



**Incline Village General Improvement District
Board of Trustees**

*Michaela Tonking, Chair
Michelle Jezycki, Vice Chair
Mick Homan, Treasurer
Dave Noble, Secretary
Raymond Tulloch, Trustee*

MEETING MINUTES

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES
HELD IN INCLINE VILLAGE, NV ON FEBRUARY 12, 2025**

*Viewing available by clicking the link and choosing BOT Meeting 02.12.2025 at
<https://ivgid.portal.civicclerk.com/event/358/media>

A. PLEDGE OF ALLEGIANCE*

Judith Miller led the Pledge of Allegiance.

B. ROLL CALL OF TRUSTEES*

Trustees Michelle Jezycki, Dave Noble, Ray Tulloch, and Michaela Tonking were present during Roll Call.

C. INITIAL PUBLIC COMMENTS - Limited to a maximum of three minutes in duration.

The Board of Trustees listened as community members provided public comments: Public Comments provided by Aaron Katz regarding District General Manager Goals and submitted written statements to be included in the meeting minutes.

[Media Timestamp 00:12:58](#)

Public Comment provided by caller 4577 - Clifford Dobler regarding the GM monthly report and the Director of Finance's update and submitted an emailed letter to be included in the Meeting Minutes. [Media Timestamp 00:15:52](#)

Incline Village General Improvement District

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D. APPROVAL OF AGENDA

Staff removed Item F.3. from the Board's consideration - Approval of Purchase order for Tyler Technologies for invoice No. 045-491934 posted on 02.07.2025, Revised Agenda. Chair Tonking asked District Counsel Josh Nelson about whether the Time Certain Report Item E.1. scheduled for 5:30 PM should be held at that time, and counsel confirmed.

The Board of Trustees Agenda for February 12, 2025, is approved as submitted and that matters on the Agenda will be heard with a flexible schedule. Time-permitted reports would move forward until 5:30 PM. [Timestamp Media 00:18:58](#)

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

E.1 Time Certain 5:30 PM - Presentation by Lyon County's Director of Finance Josh Foli, on Capital Planning and Funding. (Requesting Staff Member: Director of Public Works Kate Nelson)

Director of Public Works Kate Nelson introduced Lyon County's Director of Finance, Josh Foli, who provided a presentation on Capital Planning and Funding, reviewing Budgeting, reporting Capital Outlay-Governmental Funds, Capital Improvement Plans, Budget Augmentations, Budget Violations and reviewed IVGID General Fund from Fiscal year 2023 highlighting the variances. Once Mr. Folis' presentation was complete, he opened the floor to the Board for questions and discussion.

[Media Timestamp 00:42:16](#)

E.2 District General Manager's Monthly Status Report. (Requesting Staff Member: District General Manager Robert Harrison)

District General Manager Harrison provided an overview of his first couple of weeks with the District and opened the floor to the Board for questions and discussion.

[Media Timestamp 00:23:21](#)

E.3 Verbal Update on the Tyler Enterprises ERP Implementation, the Committee for Local Government Finance, and the Fiscal Year 2024/2025 Audit Progress. (Requesting Staff Member: Director of Finance Jessica O'Connell)

District General Manager Harrison provided a brief overview of the activities related to the Audited Financial Statements, and the deadlines set by the Committee of

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Government Finance (CLGF). He went on to report that Davis Farr intends to file a disclaimer of opinion for the Districts 2024 Financial Statements, and that the district has contracted with Baker Tilly for assistance in these areas.

Director of Finance Jessica O'Connell then provided an update on audit activities within the department and highlighted completed items such as Department efficiencies, internal controls and the segregation of duties. She went on to explain the scope of work that Baker Tilly is contracted to assist the department with, and the department development planning moving forward. With Davis Farr no longer contracting with the District, the Director of Finance, O'Connell, reported on the need to engage with a new Auditing Firm, and provided her suggestions on that process. [Media Timestamp 01:20:45](#)

E.4 Verbal Update on the Agreement between Incline Village General Improvement District and Waste Management. (Requesting Staff Member: Director of Public Works Kate Nelson)

Director of Public Works provided an overview of the forthcoming contract negotiation with Waste Management. [Media Timestamp 00:34:29](#)

E.5 Verbal Update on the Veterans Memorial Project. (Requesting Staff Member: Director of Public Works Kate Nelson)

Director of Public Works Nelson provided an update on the status of the Veteran's Memorial, and matters related to the TRPA determining land coverage allowance, and possible remediation of coverage on the proposed site. Director Nelson then opened the floor to the Board for questions and discussion.

[Media Timestamp 00:36:48](#)

F. CONSENT CALENDAR (for possible action)

MOTION: Approve the following consent matters, as submitted: Item F.1. Approval of the IVGID Board of Trustees Special Meeting Minutes for January 16, 2025; and Item F.2. Approval of the IVGID Board of Trustees Meeting Minutes for January 29, 2025.

[Media Timestamp 02:00:34](#)

Action: Approve, **Motion by** Trustee Noble, **Seconded by** Trustee Homan.

YEAS: Trustee Noble, Trustee Tulloch, Trustee Homan, Trustee Jezycki, **5**

Trustee Tonking **0**

NAYS: None

MOTION PASSED

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G. GENERAL BUSINESS (for possible action)

G.1 Review, Discuss, and Direct Staff to Draft the District General Manager's Goals through Fiscal Year 2024-2025 (for possible action). (Requesting Staff Member: Human Resource Director Erin Feore)

Director of Human Resources Erin Feore provided a brief overview of the drafted District General Managers Goals designed to start the conversation. Board and Staff discussion followed:

Trustee Jezycki summed up the Board conversation by stating that there are some urgent objectives that can be extracted from the Trustee and Staff discussion. She then offered to assist the HR director and the GM with the input provided by Board members to finalize a draft of the Goals to return for approval at the February 26, 2025, meeting.

Human Resource Director Feore clarified that the trustees are to send her their recommended goals and Director Feore would then work with Trustee Jezycki to develop the final document to be approved by the Board of Trustees, with all suggestions by Board members to be published as supporting material.

[Media Timestamp 02:02:09](#)

G.2 Review, Discuss and Direct Staff to Draft the Preferred District General Manager Evaluation Process. (for possible action) (Requesting Staff Member: Director of Human Resources Erin Feore)

Director of Human Resources Erin Feore provided a brief explanation and the history of the Districts Evaluation process. The Director of Human Resources then opened the floor for Board questions and discussion.

During the Board discussion, Trustee Jezycki stated that, for the sake of time, her recommendation would be that the Board use the presented evaluation process for the 4-month evaluation plan. She additionally offered her assistance in the development of a more useful Evaluation System.

Following the additional Board discussion, Trustee Jezycki ensured her fellow Trustees that when the goals are fleshed out properly that they will be measurable, explaining that this process is how it is done in terms of competencies, and that they will be focused on the goals that are specific, measurable, and time-bound, prioritizing those items into the final draft of GM Goals to be brought back as recommended for approval on February 26, 2025, and the Evaluation process is to be brought back at the GM's 6-month evaluation in July.

[Media Timestamp 02:15:46](#)

G.3 Review, Discuss, and Direct Staff to Schedule Interviews for the At-Large Audit Committee Member Applicant(s), and/ or Extend the current Deadline for Applications by (30) days, Discussion, Direction, and

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possible Action. (Requesting Staff Member: District General Manager Robert Harrison)

District General Manager Robert Harrison provided an overview of the process for appointing applicants for the Audit Committee At-large members.

During the Board and Staff discussion, Trustee Tulloch mentioned concerns related to previous applicants and that he had not seen any current applications. Trustee Homan spoke regarding his confidence in the qualifications of current applicants. Trustee Noble recommended that the Board move forward and schedule the interview process for the Board meeting on February 26, 2025. It was further agreed that the two candidates who have recently submitted current applications would be invited to interview, and that Current At-Large Audit Committee Member Vito Brandle would not need to interview for reappointment. The Trustees agreed with this recommendation.
[Media Timestamp 02:23:48](#)

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

None Heard

I. LONG RANGE CALENDAR

I.1 Long-Range Calendar (for possible Action)

Additions to the Long-Range Calendar:

February 26th Meeting to have the following Items: District General Manager Goals; Audit Committee At-Large Candidate Interviews, Board Member Audit Committee Appointment for expiring term; Ski Venue Rates.

July 9th Board Meeting to have the following Items: GM Goals for the next Fiscal Year; and GM Evaluation Sheet and Tools

March 26 Meeting to have the following Items: Pricing be drafted by North Lake Tahoe Fire Protection District to retrofit the Charcoal Barbeque Grills at Burnt Cedar (Grill Count 12) to use Portable Propane

Date to be determined - Legal Counsel Dual Track: in-house Recruitment/ RFP
Budget Hearing Dates to include Rates for Golf Venues

J. BOARD OF TRUSTEES UPDATE

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

Public Comment provided by caller 4577 Clifford Dobler: [Media Timestamp 02:36:10](#)

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L. ADJOURNMENT (for possible action)

The Meeting of the Incline Village General Improvement District Board of Trustees adjourned at 7:27 P.M

DRAFT

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**Written Public Comment
submitted for the Record
February 12, 2025**

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD’S REGULAR FEBRUARY 12,
2025 MEETING – AGENDA ITEM C – PUBLIC COMMENT – DO YOU
REALIZE SUSAN HERRON HAS SUED THE DISTRICT AND IN HER
CAPACITY AS SOMEONE WHO IS ALLEGEDLY ASSISTING IN
RESPONDING TO PUBLIC RECORDS REQUESTS, SHE IS
CONCEALING RECORDS EVIDENCING THE LEGAL
FEES THE DISTRICT IS PAYING WITH LOCAL
PARCEL OWNERS’ REC FEES?**

Introduction: Well here’s yet “another one” (**AGAIN**) as my friend DJ Kahled would say¹. More evidence of staff incompetence, lack of knowledge and professionalism, a flagrant disregard for the financial sustainability of the District, a flagrant disregard for statutory requirements, and the waste and costs involuntary assessed to local parcel owners. This time it’s valued employee Susan Herron’s lawsuit against the District and the legal defense costs which are being paid with our Recreation (“RFF”) and Beach (“BFF”) Facility Fees. And that’s the purpose of this written statement.

My February 7, 2025 E-Mail to The New Board And The New GM: On February 7, 2025 I sent the Board and our new GM an e-mail which outlined: how Susan Herron and probably her former colleague Sheila Leijon had filed legal actions against the District; how the legal costs to defend these actions were being hidden from the public by wonderful, transparent staff; how I had been forced to make a public records request to learn of the truth; and, how senior staff were thwarting my requests resulting in impermissible concealment. Rather than recounting the substance of my e-mail, a copy is attached as Exhibit “A” to this written statement. And any interested person can read it for him/herself.

Conclusion: This staff behavior just keeps happening over and over and over again. Unqualified, incompetent, over compensated, and deceitful staff get replaced by even more unqualified, more incompetent, more over compensated, and more deceitful staff. Engaging in activities having nothing directly to do with furnishing facilities for our public recreation, yet costing local parcel owners dearly insofar as their involuntarily assessed RFF/BFF are concerned. All because the ends justify the means. As I’ve pointed out so many times before, these examples are all “red

¹ Go to <https://medium.com/cuepoint/the-old-people-s-guide-to-dj-khaled-5618a5aa52b1#:~:text=Another%20One%20%E2%80%94%20One%20of%20the,of%20shoes%2C%20or%20something%20else.>

flags” of a criminal syndicate². And you wonder why our RFF and BFF continue as involuntary subsidies, and are as high as they are? Now I’ve provided more evidence.

I must again ask when is the Board going to put members’ collective feet down and put an end to these practices? Given NRS 318.515(1) instructs that where the: “(a) district...is not being properly managed; (or, its) (b) board of trustees (for the)...district is not complying with the provisions of...any ...law;” when will the Board notify the Washoe County Board of Commissioners to hold a hearing to consider whether to: (a) adopt an ordinance (substituting)...the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt an ordinance providing for the merger, consolidation or dissolution of the district...(c) file a petition in...district court...for the appointment of a receiver...or, (d) determine by resolution that management and organization of the district will remain unchanged?”

Don’t you new Board members think the time has come to act fiscally responsible by having the county assume supervision and jurisdiction over the district? Because obviously, this episode proves we’re not qualified to properly manage our affairs.

Respectfully submitted, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

² NRS 207.370 instructs that “criminal syndicate means any combination of persons, so structured that the organization will continue its operation even if individual members enter or leave the organization, which engages in or has the purpose of engaging in racketeering activ(ies).”

EXHIBIT "A"

RE: PRR 25-03- Legal Fees Incurred by the District Because of Herron v. IVGID, in Government Employee-Management Relations Board No. 2024-015

From: <s4s@ix.netcom.com>
To: Robert W. Harrison <RWH@ivgid.org>, Info IVGID <InfoAtIVGID@ivgid.org>
Cc: Michaela Tonking <tonking_trustee@ivgid.org>, Dave Noble <noble_trustee@ivgid.org>, Michelle Jezycki <jezycki_trustee@ivgid.org>, Mick Homan <homan_trustee@ivgid.org>, Ray Tulloch <tulloch_trustee@ivgid.org>, Heidi White <hhw@ivgid.org>
Subject: RE: PRR 25-03- Legal Fees Incurred by the District Because of Herron v. IVGID, in Government Employee-Management Relations Board No. 2024-015
Date: Feb 7, 2025 11:14 PM
Attachments: [image.png](#)

Thank you Mr. Harrison -

But if the requested documents are available NOW, and staff doesn't really require until Feb 14 to maybe and maybe not make them available for examination, what do you call it?

I'm not going to recite each and every requested record which I believe is available instantly, but take my word, most of them are. And most are embarrassing to the District. Because they reveal the cost to local parcel owners caused by a current employee.

An employee you've attempted to explain away as really an Ass't GM who just holds an inartful job title (Director of Admin Services). When she doesn't.

Don't believe me? Look at the Board packet. Look at Ms Herron's description of her work product over the last month. And once you take it in, ask yourself whether these are the duties of an Ass't GM?

The fact of the matter is that Susan Herron is suing the District. And I believe her suit has cost and is on track to cost local parcel owners tens if not hundreds of thousands of dollars. And the public wants to know if this is true? And if so, why she remains as a District employee? Given she is at will?

But your staff refuses to share the truth. And why exactly? Because staff needs more time to assemble communications with the Pool Pact? Or attorneys' billings from Marquis Aurbach? I don't think so.

You and members of the Board may be in denial. But I'm not. And soon the rest of the public won't. Hopefully.

Respectively, Aaron Katz

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

From: Robert W. Harrison <RWH@ivgid.org>

Sent: Feb 7, 2025 11:33 AM

To: s4s@ix.netcom.com <s4s@ix.netcom.com>, Info IVGID <InfoAtIVGID@ivgid.org>

Cc: Michaela Tonking <tonking_trustee@ivgid.org>, Dave Noble <noble_trustee@ivgid.org>, Michelle Jezycki <jezycki_trustee@ivgid.org>, Mick Homan <homan_trustee@ivgid.org>, Ray Tulloch <tulloch_trustee@ivgid.org>, Heidi White <hhw@ivgid.org>

Subject: RE: PRR 25-03- Legal Fees Incurred by the District Because of Herron v. IVGID, in Government Employee-Management Relations Board No. 2024-015

Dear Mr. Katz,

I reviewed your request, and I appreciated your phone call on this matter. The clerk's office has proceeded completing your request consistent with the law. Initial notice must be done within five days of the request and if the records can't be produced by then, the Clerk can provide you with an estimated date of distribution.

This has been done as you can see in the last line of City Clerk White's email with the anticipated next release of records will be by February 14.

I know this may not be consistent with your desired timeline, but no one is concealing any records. Every request to completion can vary depending upon the types of records requested and the research needed.

Kindest regards,

Bob Harrison

From: s4s@ix.netcom.com <s4s@ix.netcom.com>

Sent: Tuesday, February 4, 2025 3:16 PM

To: Info IVGID <InfoAtIVGID@ivgid.org>

Cc: Michaela Tonking <tonking_trustee@ivgid.org>; Dave Noble <noble_trustee@ivgid.org>; Michelle Jezycki <jezycki_trustee@ivgid.org>; Mick Homan <homan_trustee@ivgid.org>; Ray Tulloch <tulloch_trustee@ivgid.org>; Robert W. Harrison <RWH@ivgid.org>

Subject: RE: PRR 25-03- Legal Fees Incurred by the District Because of Herron v. IVGID, in Government Employee-Management Relations Board No. 2024-015

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Thank you Heidi -

If any of these documents is readily obtainable, and much if not all of it is, you had 5 business days to make it/them available for inspection. And since you haven't, it's called concealment.

Because staff doesn't want to share with the public that Susan Herron and Sheila Leijon have sued the District, and local parcel owners are on the hook for paying the costs of defense and otherwise as a result. It's called concealment.

Don't tell me Sergio doesn't have docs to and from the Pool Pact relative to the District's claim(s). Because he does. He's admitted some of them in his redacted billings. So why haven't they been provided?

Don't tell me the District hasn't paid Marquis Aurbach anything, because I'm certain it has. A simple stroke of a key on a computer will likely reveal those documents. But staff is more interested in concealing rather than sharing the truth.

Don't tell me you don't have chart of account numbers for all the payments made to Sergio's firm and Marguis Aurbach because when staff makes an expenditure, it's supposed to enter the same in the District's financial reporting system. Isn't it?

So thank you Heidi. You've drunk the kool aid, and now you're becoming a card carrying member of these people. Instead of sharing the truth with the public in a timely manner which is really your responsibility as a public employee. It's called concealment.

I didn't have the new GM's e-mail address until now, so I'm providing him with a copy. Let's see if he's really the public's CEO as he has professed to be. Or he sees his job to protect our wonderful employees who are guilty of concealment.

Respectfully, Aaron Katz

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

From: Info IVGID <InfoAtIVGID@ivgid.org>

Sent: Feb 4, 2025 1:31 PM

To: s4s@ix.netcom.com <s4s@ix.netcom.com>, Info IVGID <InfoAtIVGID@ivgid.org>

Subject: RE: PRR 25-03- Legal Fees Incurred by the District Because of Herron v. IVGID, in Government Employee-Management Relations Board No. 2024-015

Good Afternoon Mr. Katz,

Maybe I was not clear, let me try this again.

The Incline Village General Improvement District ("District") is in receipt of your public records request (PRR 25-03), sent via email on January 28, 2025, requesting the following public records related to Herron v. IVGID (EMRB Case No. 2024-015):

1. Writings originating from or on behalf of IVGID to the Nevada Public Agency Insurance Pool ("NPAIP" requesting a defense because of the identified matter). **Not yet provided**

2. Writing originating from or on behalf of the NPAIP responding to IVGID's request in paragraph 1 above. **Not yet provided**

3. All billings from BB&K (These documents are Uploaded to the NextRequest Portal and attached for your convenience) (Documents provided)

and Marquis Aurbach in any matter related to the defense of the matter identified in the subject line; **Not yet provided**

4. Evidence of all payments made by IVGID related to those billings in paragraph 3 above, as well as the IVGID chart of account number(s) assigned thereto. **Not yet provided**

Additionally, you requested the same records outlined in numbers 1-4 for Leijon v. IVGID, which is proceeding before the Employee-Management Relations Board. **Not yet provided**

Pursuant to Nevada Revised Statute 239.0107(1)(c)(1), the District advises you that it is processing your request to locate responsive documents and prepare the same for disclosure and that it anticipates any **additional responsive records will be available for disclosure by February 14, 2025.**

I thank you for your attention to this matter.

Respectfully,

Heidi H. White
District Clerk

Incline Village General Improvement District
893 Southwood Blvd., Incline Village, NV 89451
Cell: 775-558-9500 hhw@ivgid.org



Email: hhw@ivgid.org
Office: (775)832-1268
Cell: (775)558-9500

From: s4s@ix.netcom.com <s4s@ix.netcom.com>

Sent: Monday, February 3, 2025 9:21 AM

To: Info IVGID <InfoAtIVGID@ivgid.org>

Cc: Michaela Tonking <tonking_trustee@ivgid.org>; Dave Noble <noble_trustee@ivgid.org>; Mick Homan <homan_trustee@ivgid.org>; Michelle Jezycki <jezycki_trustee@ivgid.org>; Ray Tulloch <tulloch_trustee@ivgid.org>

Subject: RE: PRR 25-03- Legal Fees Incurred by the District Because of Herron v. IVGID, in Government Employee-Management Relations Board No. 2024-015

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Thank you Heidi -

This is garbage.

One of Sergio's last billings has an 06/25/24 entry of tendering defense of Ms Herron's complaint to the Pool Pact. Didn't I ask to examine all writings originating from or on behalf of IVGID to the

Nevada Public Agency Insurance Pool ("NPAIP") requesting a defense because of the identified matter? Where are they given Sergio has admitted such tender was made?

And since we know IVGID tendered such a defense to the Pool Pact, where are the writings originating from or on behalf of the NPAIP responding to IVGID's tender?

And where the billings from and payments to Marquis Aurbach?

This is concealment! So I'm copying the Board.

How much has Susan Herron cost the District? And why are these public records being hidden from the public? In fact, why is the fact Ms. Herron has sued the District being hidden from the public?

And ditto for Sheila Lejoin. You've produced nothing with respect to her claims.

I'm waiting Heidi. Aaron Katz

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

From: Info IVGID <InfoAtIVGID@ivgid.org>

Sent: Feb 3, 2025 9:04 AM

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

Cc: Info IVGID <InfoAtIVGID@ivgid.org>

Subject: RE: PRR 25-03- Legal Fees Incurred by the District Because of Herron v. IVGID, in Government Employee-Management Relations Board No. 2024-015

PRR 25-03

Dear Mr. Katz:

The Incline Village General Improvement District ("District") is in receipt of your public records request (PRR 25-03), sent via email on January 28, 2025, requesting the following public records related to Herron v. IVGID (EMRB Case No. 2024-015):

1. Writings originating from or on behalf of IVGID to the Nevada Public Agency Insurance Pool ("NPAIP") requesting a defense because of the identified matter.
2. Writing originating from or on behalf of the NPAIP responding to IVGID's request in paragraph 1 above.
3. *All billings from BB&K (These documents are Uploaded to the NextRequest Portal and attached for your convenience)* and Marquis Aurbach in any matter related to the defense of the matter identified in the subject line;
4. Evidence of all payments made by IVGID related to those billings in paragraph 3 above, as well as the IVGID chart of account number(s) assigned thereto.

Additionally, you requested the same records outlined in numbers 1-4 for Leijon v. IVGID, which is proceeding before the Employee-Management Relations Board.

Pursuant to Nevada Revised Statute 239.0107(1)(c)(1), the District advises you that it is processing your request to locate responsive documents and prepare the same for disclosure and that it anticipates any additional responsive records will be available for disclosure by February 14, 2025.

I thank you for your attention to this matter.

Respectfully,

Heidi H. White
District Clerk

Incline Village General Improvement District

893 Southwood Blvd., Incline Village, NV 89451
Cell: 775-558-9500 hhw@ivgid.org

Email: hhw@ivgid.org
Office: (775)832-1268
Cell: (775)558-9500

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

From: s4s@ix.netcom.com <s4s@ix.netcom.com>
Sent: Tuesday, January 28, 2025 10:41 AM
To: Heidi White <hhw@ivgid.org>
Cc: Info IVGID <InfoAtIVGID@ivgid.org>
Subject: PRR - Legal Fees Incurred by the District Because of Herron v. IVGID, in Government Employee-Management Relations Board No. 2024-015

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hi Heidi -

I have a PRR with respect to the matter identified in the subject line:

1. Writings originating from or on behalf of IVGID to the Nevada Public Agency Insurance Pool ("NPAIP") requesting a defense because of the identified matter; 2. Writings originating from or on behalf of the NPAIP responding to IVGID's request in paragraph 1 above; 3. All billings from BB&K and Marquis Aurbach in any matter related to the defense of the matter identified in the subject line; 4. Evidence of all payments made by IVGID related to those billings in paragraph 3 above, as well as the IVGID chart of account number(s) assigned thereto.

In addition, I would like to examine any similar such writings relative to a similar complaint filed by attorney Jason Guinasso on behalf of Sheila Lejoin.

Thank you for your cooperation. Aaron Katz

WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 12, 2025 MEETING – AGENDA ITEM C – PUBLIC COMMENT – MY FEAR OUR NEW GM AND FINANCE DIRECTOR ARE GOING TO FAIL TO INCLUDE NECESSARY FINDINGS IN OUR 2024 ANNUAL COMPREHENSIVE FINANCIAL REPORT (“ACFR”) ASSUMING OUR STAFF AND AUDITOR CAN EVEN COMPLETE THE SAME

Introduction: Well here's yet “another one” (**AGAIN**) as my friend DJ Kahled would say¹. More evidence of staff incompetence, lack of knowledge and professionalism, a flagrant disregard for the financial sustainability of the District, a flagrant disregard for statutory requirements, and the waste and costs involuntary assessed to local parcel owners. This time it's our delinquent 2024 ACFR. And that's the purpose of this written statement.

Where's Our 2024 Audited Financials? NRS 354.624(1) instructs they were supposed to be approved by the Board and transmitted to the Dep't of Taxation no later than December 30, 2024. But for the second year in a row, the District couldn't adhere to this statutory time limit. So staff asked for a sixty (60) day extension of time, and they were granted thirty (30) days.

But that wasn't good enough so staff asked for an additional thirty (30) days. And reluctantly that was granted by the Dep't of Taxation.

And still this wasn't good enough so staff asked for yet another additional thirty (30) days. And this time the Committee on Local Government Finance (“CLGF”) reluctantly granted the request with the warning, a ACFR in compliance with NRS 354.624(4) must be filed with the Dep't of Taxation no later than February 28, 2025.

Today is February 12, 2025. Has our auditor completed the ACFR? Has it been submitted to our Audit Committee for review and approval? Has the Audit Committee submitted its recommendations to the Board? Sufficiently before the deadline date of February 28, 2025? The answer's no, no, and no.

Findings of Compliance With NRS Statutes And NAC Regulations: But I know these people (our staff). And I know the way they think. And I know the way they operate. And I know there “means justifying the ends” mentality. And I know they **WON'T** comply with NRS 354.624(1)'s mandate that the ACFR include findings of compliance with statutes and regulations. And this assumes they will even have a form of ACFR to submit to the Dep't of Taxation (which I doubt they will).

¹ Go to <https://medium.com/cuepoint/the-old-people-s-guide-to-dj-khaled-5618a5aa52b1#:~:text=Another%20One%20%E2%80%94%20One%20of%20the,of%20shoes%2C%20or%20something%20else.>

My February 10, 2025 E-Mail to The New Board, The New GM, And The New Finance

Director: So on February 10, 2025 I sent senior staff an e-mail placing them on explicit notice of the requirements of NRS 354.624(1), and warning them I would be bringing any deficiencies to the CLGF and the Nevada State Board of Accountancy. In the hope they would follow the law. Rather than recounting the substance of my e-mail, a copy is attached as Exhibit "A" to this written statement. And any interested person can read it for him/herself.

Remember, We NEVER Completed a 2023 ACFR in Compliance With NRS 354.624(1): And now we're on the verge of replicating this deficiency for the second year in a row? Are you kidding me? And you call yourself professional?

Oh, Did I Mention Staff Hasn't Even Begun to Address The Subject of 2025-26's Budget With The Board? The District's 2025-26 Budget must be filed with the Dep't of Taxation by June 1, 2025. That's roughly three (3) months away. And now that February's nearly over, staff haven't even begun to address this statutory requirement. For the second year in a row!

My February 7, 2025 E-Mail to The New Board And GM Asking Where Our New Finance Director's Monthly Venue Report Is? Now given all of the above, one would have expected our new Finance Director to give her monthly written report addressing all of these issues. But as one reviews the Board packet for tonight's meeting, one discovers it is conspicuously missing? Inadvertent or intentional? On February 7, 2025 I e-mailed the Board and our GM on this very subject. Rather than recounting the contents, the e-mail is attached to this written statement as Exhibit "B." And interested persons can read the same for themselves. And is the fact there is no such report an indication that:

1. The 2024 ACFR Will Not Be Prepared by The CLGF Deadline Date;
2. The 2024 ACFR Will Not Include Mandatory Findings Re: Compliance With Statutes And Regulations;
3. The District Will Be Asking The Dep't of Taxation For Yet Another Extension to File a 2024 ACFR;
4. The District's Auditor is Not Going to Issue an Opinion Letter Attesting to The District's 2024 Financial Statements;
5. And Staff is Already at Least Two Months Late in Beginning Work on The 2025-26 Which Suggests That Will Not Be Presented to The Board, Approved, And Delivered to The Dep't of Taxation in a Timely Manner?

I think so.

Conclusion: This staff behavior just keeps happening over and over and over again. Unqualified, incompetent, over compensated, and deceitful staff get replaced by even more unqualified, more incompetent, more over compensated, and more deceitful staff. Engaging in activities having nothing directly to do with furnishing facilities for our public recreation, yet costing local parcel owners dearly insofar as their involuntarily assessed Recreation (“RFF”) and Beach (“BFF”) Facility Fees are concerned. All because the ends justify the means. As I’ve pointed out so many times before, these examples are all “red flags” of a criminal syndicate². And you wonder why our RFF and BFF continue as involuntary subsidies, and are as high as they are? Now I’ve provided more evidence with a new Finance Director and a new GM.

I must again ask when is the Board going to put members’ collective feet down and put an end to these practices? Given NRS 318.515(1) instructs that where the: “(a) district...is not being properly managed; (or, its) (b) board of trustees (for the)...district is not complying with the provisions of...any ...law;” when will the Board notify the Washoe County Board of Commissioners to hold a hearing to consider whether to: (a) adopt an ordinance (substituting)...the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt an ordinance providing for the merger, consolidation or dissolution of the district...(c) file a petition in... district court...for the appointment of a receiver...or, (d) determine by resolution that management and organization of the district will remain unchanged?”

Don’t you new Board members think the time has come to act fiscally responsible by having the county assume supervision and jurisdiction over the district? Because obviously, this episode proves we’re not qualified to properly manage our affairs.

Respectfully submitted, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

² NRS 207.370 instructs that “criminal syndicate means any combination of persons, so structured that the organization will continue its operation even if individual members enter or leave the organization, which engages in or has the purpose of engaging in racketeering activit(ies).”

EXHIBIT "A"

IVGID's 2024 Audit

From: <s4s@ix.netcom.com>
To: O'Connell Jessica <joc@ivgid.org>
Cc: Harrison Robert <rwh@ivgid.org>, <jfarr@davisfarr.com>, Tonking Michaela <tonking_trustee@ivgid.org>, Noble Dave <noble_trustee@ivgid.org>, Tulloch Ray <tulloch_trustee@ivgid.org>, Homan Mick <homan_trustee@ivgid.org>, Jezycki Michelle <jezycki_trustee@ivgid.org>
Subject: IVGID's 2024 Audit
Date: Feb 10, 2025 7:45 AM

Hello Ms. O'Connell -

As you may know I am a resident of Incline Village. I am also a local parcel owner which means I am directly affected, financially, by the financials you prepare for adoption by the IVGID Board, and present to our auditor DavisFarr.

In this capacity I reach out to you insofar as the District's 2024 Audit is concerned. Which even as of today has not been prepared for review by our Audit Committee, let alone our BOT. As you know this audit is well overdue. The Dep't of Taxation has given the District three extensions of time to comply with NRS 354.624(1), and a final drop dead date of February 28, 2025 has been declared.

As you know, NRS 354.624(4) instructs that "each annual audit must...be...conducted in accordance with generally accepted auditing standards in the United States, including findings on compliance with statutes and regulations and an expression of opinion on the financial statements." I am concerned that the three of you (Robert Harrison and Jennifer Farr) are working on a proposed audit which I have reason to believe doesn't comply with these requirements. In particular, I have reason to believe your proposed audit fails to "includ(e) findings on compliance with statutes and regulations." Thus I am writing to each of you ahead to ensure that whatever you prepare for approval by the IVGID BOT, and ultimately the Dep't of Taxation, complies with these requirements.

If you haven't determined what IVGID's Recreation ("RFF") and Beach ("BFF") Facility Fees really are Ms. O'Connell and Mr. Harrison, so you can render findings on compliance with statutes and regulations, I am putting both of you on notice that you had better do so. Ms. O'Connell is a licensed CPA in California. And Mr. Harrison claims to have more than 30 years experience in governmental finance reporting. I already put Ms. Farr on notice of this statutory requirement on October 31, 2024 which so far, she has chosen to ignore. Nonetheless, since all three of you have represented yourselves to be financial professionals, you know that GASB (GAAP for governmental financial reporting in the United States) classifies monetary exactions as the product of exchange or nonexchange transactions. Since the properties in Incline Village and Crystal Bay are forced to pay the BFF and/or RFF, and receive nothing of value in consideration of payment, it is my opinion they are the product of nonexchange transactions. Your predecessor Ms. O'Connell (Paul Navazio), as well as Ms. Farr herself, are both on record admitting the RFF/BFF are the product of nonexchange transactions. In fact, so is the District's former auditor, EideBailly. So with the foregoing in mind, I look forward to your findings Ms. O'Connell and Mr. Harrison insofar as the RFF/BFF are concerned. Because whatever they are, the District is required to include findings on their compliance with statutes and regulations. And that's what the public expects.

I already know Ms. Farr is going to take the position she's not responsible for including those findings in her audit because she disingenuously drafted an engagement letter which recited IVGID management rather than she was responsible therefore. But when you're a professional, you've been hired to render a professional opinion, you know the answer to the query, and you allow your client to impliedly make findings you know are untrue, you are just as responsible. And if you don't believe me Ms. Farr, go ahead and allow your client to make findings that the RFF/BFF are the product of exchange transactions and that those transactions are in compliance with statutes and regulations. Because if you do, we're going to have further discussions with the Dep't of Taxation and the Nevada State Board of Accountancy. And you too Ms. O'Connell. Because I've been informed you're licensed

by the State of California if not Nevada. And I believe your responsibilities as a licensee do not allow you to make such findings when you know they're not true.

Thank you for your considerations, and the public looks forward to your proposed audit, if and when.

Respectfully, Aaron Katz

EXHIBIT "B"

Feb 12, 2025 BOT Meeting - GM/Venue Manager Reports

From: <s4s@ix.netcom.com>
To: Robert W. Harrison <RWH@ivgid.org>
Cc: Michaela Tonking <tonking_trustee@ivgid.org>, Dave Noble <noble_trustee@ivgid.org>, Michelle Jezycki <jezycki_trustee@ivgid.org>, Mick Homan <homan_trustee@ivgid.org>, Ray Tulloch <tulloch_trustee@ivgid.org>
Subject: Feb 12, 2025 BOT Meeting - GM/Venue Manager Reports
Date: Feb 7, 2025 11:21 PM

Hello Mr. Harrison -

So where is the monthly venue manager report from our Finance Director? Inadvertantly missing? Or intentional?

Or are you going to tell me Finance really isn't a "venue?" The way HR isn't a venue. Or IT isn't a venue?

Is our new Finance Director embarrassed to share the truth that staff isn't going to be able to produce audited financials for 2024 by the time limit imposed by the CLGF? If that weren't the case, why wouldn't she have disclosed the truth in a monthly venue report?

I hope you're getting the message here that the bill of goods some in our community sold you before you chose to take the GM job wasn't exactly as honest as the truth!

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 12,
2025 MEETING – AGENDA ITEM E(2) – MORE EVIDENCE ANOTHER
GROSSLY OVER COMPENSATED AND BENEFITED EMPLOYEE
(HERE SUSAN HERRON) IS HANDLING MATTERS FOR WHICH
SHE WASN'T EMPLOYED NOR QUALIFIED AND NEEDS
TO BE TERMINATED...YESTERDAY!**

Introduction: Well here's yet "another one" (**AGAIN**) as my friend DJ Kahled would say¹. More evidence of staff incompetence, lack of knowledge and professionalism, a flagrant disregard for the financial sustainability of the District, and the waste and costs involuntary assessed to local parcel owners. This time it's evidence, again (this is the fourth time, the last time being January 8, 2025), staff have directed one of their own to perform functions she was never hired to perform nor is qualified to perform and is not qualified. In fact, this may be emblematic of nearly all employees we hire! And that's the purpose of this written statement.

My January 5, 2025 E-Mail to The New Board: On January 5, 2025 I sent the new Board an e-mail bringing members' attention to the fact that again, Susan Herron is performing work tasks for which she was never hired nor is she qualified. Because she has no real job duties as Director of Admin Services. And what did you do? NOTHING!

Page 9 of The Packet of Materials Prepared by Staff in Anticipation of This Meeting ("the 2/12/2025 Board Packet"): Well now we have another Venue Manager's Report (even though Ms. Herron is not a venue manager) by Ms. Herron, which repeats every wrong documented in her previous monthly report. The tasks Ms. Herron performs, by and large, can be completed by an unpaid intern. Yet local parcel owners are shackled with her outrageous salary and benefits. If the Board wants to return us to fiscal responsibility, the first thing it should be doing is terminating Ms. Herron's employ.

Oh, and did I mention Ms. Herron is suing the District? That's right. And I've made a public records request to discover how much her little venture is costing local parcel owners? And so far no response. Because guess who's administering the response to my records request? You guessed it! Susan Herron. Although I will have more to say on this matter later, these facts constitute additional reasons to terminate Ms. Herron's employ. Yesterday!

Conclusion: This staff behavior just keeps happening over and over and over again. Unqualified, incompetent. over compensated, and deceitful staff get replaced by even more

¹ Go to <https://medium.com/cuepoint/the-old-people-s-guide-to-dj-khaled-5618a5aa52b1#:~:text=Another%20One%20%E2%80%94%20One%20of%20the,of%20shoes%2C%20or%20something%20else.>

unqualified, more incompetent, more over compensated, and more deceitful staff. Engaging in activities having nothing directly to do with furnishing facilities for our public recreation, yet costing local parcel owners dearly insofar as their involuntarily assessed Recreation ("RFF") and Beach ("BFF") Facility Fees are concerned. All because the ends justify the means. As I've pointed out so many times before, these examples are all "red flags" of a criminal syndicate². And you wonder why our RFF and BFF continue as involuntary subsidies, and are as high as they are? Now I've provided more evidence.

Besides forthwithly taking the action requested [terminating Ms. Herron's employ with the District (are you listening new GM Harrison?)], I must ask when is the Board going to put members' collective feet down and put an end to these practices? Given NRS 318.515(1) instructs that where the: "(a) district...is not being properly managed; (or, its) (b) board of trustees (for the)...district is not complying with the provisions of...any...law;" when will the Board notify the Washoe County Board of Commissioners to hold a hearing to consider whether to: (a) adopt an ordinance (substituting)...the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt an ordinance providing for the merger, consolidation or dissolution of the district...(c) file a petition in...district court...for the appointment of a receiver...or, (d) determine by resolution that management and organization of the district will remain unchanged?"

Don't you new Board members think the time has come to act fiscally responsible by having the county assume supervision and jurisdiction over the district? Because obviously, this episode proves we're not qualified to properly manage our affairs.

Respectfully submitted, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

² NRS 207.370 instructs that "criminal syndicate means any combination of persons, so structured that the organization will continue its operation even if individual members enter or leave the organization, which engages in or has the purpose of engaging in racketeering activit(ies)."

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 12,
2025 MEETING – AGENDA ITEM G(1) – OUR NEW GM'S GOALS**

Introduction: Well here's yet "another one" (**AGAIN**) as my friend DJ Kahled would say¹. More evidence of staff incompetence, lack of professionalism, a flagrant disregard for the financial sustainability of the District, and the waste and costs involuntary assessed to local parcel owners. This time it's our new GM's goals. Brought to the attention of our new Board by our HR Director, Erin Feore, who should know better! After all, isn't Trustee Jesycki an expert in HR matters? Hasn't she ever before been involved in setting "goals" for senior management? Yet where is she on this one? Bueller? Bueller? And that's the purpose of this written statement.

My February 11, 2025 E-Mail to The New Board²: On February 11, 2025 I sent the Board an e-mail bringing members' attention to the fact, again, that our HR Director is not doing her job. Here she is suggesting goals be adopted for our new GM's future performance and instead of doing her job, she has asked the wolf who is guarding the chicken coop to do it for her. Can you believe this?

And to make matters worse, another HR profession, resident Willy Krusell has apparently chimed in on this very subject. As has resident Mike Abel. And there comments are included in the e-mail attached hereto as Exhibit "A." Rather than recounting the substance of my comments, I refer the reader to said Exhibit "A."

Conclusion: This staff behavior just keeps happening over and over and over again. Unqualified, incompetent. over compensated, and deceitful staff get replaced by even more unqualified, more incompetent, more over compensated, and more deceitful staff. Engaging in activities having nothing directly to do with furnishing facilities for our public recreation, yet costing local parcel owners dearly insofar as their involuntarily assessed Recreation ("RFF") and Beach ("BFF") Facility Fees are concerned. All because the ends justify the means. As I've pointed out so many times before, these examples are all "red flags" of a criminal syndicate³. And you wonder why our RFF and BFF continue as involuntary subsidies, and are as high as they are? Now I've provided more evidence.

¹ Go to <https://medium.com/cuepoint/the-old-people-s-guide-to-dj-khaled-5618a5aa52b1#:~:text=Another%20One%20%E2%80%94%20One%20of%20the,of%20shoes%2C%20or%20something%20else.>

² That e-mail is attached as Exhibit "A" to this written statement.

³ NRS 207.370 instructs that "criminal syndicate means any combination of persons, so structured that the organization will continue its operation even if individual members enter or leave the organization, which engages in or has the purpose of engaging in racketeering activit(ies)."

Let's be clear. The true purpose of establishing goals for our GM, is so that he can be rewarded with a bonus down the road for meeting those goals. And when staff comes up with a laundry list like the one Mr. Harrison has created, we're forced into a position of rewarding him for doing nothing more than his job! For which he is already being overpaid.

I must therefore ask again, when is the Board going to put members' collective feet down and put an end to these practices? Given NRS 318.515(1) instructs that where the: "(a) district...is not being properly managed; (or, its) (b) board of trustees (for the)...district is not complying with the provisions of...any...law;" when will the Board notify the Washoe County Board of Commissioners to hold a hearing to consider whether to: (a) adopt an ordinance (substituting)...the board of county commissioners, *ex officio*, as the board of trustees of the district; (b) adopt an ordinance providing for the merger, consolidation or dissolution of the district...(c) file a petition in... district court...for the appointment of a receiver...or, (d) determine by resolution that management and organization of the district will remain unchanged?"

Don't you new Board members think the time has come to act fiscally responsible by having the county assume supervision and jurisdiction over the district? Because obviously, this episode proves we're not qualified to properly manage our affairs.

Respectfully submitted, Aaron Katz (Your Community Watchdog Because Nearly No One Else Seems to be Watching).

EXHIBIT "A"

Re: Feb 12, 2025 BOT Meeting - Agenda Item G(1) - GM Goals

From: "Willy Krusell" <wolv1000@yahoo.com>
To: "Michael Abel" <mikeabel900@gmail.com>
Cc: "Aaron Katz" <S4S@ix.netcom.com>, "Michaela Tonking" <tonking_trustee@ivgid.org>, "Ray Tulloch" <tulloch_trustee@ivgid.org>, "David Noble" <noble_trustee@ivgid.org>, "Mick Homan" <homan_trustee@ivgid.org>, "Michelle Jezycki" <jezycki_trustee@ivgid.org>, "Robert Harrison" <rwh@ivgid.org>
Subject: Re: Feb 12, 2025 BOT Meeting - Agenda Item G(1) - GM Goals
Date: Feb 12, 2025 11:55 AM

I was an MBR certified instructor

At Monsanto as well as participating in the system as a manager and employee. All goal centered programs work the same ie Goals down and results up. It really can't work any other way if more than a very few people are involved. Just one more reason why the cabal makes statements like:

I don't care if you ran a business or managed a business unit (almost any realtor).

All we need to do is let the employees do their jobs (Miles Riner).

I love that once the cabal smeared all their rivals they now want to end criticism of trustees.

Hopeless,

WK

Sent from my iPhone

> On Feb 11, 2025, at 4:56 PM, Michael Abel <mikeabel900@gmail.com> wrote:

>

> Katz - You silly moron. Why would IVGID care about wasteful spending and responsibility to the taxpayers. Silly you!

>

> IVGID is all about building community, telling us how wonderful our facilities are, and how wonderful our staff is working!

>

> I just cannot wait to get my hands on the new IVGID quarterly and sit down to read it cover to cover.

>

>> On Feb 11, 2025, at 10:01 AM, s4s@ix.netcom.com wrote:

>>

>> Chairperson Tonking and Other Honorable Members of the IVGID Board -

>>

>> This is an important subject. Because in principle, it gives us some solid deliverables to gauge Mr. Harrison's performance.

>>

>> But here the proposed goals have come from Mr. Harrison ("in working with District General Manager Harrison, he has proposed the following goals to complete or have initiated"). This is wrong. The goals should come from US. And since Mr. Harrison really doesn't understand what we have here in IVGIDville, how can we expect him to come up with a list of deliverables? It is we who are the ones who should establish these goals.

>>

>> And I'm not talking about doing your job. That's not a goal. It's a reason for your employment.

>>

>> We're really not running a gov't here. As each of you know. We're a series of money losing commercial business enterprises. What Mr. Walrack offered which a majority of you weren't interested in, was the prospect of fiscal responsibility. This is what local parcel owners want.

>>

- >> Reductions in expenditures.
- >> Increases in revenues.
- >> Reduction in wasteful staff.
- >> Reduction in the Rec and Beach Fees.
- >> Sensible CIPs.
- >> Actual completion of CIPs previously budgeted and funded.
- >> Securing grant and donation monies.
- >>
- >> Mr. Harrison has proposed NONE of this.
- >>
- >> If Mr. Harrison can't accomplish these goals, he's simply as wasteful as all his predecessors. And each of you know this.
- >>
- >> Insofar as much of his other proposed goals, I say DUH! This is his job. Not his goals. For instance,
- >>
- >> Financial
- >>
- >> Coordinate with the Finance Department to accomplish the following goals:
- >>
- >> • Ensure completion and finalization of the 2024 audit. Duh. It's ALREADY overdue. And here's what I fear. Under Mr. Harrison's reign ours won't be presented to the Board for approval and approved by the pending February 28, 2025 date. Will that mean that Mr. Harrison has failed? Or are we going to hear more excuses like "I've only been on the job for four weeks?"
- >> • Partnering with department directors, to ensure the Munis financial system is functional, with ongoing staff training on workflow processes. Duh again. We don't need a \$300K a year GM to ensure our financial system is functional. If it's not, get rid of it! If it is, your job is to make it work.
- >> • Oversee and guide managers with budget creation, management and execution. Duh again! Our Finance Dep't's job is to create budgets in coordination with senior management. We don't need a \$300K a year GM to ensure our Finance Dep't does its job. How about doing real financial reporting? Such as the cost of goods sold at the Hyatt Sports Shop which has traditionally been omitted from financial reporting? How about the real costs of our bar cart sales at the two golf courses? How about the real costs of our retail sales? Look at all the garbage logo clothing the Rec Center has purchased and is now attempting to sell off at a 50% off loss?
- >> • Confirm the obligations placed on IVGID by the Department of Taxation are completed and their expectations are met. Duh again. This is Mr. Harrison's job. If he can't ensure we comply with Dep't of Taxation mandates, why was he hired?
- >>
- >> The purpose of "goals" is to meet them. And be rewarded. Here all Mr. Harrison is telling us is that he intends to do his job.
- >>
- >> Leadership
- >>
- >> • Introduce the High-Performance Organizational Model to the District's senior leadership team for Districtwide implementation.
- >> • Working with the senior leadership team to improve effectiveness, begin exploring opportunities for cross-functional teams to begin working on District projects.
- >> • Evaluate updated processes and policies to ensure compliance with District policies, practices, ordinances and resolutions.
- >> • Collaborate with the senior leadership team to evaluate current processes and controls; recommend and implement changes as needed.

>> • Rebuild relationships within the leadership of our community and governmental partners.

>> • Coordinating with the Senior Leadership team, develop a plan and implementation options for Board review and approval update the District's multi-year strategic plan Board

>> • Discuss with the Board their philosophy of financing of capital projects.

>> • Recommend legal counsel (either private firm or employee) for appointment consideration. Page 111 of 128-3-February 12, 2025 GM Goals through FY 2025

>>

>> Again. All of this is his job. At the end of the day the public wants to know what Mr. Harrison has accomplished? Being rewarded for any of this is a joke!

>>

>> Other

>>

>> • Partnering with the Director of Human Resources:

>>

>> • To Initiate an RFP for a new retirement plan financial advisor and record keeper.

>> • To Evaluate requests for personnel changes submitted through the budget process;

>> • To evaluate updated organizational chart to ensure reporting effectiveness of current positions.

>> • To Determine recruiting needs of unfilled, key positions.

>>

>> Again. All of this is his job. At the end of the day the public wants to know what Mr. Harrison has accomplished? Being rewarded for any of this is a joke!

>>

>> • Coordinate with the various departments to begin several of the identified projects that have affiliated donor funds. What about beginning several budgeted and funded projects?

>>

>> What's even more telling to me is what has Erin Feore suggested for goals? She knows our operations. Yet rather than coming up with a list of useful goals, she defers to Mr. Harrison. What's wrong with her?

>>

>> The real purpose of these goals is to support bonuses of which I am against. As long as Mr. Harrison meets no-thing goals, he gets paid a bonus. Yet the public suffers because he really hasn't accomplished much.

>>

>> I ask you reject Mr. Harrison's goals, and that you come up with your own list. One which:

>>

>> Reduces expenditures.

>> Increases revenues.

>> Reduces wasteful staff.

>> Reduces the Rec and Beach Fees.

>> Eliminates Internal Services as this is really nothing more than central services cost transfers to fleet, engineering and buildings employees. And they're way more expensive and less competent than outsourcing.

>> Negotiates a real deal with Waste Management to the public's benefit.

>> Proposes Sensible CIPs managed by competent third parties versus our wasteful engineering staff.

>> Actual completion of CIPs previously budgeted and funded.

>> Securing grant and donation monies.

>>

>> Respectfully, Aaron Katz

>

As we are all aware the 2022-2023 audit was never completed. As such, the auditor, Davis Farr provided a disclaimer, and no opinion was ever provided.

On September 18, 2024, the Department of Taxation issued a letter to IVGID that after a review of the auditor's disclaimer it was determined that the audit did not meet the provisions required in NRS 354-634(4). As clearly stated in the statute the annual audit must be a financial audit conducted in accordance with generally accepted auditing standards in the United States, including findings on compliance with statutes and regulations and an expression of opinion on the financial statement.

One would conclude that the statute clearly indicates an audit must be completed and an opinion expressed to comply with statutes.

Somewhere along the line a clerk within the Department of Taxation sent an e mail to IVGID staff that the 2022-2023 financial statements did not need an opinion from the auditor and there was no need to complete the required tasks under the statutes.

In my review, I believe that the Department of Taxation does not have the power to override provisions of the Nevada Revised Statutes. The e mail by the clerk probably was in error. If that is not the case then some documentation must exist that the Department of Taxation has the power to override statutes.

As a result of the clerks e mail no effort has been made by IVGID staff to complete the audit for 2022-2023 and obtain an opinion.

This is a pure misunderstanding. IVGID has an outside attorney to guide staff. The NRS section regarding the audit requirement is law and the email should have been explored.

Tomorrow I will speak at the meeting of the subcommittee of the Committee on Local Government Finance and attempt to obtain clarification.

If statutes can be then ignored then rules mean nothing.