

MEMORANDUM

TO: Board of Trustees

FROM: Kent Walrack, District General Manager

SUBJECT: District General Manager's Monthly Status Report. (Requesting Staff Member: District General Manager Kent Walrack)

DATE: December 11, 2024

I. Verbal report and Review of the Priority Projects for the GM**II. Public Records Log**

Public Records Log for Requests can be reviewed online at <https://ivgid.nextrequest.com/requests>

VIII. ATTACHMENTS

1. GM of IVGID Priority List 12-4-2024
2. Venue Status Report Cover Page
3. Admin Services - November Status Report
4. Finance - November Status Report
5. IVGID FY24 Audit Engagement Signed
6. FY24 Audit Engagement Budget GL 10001212.6020
7. IVGID Extension Request 11.21.24 to Dept of Taxation
8. HR - November Status Report
9. IT - November Status Report
10. MarComm - November Status Report
11. P&R - November Status Report
12. 2025 rec center holiday hours
13. PW - November Status Report
14. Ski - November Venue Status Report

IVGID
 Review of Priority Projects
 Date of Report: 12/4/2024
 Prepared by: Kent Walrack

Action Items	Target Date Completion	Responsible Party	Status	Financial Impact
District's BBK Counsel Contract Renewal Decision	12/11/2024	BOT/GM/HR	Open	None
Complete 2024 Annual Audit	2/28/2025	Finance/GM/Audit Committee	Open	TBD
Complete Financials for Sept/Oct	12/24/2024	Sue Griffith/GM	Open	None
Hire Director of Finance	1/15/2025	GM/HR	Open	TBD
Complete Training on the Tyler Munis System	12/30/2024	Sue Griffith/Vickie Nye/ IT Team	Open	TBD
Hire additional resources in Accounting Department	12/30/2024	Erin Feore/Accounting Dept/GM	Open	TBD
Work with the Committe of Local Government Finance	2/28/2025	Karen Crocker/Susan Griffith/Vickie Nye/GM	Open	TBD
Departmental Reviews	1/30/2025	GM	Open	None

Venue Status Reports November 2024

MEMORANDUM

TO: Board of Trustees

FROM: Susan Herron
Director of Administrative Services

SUBJECT: Administrative Services Activities in November and Planned Activities in December

DATE: December 1, 2024

Following is a bulleted list of the items accomplished in November and in no particular order:

- Monitor and respond to info@ivgid.org inquiries
- Assist with Board memorandums
- Attend Staff and Board meetings
- Work with public as needed
- Process paperwork
- Work on any special projects as requested by the District General Manager
- Work on public records requests
- Filled in for the District Clerk during her vacation
- Worked extensively on the 2024/2025 budget and 2023/2024 budget
- Took a vacation

Following is a bulleted list of the items that may be worked on in December and in no particular order:

- Monitor and respond to info@ivgid.org inquiries
- Assist with Board memorandums
- Attend Staff and Board meetings
- Work with public as needed
- Process paperwork
- Work on any special projects as requested by the District General Manager
- Assist with onboarding of the new District General Manager
- Work on the parcel master list
- Work on public records requests
- Take a vacation

MEMORANDUM

TO: Kent Walrack
General Manager

FROM: Susan Griffith
Interim Director of Finance

SUBJECT: Status Report for November 2024 – Finance/Accounting

DATE: December 4, 2024

Finance and Accounting

The department worked on the following items in November:

- Directed workload priorities with current staffing levels to complete regular accounting procedures and tasks for accounts payable, general ledger and subsidiary ledgers. Completed regular updates with the various departments regarding their budget activities and provide analysis reports. Provided public records request information.
- Revenue team Ski operations preparation is underway. Diamond Peak will be operating a cashless system this season and on-hand cash requirements have been reduced accordingly.
- Staff is prepared point of sale system and onboarding staff for opening date of December 5, 2024. Improvements have been made to the products and discounts master schedule so that there are more reloadable ticket options so that skiers will not have to come to the ticket window to reload ski tickets. This improvement includes the ability to reload employee season passes.
- Staff worked on updating RTP system general ledger account codes from Innoprise to Tyler account numbers.
- Staff submitted a claim for IVGID's share of, "Fee Settlement Recovery – Visa/Mastercard Interchange Fee Class Action" Lawsuit. IVGID was overcharged fees from 1/1/2004-01/25/2019. IVGID paid a total of \$1.98 million during this period.

- The first Tyler MUNIS accounting system assessment session was held on November 25, 2024. More sessions are scheduled in December.
- Staff worked with HR to identify and interview candidates for both Accountant and temporary staffing positions throughout the month.
- The FY2023-24 audit work continues remotely through December and an extension request filed with the Department of Taxation (copy attached).

Attachments: Extension Request Submitted to the Department of Taxation

June 24, 2024

**Incline Village General Improvement District
Attn: Audit Committee
893 Southwood Boulevard
Incline Village, NV 89451**

We are pleased to confirm the arrangements of our engagement and the nature of the services we will provide the Incline Village General Improvement District (the "Entity").

The Entity has requested that we audit the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Entity, as of June 30, 2024, and for the year then ended and the related notes, which collectively comprise the Entity's basic financial statements.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and, if applicable, in accordance with Government Auditing Standards, and/or any state or regulatory audit requirements will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that certain required supplementary information ("RSI") such as management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Employer Required Contributions to Defined Contribution Multi-Employer Plans
3. Budgetary Comparison Schedules

Supplementary information other than RSI will accompany the Entity's basic financial statements. We will subject the following supplementary information to the auditing

procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

1. Budgetary Comparison Schedules (Governmental and Enterprise Funds)

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the basic financial statements:

1. Introductory Information
2. Statistical Information

Auditor Responsibilities

We will conduct our audit in accordance with GAAS and in accordance with Government Auditing Standards. As part of an audit in accordance with GAAS and in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and in accordance with Government Auditing Standards.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the Entity's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters, including the Entity's Policies, Practices and procedures related to financial reporting;
 - ii. Additional information that we may request from management for the purpose of the audit;
 - iii. Unrestricted access to persons within the Entity from whom we determine it necessary to obtain audit evidence.
 - iv. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - v. A final version of the Annual Comprehensive Financial Report (including all the documents that, together, comprise the report) in a timely manner prior to the date of the auditor's report.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e. For identifying and ensuring that the Entity complies with the laws and regulations applicable to its activities including the Entity's policies, practices and procedures related to financial reporting;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;

- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

We agree to perform the following nonattest services:

- Propose adjusting or correcting journal entries detected during the audit, if applicable, to be reviewed and approved by the Entity's management.
- Word process the financial statements using information provided by management.

We will not assume management responsibilities on behalf of the Entity. However, we will provide advice and recommendations to assist management of the Entity in performing its responsibilities.

The Entity's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards
- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Reporting

We will issue a written report upon completion of our audit of the Entity's basic financial statements. Our report will be addressed to the Board of Trustees of the Entity. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for

us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

Engagement Fees

Our proposed fee for the services previously outlined is as follows:

Per proposal dated December 12, 2020	\$51,700
Change in scope of service for preparation of the financial statements	\$125/hr (aprox 60 hours)*
Change in the scope of service to audit the cutoff of revenue and expense accounts as of June 30, 2023	\$125/hr (aprox 30 hours)*
Additional testing required in response to issues identified in Due Diligence review	\$125/hr (aprox 70 hours)*

Our fees are dependent on the availability, quality, and completeness of the Entity's records and, where applicable, upon the Entity's personnel providing the level of assistance identified in the "prepared by client" request list distributed at the end of our planning work (e.g., Entity employees preparing confirmations and schedules we request, locating documents selected by us for testing, etc.).

Should our assumptions with respect to these matters be incorrect, or should the condition of the records, degree of cooperation, or other matters beyond our reasonable control require additional commitments by us beyond those upon which our estimated fees are based, we may adjust our fees and planned completion dates.

* If we believe we will exceed these estimates by more than 20%, we will advise the audit committee prior to performing additional work

Other Engagement Matters

During the course of the engagement, we may communicate with the Audit Committee or Entity personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Enclosed, as required by *Government Auditing Standards*, is a copy of the report on the most recent peer review of our firm.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

Jennifer Farr is the engagement partner responsible for supervising the engagement and signing the report.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management or the Audit Committee, either orally or in writing.

The Audit Committee and management agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report.

At the conclusion of our audit engagement, we will communicate to the Audit Committee and the Board of Trustees the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Davis Farr LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory agencies pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Davis Farr LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulatory agencies. The regulatory agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to provide these services and believe this letter accurately summarizes the significant terms of our engagement.

Very truly yours,




Jennifer Farr, CPA
Davis Farr LLP

The services and arrangements described in this letter are in accordance with our understanding and are acceptable to us.

Incline Village General Improvement District

By 
**Susan Griffith, Interim Director
of Finance**

Date 10/01/2024

By 
Raymond Tulloch, Chair of Audit Committee

Date 10/1/24

YEAR-TO-DATE BUDGET REPORT

FOR 2025 13

ACCOUNTS FOR: 100 General Fund	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
000 Unclassified							
10001212 Gen Fund Finance Accounting							
6020 Audit	61,000	86,040	28,000.00	.00	58,040.00	.00	100.0%
TOTAL Gen Fund Finance Accounting	61,000	86,040	28,000.00	.00	58,040.00	.00	100.0%
TOTAL Unclassified	61,000	86,040	28,000.00	.00	58,040.00	.00	100.0%
TOTAL General Fund	61,000	86,040	28,000.00	.00	58,040.00	.00	100.0%



November 21, 2024

State of Nevada
Nevada Department of Taxation
Local Government Finance
Attention: Kelly Langley and Kellie Grahmann
3850 Arrowhead Dr, 2nd Floor
Carson City, NV 89706

Subject: Request for 30-Day Extension to File FY2023-24 Annual Audit Report Pursuant to NAC 354.735

Dear Kelly Langley and Kellie Grahmann,

In accordance with NAC 354.735, the Incline Village General Improvement District (IVGID) requests an extension of time to file IVGID's FY2023-24 Audit Report required by NRS 354.624. The following information is provided regarding IVGID's request in compliance with NAC 354.735:

- a) Name of Local Government: Incline Village General Improvement District
- b) Name of Auditor and Firm: Jennifer Farr, Davis Farr, LLP
- c) Date the Report will be Filed with the Governing Body: January 29, 2025
- d) Date the Report will be Filed with the Department of Taxation: January 30, 2025
- e) Reason for Application for Time Extension to File Report:
IVGID has been experiencing severe understaffing and staff turnover challenges. IVGID needs to complete work in the accounting system and items required as part of the FY2023-24 annual audit. The staffing issue has been ongoing for some time and it is taking time to get caught up. IVGID is in the process of hiring temporary staff to complete this work and assist with the backlog within Finance. The auditor is ready to complete the engagement once IVGID completes its share of the audit work.
- f) Name of Person Making Application: Susan Griffith, Interim Director of Finance
- g) Date of Application: November 21, 2024

Respectfully Submitted,

A handwritten signature in black ink that reads "Susan Griffith".

Susan Griffith
IVGID Interim Director of Finance

cc: Board of Trustees
Jennifer Farr, Davis Farr, LLP

MEMORANDUM

TO: Kent Walrack, General Manager
FROM: Erin Feore, Director of Human Resources
SUBJECT: Monthly Venue Manager Status Report - November
DATE: December 3, 2024

The Human Resources team continues with recruitment efforts for ongoing seasonal staffing and full-time/year-round staffing needs. Our Talent Acquisition Specialist continues to manage the recruitment efforts for the District and has reported the following Open/Filled Full Time/Year Round (FT/YR) positions:

Filled

Base Operations Manager
District General Manager

Openings

Director of Finance
Contracts & Purchasing Manager
Accountant
Recreation Supervisor – Seniors Program
Senior Engineer
Senior Parks and Recreation Clerk

The Human Resources team continues to support the District operations with ongoing new/rehire processing, terminations of employment, etc.

As Ski operations near their opening day, the HR team has worked nearly every day each week to provide onboarding and training assistance to new and rehired staff. As of today's date, December 3, 2024, the team has processed approximately two hundred (200) new and rehired employees' paperwork. These efforts will continue to and through opening day.

District required trainings are ongoing and are conducted 1-2 times per week as needed. Additionally, the team has implemented the recently developed, training for directors, managers and supervisors on various topics such as: *(this is not an exhaustive list of all the trainings currently in development)*

Sexual Harassment and Discrimination (updating current training program)
Coaching and Team Building
Essential Elements of Performance Review
District Policy and Resolutions (Directors only)

I would like to share a recent and significant accomplishment by our Safety Specialist, Chris Easley. Chris began working on his Grant Writing Certification earlier this year. On October 25, 2024, Chris notified his supervisor (Sr HR Analyst/Safety Supervisor Curtis Trujillo) and I that he had successfully completed his certification. This was a complex course that required numerous classes, submitted essays and an intense final; that Chris was not only successful, but passed this course with a high score is impressive and noteworthy. We're very proud of his accomplishment.

The November Attrition Report is as follows:

Month	<u>Start Ttl #</u> <u>of EE's</u>	<u>Hired*</u>	<u>Ttl Term</u> <u>EE's</u>	<u>End Ttl # of</u> <u>EE's</u>	<u>Avg # of EE's</u>	<u>Attrition Rate</u>
January, 2024	573	27	25	575	574	4.363
February, 2024	574	11	21	564	569	3.659
March, 2024	564	14	45	533	548.5	7.979
April, 2024	533	43	230	346	439.5	43.152
May, 2024	346	112	13	445	395.5	3.757
June, 2024	445	68	5	508	476.5	1.124
July, 2024	508	16	9	515	511.5	1.772
August, 2024	515	10	101	424	469.5	19.612
September, 2024	424	10	22	412	418	5.189
October, 2024	418	14	106	326	372	25.359
November, 2024	372	92	37	427	399.5	9.946

Note: per recommendations for clarity in reporting, we have outlined both hired and terminated employee counts. It should be understood that these numbers may change based on the timing of this report.

MEMORANDUM

TO: Kent Walrack, District General Manager

FROM: Mike Gove, Director of Information Technology

SUBJECT: November IT Status Report

DATE: 12/4/24

BACKGROUND

Long Term Initiatives:

- Active Network POS System Assessment:
 - Project is on target for a February delivery date. Novembers focus was Golf, Retail, F&B, Events & Banquets.
- Tyler Continued Implementation Engagement:
 - Financial Investment Assessment:
 - First engagement occurred on 11/24 with a 4-hour session on the Tyler systems permissions, accounts and system setup to prepare for more in depth financial systems assessments continuing through December.
 - Next Engagement is scheduled for 12/9

Short Term Task:

- Efforts are ongoing to open Diamond Peak and prepare the technical infrastructure to have a successful winter season.
- Hyatt Sport Shop was opened on 11/18/24
- Admin Building Data Center cleanup and reorg took place over Thanksgiving Holiday.
- Diamond Peak Snowmaking Pumphouse network restructure and upgrade completed.

Service Desk:

There were 168 service desk requests opened with 157 of them being resolved for the month of November.

MEMORANDUM

TO: Kent Walrack
General Manager

FROM: Paul Raymore
Marketing & Communications Manager

SUBJECT: Status Report for November 2024 – Marketing & Communications

DATE: Dec. 5, 2024

IVGID Marketing & Communications Department Nov. 2024 Accomplishments + Dec. 2024 Plans

NOVEMBER 2024 TASKS

New YourTahoePlace.com website redesign project:

Marketing & Communications staff are continuing to maintain both the current YourTahoePlace.com website and the new YourTahoePlace.com (WordPress) website, in anticipation of launching the new site as soon as we are given the go-ahead by the Board of Trustees. Since the originally planned June 13 launch date for the new YourTahoePlace.com website, the MarCom team has spent a total of 66.7 hours making updates to the website, and then duplicating those changes on the new YourTahoePlace.com website platform to ensure it's up to date when we launch it. This double update requirement doubles the time we spend making these updates.

MarCom staff sat down with Chair Schmitz and Interim GM Crocker on September 23 to discuss concerns raised by Chair Schmitz with the new YourTahoePlace.com website design and navigation menu structure. MarCom staff provided Chair Schmitz and Interim GM Crocker with a spreadsheet that details the proposed new website menu structure and are awaiting feedback/recommendations on how to reorganize the menu structure to reflect their desired page hierarchy.

The team at KPS3 (our website developers) is awaiting instructions on potentially updating the new website's color scheme to better match the IVGID logo colors, while still staying within the bounds of ADA website accessibility requirements for color contrast.

One District – One Team

IVGID Magazine:

- Completed final edits for December 2024 winter edition (delivered in mid-December)
- IVGID ad design for Magazine

General Projects:

- Uploading IVGID Board of Trustees packet information to Board Meetings & Agendas page of website
- Email newsletters about Board of Trustees meetings, traffic control updates, venue's modified hours, etc.
- Social media monitoring & explanation: IVGID Comm account
- Attendance at community meetings: PIO Basin collaboration call, Tahoe Take Care Tahoe Trails meeting, NV Energy PSOM and Emergency coordination call, construction project updates, Incline Crystal Bay Community Forum bi-weekly meetings
- Creation and distribution of The Watercooler employee email newsletter
- Updates to IVGID's intranet employee website
- Training for Human Resources Dept. on managing intranet content
- Meeting with NLTFPD on upcoming communications
- Public relations: New GM press release

Public Works Communications:

- Website updates for PW: bidding information
- Wetlands Hunting Program promotion and updates
- Post and share Public Works Newsletter
- Wrap up of water service line survey project and community thank you message

Golf Course Marketing & Communications:

- Updated website with off-season operations updates and new hours
- Photo & Video shoots:

Tennis & Pickleball Marketing & Communications:

- Updated website with seasonal operations updates and closure info
- Marketing for indoor pickleball program

Weddings & Facilities Marketing & Communications:

- Ongoing social media promotion of weddings & events department
- Promotion of Holiday Parties at The Chateau: video edits, social media posts, graphics, website updates
- Promotion of micro weddings and elopements
- Photo & Video: ongoing outreach to photographers and videographers for content, fall tasting shoot

Parks & Recreation Marketing & Communications:

- Parks & Rec flyer design for clinics, events, etc.
- Website updates for: weekly classes, holiday hours, new programming, winter programming, monthly venue schedules, community events, field schedules, etc.
- Parks & Recreation email to subscribers regarding winter programs and events.
- Social media updates: holiday hours, aqua sound bath meditation, Winter Sports Conditioning, indoor pickleball, youth basketball coach outreach, Trail of Treats thank you and family photos, pool schedules and winter programs
- Photo & Video shoots/edits: Winter Sports Conditioning, Lila Lapanja content, personal trainer videos, volleyball
- Staffing at IVGID Employee Benefits Fair

Diamond Peak Marketing & Communications:

- Ongoing social media promotion of season passes and 2024-25 products
- Continue planning for winter 2024-25 events – outreach to internal and external partners, media organizations, etc.
- Prep marketing materials for 2024-25 paid advertising campaigns, automated email campaigns, social media campaigns
- Sales outreach to partner resorts and lodging properties, travel/trade partners and regional DMOs
- Public relations outreach to local/regional/ski media
- Prep flyers and signage for display around the resort
- Email marketing: preparation of creative for automated pre-arrival and post-departure email campaigns for ski season (sent via CRM database). Black Friday email campaign setup.
- Paid advertising setup: design and copywriting for 2024-25 DP employment campaigns, season pass sales campaigns and regular season campaigns.
- Graphic design: handheld trail map, events flyer, job fair and recruitment flyers, social media, flex pass flyer, season pass flyers, promotional items
- Events: Avalanche Sale and Warren Miller, Pray for Snow Party, planning for fall/winter events
- Website updates for: events, 2024-25 prices (lift tickets, rentals, lessons, etc.)
- Planning for 2025 Last Tracks ticketing lottery

One District – One Team

- Photo & Video: snowmaking video edit & photos, season pass deadline video, flex pass videos, paid advertising video and photo content, snowcat,

DECEMBER 2024 PLANS

New YourTahoePlace.com website redesign project:

As of December 5, we are awaiting approval from the IVGID General Manager and Board of Trustees to restart the launch sequence with KPS3 for the new website, and/or instructions for further changes to make before launch to be passed along to the MarCom team.

When give the go ahead for launch, we will begin a public outreach campaign including press releases to the local media, email newsletters to residents and stakeholders, and social posts to our social media accounts.

We will also promote the new CivicPlus portal for Board of Trustees meeting materials, with FAQs to explain the new functionality available to our residents.

IVGID Magazine:

During December we have a brief break from IVGID Magazine content production as the next edition doesn't come out until April 2025.

General Projects:

- Start work with the Purchasing & Contract Manager (if hired) to refine the RFP process for our publishing agreement for the IVGID Magazine in calendar year 2026
- Start work with the Purchasing & Contract Manager (if hired) to refine the RFP process for the District's media buying services agreement for FY2026
- Uploading IVGID Board of Trustees packet information to Board Meetings & Agendas page of website
- Email newsletters about Board of Trustees meetings, venue's modified hours, etc.
- Creation and distribution of The Watercooler employee email newsletter
- Updates to IVGID's intranet employee website

Public Works Communications:

- Website updates for PW: CIP project updates, bidding information
- Holiday tree drop off communications

Golf Course Marketing & Communications:

- Email marketing and social media posts to promote off-season Golf Course operations and programs
- Photo & Video shoots: indoor golf simulator, holiday sales in Golf Shop

Tennis & Pickleball Marketing & Communications:

- Email marketing and social media posts to promote indoor pickleball at the Rec. Center

Weddings & Facilities Marketing & Communications:

- Continue to work with EXL Media to optimize weddings campaigns, focusing on high-yield weddings that drive profit within the Facilities department
- Ongoing social media promotion of weddings & events department offers
- Continued promotion of holiday parties, micro weddings and elopements at The Chateau
- Photo & Video shoots: holiday parties, winter weddings, etc.

Parks & Recreation Marketing & Communications:

- Email marketing and social media posts to promote regular Parks & Rec Center operations and programs
- Photo & Video shoots: personal trainers, aquatics, etc.
- Website updates as needed for new programs, events, etc.

Diamond Peak Marketing & Communications:

- Ongoing social media promotion of all things skiing related, special events, deals and IVGID Pass holder discounts
- Snow reporting duties every morning of ski season
- Continue planning for winter 2024-25 events – outreach to internal and external partners, media organizations, etc.
 - Prepare for 2025 Last Tracks Ticketing Lottery open to IVGID Pass holders
- Evolve marketing materials for 2024-25 paid advertising campaigns, automated email campaigns, social media campaigns based on ROI analysis of ongoing campaigns
- Continual sales outreach to partner resorts and lodging properties, travel/trade partners and regional DMOs
- Public relations outreach to local/regional/ski media
- Update flyers and signage for display around the resort
- Manage digital signage content resort wide
- Website updates include new programs and events, conditions updates, etc.

One District – One Team

- Google Analytics analysis for paid media campaigns and organic marketing channels
- Events: Opening Day celebrations, Ski Season Kickoff Party (Dec. 6) at Alibi, Santa & Penguin Pete visit DP (Dec. 24-25), Candy Cane Lane & Village
- Photo & Video: ongoing photo and video shoots to promote the 2024-25 ski season and upcoming events, special offers, conditions updates, etc.

MEMORANDUM

TO: Kent Walrack

FROM: Karen Crocker
Director of Parks and Recreation

SUBJECT: Venue Status Report Parks and Recreation– November 2024

DATE: December 11, 2024

Holiday Hour Calendar for 2025

In order to accommodate our residents, we have modified our hours of operation on various Holidays. Attached is the schedule of Holiday Hours at the Recreation Center for January 1, 2025 through December 31, 2025. The Recreation Center is opened every day except for Thanksgiving and Christmas Day. The Holiday Hour calendar is prepared on an annual basis.

Parks

Support and Service

- Provided support and service to Aspen Grove scheduled activities.
- Assisted with losing operations at the Tennis/Pickleball Center.
- Collaborated with Beach Hosts and Ambassadors to address safety repairs and security issues.

Winter Preparation

- Blown out irrigation systems and secured backflow devices across parks, beaches, venues, and the High School Stadium fields.
- Coordinated with the Building Department to shut off domestic water in restrooms and drinking fountains, except for the following winter-accessible restrooms:
 - **Village Green family style**
 - **Ski Beach men's and ladies' restrooms**
 - **Preston Park family restrooms**
- Keeping three portable toilets at Incline Beach for winter use.
- Winterized restrooms by installing plywood over air vents at Incline Beach and Burnt Cedar Beach.
- Removed Ridgeline Field batting cage net to protect it from snow damage.
- Removed damaged scoreboard netting at Ridgeline Field #3 due to wind.

Safety and Maintenance

- Placed ice-melt buckets throughout beaches and park venues to prevent slip-and-fall accidents.
- Cleaned rain gutters at the Administration Office, Aspen Grove, Recreation Center, and Tennis/Pickleball Center.
- Installed snow stakes in parking lots, pathways, and curbs at parks and beaches.
- Positioned wattles and sandbags as part of erosion control efforts.
- Checked and signed off on the Parks eye wash stations weekly.

Training and Meetings

- **Training sessions:**
 - Cold weather work procedures (11/15)
 - Slip-and-fall incident prevention (11/22)
 - Snow blower operation and safety (11/22)
 - PPE Equipment (11/29)
 - On November 21st spoke to recreation staff regarding slip and falls coming and going at Recreation Center. Requested fliers be posted for customers using the Recreation Center.
- Attended IVGID Safety Committee meeting.

Playground and Equipment

- Conducted weekly playground safety inspections by a certified playground safety inspector.
- Delivered equipment to the Fleet Department for service and repairs before storing them for winter.
- Covered Bike Park jumps with tarps for weather protection.
- Measured dimensions for fence windscreens and padding for ballfields and the Tennis/Pickleball Center.
- Serviced and stored Parks and Beach equipment for the winter.

Specific Site Updates

- The IHS Stadium field was used for football practice through November 23 for the state tournament.
- Reattached the windscreen on Ridgeline Field #3 using metal hog-rings.
- Removed wasp traps from parks for winter.
- Relocated lifeguard chairs from beaches to winter storage.
- Repaired fence damage at Burnt Cedar Beach caused by a bear (completed by the Building Department).
- Cleanup of micro-plastics at Hermit, Ski and Incline Beaches after wind and high wave events.

Other Park Updates

- Coordinating the relocation of the Christmas tree recycling area to the Overflow Parking Lot (previously at Preston Park).
- Applied for NV State Lands beach permits (Ski Beach, Incline Beach, and Burnt Cedar Beach) for swim lines, buoys and the boat ramp, to be completed in December.

Beaches

We are currently in “Shoulder Season” for the beaches. The ambassador hours have been cut to a one 8-hour shift from 9:30 am -5:30 pm daily. There were 11 reservations during the month of November for the boat ramp. The boat ramp currently needs some repair work. Engineering has done an evaluation and are currently evaluating viable options for repairs. For the time being, the ramp is being utilized as one lane, so trailers are not near the edges of the ramp.

Sports/Aquatics

Adult Volleyball will end on December 12. Swim lessons and swim clinics were held during the month of November and will continue into the month of December.

RECREATION CENTER HOLIDAY HOURS 2025

NEW YEARS DAY	12:00PM - 8:00PM	WEDNESDAY	JANUARY 1
EASTER SUNDAY	12:00PM - 5:00PM	SUNDAY	APRIL 20
INDEPENDENCE DAY	6:00AM - 5:00PM	FRIDAY	JULY 4
THANKSGIVING DAY	CLOSED	THURSDAY	NOVEMBER 27
FAMILY DAY	12:00PM - 8:00PM	FRIDAY	NOVEMBER 28
CHRISTMAS EVE	6:00AM - 12:00PM	WEDNESDAY	DECEMBER 24
CHRISTMAS DAY	CLOSED	THURSDAY	DECEMBER 25
NEW YEARS EVE	6:00AM - 12:00PM	WEDNESDAY	DECEMBER 31



MEMORANDUM

TO: Kent Walrack
District General Manager

FROM: Kate Nelson
Director of Public Works

SUBJECT: Public Works November 2024 Monthly Report

DATE: December 3, 2024

Engineering Summary of Projects:

The Senior Engineering position has been filled with the candidate scheduled to start Jan. 6, 2025.

- Capital Investment Committee – Future agenda items: SCADA Masterplan, Future Waterline Replacement, Reservoir Recoating
- Hold for Funding/Permitting/Contract – Bike Park Phase II
- RFP/RFQ – SCADA Masterplan – RFQ advertised 06 November 2024.
- Planning – Boat Ramp Evaluation, Fire Hydrant Replacement, Ski Way Pavement Rehabilitation, DP/Grease Interceptor/Fuel Tank/Upper Parking Lot Pavement
- Design –Skate Park Enhancement
- Bidding –Burnt Cedar Emergency Fuel Tank Replacement (due to open January 2025), DP Electrical Service Entrance
- Construction –Meter Register & Transponder Installation, Snowmaking/Pump Station Improvements (punch list work), SPS #1 (new electrical install due starting Jan 2025), Effluent Storage Tank (currently winterized), Effluent Export Pipeline (GMP2, currently winterized), WRRF Roof Replacement (tentative start May 2025), Ponderosa Waterline Replacement (est. start date May 2025),
- Construction Complete – Tyner Pavement Reinstatement, SR 28 Emergency Reinstatement, Mountain Golf Roof (Cart Barn & Clubhouse), Christmas Tree Village FH lateral replacement (SR28), Reservoir Coating R5-3A R5-3B, Alder Ave Waterline Replacement, SPS#5 Wetwell & Manhole Coating, Tyner Pavement Slurry Seal, SR 28 Mill and Overlay, Rec Center HVAC (100% design package delivered 11/05/24), IVGID Public Works Entry Gate (completed Nov 2025)

Water/Wastewater Treatment:

- Water Production – Total 48.916 MG, 1.601 Daily Avg MGD, Daily Max 2.89 MGD
- Wastewater Processed - 22.321 MGD, 0.744 MGD Daily Avg., 0.893 MGD Daily Max
- Total Call Outs – 11
- Assist Diamond Peak with snow making (modified tank set points & flow issues)

Pipeline:

- Assist Diamond Peak with snow making line flow issues
- Water Leak Repairs – 0
- ARV repairs on Effluent Export Pipeline - 5
- Meters tested – troubleshoot and calibrate commercial water meter testing device
- After Hour Service Calls – 3 (6 hrs OT)
- 32 Meters transponders changed out
- Hydroflush sewer lines = 5,943 LF
- CCTV sewer lines = 185 LF

Compliance:

- Backflow tests – 59
- Plan Checking – 16

Waste Not:

- HHW Collection = Closed for the season – Plan to re-open following Memorial Day
- Solid Waste Incidents = 30 (10 warnings, 12 violations, 6 determined no violation, 2 pending)
- Completed water quality monitoring
- Waste Management's Green Waste Recycling Curbside Collection Program – Ended November 1
- **Christmas Tree Chipping Program** – Drop Off location will be the Overflow Parking Lot - December 26, 2024 – January 31, 2025 - Trees must be clean of all ornaments and lights.
- **Waste Management Curbside Collection of Trees** – Trees must be in sections on less than 3 feet in length – January 13, 2025 – January 17, 2025

Fleet:

- Preventative Maintenance Hours – 278
- Corrective Maintenance Hours – 330
- CIP - 0
- Other – 64
- PM to CM ratio = 45.7%

Laboratory:

- Staff have completed all of the wastewater proficiency testing for 2024
- Staff have completed all of the water proficiency testing for 2024
- The lab is re-certified in Total Coliform bacteriological testing
- The required customer notification of Secondary Standard exceedance for odor was completed and included in the monthly billing. Staff is currently developing the Corrective Action Plan as required by NDEP
- Potable Water Testing
 - System Samples Taken – 15
 - Total Coliform (#CFU/100mL) – 0
 - Avg. Total Res CL2 (mg/L) – 0.80
 - Outside Samples Taken – 1
- Wastewater Testing
 - Bacteriological Samples (Spooner Pump Station) – 4
 - Monthly Avg. Total Res CL2 (Spooner Pump Station) – 2.27 mg/L
 - Total Monthly TSS Analysis – 4
 - Total Monthly BOD Analysis – 4
 - Total Phosphorus Analysis – 1
 - Total Nitrogen Analysis – 1

Major Capital Improvement Project Status

- Effluent Pipeline Replacement Project GMP 2
 - CMAR completed 11,400 LF in GMP2 to date. Currently 1,900LF ahead of production schedule for the GMP2
 - Total pipe installed to date (GMP1 & GMP2) is 16,685 LF
- Effluent Storage Tank Project
 - Permanent BMPs and winterization completed
 - New Storage Tank currently on-line by gravity feed
 - Punch list, final painting to occur in 2025 due to weather/temperature restrictions
 - Contract change orders and time extension in process; administration to be completed by December 31, 2024
 - Project closeout due in 2025 at completion of punch list and final paint coating
- Skate Park Project
 - Working with Washoe County to extend Grant from 12/31/2025 to 10/15/2026

- All requested documentation has been provided to Washoe County for them to review and prepare an amendment to the subrecipient grant award

M E M O R A N D U M

TO: Kent Walrack
District General Manager

FROM: Mike Bandelin
Diamond Peak Ski General Manager

SUBJECT: Venue Status Report – Ski Venue – November 2024

DATE: December 11, 2024

Through the month of November staff and the District's HR department have been actively recruiting for ski venue personnel. The venue has held and attended several jobs fairs to reach as many potential candidates as possible,

Staff has also been working on and completing annual maintenance of the equipment, infrastructure and assets.

On October 24, 2024 Safehold Special Risk performed a survey of the Districts ski lifts operations and maintenance. Staff received the written survey results of recommendations to perform as specified by ANSI – B77. Staff will note that the survey was positive and very few items were listed to perform on the ski lifts.

Capital Projects

Staff provided a memorandum to the Capital Investment Committee Meeting at their meeting on August 20, 2024 (Item F.2) for review and discussion related to the proposed draft Request for Qualifications to perform a Needs Assessment related to the Districts Snowflake Lodge at the Ski Venue. The RFQ, with suggested modifications from the Capital Investment Committee was approved to present the recommendation to the District's Board of Trustees at a future meeting.

The Districts ski fund (34) FY2024/25 includes total capital appropriations of \$1,125,000 for the following projects.

To date, the replacement grooming vehicle project has been approved by the Board of Trustees at their meeting on August 28, 2024 (Item G.5). The District received delivery of the grooming vehicle on November 4, 2024.

The replacement ski shuttle bus as well the purchase of two snowmaking fan gun projects are currently in process and may be in agenized for Board review and approval in the month of January.

The main lodge electrical entrance project is on schedule to release bid documents this fall and follow up with a Board of Trustees contract award at a future meeting.

The Red Fox ski lift counterweight cable replacement project was completed. Staff has determined that the haul rope grips will not be replaced as the grips meet now meet specific clearance criteria when installed on the new haul rope.

Ski Venue FY 2025 Capital Projects

Budget Amount	Project Description
\$550,000	Replace grooming vehicle - originally purchased in 2014.
\$205,000	This roject replaces one of the two - 2010 Ski Shuttle Busses
\$20,000	This project replaces mountain operations snowmobile
\$100,000	This project consists of the procurement of two snowmaking fans guns
\$175,000	This project replaces the 1966 electrical entrance panels at the ski venue main lodge.
<u>\$75,000.</u>	Replace Red Fox ski lift 1979 counterweight cable and haul rope carrier grips
\$1,125,000	

Operations

Snowmaking operations began on October 29, 2024 with a total of 52 hours of run time for the month. The run time in November was significant and temperatures allowed operations to build trails for opening.

The Ski venue opened for the season on Thursday December 5, 2024 with four ski lifts including Crystal Express, Lodgepole, Lakeview and Schoolhouse. Ski trails that are open include Schoolyard, Lodgepole, Ridge, Popular, Freeway, Sunnyside and Crystal Ridge. Snowmaking will continue to add more trails to list.

Be sure to visit diamondpeak.com to learn about events and our latest conditions.