beverage	Food and Beverage	25,000

Incline Village General Improvement District
FY25 Blanket Purchase Orders

Purchases for Resale Inventory exempt from competitive solicitation under NRS 332.115 Attachment A
Continued

VENDOR	DESCRIPTION	DEPARTMENT	DIVISION	FY 24/25 AMOUNTS
Produce Plus	Food and Beverage Suppliers	Food and Beverage	Food and Beverage	20,000
US Foodservice Inc.	Food and Beverage Suppliers	Food and Beverage	Food and Beverage	400,000
Sierra Meat Company	Food and Beverage Suppliers	Food and Beverage	Food and Beverage	145,000
Southern Wine and Spirits	Food and Beverage Suppliers	Food and Beverage	Food and Beverage	100,000
Greg Norman/ Thranco Lifestyles LLC	Golf Merchandise for Resale	Golf	Golf	8,000
Callaway Golf Sales CO.	Golf Merchandise for Resale	Golf	Golf	6,000
Cobra, PUMA	Golf Merchandise for Resale	Golf	Golf	30,000
Acushnet Company	Golf Equipment Resale	Golf	Golf	150,000

Director Level Approval

F.W Carson	Eupiment / Materials hauling - District-Wide	PW	District-wide	8,000
Roto-Rooter	Sewer line cleaning/CCTV	Buildings	District-wide	6,000
LA Perks	Fuel Tank Service	District-wide	Fleet	8,000
Airgas	CO2	Recreation	Rec Center	10,000
Summit Fire	Fire Alarm/ FE Service	Buildings	District-wide	7,000
Douglas County	Weed Control @ the Wetlands	PW	Wastewater	7,000
Full Circle	Compost	PW	Wastewater	3,000
American Backflow Company	Backflow Parts	PW	Water	10,000
Matheson	Nitrogen ~ Dewar Cleanser	PW	Water	8,000
USA Bluebook	Parts	PW	Water/Wastewater	10,000
Wedco	Electrical Parts	PW	Water/Wastewater	6,000
Wesco	Electrical Parts	PW	Water/Wastewater	6,000
Platt	Electrical Parts	PW	Water/Wastewater	6,000
Ferguson	Water/Wastewater Repair Parts/Supplies	PW	Water/Wastewater	6,000
Azul	Electrical Parts	PW	Water/Wastewater	6,000
Codale	Electrical Parts	PW	Water/Wastewater	6,000
Cinderlite	Backfill Materials	PW	Water/Wastewater	6,000
VWR	Lab Supplies	PW	Water/Wastewater	5,000
Millapore Sigma	Lab Supplies	PW	Water/Wastewater	5,000

Incline Village General Improvement District
FY25 Blanket Purchase Orders

Transactions Authorized Through Annual Budget Appropriations- Exempt from Separate Board Action

Attachment A

Banking

VENDOR	DESCRIPTION	DEPARTMENT	DIVISION
Wells Fargo Bank, NA	Banking Fees	Fin	Fin

Insurance

Menath Insurance (NV POOL/PACT)	Liability and Property Insurance	Fin	DP Liability - Safehold/ Nevada Pool - Gen Liab
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Utilities

AT&T	Utilities	Fin	Fin
Direct TV		Fin	Fin
NV Energy		Fin	Fin
Southwest Gas		Fin	Fin
Waste Management		PW	PW

* Exceeds General Manager approval level

NRS 332.115 Contracts not adapted to award by competitive solicitation; purchase of certain equipment by local law enforcement agency, response agency or other local governmental agency; purchase of goods commonly used by hospital.

1. Contracts which by their nature are not adapted to award by a competitive solicitation, including contracts for:

- (a) Items which may only be contracted from a sole source;
- (b) Professional services;
- (c) Additions to and repairs and maintenance of equipment which may be more efficiently added to, repaired or maintained by a certain person;
- (d) Equipment which, by reason of the training of the personnel or of an inventory of replacement parts maintained by the local government is compatible with existing equipment;
- (e) Perishable goods;
- (f) Insurance;
- (g) Hardware and associated peripheral equipment and devices for computers;
- (h) Software for computers;
- (i) Maintenance and support for:
 - (1) Hardware and associated peripheral equipment and devices for computers; and
 - (2) Software for computers;
- (j) Equipment containing hardware or software for computers;
- (k) Books, instructional materials, library materials and subscriptions;
- (l) Motor vehicle fuel purchased by a local law enforcement agency for use in an undercover investigation;
- (m) Motor vehicle fuel for use in a vehicle operated by a local law enforcement agency or local fire department if such fuel is not available within the vehicle's assigned service area from a fueling station owned by the State of Nevada or a local government;
- (n) Purchases made with money in a store fund for prisoners in a jail or local detention facility for the provision and maintenance of a canteen for the prisoners;
- (o) Supplies, materials, equipment or services that are available pursuant to an agreement with a vendor that has entered into an agreement with the General Services Administration or another federal governmental agency located within or outside this State;
- (p) Items for resale through a retail outlet operated in this State by a local government or the State of Nevada;
- (q) Commercial advertising within a recreational facility operated by a county fair and recreation board;
- (r) Goods or services purchased from organizations or agencies whose primary purpose is the training and employment of persons with disabilities; and
- (s) The design of, and equipment and services associated with, systems of communication,

are not subject to the requirements of this chapter for a competitive solicitation, as determined by the governing body or its authorized representative.

2. The purchase of forensic equipment and supplies used in forensic analysis or other equipment for use by a local law enforcement agency in the course of an undercover investigation is not subject to the requirements of this chapter for a competitive solicitation, as determined by the governing body or its authorized representative, if:

- (a) The equipment is an electronic or mechanical device which by design is intended to monitor and document in a clandestine manner suspected criminal activity;
- (b) Purchasing the equipment pursuant to such requirements would limit or compromise the use of such equipment by an agency authorized to conduct such investigations; or
- (c) The equipment and supplies are:
 - (1) Used in analysis in such investigations; or
 - (2) Required to comply with specific forensic standards or quality standards.

3. The purchase of personal safety equipment for use by a response agency or any other local governmental agency is not subject to the requirements of this chapter for a competitive solicitation, as determined by the governing body or its authorized representative, if:

- (a) The personal safety equipment will be used by personnel of the response agency or other local governmental agency in preventing, responding to or providing services of recovery or relief in connection with emergencies, acts of terrorism or other natural or man-made disasters in which the health, safety or welfare of those personnel may be compromised, impaired or otherwise threatened; and
- (b) The cost of the personal safety equipment is comparable to the cost of similar personal safety equipment that is available for purchase by the public.

4. The purchase of goods commonly used by a hospital, including, without limitation, medical equipment, implantable devices and pharmaceuticals, by the governing body of a hospital or its authorized representative is not subject to the requirements of this chapter for a competitive solicitation. The governing body of the hospital or its authorized representative shall make available for public inspection each such contract and records related to those purchases.

5. This section does not prohibit a governing body or its authorized representative from advertising for or requesting responses.

6. As used in this section:

- (a) "Act of terrorism" has the meaning ascribed to it in [NRS 239C.030](#).
- (b) "Personal safety equipment" means safety equipment that personnel of a response agency or other local governmental agency:
 - (1) Use in the course of preventing, responding to or providing services of recovery or relief in connection with emergencies, acts of terrorism or other natural or man-made disasters; or
 - (2) Wear or otherwise carry on a regular basis.

The term includes, without limitation, firearms, boots, bulletproof vests or other types of body armor, protective garments, protective eyewear, gloves, helmets, and any specialized apparatus, equipment or materials approved or recommended by the United States Department of Homeland Security.

(c) "Response agency" means an agency of a local government that provides services related to law enforcement, firefighting, emergency medical care or public safety.

(Added to NRS by [1975, 1538](#); A [1987, 296, 1484](#); [1991, 337, 349, 648, 1934, 1935](#); [1997, 132](#); [1999, 889, 1684](#); [2001, 1317](#); [2003, 620, 2262](#); [2005, 226, 2554](#); [2019, 773](#))



Purchasing Policy for Goods and Services Policy 21.1.0

1.0 Policy

This policy is cited as the “Incline Village General Improvement District Purchasing Policy” and is hereafter referred to as the “Purchasing Policy” or “policy.”

1.1 Purpose

The purposes of the Purchasing Policy (policy) are to define the purchasing system that is used for the procurement of goods and services (general services and professional services, unless specified) as authorized by the Nevada Revised Statutes; to provide for the fair and equitable treatment of all parties involved in the purchasing process; to obtain the highest possible value in exchange for public funds; to exercise positive financial control over purchases; and to safeguard the quality and integrity of the purchasing system.

1.2 Enabling Statute(s)

The Purchasing Policy is adopted pursuant to Chapter 332 of the Nevada Revised Statutes (NRS), cited as the Local Government Purchasing Act. Any purchase of goods and/or services as defined herein shall be made in compliance with the Local Government Purchasing Act or more restrictive requirements as may be adopted by the Incline Village General Improvement District Board of Trustees.

For goods and services purchases that utilize federal grant funding, the procurement standards required by Title 2, Subtitle A, Chapter II, Part 200, Subpart D, sections 200.318 to 327 (2 CFR 200.318 to 327) shall apply.

With the exception of Sections 1.3, 1.4, 1.5, and where specifically noted elsewhere, this policy shall not apply to the procurement of public works construction projects, which shall be governed by NRS Chapter 338.

1.3 Definitions

For the purposes of this policy and implementing administrative procedures, the following definitions shall apply:

- A. Authorized representative. Unless otherwise designated, the authorized representative is the person/position designated by the Board of Trustees (governing body) to be responsible for purchasing functions described or referenced herein. The



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- authorized representative of the District is the General Manager, who may delegate purchasing roles and responsibilities as allowed by and in accordance with this policy.
- B. Awarding body. The awarding body is the Board of Trustees or its authorized representative as defined and prescribed herein.
 - C. Competitive solicitation. A written statement that sets forth the requirements and specifications of a required purchase that can include an invitation to bid, request for proposals, and request for statement of qualifications, request for quotations, or other acceptable methods in compliance with NRS Chapter 332.
 - D. Contract. A mutual, written understanding between two or more competent parties, whereby one party agrees to perform as defined in the contract and the other party agrees to compensation for the performance rendered in accordance with the contract conditions. Contract and agreement may be used synonymously, and a purchase order can be a legally binding contract if issued with the terms and conditions of a purchase transaction.
 - E. Contract amendment. An agreed upon modification to an existing and properly awarded contract. Contract amendments shall be approved by the appropriate awarding body based on the aggregate total of the contract, i.e., the initial contract plus each amendment.
 - F. Contract change order. A modification to an existing contract to add or deduct work or materials that does not increase the approved contract amount.
 - G. Contract contingency. A percentage amount, typically ten percent, which is recommended for approval to the awarding body at the time of contract award that is reserved for unforeseen conditions encountered during project delivery. A contract contingency cannot be used to increase the scope of a project (see contract amendment).
 - H. General services. Work performed or services rendered by independent contractors such as custodial services; building, equipment or other maintenance not classified as a public work; and machinery and equipment rental. General services are typically associated with operational work and involve physical skills.
 - I. Goods. Equipment, materials and supplies to be furnished or used by any department of the District, including items to be purchased by the District and furnished to contractors for use in public works projects.
 - J. Governing body. The governing body shall be the Board of Trustees.
 - K. Implementing administrative procedures. Written instructions and procedures approved by the General Manager that implement the prescriptions and requirements of this policy.
 - L. Lowest responsive and responsible bidder. A responsible bidder/proposer who submits a bid/proposal that is responsive to the solicitation requirements.



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- M. Professional services. Services performed by a person or firm engaged in a profession based on highly specialized and/or technical knowledge or skill such as accountants, attorneys, architects, engineers, and physicians. Professional services are most closely associated with consultants who produce reports, studies and plans/specifications.
- N. Sole Source. Sole source procurement means that only one source (vendor/supplier) exists to purchase the equipment, goods or supplies.
- O. State Contracts – Contracts entered into by the State of Nevada Purchasing Division which are located at <https://nevadaepro.com/bso/>. These contracts are eligible for use by the District pursuant to NRS §332 and §333.
- P. Surplus Personal Property. Equipment, materials and supplies that is no longer used or has become obsolete, to be sold, exchanged or donated in accordance with NRS Chapter 332.

1.4 Procurement Responsibilities

This section sets forth procurement responsibilities of Incline Village General Improvement District (IVGID or District) staff members.

1.4.1 General Manager

The General Manager, as the Board of Trustee's authorized representative, or his/her designee, is responsible for the following procurement activities and functions:

- A. Adopting and keeping current administrative procedures that implement this purchasing policy and subsequent updates for consistency with NRS Chapter 332, or other changes in the law or revisions desired by the Board of Trustees.
- B. Overseeing and facilitating compliance with this policy, including:
 - 1) Exercising financial control over purchase transactions.
 - 2) Conducting competitive bidding and other forms of solicitation in the manner prescribed by [Article 2, Competitive Solicitation Requirements](#) of this policy.
 - 3) Awarding, recommending the award, and executing contracts in the manner prescribed by [Section 1.5, Contract Award Authority](#) of this policy.
 - 4) Staying informed of public procurement and market trends for effective procurement management.
 - 5) Prescribing and maintaining such forms as are necessary to conduct procurement processes compliant with this policy.
 - 6) Recommending updates to the purchasing policy for Board approval, as needed.



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- 7) Maintaining purchasing records and tracking expenditures associated with goods and services purchases.
- 8) Approve the sale, donation, or trade-in of surplus personal property as prescribed in NRS Chapter 332.

1.4.2 Department Directors

Each department director shall be responsible for ensuring that all departmental purchases are made in compliance with this policy and implementing administrative procedures, including:

- A. Preparing competitive solicitations appropriate to the procurement.
- B. Developing a good faith cost estimate of each procurement, planned or otherwise, to determine the appropriate solicitation procedure(s) whether competitively bid or sourced.
- C. Ensuring that the proper solicitation method is followed.
- D. Evaluating bids, proposals or price quotations received in accordance with the selection procedures appropriate to the method of solicitation.
- E. Ensuring that any contract or purchase order resulting from a solicitation process is approved and executed by the appropriate Awarding Body as defined herein.
- F. Ensuring that sufficient funds are appropriated to pay for a purchase.
- G. Ensuring that a contractor, consultant or vendor has met all District requirements pertinent to the purchase before goods are provided or services rendered. Such requirements may include, but are not limited to:
 - 1) Payment and/or performance bonds,
 - 2) Insurance certificates listing IVGID as an additional insured with incorporated endorsement pages, or
 - 3) Appropriate permits and/or licenses.
- H. Inspecting goods received to determine conformance with product specifications.
- I. Monitoring the performance of contractors, consultants and vendors to ensure compliance with contract requirements.
- J. Recommending and preparing contract amendments and change orders as necessary, and ensuring that such instruments are approved by the appropriate Awarding Body and that sufficient funds are appropriated to pay for the contract modification.
- K. Ensuring that due diligence is performed before determining that a purchase can proceed without a competitive solicitation process, provided that:
 - 1) The exception to a competitive solicitation is allowable under NRS Chapter 332 and is not otherwise excluded from exception by this policy.



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- 2) The exception is properly documented and approved by the authorized representative.
- 3) A resultant contract or purchase order is appropriately funded and approved by the appropriate awarding body.
- L. Keeping sufficient records of all departmental procurement process documentation, contracts and expenditures thereof, and ensuring that documentation is properly stored and filed in accordance with required recordkeeping procedures.
- M. Recommend the disposal of surplus personal property in accordance with NRS Chapter 332.

1.5 Contract Award Authority

The authority to approve and execute contracts that legally bind IVGID to the purchase of goods and/or services shall be vested in the Board of Trustees, or its authorized representative, as prescribed in this policy, subject to mandatory requirements of NRS Chapter 332 that may be adopted and which supersede IVGID policy prescription.

1.5.1 Board of Trustees

The Board of Trustees shall be the awarding body for any purchase of goods and/or services. For operational effectiveness and efficiency, business necessity or other purpose, the Board of Trustees, in its capacity as the governing body, may delegate the authority to award and execute contracts of any amount to the authorized representative. Such authority shall only be delegated as prescribed by this policy.

Until such time that economic conditions or other factors require a modification, the Board of Trustees shall approve any purchase for which the single transaction as defined herein exceeds \$100,000.

1.5.2 Delegation of Contract Award Authority

The following subsections establish the dollar threshold amounts and other requirements associated with the delegation of contract award authority.

1.5.2.1 Delegation by the Board of Trustees to the General Manager

To ensure efficient and effective business operation of the District, the General Manager, as the authorized representative of governing body, may award and



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execute contracts for the purchase of goods and/or services for which a single transaction does not exceed \$100,000.

Nothing in this section shall preclude the General Manager from requesting Board approval for contracts below this amount if deemed to be in the best interest of the District.

1.5.2.2 Delegation by the General Manager to District Staff Members

To ensure the efficient and effective business operation of the District, the General Manager may delegate contract award and/or execution authority granted by the Board of Trustees to the authorized representative. Such delegation shall be in writing and shall be reported to the Board of Trustees as an information item at the next regularly scheduled Board meeting.

1.5.2.3 Award Authority Determined by Single Transaction

For the purpose of determining the appropriate award authority, contract amounts shall be defined by what constitutes a single, or one transaction, as follows:

- A. One-time Purchase. Each discrete, one-time purchase that will not be duplicated in a fiscal year or fiscal years is a single transaction.
- B. As-needed or On-call Contracts. The contract term of an as-needed or on-call contract that may be required for recurring goods or services throughout a fiscal year, coupled with the total estimated value to be spent during the contract term, shall be considered a single transaction.
- C. Contract Amendments. A single transaction associated with a contract amendment shall be the sum total of the original contract amount of the amendment.
- D. Multi-year Contracts. A single transaction associated with a contract awarded for more than one year shall be the estimated sum total of the contract term, subject to the annual budget appropriation required specified in subsection 1.5.2.4.

1.5.2.4 Annual Budget Appropriation Required

For the purpose of complying with this policy, no contract for goods and/or services needed shall be awarded unless there exists an underlying budget appropriation in



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the fiscal year in which the contract is awarded, or an exception under NRS 354.626 or other law applies.

Contracts awarded in a fiscal year that are anticipated to extend into a subsequent fiscal year or years may be awarded by the appropriate awarding authority but shall be subject to the appropriation requirement specified herein. The appropriation requirements specified herein shall be incorporated in District contract templates.

For construction projects adopted pursuant to IVGID's five-year capital improvement program (CIP), annual appropriations shall be presumed for the anticipated duration of a project.

2.0 Competitive Solicitation

2.1 Competitive Solicitation Requirements

Any competitive solicitation required by this policy shall follow the requirements contained and referenced in this section.

2.1.1 Required Contents

Each competitive solicitation issued by IVGID shall include the following content:

- A. The minimum requirements that a successful responding offeror must meet for contract award.
- B. The method by which a contract will be awarded, i.e., to the lowest responsive and responsible bidder or based on factors in addition to price.
- C. Notice of the written certification required pursuant to subsection 4 of NRS 332.065 (Boycott of Israel), if applicable (see [Subsection 2.2.6.1, Additional Solicitation Requirements When Using an Invitation to Bid](#)).
- D. The period during which a notice of protest of a contract award may be submitted, if applicable (see [Subsection 2.2.6.1, Additional Solicitation Requirements When Using an Invitation to Bid](#)).

2.1.2 Advertisement of Solicitation Opportunity

When required by this policy, the advertisement of a solicitation opportunity shall be published as follows:



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- A. In a newspaper of general circulation in Washoe County at least once and not less than 7 days before the due date and time of the solicitation response.
- B. Posted on a secure website every day for not less than 7 days before the due date and time of the solicitation response, as applicable and required.

The advertisement must state:

- A. The nature of the contract to be awarded.
- B. Where plans and specifications are available, if any.
- C. The date and time which responses must be received by and opened, as applicable.
- D. Whether the written certification required by subsection 4 of NRS 332.065 is applicable.
- E. Other information pertinent to a contract to be awarded.

2.2 Competitive Solicitation Methods

Competitive solicitation authorization and methods required by this policy are established as follows.

2.2.1 Authorization to Issue Competitive Solicitations

The General Manager, as the District's authorized representative, shall be responsible for conducting competitive solicitations and ensuring compliance with the procurement methods required by this policy.

To ensure efficient and effective business operations, the General Manager may assign responsibilities associated with competitive solicitations to subordinate staff members. Depending on the complexity and/or the sensitivity of the procurement, the General Manager may request approval of the solicitation by the Board of Trustees prior to issuance, when in the best interests of the District.

2.2.2 Competitive Solicitation Dollar Thresholds

The Local Government Purchasing Act does not establish competitive solicitation thresholds below \$50,000. As a matter of prudence and best practice, this policy establishes such requirements in subsections 2.2.3 and 2.2.4 below.



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2.2.3 Purchase of Goods and General Services Up To \$10,000

A competitive solicitation process is not required for the purchase of goods and/or general services estimated to cost \$10,000 or less in a single transaction. However, nothing shall preclude District staff members from conducting price comparisons to ensure the best overall value is obtained.

2.2.4 Purchase of Goods and General Services Between \$10,000.01 and \$50,000.00 (Informal Solicitation Methods)

The purchase of goods and/or general services estimated to cost between \$10,000.01 and \$50,000.00 in a single transaction may be procured by soliciting a minimum of two price quotations from sources capable of meeting the District's requirements under a resultant contract, unless a more formalized method such as the use of a standard bidding template is prescribed by the General Manager or designated authorized representative.

2.2.4.1 Less Than Two Price Quotations Received in Response to Informal Solicitation

If at least two price quotations are solicited, and only one is received, the authorized representative may recommend approval of the purchase to the awarding body provided that appropriate written documentation is presented with the purchase request that justifies the selection.

2.2.4.2 No Preclusion for Advertisement of Solicitation Opportunity

Nothing in this section shall preclude the authorized representative from advertising a competitive solicitation opportunity for a goods and/or general services purchase within the dollar thresholds specified in this section if in the best interest of the District to do so.

2.2.5 Purchase of Goods and/or General Services Between \$50,000.01 and \$100,000.00 (Formal Solicitation Methods)

A competitive solicitation for goods and/or general services anticipated to cost between \$50,000.01 and \$100,000.00 shall be solicited as follows:

- A. Responses must be solicited from two or more prospective sources capable of providing the required goods and/or general services under a resultant contract.



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- B. The solicitation may be advertised in the manner prescribed in [Section 2.1.2, Advertisement of Solicitation Opportunity](#).

2.2.6 Purchase of Goods and/or General Services Greater Than \$100,000 (Formal Solicitation Methods)

A competitive solicitation for goods and/or general services anticipated to cost more than \$100,000 shall be solicited as follows:

- A. The solicitation must be advertised in the manner prescribed in [Section 2.1.2, Advertisement of Solicitation Opportunity](#).
- B. Responses may be solicited from two or more prospective sources capable of providing the required goods and/or general services under a resultant contract.

2.2.6.1 Additional Solicitation Requirements When Using an Invitation to Bid

If an invitation to bid is the solicitation method used to procure goods and/or general services anticipated to cost more than \$100,000, the following requirements shall apply.

- A. The contract must be awarded to the lowest responsive and responsible bidder. Such determination shall be made in accordance with the determining factors specific in NRS 332.065(2).
- B. An awarded contract must include a notice of written certification required pursuant to and in the manner prescribed by subsection 4 of NRS 332.065 (Boycott of Israel).
- C. The District shall give preference to the use of recycled products, as applicable and as specified in NRS 332.066.

2.2.6.2 Use of Solicitation Methods Other Than an Invitation to Bid

A competitive solicitation method other than an invitation may be used so long as the minimum requirements for a responding offeror are met ([Subsection 2.1.1, Required Contents](#)) are met.

2.2.6.3 Protest of Contract Award

A person or company who has submitted a response to a solicitation may submit a notice of protest regarding the award of contract in accordance with the requirements



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prescribed in NRS 332.068 or a successor provision or provisions. The General Manager, as the District's authorized representative, shall develop procedures for evaluating and responding to the protest of a contract award.

2.2.6.4 Rejection of Response(s) Received

A response to a competitive solicitation may be rejected if it is determined that any of the following circumstances apply:

- A. A submittal is non-responsive, or a responding offeror is non-responsible.
- B. The quality of goods or services offered does not conform to District requirements.
- C. The public interest would be served by such rejection.

The General Manager, as the District's authorized representative, shall be responsible for determining whether to reject a response or responses to a competitive solicitation in accordance with NRS 332.075 or successor provision(s). Depending on the nature of the rejection(s), the General Manager, in consultation with District counsel, may request Board authorization to reject a submittal or submittals.

2.2.7 Purchase of Professional Services

Contracts for professional services where highly specialized knowledge or technical know-how is required are not always adapted to award by competitive solicitation. District staff shall evaluate each purchase of professional services to determine whether a competitive solicitation process would serve the best interests of IVGID or whether such a process would be impractical.

2.2.7.1 Professional Services Procured Through a Competitive Solicitation Process

Professional services procured through a competitive solicitation process may be conducted by request for proposals, request for statement of qualifications, or other method allowable by NRS Chapter 332, so long as responding offerors are evaluated on their qualifications, experience and demonstrated competence. Competitive solicitations for professional services shall be conducted in a manner prescribed by the General Manager in the implementing administrative procedures. Such procedures shall be guided by the competitive solicitation and contract award thresholds prescribed in this policy.



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2.2.7.2 Professional Services Procures Without a Competitive Solicitation Process

Professional services procured without a competitive solicitation process shall follow the requirements set forth in [Subsection 3.2.1, Documentation and Approval Requirements for Purchases Excepted from Competitive Solicitation](#).

2.2.8 No Responses Received to Competitive Solicitation

If a competitive solicitation process is conducted and no responsible responses are received, the authorized representative may let a contract without a competitive solicitation provided that:

- A. A notice is published for not less than 7 days stating that no responses were received and that the contract may be awarded without further solicitation.
- B. The authorized representative considers any response received during the noticing period.
- C. The contract is awarded by the appropriate awarding authority.

3.0 Exceptions to Competitive Solicitation

3.1 Exceptions to Competitive Solicitation Requirements

As defined in NRS Chapter 332, certain contracts by their nature are not adapted to award by a competitive solicitation. Such contracts can only be exempted from a competitive solicitation in accordance with the requirements prescribed in this section.

Contracts that the District may exempt from a competitive solicitation include:

- A. Emergency contracts required to mitigate or prevent the imminent loss of life or property, or the imminent disruption of business operations.
- B. Sole source purchases, as defined.
- C. Contracts not adapted to award by competitive solicitation including:
 - 1) Professional services as prescribed herein.
 - 2) Repair and maintenance of equipment that may be more efficiently serviced by a certain person.
 - 3) Instances where compatibility with existing equipment is an overriding consideration.



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- 4) Perishable goods.
 - 5) Standardized computer hardware and peripheral devices and software, and the maintenance and support thereof.
 - 6) Insurance.
 - 7) Computer hardware and associated peripheral equipment and devices; and software.
 - 8) Goods or services available pursuant to an agreement between a vendor and the General Services Administration (GSA) or other federal government agency.
 - 9) Items for resale through a retail outlet operated in state by a local government or the State of Nevada.
- D. Contracts awarded pursuant to solicitation by other government entities or cooperative purchasing organizations.
 - E. Personal safety equipment as determined by the authorized representative.
 - F. Contracts with carriers.
 - G. Purchase or acquisition at auction, closeout and bankruptcy sales.
 - H. Failure to receive responses to a competitive solicitation as prescribed in [Subsection 2.2.8, No Responses Received to Competitive Solicitation](#).
 - I. Other exceptions authorized by NRS Chapter 332 with approval of the awarding body.

3.2 Presumption of Competitive Solicitation

In order to demonstrate the District's commitment to fair and open competition, it shall be presumed that competitive solicitations will be conducted whenever possible for goods or services that are otherwise exempt from bidding under NRS 332.

3.2.1 Documentation and Approval Requirements for Purchases Excepted from Competitive Solicitation

Pre-approval by the authorized representative is required before any goods or services can be procured without a competitive solicitation process. Such authorization shall be prescribed in the implementing administrative procedures.



Purchasing Policy for Goods and Services Policy 21.1.0

4.0 Prohibitions and Associated Penalties

4.1 Overview

To assure and maintain public confidence in the integrity of the IVGID purchasing system, the following prohibitions and associated penalties are adopted that apply to any District elected official or employee involved in procurement processes.

4.1.1 Prohibition on Financial Interest in Contracts

As included in Board of Trustees Policy 3.1.0, the District and its Board shall avoid all prohibited personal financial interests in contracts.

4.2 Prohibition on Splitting

Purchases of goods and services cannot, under any circumstances, be split or separated into smaller components to avoid the District's competitive solicitation or contract award requirements.



Purchasing Policy for Public Works Contracts Policy 21.2.0

1.1 Purpose

The purpose of this Public Works Contracts policy is to summarize IVGID policy requirements for competitively bidding and awarding of contracts solely for the purpose of constructing public works.

1.2 Enabling Statute(s)

This section of the Purchasing Policy is adopted pursuant to Chapter 338 of the Nevada Revised Statutes (NRS 338), cited as Public Works. All contracts awarded for the construction of public works shall be made in compliance with NRS 338 or more restrictive requirements as may be adopted by the Incline Village General Improvement District Board of Trustees.

1.3 Public Works Defined

Any project for the new construction, repair, or reconstruction of a project financed with public money in whole or in part for public:

- Buildings,
- Highways, roads, streets and alleys,
- Utilities, water mains and sewers,
- Parks and playgrounds,
- Convention facilities, and

All other publicly owned works and property.

1.4 Applicability of Purchasing Policy Provisions

The following sections of the District's Purchasing Policy (21.1.0) shall apply to this Purchasing Policy for Public Works Construction Contracts:

- Applicable definitions contained in Section 1.3, Definitions.
- Referenced provisions in Section 1.4, Procurement Responsibilities.
- Section 1.5, Contract Award Authority.



Purchasing Policy for Public Works Contracts Policy 21.2.0

1.5 General Provisions

In addition to any other requirements established in NRS 338, the following general provisions apply to procurements related to public works construction.

1.5.1 Inapplicability of Policy to Contracts for Maintenance or Emergencies

The requirements of this section and NRS 338 do not apply to the following procurements:

- A. Contracts awarded in compliance with NRS 332 that are directly related to the normal operation of the District or the normal maintenance of IVGID property.
- B. Contracts awarded to meet an emergency which results from a natural or artificially created disaster that threatens the health, safety, or welfare of the public.

If the Board or its authorized representative determines that an emergency exists, a contract or contracts necessary to address the emergency may be let without complying with the competitive bidding requirements of NRS 338 unless otherwise required for federal or state reimbursement funding.

If such emergency action is taken by the authorized representative, the authorized representative shall report the contract or contracts to the Board at its next regularly scheduled meeting.

1.5.2 Prevailing Wage Required

The payment of prevailing wages, in the manner specified in NRS 338, is required for all contracts for public works construction that exceed \$100,000.

1.5.3 Use of Recycled Materials

Public works projects associated with the construction, reconstruction, improvement, maintenance or repair of a public road or public highway must provide for the use of recycled aggregate, recycled bituminous pavement and recycled rubber from tires. Such provision shall be included in the project bidding documents.



Purchasing Policy for Public Works Contracts Policy 21.2.0

The District must ensure that such recycled products are specified in the construction contract unless use of such products is scientifically proven to compromise the soundness of the project.

1.6 General Requirements by Dollar Threshold

The following requirements apply to all public works construction projects and contracts, unless otherwise specified.

1.6.1 Construction Projects Greater Than \$100,000

Construction projects estimated to be greater than \$100,000 shall adhere to all applicable provisions of NRS 338 and as specified below.

- A. Projects shall not be divided into segments to avoid competitive bidding or contract award requirements.
- B. Solicitations must be advertised in a newspaper of general circulation.
- C. Plans and specifications must be on file by the date of advertisement and available to all interested parties.
- D. The advertisement must indicate how to obtain the plans and specifications, and the date, place and time bids will due/opened.
- E. The advertisement must include a provision that sets forth contractor qualification requirements.
- F. Contracts up to \$250,000 must be awarded to the lowest responsive and responsible bidder.
- G. Contracts greater than \$250,000 shall be awarded to the contractor that submits the best bid.
- H. Contractors and subcontractors must be appropriately licensed by the State of Nevada.
- I. Bids shall be submitted with a 10% bid bond.
- J. Contracts shall be awarded by the Board of Trustees.
- K. NRS 338 quarterly reporting requirements must be followed.

1.6.2 Construction Projects \$100,000 or Less

Construction projects estimated to be \$100,000 or less shall adhere to all applicable provisions of NRS 338 and as specified below.

- A. Bids may be advertised in accordance with required procedures.



Purchasing Policy for Public Works Contracts Policy 21.2.0

- B. Bids must be solicited from at least three properly licensed contractors for projects estimated to be greater than \$25,000.
- C. If the estimated cost is \$25,000 or less, at least one bid from a properly licensed contractor must be solicited.
- D. Contracts must be awarded to the lowest responsive and responsible bidder.
- E. Contractors and subcontractors must be appropriately licensed by the State of Nevada.
- F. Bids shall be submitted with a 10% bid bond.
- G. Contracts shall be awarded by the General Manager.
- H. NRS 338 quarterly reporting requirements must be followed.

1.6.2.1 Construction Projects Performed by District Forces

Construction projects estimated to \$100,000 or less may be performed by District staff members under the following conditions:

- A. If bids were submitted and then rejected in accordance with Section 1.6.3 below, the District may proceed with constructing a public work itself.
- B. If constructing a public work itself, the District must adhere to the attestation requirements contained in NRS 338.

1.6.3 Bid Rejection

Any bids received in response to an advertisement or direct solicitation may be rejected by the Board of Trustees or its authorized representative if it is determined that:

- A bidder is not qualified pursuant to NRS 338.
- A bid is non-responsive.
- A bidder is not responsible.
- The quality of the services, materials, equipment, or labor offered does not conform to the approved plans or specifications.
- The public interest would be served by such a rejection.



Purchasing Policy for Public Works Contracts Policy 21.2.0

1.6.4 Bid Protests

A contractor that submits a bid in response to a solicitation may file a notice of protest of contract award in accordance with this section and applicable provisions of NRS 338.

1.6.4.1 Protest Submittal Requirements

A contractor that submits a bid in response to a solicitation who wishes to file a notice of protest must do so within five business days after the date of District issuance of the intent to award a contract.

The notice of protest must include a written statement setting forth the specific reasons for the protest, including the relevant provisions of NRS 338 or other provisions in law purported to be violated.

1.6.4.2 Authorized Representative to Consider Initial Bid Protest

The General Manager, as the authorized representative of the Board of Trustees, shall receive and evaluate a properly filed protest submitted by a bidding contractor.

To ensure the efficient and effective business operation of the District, the General Manager may delegate the authority to receive and evaluate bid protests to other IVGID staff members in accordance with the delegation procedures specified in Subsection 1.6.2.2 of the Purchasing Policy (Delegation by the General Manager to District Staff Members).

1.6.4.3 Final Determination of Bid Protest

The authorized representative shall evaluate the protest and make a recommendation to the awarding body to uphold or deny the protest. A contract cannot be awarded until the awarding body makes its determination.



Purchasing Policy for Public Works Contracts Policy 21.2.0

1.7 Contractor Qualification and Preference Requirements

In constructing any public work, the District must comply with all applicable contractor qualification and contractor preference requirements specified in NRS 338.

1.8 Alternative Bidding Methods

Pursuant to NRS 338, the District may use bidding methods to award construction contracts to qualified contractors based on best value rather than lowest responsive and responsible bid, including Construction Managers at Risk and Design-Build methods. These bidding methods are used for large construction projects that present unique and complex construction challenges.

1.8.1 Construction Managers At Risk

Use of the construction managers at risk method requires entering into separate contracts with the selected contractor for preconstruction services and for constructing the public work.

A construction manager at risk must meet the qualification requirements specified in NRS 338

1.8.1.1 Competitive Solicitation, Selection and Contracting Methods

Construction managers at risk contracts require the use of a request for proposals (RFP) process in strict accordance with the solicitation, evaluation, selection and contract award provisions specified in NRS 338.

1.8.2 Design-Build Teams

Contracts for construction projects where the estimated cost of design *and* construction exceeds \$5,000,000 may be let using the design-build method. Use of the design-build method requires a two-step RFP process in strict accordance with the solicitation, evaluation, selection and contract award provisions specified in NRS 338.

MEMORANDUM

TO: Board of Trustees

THROUGH: Bobby Magee, District General Manager

FROM: Kate Nelson, Director of Public Works

SUBJECT: Review, Discuss, and Approve the Purchase of Three (3) Trucks; FY 2024/25 Public Works; Utilities; Shared; CIP# 2297LV2501: Public Work Rolling Stock; Vendor: Champion Chevrolet; \$137,340.75. (Requesting Staff Member: Director of Public Works Kate Nelson)

RELATED FY 2023 STRATEGIC PLAN BUDGET INITIATIVE(S):

LONG RANGE PRINCIPLE #5 – ASSETS AND INFRASTRUCTURE

The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation venues, facilities, and services.

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES

Capital Planning Multi-Year Capital Planning, Policy 12.1.0; Capital Planning Capital Project Budgeting Policy 13.1.0; Capital Planning Capital Expenditures Practice 13.2.0; Purchasing Policy for Goods and Services Policy 20.1.0

DATE: August 28, 2024

I. RECOMMENDATION

That the Board of Trustees makes a motion to:

1. Make the following findings: The purchase of the three pickups is exempt from competitive solicitations for the following reasons, as per IVGID Purchasing Policy 21.1.0.3.1 (D) Competitive Solicitation and NRS 332.115.1.(o), and
2. Authorize the purchase agreement between The District and Champion Chevrolet in the amount of \$137,340.75, and
3. Direct the Board Chair and Board Secretary to sign and execute the

Agreement.

II. BACKGROUND

The proposed procurement of three (3) pickup trucks - two (2) half-ton and one (1) one-ton with a lift gate - is included in the District's FY 2024/25 Capital Improvement Plan within the Public Works Shared Rolling Stock Fund 200, Project #: 2297LV2501. These pickup trucks are used daily, year-round by the District's treatment staff to maintain the treatment and pumping infrastructure for the water and wastewater systems throughout the District, including at the Wetlands facility, and to respond to District utility emergencies.

Two (2) of the replaced pickup trucks will be transferred to the Community Services Fund, Golf Grounds Operations, to replace a 2000 pickup truck with 106,000+ miles and extensive body rot, and a 2003 pickup truck with 103,000+ miles and engine issues, including low to no oil pressure. The third replaced pickup truck will be transferred to the Public Works Buildings Department to replace a 2004 pickup with 133,000+ miles. These three replaced pickups will then be sent to auction.

III. BID RESULTS

The proposed purchase agreement complies with the District's Purchasing Policy for Goods and Services, 21.1.0.3.1 (D) Competitive Solicitation and NRS 332.115.1.(o). This contracting opportunity was competitively procured by the State of Nevada. District policy allows staff to procure goods and services using acceptable methods in compliance with NRS Chapter 332. NRS 332.115(o) permits the District to acquire equipment available pursuant to an agreement with a vendor that has entered into an agreement with the General Services Administration. Staff verified the State solicitation 99SWC-S1495, item numbers 2.18 and 2.5, Notice of Award to Champion Chevrolet with a contract start date of 07/01/2021 through 06/30/2025. As a result of the State's actions and the allowance of a piggybackable contract, the District is eligible to make a purchase utilizing the same terms, conditions, and pricing as the contract between the State and Champion Chevrolet.

IV. FINANCIAL IMPACT AND BUDGET

The Districts Capital Improvement Program Budget for the (200 Utility Fund Shared) in FY 2024/25 includes funding for rolling stock of \$160,000.

V. ALTERNATIVES

The District Board of Trustees may defer or delay the proposed three pickup purchases.

VI. COMMENTS

The Agreement between the District and Champion Chevrolet has been reviewed and approved by District Legal Counsel.

VII. BUSINESS IMPACT/BENEFIT

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

VIII. ATTACHMENTS

1. PW ROLLING STOCK_Attachment

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

Pickup to be replaced #	#677		#553		#702		
Base Cost	\$ 34,285.00	Base Cost	\$ 34,285.00	Base Cost	\$ 43,470.00		
Bedliner	\$ 545.00	Bedliner	\$ 545.00	Bedliner	\$ 545.00		
4 Wheel Drive	\$ 3,885.00	4 Wheel Drive	\$ 3,885.00	4 Wheel Drive	\$ 2,485.00		
Additional Keys	\$ 595.00	Additional Keys	\$ 595.00	Additional Keys	\$ 595.00		
Locking Diff	\$ 348.00	Locking Diff	\$ 348.00	Skid Plate	\$ 132.00		
Rear Window Defogger	\$ 198.00	Rear Window Defogger	\$ 198.00	Steps 4" round	\$ 695.00		
Skid Plate	\$ 132.00	Skid Plate	\$ 132.00	Upfitter Switches	\$ 150.00		
Steps 4" round	\$ 695.00	Steps 4" round	\$ 695.00	Skid Plate	\$ 198.00		
All Terrain Tires	\$ 200.00	All Terrain Tires	\$ 200.00	Lift Gate	\$ 6,970.00		
Upfitter Switches	\$ 125.00	Upfitter Switches	\$ 125.00				
Title Fee	\$ 28.25		\$ 28.25		\$ 28.25		
TOTALS	\$ 41,036.25		\$ 41,036.25		\$ 55,268.25		\$ 137,340.75
Budget	160,000.00						
Purchases	137,340.75						
Remaining budget	22,659.25						



#553

Bid # 99SWC-S1495

Item # 2.5 – Truck 1/2 Ton: Full Size Regular Cab Short Bed

• Base Price -	\$34,285.00
• Summit White	\$0.00
• Spray In Bedliner	\$545.00
• Four Wheel Drive	\$3,885.00
• Two Additional Keys	\$595.00
• Locking Rear Differential	\$348.00
• Rear Window Defogger	\$198.00
• Skid Plate	\$132.00
• 4" Black Assist Steps	\$695.00
• All Terrain Tires	\$200.00
• Upfitter Switches	\$125.00
Nevada DRS/Title Fee	\$28.25
Grand Total	\$41,036.25

Fleet Manager

Kyle Outland

STANDARD PAGE ~ BID 99SWC-S1495 FLEET VEHICLES

DEALER NAME - *Champion Chevrolet*

Vehicle Item Number: *2.5 - Truck 1/2 Ton; Full Size; Standard Cab; Short Bed*

Specify MANUFACTURER, MODEL NAME, YEAR & BODY MODEL CODE:	Base Price for RENO/CARSON CITY	Base Price for LAS VEGAS
<i>2025 Chevrolet Silverado - CC10703</i>	<i>\$34,285.00</i>	<i>\$34,685.00</i>
State vehicle miles per gallon (MPG): <i>19 CITY / 22 HIGHWAY</i>		
Manufactures Suggested Retail Price(MSRP): <i>\$37,645.00</i>		
State manufactures warranty: <i>3 YR or 36k Miles Bumper to Bumper & 5 YR or 100k Miles Powertrain</i>		
Specify standard engine size and emission rating: <i>2.7L TurboMax V-4</i> <i>Federal Emission</i>		
Includes Minimum Standard Equipment Listed: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If no, state exceptions:		
<i>AM/FM STEREO W/ BLUETOOTH STREAMING CD PLAYER - Not Available</i>		
<i>POWER WINDOWS/LOCKS - OPTIONAL SEE BELOW</i>		
Exterior Color: List available colors:		
<i>Red Hot, Summit White, Black, Slate Gray Metallic,</i>		
Seats, Cloth: List available colors:		
<i>Jet Black</i>		
GVW: 6700	WHEELBASE: 126.50	

ITEMIZED OPTION PAGE ~ BID 99SWC-S1495 FLEET VEHICLES

DEALER NAME - *Champion Chevrolet*

Vehicle Item Number: 2.5 1/2 Ton; Full Size; Standard Cab; Short Bed

		DEDUCT AMOUNT
ABS Brake System	\$ STD	\$- N/A
Air Conditioning	\$ STD	\$- N/A
Backup Camera	\$ STD	\$- N/A
Bedliner, Spray In	\$545.00	\$- N/A
Bluetooth for Phone	\$ STD	\$- N/A
Cruise Control	\$ INCL	-\$198.00
Deep Tint Glass	\$200.00	\$- N/A
Engine Block Heater	\$88.00	\$- N/A
Four Wheel Drive (4x4)	\$3,885.00	\$- N/A
Electronic Transfer Case(Requires 4x4)	\$STD	\$- N/A
Integrated Trailer Brake Controller(Req Tow Pack)	\$242.00	\$- N/A
Keyless Entry w/Fob	\$STD	\$- N/A
Keys, Two Additional(4 Total)	\$595.00	\$- N/A
Locking Rear Differential	\$348.00	\$- N/A
Paint, Metallic	\$STD	\$- N/A
Power Mirrors	\$STD	\$- N/A
Power Locks	\$STD	\$- N/A
Power Seat (Driver's Side)	\$586.00 (Incl Pwr Outlet	\$- N/A
Power Windows	\$STD	\$- N/A
Rear Window Defogger	\$198.00	\$- N/A
Seats, Vinyl Vinyl Colors: Dark Ash	\$ Avail @ no extra charge	\$- N/A
Skid Plate	\$132.00	\$- N/A
Steps, 4" Black Round	\$695.00	\$- N/A
Tilt Steering	\$STD	\$- N/A
Tire, Spare, Full Size	\$STD	\$- N/A
Tires, All Terrain	\$200.00	\$- N/A
Trailer Tow Mirrors-Power(Req Tow Pkg,Deep Tint, Rear Window Defogger	\$490.00	\$- N/A
Trailer Tow Package (Incl 7 & 4 pin connectors)	\$425.00	\$- N/A
Upfitter Switches Bank of 5 (Shipped Loose)	\$125.00	\$- N/A

Delivery charge for other than Reno or Las Vegas (i.e. Ely) \$ 500.00 flat.



#677

Bid # 99SWC-S1495

Item # 2.5 – Truck 1/2 Ton: Full Size Regular Cab Short Bed

- Base Price - \$34,285.00
- Summit White \$0.00
- Spray In Bedliner \$545.00
- Four Wheel Drive \$3,885.00
- Two Additional Keys \$595.00
- Locking Rear Differential \$348.00
- Rear Window Defogger \$198.00
- Skid Plate \$132.00
- 4" Black Assist Steps \$695.00
- All Terrain Tires \$200.00
- Upfitter Switches \$125.00

Nevada DRS/Title Fee \$28.25

Grand Total \$41,036.25

Fleet Manager

Kyle Outland

STANDARD PAGE ~ BID 99SWC-S1495 FLEET VEHICLES

DEALER NAME - *Champion Chevrolet*

Vehicle Item Number: *2.5 - Truck 1/2 Ton; Full Size; Standard Cab; Short Bed*

Specify MANUFACTURER, MODEL NAME, YEAR & BODY MODEL CODE:	Base Price for RENO/CARSON CITY	Base Price for LAS VEGAS
<i>2025 Chevrolet Silverado - CC10703</i>	<i>\$34,285.00</i>	<i>\$34,685.00</i>
State vehicle miles per gallon (MPG): <i>19 CITY / 22 HIGHWAY</i>		
Manufactures Suggested Retail Price(MSRP): <i>\$37,645.00</i>		
State manufactures warranty: <i>3 YR or 36k Miles Bumper to Bumper & 5 YR or 100k Miles Powertrain</i>		
Specify standard engine size and emission rating: <i>2.7L TurboMax V-4</i> <i>Federal Emission</i>		
Includes Minimum Standard Equipment Listed: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If no, state exceptions:		
<i>AM/FM STEREO W/ BLUETOOTH STREAMING CD PLAYER - Not Available</i>		
<i>POWER WINDOWS/LOCKS - OPTIONAL SEE BELOW</i>		
Exterior Color: List available colors:		
<i>Red Hot, Summit White, Black, Slate Gray Metallic,</i>		
Seats, Cloth: List available colors:		
<i>Jet Black</i>		
GVW: 6700	WHEELBASE: 126.50	

ITEMIZED OPTION PAGE ~ BID 99SWC-S1495 FLEET VEHICLES

DEALER NAME - *Champion Chevrolet*

Vehicle Item Number: 2.5 1/2 Ton; Full Size; Standard Cab; Short Bed

		DEDUCT AMOUNT
ABS Brake System	\$ STD	\$- N/A
Air Conditioning	\$ STD	\$- N/A
Backup Camera	\$ STD	\$- N/A
Bedliner, Spray In	\$545.00	\$- N/A
Bluetooth for Phone	\$ STD	\$- N/A
Cruise Control	\$ INCL	-\$198.00
Deep Tint Glass	\$200.00	\$- N/A
Engine Block Heater	\$88.00	\$- N/A
Four Wheel Drive (4x4)	\$3,885.00	\$- N/A
Electronic Transfer Case(Requires 4x4)	\$STD	\$- N/A
Integrated Trailer Brake Controller(Req Tow Pack)	\$242.00	\$- N/A
Keyless Entry w/Fob	\$STD	\$- N/A
Keys, Two Additional(4 Total)	\$595.00	\$- N/A
Locking Rear Differential	\$348.00	\$- N/A
Paint, Metallic	\$STD	\$- N/A
Power Mirrors	\$STD	\$- N/A
Power Locks	\$STD	\$- N/A
Power Seat (Driver's Side)	\$586.00 (Incl Pwr Outlet)	\$- N/A
Power Windows	\$STD	\$- N/A
Rear Window Defogger	\$198.00	\$- N/A
Seats, Vinyl Vinyl Colors: Dark Ash	\$ Avail @ no extra charge	\$- N/A
Skid Plate	\$132.00	\$- N/A
Steps, 4" Black Round	\$695.00	\$- N/A
Tilt Steering	\$STD	\$- N/A
Tire, Spare, Full Size	\$STD	\$- N/A
Tires, All Terrain	\$200.00	\$- N/A
Trailer Tow Mirrors-Power(Req Tow Pkg,Deep Tint, Rear Window Defogger	\$490.00	\$- N/A
Trailer Tow Package (Incl 7 & 4 pin connectors)	\$425.00	\$- N/A
Upfitter Switches Bank of 5 (Shipped Loose)	\$125.00	\$- N/A

Delivery charge for other than Reno or Las Vegas (i.e. Ely) \$ 500.00 flat.




#702

Bid # 99SWC-S1495

Item # 2.18 – 1 Ton Full Size; Standard Cab: Long Bed

• Base Price -	\$43,470.00
• Spray In Liner -	\$545.00
• Four Wheel Drive -	\$2,485.00
• Two Additional Keys	\$595.00
• Rear Window Defogger	\$198.00
• Skid Plate	\$132.00
• 4" Black Steps	\$695.00
• Upfitter Switches	\$150.00
• Tommygate Liftgate w/hitch 7 camera	\$6,970.00
Nevada DRS/Title Fee	\$28.25
Grand Total	\$55,268.25

Fleet Manager


Kyle M. Outland

STANDARD PAGE ~ BID 99SWC-S1495 FLEET VEHICLES

DEALER NAME - *Champion Chevrolet*

Vehicle Item Number: <i>2.18 - Truck 1 Ton; Full Size; Standard Cab; Long Bed, Single Rear Wheel</i>		
Specify MANUFACTURER, MODEL NAME, YEAR & BODY MODEL CODE:	Base Price for RENO/CARSON CITY	Base Price for LAS VEGAS
<i>2025 Chevrolet Silverado - CC30903</i>	<i>\$43,470.00</i>	<i>\$43,870.00</i>
State vehicle miles per gallon (MPG): <i>NOT RATED</i>		
Manufactures Suggested Retail Price(MSRP): <i>\$ 48,495.00</i>		
State manufactures warranty: <i>3 YR or 36k Miles Bumper to Bumper & 5 YR or 100k Miles Powertrain</i>		
Specify standard engine size and emission rating: <i>6.6L V-8 Gas</i> <i>Federal Emission</i>		
Includes Minimum Standard Equipment Listed: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If no, state exceptions:		
<i>AM/FM STEREO W/ BLUETOOTH STREAMING CD PLAYER - Not Available</i>		
<i>POWER WINDOWS/LOCKS - OPTIONAL SEE BELOW</i>		
Exterior Color: List available colors:		
<i>Red Hot, <u>Summit White</u>, Black,</i>		
<i>Sterling Gray Metallic, Lakeshore Blue Metallic</i>		
Seats, Cloth: List available colors:		
<i>Jet Black</i>		
GVW: <i>10,750(GAS) 11,500(DIESEL)</i>		WHEELBASE: <i>141.55</i>

OPTION PACKAGE PAGE ~BID 99SWC-S1495 FLEET VEHICLES

DEALER NAME - *Champion Chevrolet*

Vehicle Item Number: *2.18 - Truck 1 Ton; Full Size; Standard Cab; Long Bed, Single Rear Wheel*

Option Package Name/Code: *1LT* (*Requires 2WD*) \$5,801.00 (*Requires 4WD*) \$5,773.00

List Equipment Features Below:

*18" Machined Aluminum Wheels, Chrome Front/Rear Bumper, Chrome Grille,
Power Mirrors, Power Windows, Remote Keyless Entry, Deep Tint Glass(Except front Windows),
Premium Cloth, Driver Side Lumbar Control, Carpeted Floor, Rubber Floor Mats, Leather Wrapped Steering Wheel,
13.4" Touch Screen Display, Steering Wheel Audio Controls, Onstar*

ITEMIZED OPTION PAGE ~ BID 99SWC-S1495 FLEET VEHICLES

DEALER NAME - *Champion Chevrolet*

Vehicle Item Number: 2.18 - Truck 1 Ton; Full Size; Standard Cab; Long Bed, Single Rear Wheel

	DEDUCT AMOUNT	
ABS Brake System	\$ STD	\$- N/A
Air Conditioning	\$ STD	\$- N/A
Backup Camera	\$ STD	\$- N/A
Battery, Auxiliary (Req HD Alternator)	\$135(Std on Diesel)	\$- N/A
Bedliner, Spray In	\$545.00	\$- N/A
Bluetooth for Phone	\$ STD	\$- N/A
Cruise Control	\$ STD	\$- N/A
Deep Tint Glass	\$88.00	\$- N/A
Engine, Alt Size 6.6L V-8 DMax Diesel	\$9,490.00	\$- N/A
Engine Block Heater	\$88.00(Std on Diesel)	\$- N/A
Four Wheel Drive	\$2,485.00	\$- N/A
Electronic Transfer Case(Requires 4x4)	\$ STD	\$- N/A
Heavy Duty Alternator	\$132(Gas) \$380(Diesel)	\$- N/A
Integrated Trailer Brake Controller	\$ STD	\$- N/A
Keyless Entry w/Fob	\$ STD	\$- N/A
Keys, Two Additional(4 Total)	\$595.00	\$- N/A
Locking Rear Differential	\$ STD	\$- N/A
Paint, Metallic	\$ STD	\$- N/A
Power Mirrors	\$ STD	\$- N/A
Power Locks	\$ STD	\$- N/A
Power Seat(Driver Side)	\$515.00 (Incl Pwr Outlet)	\$- N/A
Power Windows	\$ STD	\$- N/A
Radio;AM/FM Stereo,CD Player(Incl My Link/Bluetooth)	\$- N/A	\$- N/A
Rear Window Defogger	\$198.00	\$- N/A
Seats, Vinyl	\$ Avail @ no extra charge	\$- N/A
Vinyl Colors: Jet Black		
Skid Plate	\$132.00	\$- N/A
Steps, 4" Black Round	\$695.00	\$- N/A
Tilt Steering	\$ STD	\$- N/A
Tire, Spare, Full Size	\$ STD	\$- N/A
Tires, All Terrain	\$ STD	\$- N/A
Trailer Tow Mirrors-Power	\$ STD	\$- N/A
Trailer Tow Package (Incl 7 & 4 pin connectors)	\$ STD	\$- N/A
Upfit Switches Bank of 5 (Shipped Loose)	\$150.00	\$- N/A

Delivery charge for other than Reno or Las Vegas (i.e. Ely) \$ 500.00 flat.

RETAIL ORDER FOR A MOTOR VEHICLE

05/23/24

TO **CHAMPION**
CHEVROLET

800 KIETZKE LANE • P.O. BOX 7277
RENO, NEVADA 89510-2016
PHONE (775) 786-3111



INCLINE VILLAGE GD

PURCHASER'S NAME

893 SOUTHWOOD BLVD

STREET ADDRESS

INCLINE VLG

NV 89451

CITY

STATE

(775)832-1245

NONE

RES. PHONE

BUS. PHONE

SALESMAN'S NAME

PLEASE ENTER MY ORDER FOR THE FOLLOWING NEW CAR

USED TRUCK

YEAR 2024

MAKE CHEVROLET

MODEL OR SERIES

BODY TYPE

COLOR WHITE

MVI OR SERIAL NO.

16CUDAE2RZ327841

TO BE DELIVERED ON OR ABOUT

23 MAY 20 24

STOCK NO.

24-1164

CASH DELIVERED PRICE OR UNIT

\$ 46190.00

USED CAR TRADE-IN AND/OR OTHER CREDITS

MAKE OF TRADE-IN NONE

YEAR NONE MODEL NONE BODY NONE

ACCESSORIES (DEALER INSTALLED)

\$

MVI OR SERIAL NO. NONE

BALANCE OWED TO

ADDRESS

USED CAR TRADE-IN #2

MAKE OF TRADE-IN NONE

YEAR NONE MODEL NONE BODY NONE

MVI OR SERIAL NO. NONE

BALANCE OWED TO

ADDRESS

USED TRADE-IN ALLOWANCE(S)

\$ NONE

BALANCE OWED ON TRADE-IN(S)

NONE

NET ALLOWANCE ON USED TRADE-IN

\$ NONE

TAX CREDIT DUE FROM TRADE-IN (NEVADA)

NONE

CASH SALE PRICE OF DESCRIBED VEHICLE

\$ 46190.00

DEPOSIT OR CREDIT BALANCE

NONE

DOCUMENTARY FEE (NOT A GOVERNMENT FEE)

\$ 299.50

FACTORY REBATE

NONE

SMOG CERTIFICATE (NEVADA)

\$ NONE

DOWN PAYMENT (Trans. to Left Col.)

\$ NONE

STATE AND LOCAL TAXES

\$ NONE

NEVADA TITLE FEE OR OUT OF STATE SPECIAL DRIVE-AWAY PERMIT

\$ 28.25

TRADE-IN
BUYER AGREES THAT SHOULD PAYOFF ON TRADE-IN EXCEED THE ESTIMATED PAYOFF OR SHOULD A LENDER MISQUOTE THE PAYOFF, THE BUYER WILL ASSUME ALL LIABILITY FOR EXCESS THEREOF.

1. TOTAL PRICE OF UNIT

\$ 46218.25

2. DOWN PAYMENT:

\$ NONE

This motor vehicle is sold as is without any warranty either expressed or implied, the purchaser will bear the entire expense of repairing or correcting any defects that presently exist or that may occur in the vehicle.
X

THIS TRANSACTION SUBJECT TO CREDIT APPROVAL BY A CONSUMER LENDING INSTITUTION, OTHER THAN CHAMPION CHEVROLET.

consisting of \$ NONE in cash

and/or \$ NONE net trade-in

allowance on trade-in; and \$ NONE

tax credit from trade-in. See statement in right hand column for details.

3. UNPAID CASH BALANCE DUE ON DELIVERY (difference between items 1 and 2)

\$ 46218.25

Purchaser agrees that this Order includes all of the terms and conditions on both the face and reverse side hereof. That this order cancels and supercedes any prior agreement and as of the date hereof comprises the complete and exclusive statement of the terms of the agreement relating to the subject matters covered hereby. Further, **THIS ORDER SHALL NOT BECOME BINDING UNTIL ACCEPTED BY DEALER OR HIS AUTHORIZED REPRESENTATIVE.** Purchaser, by his execution of this Order, acknowledges that he has read it's terms and conditions and has received a true copy of this Order.

The purchaser guarantees to the dealer that the vehicle(s) being purchased, or leased, are intended for principal use in the United States. If the purchaser exports any vehicle purchased for principal use in a foreign country, then the purchaser will be liable to the dealer for any and all damages, and penalties, that the dealer may incur because of purchaser's actions.

ACCEPTED BY:

DEALER OR HIS AUTHORIZED REPRESENTATIVE

PURCHASER'S SIGNATURE

DATE

ADDITIONAL TERMS AND CONDITIONS

1. As used in this Order the terms (a) "Dealer" shall mean the authorized Dealer to whom this Order is addressed and who shall become a party hereto by its acceptance hereof. (b) "Purchaser" shall mean the party executing this Order as such on the face hereof and (c) "Manufacturer" shall mean the Corporation that manufactured the vehicle or chassis, it being understood by the Purchaser and Dealer that Dealer is in no respect the agent of Manufacturer that Dealer and Purchaser are the sole parties to this Order and that reference to Manufacturer herein is for the purpose of explaining generally certain contractual relationships existing between Dealer and Manufacturer with respect to new motor vehicles.

2. Manufacturer has reserved the right to change the price to Dealer of new motor vehicles, without notice. In the event the price to Dealer of new motor vehicles of the series and body type ordered hereunder is changed by Manufacturer prior to delivery of the new motor vehicle ordered hereunder to Purchaser. Dealer reserves the right to change the cash delivered price of such motor vehicle to Purchaser accordingly. If such cash delivered price is increased by Dealer, Purchaser may, if dissatisfied therewith, cancel this Order, in which event if a used motor vehicle has been traded in as part of the consideration for such new motor vehicle, such used motor vehicle shall be returned to Purchaser upon payment of a reasonable charge for storage and repairs (if any) or, if such used motor vehicle has been previously sold by Dealer, the amount received therefor, less a selling commission of 15% and any expense incurred in storing, insuring, conditioning or advertising said used vehicle for sale, shall be returned to Purchaser.

3. If the used motor vehicle which has been traded in as a part of the consideration for the motor vehicle ordered hereunder is not to be delivered to Dealer until delivery to Purchaser of such motor vehicle. The used motor vehicle shall be reappraised at the time and such reappraised value shall determine the allowance made for such used motor vehicle. If such reappraised value is lower than the original allowance therefor shown on the front of this Order. Purchaser may, if dissatisfied therewith, cancel this Order, provided, however that such right to cancel is exercised prior to the delivery of the motor vehicle ordered hereunder to the Purchaser and surrender of the used motor vehicle to Dealer.

4. Purchaser agrees to deliver to Dealer satisfactory evidence of title to any used motor vehicle traded in as a part of the consideration for the motor vehicle ordered hereunder at the time of delivery of such used motor vehicle to Dealer. Purchaser warrants any such used motor vehicle to be his property free and clear of all liens and encumbrances except as otherwise noted herein.

5. Unless this Order shall have been canceled by Purchaser under and in accordance with the provisions of paragraph 2 or 3 above. Dealer shall have the right upon failure or refusal of Purchaser to accept delivery of the motor vehicle ordered hereunder and to comply with the terms of this Order, to retain as liquidated damages any cash deposit made by Purchaser, and, in the event a used motor vehicle has been traded in as part of the consideration for the motor vehicle ordered hereunder, to sell such used motor vehicle and reimburse himself out of the proceeds of such sale for the expenses specified in paragraph 2 above and for such other expenses and losses as Dealer may incur or suffer as a result of such failure or refusal by Purchaser.

6. Manufacturer has reserved the right to change the design of any new motor vehicle, chassis, accessories or parts thereof at any time without notice and without obligation to make the same or any similar change upon any motor vehicle, chassis, accessories or parts thereof previously purchased by or shipped to Dealer or being manufactured or sold in accordance with Dealer's orders. Correspondingly, in the event of any such change by Manufacturer, Dealer shall have no obligation to Purchaser to make the same or any similar change in any motor vehicle, chassis, accessories or parts thereof covered by this Order either before or subsequent to delivery thereof to Purchaser.

7. Dealer shall not be liable for failure to deliver or delay in delivering the motor vehicle covered by this Order where such failure or delay is due, in whole or in part, to any cause beyond the control or without the fault or negligence of Dealer.

8. The price for the motor vehicle specified on the face of this Order includes reimbursement for Federal Excise taxes, but does not include sales taxes, use taxes or occupational taxes based on sale volume. (Federal, State or Local) unless expressly so stated. Purchaser assumes and agrees to pay, unless prohibited by law, any such sales, use or occupational taxes imposed on or applicable to the transaction covered by this Order, regardless of which party may have primary tax liability therefor.

9. THE SELLER, CHAMPION CHEVROLET, HEREBY EXPRESSLY DISCLAIMS ALL WARRANTIES, EITHER EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, AND CHAMPION CHEVROLET NEITHER ASSUMES NOR AUTHORIZES ANY OTHER PERSON TO ASSUME FOR IT ANY LIABILITY IN CONNECTION WITH THE SALE OF THE VEHICLE.

10. Any used motor vehicle sold to Purchaser by Dealer under this Order is sold at the time of delivery by Dealer without any guarantee or warranty, expressed or implied including any implied warranty of merchantability or fitness for a particular purpose, as to its condition or the conditions of any part thereof except as may be otherwise specifically provided in writing on the face of this Order or in a separate writing furnished to Purchaser by Dealer.

11. The purchaser, before or at the time of delivery of the motor vehicle covered by this Order will execute such other forms of agreement or documents as may be required by the terms and conditions of payment indicated on the front of this Order.

12. I understand that this purchase is contingent upon the approval of my credit and the acceptance of the terms and conditions of my contract by a financial institution of the Dealer's choice. I further agree to execute any additional documents that may be required by the Dealer or the financial institution in order to expedite the approval and completion of my loan. Pending such approval, I have no rights to subject vehicle except such permission as may be granted by the Dealer. The permission may be revoked at will by the Dealer should my credit not be approved or the terms and rate of my contract not be accepted by the financial institution. The annual percentage rate (APR) for the installment sale of vehicle may be negotiated with the dealership. The dealership may receive some portion of the finance charge or compensation for arranging the financing with the lender. The purchaser is free to choose their own financing, if they are to.

13. Purchaser represents, warrants and affirms to Dealer that Purchaser is not purchasing the Vehicle for resale or export. Purchaser confirms that Dealer is relying on this representation and agrees that Dealer would not sell Purchaser Vehicle without the representation from Purchaser. If Dealer is required, by the Vehicle Manufacturer, to forfeit or repay any Manufacturer incentives, allowance and/or special pricing or if Dealer suffers any other loss or harm resulting from Purchaser's breach of this provision. Purchaser agrees to indemnify and hold Dealer harmless from any cost, loss or harm suffered by Dealer resulting from Purchaser's breach of this provision.

SAMPLE

MEMORANDUM

TO: Board of Trustees

THROUGH: Bobby Magee, District General Manager

FROM: Mike Bandelin, Diamond Peak Ski Resort General Manager

SUBJECT: Review, Discuss and Approve a Sole Source Finding, **and** Review, Discuss, and Possibly Authorize an Equipment Purchase Agreement for a Replacement PistenBully Snow Grooming Vehicle – FY 2024/25 Capital Improvement Project; Fund: Community Services; Division: Ski; Vendor: Kassbohrer All-Terrain Vehicles, Inc. in the Amount of \$550,000. (Requesting Staff Member: General Manager of Diamond Peak Ski Resort Mike Bandelin)

RELATED STRATEGIC PLAN BUDGET INITIATIVE(S): LONG RANGE PRINCIPLE #5 – ASSETS AND INFRASTRUCTURE
The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation venues, facilities, and services.

RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES Capital Planning Multi-Year Capital Planning Policy 12.1.0; Capital Planning Capital Project Budgeting Policy 13.1.0; Capital Planning Capital Expenditures Practice 13.2.0; Purchasing Policy for Goods and Services Policy 21.1.0

DATE: August 28, 2024

I. RECOMMENDATION

That the Board of Trustees makes a Motion to:

1. Make the following finding: The District's purchase of a replacement PistenBully snow grooming vehicle and associated fleet management system from Kassbohrer All Terrain Vehicles, Inc. is exempt from competitive solicitation for the following reasons: NRS 332.115.1.(a, c and d).
2. Authorize Equipment Purchase Agreement with Kassbohrer All-Terrain

Vehicles, Inc. totaling \$550,000.

3. Authorize the General Manager to execute the contract in substantially the form presented.

II. BACKGROUND

The District's purchase of a replacement PistenBully snow grooming vehicle and associated fleet management system from Kassbohrer All Terrain Vehicles, Inc. was previously presented by staff at the District's Capital Investment Committee meeting on August 20, 2024 (Item F.1). The item was reviewed and discussed and received approval to direct staff to bring the item forward to a future District Board of Trustees meeting for approval.

The general purpose of this project is to maintain District operations through the necessary maintenance and replacement cycles. Diamond Peak operates and maintains a fleet of five (5) PistenBully snow grooming vehicles which includes four (4) line grooming machines and one (1) winch assist machine. These machines provide slope grooming, snow management, snowmaking support, chairlift loading and unloading area maintenance, and park features at the District's ski venue. The District's capital replacement program for fleet/rolling stock identifies operating and maintaining each of the five (5) machines for up to ten (10) operating seasons before replacement funding occurs.

The proposed PistenBully grooming vehicle will come equipped with PistenBully's SNOWsat slope and fleet management system. SNOWsat is an integrated system for guiding and real-time monitoring of snow grooming vehicles. The system uses GPS data to produce a mapped image of the slope including all chairlift towers, grade level snowmaking valve stations, snowmaking hydrants, as well as any potential danger spots and the resort boundaries. It also provides maps of individual runs for grooming with real-time snow depth measurements. SNOWsat is included within the five (5) grooming machines that the District owns and operates.

III. BID RESULTS

The District's purchase of a replacement PistenBully snow grooming vehicle and associated fleet management system from Kassbohrer All Terrain Vehicles, Inc. is exempt from competitive bidding for the following reasons:

1. This purchase is for items which may only be contracted from a sole source (NRS 332.115.1.a). Kassbohrer All-Terrain Vehicles is the exclusive dealer for PistenBully snow grooming equipment for Northern Nevada.
2. This purchase is for additions to and repairs and maintenance of equipment which may be more effectively added to, repaired or maintained by a certain person (NRS 332.115.1.c). Diamond Peak's snow grooming

fleet is exclusively PistenBully snow grooming vehicles, which are sold exclusively by Kassbohrer All Terrain Vehicles.

3. The equipment proposed for purchase, by virtue of the training of the personnel or of any inventory of replacement parts maintained by the local government, is compatible with existing equipment (NRS 332.115.1.d). Diamond Peak's snow grooming fleet is exclusively PistenBully snow grooming vehicles.

The proposed equipment purchase agreement, in compliance with the District's Purchasing Policy for Goods and Services, Policy 21.1.0 – 3.1 and NRS 332.115. The table below provides the description and amount of the proposed Equipment purchase.

Description	Amount
2024 PistenBully 600 Park Pro	\$535,000
V3 ind. LIDAR - PB 600	\$45,000
Trade-In value - 2014 PistenBully 400	(\$30,000)
Total	\$550,000

IV. FINANCIAL IMPACT AND BUDGET

The District's Capital Improvement Program Budget for the (340 Ski Fund) in FY 2024/25 includes funding of \$550,000 for the replacement of the PistenBully Grooming vehicle. The ski fund (340) FY2024/25 includes total capital appropriations of \$1,125,000 for the following projects.

Budgeted Amount	Description
\$550,000	Replace grooming vehicle - originally purchased in 2014.
\$205,000	This project replaces one of the two 2010 ski shuttle buses.
\$20,000	This project replaces a mountain operations snowmobile that is used by staff for transportation on the mountain.
\$100,000	This project consists of the procurement of two snowmaking fan guns that are currently onsite through a demonstration program.
\$175,000	This project replaces the 1966 electrical entrance panels at the ski venue's main lodge.
\$75,000	Replace Red Fox Ski Lift 1979 counterweight cable and haul rope carrier grips

V. ALTERNATIVES

The Board of Trustees may not authorize the Equipment Purchase Agreement and defer or eliminate replacement of the proposed snow grooming vehicle.

VI. COMMENTS

In conclusion, the following items are noted:

- 1. The snow grooming vehicle scheduled for replacement includes a 2014 PistenBully 400. This piece of equipment has operated for eleven seasons, including 10,215 total operating hours.
- 2. The replacement grooming vehicle project is funded through the 2024/25 Capital Improvement Project; Fund: Community Services; Division: Ski Venue; Amount: \$550,000.
- 3. The proposed equipment purchase agreement for the replacement grooming vehicle totals - \$550,000.
- 4. The Equipment Purchase Agreement has been approved by the District's legal counsel.
- 5. The Districts Capital Investment Committee has reviewed, discussed and approved the investment.

VII. BUSINESS IMPACT/BENEFIT

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

VIII. ATTACHMENTS

- 1. 2024 Equipment Purchase Agreement - Kassbohrer (003)

IX. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

The decision needed from the Board of Trustee's shall be that of approving the staff recommendation as presented.

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
EQUIPMENT PURCHASE AGREEMENT**

This Equipment Purchase Agreement (“Agreement”) is entered into as of July 31, 2024, by and between the Incline Village General Improvement District, a Nevada general improvement district (“District”), and Kassbohrer All Terrain Vehicles Inc., a Maine corporation with its principal place of business at 8850 Double Diamond Parkway Reno, Nevada (“Contractor”). District and Contractor are sometimes individually referred to as “Party” and collectively as “Parties” in this Agreement.

Section 1. DEFINITIONS.

A. “Equipment” means all machinery, equipment, items, parts, materials, labor or other services, including design, engineering and installation services, provided by Contractor as specified in Exhibit A, attached hereto and incorporated herein by reference.

B. “Delivery Date(s)” means that date or dates upon which the Equipment is to be delivered to District, ready for approval, testing and/or use as specified in Exhibit A.

Section 2. MATERIALS AND WORKMANSHIP.

When Exhibit A specifies machinery, equipment or material by manufacturer, model or trade name, no substitution will be made without District’s written approval. Machinery, equipment or material installed in the Equipment without the approval required by this Section 2 will be deemed to be defective material for purposes of Section 4. Where machinery, equipment or materials are referred to in Exhibit A as equal to any particular standard, District will decide the question of equality. When requested by District, Contractor will furnish District with the name of the manufacturer, the performance capabilities and other pertinent information necessary to properly determine the quality and suitability of any machines, equipment and material to be incorporated in the Equipment. Material samples will be submitted at District’s request.

Section 3. INSPECTIONS AND TESTS.

District shall have the right to inspect and/or test the Equipment prior to acceptance. If upon inspection or testing the Equipment or any portion thereof are found to be nonconforming, defective, of inferior quality or workmanship, or fail to meet any requirements or specifications contained in Exhibit A, then without prejudice to any other rights or remedies, District may reject the Equipment or exercise any of its rights under Section 4.C. The inspection, failure to make inspection, acceptance of goods, or payment for goods shall not impair District’s right to reject nonconforming goods, irrespective of District’s failure to notify Contractor of a rejection of nonconforming goods or revocation of acceptance thereof or to specify with particularity any defect in nonconforming goods after rejection or acceptance thereof.

Section 4. WARRANTY.

A. Contractor warrants that the Equipment will be of merchantable quality and free from defects in design, engineering, material and workmanship for a period of two (2) years, or such longer period as provided by a manufacturer’s warranty or set forth in Exhibit A, from the date of final written acceptance of the Equipment by District as required for final payment under Section 7. Contractor further warrants that any services provided in connection with the Equipment will be performed in a professional and workmanlike manner and in accordance with the highest industry standards.

B. Contractor further warrants that all machinery, equipment or process included in the Equipment will meet the performance requirements and specifications specified in Exhibit A and shall be fit for the purpose intended. District's inspection, testing, approval or acceptance of any such machinery, equipment or process will not relieve Contractor of its obligations under this Section 4.B.

C. For any breach of the warranties contained in Section 4.A and Section 4.B, Contractor will, immediately after receiving notice from District, at the option of District, and at Contractor's own expense and without cost to District:

1. Repair the defective Equipment;
2. Replace the defective Equipment with conforming Equipment, F.O.B. District's plant, office or other location of District where the Equipment was originally performed or delivered; or
3. Repay to District the purchase price of the defective Equipment and District will return the Equipment to Contractor at Contractor's expense. If District selects repair or replacement, any defects will be remedied without cost to District, including but not limited to, the costs of removal, repair and replacement of the defective Equipment, and reinstallation of new Equipment. All such defective Equipment that is so remedied will be similarly warranted as stated above. In addition, Contractor will repair or replace other items of the Equipment which may have been damaged by such defects or the repairing of the same, all at its own expense and without cost to District.

D. Contractor also warrants that the Equipment is free and clear of all liens and encumbrances whatsoever, that Contractor has a good and marketable title to same, and that Contractor owns or has a valid license for all of the proprietary technology and intellectual property incorporated within the Equipment. Contractor agrees to indemnify, defend and hold District harmless against any and all third party claims resulting from the breach or inaccuracy of any of the warranties within this Section 4(D).

E. In the event of a breach by Contractor of its obligations under this Section 4, District will not be limited to the remedies set forth in this Section 4, but will have all the rights and remedies permitted by applicable law.

Section 5. PRICES.

Unless expressly provided otherwise, all prices and fees specified in Exhibit "A," attached hereto and incorporated herein by reference, are firm and shall not be subject to change without the written approval of District. No extra charges of any kind will be allowed unless specifically agreed to in writing by District's authorized representative. The total price shall include (i) all federal, state and local sales, use, excise, privilege, payroll, occupational and other taxes applicable to the Equipment furnished to District hereunder; and (ii) all charges for packing, freight and transportation to destination.

Section 6. CHANGES.

District, at any time, by a written order, and without notice to any surety, may make changes in the Equipment up to the time equipment has been sent into production, including but not limited to, District's requirements and specifications. Contractor will work with Purchaser if changes/modification are possible postproduction. If such changes affect the cost of the Equipment or time required for its performance, an equitable adjustment will be made in the price or time for performance or both. Any change in the price necessitated by such change will be agreed upon between District and Contractor and such change will be authorized by a change order document signed by District and accepted by Contractor.

Section 7. PAYMENTS.

A. Terms of payment, are net thirty (30) days, less any applicable retention, after receipt of invoice, or completion of applicable Progress Milestones. Final payment shall be made by District after Contractor has satisfied all contractual requirements. Payment of invoices shall not constitute acceptance of Equipment. All invoices shall be sent to ap@ivgid.org

B. Payments otherwise due may be withheld by District on account of defective Equipment not remedied, liens or other claims filed, failure of Contractor to make payments properly to its subcontractors or for material or labor, the failure of Contractor to perform any of its other obligations under the Agreement, or to protect District against any liability arising out of Contractor's failure to pay or discharge taxes or other obligations. If the causes for which payment is withheld are removed, the withheld payments will be made promptly. If the said causes are not removed within a reasonable period after written notice, District may remove them at Contractor's expense.

C. Payment of the final Progress Milestone payment or any retention will be made by District upon:

1. Written acceptance of the Equipment by District;
2. Delivery of all drawings and specifications, if required by District;
3. Delivery of executed full releases of any and all liens arising out of this Agreement; and
4. Delivery of an affidavit listing all persons who might otherwise be entitled to file, claim or maintain a lien of any kind or character, and containing an averment that all of the said persons have been paid in full.

If any person refuses to furnish an actual release or receipt in full, Contractor may furnish a bond satisfactory to District to indemnify District against any claim or lien at no cost to District.

D. Acceptance by Contractor of payment of the final Progress Milestone payment pursuant to Section 7.C will constitute a waiver, release and discharge of any and all claims and demands of any kind or character which Contractor then has, or can subsequently acquire against District, its successors and assigns, for or on account of any matter or thing arising out of, or in any manner connected with, the performance of this Agreement with the exception of the obligations in Sections 12, 13, 14, and 16. However, payment for the final Progress Milestone by District will not constitute a waiver, release or discharge of any claims or demands which District then has, or can subsequently acquire, against Contractor, its successors and assigns, for or on account of any matter or thing arising out of, or in any manner connected with, the performance of this Agreement.

Section 8. SCHEDULE FOR DELIVERY.

A. The time of Contractor's performance is of the essence for this Agreement. The Equipment will be delivered in accordance with the schedule set forth in Exhibit A. Contractor must immediately notify District in writing any time delivery is behind schedule or may not be completed on schedule. In addition to any other rights District may have under this Agreement or at law, Contractor shall pay District the sum of \$500 per vehicle of Equipment for each calendar day for which the vehicle of Equipment is unavailable beyond the scheduled delivery date(s) specified in Exhibit A, but any payment pursuant to this Section shall not exceed 1% of purchase price.

B. In the event that the Equipment is part of a larger project or projects that require the coordination of multiple contractors or suppliers, then Contractor will fully cooperate in scheduling the delivery so that District can maximize the efficient completion of such project(s) so long as District gives sufficient notice to Contractor related to the coordination and or timing of the project.

Section 9. TAXES.

A. Contractor agrees to timely pay all sales and use tax (including any value added or gross receipts tax imposed similar to a sales and use tax) imposed by any federal, state or local taxing authority on the ultimate purchase price of the Equipment provided under this Agreement.

B. Contractor will withhold, and require its subcontractors, where applicable, to withhold all required taxes and contributions of any federal, state or local taxing authority which is measured by wages, salaries or other remuneration of its employees or the employees of its subcontractors. Contractor will deposit, or cause to be deposited, in a timely manner with the appropriate taxing authorities all amounts required to be withheld.

C. All other taxes, however denominated or measured, imposed upon the price of the Equipment provided hereunder, will be the responsibility of Contractor. In addition, all taxes assessed by any taxing jurisdiction based on Contractor property used or consumed in the provision of the Equipment such as and including ad valorem, use, personal property and inventory taxes will be the responsibility of Contractor.

D. Contractor will, upon written request, submit to District written evidence of any filings or payments of all taxes required to be paid by Contractor hereunder.

Section 10. INDEPENDENT CONTRACTOR.

Contractor enters into this Agreement as an independent contractor and not as an employee of District. Contractor shall have no power or authority by this Agreement to bind District in any respect. Nothing in this Agreement shall be construed to be inconsistent with this relationship or status. All employees, agents, contractors or subcontractors hired or retained by the Contractor are employees, agents, contractors or subcontractors of the Contractor and not of District. District shall not be obligated in any way to pay any wage claims or other claims made against Contractor by any such employees, agents, contractors or subcontractors or any other person resulting from performance of this Agreement.

Section 11. SUBCONTRACTS.

Unless otherwise specified, Contractor must obtain District's written permission before subcontracting any portion of the Equipment. Except for the insurance requirements in Section 13.A, all subcontracts and orders for the purchase or rental of supplies, materials or equipment, or any other part of the Equipment, will require that the subcontractor be bound by and subject to all of the terms and conditions of the Agreement. No subcontract or order will relieve Contractor from its obligations to District, including, but not limited to Contractor's insurance and indemnification obligations. No subcontract or order will bind District.

Section 12. TITLE AND RISK OF LOSS.

Unless otherwise agreed, District will have title to, and risk of loss of, all completed and partially completed portions of the Equipment upon delivery, as well as materials delivered to and stored on District property which are intended to become a part of the Equipment. However, Contractor will be liable for any loss or damage to the Equipment and/or the materials caused by Contractor or its subcontractors, their agents or employees, and Contractor will replace or repair said Equipment or materials at its own cost to the satisfaction of District. Notwithstanding the foregoing, in the event that the District has paid Contractor for all or a portion of the Equipment which remains in the possession of Contractor, then District shall have title to, and the right to take possession of, such Equipment at any time following payment therefor. Risk of loss for any Equipment which remains in the possession of Contractor shall remain with Contractor until such Equipment has been delivered to District or District has taken possession thereof. Contractor will have risk of loss or damage to Contractor's property used in the construction of the Equipment but which does not become a part of the Equipment.

Section 13. INDEMNIFICATION.

A. Contractor agrees to indemnify, defend and hold District, its officials, officers, employees, volunteers and agents harmless from any losses, damages, claims, expenses (including reasonable attorneys' fees and expenses), judgments or liability, resulting from the construction, delivery or use of the Equipment or the performance of this Agreement, to the extent such losses, damages, claims, expenses, judgments or liability are due to the negligence or willful misconduct of Contractor, its officials, officers, employees, and or agents.

B. District agrees to indemnify, defend and hold Contractor, its officials, officers, employees, and agents harmless from any losses, damages, claims, expenses (including reasonable attorneys' fees and expenses), judgment or liability, resulting from the construction, delivery or use of the Equipment or the performance of this Agreement, to the extent such losses, damages, claims, expenses, judgments or liability are due to the negligence or willful misconduct of District, its officials, officers, employees and or agents.

C. Contractor's obligation to indemnify shall not be restricted to insurance proceeds.

Section 14. INSURANCE.

A. General. Contractor shall take out and maintain:

1. Commercial General Liability Insurance, of at least \$1,000,000 per occurrence/ \$2,000,000 aggregate for bodily injury, personal injury and property damage;
2. Automobile Liability Insurance for bodily injury and property damage including coverage for owned, non-owned and hired vehicles, of at least \$1,000,000 per accident for bodily injury and property damage;
3. Workers' Compensation in compliance with applicable statutory requirements; and
4. If Contractor is also the manufacturer of any equipment included in the Equipment, Contractor shall carry Product Liability and/or Errors and Omissions Insurance which covers said equipment with limits of not less than \$1,000,000.

B. Additional Insured; Primary; Waiver of Subrogation; No Limitation on Coverage. The policies required under this Section shall give District, its officials, officers, employees, agents or volunteers additional insured status. Any available coverage shall be provided to the parties required to be named as additional insured pursuant to this Agreement; such coverage shall be primary, and any insurance, self-insurance or other coverage maintained by the District shall be secondary.

C. Insurance Carrier. All insurance required under this Section is to be placed with insurers with a current A.M. Best's rating no less than A-VII, licensed to do business in Nevada, and satisfactory to the District.

D. Evidence of Insurance. Contractor shall furnish District with original certificates of insurance and endorsements effecting coverage required by the Agreement. The certificates and endorsements for each insurance policy shall be signed by a person authorized by that insurer to bind coverage on its behalf, and shall be on forms supplied or approved by the District. All certificates and endorsements must be received and approved by the District before delivery

E. Freight. Contractor shall ensure that third party shippers contracted by Contractor have adequate insurance coverage for the shipped Equipment.

Section 15. LIENS.

A. Contractor will not make, file or maintain a mechanic's or other lien or claim of any kind or character against the Equipment, for or on account of any labor, materials, fixtures, tools, machinery, equipment, or any other things furnished, or any other work done or performance given under, arising out of, or in any manner connected with the Agreement (such liens or claims referred to as "Claims"); and Contractor expressly waives and relinquishes any and all rights which it now has, or may have.

B. Contractor will save and hold District harmless from and against any and all Claims that may be filed by a subcontractor, supplier or any other person or entity and Contractor will, at its own expense, defend any and all actions based upon such Claims and will pay all charges of attorneys and all costs and other expenses arising from such Claims.

Section 16. TERMINATION OF AGREEMENT BY DISTRICT.

A. Should Contractor at any time refuse or fail to deliver the Equipment with promptness and diligence, or to perform any of its other obligations under the Agreement, District may terminate Contractor's right to proceed with the delivery of the Equipment by written notice to Contractor. In such event District may obtain the Equipment by whatever method it may deem expedient, including the hiring of another contractor or other contractors. In such case Contractor will not be entitled to receive any further payments until the Equipment is delivered. If District's cost of obtaining the Equipment, including compensation for additional managerial and administrative services, will exceed the unpaid balance of the Agreement, Contractor will be liable for and will pay the difference to District.

B. District may, for justifiable cause, terminate Contractor's right to proceed with the delivery of any portion or all of the Equipment only by 15 days' prior written notice to Contractor. Such termination will be effective in the manner specified in such notice, will be without prejudice to any claims which District may have against Contractor, and will not affect the obligations and duties of Contractor under the Agreement with respect to portions of the Equipment not terminated.

C. On receipt of notice under Section 16.B, Contractor will, with respect to the portion of the Equipment terminated, unless the notice states otherwise,

1. Immediately discontinue such portion of the Equipment and the placing of orders for materials, facilities, and supplies in connection with the Equipment,
2. Unless otherwise directed by District, make every reasonable effort to procure cancellation of all existing orders or contracts upon terms satisfactory to District; and
3. Deliver only such portions of the Equipment which District deems necessary to preserve and protect those portions of the Equipment already in progress and to protect material, plant and equipment at the Equipment site or in transit to the Equipment site.

D. Upon termination pursuant to Section 16.B, Contractor will be paid a pro rata portion of the compensation in the Agreement for any portion of the terminated Equipment already delivered, including material and services for which it has made firm contracts which are not canceled, it being understood that District will be entitled to such material and services. Upon determination of the amount of said pro rata compensation, District will promptly pay such amount to Contractor upon delivery by Contractor of the releases of liens and affidavit, pursuant to Section 7.C.

Section 17. MISCELLANEOUS PROVISIONS.

A. Dispute Resolution. If a dispute arises out of or relates to this Agreement or its breach, the Parties agree to first attempt in good faith to settle the dispute through non-binding private mediation before filing any court action. The cost of mediation will be shared equally between the Parties. The Parties agree the mediation will occur in Incline Village, Washoe County, Nevada, and will occur within 90 days of a Party demanding mediation.

B. Delivery of Notices. All notices permitted or required under this Agreement shall be given to the respective parties at the following address or at such other address as the respective parties may provide in writing for this purpose:

DISTRICT:
Incline Village General Improvement District
893 Southwood Blvd.
Incline Village, NV 89451
Attn: Mike Bandelin

CONTRACTOR:
Kassbohrer All Terrain Vehicles Inc.
8850 Double Diamond Parkway
Reno, Nevada 89521
Attn: Jeb Ellermeyer

Such notice shall be deemed made when personally delivered or when mailed, forty-eight (48) hours after deposit in the U.S. Mail, first class postage prepaid and addressed to the party at its applicable address. Actual notice shall be deemed adequate notice on the date actual notice occurred, regardless of the method of service.

C. Force Majeure. Neither party will be liable for failure to perform any obligation under this Agreement to the extent such failure is caused by a force majeure event. A force majeure event includes, but is not limited to, acts of God, war, terrorism, strikes, civil unrest, government authority, disaster, pandemic/epidemic illness or outbreak, or any other emergency that makes it impossible, illegal or commercially unfeasible for either party to perform.

D. Assignment or Transfer. Contractor shall not assign or transfer any interest in this Agreement whether by assignment or novation, without the prior written consent of the District, which will not be unreasonably withheld. Provided, however, that claims for money due or to become due to Contractor from the District under this Agreement may be assigned to a financial institution or to a trustee in bankruptcy, without such approval. Notice of any assignment or transfer, whether voluntary or involuntary, shall be furnished promptly to the District.

E. Successors and Assigns. This Agreement shall be binding on the successors and assigns of the Parties.

F. Amendment; Modification. No supplement, modification or amendment of this Agreement shall be binding unless executed in writing and signed by both Parties.

G. Waiver. No waiver of any default shall constitute a waiver of any other default or breach, whether of the same or other covenant or condition. No waiver, benefit, privilege or service voluntarily given or performed by a Party shall give the other Party any contractual rights by custom, estoppel or otherwise.

H. Governing Law. This Agreement shall be governed by the laws of the State of Nevada. Venue shall be in Washoe County.

I. Interpretation. Since the Parties or their agents have participated fully in the preparation of this Agreement, the language of this Agreement shall be construed simply, according to its fair meaning, and not strictly for or against any Party.

J. No Third Party Beneficiaries. There are no intended third party beneficiaries of any right or obligation assumed by the Parties.

K. Authority to Enter Agreement. Each Party warrants that the individuals who have signed this Agreement have the legal power, right and authority to make this Agreement and bind each respective Party.

L. Invalidity; Severability. If any portion of this Agreement is declared invalid, illegal or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

M. Counterparts. This Agreement may be signed in counterparts, each of which shall constitute an original.

N. District's Right to Employ Other Contractors. District reserves its right to employ other contractors in connection with the Equipment.

O. Entire Agreement. This Agreement constitutes the entire agreement between the Parties relative to the Equipment specified herein. There are no understandings, agreements, conditions, representations, warranties or promises with respect to this Agreement, except those contained in or referred to in the writing.

P. Limitation of Liability. In no event shall this Agreement be interpreted to waive the limitations of liability applicable to the District set forth in NRS Chapter 41 or other applicable law.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the day and year first above written.

OWNER:
INCLINE VILLAGE G. I. D.

Agreed to:

Sarah Schmitz, Chairman

Date

Mikayla Tonking, Secretary

Date

Reviewed as to Form:

Sergio Rudin
District Legal Counsel

Date

CONTRACTOR:

Agreed to:

By:



Signature of Authorized Agent

J. Ellermeyer U.P. Pistenbully

Print or Type Name and Title

7/18/2024

Date

If CONTRACTOR is a Corporation, attach evidence of authority to sign.

EXHIBIT A
EQUIPMENT SPECIFICATIONS AND DELIVERY SCHEDULE

Description	Amount
PistenBully 600 Polar Park Winch	\$535,000.00
V3 incl. LiDAR for PB 600 (828)	\$45,000.00
Trade-in for PistenBully 400 winch WKU5824CQEL011171	(\$30,000.00)
Total	\$550,000.00

Price includes:

- 2024 Pisten Bully 600 ParkPro
- Delivery to Diamond Peak
- Two-year warranty
- Park front mount
- Park rear lift frame hitch
- Park Software
- Polar Park Blade
- ProFlex Tiller
- SNOWsat Install

Days to Achieve Delivery of Equipment: Based on mutual agreement, the Equipment is to be delivered to the Point of Destination no later than November 15, 2024. Delivery shall be made between the hours of 7:30 a.m. and 3:30 p.m., Monday through Friday, excluding holidays, and coordinated with Buyer.

MEMORANDUM

TO: Board of Trustees

FROM: Sergio Rudin
District General Counsel

SUBJECT: Appoint Interim General Manager Following Resignation of Bobby Magee as District General Manager, Consider and Set Salary for Interim General Manager, and Provide Direction to Interim General Manager re: Priorities During Interim Appointment Period

RELATED STRATEGIC: Long Range Principle #4 - Workforce
PLAN INITIATIVE(S)

DATE: August 22, 2024

I. RECOMMENDATION

Make a motion to appoint a person to serve as Interim General Manager until the Board fills the permanent General Manager position, and to set a salary for the period of service.

II. BACKGROUND

The Board of Trustees hired Bobby Magee in March of 2024 to fulfill the role of General Manager in a multi-year contract. Mr. Magee provided notice of intention to resign in June and resigned from employment with the District effective August 22, 2024.

The District is actively conducting a recruitment for a full-time General Manager, as well as soliciting proposals from management firms to provide management services. To allow staff time to conduct these searches and for the Board to decide, appointing an Interim General Manager is recommended.

III. BID RESULTS
N/A**IV. FINANCIAL IMPACT AND BUDGET**

Additional compensation is typically paid to employees performing work out of class. During the last period of time when the Board appointed an existing employee to serve as Interim General Manager for an extended period of time, the Board provided a temporary salary increase for the duration of service as the

Interim General Manager, based on a \$220,000 annual salary figure (paid in installments). The Board should consider providing a similar increase in this instance.

V. ALTERNATIVES

Options for appointment include appointing a member of staff, appointing a Trustee, or other options the Board may consider.

VI. BUSINESS IMPACT

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

MEMORANDUM

TO: Board of Trustees

FROM: Erin Feore
Director of Human Resources

SUBJECT: Review, discuss, and possibly approve Request for Proposal for management services; provide direction to the Human Resources Director regarding received applications the recently posted General Manager position

RELATED STRATEGIC PLAN INITIATIVE(S): Long Range Principle #4 - Workforce

DATE: August 22, 2024

I. RECOMMENDATION

That the Board of Trustees review, discuss and approve the draft Request for Proposal document for management services; further, provide direction to the Human Resources Director regarding received applications for the recently posted General Manager position.

II. BACKGROUND

Following direction from the Board of Trustees at the August 20, 2024 Board of Trustees meeting, Director of Human Resources Feore and Trustee Tulloch worked together to produce a formal Request for Proposals document for management services firms. This document includes the following points (noted in red font) for the Board to discuss and consider:

Dates suggested under schedule of events; and
Scope of Work; and
Special Considerations; and
District Project Team and Management; and
Proposal Content and Requirements; and
Submittals requirement

III. BID RESULTS

N/A

IV. FINANCIAL IMPACT AND BUDGET

To be determined following directed selection.

V. ALTERNATIVES

As an alternative, the Board of Trustees may choose to assign an internal Interim General Manager until such time as a more permanent solution is determined. This item is being separately placed on the agenda for discussion.

VI. ATTACHMENT

Request for Proposal for Management Services

REQUEST FOR PROPOSALS

DISTRICT MANAGEMENT SERVICES FOR THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

August 21, 2024

Introduction

The Incline Village General Improvement District (IVGID) is seeking proposals from qualified business management firms to support the Incline Village General Improvement District (IVGID).

A Request for Proposal process is different from an Invitation to Bid. The District expects vendors to propose creative, innovative and competitive solutions to the District’s stated problem or need, as specified herein and/or to present alternative proposals that can support the District in implementing fiscally sustainable service, quality and operational improvements.

Background

Established in 1961 by Washoe County under Nevada Revised Statute, Chapter 318, the Incline Village General Improvement District (IVGID) was chartered to provide water, sewer, trash and recreation services for the Incline Village and Crystal Bay communities. This community is governed by an elected Board of Trustees, acting on behalf of the electorate, to set policy and determine strategies for accomplishing the charter. Within statute limits, IVGID is empowered to determine what facilities and services to offer that preserve or enhance the general health, safety and welfare of the community.

Currently IVGID’s structure includes eight departments overseen by a General Manager, who reports to the Board of Trustees. The departments include Information Technology, Human Resources, Finance, Administrative Services, Parks and Recreation (including beaches), Ski, Golf (including Food & Beverage and facilities operations), and Public Works. The District manages and oversees a \$50+ million annual budget and employs an average of 500 employees (both year-round and seasonal) per year, with up to 900 employees during the peak winter/summer seasons. There are approximately 135 full time year-round staff.

IVGID operations are funded principally through an annual recreational facility and beach fee charged to parcel holders plus venue user charges as opposed to property taxes.

Schedule of Events

It is the goal of IVGID to select and retain a Firm by **October 23, 2024**. In preparation for that action, the following **tentative** schedule of events has been prepared:

Event	Date	Time
Request for Proposals Released	8/29/24	9:00 a.m.; PDT
Proposals Due	9/25/24	9:00 a.m.; PDT
Interviews with Board of Trustees	10/9/2024	6:00 p.m.; PDT
Notification of Tentative Selection	10/9/2024	Before end of meeting
Tentative IVGID Board Meeting to Consider Awarding Contract	10/23/2024	

IVGID reserves the right to amend, withdraw and cancel this RFP. IVGID reserves the right to request or obtain additional information about any and all submittals before making an award. IVGID also reserves the right to seek clarification from any Proposer about any statement in its proposal that IVGID finds ambiguous.

Scope of Work

The following items provide a proposed scope of work to meet IVGID requirements as per our current requirements. Respondents may propose on some or all of these areas. Respondents are encouraged to suggest amendments to this scope where they can demonstrate how their proposals can provide improved business and operational performance for the District within the Governance structure. Respondents may also wish to provide alternative innovative proposals that demonstrate the potential to provide equal or superior benefits for the District and Community.

Working directly with the District's Board of Trustees, requested services include:

- Provide potential experienced Business Operations candidates from the respondent for the vacant General Manager position.
- Utilizing previously provided consultant reports*, provide recommended implementation and resource plan to execute solutions to address deficiencies and/or operational improvements.
- Working with the Board of Trustees, develop for approval a three to five year Districtwide Strategic Plan, for utility, recreational, hospitality related operations. This plan must include an overview of District services and resources and should provide all stakeholders with a summary of anticipated goals, services levels and projected financing.
- Review current District service and supplies contracting practices; implement improvements in processes to ensure continued compliance with Federal, State and local laws.
- Evaluate current user rates and service levels to ensure financial sustainability, and ensure programs and services are provided to the public at agreed quality levels within Board-approved budgets.
- Evaluate current marketing processes and analytics to develop and implement strong strategies to improve District and customer engagement and build strategic communication plans.
- Create action plan to implement management leading practices in District management and operations.
- Following extensive review of District policies and procedures, make recommendations for improvement or efficiency purposes to the Board; if approved, provide continued training and communication with staff to ensure continued compliance Districtwide.

Proposals should demonstrate a focus by the respondent on successful implementation, execution and institutionalization of plans as opposed to simply developing proposals. This should also include proposed benchmarks, metrics and KPIs as well as feedback processes to enable continuous improvement and innovation.

*Links for consultant reports as follows: Add F&B report

Raftelis Report: <https://www.yourtahoepace.com/uploads/pdf-ivgid/G.2. - Reports - Raftelis Report.pdf>

Moss Adams Report: <https://www.yourtahoepace.com/uploads/pdf-ivgid/D.3. - Moss Adams Report recommendations.pdf> and <https://www.yourtahoepace.com/uploads/pdf-ivgid/Item G.3. - General Business - Moss Adams.pdf>

Special Considerations:

Previous experience in Nevada including work within Nevada statutes and regulations applicable to public agencies,

District Project Team and Management

Board Liaison, General Manager and District staff as designated.

Proposal Content and Requirements

To be considered for **District Management Services**, your **Proposal Contents** must be clearly marked and shall include the following:

Proposals shall not exceed 20 pages in length, plus up to 20 pages of supporting appendix materials, using a minimum 11-point font size type. Resumes of all proposed staff working on the project should be included. A typical proposal submittal and appendices should follow the format provided below:

- 1) Transmittal Letter: Include any information your Firm believes should be highlighted from its proposal or any key considerations for the selection committee to consider that are not covered in the proposal requirements. Consultant will also include in the transmittal, any exceptions taken to IVGID's Standard Consulting Agreement.
- 2) Firm Experience: Provide an overview of your Firm's experience at providing **management and operational support services** for other governmental agencies and private companies, **including utility operations, financial operations, recreation operations and hospitality related operations as applicable. This should include at least three relevant client reference projects with** a short description of the project and your Firm's role and a specific contact person with phone number.
- 3) Firm's Approach to Project: Consultant shall describe its approach in implementing and managing services to deliver successful results. This includes how the Consultant shall meet the stated goals within the proposed scheduled time, the ability to work with a multi-disciplinary project team, including IVGID staff, and other Consultants if necessary.
- 4) Delivery team: Describe your delivery team as applicable, including title, office location and contact information. Include the key individuals and sub-Consultants that will actually be responsible for delivery and management of the services. Include a proposed percent-time requirement for key staff, who are proposed for delivery of the services. An organization chart should be provided showing the inter-relation of the service providers, both District and Consultant.
 - a) This section will not include any estimate of costs.
- 5) Provide details of specialist support services the respondent can provide to support or advise District staff where necessary such as finance, marketing etc.
 - a) This section will not include any estimate of costs

- 6) References: Provide at least three references for the key individuals proposed. This section should provide a short description of the project and your Firm or staff members' role, and a specific contact person with phone number. The selection committee will be focusing on project performance and will be requesting input as to conformance with schedules and budgets.
- 7) Appendix materials submitted should be limited to resumés of proposed key staff relevant to the scope of work and references
- 8) IVGID's standard form professional services agreement, including insurance and indemnity requirements, will be provided to all Firms interested in submitting a proposal. Exceptions to IVGID's standard contract requirements must be submitted with the proposal for evaluation. The District will not negotiate exceptions to its standard contract requirements unless such exceptions are submitted with the proposal for consideration.

Any proprietary information in the proposal must be separately marked "Proprietary" per NRS 332.061 and submitted on separate pages. Firms may not mark the entire proposal as "Proprietary." Cost proposals and contract exceptions shall be deemed confidential per NRS 332.061(2), but only until a contract is recommended for award. Submission of a proposal shall be deemed acceptance of requirements under the Nevada Public Records law that proposals are subject to disclosure at the time of award.

Proposed Compensation

Firms shall submit a total proposed cost in a separate electronic file broken down by roles and timing. Where these costs include any fixed or management fees these should detail what services are included in the fees.

Evaluation Criteria

IVGID reserves the right to amend, withdraw, and cancel this RFP. IVGID also reserves the right to reject all responses to this RFP at any time prior to agreement execution. Furthermore, IVGID reserves the right to request additional information about any and all Proposals that in IVGID's sole opinion is necessary to assure that the Company's competence, number of qualified employees, business organization, experience, and financial resources are adequate to perform the Services. Pursuant to NRS 332.115(1)(b), the District has determined that this RFP is not required to be awarded on the basis of lowest responsive and responsible bidder because the contract will involve the provision of professional services. Award will be made based on a determination of best value for IVGID.

All Proposals shall be reviewed to verify that the Firm has met the minimum requirements as stated in this RFP. Proposals that have not followed the rules, do not meet minimum content and quality standards, and/or do not provide references will be rejected as non-responsive.

Submittals

Interested parties shall submit one electronic copy of its response to this RFP, in PDF format, to ekf@ivgid.org no later than **9:00 a.m. PDT, September 25, 2024**. A separate PDF file containing the cost proposal shall be sent by the same deadline, which may be attached as a separate email if needed.

MEMORANDUM

TO: Board of Trustees

FROM: Ray Tulloch, Treasurer

SUBJECT: Review and discuss possible revisions to District Policy and Procedure 142 RESOLUTION No. 1898 – Personnel Management

STRATEGIC

PLAN REFERENCE(S): Transparency and Fiscal responsibility

DATE: August 28, 2024

I. RECOMMENDATION

- 1.1 That the Board make a motion to accept the proposed changes to District Policy and Procedure 142 RESOLUTION No. 1898 – Personnel Management.
- 1.2 That the Board shall make the necessary changes to Board Resolution 1480/Policy and Procedure Resolution No. 105 as Adopted January 25, 2023, to enable this change

II. BACKGROUND

As per Board Policy 1480, the Board has delegated all hiring authority, including appointments to the Senior Management Team, to the General Manager. This delegation of authority was adopted by a previous Board on *November 29, 1984*, almost 39 years ago.

Much has changed in the District, the Community and the wider macro-economic environment over this period. The scale, complexity, operating costs and budgets of the District have grown exponentially and demands on services have increased. In order to serve the community cost-effectively and to properly maintain and manage IVGID assets it is important to have a high performing management team and, to the extent possible, that the District objectively recruits the best candidates to fulfil the Districts' functions.

Trustees are elected by and answerable to the Community for performance and delivery of services. However, under the current Policy 1898, they have no input to staff selection other than the General Manager. The General Manager has sole authority to make these critical senior management appointments.

Trustees carry the ultimate legal and fiduciary responsibility and accountability for the actions of the District. Trustees, as elected representatives, are also directly responsible for the overall performance of the District. As such, it is important that the Board should be able to review and approve senior management appointments.

The changes proposed are to enable the Board to have input to selection of senior management appointments proposed by the General Manager. It is important to note that this proposal does NOT change the role of the General Manager or the Board in management of staff. It will however improve overall governance and provide reassurance to the community that appointments at this level are being made in an objective, competitive and transparent manner.

III. FINANCIAL IMPACT AND BUDGET

There is no direct financial impact from this proposal.

IV. ALTERNATIVES

That the District continues with resolution 1898 in its current form.

V. BUSINESS IMPACT

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

VI. ATTACHMENTS

1. Policy and Procedure 142; Resolution 1898 Adopted January 25, 2023
2. Appendix A - Proposed mark-ups and changes to Policy and Procedure 142; Resolution 1898
3. Policy & Procedure 142; Resolution 1898 - Final Draft for Adoption



POLICY AND PROCEDURE RESOLUTION NUMBER 142

RESOLUTION 1898

PERSONNEL MANAGEMENT

I. PURPOSE

The Incline Village General Improvement District (IVGID) is committed to maintaining a dedicated and motivated work force, while developing its Staff's technical and professional standards to meeting changing demands for services within the community. This policy statement establishes a framework which the Board of Trustees and the General Manager will use in addressing personnel matters within IVGID.

II. ROLES

The District operates under a Board-Manager form of government which places the Board of Trustees in the role of establishing overall IVGID policy direction. IVGID Staff is appointed to administer and execute day-to-day operations. The General Manager is responsible for supervising these operations and providing general administrative direction.

With regard to IVGID personnel, it is the Board's responsibility to establish overall policies governing IVGID's approach to personnel matters. The General Manager's role is to apply these policies into the day-to-day practice of hiring, firing, motivating, promoting, demoting, compensating, and training individual employees.

III. GENERAL OBJECTIVES

The Board hereby establishes the following general personnel objectives for IVGID.

- A. Employee Development. IVGID will motivate and train existing employees to become more productive and proficient in their current jobs. Where appropriate, IVGID will encourage employees to develop new skills which might lead to job advancement. Where appropriate, IVGID will cross-train employees to cover temporary vacancies on related jobs.
- B. Attrition Management. IVGID will evaluate alternatives to filling positions which become vacant, as a means to reduce costs. These alternatives may include changes in work routines, job descriptions, work hours, or scope of services. They may include combining positions or reassigning work or personnel from one department to another.
- C. Recruitment. When vacancies must be filled from outside the ranks of the existing work force, IVGID will recruit and hire the most qualified candidates for the job, based strictly upon merit. Merit selection implies that anyone may apply, and that candidates are evaluated fairly by the appointing authority, based upon job-related



POLICY AND PROCEDURE RESOLUTION NUMBER 142

RESOLUTION 1898

PERSONNEL MANAGEMENT

criteria established in advance. In general, local recruitment is sufficient for clerical positions, semiskilled laborer positions, lower level technical positions, and all part-time or temporary positions. A larger recruitment area may be required for more highly skilled positions. Where local and non-local candidate are being considered which have equal or nearly equivalent qualifications, the local candidate will be preferred.

- D. Performance Standards and Evaluations. IVGID will establish clear standards for employee performance, and encourage employees to maintain these standards through ongoing communication with supervisors, performance evaluations, and where necessary, disciplinary procedures, demotion or termination.
- E. Retention. IVGID values the retention of loyal and hard-working employees which have provided many years of strong work performance.
- F. Management. IVGID will develop senior department heads as a management team which can work with the General Manager in addressing overall IVGID operational and business needs and assist the Board of Trustees in policy development.
- G. Policies. IVGID will develop a uniform set of policies to direct the administration of the District's personnel matters.
- H. Planning. IVGID will develop a strategic approach to personnel administration which will diagnose long-term problems, anticipate future needs, and develop a stable framework for addressing these problems and needs in an orderly fashion.
- I. Unions. IVGID will maintain a cooperative relationship with collective bargaining units and their representatives, which establishes a clear understanding of the proper roles for both unions and management.

IV. PROCEDURES

The General Manager is accountable to the Board of Trustees for the fair and efficient execution of these policies, as well as the overall performance of IVGID. In order to maintain this accountability, the General Manager, in consultation with the Director of Human Resources, must be given the authority to administer personnel matters without direct Trustee intervention or influence.

The following procedures shall govern the personnel practices of IVGID:



POLICY AND PROCEDURE RESOLUTION NUMBER 142

RESOLUTION 1898

PERSONNEL MANAGEMENT

- A. The General Manager shall maintain direct, day-to-day supervision over all District employees, with the exception of the General Counsel. Supervision includes the power to hire, fire, motivate, discipline, evaluate, promote, demote, transfer, and train employees, subject to established personnel policies, union contracts, Board policy, and generally accepted personnel practices.
- B. The General Manager will keep the Trustees informed about the status of all major personnel actions relating to senior management positions. Senior management appointments and terminations shall be discussed with the Trustees in advance. Information on personnel actions relating to non-department head positions will be provided on an as-requested basis.
- C. Trustees are encouraged to express their opinion and/or concerns on any personnel matter to the General Manager or the Director of Human Resources in private. Trustees, individually or as a body, will refrain from directly intervening in or publicly influencing any personnel matter within the jurisdiction of the General Manager.
- D. Trustees will exercise their authority to direct Staff, collectively, through the General Manager, at Board meetings. Individual Trustees shall refrain from directing or attempting to directly supervise Staff. This policy statement is not intended to prevent individual Trustees from occasionally making suggestions to supervisor Staff, when such suggestions do not imply supervisory direction.
- E. All union matters, other than overall negotiation strategy, will be handled by the General Manager. The Board will maintain responsibility for establishing overall negotiation strategy and approving final union contracts.
- F. The Board of Trustees shall oversee and manage the work of the General Counsel. The General Counsel shall report to the Board.
- G. The General Manager shall recommend, and the Board of Trustees shall consider and establish, salary ranges for all non-contract, full-time permanent employment classifications. Salary ranges shall be based upon objective criteria not specific to individual employees, relating to union contracts, market conditions, cost of living, budgetary considerations, legal considerations, and job descriptions.
- H. The General Manager, in conjunction with the Director of Human Resources, shall set a specific salary for each employee within the salary range established by the



POLICY AND PROCEDURE RESOLUTION NUMBER 142

RESOLUTION 1898

PERSONNEL MANAGEMENT

Board of Trustees. Specific salaries shall be based upon employee-specific information, including qualifications, experience, longevity, and performance evaluations.

- I. The Board of Trustees shall exercise its exclusive power to create full-time permanent employment positions, considering the recommendations, if any, of the General Manager. The General Manager shall establish, and as deemed necessary, amend detailed job descriptions for positions of employment. The General Manager may create temporary, seasonal and part-time positions of employment, and the wages and terms of employment thereof, subject to general personnel policies, budgetary considerations, Board policies, and union contracts.
- J. The General Manager should advise and discuss with the Board of Trustees but shall have the authority to establish and revise chains of command, reporting relationships among personnel, organization charts, and other structural matters pertaining to the organization of the District, provided that the Board of Trustees shall exercise the exclusive power to create or abolish operating departments of the District. The Board's power shall be exercised by resolution. Where such actions pertain to full-time permanent personnel, the General Manager shall notify the Board of Trustees of the actions in advance, and the Board may, by majority vote, override such proposals.
- K. The General Manager may eliminate positions, combine positions, lay off personnel, or reduce work hours, as deemed necessary to maintain a balanced budget, improve efficiency, or accomplish other administrative objectives, subject to general personnel policies, union contracts, legal considerations, or Board policy. Again, where such actions pertain to full-time permanent personnel, the General Manager shall notify the Board of Trustees of the actions in advance, and the Board may, by majority vote, override such proposals.



POLICY AND PROCEDURE RESOLUTION NUMBER 142

RESOLUTION 1898

PERSONNEL MANAGEMENT

I. PURPOSE

The Incline Village General Improvement District (IVGID) is committed to maintaining a dedicated and motivated work force, while developing its Staff's technical and professional standards to meeting changing demands for services within the community. This policy statement establishes a framework which the Board of Trustees and the General Manager will use in addressing personnel matters within IVGID.

II. ROLES

The District operates under a Board-Manager form of government which places the Board of Trustees in the role of establishing overall IVGID policy direction. IVGID Staff is appointed to administer and execute day-to-day operations. The General Manager is responsible for supervising these operations in compliance with Board policies and providing general administrative direction.

With regard to IVGID personnel, it is the Board's responsibility to establish overall policies governing IVGID's approach to personnel matters. The General Manager's role is to apply these policies into the day-to-day practice of hiring, firing, motivating, promoting, demoting, compensating, and training individual employees.

III. GENERAL OBJECTIVES

The Board hereby establishes the following general personnel objectives for IVGID.

- A. Employee Development. IVGID will motivate and train existing employees to become more productive and proficient in their current jobs. Where appropriate, IVGID will encourage employees to develop new skills which might lead to job advancement. Where appropriate, IVGID will cross-train employees to cover temporary vacancies on related jobs.
- B. Attrition Management. IVGID will evaluate alternatives to filling positions which become vacant, as a means to reduce costs. These alternatives may include changes in work routines, job descriptions, work hours, or scope of services. They may include combining positions or reassigning work or personnel from one department to another.
- C. Recruitment. When vacancies must be filled from outside the ranks of the existing work force, IVGID will recruit and hire the most qualified candidates for the job, based strictly upon merit. Merit selection implies that anyone may apply, and that candidates are evaluated fairly by the appointing authority, based upon job-related



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criteria established in advance. In general, local recruitment is sufficient for clerical positions, semiskilled laborer positions, lower level technical positions, and all part-time or temporary positions. A larger recruitment area may be required for more highly skilled positions. Where local and non-local candidate are being considered which have equal or nearly equivalent qualifications, the local candidate will be preferred.

- D. Performance Standards and Evaluations. IVGID will establish clear standards for employee performance and encourage employees to maintain these standards through ongoing communication with supervisors, performance evaluations, and where necessary, disciplinary procedures, demotion or termination.
- E. Retention. IVGID values the retention of loyal and hard-working employees which have provided many years of strong work performance.
- F. Management. IVGID will ~~recruit and hire the most qualified candidates to report to the develop senior department heads as a management team which can work with the~~ General Manager ~~to address all in addressing overall~~ IVGID operational and business needs and assist the Board of Trustees in policy development.
- G. Policies. IVGID will develop a uniform set of policies to direct the administration of the District’s personnel matters.
- H. Planning. IVGID will develop a strategic approach to personnel administration which will diagnose long-term problems, anticipate future needs, and develop a stable framework for addressing these problems and needs in an orderly fashion.
- I. Unions. IVGID will maintain a cooperative relationship with collective bargaining units and their representatives, which establishes a clear understanding of the proper roles for both unions and management.

IV. PROCEDURES

The General Manager is accountable to the Board of Trustees for the fair and efficient execution of these policies, as well as the overall performance of IVGID. In order to maintain this accountability, the General Manager, in consultation with the Director of Human Resources, must be given the authority to administer personnel matters without direct Trustee intervention or influence.

The following procedures shall govern the personnel practices of IVGID:



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- A. ~~Except as otherwise set forth below, t~~The General Manager shall maintain direct, day-to-day supervision over all District employees, with the exception of the General Counsel. Supervision includes the power to hire, fire, motivate, discipline, evaluate, promote, demote, transfer, and train employees, subject to established personnel policies, union contracts, Board policy, and generally accepted personnel practices.

- B. ~~The General Manager will keep the Trustees informed about the status of all major personnel actions relating to positions that report directly to the General Manager, senior management positions. Any newly created position reporting directly to the General Manager will require to be approved by~~need to first be created by the Board of Trustees, ~~along with~~with approval of the job description by the Board of Trustees, prior to recruiting for the position. Newly created and/or open positions ~~on thereporting to the General Managers direct staff~~ shall be externally advertised in addition to being posted as an internal opportunity, provided the General Manager determines the position needs to be filled. A Trustee will be ~~appointed~~selected to participate in the interview~~ing~~ process for such positions. ~~Senior management appointments and terminations shall be discussed with each of the Trustees in advance.~~~~The General Manager shall notify the Board of Trustees of all changes to proposals to hire his direct staff that directly report to the General Manager proposed Ssenior Mmanagement appointments in advance, and the Board may, by majority vote, override such proposals. For purposes of this paragraph, "senior management" positions shall be the General Manager of Golf, Director of Public Works, Director of Finance, Diamond Peak Ski Resort General Manager, Director of Administrative Services, Director of Human Resources, and Director of Information Technology.~~

- ~~B-C.~~ Information on personnel actions relat~~ed~~ing to ~~non-department head positions~~IVGID staff, other than those reporting to the General Manager, will be provided on an as-requested basis.

- ~~C-D.~~ Trustees are encouraged to express their opinion and/or concerns on any personnel matter to the General Manager or the Director of Human Resources in private. Trustees, individually or as a body, will refrain from directly intervening in or publicly influencing any personnel matter within the jurisdiction of the General Manager.

- ~~D-E.~~ Trustees will exercise their authority to direct Staff, collectively, through the General Manager, at Board meetings. Individual Trustees have no authority to direct and/or shall refrain from directing or attempting to directly supervise members of IVGID sStaff, including the General Manager. This policy statement



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is not intended to prevent individual Trustees from ~~occasionally~~ making suggestions to the General Managersupervisor Staff, ~~when Ssuch~~ suggestions do not imply supervisory direction. Should the General Manager support a suggestion, it is implemented solely at his/her discretion.

E.F. All union matters, other than overall negotiation strategy, will be handled by the General Manager. The Board will maintain responsibility for establishing overall negotiation strategy and approving final union contracts.

E.G. The Board of Trustees shall oversee and manage the work of the General Counsel. The General Counsel shall report to the Board.

G.H. The General Manager shall recommend, and the Board of Trustees shall consider and establish, salary ranges for all non-contract, full-time permanent employment classifications. Salary ranges shall be based upon objective criteria not specific to individual employees, relating to union contracts, market conditions, cost of living, budgetary considerations, legal considerations, and job descriptions.

~~H.~~ The General Manager, in conjunction with the Director of Human Resources, shall set a specific salary for each employee within the salary range established by the



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- I. ~~BB~~ Board of Trustees. Specific salaries shall be based upon employee-specific information, including qualifications, experience, longevity, and performance evaluations.
- J. The Board of Trustees shall exercise its exclusive power to create full-time permanent employment positions, considering the recommendations, if any, of the General Manager. The General Manager shall establish, and as deemed necessary, amend detailed job descriptions for positions of employment. The General Manager may create temporary, seasonal and part-time positions of employment, and the wages and terms of employment thereof, subject to general personnel policies, budgetary considerations, Board policies, and union contracts.
- J.K. The General Manager should advise and discuss with the Board of Trustees but shall have the authority to establish and revise chains of command, reporting relationships among personnel, organization charts, and other structural matters pertaining to the organization of the District, provided that the Board of Trustees shall exercise the exclusive power to create ~~or abolish District departments or abolish operating departments~~ positions that report to the General Manager of the District. The Board's power shall be exercised by resolution. Where such actions pertain to full-time permanent personnel, the General Manager shall notify the Board of Trustees of the actions in advance, and the Board may, by majority vote, override such proposals.
- K.L. The General Manager may eliminate positions, combine positions, lay off personnel, or reduce work hours, as deemed necessary to maintain a balanced budget, improve efficiency, or accomplish other administrative objectives, subject to general personnel policies, union contracts, legal considerations, or Board policy. Again, where such actions pertain to full-time permanent personnel, the General Manager shall notify the Board of Trustees of the actions in advance, and the Board may, by majority vote, override such proposals.



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I. PURPOSE

The Incline Village General Improvement District (IVGID) is committed to maintaining a dedicated and motivated work force, while developing its Staff's technical and professional standards to meet changing demands for services within the community. This policy statement establishes a framework which the Board of Trustees and the General Manager will use in addressing personnel matters within IVGID.

II. ROLES

The District operates under a Board-Manager form of government which places the Board of Trustees in the role of establishing overall IVGID policy direction. IVGID Staff is appointed to administer and execute day-to-day operations. The General Manager is responsible for supervising these operations in compliance with Board policies and providing general administrative direction.

With regard to IVGID personnel, it is the Board's responsibility to establish overall policies governing IVGID's approach to personnel matters. The General Manager's role is to apply these policies into the day-to-day practice of hiring, firing, motivating, promoting, demoting, compensating, and training individual employees.

III. GENERAL OBJECTIVES

The Board hereby establishes the following general personnel objectives for IVGID.

- A. Employee Development. IVGID will motivate and train existing employees to become more productive and proficient in their current jobs. Where appropriate, IVGID will encourage employees to develop new skills which might lead to job advancement. Where appropriate, IVGID will cross-train employees to cover temporary vacancies on related jobs.
- B. Attrition Management. IVGID will evaluate alternatives to filling positions which become vacant, as a means to reduce costs. These alternatives may include changes in work routines, job descriptions, work hours, or scope of services. They may include combining positions or reassigning work or personnel from one department to another.
- C. Recruitment. When vacancies must be filled from outside the ranks of the existing work force, IVGID will recruit and hire the most qualified candidates for the job, based strictly upon merit. Merit selection implies that anyone may apply, and that candidates are evaluated fairly by the appointing authority, based upon job-related



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criteria established in advance. In general, local recruitment is sufficient for clerical positions, semiskilled laborer positions, lower-level technical positions, and all part-time or temporary positions. A larger recruitment area may be required for more highly skilled positions. Where local and non-local candidates are being considered which have equal or nearly equivalent qualifications, the local candidate will be preferred.

- D. Performance Standards and Evaluations. IVGID will establish clear standards for employee performance and encourage employees to maintain these standards through ongoing communication with supervisors, performance evaluations, and where necessary, disciplinary procedures, demotion or termination.
- E. Retention. IVGID values the retention of loyal and hard-working employees which have provided many years of strong work performance.
- F. Management. IVGID will recruit and hire the most qualified candidates to report to the General Manager to address all IVGID operational and business needs and assist the Board of Trustees in policy development.
- G. Policies. IVGID will develop a uniform set of policies to direct the administration of the District's personnel matters.
- H. Planning. IVGID will develop a strategic approach to personnel administration which will diagnose long-term problems, anticipate future needs, and develop a stable framework for addressing these problems and needs in an orderly fashion.
- I. Unions. IVGID will maintain a cooperative relationship with collective bargaining units and their representatives, which establishes a clear understanding of the proper roles for both unions and management.

IV. PROCEDURES

The General Manager is accountable to the Board of Trustees for the fair and efficient execution of these policies, as well as the overall performance of IVGID. In order to maintain this accountability, the General Manager, in consultation with the Director of Human Resources, must be given the authority to administer personnel matters without direct Trustee intervention or influence.

The following procedures shall govern the personnel practices of IVGID:



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- A. Except as otherwise set forth below, the General Manager shall maintain direct, day-to-day supervision over all District employees, with the exception of the General Counsel. Supervision includes the power to hire, fire, motivate, discipline, evaluate, promote, demote, transfer, and train employees, subject to established personnel policies, union contracts, Board policy, and generally accepted personnel practices.
- B. The General Manager will keep the Trustees informed about the status of all personnel actions relating to positions that report directly to the General Manager. Any newly created position reporting directly to the General Manager will need to first be created by the Board of Trustees, with approval of the job description by the Board of Trustees prior to recruiting for the position. Newly created and/or open positions reporting to the General Manager shall be externally advertised in addition to being posted as an internal opportunity, provided the General Manager determines the position needs to be filled. A Trustee will be selected to participate in the interview process for such positions. The General Manager shall notify the Board of Trustees of all proposals to hire staff that directly report to the General Manager in advance, and the Board may, by majority vote, override such proposals.
- C. Information on personnel actions related to IVGID staff, other than those reporting to the General Manager, will be provided on an as-requested basis.
- D. Trustees are encouraged to express their opinion and/or concerns on any personnel matter to the General Manager or the Director of Human Resources in private. Trustees, individually or as a body, will refrain from directly intervening in or publicly influencing any personnel matter within the jurisdiction of the General Manager.
- E. Trustees will exercise their authority to direct Staff, collectively, through the General Manager, at Board meetings. Individual Trustees have no authority to direct and/or supervise members of IVGID staff, including the General Manager. This policy statement is not intended to prevent individual Trustees from making suggestions to the General Manager. Suggestions do not imply supervisory direction. Should the General Manager support a suggestion, it is implemented solely at his/her discretion.
- F. All union matters, other than overall negotiation strategy, will be handled by the General Manager. The Board will maintain responsibility for establishing overall negotiation strategy and approving final union contracts.
- G. The Board of Trustees shall oversee and manage the work of the General Counsel.



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The General Counsel shall report to the Board.

- H. The General Manager shall recommend, and the Board of Trustees shall consider and establish, salary ranges for all non-contract, full-time permanent employment classifications. Salary ranges shall be based upon objective criteria not specific to individual employees, relating to union contracts, market conditions, cost of living, budgetary considerations, legal considerations, and job descriptions.
- I. The General Manager, in conjunction with the Director of Human Resources, shall set a specific salary for each employee within the salary range established by the Board of Trustees. Specific salaries shall be based upon employee-specific information, including qualifications, experience, longevity, and performance evaluations.
- J. The Board of Trustees shall exercise its exclusive power to create full-time permanent employment positions, considering the recommendations, if any, of the General Manager. The General Manager shall establish, and as deemed necessary, amend detailed job descriptions for positions of employment. The General Manager may create temporary, seasonal and part-time positions of employment, and the wages and terms of employment thereof, subject to general personnel policies, budgetary considerations, Board policies, and union contracts.
- K. The General Manager should advise and discuss with the Board of Trustees but shall have the authority to establish and revise chains of command, reporting relationships among personnel, organization charts, and other structural matters pertaining to the organization of the District, provided that the Board of Trustees shall exercise the exclusive power to create departments. The Board's power shall be exercised by resolution. Where such actions pertain to full-time permanent personnel, the General Manager shall notify the Board of Trustees of the actions in advance, and the Board may, by majority vote, override such proposals.
- L. The General Manager may eliminate positions, combine positions, lay off personnel, or reduce work hours, as deemed necessary to maintain a balanced budget, improve efficiency, or accomplish other administrative objectives, subject to general personnel policies, union contracts, legal considerations, or Board policy. Again, where such actions pertain to full-time permanent personnel, the General Manager shall notify the Board of Trustees of the actions in advance, and the Board may, by majority vote, override such proposals.

MEMORANDUM**TO:** Board of Trustees**FROM:** Sergio Rudin
Legal Counsel**SUBJECT:** Review, Discuss, and Possibly Approve District Policy and Procedure 138 – Resolution No. 1910; Naming/ Dedication of IVGID Facilities and Acknowledging Important Local Persons, Events, or History.**DATE:** August 28, 2024**I. RECOMMENDATIONS**

That the Board of Trustees make a Motion to Approve an Updated District Policy and Procedure 138 – and Adopt Resolution No. 1910; Naming/ Dedication of IVGID Facilities and Acknowledging Important Local Persons, Events, or History.

II. DISTRICT STRATEGIC PLAN

This action supports Long Range Principle #6, Communication; *“The District will engage, interact and educate to promote understanding of the venues, facilities, services, and ongoing affairs,”* and Long Range Principle #7, Governance; *“The District is a local agency that delivers exemplary recreational experiences and provides the highest level of water, sewer, and solid waste services while striving for fiscal and environmental sustainability through collaboration, civic participation, and transparency.”*

III. BACKGROUND AND DISCUSSION

During a recent Board of Trustees meeting, the Board of Trustees discussed and reviewed the existing Policy and Procedure 138 – Resolution No. 1849; Naming/ Dedication of IVGID Facilities and Acknowledging Important Local Persons, Events, or History (“Policy”). The Policy was adopted in 2016, and staff previously identified the following areas as being appropriate for potential revision:

- The policy, at present, expressly governs “Naming/Dedication” of IVGID Facilities, Placement of Placards at Diamond Peak, Placards of Historical Merit, and other items of acknowledgement. It is not clear whether the policy is intended to govern acceptance of donations, or partnership on projects such as the Veterans Memorial project recently discussed before

the Board. The heading in Section A states that it applies to “All Activities,” which is never defined.

- Page 1, Recitals, refers to a Memorandum of Understanding with the Incline-Tahoe Parks and Recreation Vision Foundation, Inc., also commonly known as the Incline-Tahoe Foundation. The MOU referenced has been terminated by Incline-Tahoe Foundation, and accordingly the policy should be revised to eliminate mention of the MOU.
- Page 2, Paragraph A.2 states that “funding, if applicable, shall be done solely through the Incline-Tahoe Parks and Recreation Vision Foundation, with approval by IVGID as to suitable location and/or facility”
 - It is unclear what activities this is intended to a restriction on. The Board should provide direction on whether this restriction should remain in the Policy, as it may limit the ability of the District to work directly with donors or other non-profit organizations which is likely not intended.
 - It is also unclear who at IVGID has authority to approve locations or facilities, and the policy should be clarified to specify whether requests are approved by the Board or by staff.
- Page 2, Paragraph A.4 — recommend removing mention of “no special maintenance or long-term replacement costs” — all projects will have some kind of maintenance or replacement cost, but the policy never defines “special maintenance.”
 - The policy should instead specify that the District is not obligated to maintain or replace any improvements, and any maintenance decisions will be subject to future budgetary approval and the discretion of the Board.
- Page 2, Paragraph A.5 — this section states that the District is not responsible for repair or replacement; however, the policy should address ownership and title to improvements in addition to the District’s rights to remove improvements.
 - Improvements should become property of the District, so that the District can dispose of them. Additionally, the policy should address that improvements will not be returned and may be disposed of (note that return can become impractical, as it can be very difficult to track down the original party or their heirs’ decades after improvements are accepted).
- Page 2-3, Section B – Rotary Benches — this section does not include any provisions regarding how Rotary Club benches are to be approved, or who has authority to approve them on behalf of IVGID.
 - The Board should provide direction on what process staff should follow to obtain approval, or whether this authority should be delegated to staff.
 - Additionally, the Board should provide some direction on any limitations on the location and number of benches, if approval authority is to be delegated.

- Page 3, Section C – Brass Placards at Diamond Peak – recommend references to specific deadlines to submit materials be removed. In general, agenda items brought under this policy should be prioritized in light of competing District business, and that the policy should not require that the placards be considered at the beginning of a meeting or as a business item, and there is no need to have the policy address public comment, which is already addressed by Nevada’s Open Meeting Law.
 - Consider whether to remove the advertising requirement as no public hearing is required for this kind of item.
- Pages 3-4, Section D – Historical Merit — recommend removal of advertisement requirements, requirements that the item be considered at the beginning of a meeting or as a business item, discussion of public comment and removal of requirements to adopt a resolution. This section may be combined with Section A or Section F.
- Page 4, Section E — Naming of Facilities — many agencies will allow facilities to be named after persons in the community who have made a significant contribution, or after donors who have funded the construction of the particular facility. Consider whether to amend the policy to allow the naming of facilities in recognition of donated facilities.
- If policy is revised to encompass the acceptance of commissioned or donated artwork or sculptures, it is recommended that waivers of artists’ moral rights should be required as part of any acceptance. The policy should include provisions that indicate that the acceptance of any monuments or artwork shall be at the sole discretion of the Board of Trustees, which action shall be deemed government speech, and any acceptance of one artwork or monument shall not be interpreted to create any public forum or require the acceptance of other artwork or monuments by IVGID.

Attached is proposed policy language that addresses the above concerns, for consideration by the Board of Trustees.

IV. FINANCIAL IMPACT AND BUDGET

None anticipated.

V. ALTERNATIVES

Do not give direction.

VI. BUSINESS IMPACT

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

VII. ATTACHMENTS

1. Attachment 1 - Red-lined Policy and Procedure 138 – Resolution No. 1849; Naming/ Dedication of IVGID Facilities and Acknowledging Important Local Persons, Events, or History
2. Attachment 2 - Policy and Procedure 138 – Resolution No. 1910; Naming/ Dedication of IVGID Facilities and Acknowledging Important Local Persons, Events, or History – for Approval and Adoption

POLICY AND PROCEDURE ~~RESOLUTION~~ NO. 138
Resolution No. 18491910

**NAMING/DEDICATION OF IVGID FACILITIES AND ACKNOWLEDGING
IMPORTANT
LOCAL PERSONS, EVENTS, OR HISTORY**

WHEREAS, the Incline Village General Improvement District (IVGID) receives requests from its citizens to name and/or dedicate facilities and/or place plaques, markers, or other ~~items~~ donated improvements indicating acknowledgement, tribute, or remembrance which will be long-term symbols for all to see; and

~~**WHEREAS**, IVGID has entered into a Memorandum of Understanding with the Incline Tahoe Parks and Recreation Vision Foundation, Inc. (the Foundation) who (A) wishes to support IVGID's Community Services Fund and has the opportunity to accomplish more than public funding allows, (B) the private nature of the Foundation also provides the added advantage of dedicated donor services, (C) IVGID wishes to benefit from the fundraising activities of the Foundation, and (D) promote a positive relationship with their Staff, Board of Directors and volunteers; and~~

WHEREAS, it is necessary to establish policies and procedures governing these activities that may take place at IVGID's facilities to guide staff in administering a consistent policy throughout IVGID; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT, that it hereby adopts the following policies and procedures to govern naming and dedication of facilities, and acknowledgments of local persons, events, and history, and acceptance of donated improvements: -

A. POLICY AND PROCEDURE APPLICABLE TO FOR MAKING FOR REQUEST ALL ACTIVITIES

1. A person making a request for dedication or acknowledgment shall submit a detailed resume and justification, including background, and any historical information, as to the relevance and benefit to the District or local area and Incline Village/Crystal Bay community shall be submitted. Names submitted for individual Individuals (living or dead) should be suggested for acknowledgement should be those who have contributed greatly to the community. All requests shall be based on geographical, historical, or individual significance, or be for persons,

events or history generally recognized and known throughout the area. Where consideration involves geographical or historical connotations, support for the request should be solicited from historical societies or other groups or entities having knowledge of the area. and shall be in accordance with NRS 338.200 which reads as follows:

~~NRS 338.200 Prohibition against naming public building or structure after current member of governing body. No public building or other public structure, other than a street or road, may be named after a person who is at the time a member of the governing body which has jurisdiction or control over the building or structure or which is responsible for it.~~

~~(Added to NRS by 1981, 1337)~~

~~2. Funding, if applicable, shall be done solely through the Incline Tahoe Parks and Recreation Vision Foundation, Inc. with approval by IVGID as to the suitable location and/or facility.~~

~~3. All requests shall be consistent with the Values, Mission, Goals, and Strategic Plans of the Incline Village General Improvement District.~~

2. All requests shall be consistent with the Values, Mission, Goals, and Strategic Plans of the Incline Village General Improvement District.

4.3. All requests to place donated improvements shall be evaluated to determine if improvements are consistent with District design and engineering best practices, comply with any land use, zoning, and deed restrictions, and fit shall be within the sited appropriately based on existing context, and require no special maintenance or long-term replacement costs. A requestor seeking to place donated improvements shall include a statement addressing these subjects as part of any request.

~~4 AllThe District shall not be responsible for the repair or replacement of donated items and reserves the right to remove at a later date should it become necessary for District operations.~~

~~5. All requests, if possible, should have geographic, topographic, historical, or individual significance, generally recognized and known throughout the area and where consideration involves geographical, topographical, or historical connotations, help should be solicited from historical societies, or other groups or entities having knowledge of the area.~~

~~7 All existing and in situs markers, placards, monuments, acknowledgements and memorializations within the District are deemed to be approved and the District shall not be responsible for the repair or replacement of these items,~~

and reserves the right to remove at a later date should it become necessary for District operations.

5. ~~While the District reserves the right to remove at a later date should it become necessary for District operations,~~ all requests should will be reviewed within the context of a potentially becoming long-term improvements on IVGID lands.
- ~~6-5.~~ All ~~The concurrence or objection by any known family members shall be considered as part of approving~~ requests for recognition of an individual will be reviewed with any known family members, and their concurrence or objection shall be considered in the approval process. Only one request per individual will be considered for placement/installation.
6. Any requests in memorial memory of an deceased individual will not be considered earlier than prior to one year from their that person's passing in an effort to respect the grieving period of the family members and community.
7. All requests shall be subject to the approval of the Board of Trustees as part of a meeting held in accordance with Nevada's open meeting law.

B. POLICY RELATED TO ACCEPTANCE AND MAINTENANCE OF IMPROVEMENTS

1. All donated improvements, including placards, name plates, benches, or other physical improvements, shall be deemed to become property of the District and title shall pass to the District upon installation.
2. Any donated artwork, sculpture or other works of artistic expression shall be accepted only with a waiver of the artist's moral rights under applicable state and federal law, including under copyright laws and the Visual Artists Rights Act of 1990 (if applicable). Acceptance and installation of any particular artwork shall be at the discretion of the Board of Trustees and shall be deemed an act of government speech, and such acceptance shall not create a forum for free expression nor require the District to accept or allow the installation of any other artwork or work of improvement.
2. The District shall not be obligated to repair or replace any donated improvements, and any maintenance decisions will be subject to future budgetary approval made at the discretion of the Board of Trustees.
3. The District reserves the right to remove all acknowledged as determined necessary in the sole discretion of the District, including but not limited to due to lack of funds for maintenance.
4. The District shall not be required to return donated placards, acknowledgements, monuments, or other improvements. Upon a determination by the Board to remove an improvement, it may be disposed of by any means permitted by law.

~~5. All existing and in situs markers, placards, monuments, acknowledgements and memorizations within the District are deemed approved, subject to the provisions of this Policy.~~

~~7.~~

~~**B. POLICY AND PROCEDURE FOR ROTARY BENCHES**~~

~~1. Incline Village General Improvement District (IVGID) has enjoyed a long and respectful relationship with the Rotary Club and has been able to work successfully with them to enhance our community through their bench program. It is the desire of both parties to continue this relationship and document how the process works. Below are the steps for the process of requesting a bench through the Rotary Club:~~

- ~~a. Contact IVGID or the Rotary Club~~
- ~~b. Submit application and pay applicable fees to Rotary~~
- ~~c. Rotary coordinates with IVGID to determine site availability and need~~
- ~~d. Installation shall be coordinated with IVGID based on weather, site conditions, and available staff.~~

~~**C. POLICY AND PROCEDURE FOR BRASS/BRASS-LIKE PLACARDS AT CRYSTAL RIDGE AT DIAMOND PEAK**~~

~~1. Incline Village General Improvement District (IVGID) has a long tradition of honoring skiers who have played a significant role at Diamond Peak Ski Resort and who have passed, by placing a small brass/brass-like placard on a rock located near Crystal Ridge. These placards have been placed at the request of the family and done at no cost to the requester. It is the desire to continue this practice. Below are the steps for the process of requesting a small brass/brass-like placard through the Diamond Peak Ski Resort General Manager:~~

- ~~a. Send an e-mail or contact the Diamond Peak General Manager with a detailed resume and justification at least thirty (30) days prior to the next scheduled Board of Trustee meeting, however sixty (60) days is preferable for full consideration.~~
- ~~b. Once the review is completed by the Diamond Peak General Manager and that placard is scheduled for a particular Board of Trustees meeting, Staff will place an advertisement, no smaller than one quarter of the page, in the display section of the local newspaper to make the public aware of this potential recognition.~~

- c. ~~The General Business item will be placed on the Board of Trustees agenda at the start of the meeting with a detailed agenda description. This item will be open to public comment by anyone desiring to comment on the item and that public comment will be governed by the public comment instructions on said agenda.~~
- d. ~~Placement of a placard must be adopted by the Board of Trustees in the form of a resolution.~~

D. POLICY AND PROCEDURE FOR PLACARDS OF HISTORICAL MERIT

- 1. ~~A detailed resume and justification, including background, description of preferred placard as to the relevance and benefit to the District and/or local area, as well as which category of this policy and procedure that the request is made under, must be submitted, in writing, to the District General Manager or his designee at least thirty (30) days prior to the next scheduled Board of Trustees meeting however it is preferably that it is done sixty (60) days in advance. The Board of Trustees meets on the last Wednesday of each month unless their meeting is rescheduled by the Board of Trustees during a previous meeting.~~
- 2. ~~Once the review is completed by the General Manager and that placard is scheduled for a particular Board of Trustees meeting, Staff will place an advertisement, no smaller than one quarter of the page, in the display section of the local newspaper to make the public aware of this potential recognition.~~
- 3. ~~The General Business item will be placed on the Board of Trustees agenda at the start of the meeting with a detailed agenda description. This item will be open to public comment by anyone desiring to comment on the item and that public comment will be governed by the public comment instructions on said agenda.~~
- 4. ~~Placement of a placard of historical merit must be adopted by the Board of Trustees in the form of a resolution.~~

EC. POLICY AND PROCEDURE FOR NAMING OF IVGID FACILITIES

- 1. Currently, Incline Village General Improvement District (IVGID) has two of its facilities, Anne Vorderbruggen Administration Building and Preston Field, named for community members who contributed significantly to the

District. In order to have a facility named the following process will be followed:

- a. ~~A detailed resume and justification, including background, description of preferred name, and historical information as to the relevance and benefit to the District and/or local area, as well as which category of this policy and procedure that the request is made under, must be submitted, in writing, to the District General Manager or his designee at least thirty (30) days prior to the next scheduled Board of Trustees meeting however it is preferably that it is done sixty (60) days in advance. The Board of Trustees meets on the last Wednesday of each month unless their meeting is rescheduled by the Board of Trustees during a previous meeting. An application shall be made in accordance with Section A of this Policy.~~
- b. ~~Once the review is completed by the General Manager and that request for naming is scheduled for a particular Board of Trustees meeting, that meeting will be noticed as a public meeting, and two public meetings by the Board of Trustees will be held to consider the dedication/naming of any facility.~~
- c. ~~The decision to name an IVGID facility must be adopted by the Board of Trustees in the form of a resolution.~~

2. Naming of facilities shall comply with NRS 338.200 which reads as follows:

NRS 338.200 Prohibition against naming public building or structure after current member of governing body. No public building or other public structure, other than a street or road, may be named after a person who is at the time a member of the governing body which has jurisdiction or control over the building or structure or which is responsible for it.

e.

F. POLICY AND PROCEDURE FOR ALL OTHER FORMS OF COMMEMORATION AND/OR RECOGNITION

1. ~~A description of the alternative form of commemoration and/or recognition shall be submitted and drawings or similar provided to convey a full understanding of the proposed concept.~~
2. ~~A detailed resume and justification, including background, description of preferred name, and historical information as to the relevance and~~

~~benefit to the District and/or local area, as well as which category of this policy and procedure that the request is made under, must be submitted, in writing, to the District General Manager or his designee at least thirty (30) days prior to the next scheduled Board of Trustees meeting however it is preferably that it is done sixty (60) days in advance. The Board of Trustees meets on the last Wednesday of each month unless their meeting is rescheduled by the Board of Trustees during a previous meeting.~~

- ~~3. Once the review is completed by the General Manager and the request is scheduled for a particular Board of Trustees meeting, that meeting will be noticed as a public meeting, and two public meetings will be held to consider the dedication.~~
- ~~4. The request must be adopted by the Board of Trustees in the form of a resolution.~~

This Policy Resolution No. 138, Resolution No. 19101849 supersedes any and all existing documents specifically Resolution No. 138, Resolution No. 1849 and Policy Resolution No. 125, Resolution No. 1599, and all prior versions thereof.

I hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District on the ___ day of August, 2024 by the following vote:

AYES, and in favor thereof, Trustees:

NOES, Trustees:

Presented and Adopted on August ___, 2024

Secretary

IVGID Board of Trustees

**POLICY AND PROCEDURE NO. 138
Resolution No. 1910**

**NAMING/DEDICATION OF IVGID FACILITIES AND ACKNOWLEDGING
IMPORTANT
LOCAL PERSONS, EVENTS, OR HISTORY**

WHEREAS, the Incline Village General Improvement District (IVGID) receives requests from its citizens to name and/or dedicate facilities and/or place plaques, markers, or other donated improvements indicating acknowledgement, tribute, or remembrance which will be long-term symbols for all to see; and

WHEREAS, it is necessary to establish policies and procedures governing these activities that may take place at IVGID's facilities to guide staff in administering a consistent policy throughout IVGID; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT, that it hereby adopts the following policies and procedures to govern naming and dedication of facilities, and acknowledgments of local persons, events, and history, and acceptance of donated improvements:

A. PROCEDURE FOR MAKING FOR REQUEST

1. A person making a request for dedication or acknowledgment shall submit a detailed justification, including background and any historical information, as to the relevance to the District and Incline Village/Crystal Bay community. Individuals (living or dead) suggested for acknowledgement should be those who have contributed greatly to the community. All requests shall be based on geographical, historical, or individual significance, or be for persons, events or history generally recognized and known throughout the area. Where consideration involves geographical or historical connotations, support for the request should be solicited from historical societies or other groups or entities having knowledge of the area.
2. All requests shall be consistent with the Values, Mission, Goals, and Strategic Plans of the Incline Village General Improvement District.
3. Requests to place donated improvements shall be evaluated to determine if improvements are consistent with District design and engineering best practices, comply with any land use, zoning, and deed restrictions, and shall be sited appropriately based on existing context. A requestor seeking to place donated improvements shall include a statement addressing these subjects as part of any request.

4. All requests will be reviewed within the context of potentially becoming long-term improvements on IVGID land.
5. The concurrence or objection by any known family members shall be considered as part of approving requests for recognition of an individual.
6. Any requests in memory of a deceased individual will not be considered prior to one year from that person's passing in an effort to respect the grieving period of the family members and community.
7. All requests shall be subject to the approval of the Board of Trustees as part of a meeting held in accordance with Nevada's open meeting law.

B. POLICY RELATED TO ACCEPTANCE AND MAINTENANCE OF IMPROVEMENTS

1. All donated improvements, including placards, name plates, benches, or other physical improvements, shall be deemed to become property of the District and title shall pass to the District upon installation.
2. Any donated artwork, sculpture or other works of artistic expression shall be accepted only with a waiver of the artist's moral rights under applicable state and federal law, including under copyright laws and the Visual Artists Rights Act of 1990 (if applicable). Acceptance and installation of any particular artwork shall be at the discretion of the Board of Trustees and shall be deemed an act of government speech, and such acceptance shall not create a forum for free expression nor require the District to accept or allow the installation of any other artwork or work of improvement.
2. The District shall not be obligated to repair or replace any donated improvements, and any maintenance decisions will be subject to future budgetary approval made at the discretion of the Board of Trustees.
3. The District reserves the right to remove all acknowledged as determined necessary in the sole discretion of the District, including but not limited to due to lack of funds for maintenance.
4. The District shall not be required to return donated placards, acknowledgements, monuments, or other improvements. Upon a determination by the Board to remove an improvement, it may be disposed of by any means permitted by law.
5. All existing and in situs markers, placards, monuments, acknowledgements and memorialization's within the District are deemed approved, subject to the provisions of this Policy.

C. POLICY AND PROCEDURE FOR NAMING OF IVGID FACILITIES

1. Currently, Incline Village General Improvement District (IVGID) has two of its facilities, Anne Vorderbruggen Administration Building and Preston

Field, named for community members who contributed significantly to the District. In order to have a facility named the following process will be followed:

- a. An application shall be made in accordance with Section A of this Policy.
 - b. Two public meetings by the Board of Trustees will be held to consider the naming of any facility.
 - c. The decision to name an IVGID facility must be adopted by the Board of Trustees in the form of a resolution.
2. Naming of facilities shall comply with NRS 338.200 which reads as follows:

NRS 338.200 Prohibition against naming public building or structure after current member of governing body. No public building or other public structure, other than a street or road, may be named after a person who is at the time a member of the governing body which has jurisdiction or control over the building or structure, or which is responsible for it.

This Policy Resolution No. 138, Resolution No. 1910 supersedes any and all existing documents specifically Resolution No. 138, Resolution No. 1849 and Policy Resolution No. 125, Resolution No. 1599, and all prior versions thereof.

I hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District on the ___ day of August 2024 by the following vote:

AYES, and in favor thereof, Trustees:

NOES, Trustees:

Presented and Adopted on August ____, 2024

Secretary

IVGID Board of Trustees

MEMORANDUM

TO: Board of Trustees

FROM: Treasurer Raymond Tulloch

SUBJECT: Review, Discuss, and Possibly Direct Staff to begin the Recruitment of a Director of Finance and/or Contact Washoe County Seeking Assistance in Filling Positions in the Finance Department.

RELATED STRATEGIC: Long Range Principle #4 - Workforce
PLAN INITIATIVE(S)

DATE: August 23, 2024

I. RECOMMENDATION

That the board make a motion to direct staff to begin the Recruitment of a Director of Finance and also, as a parallel process, to contact Washoe County seeking possible assistance through provision of an interim Finance director familiar with NRS Finance requirements.

II. BACKGROUND

The Director of Finance (DoF) role has been unfilled since the previous interim position holder became General Manager (GM) in February 2024. The District was able to continue to operate during this vacancy through coverage from the Assistant Director of Finance plus the new GM/former DoF continuing to provide Finance department oversight and direction. However the recent departure of the GM; the current heavy work load in the Finance Department; plus the urgent need to address the issues identified in the recent due diligence audit and also to remedy the incomplete 2023 Annual Audit creates a serious risk to the District without a qualified DoF in place. Filling this role urgently is now mission critical to ensure financial compliance and sustainability of the District.

Even with an accelerated recruitment process to identify a DoF candidate with the necessary skills and experience it is likely to take 2-3 months for the District to be able to fill this role which materially increases the risk exposure. There is opportunity under NRS for the District to request Washoe County to provide assistance with an interim resource. This would be fully rechargeable to the

District but would be of significant value in supporting our Finance team prior to the appointment of a new DoF.

III. **BID RESULTS**

N/A

IV. **FINANCIAL IMPACT AND BUDGET**

The Board had agreed during the Budget process to fund the new DoF position for 6 months for FY 24/25 and directed staff to budget accordingly. There is now some concern that this funding may not have been included in the final General Fund budget submitted to the State. This is still being investigated. However given the urgent criticality of this position if this funding has not been provisioned it will be necessary to identify a source either through savings elsewhere in the General Fund or through a budget augmentation if this is allowed by the State. The projected fully loaded financial impact of this proposal is in the range of \$200-\$250k for the current FY.

V. **ALTERNATIVES**

Not filling this role creates a high level of financial risk and non-compliance for the District

VI. **BUSINESS IMPACT**

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

BOARD OF TRUSTEES LONG RANGE CALENDAR

Notes

Consent Items

Report Items

Agenda Items

September 11, 2024	
<i>SCHEDULE</i>	<i>1st draft agenda to Board Chairman on 08/30; all memos and materials due in by 09/03; Venue Status Reports are Due in Folder 09/04; Packet out on 09/05; agenda posted no later than 8:45 a.m. on 09/06</i>
GM	Report: GM and Venue Financial Reports and Status Reports
GM	Report: Forensic Audit Due Diligence Report Regarding Observations and Progress
GM	Staff Response to the Food & Beverage Consultant Report
GOLF	Report: Board Update of Golf Season Revenue to Date.
PW	Quarterly CIP Report
PW	Review and discuss and possibly receive Direction Grease Interceptor Policy
PW	Beach House Project Update & Discussion
PW	Purchase Order Agreement for GS03 Services, LLC
FINANCE	Carry Forward
GM	Discussion and Direction regarding Legal Services RFP
GOLF	Golf Club Policy per Board Direction

September 25, 2024 – Possible TOWNHALL ?	
<i>SCHEDULE</i>	<i>1st draft agenda to Board Chairman on 09/13; all memos and materials due in by 09/17; Packet out on 09/19; agenda posted no later than 8:45 a.m. on 09/20</i>
GM	Staff Response to the Food & Beverage Consultant Report
FINANCE	Treasurer Report
FINANCE	Budget Performance Update
FINANCE	Board Policy 8.1.0 – Capitalization of Fixed Assets
PW	Beach House Project Update & Discussion
GOLF	Discussion, and Direction Regarding Incline Beach Food & Beverage Presentation

BOARD OF TRUSTEES LONG RANGE CALENDAR

- Notes
- Consent Items
- Report Items
- Agenda Items

October 9, 2024	
<i>SCHEDULE</i>	<i>1st draft agenda to Board Chairman on 09/27; all memos and materials due in by 10/01; Venue Status Reports Due in folder by 10/02: Packet out on 10/03; agenda posted no later than 8:45 a.m. on 10/04</i>
FINANCE	Report: Tax Delinquencies for Cards to be shut-off
GM	Report: GM and Venue Financial Reports and Status Reports
Golf	Quarterly discounted use of Venues
PW	Quarterly CIP Report
PW	Beach House Project Update & Discussion
Finance	1 st Quarter Est. Acc.
CMP	Review of All Pending MOU's & Contracts to be reviewed

October 30, 2024	
<i>SCHEDULE</i> <i>*Holiday*</i>	<i>Friday, October 25th – Nevada Day *Legal Holiday</i> <i>1st draft agenda to Board Chairman on 10/11; all memos and materials due in by 10/23; Packet out on 10/24; agenda posted no later than 8:45 a.m. on 10/24</i>
Finance	Treasurer Report
Finance	Budget Performance Update
PW	Beach House Project Update & Discussion
PW	Agreement: Professional Services for the Needs Assessment of the Snowflake Lodge Replacement

November 13, 2024	
<i>SCHEDULE</i> <i>*Holiday*</i>	<i>Monday, November 11th – Veterans Day *Legal Holiday</i> <i>1st draft agenda to Board Chairman on 11/01; all memos and materials due in by 11/04; Venue Status Reports Due in folder by 11/05: Packet out on 11/07; agenda posted no later than 8:45 a.m. on 11/07</i>
GM	Report: GM and Venue Financial Reports and Status Reports
PW	Beach House Project Update & Discussion
P&R	Review Summer Season Rates and Performance and Review and Discuss Summer 2025 Rates for the Rec. Center Programs: Tennis Center; Golf
P&R	Review, Discuss and Provide Direction to Staff regarding Food & Beverage Service at Burnt Cedar & Incline Beaches for the Summer of 2025
	Review 2024 Summer Season Rates and Performance and Review and discuss Summer 2025 Rates for the Rec Center programs, Tennis Center and Golf?

BOARD OF TRUSTEES LONG RANGE CALENDAR

Notes

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November 27, 2024	
SCHEDULE	<i>1st draft agenda to Board Chairman on 11/15; all memos and materials due in by 11/19; Venue Status Reports Due in folder by 11/20: Packet final Review 11/21; agenda posted no later than 8:45 a.m. on 11/22</i>
PW	Beach House Project Update & Discussion
Finance	Treasurer Report
Finance	Budget Performance Update

December 11, 2024	
SCHEDULE	<i>1st draft agenda to Board Chairman on 11/30; all memos and materials due in by 12/03; Venue Status Reports Due in folder by 12/04: Packet final Review 12/04; agenda posted no later than 8:45 a.m. on 12/07</i>
GM	Report: GM and Venue Financial Reports and Status Reports
PW	Beach House Project Update & Discussion

BOARD OF TRUSTEES LONG RANGE CALENDAR

Notes

Consent Items

Report Items

Agenda Items

PARKING LOT ITEMS

Date of Request	Item	Requester	Status/Notes	Date Completed
1/18/21	Possible discussion on IVGID needs as it relates to potential land use agreement with DPSEF	Trustee Schmitz	DPSEF continues to have discussion amongst themselves about this item	
2/8/23	Capitalization Policy 8.1	Trustee Schmitz	Assigned to the Finance Department	On Calendar for 07/31/2024
2/8/23	Workforce Housing for Seasonal Employees	Trustee Noble	Staff to share with Trustee Noble the current situation.	
05/25/23	Family Tree (Ordinance 7 Review)	Trustee Schmitz		Adia Presentation?
07/12/23	Writing a letter to schools regarding programs	Chairman Dent		
07/26/23	Update on Food and Beverage (from 7/26/2023 meeting)	GM Magee	Assigned to PW, Golf Operations	07/31/2024
08/09/23	UNR and Washoe County BOT's Additional Training	Trustee Tonking	<i>Date to be determined after 2nd training is rescheduled</i>	
11/21/2023	Strategic Plan update	GM Magee		
07/12/2023	Waste Management	Trustee Schmitz		
03/22/2024	Ordinance 7 Reports	REC/ IT		By Feb 2025 On Calendar for 07/10/2024
03/22/2025	Marcus Faust Contract Renewal	GM Magee	Agreement Expires 05/2025	Calendar for 03/2025
03/22/2024	Report: Tax Delinquencies for Cards to be shut-off	Finance	Annually Due by October	Calendar for 10/2024
03/25/2024	Space Planning	GM		
04/10/2024	Dog Park Survey	Rec Center		
04/10/2024	Forensic Audit Results	GM	July 10, 2024?	On Calendar 08/28/2024
04/10/2024	Vacation Accrual Policy	HR/ GM		
04/10/2024	Utility Rate Study	PW		
09/2021	Review of All Pending MOU's & Contracts to be reviewed?	Trustee Schmitz		Calendar for 10/2024
05/08/2024	Agreement: North Lake Tahoe Fire Protection District	GM Magee	Defensible Space (2021 LTR); Technical Rescues (Confined Space High/Low Trench) 2021	
05/31/2024	Recreation Admin Fund	Finance/Rec./ GM	Staff to bring back with explanation to the Board of what this fund is, and what items roll into it.	
06/12	Annual Update from the Incline Tahoe Foundation	Parks and Recreation		Calendar for 08/2024
08/06	IVGID Magazine Input for Annual Report	Marketing & Communications		