



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

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

**SPECIAL MEETING MINUTES**

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT BOARD OF TRUSTEES  
HELD AT 893 SOUTHWOOD BLVD., INCLINE VILLAGE, NV ON FEBRUARY 26, 2025**

\*Viewing available by clicking the link and choosing BOT Meeting 02.26.2025 at

<https://ivgid.portal.civicclerk.com/event/561/media>

---

**A. PLEDGE OF ALLEGIANCE\***

Mr. Case led the Pledge of Allegiance.

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

Trustees Mick Homan, Raymond Tulloch, Dave Noble, Michelle Jezycki, and Trustee Michaela Tonking were present at roll call.

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

All Public Comments can be viewed at:

<https://ivgid.portal.civicclerk.com/event/561/media>

**MEDIA TIMESTAMP 00:05:14** - Public Comment provided by **Judith Miller** regarding Mr. Foli's presentation at the last board meeting (02.12.2025). She commented on Mr. Foli's reassurance to the Board related to the legal requirements to purchase items in the budget or pursue projects in the

---

**Incline Village General Improvement District**

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

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • EMAIL: [info@ivgid.org](mailto:info@ivgid.org)

[www.yourtahoeplace.com](http://www.yourtahoeplace.com)

CIP. She spoke about the difference between agencies that receive their funding primarily from property taxes and sales taxes, IVGID as it relates to the facility fees, and how the Facility Fee is determined, noting the district budget, projected revenues, expenses, and funding needs of capital improvement projects. Ms. Miller additionally suggested that Capital Improvement Projects be funded by voter-approved bonds, so that funds could be carefully restricted for the purposes defined in the bond measure. She went on to discuss the possibility of a significant rise in facility fees to cover the cost of inflation, combined with the lack of critical staff positions required for fiscal responsibility and accountability. She further suggested that the District adopt the same practices being used by the federal government to become more efficient and manageable (DOGE).

**MEDIA TIMESTAMP 00:08:47** - Public Comment provided by **Aaron Katz** regarding the GM's request for 20 Million in Beach and Community Service CIP Projects. He additionally commented on agenda Items related to Parks and Recreation Key Rates, and Ski Venue Rates. Mr. Katz provided written statements to be included in the Meeting Minutes.

**MEDIA TIMESTAMP 00:12:00** Trustee Jezycki interjected by reminding the public that there is an approved outline of reasonable restrictions on public comments to refrain from disparaging remarks about community members and District Staff, as there are other avenues to address those types of concerns. She requested that the Chair assist in reinforcing this practice.

**MEDIA TIMESTAMP 00:12:37** - Public Comment provided by **Kristie Wells**, Thanked Trustee Jezycki, and added that this is not acceptable behavior inside a public meeting place. She additionally encouraged everyone to share their opinions without defaming others in the community.

**MEDIA TIMESTAMP 00:13:07** - Public Comment provided by caller 4577 - **Clifford Dobler** regarding Item G.7. Capital Improvement Projects Workshop and Board priorities were discussed at a meeting last month.

**MEDIA TIMESTAMP 00:16:30** - Public Comment provided by Caller 0824 - **Yolanda Knaak** regarding the location of the Zoom Webinar Meeting ID on the District Website.

#### **D. APPROVAL OF AGENDA**

The Agenda for the IVGID Board of Trustees meeting on February 26, 2025, was approved without exception.

---

#### **Incline Village General Improvement District**

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

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • EMAIL: [info@ivgid.org](mailto:info@ivgid.org)

[www.yourtahoeplace.com](http://www.yourtahoeplace.com)

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

**E.1 Verbal Report and Update on FY 2024 Audit Progress and Preparation of Fiscal Year 2025/2026 Budget. (Requesting Staff Member: Director of Finance Jessica O'Connell)**

Director of Finance Jessica O'Connell provided an update on the FY 2024 Audit progress and provided information regarding requesting a fourth extension to the State. She continued by reviewing the finance team's preparation of Fiscal Year 2025/26 Budget. She then opened the floor to the Board for discussion and questions.

The full Board discussion can be viewed at:

<https://ivgid.portal.civicclerk.com/event/561/media>

**MEDIA TIMESTAMP 00:18:20**

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

**MOTION:** Approve the following consent matters: approval of Items F.1. Meeting Minutes for February 12, 2025. Item F.2. Approval of District Purchase Order for Procurement of a Replacement 32-Passenger Shuttle Bus, and Item F.3. Approval of a Donation from the Hyatt Hotel for Beach Furniture.

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

**YEAS:** Trustee Noble, Trustee Tulloch, Trustee Homan, Trustee Jezycki, Trustee Tonking **5**  
**0**

**NAYS:** None

**MOTION PASSED**

**F.1 Approval of the IVGID Board of Trustees Meeting Minutes for February 12, 2025, (for possible action). (Requesting Staff Member: District Clerk Heidi White)**

Approved Under Combined Consent Calendar Block

**F.2 Review, discuss and possibly approve a District Purchase Order for the Procurement of a replacement 32 - Passenger Shuttle Bus – 2024/2025 Capital Project: Fund: Community Services; Division: Ski; Project # 3469HE1740; Project Type; Rolling Stock; Vendor: Model 1 Commercial Vehicles Inc., in the amount of \$181,042.00 and an estimated \$12,500 in additional equipment including ski racks and decals for a total project amount of \$193,542. (for**

---

**Incline Village General Improvement District**

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

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • EMAIL: [info@ivgid.org](mailto:info@ivgid.org)

[www.yourtahoeplace.com](http://www.yourtahoeplace.com)

**possible action) (Requesting Staff Member: Diamond Peak Ski Resort General Manager)**

Approved Under Combined Consent Calendar Block

**F.3 Review, Discuss and Possibly Approve the Donation from the Hyatt Hotel for Beach Furniture. (for possible Action) (Requesting Staff Member: Parks and Recreation Director Karen Crocker)**

Approved Under Combined Consent Calendar Block

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

**G.1 At-Large Audit Committee Interview of Candidates, Marc Kelly and Kim Lighthart. Review, Discuss and Possibly Nominate Candidate(s) to Vacant Audit Committee At-large Seats, effective from the Date of Board Appointment through February 28, 2027 (Two-year Term), Discussion and Possible Action. (Requesting Staff Member: District General Manager Robert Harrison)**

The Board of Trustees conducted At Large Audit Committee Interviews - the full Item begins at: <https://ivgid.portal.civicclerk.com/event/561/media>  
**MEDIA TIMESTAMP 00:41:53**

At - Large Audit Committee Candidate **Marc Kelly's** full interview can be viewed at: <https://ivgid.portal.civicclerk.com/event/561/media>  
**MEDIA TIMESTAMP 00:42:24**

At - Large Audit Committee Candidate **Kim Lighthart's** full interview can be viewed at: <https://ivgid.portal.civicclerk.com/event/561/media>  
**MEDIA TIMESTAMP 00:42:39**

**MOTION:** To appoint both candidates, Mr. Marc Kelly and Ms. Kim Lighthart to the Vacant Seats of the Audit Committee as At-Large Members, for a term of 2 years from February 28, 2025, to February 28, 2027.

**Moved By Trustee Noble, Seconded by Trustee Jezycki**

**YEAS:** Trustee Noble, Trustee Tulloch, Trustee Homan, Trustee Jezycki, Trustee Tonking **5**  
**0**

**NAYS:** None

**MOTION PASSED**

**G.2 Nomination and Appointment of Audit Committee seat due to Term Expiration of Trustee Tulloch effective from February 28,**

---

**Incline Village General Improvement District**

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

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • EMAIL: [info@ivgid.org](mailto:info@ivgid.org)

[www.yourtahoeplace.com](http://www.yourtahoeplace.com)

**2024, Trustee Tulloch's term is due to expire February 28, 2025.  
(Requesting Staff Member: District Clerk Heidi White)**

A brief discussion of the Board of Trustees can be viewed at:

<https://ivgid.portal.civicclerk.com/event/561/media>,

**MEDIA TIMESTAMP 00:41:53**

**MOTION:** To nominate Trustee Michaela Tonking as the newest Board Member of the Audit Committee. **Moved By Trustee Jezycki, Seconded by Trustee Noble**

**YEAS:** Trustee Noble, Trustee Tulloch, Trustee Homan, Trustee Jezycki, Trustee Tonking **5**  
**0**

**NAYS:** None

**MOTION PASSED**

**G.3 Review, Discuss and Approve Board Recommended Goals for District General Manager through June 30, 2025. (For possible Action) (Requesting Board Member: Trustee Michelle Jezycki, and Requesting Staff Member: Human Resource Director Erin Feore)**

Human Resources Director Erin Feore and Trustee Jezycki provided an overview of the recommended targeted goals and key performance indicators (KPIs) for the District General Manager for the first 6 months. She clarified that the target dates are not carved in stone; the dates are to assist GM Harrison to schedule the many ongoing goals constructively.

The full Board and Staff discussion can be viewed at:

<https://ivgid.portal.civicclerk.com/event/561/media>,

**MEDIA TIMESTAMP 00:43:15**

**MOTION:** to Approve Board Recommended Goals for District General Manager through June 30, 2025.

**Moved By Trustee Noble, Seconded by Trustee Homan**

**YEAS:** Trustee Noble, Trustee Tulloch, Trustee Homan, Trustee Jezycki, Trustee Tonking **5**  
**0**

**NAYS:** None

**MOTION**

**G.4 Review, Discuss, and Approve the 2025/2026 Budget Workshop Schedule: Discussion, Direction, and possible Action. (Requesting Staff Member: District General Manager Robert Harrison)**

---

**Incline Village General Improvement District**

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

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • EMAIL: [info@ivgid.org](mailto:info@ivgid.org)

[www.yourtahoeplace.com](http://www.yourtahoeplace.com)

The full Board and Staff discussion can be viewed at:

<https://ivgid.portal.civicclerk.com/event/561/media>,

**MEDIA TIMESTAMP 00:53:43**

**MOTION:** To approve the Budget Schedule with the understanding that if there needs to be some flexibility, the Board of Trustees will be notified, and the meeting schedule will be modified accordingly.

**Moved By Trustee Noble, Seconded by Trustee Tulloch**

**YEAS:** Trustee Noble, Trustee Tulloch, Trustee Homan, Trustee Jezycki, Trustee Tonking **5**  
**0**

**NAYS:** None

**MOTION PASSES**

**G.5 Review, Discuss and possibly Approve Diamond Peak Ski Resort's Season Pass Rates for 2025-2026 Ski Season. (For possible Action) (Requesting Staff Member: Diamond Peak General Manager Mike Bandelin)**

Diamond Peak Ski General Manager Mike Bandelin provided a brief overview of the Diamond Peak Ski Resort Season Pass Rates for 2025-2026.

The full Board and Staff discussion can be viewed at:

<https://ivgid.portal.civicclerk.com/event/561/media>,

**MEDIA TIMESTAMP 01:03:27**

**MOTION:** to Approve Diamond Peak Ski Resort's Season Pass Rates for the 2025-26 Ski Season.

**Moved By Trustee Noble, Seconded by Trustee Jezycki**

**YEAS:** Trustee Noble, Trustee Tulloch, Trustee Homan, Trustee Jezycki, Trustee Tonking **5**  
**0**

**NAYS:** None

**MOTION PASSED**

**G.6 Review, Discuss and possibly Approve the Parks and Recreation Center Fee Rate Schedule (for possible action). (Requesting Staff Member: Parks and Recreation Director Karen Crocker)**

The full Board and Staff discussion can be viewed at:

<https://ivgid.portal.civicclerk.com/event/561/media>,

**MEDIA TIMESTAMP 01:08:14**

**Director of Parks and Recreation Karen Crocker provided an overview of the key rates at the Parks, Beaches and Recreation Center. Following the Board and staff discussion, the Board of Trustees provided direction to the staff to review rates and simplify the**

---

**Incline Village General Improvement District**

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

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • EMAIL: [info@ivgid.org](mailto:info@ivgid.org)

[www.yourtahoeplace.com](http://www.yourtahoeplace.com)



**Recreation Center Membership piece, modify Tennis/ Pickleball drop-in rates and take more time to review rates and to return with modifications. This item is to return to the Board of Trustees for discussion and possible Action at the Board's Meeting on March 12, 2025.**

**G.7 Capital Improvement Project Workshop; for Discussion and Possible Direction Regarding Project Priorities and Associated Facility Fee (for possible action). (Requesting Staff Member: Diamond Peak Ski Resort General Manager Mike Bandelin and Director of Public Works Kate Nelson)**

The full Board and Staff discussion can be viewed at:

<https://ivgid.portal.civicclerk.com/event/561/media>,

**MEDIA TIMESTAMP 01:51:10**

Diamond Peak General Manager Bandelin and Director of Public Works Nelson provided a presentation on the Capital Improvement Plan Workshop and are now providing an updated plan. Director Nelson provided a PowerPoint and an overview of the Community Service Fund and Major Projects for 2025. She additionally went through how projects are listed and broken out.

Director Nelson and GM Bandelin provided an overview of the Community Service Year 1 - Plan.

Director Nelson reviewed the Multi-Year (Double Asterisk) Projects as requested by Trustee Tonking. Board and staff discussion followed.

Trustee Noble asked what caused the one-million-dollar increase to the Recreation Center HVAC Replacement; Director Nelson explained that the project was split between 2 years. (Design year 1, Now out to bid Year, and then moving to Construction)

Trustee Tulloch asked what this year's Planned Capital Budget? How much has been spent, and how much is in the plan to be spent this year? Director Nelson clarified that updated financials will be presented to the board once the Department of Finance can run the reports. Trustee Tulloch provided additional feedback related to the multi-year plans and asked how the District will be able to realistically start and complete all the projects the district is funding in the 5-year Capital Plan. Director Nelson provided additional clarification.

GM Bandelin provided additional clarity, explaining that staff are providing a plan for review, highlighting details to the Board on facilities needs assessment to begin the conversation and begin to create a plan based on what the Trustees and community would like to see.

Director Nelson went through the project status report. The Board and staff discussion followed.

Chair Tonking started the Board and staff discussion by directing the Board of

---

**Incline Village General Improvement District**

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

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • EMAIL: [info@ivgid.org](mailto:info@ivgid.org)

[www.yourtahoeplace.com](http://www.yourtahoeplace.com)

Trustees to the Capital Facility Fee Discussion and Board priorities.

Project Manager Bree Waters went over the 5 various options/ scenarios as follows:

(1) Totals (Capital, Major Projects, Rolling Stock, Paving-No Operating) Champ Course Cart Path (\$1.5M); Tennis Courts 5-7 (\$2.7M) Incline Beach House (\$11M); Total- (1) Fee Total = Community Services - 9,706,500; Fee - 1,181; Total Beaches = 11,369,500 ; Fee - 1,465; Total = CS & Beach Fee - 21,076,000; Fee - 2,645

(2) Totals (Capital, Beach House, Rolling Stock, Paving-No Operating) Incline Beach House (\$11M) Total- (2) Fee Total Community Services - 5,506,500; Fee - 670; Total Beaches - 11,369,500; Fee - 1,465; Total CS & Beach Fee 16,676,000; Fee - 2,135

(3) Totals (Beach House, Rolling Stock, Paving-No Operating) Assuming \$6M Fund Balance in Beaches Incline Beach House (\$11M-\$6M) Total - (3) Fee Total Community Services - 5,506,500; Fee - 670; Total Beaches - 5,369,500; Fee - 692; Total CS & Beach Fee - 10,876,000; Fee - 1,362

(5) Totals (Capital, No Major Projects, Rolling Stock, Paving - No Operating) Total - (5) Fee; Total Community Services - 5,306,500; Fee - 645; Total Beaches - 369,500; Fee - 48; Total CS & Beach Fee - 5,676,000; Fee - 666

(4) Totals (Tennis & Beach House, Rolling Stock, Paving - No Operating) Assuming \$6M in Beach Fund Incline Beach House (\$11M-\$6M); Tennis Courts 5-7 (\$2.7M); Total - (4) Fee; Total Community Services - 8,006,500; Fee - 974; Total Beaches - 5,369,500; Fee - 692; Total CS & Beach Fee - 13,376,000; Fee - 1,666

Staff opened the floor for discussion.

Trustee Homan asked that we look at projects with prioritization of the projects, making health and safety the first priority. He went on to discuss a quality 5-year plan. Timing and flexibility are important and would prefer that this not be looked at with a long-term view regarding consistency in facility fees to meet the long-term objectives. Trustee Tulloch agreed with Trustee Homans suggestion for prioritization.

Director Nelson commented on the long-term project phases. Explaining that year 1 typically provides finances for design, permitting, and procurement. General Manager Bandelin followed up on this subject, noting that not all projects listed are Breaking Ground in year 1. The team has prioritized by Board Policy.

---

**Incline Village General Improvement District**

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

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • EMAIL: [info@ivgid.org](mailto:info@ivgid.org)

[www.yourtahoeplace.com](http://www.yourtahoeplace.com)



Chair Tonking asked that projects should outline the phases or processes expected to be delivered/ completed within each year or each phase broken up for clarity on the work to be completed for each project each year. Trustee Jezycki provided additional feedback and agrees that the breakout of phases will be helpful.

Director Nelson clarified that the priority list is presented in accordance with Board policy, and the Board would like the priority list to be brought back listed as priority of health and safety, and facility care and condition. Trustee Homan provided additional feedback, expanding the health and safety priority list and adding the big projects that the Board and Community are aligned with as priority.

Director Nelson went through the priority project list (Priority 1; Priority 2; Priority 3; Priority 4) and stated that there is no discussion in the document addressing health and safety. It mainly addresses existing facilities; replacing existing assets (Rolling Stock equipment, and software projects, items nearing their useful life, anything that is necessary to meet existing programming and operating capacities) and, as we move forward, staff can modify or update policies to include health and safety, facility care and condition. Regulatory items should be addressed first.

Trustee Jezycki provided additional feedback and guidance and would like to see the District Staff Priorities as they see them. Suggesting that the Board engage in a similar exercise. The board and staff would then come together to discuss. GM Bandelin spoke to the Board Policy related to checking-in for Community Engagement / Feedback requirements on major projects.

GM Robert Harrison spoke to projects related to Health and Safety, Care and Condition, mentioning the Château projects. He then asked Project Manager Bree Waters to provide an overview of a possible Community Open House Project Fair to allow for Community Engagement, feedback, and input.

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

## **I. LONG RANGE CALENDAR**

### **I.1 Long-Range Calendar for Review 02.26.2025**

The full Board discussion can be viewed at:

<https://ivgid.portal.civicclerk.com/event/561/media>.

---

#### **Incline Village General Improvement District**

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

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • EMAIL: [info@ivgid.org](mailto:info@ivgid.org)

[www.yourtahoeplace.com](http://www.yourtahoeplace.com)

## **MEDIA TIMESTAMP 02:43:11**

March 5th - at 6:00 PM Workshop and field rates;  
March 19 - Capital and Differed Maintenance;  
March 25th - Central Services allocation plan;  
September 24th - Ticket Prices;  
April 9th or 30th Ordinance 7 Family Size  
Parks (funded by General Fund, or Community Services Fund)  
Public Notice dates flagged.

### **J. BOARD OF TRUSTEES UPDATE**

No updates heard.

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

All Public Comments can be viewed at:  
<https://ivgid.portal.civicclerk.com/event/561/media>.

**MEDIA TIMESTAMP 02:48:41** - Public Comment provided by caller 0996 - **Chris Nolet** regarding the Audited Financial Statements.

**MEDIA TIMESTAMP 02:49:13** - Public Comment provided by caller 4577 - Clifford Dobler regarding the Capital Projects, and the 5-year Capital Plan.

### **L. ADJOURNMENT (for possible action)**

February 26, 2025, meeting of the IVGID Board of Trustees adjourned at 7:49pm.

---

#### **Incline Village General Improvement District**

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

893 Southwood Boulevard, Incline Village, Nevada 89451 • (775) 832-1100 • EMAIL: [info@ivgid.org](mailto:info@ivgid.org)

[www.yourtahoeplace.com](http://www.yourtahoeplace.com)

**Written Public Comment  
submitted for the  
Record  
February 26, 2025**

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE  
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 16,  
2025 MEETING – AGENDA ITEM G(7) – PROPOSING OVER \$20  
MILLION OF COMMUNITY SERVICES AND BEACH FUND  
CAPITAL IMPROVEMENT PROJECTS ("CIPs") TO BE  
FUNDED BY A SEVEN (7) FOLD INCREASE IN  
CURRENT RECREATION ("RFF") AND  
BEACH ("BFF") FACILITY FEES**

**Introduction:** Well here's yet "another one" (**AGAIN**) as my friend DJ Kahled would say<sup>1</sup>. More evidence of staff incompetence, lack of professionalism, lack of transparency, a flagrant disregard for the financial sustainability of the District, and the waste and costs associated with alleged "fees" involuntarily assessed to local parcel owners. This time it's setting the Board up for staff's intent the Recreation ("RFF") and Beach ("BFF") Facility Fees be massively increased. And that's the purpose of \_\_\_\_\_ this written statement.

**My February 25, 2025 E-Mail to The New Board**<sup>2</sup>: On February 25, 2025 I sent the Board an e-mail bringing members' attention to the fact our staff had come up with a proposed CIP list for 2025-26 which would invariably result in the massive increased in the RFF/BFF. Rather than my reciting my comments addressed therein, I refer the reader to said Exhibit "A."

**Conclusion:** This staff behavior just keeps happening over and over and over again. Less than qualified, less than competent. 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 flags" of a criminal syndicate<sup>3</sup>. 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 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

---

<sup>1</sup> 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.>

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

<sup>3</sup> 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)."

being properly managed; (or, its) (b) board of trustees...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 demonstrates 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).

## Feb 26, 2025 IVGID BOT Meeting - Agenda Item G(7) - CIPs

---

**From:** <s4s@ix.netcom.com>  
**To:** Tonking Michaela <tonking\_trustee@ivgid.org>  
**Cc:** Noble Dave <noble\_trustee@ivgid.org>, Tulloch Ray <tulloch\_trustee@ivgid.org>, Homan Mick <homan\_trustee@ivgid.org>, Jezycki Michelle <jezycki\_trustee@ivgid.org>, Harrison Robert <rwh@ivgid.org>  
**Subject:** Feb 26, 2025 IVGID BOT Meeting - Agenda Item G(7) - CIPs  
**Date:** Feb 25, 2025 1:38 PM

---

Chairperson Tonking and Other Honorable Members of the IVGID BOT:

Here staff tell us "the primary focus of tonight's discussion (of this agenda item) will be the Community Services Fund Year 1 CIP (given staff tell us it)...has reviewed the proposed projects" and their priority as discussed at the BOT's January 29, 2025 meeting. And according to the spreadsheet attached to the staff memo for this agenda item (see pages 116-117 of the Board packet), \$9,286,500 is being proposed to be budgeted for 2025-26.

And for the beaches (see page 118 of the Board packet), \$11,369,500 is being proposed to be budgeted for 2025-26.

That's a combined \$20,656,000! Just for 2025-26! **Are you crazy** (this is a rhetorical question inasmuch as many of us already know the answer)?

So where does the money come from Mr. Harrison? According to the staff memo, "staff will return to the Board at a future CIP and Operating Budget Workshop to further refine the CIP, present the operating budgets for each fund, and explore potential funding strategies, **including any necessary adjustments to facility fees**, while ensuring alignment with both the Board's financial goals and community priorities for the upcoming fiscal year and beyond." Necessary adjustments to the RFF/BFF? Divided by approximately 450 parcel/dwelling unit owners without beach access, and another approximate 7,750 with beach access, this works out to a new annual RFF of \$1,132.50 and a new annual BFF of \$1,467.00!

And remember, these numbers don't include all of the other operational cost subsidies traditionally provided by the RFF/BFF. When we throw these in, **we're at well over \$3,000 per year for each local parcel/dwelling unit owner!** I guess Trustee Homan had it a bit wrong when he campaigned with a statement that he had no problem with a RFF/BFF triple the amount of today's RFF/BFF. Actually, it looks as if according to staff, that will be **a whopping seven (7) times the amount!**

Are you reading Mr. Harrison? This isn't your typical municipality where 80% or more of revenues come from property taxes! This is IVGID. Where we lie to the public about compliance with statutes and regulations and rely upon an intentionally wrongly labeled "fee" which is really a special tax for all our financial deficiencies! This is simply unsustainable! Each of you know this. And I hope the community revolts!

Respectfully, Aaron Katz



## **EXHIBIT “A”**

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE  
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 16,  
2025 MEETING – AGENDA ITEM G(7) – PROPOSING A TRANSFER  
OF PARK FINANCIAL REPORTING FROM THE GENERAL FUND  
TO THE COMMUNITY SERVICES FUND UNDER THE GUISE  
OF MERELY SETTING A SCHEDULE TO PREPARE THE  
2025-26 BUDGET**

**Introduction:** Well here's yet "another one" (**AGAIN**) as my friend DJ Khaled would say<sup>1</sup>. More evidence of staff incompetence, lack of professionalism, lack of transparency, a flagrant disregard for the financial sustainability of the District, and the waste and costs associated with alleged "fees" involuntarily assessed to local parcel owners. This time it's the wholesale removal of financial reporting for the District's Parks from the General Fund and to the Community Services Fund. Under the guise of nothing more than setting a schedule for reviewing and discussing the District's proposed 2025-26 budget. And that's the purpose of this written statement.

**My February 25, 2025 E-Mail to The New Board**<sup>2</sup>: On February 25, 2025 I sent the Board an e-mail bringing members' attention to the fact that our new GM, undoubtedly guided by Susan Herron, was proposing that financial reporting of the District's Park operations be transferred to the Community Service Fund, as a sub-fund, from the General Fund. Rather than my reciting my comments addressed therein, I refer the reader to said Exhibit "A."

**Conclusion:** This staff behavior just keeps happening over and over and over again. Less than qualified, less than competent. 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 syndicate<sup>3</sup>. 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.

---

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

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

<sup>3</sup> 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)."

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...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 demonstrates 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”**

## Feb 26, 2025 IVGID BOT Meeting - Agenda Item G(4) - Budget Workshop Schedule

---

**From:** <s4s@ix.netcom.com>  
**To:** Tonking Michaela <tonking\_trustee@ivgid.org>  
**Cc:** Tulloch Ray <tulloch\_trustee@ivgid.org>, Noble Dave <noble\_trustee@ivgid.org>, Homan Mick <homan\_trustee@ivgid.org>, Jezycki Michelle <jezycki\_trustee@ivgid.org>, Harrison Robert <rw@ivgid.org>  
**Subject:** Feb 26, 2025 IVGID BOT Meeting - Agenda Item G(4) - Budget Workshop Schedule  
**Date:** Feb 25, 2025 1:37 PM

---

Chairperson Tonking and Other Honorable Members of The IVGID BOT:

So here our new GM, Mr. Harrison, asks the BOT to "review (his) proposed IVGID budget workshop schedules **and items to be covered**." And as is usually the case, the devil is in the details. And why do I say this?

Take a look at page 71 of the Board packet. There Mr. Harrison raises the following Policy Question: "Do the Trustees want to maintain Parks in the General Fund or return it to an enterprise fund within Community Services? Discuss (the) impact to GF if left in General Fund." Now where did this newbie come up with this one?

This person who is supposed to have over 30 years of governmental financial experience then "recommend(s) moving (Parks) to Enterprise prior to approving FY2526 budget." Are you crazy Mr. Harrison? This is your recommendation? Are your motives straightforward or deceitful?

Let's look at proposed CIPs according to staff. At page 113 of the Board packet staff reveal \$1,120,000 of planned Park CIPs. If this were the current fiscal year, this would be a portion of the \$3,742,044 of intentional overspending assigned to the General Fund which was disingenuously subsidized by the RFF, BFF and utility rates and charges transferred to the General Fund through the artifice of "central services cost" transfers. And remember, the \$1.12M CIP number is just for Park CIPs. If we include operational expenses assigned to the Parks, we will see they probably total an additional \$500K or so annually. That's close to \$1.6M annually in costs assigned just to our parks.

What Mr. Harrison is telling us is that he wants to free up approximately \$1.6M of intentional overspending assigned to the General Fund under the guise of parks, so he can allow the RFF to be used directly to pay for the same expenses. The way it pays for all other overspending (like tennis, food and beverage, etc.) assigned to the Community Services Fund.

Then when he frees up this approximately \$1.6M of overspending assigned to the General Fund, he can use the "savings" to pay for...you guessed it! A new Admin Bldg. Or his over the top salary. Or Jessica O'Connell's. Or Susan Herron's. Which will really be funded by the subsidy of central services cost transfers."

Pretty smart Mr. Harrison. And you thought no one would catch on to your deceitful thought process. Or is it really Susan Herron's because you wouldn't have had a clue about any of this were it not for wonderful employee Susan Herron? You know. The one who is suing the District while she takes home an outrageous pay check earned for guiding you through the long time deceit of this District. Is this an example of your financial acumen? If so, IMO you never should have been hired. You're as dirty as all of the previous GMs we've had here. Who rather than living within the District's financial means and being fair and honest to local parcel owners, have pursued an ends justifying means mentality. In other words, if you can't legitimately generate the revenue you need to make the expenditures you want to make, stop making those expenditures because you simply can't afford them. Pure and simple. But obviously you refuse. You've got an approximate \$7M of annual money losing series of commercial for profit businesses which cater to the world's tourists to run.

Please send Mr. Harrison the message we're not going to play games by transferring financial reporting of our Parks operations to a stand alone enterprise sub-fund. Since we by and large don't

charge user fees at our parks and they're available to be used by the public as a whole, whether or not they pay the RFF, their costs should be legitimately assigned to the General Fund. And paid by the tax revenues the District legitimately collects.

Respectfully, Aaron Katz



**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE  
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 16,  
2025 MEETING – AGENDA ITEM G(5) – SETTING A NEW PRICING  
POLICY LIMITED TO DIAMOND PEAK SEASON PASS RATES**

**Introduction:** Well here's yet "another one" (**AGAIN**) as my friend DJ Khaled would say<sup>1</sup>. More evidence of staff incompetence, lack of professionalism, lack of transparency, a flagrant disregard for the financial sustainability of the District, and the waste and costs associated with alleged "fees" involuntarily assessed to local parcel owners. This time it's creation of a new picture passholder ("PPH") pricing policy applied solely to Diamond Peak season passes. And that's the purpose of this written statement.

**My February 25, 2025 E-Mail to The New Board**<sup>2</sup>: On February 25, 2025 I sent the Board an e-mail bringing members' attention to the fact that staff are attempting to create a new pricing policy for some but not all of our recreational facilities. To the detriment of Ski, and the benefit of golf. Rather than my reciting my comments addressed therein, I refer the reader to said Exhibit "A."

**Conclusion:** This staff behavior just keeps happening over and over and over again. Less than qualified, less than competent. 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 syndicate<sup>3</sup>. 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 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...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,

---

<sup>1</sup> 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.>

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

<sup>3</sup> 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)."

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 demonstrates 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”**

## Feb 26, 2025 IVGID BOT Meeting - Agenda Item G(5) - Setting 2025-26 DP Season Pass Rates

---

**From:** <s4s@ix.netcom.com>  
**To:** Tonking Michaela <tonking\_trustee@ivgid.org>  
**Cc:** Noble Dave <noble\_trustee@ivgid.org>, Tulloch Ray <tulloch\_trustee@ivgid.org>, Homan Mick <homan\_trustee@ivgid.org>, Jezycki Michelle <jezycki\_trustee@ivgid.org>, Harrison Robert <rwh@ivgid.org>  
**Subject:** Feb 26, 2025 IVGID BOT Meeting - Agenda Item G(5) - Setting 2025-26 DP Season Pass Rates  
**Date:** Feb 25, 2025 1:37 PM

---

Chairperson Tonking and Other Honorable Members of the IVGID BOT -

Well this one is interesting! And here's why. It sets the template for what we should be doing at all of our recreational venues.

Here staff is recommending the BOT "Approve a Diamond Peak Resident Season Pass **Pricing Practice** whereby IVGID Picture Pass holder season pass prices are set at 70% of public rates for adults (ages 24-64); 50% of public rates for youth (ages 13-23), seniors (ages 65-69) and children (ages 7-12); and 40% of public rates for super seniors (ages 70-79)."

So why aren't we proposing the very same **pricing practice** for...your beloved golf? Why should golf rates be set more cheaply than ski rates? Especially because of the fact we're losing well in excess of \$1M annually on golf versus ski?

Take a look at 2024's green fees at the Championship Course (<https://www.yourtahoeplace.com/golf-incline/championship-course>). For weekends (starting Friday) and holidays, the fee during regular season, until 2 P.M., was \$255/round. Okay. Let's apply 70% of this public rate for our PPHs? That's \$178.50/round. Tell me why this shouldn't be the PPH rate for a round of golf at the Champ Course?

I know the reason. And so do all of you. Are you not starting to understand why many of us resent having to involuntarily financially support the recreation of so few in our community who are the real vocal minority? And this is on top of the fact we're forced to involuntarily financially support golf operations through the discriminatory and preferential water rates charged to golf versus we residential customers.

If you're going to adopt a pricing practice, then adopt it across the board. Otherwise, don't talk to me about a pricing policy. Because what this one is, is another thinly veiled financial subsidy for golf. This time through the season pass rates PPHs must pay. With this in mind, listen again to staff when it comes to "DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES." According to staff, the answer is "Not Applicable." In other words, why does the BOT exist if they're not asked to render decisions on pricing practices?

Finally, listen to staff's justification: "The proposed Resident Season Pass Pricing Practice will provide residents with a consistent discount on Diamond Peak season pass products each season while ensuring that future increases to season pass prices **are applied equally to both residents and members of the public.**" Really. How about applying Champ Golf rates proportionately and "equally to both residents and members of the public?"

Respectfully, Aaron Katz

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE  
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 26,  
2025 MEETING – AGENDA ITEM C – PUBLIC COMMENT - REVISING  
AFTER REVISING NOTICES OF BOARD OF TRUSTEES' MEETINGS**

**Introduction:** Well here's yet "another one" (**AGAIN**) as my friend DJ Kahled would say<sup>1</sup>. And this one is more sinister. More evidence of staff incompetence, lack of professionalism, lack of transparency, a flagrant disregard for the financial sustainability of the District, and another example of the waste and unnecessary costs involuntary assessed to local parcel owners! This time it's the policy of revising after revising after revising to Board meeting notices and agendas. And that's the purpose of this written statement.

**Setting The Stage:** The original noticed agenda for this meeting was published before 9:00 o'clock A.M.<sup>2</sup>, on February 20, 2025 at 7:33 o'clock P.M. (this is when the agenda was e-mailed to me by Board Clerk Heidi White). This was in compliance with NRS 241.020(3) which instructs that "except in an emergency, written notice of all meetings must be given at least 3 working days before the meeting." But because NRS 241.020(3) instructs that in part "the notice **must** include...an agenda consisting of: (1) a clear and complete statement of the topics scheduled to be considered during the meeting; (and,) (2) a list describing the items on which action may be taken and clearly denoting that action may be taken on those items by placing the term 'for possible action' next to the appropriate item or, if the item is placed on the agenda pursuant to NRS 241.0365, by placing the term 'for possible corrective action' next to the appropriate item," notice of agenda items "must (also) be given at least 3 working days before the meeting."

But staff has a pesky habit of retroactively "adding on to" previously noticed meeting agenda items inasmuch as routinely the public receives less than 3 working days' notice of items on which action may be taken. And this explains what happened the next day, February 21, 2025, after 9:00 o'clock<sup>3</sup> A.M. Therefore the purpose of this written statement is to ensure that in the future, this practice is not replicated.

---

<sup>1</sup> 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.>

<sup>2</sup> NRS 241.020(4)(a) instructs that the "minimum public notice" identified in NRS 241.020(3) is: the "posting (of) a copy of the notice at the principal office of the public body...**not later than 9 a.m. of the third working day before the meeting is to be held** unless the public body is unable to do so because of technical problems relating to the operation or maintenance of the internet website of the public body."

<sup>3</sup> 9:04 o'clock A.M. to be precise (see Exhibit "A").

**My E-Mail of February 21, 2025:** After receiving notice of the revision to the agenda for tonight's Board ("BOT") meeting, I e-mailed the BOT<sup>4</sup> objecting to the belated noticing of revisions to its notice and agenda. Rather than regurgitating my objections, I refer the reader to said Exhibit "A."

**Conclusion:** This staff behavior just keeps happening over and over and over again. It's really a veiled intent to provide the public with the least amount of notice or argument of agenda items for which BOT action may take place. Or stated differently, less than qualified, less than competent, over compensated, and deceitful staff getting replaced by even more unqualified, more incompetent, more over compensated, and even more deceitful staff who see their jobs as relying upon all means to an end, rather than doing the honest and ethical thing which benefits the public. And in the process, costing local parcel owners dearly insofar as their involuntarily assessed Recreation ("RFF") and Beach ("BFF") Facility Fees are concerned. As I've pointed out so many times before, these examples are all "red flags" of a criminal syndicate<sup>5</sup>. 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.

Don't you new Board members think the time has come to start acting fiscally responsible by providing the public with the greatest amount of notice insofar as matters for which BOT approval is required are concerned? Next time this occurs, I won't be as charitable.

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

---

<sup>4</sup> My e-mail is attached as Exhibit "A" to this written statement.

<sup>5</sup> 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”**

## **Feb 26, 2025 BOT Meeting - Agenda Item C - Public Comments: The Agenda for IVGID Board of Trustees, Meeting on February 26, 2025, has been revised to add Item G.2.**

---

**From:** <s4s@ix.netcom.com>  
**To:** Tonking Michaela <tonking\_trustee@ivgid.org>  
**Cc:** Homan Mick <homan\_trustee@ivgid.org>, Jezyski Michelle <jezyski\_trustee@ivgid.org>, Noble Dave <noble\_trustee@ivgid.org>, Tulloch Ray <tulloch\_trustee@ivgid.org>, Harrison Robert <rwh@ivgid.org>  
**Subject:** Feb 26, 2025 BOT Meeting - Agenda Item C - Public Comments: The Agenda for IVGID Board of Trustees, Meeting on February 26, 2025, has been revised to add Item G.2.  
**Date:** Feb 21, 2025 9:37 AM  
**Attachments:** 2025-0226 BOT Agenda R1.pdf

---

Chairperson Tonking and Other Honorable Members of the IVGID BOT.

This revision after revision of notice of BOT meetings must end.

The NRS provides that the District must give notice of its intended agenda more than 3 working days before a meeting. This notice FAILS. And I don't believe the District can retroactively bootstrap revisions to overcome the failure.

I am therefore asking this revision be RESCINDED and that future anticipated revisions be eliminated. For now and the future.

If the District doesn't rescind this revision and stop future revisions that are untimely, I will file an OML complaint. If you BOT members and Mr. Harrison don't care, go ahead and act irresponsibly, And there will be a financial cost to the District, win, lose or draw. Which will add to the District's overspending assigned to the General Fund. It's called waste. And arrogance. And irresponsibility. And un-professional. For a city manager with over 30 years of experience no less.

Get your acts in order. For once. And start acting professionally and responsibly.

If you can't get all proposed business on a noticed agenda in a timely manner, then delay noticing the meeting until you can. Pure and simple. Thank you for your cooperation.

Respectfully, Aaron Katz

-----Forwarded Message-----

From: Heidi White <hhw@ivgid.org>

Sent: Feb 21, 2025 9:04 AM

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

Subject: The Agenda for IVGID Board of Trustees, Meeting on February 26, 2025, has been revised to add Item G.2.

**The Agenda for IVGID Board of Trustees, Meeting on February 26, 2025, has been revised to add Item G.2.**

Good Morning

The agenda for the meeting of the IVGID Board of Trustees, scheduled to begin at 5:00 PM on February 26, 2025, has been revised to add Item G.2. at the Request of the Chair this morning. The Agenda is attached for your review, and will be posted on the District website on or before 9:00 AM on February 21, 2025 (this morning).

Once all supporting materials are compiled and available, I will send out an additional notification. If you require a printed copy of the Agenda and supporting materials, I will have them available for pick-up at the Administrative Building by the end of business today.

The Board of Trustees Agenda is electronically available now through the Civic Plus Board Portal. Supporting materials (*AKA the Board Agenda Packet*) will be available for you by this afternoon.

All Agenda Materials will be available electronically through the Civic Plus Public Portal once they are finalized.

Thank you and have a wonderful day!  
Heidi White  
Incline Village General Improvement District  
District Clerk

Attachments:  
[2025-0226\\_BOT\\_Agenda\\_R1](#)

[View message in browser](#)

[Manage my subscriptions](#) | [Unsubscribe](#)

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE  
WRITTEN MINUTES OF THE IVGID BOARD'S REGULAR FEBRUARY 26,  
2025 MEETING – AGENDA ITEM C – PUBLIC COMMENT – DO YOU  
REALIZE THAT OUR STAFF HAVE AGAIN, FAILED TO COMPLETE  
THE DISTRICT'S 2024 AUDITED FINANCIALS WITHIN THE  
CONTINUED "DROP DEAD" FEBRUARY 28, 2025 DATE?**

**Introduction:** Well, well, well, here's yet "another one" (**AGAIN**) as my friend DJ Kahled would say<sup>1</sup>. More evidence of staff incompetence, lack of professionalism, misrepresentation to the public and the Nevada Department of Taxation ("NDOT"), a flagrant disregard for the financial sustainability of the District, and another example of the waste and unnecessary costs involuntary assessed to local parcel owners! This time it's the failure to complete the District's statutorily mandated audited financials by the continued "drop dead" date of February 28, 2025. And that's the purpose of this written statement.

**Setting The Stage:** NRS 354.624(1) mandates that the District, as a "local government," must "conclude and...report...each annual audit (of its financial statements)...to (its) governing body...not later than 5 months after the close of the fiscal year for which the audit is conducted." Given the District's fiscal year ends on June 30 of each year, its audited financials must be "concluded" and presented to its Board of Trustees ("BOTs") no later than November 30 of each year.

For at least 3 out of the last 5 fiscal years, and very conceivably 5 out of the last 5 fiscal years, District staff have been **unable** to comply with this statutory time limit. Given this same statute allows the NDOT to grant "an extension of this time (limit upon)...an application for an extension (submitted) to the Department," for fiscal year 2024 the District has applied for and received three (3) such extensions of time. The last extension was granted by the Committee on Local Government Finance ("CLGF") at its meeting held January 22, 2025. And at that meeting, the Committee made it clear this would be the last such extension granted and it expected to receive the District's approved Annual Comprehensive Financial Report ("ACFR") no later than February 28, 2025.

At the BOT's last meeting held February 12, 2025, it became clear that the District was **not** going to be able to meet this time limit. Anticipating staff would ignore this "drop dead" date, I anticipated they would arrogantly request a fourth (4<sup>th</sup>) extension of time. And based upon this anticipation, the next day I made a Public Records Request to examine any such extension application and the results of that application coming from the NDOT.

---

<sup>1</sup> 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.>

I guess my anticipation was more timely than staff's because it turns out staff didn't make that application until February 19, 2025. We know this because on February 24, 2025 staff provided me with the document attached to this written statement as Exhibit "A." And here we are!

**Staff's Untrue Representations in Support of The District's 4<sup>th</sup> Extension Request:** Read the letter!

1. Notwithstanding the lapse of a whopping eight (8) months since the close of fiscal year 2024, staff claims it is still "in the process of...providing required materials to (its) auditors."

2. As if this were a justified excuse, "IVGID (only) recently filled (its) vacant Director of Finance position." Jessica O'Connell has been on the job as our Director of Finance for six (6) weeks now; hasn't she? And what about the rest of the Finance Department? And for the last eight (8) weeks?

3. "Additional time is needed to make staff adjustments." What?

4. "IVGID's Audit Committee and Board of Trustees will receive the FY24 audit report during the month of February 2025." The month of February is now over and the District **hasn't** even noticed an Audit Committee meeting. So does such a report even exist?

5. The "date the Report will (allegedly) be filed with the" BOT Board will be "March 25, 2025."

Does anyone in their right mind believe any of these excuses are going to hold water with the CLGF?

**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," the NDOT may 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." Is this not what the CLGF should be recommending in order to **protect the public**?

**NRS 318.675(1) Instructs That:** where the NDOT "determines that one or more of the conditions identified in paragraphs (a) to (aa), inclusive, of subsection 2 of NRS 354.685 exist in a local government...the Department **shall** provide written notice to the local government, the (Tax) Commission and the (CLGF) that the local government has been placed on fiscal watch by the Department." Take a look at NRS 354.685(2): "The Executive Director may...recommend that the (CLGF) conduct one or more hearings to determine whether a severe financial emergency exists in a local government if the Department finds that one or more of the following conditions exist in the local government: (a) **required financial reports have not been filed or are consistently late.**"

You tell me. Have the District's required financial reports either not been filed in a timely manner, or are consistently late? If the answer is yes, then haven't at least one of the conditions identified in NRS 354.685(2) been met? And if the answer is yes, is not the NDOT required to "provide written notice to the (the District it)...has been placed on fiscal watch by the Department?"

**Conclusion:** This staff behavior just keeps happening over and over and over again. Less than qualified, less than competent, over compensated, and deceitful staff get replaced by even more unqualified, more incompetent, more over compensated, and even more deceitful staff. Who see their jobs as relying upon all means to an end, rather than doing the honest and ethical thing. And in the process, costing local parcel owners dearly insofar as their involuntarily assessed Recreation ("RFF") and Beach ("BFF") Facility Fees are concerned. As I've pointed out so many times before, these examples are all "red flags" of a criminal syndicate<sup>2</sup>. 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.

Don't you new Board members think the time has come to start acting fiscally responsible by having the county assume supervision and jurisdiction over the district? Because obviously, this episode proves **again**, 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).

---

<sup>2</sup> 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”**



February 19, 2025

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

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

Dear Kelly Langley and Kellie Grahmann,

In accordance with NAC 354.735, the Incline Village General Improvement District (IVGID) requests a third time extension 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: **March 25, 2025**
- d) Date the Report will be Filed with the Department of Taxation: **March 26, 2025**
- e) Reason for Application for Time Extension to File Report:  
IVGID Finance Department is in the process of completing FY24 audit and providing required materials to the auditors. IVGID recently filled the vacant Director of Finance position. Additional time is needed to make staff adjustments, onboard the Director of Finance with both staff and the auditor, and complete the audit. IVGID's Audit Committee and Board of Trustees will receive the FY24 audit report during the month of February 2025. These dates are after the January 29, 2025 deadline to submit the report to the governing body.
- f) Name of Person Making Application: **Jessica O'Connell, Director of Finance**
- g) Date of Application: **February 18, 2025**

Respectfully Submitted,

Jessica O'Connell  
Director of Finance

cc: IVGID Board of Trustees & Audit Committee  
Auditor Jennifer Farr, Davis Farr, LLP