
NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District Board of Trustees will be held starting at 6:00 p.m. on May 11, 2022 in the **Boardroom, 893 Southwood Boulevard**, Incline Village, Nevada.

Public comment is allowed and the public is welcome to make their public comment via telephone (the telephone number will be posted to our website on the day of the meeting). The meeting will be available for viewing at <https://livestream.com/accounts/3411104>.

A. PLEDGE OF ALLEGIANCE*

B. ROLL CALL OF TRUSTEES*

C. INITIAL PUBLIC COMMENTS* - *Unless otherwise determined, the time limit shall be three (3) minutes for each person wishing to make a public comment. Unless otherwise permitted by the Chair, no person shall be allowed to speak more than once on any single agenda item. Not to include comments on General Business items with scheduled public comment. The Board of Trustees may address matters brought up during public comment at the conclusion of the comment period but may not deliberate on any non-agendized item.*

D. APPROVAL OF AGENDA (*for possible action*)

The Board of Trustees may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting, or voting on items in a block.

-OR-

The Board of Trustees may make a motion to accept and follow the agenda as submitted/posted.

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

1. VERBAL UPDATE AND CLARIFICATION REGARDING REACTIVATING THE CRYSTAL BAY WATER PUMP STATION Presenter: Marsha Berkbigler (Requesting Trustee: Board Chairman Tim Callicrate)

2. FISCAL YEAR 2021/2022 THIRD QUARTER BUDGET UPDATE: DISTRICT FINANCIAL RESULTS THROUGH MARCH 31, 2022 (Requesting Staff Member: Director of Finance Paul Navazio) – pages 4 -52

3. FISCAL YEAR 2021/2022 THIRD QUARTER BUDGET UPDATE: POPULAR CAPITAL IMPROVEMENT PROGRAM STATUS REPORT THROUGH MARCH 31, 2022 (Requesting Staff Member: Director of Finance Paul Navazio) – pages 53 - 60

4. SEASON ENDING REPORT – DIAMOND PEAK SKI RESORT (Requesting Staff Member: General Manager Diamond Peak Ski Resort Mike Bandelin) – pages 61 - 132

5. DISTRICT GENERAL MANAGER REPORT* – pages 133 - 139

F. REVIEW OF THE LONG RANGE CALENDAR (*for possible action*) – page 140

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 • FAX (775) 832-1122

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NOTICE OF MEETING

Agenda for the Board Meeting of May 11, 2022 - Page 2

G. CONSENT CALENDAR (*for possible action*)

1. **SUBJECT:** Approve the District's General Manager to execute a contract with KPS3 to redesign and redevelop the District's online content management system platform and the DiamondPeak.com website (CIP Project # 4999OE1399), for a one-time cost of \$79,990. (Requesting Staff Member: Marketing Manager Paul Raymore) – *pages 141 - 167*

H. GENERAL BUSINESS (*for possible action*)

1. **SUBJECT:** Review, discuss and possibly consider supplementing FY2021/22 Independent Audit to Include Additional Agreed-Upon Procedures Related to 1) Capitalization of Assets and 2) Purchasing/Contracts; Authorize the Audit Committee Chair to Execute Individual Engagement Letters Covering Supplemental Audit Services, and Authorize Additional Task Orders to the District's Existing Contract with DavisFarr, LLP, in a Cumulative Amount Not-to-Exceed \$20,000 (Requesting Trustee: Sara Schmitz and Director of Finance Paul Navazio) – *pages 168 - 186*

Recommendation for Action: That the Board of Trustees make a motion to (1) authorize the Audit Committee Chair to execute supplemental Engagement Letters, with the District's Independent Auditor, Davis Farr, LLP for additional audit services related to capitalization of assets and purchasing/contracts, to be performed in conjunction with the firm's audit of the District's FY2021/22 financial statements; (2) authorize additional contract authority for the recommended supplemental audit services, in an amount not-to-exceed a cumulative cost of \$20,000; and (3) authorize associated Task Orders (#3 and #4) under the District's existing multi-year professional services contract with DavisFarr, LLP covering specified supplemental audit services

2. **SUBJECT:** Review, discuss and provide direction related to potential edits to Ordinance 7, An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District **and** review, discuss, consider and potentially approve a business impact statement for the potential edits to Ordinance 7 (Requesting Staff Member: District General Manager Indra Winquest) – *pages 187 - 289*

Recommendation for Action: Provide direction related to potential edits to Ordinance 7, An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District **and** approve the related business impact statement

3. **SUBJECT:** Conduct interview(s) with applicants Vito Brandle, Mick Homan, and Raymond Tulloch **and** review, discuss and possibly make appointments to the Audit Committee in accordance with Policy 15.1.0 with terms commencing on beginning July 1, 2022 (Requesting Staff Member: Board Chairman Tim Callicrate) – *pages 290 - 320*

Recommendation for Action: Make a motion to appoint one (1) candidate to a one-year term and make motions to appoint two (2) candidates to two-year terms.

4. **SUBJECT:** Review, discuss and possibly provide input to the FY2022/23 Budget: Update/Summary of Revisions to Tentative Budget to be included in Final Budget subject to Board approval on May 26, 2022 (Requesting Staff Member: Director of Finance Paul Navazio) – *pages 321 - 330*

NOTICE OF MEETING

Agenda for the Board Meeting of May 11, 2022 - Page 3

I. MEETING MINUTES (for possible action)

1. Meeting of April 13, 2022– pages 331 - 364

J. FINAL PUBLIC COMMENTS* - Limited to a maximum of three (3) minutes in duration.

K. ADJOURNMENT (*for possible action*)

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday, May 6, 2022 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of May 11, 2022) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were e-mailed to those people who have requested; and a copy was posted, physically or electronically, at the following locations in accordance with Assembly Bill 253:

1. IVGID Anne Vorderbruggen Building (893 Southwood Boulevard, Incline Village, Nevada; Administrative Offices)
2. IVGID's website (www.yourtahoeplace.com/Board of Trustees/Meetings and Agendas)
3. State of Nevada public noticing website (<https://notice.nv.gov/>)

/s/ Susan A. Herron, CMC

Susan A. Herron, CMC

District Clerk (e-mail: sah@ivgid.org/phone # 775-832-1207)

Board of Trustees: *Tim Callicrate - Chairman, Matthew Dent, Sara Schmitz, Kendra Wong, and Michaela Tonking.*

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

MEMORANDUM

TO: Board of Trustees

FROM: Paul Navazio
Director of Finance

SUBJECT: Fiscal Year 2021/2022 3rd Quarter Budget Update: District Financial Results Through March 31, 2022

DATE: May 11, 2022

I. RECOMMENDATION

This is an informational report and therefore no Board action is required.

II. BACKGROUND AND DISCUSSION

This communication represents the FY2021/22 3rd Quarter Budget Update providing budget versus actual results for the quarter ending March 31, 2022, to include:

- a) *Summary of Sources and Uses* of funds across all District activities
- b) *Summary of Revenue, Expenses and Changes in Net Position* for the District's proprietary funds

The 3rd quarter budget update also includes updated estimates of year-end projections across all District activities.

District Sources and Uses

District revenues totaling \$36,473,632 were recorded through the third quarter of FY2021/22. Total revenues collected represent 79.0% of the total revenues (\$46,186,009) included in the District's approved budget for FY2021/22. Revenues through the third quarter, as reported, are \$657,350 below the year-to-date budget (\$37,130,982) through March 31, 2022.

The District's approved budget for FY2021/22 includes expenditure appropriations totaling \$56,505,115 across all funds, including operations, capital and debt. Overall, District expenditures recorded through the third quarter ending March 31, 2022, total \$31,180,584 which represents 55.2% of the approved fiscal year budget. Expenditures through the third quarter are \$16,298,164 under the year-to-date expenditure budget of \$47,478,748 through March 31, 2022 and is largely attributable to timing of capital project expenditures within the District's Utility, Community Services and Beach funds.

Overall, financial results through the third quarter of FY2021/22 reflect revenues (sources) exceeding expenditures (uses) by \$5,293,048 which represents a favorable variance relative to the year-to-date budget through the first nine months of the fiscal year which assumed expenditures (uses) exceeding revenues (sources) by \$10,347,766.

- Table 1 provides a summary of sources and uses for each of the District's major funds.
- Table 2 provides a District-wide summary of sources and uses by major category. Major sources include tax revenues, facility fees, charges for services, etc. while major uses include personnel costs, services and supplies, utilities, capital, debt, etc.
- This report also includes, via Attachment A, the complete set of monthly Sources and Uses reports for the period ending March 31, 2022 which are posted on the District's Financial Transparency webpage. This information includes District-wide roll-ups, summary by major fund types as well as results for each individual fund.

Table 1 – District-wide Financial Summary by Major Fund Types

STATEMENT OF SOURCES AND USES								
MARCH 2022								
Fund	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance	YTD % of Budget
100 General Fund								
Sources	3,918,240	166,275	150,939	(15,336)	2,998,820	3,028,719	29,899	77.3%
Uses	4,284,574	387,579	259,288	128,291	3,381,338	2,431,367	949,971	56.7%
Net Sources/Uses	(366,334)	(221,304)	(108,349)	112,955	(382,518)	597,351	979,870	
200 Utilities								
Sources	13,143,076	937,620	851,260	(86,360)	10,102,030	9,705,933	(396,097)	73.8%
Uses	17,068,075	704,960	873,495	(168,535)	14,955,207	7,536,284	7,418,923	44.2%
Net Sources/Uses	(3,924,999)	232,660	(22,236)	(254,895)	(4,853,177)	2,169,649	7,022,826	
300 Community Services								
Sources	19,739,702	1,845,846	1,667,649	(178,197)	16,650,856	17,205,717	554,862	87.2%
Uses	25,863,478	1,622,449	1,916,993	(294,544)	21,333,632	15,580,118	5,753,514	60.2%
Net Sources/Uses	(6,123,776)	223,397	(249,344)	(472,741)	(4,682,777)	1,625,599	6,308,376	
390 Beach								
Sources	6,166,765	(21,831)	71,073	92,904	4,966,347	4,762,636	(203,711)	77.2%
Uses	6,114,769	91,614	130,410	(38,795)	5,416,385	3,632,876	1,783,508	59.4%
Net Sources/Uses	51,996	(113,446)	(59,337)	54,108	(450,038)	1,129,759	1,579,797	
400 Internal Services								
Sources	3,218,226	247,168	226,149	(21,019)	2,412,929	1,770,626	(642,303)	55.0%
Uses	3,174,220	264,273	270,025	(5,752)	2,392,185	1,999,938	392,247	63.0%
Net Sources/Uses	44,006	(17,105)	(43,876)	(26,771)	20,744	(229,312)	(250,056)	
DISTRICT-WIDE SUMMARY								
Sources	46,186,009	3,175,078	2,967,069	(208,009)	37,130,982	36,473,632	(657,350)	79.0%
Uses	56,505,115	3,070,876	3,450,211	(379,335)	47,478,748	31,180,584	16,298,164	55.2%
Net Sources/Uses	(10,319,106)	104,202	(483,142)	(587,344)	(10,347,766)	5,293,048	15,640,814	

Table 2 – District-wide Financial Results: Sources and Uses by Major Category]

ALL DISTRICT

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Ad Valorem Property Tax	1,948,610	6,000	-	(6,000)	1,538,000	1,564,440	26,440
Consolidated Taxes	1,901,530	154,600	166,154	11,554	1,409,745	1,487,342	77,597
Charges for Services	31,853,158	2,715,470	2,573,830	(141,639)	26,237,884	26,144,174	(93,710)
Facility Fees	6,088,940	-	37	37	4,969,347	5,011,177	41,830
Rents	12,100	390	-	(390)	9,760	-	(9,760)
Intergovernmental - Operating Grants	65,800	1,400	2,041	641	53,925	44,361	(9,564)
Interfund Services	3,559,537	280,155	242,016	(38,140)	2,673,804	1,946,353	(727,452)
Non Operating Income/Leases	118,130	2,765	2,791	26	109,835	115,840	6,005
Investment Earnings	171,575	14,298	(91,094)	(105,392)	128,681	(158,020)	(286,702)
Capital Grants	80,000	-	-	-	-	47,927	47,927
Proceeds from Capital Asset Dispositions	-	-	71,294	71,294	-	270,039	270,039
Transfers In	386,629	-	-	-	-	-	-
TOTAL SOURCES	46,186,009	3,175,078	2,967,069	(208,009)	37,130,982	36,473,632	(657,350)
USES							
Salaries and Wages	15,073,364	1,312,654	1,287,178	25,476	11,553,577	10,618,735	934,842
Employee Fringe	6,175,958	538,106	463,765	74,341	4,656,720	3,899,337	757,383
Total Personnel Cost	21,249,322	1,850,760	1,750,942	99,817	16,210,297	14,518,072	1,692,225
Professional Services	726,324	45,683	37,451	8,233	586,074	349,738	236,336
Services and Supplies	11,210,715	743,031	906,650	(163,619)	8,801,937	6,575,467	2,226,470
Insurance	724,200	67,416	67,494	(78)	550,211	554,354	(4,143)
Utilities	2,449,822	166,569	159,032	7,537	1,971,079	1,778,565	192,514
Cost of Goods Sold	1,789,355	139,861	102,198	37,663	1,490,870	1,038,865	452,005
Central Services Cost	-	-	-	-	-	-	-
Defensible Space	200,000	-	-	-	100,000	60,692	39,308
Capital Improvements	16,679,695	-	421,889	(421,889)	16,679,695	5,315,833	11,363,862
Debt Service	1,036,054	4,555	4,555	0	1,035,586	988,999	46,586
Extraordinary	53,000	53,000	-	53,000	53,000	-	53,000
Transfers Out	386,629	-	-	-	-	-	-
TOTAL USES	56,505,115	3,070,876	3,450,211	(379,335)	47,478,748	31,180,584	16,298,164
SOURCES(USES)	(10,319,106)	104,202	(483,142)	(587,344)	(10,347,766)	5,293,048	15,640,814

- District-wide Sources through the third quarter of the fiscal year totaled \$36,473,632, which is \$657,350 below the year-to-date budget of \$37,130,982.
 - Shortfalls in Charges for Services (\$93,710), Inter-fund Services (\$727,452) and Investment Earnings (\$286,702) were partially offset by favorable budget variances within Ad Valorem and Consolidated Taxes (\$26,440), Consolidated Taxes (\$77,597), and Facility Fees (\$41,830) collected through the third quarter.
- District-wide Uses through the third quarter of the fiscal year totaled \$31,180,584, or \$16,298,164 under the year-to-date budget of \$47,478,748.
 - Personnel costs through March 31, 2022 were \$14,518,072, or \$1,692,225 (10.4%) under year-to-date budget of \$16,210,297.
 - Significant favorable budget variances through the third quarter were also realized in Services and Supplies (\$2,226,470), Cost of Goods Sold (\$452,055), Professional Services (\$236,366), and Utilities (\$192,514).

- Capital Improvement expenditures through the third quarter were \$5,315,833 representing 31.9% of the FY2021/22 budget of \$16,679,695. This result is due to the timing of significant capital outlay expenditures planned for in the current fiscal year.

Statement of Revenue, Expenses and Change in Net Position (Proprietary Funds)

Table 3 provides a summary of revenues, expenses and change in net position for each of the District’s proprietary (enterprise) funds. Starting with the FY2021/22 fiscal year, the District converted its Community Services and Beach funds from Special Revenue (Governmental-type) funds to Enterprise (Proprietary-type) funds for financial reporting purposes.

Table 3 – Proprietary Funds: Statement of Revenues, Expenses and Change in Net Position

MARCH 2022								
Fund	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance	YTD % of Budget
200 Utilities								
Total Operating Income	13,069,076	931,453	883,278	(48,175)	10,046,530	9,752,638	(293,892)	74.6%
Total Operating Expense	13,119,689	1,011,868	759,808	252,060	10,086,096	8,331,230	1,754,866	63.5%
Net Income (Expense)	(50,613)	(80,415)	123,470	203,885	(39,566)	1,421,408	1,460,974	
Total Non Operating Income	74,000	6,167	(32,018)	(38,185)	55,500	(46,704)	(102,204)	-63.1%
Total Non Operating Expense	89,291	-	-	-	89,291	42,726	46,565	47.9%
Income (Expense) Before Transfers	(65,904)	(74,249)	91,451	165,700	(73,357)	1,331,977	1,405,334	
Change in Net Position	(65,904)	(74,249)	91,451	165,700	(73,357)	1,331,977	1,405,334	-2021.1%
300 Community Services								
Total Operating Income	19,128,693	1,840,894	1,626,734	(214,160)	16,521,333	16,841,428	320,095	88.0%
Total Operating Expense	22,873,833	1,902,584	1,669,647	232,937	17,877,228	15,209,156	2,668,073	66.5%
Net Income (Expense)	(3,745,140)	(61,690)	(42,913)	18,777	(1,355,895)	1,632,272	2,988,167	
Total Non Operating Income	224,380	4,953	40,915	35,963	129,523	364,290	234,767	162.4%
Total Non Operating Expense	14,715	4,484	4,484	0	14,247	14,221	26	96.6%
Income (Expense) Before Transfers	(3,535,475)	(61,222)	(6,482)	54,740	(1,240,619)	1,982,341	3,222,960	
Transfers in	386,629	-	-	-	-	-	-	0.0%
Transfers Out	386,629	-	-	-	-	-	-	0.0%
Total Transfers	-	-	-	-	-	-	-	
Change in Net Position	(3,535,475)	(61,222)	(6,482)	54,740	(1,240,619)	1,982,341	3,222,960	-56.1%
390 Beach								
Total Operating Income	6,161,140	(22,300)	81,501	103,801	4,962,128	4,780,769	(181,359)	77.6%
Total Operating Expense	2,626,834	112,293	79,204	33,090	1,866,200	1,230,370	635,829	46.8%
Net Income (Expense)	3,534,306	(134,593)	2,297	136,891	3,095,928	3,550,399	454,471	
Total Non Operating Income	5,625	469	(10,428)	(10,897)	4,219	(18,134)	(22,352)	-322.4%
Total Non Operating Expense	210	71	71	0	210	210	(0)	100.1%
Income (Expense) Before Transfers	3,539,721	(134,196)	(8,202)	125,994	3,099,937	3,532,056	432,118	
Change in Net Position	3,539,721	(134,196)	(8,202)	125,994	3,099,937	3,532,056	432,118	99.8%
400 Internal Services								
Total Operating Income	3,218,226	247,168	226,412	(20,757)	2,412,929	1,771,230	(641,700)	55.0%
Total Operating Expense	3,186,820	265,323	270,025	(4,702)	2,401,635	2,006,983	394,653	63.0%
Net Income (Expense)	31,406	(18,155)	(43,613)	(25,458)	11,294	(235,753)	(247,047)	
Total Non Operating Income	-	-	(262)	(262)	-	(603)	(603)	
Total Non Operating Expense	-	-	-	-	-	-	-	
Income (Expense) Before Transfers	31,406	(18,155)	(43,876)	(25,721)	11,294	(236,356)	(247,650)	
Change in Net Position	31,406	(18,155)	(43,876)	(25,721)	11,294	(236,356)	(247,650)	-752.6%

- Utility Fund – An increase in net position of \$1,331,977 was reported through the first nine months of the fiscal year, resulting primarily from favorable net operating

income of \$1,421,408. This result compares favorably to the year-to-date budget which assumed a decrease in net position of \$73,357 through the first six months.

- Community Services Fund – An increase in net position of \$1,982,341 was reported through the first nine months of the fiscal year. This result compares favorably to the year-to-date budget which assumed a decrease in net position of \$1,240,619 through the third quarter.
- Beach Fund - An increase in net position of \$3,532,056 was reported through the first nine months of the fiscal year, resulting primarily from favorable net operating income. This result compares favorably to the year-to-date budget which assumed an increase in net position of \$3,099,937 through the third quarter.
- Internal Service Fund - A decrease in net position of \$236,356 was reported through the first nine months of the fiscal year. While this result compares unfavorably to the year-to-date budget which assumed an increase in net position of \$11,294 through the third quarter, internal services funds will generally clear negative net positions over the course of the entire fiscal year as expenditures are entirely recovered through charges to user departments.

This report also includes, via Attachment B, the complete set of monthly Statement of Revenues, Expenses and Change in Net Position for the period ending December 31, 2021 for the District's proprietary funds. These reports are posted on the District's Financial Transparency webpage.

Year-End Projections

Tables 4-5 provide summaries of projected year-end sources, uses for the District's major funds, informed by results through the first nine months of the fiscal year.

Table 6 presents a summary of projected year-end results the District's enterprise funds under statement of revenues, expenses and change in net position.

Table 4 – Mid-Year Projections: Sources and Uses

MARCH 2022					
Fund	Current Year Total Budget	Current YTD Actual	Current Year-end Projection	Projected Year-end Variance	Projected % of Budget
100 General Fund					
Sources	3,918,240	3,028,719	3,956,582	38,342	100.98%
Uses	4,284,574	2,431,367	3,654,452	(630,122)	85.29%
Net Sources/Uses	(366,334)	597,352	302,130	668,464	
200 Utilities					
Sources	13,143,076	9,705,933	12,696,968	(446,108)	96.61%
Uses	17,068,075	7,536,284	13,633,160	(3,434,915)	79.88%
Net Sources/Uses	(3,924,999)	2,169,649	(936,192)	2,988,807	
300 Community Services					
Sources	19,739,702	17,205,717	19,954,047	214,345	101.09%
Uses	25,868,478	15,580,118	22,669,625	(3,198,853)	87.63%
Net Sources/Uses	(6,128,776)	1,625,599	(2,715,578)	3,413,198	
390 Beach					
Sources	6,166,765	4,762,636	5,795,510	(371,255)	93.98%
Uses	6,114,769	3,632,876	5,400,246	(714,523)	88.31%
Net Sources/Uses	51,996	1,129,760	395,263	343,267	
400 Internal Services					
Sources	3,218,226	1,770,626	2,637,983	(580,243)	81.97%
Uses	3,174,220	1,999,938	2,713,235	(460,985)	85.48%
Net Sources/Uses	44,006	(229,312)	(75,252)	(119,258)	
DISTRICT-WIDE SUMMARY					
Sources	46,186,009	36,473,631	45,041,090	(1,144,919)	97.52%
Uses	56,510,115	31,180,583	48,070,718	(8,439,396)	85.07%
Net Sources/Uses	(10,324,106)	5,293,048	(3,029,629)	7,294,477	

- **General Fund** – The District’s General Fund is projected to end the fiscal year with a surplus of \$302,130, which represents a favorable variance of \$668,464 from the approved budget. This projected result is due primarily to projected expenditures falling \$630,122 (14.7%) under the approved budget. General Fund revenues are projected to end the fiscal year within 1.0% of the approved budget.
- **Utility Fund** – The Utility Fund is projected to end the year with expenditures exceeding revenues by \$936.192, and would represent a favorable variance of \$2.99 million from the approved budget. Utility Fund revenues are projected to end the year \$446,108 (3.39%) under budget, while fund expenditures are projected to end the year \$3.43 million (20.12%) below the approved budget.
- **Community Services Fund** – Overall, the Community Services Fund revenues are projected to end the fiscal year \$214,345 (1.1%) over budget, while expenditures are projected to end the year \$3.2 million under budget. This results in expenditures exceeding revenues by \$2.72 million, and compares favorably to the approved budget which assumes expenditures exceeding revenues by \$6.13 million.

- Beach Fund – The Beach Fund is projected to end the current fiscal year with a net favorable budget variance of \$343,267 compared to the approved budget. The beach fund is estimated to end the fiscal year with revenues falling \$371,255 (6.02%) below the approved budget, while expenditures are projected to end the year \$714,523 (11.7%) under the approved expenditure budget.
- Internal Services – The District's Internal Service funds, comprised of Fleet operations, Engineering and Buildings are collectively projected to end the fiscal year with revenues of exceeding expenditures by \$119,258. However, it should be noted that year-end revenues, stemming almost entirely from charge-backs to departments supported by internal service functions, are typically adjusted to avoid over- or under-recovery of actual costs.

Table 5 – Mid-Year Projections: Sources and Uses

MARCH 2022					
COMMUNITY SERVICES: OPERATIONS BY VENUE					
Fund	Current Year Total Budget	Current YTD Actual	Current Year- end Projection	Projected Year-end Variance	Projected % of Budget
Golf - Championship Course					
Sources	3,520,218	2,129,782	3,111,013	(409,205)	88.38%
Uses	5,117,763	2,420,449	4,511,850	(605,913)	88.16%
Net Sources/Uses	(1,597,545)	(290,667)	(1,400,837)	196,708	
Golf - Mountain Course					
Sources	983,711	543,237	772,945	(210,766)	78.57%
Uses	1,947,506	1,253,380	1,683,667	(263,839)	86.45%
Net Sources/Uses	(963,795)	(710,143)	(910,722)	53,073	
320 Golf					
Sources	4,503,929	2,673,019	3,883,958	(619,971)	86.23%
Uses	7,065,269	3,673,829	6,195,518	(869,752)	87.69%
Net Sources/Uses	(2,561,340)	(1,000,810)	(2,311,559)	249,781	
330 Facilities					
Sources	1,973,911	1,308,575	2,055,748	81,837	104.15%
Uses	2,090,279	1,415,339	1,815,559	(274,719)	86.86%
Net Sources/Uses	(116,368)	(106,764)	240,188	356,556	
340 Ski - Diamond Peak					
Sources	11,081,427	11,493,779	11,727,597	646,170	105.83%
Uses	10,847,427	7,478,278	9,191,093	(1,656,333)	84.73%
Net Sources/Uses	234,000	4,015,501	2,536,504	2,302,503	
350 Recreation					
Sources	1,166,383	834,110	1,161,163	(5,220)	99.55%
Uses	3,412,634	1,928,966	3,269,947	(142,687)	95.82%
Net Sources/Uses	(2,246,251)	(1,094,856)	(2,108,784)	137,468	
360 Community Services Admin.					
Sources	573,300	602,419	673,038	99,738	117.40%
Uses	883,074	279,266	810,931	(72,143)	91.83%
Net Sources/Uses	(309,774)	323,153	(137,893)	171,881	
370 Parks					
Sources	258,413	192,919	277,230	18,817	107.28%
Uses	1,304,901	592,835	1,107,020	(197,881)	84.84%
Net Sources/Uses	(1,046,488)	(399,916)	(829,790)	216,698	
380 Tennis					
Sources	182,339	100,897	175,312	(7,027)	96.15%
Uses	264,893	211,605	279,557	14,663	105.54%
Net Sources/Uses	(82,554)	(110,708)	(104,245)	(21,690)	
COMMUNITY SERVICES SUMMARY					
Sources	19,739,702	17,205,718	19,954,047	214,345	101.09%
Uses	25,868,478	15,580,118	22,669,625	(3,198,853)	87.63%
Net Sources/Uses	(6,128,776)	1,625,600	(2,715,578)	3,413,198	

Venue-by-venue results across the District (see Table 5) reflect favorable budget variances across all Community Services activities with the exception of Tennis (Fund 370); however, the projected shortfall is due to expenses related to the Tennis Center Renovation Project that were budgeted in the prior year. A budget augmentation request is pending to address this timing-related variance.

Table 6 – Mid-Year Projections: Enterprise Funds

STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION

MARCH 2022

Fund	MARCH 2022		Current Year-end Projection	Projected Year-end Variance	Projected % of Budget
	Current Year Total Budget	Current YTD Actual			
200 Utilities					
Total Operating Income	13,069,076	9,752,638	12,696,968	(372,108)	97.15%
Total Operating Expense	13,119,689	8,331,230	11,243,253	(1,876,435)	85.70%
Net Income (Expense)	(50,613)	1,421,408	1,453,715	1,504,328	
Total Non Operating Income	74,000	(46,704)	26,246	(47,754)	35.47%
Total Non Operating Expense	89,291	42,726	89,290	(1)	100.00%
Income (Expense) Before Transfers	(65,904)	1,331,977	1,390,671	1,456,575	
Change in Net Position	(65,904)	1,331,977	1,390,671	1,456,575	
300 Community Services					
Total Operating Income	19,128,693	16,841,428	19,173,934	45,241	100.24%
Total Operating Expense	22,873,833	15,209,156	19,819,019	(3,054,814)	86.64%
Net Income (Expense)	(3,745,140)	1,632,272	(645,085)	3,100,055	
Total Non Operating Income	224,380	364,290	393,484	169,104	175.37%
Total Non Operating Expense	14,715	14,221	14,715	-	100.00%
Income (Expense) Before Transfers	(3,535,475)	1,982,341	(266,316)	3,269,159	
Transfers in	386,629	-	386,629	-	100.00%
Transfers Out	386,629	-	386,629	-	100.00%
Total Transfers	-	-	-	-	
Change in Net Position	(3,535,475)	1,982,341	(266,316)	3,269,159	
390 Beach					
Total Operating Income	6,161,140	4,780,769	5,790,352	(370,788)	93.98%
Total Operating Expense	2,626,834	1,230,370	1,868,138	(758,696)	71.12%
Net Income (Expense)	3,534,306	3,550,399	3,922,214	387,908	
Total Non Operating Income	5,625	(18,134)	5,158	(467)	91.70%
Total Non Operating Expense	210	210	139	(71)	66.33%
Income (Expense) Before Transfers	3,539,721	3,532,056	3,927,233	387,511	
Change in Net Position	3,539,721	3,532,056	3,927,233	387,511	
400 Internal Services					
Total Operating Income	3,218,226	1,771,230	2,638,058	(580,168)	81.97%
Total Operating Expense	3,186,820	2,006,983	2,724,831	(461,988)	85.50%
Net Income (Expense)	31,406	(235,753)	(86,773)	(118,179)	
Total Non Operating Income	-	(603)	(75)	(75)	
Total Non Operating Expense	-	-	-	-	
Income (Expense) Before Transfers	31,406	(236,356)	(86,848)	(118,255)	
Change in Net Position	31,406	(236,356)	(86,848)	(118,255)	

Table 6 reflects updated projections of year-end financial results for the District's Enterprise Funds, under a revenue, expense and change in net position reporting format. With the exception of Internal Services, all major enterprise funds are projected to end the fiscal year with a favorable variance in comparison to the approved budget. Shortfalls in enterprise fund revenues, relative to budget, are anticipated to be more than offset by expenditure savings.

Revenues collected by the District's Internal Service funds will be adjusted at year-end to ensure that charges to user departments do not exceed actual expenditures.

III. COMMENTS

This 3rd quarter budget update provides financial results through March 31, 2023, along with updated projections of financial results through the end of the fiscal year.

Attachments:

- Monthly Financial Summary Reports – FY2021/2022 through March 31, 2022
 - Attachment A – Sources and Uses (All Funds)
 - Attachment B – Statement of Revenues, Expenses and Change in Net Positions (Proprietary Funds ONLY)

MONTHLY FINANCIAL SUMMARY REPORTS

STATEMENT OF SOURCES AND USES

FISCAL YEAR 2021/22

MARCH 2022

District Wide Summary

Community Services Summary

Beach Summary

District-wide Roll-up

General Fund

Utility Fund

Community Services Fund

Beach Fund

Internal Services

MONTH- END FINANCIAL RESULTS
STATEMENT OF SOURCES AND USES

MARCH 2022

Fund	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance	YTD % of Budget
100 General Fund								
Sources	3,918,240	166,275	150,939	(15,336)	2,998,820	3,028,719	29,899	77.3%
Uses	4,284,574	387,579	259,288	128,291	3,381,338	2,431,367	949,971	56.7%
Net Sources/Uses	(366,334)	(221,304)	(108,349)	112,955	(382,518)	597,351	979,870	
200 Utilities								
Sources	13,143,076	937,620	851,260	(86,360)	10,102,030	9,705,933	(396,097)	73.8%
Uses	17,068,075	704,960	873,495	(168,535)	14,955,207	7,536,284	7,418,923	44.2%
Net Sources/Uses	(3,924,999)	232,660	(22,236)	(254,895)	(4,853,177)	2,169,649	7,022,826	
300 Community Services								
Sources	19,739,702	1,845,846	1,667,649	(178,197)	16,650,856	17,205,717	554,862	87.2%
Uses	25,863,478	1,622,449	1,916,993	(294,544)	21,333,632	15,580,118	5,753,514	60.2%
Net Sources/Uses	(6,123,776)	223,397	(249,344)	(472,741)	(4,682,777)	1,625,599	6,308,376	
390 Beach								
Sources	6,166,765	(21,831)	71,073	92,904	4,966,347	4,762,636	(203,711)	77.2%
Uses	6,114,769	91,614	130,410	(38,795)	5,416,385	3,632,876	1,783,508	59.4%
Net Sources/Uses	51,996	(113,446)	(59,337)	54,108	(450,038)	1,129,759	1,579,797	
400 Internal Services								
Sources	3,218,226	247,168	226,149	(21,019)	2,412,929	1,770,626	(642,303)	55.0%
Uses	3,174,220	264,273	270,025	(5,752)	2,392,185	1,999,938	392,247	63.0%
Net Sources/Uses	44,006	(17,105)	(43,876)	(26,771)	20,744	(229,312)	(250,056)	
DISTRICT-WIDE SUMMARY								
Sources	46,186,009	3,175,078	2,967,069	(208,009)	37,130,982	36,473,632	(657,350)	79.0%
Uses	56,505,115	3,070,876	3,450,211	(379,335)	47,478,748	31,180,584	16,298,164	55.2%
Net Sources/Uses	(10,319,106)	104,202	(483,142)	(587,344)	(10,347,766)	5,293,048	15,640,814	

MONTH- END FINANCIAL RESULTS
STATEMENT OF SOURCES AND USES

MARCH 2022

BEACH: OPERATIONS

Fund	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance	YTD % of Budget
390 Beach - Operations								
Sources	6,166,765	(21,831)	71,073	92,904	4,966,347	4,762,636	(203,711)	77.2%
Uses	6,114,769	91,614	130,410	(38,795)	5,416,385	3,632,876	1,783,508	59.4%
Net Sources/Uses	51,996	(113,446)	(59,337)	54,108	(450,038)	1,129,759	1,579,797	

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
ALL DISTRICT

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Ad Valorem Property Tax	1,948,610	6,000	-	(6,000)	1,538,000	1,564,440	26,440
Consolidated Taxes	1,901,530	154,600	166,154	11,554	1,409,745	1,487,342	77,597
Charges for Services	31,853,158	2,715,470	2,573,830	(141,639)	26,237,884	26,144,174	(93,710)
Facility Fees	6,088,940	-	37	37	4,969,347	5,011,177	41,830
Rents	12,100	390	-	(390)	9,760	-	(9,760)
Intergovernmental - Operating Grants	65,800	1,400	2,041	641	53,925	44,361	(9,564)
Interfund Services	3,559,537	280,155	242,016	(38,140)	2,673,804	1,946,353	(727,452)
Non Operating Income/Leases	118,130	2,765	2,791	26	109,835	115,840	6,005
Investment Earnings	171,575	14,298	(91,094)	(105,392)	128,681	(158,020)	(286,702)
Capital Grants	80,000	-	-	-	-	47,927	47,927
Proceeds from Capital Asset Dispositions	-	-	71,294	71,294	-	270,039	270,039
Transfers In	386,629	-	-	-	-	-	-
TOTAL SOURCES	46,186,009	3,175,078	2,967,069	(208,009)	37,130,982	36,473,632	(657,350)
USES							
Salaries and Wages	15,073,364	1,312,654	1,287,178	25,476	11,553,577	10,618,735	934,842
Employee Fringe	6,175,958	538,106	463,765	74,341	4,656,720	3,899,337	757,383
Total Personnel Cost	21,249,322	1,850,760	1,750,942	99,817	16,210,297	14,518,072	1,692,225
Professional Services	726,324	45,683	37,451	8,233	586,074	349,738	236,336
Services and Supplies	11,210,715	743,031	906,650	(163,619)	8,801,937	6,575,467	2,226,470
Insurance	724,200	67,416	67,494	(78)	550,211	554,354	(4,143)
Utilities	2,449,822	166,569	159,032	7,537	1,971,079	1,778,565	192,514
Cost of Goods Sold	1,789,355	139,861	102,198	37,663	1,490,870	1,038,865	452,005
Central Services Cost	-	-	-	-	-	-	-
Defensible Space	200,000	-	-	-	100,000	60,692	39,308
Capital Improvements	16,679,695	-	421,889	(421,889)	16,679,695	5,315,833	11,363,862
Debt Service	1,036,054	4,555	4,555	0	1,035,586	988,999	46,586
Extraordinary	53,000	53,000	-	53,000	53,000	-	53,000
Transfers Out	386,629	-	-	-	-	-	-
TOTAL USES	56,505,115	3,070,876	3,450,211	(379,335)	47,478,748	31,180,584	16,298,164
SOURCES(USES)	(10,319,106)	104,202	(483,142)	(587,344)	(10,347,766)	5,293,048	15,640,814

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
GENERAL FUND**

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Ad Valorem Property Tax	1,948,610	6,000	-	(6,000)	1,538,000	1,564,440	26,440
Consolidated Taxes	1,901,530	154,600	166,154	11,554	1,409,745	1,487,342	77,597
Charges for Services	2,400	200	-	(200)	1,800	-	(1,800)
Non Operating Income/Leases	-	-	-	-	-	1,402	1,402
Investment Earnings	65,700	5,475	(15,215)	(20,690)	49,275	(24,465)	(73,740)
TOTAL SOURCES	3,918,240	166,275	150,939	(15,336)	2,998,820	3,028,719	29,899
USES							
Salaries and Wages	2,327,299	195,544	192,102	3,442	1,753,027	1,646,899	106,128
Employee Fringe	1,154,282	97,450	84,479	12,970	865,781	744,216	121,565
Total Personnel Cost	3,481,581	292,994	276,582	16,412	2,618,808	2,391,115	227,693
Professional Services	472,799	29,167	17,429	11,738	385,299	232,881	152,418
Services and Supplies	1,331,733	127,327	71,080	56,247	1,032,645	711,363	321,282
Insurance	55,000	4,583	4,592	(8)	41,250	41,325	(75)
Utilities	108,000	9,393	10,290	(896)	81,220	82,937	(1,717)
Central Services Cost	(1,546,624)	(128,885)	(134,889)	6,004	(1,159,968)	(1,102,050)	(57,918)
Capital Improvements	329,085	-	14,205	(14,205)	329,085	73,796	255,289
Extraordinary	53,000	53,000	-	53,000	53,000	-	53,000
TOTAL USES	4,284,574	387,579	259,288	128,291	3,381,338	2,431,367	949,971
SOURCES(USES)	(366,334)	(221,304)	(108,349)	112,955	(382,518)	597,351	979,870

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
UTILITY FUND**

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	12,796,676	902,253	875,731	(26,522)	9,816,255	9,639,284	(176,971)
Intergovernmental - Operating Grants	31,000	-	-	-	31,000	13,163	(17,837)
Interfund Services	241,400	29,200	7,547	(21,653)	199,275	100,191	(99,084)
Investment Earnings	74,000	6,167	(32,018)	(38,185)	55,500	(55,801)	(111,301)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	9,096	9,096
TOTAL SOURCES	13,143,076	937,620	851,260	(86,360)	10,102,030	9,705,933	(396,097)
USES							
Salaries and Wages	3,079,621	268,704	257,269	11,435	2,431,858	2,182,540	249,318
Employee Fringe	1,644,339	138,425	112,719	25,705	1,235,157	1,008,418	226,739
Total Personnel Cost	4,723,960	407,129	369,989	37,140	3,667,015	3,190,958	476,057
Professional Services	182,050	13,767	20,022	(6,255)	140,750	109,485	31,265
Services and Supplies	2,839,235	161,984	242,743	(80,759)	2,255,728	1,632,295	623,433
Insurance	211,000	17,583	17,615	(32)	158,250	158,536	(286)
Utilities	933,004	67,202	66,455	747	716,523	705,989	10,534
Cost of Goods Sold	-	-	-	-	-	7,895	(7,895)
Central Services Cost	447,540	37,295	42,984	(5,689)	335,655	310,035	25,620
Defensible Space	100,000	-	-	-	50,000	30,346	19,654
Capital Improvements	6,988,157	-	113,687	(113,687)	6,988,157	794,177	6,193,980
Debt Service	643,129	-	-	-	643,129	596,568	46,561
Transfers Out	-	-	-	-	-	-	-
TOTAL USES	17,068,075	704,960	873,495	(168,535)	14,955,207	7,536,284	7,418,923
SOURCES(USES)	(3,924,999)	232,660	(22,236)	(254,895)	(4,853,177)	2,169,649	7,022,826

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
WATER

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	5,157,799	320,486	320,473	(13)	4,037,218	3,997,910	(39,308)
Interfund Services	241,400	29,200	7,547	(21,653)	199,275	100,191	(99,084)
Investment Earnings	1,500	125	(16,009)	(16,134)	1,125	(29,088)	(30,213)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	4,821	4,821
TOTAL SOURCES	5,400,699	349,811	312,011	(37,801)	4,237,618	4,073,834	(163,784)
USES							
Salaries and Wages	1,361,416	120,214	118,633	1,581	1,079,040	986,726	92,314
Employee Fringe	725,891	61,340	51,063	10,277	544,669	461,985	82,684
Total Personnel Cost	2,087,307	181,554	169,696	11,858	1,623,709	1,448,711	174,998
Professional Services	87,850	6,833	10,011	(3,178)	67,350	48,839	18,511
Services and Supplies	1,658,575	74,998	85,255	(10,257)	1,354,429	760,035	594,394
Insurance	115,900	9,658	9,676	(17)	86,925	87,082	(157)
Utilities	464,566	26,891	26,096	795	360,400	364,136	(3,737)
Cost of Goods Sold	-	-	-	-	-	7,895	(7,895)
Central Services Cost	214,819	17,902	16,565	1,336	161,114	143,111	18,003
Defensible Space	50,000	-	-	-	25,000	15,174	9,827
Capital Improvements	1,606,422	-	51,942	(51,942)	1,606,422	180,311	1,426,111
Debt Service	307,019	-	-	-	307,019	277,476	29,543
Transfers Out	(164,808)	(13,734)	(8,985)	(4,749)	(123,606)	(115,285)	(8,321)
TOTAL USES	6,427,650	304,102	360,256	(56,154)	5,468,761	3,217,485	2,251,277
SOURCES(USES)	(1,026,951)	45,710	(48,245)	(93,955)	(1,231,143)	856,349	2,087,493

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
SEWER**

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	7,166,372	581,767	553,625	(28,142)	5,391,033	5,222,931	(168,102)
Investment Earnings	72,500	6,042	(16,009)	(22,051)	54,375	(26,713)	(81,088)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	4,275	4,275
TOTAL SOURCES	7,238,872	587,808	537,616	(50,193)	5,445,408	5,200,493	(244,914)
USES							
Salaries and Wages	1,542,836	133,751	121,738	12,013	1,220,717	1,059,407	161,310
Employee Fringe	828,195	69,455	54,482	14,972	622,845	484,661	138,184
Total Personnel Cost	2,371,031	203,206	176,220	26,985	1,843,562	1,544,068	299,494
Professional Services	94,200	6,933	10,011	(3,078)	73,400	48,839	24,561
Services and Supplies	946,384	67,543	130,276	(62,734)	725,804	752,500	(26,696)
Insurance	95,100	7,925	7,939	(14)	71,325	71,454	(129)
Utilities	466,188	39,979	40,098	(119)	354,436	340,407	14,029
Central Services Cost	201,393	16,783	18,742	(1,960)	151,045	153,669	(2,624)
Defensible Space	50,000	-	-	-	25,000	15,172	9,828
Capital Improvements	5,381,735	-	61,745	(61,745)	5,381,735	613,867	4,767,868
Debt Service	336,110	-	-	-	336,110	319,092	17,018
Transfers Out	164,808	13,734	8,985	4,749	123,606	115,285	8,321
TOTAL USES	10,106,949	356,102	454,017	(97,915)	9,086,023	3,974,353	5,111,670
SOURCES(USES)	(2,868,077)	231,706	83,598	(148,108)	(3,640,615)	1,226,140	4,866,755

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
SOLID WASTE**

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	338,000	-	-	-	253,500	281,856	28,356
TOTAL SOURCES	338,000	-	-	-	253,500	281,856	28,356
USES							
Salaries and Wages	118,268	9,951	11,409	(1,458)	89,057	93,015	(3,958)
Employee Fringe	59,287	5,013	4,728	284	44,437	40,814	3,623
Total Personnel Cost	177,555	14,964	16,137	(1,174)	133,494	133,829	(335)
Services and Supplies	153,575	12,818	22,668	(9,850)	115,320	82,128	33,192
Utilities	1,710	198	213	(15)	1,283	1,301	(19)
Central Services Cost	22,377	1,865	6,988	(5,123)	16,783	6,988	9,795
TOTAL USES	355,217	29,844	46,006	(16,162)	266,880	224,246	42,633
SOURCES(USES)	(17,217)	(29,844)	(46,006)	(16,162)	(13,380)	57,609	70,989

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
TAHOE WATER SUPPLIERS ASSOCIATION**

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	134,505	-	1,633	1,633	134,505	136,587	2,082
Intergovernmental - Operating Grants	31,000	-	-	-	31,000	13,163	(17,837)
TOTAL SOURCES	165,505	-	1,633	1,633	165,505	149,751	(15,754)
USES							
Salaries and Wages	57,100	4,788	5,490	(702)	43,044	43,392	(348)
Employee Fringe	30,967	2,618	2,446	172	23,206	20,958	2,248
Total Personnel Cost	88,067	7,406	7,936	(530)	66,250	64,350	1,900
Professional Services	-	-	-	-	-	11,808	(11,808)
Services and Supplies	80,700	6,625	4,544	2,081	60,175	37,631	22,544
Utilities	540	135	48	87	405	144	261
Central Services Cost	8,951	746	689	57	6,713	6,266	447
TOTAL USES	178,258	14,911	13,216	1,695	133,544	120,200	13,344
SOURCES(USES)	(12,753)	(14,911)	(11,583)	3,329	31,961	29,551	(2,411)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
COMMUNITY SERVICES FUND**

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	18,161,582	1,835,317	1,616,598	(218,719)	15,757,579	16,051,827	294,248
Facility Fees	820,300	-	37	37	669,469	683,470	14,001
Rents	12,100	390	-	(390)	9,760	-	(9,760)
Intergovernmental - Operating Grants	34,800	1,400	2,041	641	22,925	31,198	8,273
Interfund Services	99,911	3,787	8,057	4,270	61,600	74,932	13,332
Non Operating Leases	118,130	2,765	2,791	26	109,835	114,438	4,603
Investment Earnings	26,250	2,188	(33,170)	(35,357)	19,688	(59,017)	(78,705)
Capital Grants	80,000	-	-	-	-	47,927	47,927
Proceeds from Capital Asset Dispositions	-	-	71,294	71,294	-	260,943	260,943
Transfers In	386,629	-	-	-	-	-	-
TOTAL SOURCES	19,739,702	1,845,846	1,667,649	(178,197)	16,650,856	17,205,717	554,862
USES							
Salaries and Wages	7,313,032	695,122	693,584	1,538	5,640,086	5,292,355	347,731
Employee Fringe	2,379,777	225,120	206,418	18,701	1,816,245	1,629,488	186,757
Total Personnel Cost	9,692,809	920,242	900,003	20,239	7,456,331	6,921,843	534,488
Professional Services	44,625	1,000	-	1,000	38,425	7,371	31,054
Services and Supplies	5,290,380	351,542	462,264	(110,722)	4,260,030	3,359,820	900,210
Insurance	403,100	43,933	43,969	(36)	312,661	316,374	(3,713)
Utilities	1,258,234	79,687	75,022	4,665	1,060,538	904,701	155,837
Cost of Goods Sold	1,688,855	139,861	101,055	38,806	1,402,370	1,002,615	399,754
Central Services Cost	980,404	81,700	87,335	(5,635)	735,303	725,610	9,693
Defensible Space	100,000	-	-	-	50,000	30,346	19,654
Capital Improvements	5,631,814	-	242,862	(242,862)	5,631,814	1,925,302	3,706,512
Debt Service	386,629	4,484	4,484	0	386,161	386,135	25
Transfers Out	386,629	-	-	-	-	-	-
TOTAL USES	25,863,478	1,622,449	1,916,993	(294,544)	21,333,632	15,580,118	5,753,514
SOURCES(USES)	(6,123,776)	223,397	(249,344)	(472,741)	(4,682,777)	1,625,599	6,308,376

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
CHAMPIONSHIP GOLF**

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	3,334,825	2,645	11,885	9,240	2,535,137	2,108,189	(426,948)
Investment Earnings	-	-	411	411	-	146	146
Proceeds from Capital Asset Dispositions	-	-	-	-	-	21,446	21,446
Transfers In	185,393	-	-	-	-	-	-
TOTAL SOURCES	3,520,218	2,645	12,296	9,651	2,535,137	2,129,782	(405,355)
USES							
Salaries and Wages	1,332,115	42,797	37,722	5,075	937,855	819,579	118,276
Employee Fringe	392,310	19,588	15,986	3,602	278,028	251,487	26,541
Total Personnel Cost	1,724,425	62,385	53,708	8,676	1,215,883	1,071,066	144,816
Professional Services	7,980	-	-	-	6,380	1,800	4,580
Services and Supplies	978,452	41,095	37,677	3,418	665,060	490,227	174,833
Insurance	77,800	-	-	-	51,864	51,961	(97)
Utilities	231,740	10,870	9,635	1,235	180,330	171,348	8,982
Cost of Goods Sold	563,440	1,816	1,459	357	435,946	293,106	142,840
Central Services Cost	206,865	17,239	5,922	11,317	155,149	120,590	34,559
Capital Improvements	1,143,542	-	(201)	201	1,143,542	36,675	1,106,867
Debt Service	183,519	2,064	2,221	(157)	183,519	183,676	(157)
TOTAL USES	5,117,763	135,468	110,422	25,047	4,037,672	2,420,449	1,617,223
SOURCES(USES)	(1,597,545)	(132,823)	(98,125)	34,698	(1,502,535)	(290,667)	1,211,868

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
MOUNTAIN GOLF

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	942,821	(600)	-	600	723,671	488,963	(234,708)
Non Operating Leases	40,890	1,745	1,815	70	35,655	37,099	1,444
Investment Earnings	-	-	411	411	-	146	146
Proceeds from Capital Asset Dispositions	-	-	-	-	-	17,029	17,029
TOTAL SOURCES	983,711	1,145	2,226	1,081	759,326	543,237	(216,089)
USES							
Salaries and Wages	454,601	17,442	14,260	3,182	324,902	251,533	73,369
Employee Fringe	132,328	8,634	6,912	1,722	96,735	83,609	13,126
Total Personnel Cost	586,929	26,076	21,172	4,904	421,637	335,142	86,495
Professional Services	4,170	-	-	-	2,570	900	1,670
Services and Supplies	373,994	15,391	20,896	(5,504)	259,730	238,495	21,235
Insurance	17,900	-	-	-	11,932	11,955	(23)
Utilities	89,300	4,990	4,211	779	69,220	68,036	1,184
Cost of Goods Sold	105,100	-	-	-	73,440	30,973	42,467
Central Services Cost	72,390	6,033	2,916	3,117	54,293	43,187	11,106
Capital Improvements	695,849	-	181,689	(181,689)	695,849	523,468	172,381
Debt Service	1,874	156	-	156	1,406	1,225	181
TOTAL USES	1,947,506	52,646	230,883	(178,237)	1,590,076	1,253,380	336,696
SOURCES(USES)	(963,795)	(51,501)	(228,657)	(177,155)	(830,750)	(710,143)	120,607

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
FACILITIES FUND**

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	1,798,720	69,720	39,193	(30,527)	1,488,754	1,308,168	(180,586)
Investment Earnings	-	-	315	315	-	407	407
Transfers In	175,191	-	-	-	-	-	-
TOTAL SOURCES	1,973,911	69,720	39,507	(30,213)	1,488,754	1,308,575	(180,179)
USES							
Salaries and Wages	503,309	34,319	31,106	3,213	387,801	327,619	60,182
Employee Fringe	218,627	16,270	17,010	(740)	163,732	150,315	13,417
Total Personnel Cost	721,936	50,589	48,116	2,473	551,533	477,935	73,598
Professional Services	1,170	-	-	-	1,170	-	1,170
Services and Supplies	510,732	28,344	76,788	(48,444)	422,813	364,642	58,171
Insurance	12,200	1,017	1,019	(2)	9,150	9,167	(17)
Utilities	55,720	5,160	4,498	662	42,065	42,270	(205)
Cost of Goods Sold	429,400	18,000	8,228	9,772	363,400	282,967	80,433
Central Services Cost	97,530	8,128	5,528	2,599	73,148	66,318	6,829
Capital Improvements	86,400	-	(43,630)	43,630	86,400	(3,150)	89,550
Debt Service	175,191	1,971	1,971	0	175,191	175,190	1
TOTAL USES	2,090,279	113,209	102,518	10,691	1,724,869	1,415,339	309,530
SOURCES(USES)	(116,368)	(43,489)	(63,011)	(19,522)	(236,115)	(106,764)	129,351

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
SKI FUND**

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	10,958,399	1,689,253	1,644,818	(44,435)	10,226,319	11,356,064	1,129,745
Interfund Services	14,985	-	-	-	-	-	-
Non Operating Leases	77,240	1,020	976	(44)	74,180	77,338	3,158
Investment Earnings	11,250	938	(21,223)	(22,161)	8,438	(37,582)	(46,020)
Proceeds from Capital Asset Dispositions	-	-	71,294	71,294	-	97,959	97,959
Transfers In	19,553	-	-	-	-	-	-
TOTAL SOURCES	11,081,427	1,691,211	1,695,864	4,654	10,308,937	11,493,779	1,184,842
USES							
Salaries and Wages	3,299,155	480,870	484,975	(4,105)	2,740,977	2,570,820	170,157
Employee Fringe	1,131,813	141,281	130,154	11,128	905,265	790,166	115,099
Total Personnel Cost	4,430,968	622,151	615,128	7,023	3,646,242	3,360,986	285,256
Professional Services	23,700	1,000	-	1,000	20,700	4,671	16,029
Services and Supplies	2,190,361	197,633	204,022	(6,390)	1,959,745	1,623,937	335,808
Insurance	219,800	36,633	36,655	(22)	183,165	186,640	(3,475)
Utilities	621,260	36,890	36,175	715	572,940	431,950	140,990
Cost of Goods Sold	529,100	117,100	92,548	24,552	480,200	383,625	96,575
Central Services Cost	389,595	32,466	56,139	(23,672)	292,196	346,266	(54,070)
Capital Improvements	2,423,090	-	120,872	(120,872)	2,423,090	1,120,650	1,302,440
Debt Service	19,553	220	220	0	19,553	19,553	1
TOTAL USES	10,847,427	1,044,094	1,161,759	(117,666)	9,597,832	7,478,278	2,119,554
SOURCES(USES)	234,000	647,117	534,105	(113,012)	711,105	4,015,501	3,304,396

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
RECREATION FUND**

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	1,147,154	86,917	92,700	5,783	820,829	822,339	1,510
Intergovernmental - Operating Grants	17,000	1,400	1,417	17	12,600	9,917	(2,683)
Investment Earnings	-	-	(13)	(13)	-	(146)	(146)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	2,000	2,000
Transfers In	2,229	-	-	-	-	-	-
TOTAL SOURCES	1,166,383	88,317	94,103	5,786	833,429	834,110	681
USES							
Salaries and Wages	1,069,121	86,713	85,859	854	777,676	813,748	(36,072)
Employee Fringe	327,197	27,244	25,024	2,220	242,004	227,432	14,572
Total Personnel Cost	1,396,318	113,957	110,884	3,074	1,019,680	1,041,180	(21,501)
Professional Services	5,850	-	-	-	5,850	-	5,850
Services and Supplies	612,845	40,375	70,552	(30,177)	473,168	401,420	71,748
Insurance	57,900	4,825	4,834	(9)	43,425	43,504	(79)
Utilities	145,640	14,400	12,486	1,914	109,890	97,363	12,527
Cost of Goods Sold	51,380	2,945	1,650	1,295	41,890	8,786	33,104
Central Services Cost	130,539	10,878	11,561	(682)	97,904	92,288	5,617
Capital Improvements	1,009,933	-	3,718	(3,718)	1,009,933	242,197	767,736
Debt Service	2,229	25	25	(0)	2,229	2,229	0
TOTAL USES	3,412,634	187,405	215,709	(28,303)	2,803,969	1,928,966	875,002
SOURCES(USES)	(2,246,251)	(99,088)	(121,605)	(22,517)	(1,970,540)	(1,094,857)	875,683

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
COMMUNITY SERVICES ADMINISTRATION FUND**

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	(262,000)	(13,083)	(171,998)	(158,915)	(180,750)	(168,723)	12,027
Facility Fees	820,300	-	37	37	669,469	683,470	14,001
Investment Earnings	15,000	1,250	(13,340)	(14,590)	11,250	(21,917)	(33,167)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	109,589	109,589
TOTAL SOURCES	573,300	(11,833)	(185,301)	(173,468)	499,969	602,419	102,450
USES							
Salaries and Wages	173,588	14,373	14,401	(28)	129,891	144,531	(14,640)
Employee Fringe	63,879	5,371	4,400	970	47,820	46,901	919
Total Personnel Cost	237,467	19,744	18,801	942	177,711	191,432	(13,722)
Services and Supplies	132,418	4,214	46	4,168	126,830	38,781	88,050
Utilities	8,604	717	529	188	6,453	4,396	2,057
Central Services Cost	17,956	1,496	1,182	314	13,467	14,311	(844)
Defensible Space	100,000	-	-	-	50,000	30,346	19,654
Transfers Out	386,629	-	-	-	-	-	-
TOTAL USES	883,074	26,171	20,558	5,613	374,461	279,266	95,195
SOURCES(USES)	(309,774)	(38,004)	(205,859)	(167,855)	125,508	323,154	197,646

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
PARKS FUND**

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	60,615	465	-	(465)	50,260	35,573	(14,687)
Rents	12,100	390	-	(390)	9,760	-	(9,760)
Intergovernmental - Operating Grants	17,800	-	625	625	10,325	21,281	10,956
Interfund Services	84,926	3,787	8,057	4,270	61,600	74,932	13,332
Investment Earnings	-	-	219	219	-	286	286
Capital Grants	80,000	-	-	-	-	47,927	47,927
Proceeds from Capital Asset Dispositions	-	-	-	-	-	12,920	12,920
Transfers In	2,972	-	-	-	-	-	-
TOTAL SOURCES	258,413	4,642	8,901	4,259	131,945	192,919	60,974
USES							
Salaries and Wages	365,679	15,933	23,542	(7,609)	252,982	266,432	(13,450)
Employee Fringe	89,419	5,626	6,132	(506)	64,182	61,561	2,621
Total Personnel Cost	455,098	21,559	29,673	(8,114)	317,164	327,993	(10,829)
Professional Services	1,170	-	-	-	1,170	-	1,170
Services and Supplies	410,653	16,677	23,719	(7,042)	291,679	133,531	158,148
Insurance	13,800	1,150	1,152	(2)	10,350	10,369	(19)
Utilities	96,360	5,955	6,348	(393)	72,545	80,192	(7,647)
Central Services Cost	51,848	4,321	3,593	728	38,886	32,316	6,570
Capital Improvements	273,000	-	1,430	(1,430)	273,000	5,462	267,538
Debt Service	2,972	33	33	(0)	2,972	2,972	0
TOTAL USES	1,304,901	49,695	65,949	(16,254)	1,007,766	592,835	414,932
SOURCES(USES)	(1,046,488)	(45,053)	(57,048)	(11,995)	(875,821)	(399,916)	475,906

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
TENNIS FUND**

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	181,048	-	-	-	93,359	101,255	7,896
Investment Earnings	-	-	51	51	-	(358)	(358)
Transfers In	1,291	-	-	-	-	-	-
TOTAL SOURCES	182,339	-	51	51	93,359	100,897	7,538
OPERATING USES							
Salaries and Wages	115,464	2,675	1,719	956	88,002	98,092	(10,090)
Employee Fringe	24,203	1,105	801	304	18,480	18,016	464
Total Personnel Cost	139,667	3,780	2,520	1,260	106,482	116,109	(9,627)
Professional Services	585	-	-	-	585	-	585
Services and Supplies	80,925	7,813	28,564	(20,751)	61,005	68,788	(7,783)
Insurance	3,700	308	309	(1)	2,775	2,780	(5)
Utilities	9,610	705	1,140	(435)	7,095	9,146	(2,051)
Cost of Goods Sold	10,435	-	(2,830)	2,830	7,494	3,158	4,336
Central Services Cost	13,681	1,140	495	645	10,261	10,334	(73)
Capital Improvements	-	-	(21,016)	21,016	-	-	-
Debt Service	1,291	15	15	0	1,291	1,290	1
TOTAL USES	259,893	13,762	9,196	4,565	196,987	211,605	(14,618)
SOURCES(USES)	(77,554)	(13,762)	(9,145)	4,617	(103,628)	(110,708)	(7,080)

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
BEACH FUND**

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Charges for Services	892,500	(22,300)	81,501	103,801	662,250	453,063	(209,187)
Facility Fees	5,268,640	-	-	-	4,299,878	4,327,707	27,829
Investment Earnings	5,625	469	(10,428)	(10,897)	4,219	(18,134)	(22,352)
TOTAL SOURCES	6,166,765	(21,831)	71,073	92,904	4,966,347	4,762,636	(203,711)
USES							
Salaries and Wages	885,579	29,760	37,415	(7,655)	623,487	573,427	50,060
Employee Fringe	229,705	12,146	12,844	(698)	164,210	145,419	18,791
Total Personnel Cost	1,115,284	41,906	50,259	(8,353)	787,697	718,846	68,851
Professional Services	17,850	1,000	-	1,000	14,850	-	14,850
Services and Supplies	847,156	29,720	18,272	11,448	569,035	188,510	380,525
Insurance	39,300	-	-	-	26,200	26,247	(47)
Utilities	139,064	9,027	6,103	2,924	104,158	77,543	26,615
Cost of Goods Sold	100,500	-	-	-	88,500	26,471	62,029
Central Services Cost	118,680	9,890	4,569	5,321	89,010	66,405	22,605
Capital Improvements	3,730,639	-	51,135	(51,135)	3,730,639	2,522,558	1,208,081
Debt Service	6,296	71	71	0	6,296	6,296	0
TOTAL USES	6,114,769	91,614	130,410	(38,795)	5,416,385	3,632,876	1,783,508
SOURCES(USES)	51,996	(113,446)	(59,337)	54,108	(450,038)	1,129,759	1,579,797

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF SOURCES AND USES
BY CLASS
INTERNAL SERVICES FUND**

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
SOURCES							
Interfund Services	3,218,226	247,168	226,412	(20,757)	2,412,929	1,771,230	(641,700)
Investment Earnings	-	-	(262)	(262)	-	(603)	(603)
TOTAL SOURCES	3,218,226	247,168	226,149	(21,019)	2,412,929	1,770,626	(642,303)
USES							
Salaries and Wages	1,467,833	123,524	106,807	16,717	1,105,119	923,514	181,605
Employee Fringe	767,855	64,965	47,304	17,662	575,327	371,795	203,532
Total Personnel Cost	2,235,688	188,489	154,110	34,379	1,680,446	1,295,309	385,137
Professional Services	9,000	750	-	750	6,750	-	6,750
Services and Supplies	902,212	72,458	112,291	(39,833)	684,499	683,480	1,019
Insurance	15,800	1,317	1,319	(2)	11,850	11,871	(21)
Utilities	11,520	1,260	1,162	98	8,640	7,395	1,245
Cost of Goods Sold	-	-	1,143	(1,143)	-	1,883	(1,883)
TOTAL USES	3,174,220	264,273	270,025	(5,752)	2,392,185	1,999,938	392,247
SOURCES(USES)	44,006	(17,105)	(43,876)	(26,771)	20,744	(229,312)	(250,056)

MONTHLY FINANCIAL SUMMARY REPORTS

STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION

FISCAL YEAR 2021/22

MARCH 2022

Utility Fund

Community Services Fund

Beach Fund

Internal Services Fund

MONTH- END FINANCIAL RESULTS

STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION

MARCH 2022

Fund	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance	YTD % of Budget
200 Utilities								
Total Operating Income	13,069,076	931,453	883,278	(48,175)	10,046,530	9,752,638	(293,892)	74.6%
Total Operating Expense	13,119,689	1,011,868	759,808	252,060	10,086,096	8,331,230	1,754,866	63.5%
Net Income (Expense)	(50,613)	(80,415)	123,470	203,885	(39,566)	1,421,408	1,460,974	
Total Non Operating Income	74,000	6,167	(32,018)	(38,185)	55,500	(46,704)	(102,204)	-63.1%
Total Non Operating Expense	89,291	-	-	-	89,291	42,726	46,565	47.9%
Income (Expense) Before Transfers	(65,904)	(74,249)	91,451	165,700	(73,357)	1,331,977	1,405,334	
Change in Net Position	(65,904)	(74,249)	91,451	165,700	(73,357)	1,331,977	1,405,334	-2021.1%
300 Community Services								
Total Operating Income	19,128,693	1,840,894	1,626,734	(214,160)	16,521,333	16,841,428	320,095	88.0%
Total Operating Expense	22,873,833	1,902,584	1,669,647	232,937	17,877,228	15,209,156	2,668,073	66.5%
Net Income (Expense)	(3,745,140)	(61,690)	(42,913)	18,777	(1,355,895)	1,632,272	2,988,167	
Total Non Operating Income	224,380	4,953	40,915	35,963	129,523	364,290	234,767	162.4%
Total Non Operating Expense	14,715	4,484	4,484	0	14,247	14,221	26	96.6%
Income (Expense) Before Transfers	(3,535,475)	(61,222)	(6,482)	54,740	(1,240,619)	1,982,341	3,222,960	
Transfers in	386,629	-	-	-	-	-	-	0.0%
Transfers Out	386,629	-	-	-	-	-	-	0.0%
Total Transfers	-	-	-	-	-	-	-	
Change in Net Position	(3,535,475)	(61,222)	(6,482)	54,740	(1,240,619)	1,982,341	3,222,960	-56.1%
390 Beach								
Total Operating Income	6,161,140	(22,300)	81,501	103,801	4,962,128	4,780,769	(181,359)	77.6%
Total Operating Expense	2,626,834	112,293	79,204	33,090	1,866,200	1,230,370	635,829	46.8%
Net Income (Expense)	3,534,306	(134,593)	2,297	136,891	3,095,928	3,550,399	454,471	
Total Non Operating Income	5,625	469	(10,428)	(10,897)	4,219	(18,134)	(22,352)	-322.4%
Total Non Operating Expense	210	71	71	0	210	210	(0)	100.1%
Income (Expense) Before Transfers	3,539,721	(134,196)	(8,202)	125,994	3,099,937	3,532,056	432,118	
Change in Net Position	3,539,721	(134,196)	(8,202)	125,994	3,099,937	3,532,056	432,118	99.8%
400 Internal Services								
Total Operating Income	3,218,226	247,168	226,412	(20,757)	2,412,929	1,771,230	(641,700)	55.0%
Total Operating Expense	3,186,820	265,323	270,025	(4,702)	2,401,635	2,006,983	394,653	63.0%
Net Income (Expense)	31,406	(18,155)	(43,613)	(25,458)	11,294	(235,753)	(247,047)	
Total Non Operating Income	-	-	(262)	(262)	-	(603)	(603)	#DIV/0!
Total Non Operating Expense	-	-	-	-	-	-	-	#DIV/0!
Income (Expense) Before Transfers	31,406	(18,155)	(43,876)	(25,721)	11,294	(236,356)	(247,650)	
Change in Net Position	31,406	(18,155)	(43,876)	(25,721)	11,294	(236,356)	(247,650)	-752.6%

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
UTILITY FUND

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	12,796,676	902,253	875,731	(26,522)	9,816,255	9,639,284	(176,971)
Intergovernmental - Operating Grants	31,000	-	-	-	31,000	13,163	(17,837)
Interfund Services	241,400	29,200	7,547	(21,653)	199,275	100,191	(99,084)
TOTAL OPERATING INCOME	13,069,076	931,453	883,278	(48,175)	10,046,530	9,752,638	(293,892)
OPERATING EXPENSE							
Salaries and Wages	3,079,621	268,704	257,269	11,435	2,431,858	2,182,540	249,318
Employee Fringe	1,644,339	138,425	112,719	25,705	1,235,157	1,008,418	226,739
Total Personnel Cost	4,723,960	407,129	369,989	37,140	3,667,015	3,190,958	476,057
Professional Services	182,050	13,767	20,022	(6,255)	140,750	109,485	31,265
Services and Supplies	2,839,235	161,984	242,743	(80,759)	2,255,728	1,632,295	623,433
Insurance	211,000	17,583	17,615	(32)	158,250	158,536	(286)
Utilities	933,004	67,202	66,455	747	716,523	705,989	10,534
Cost of Goods Sold	-	-	-	-	-	7,895	(7,895)
Central Services Cost	447,540	37,295	42,984	(5,689)	335,655	310,035	25,620
Defensible Space	100,000	-	-	-	50,000	30,346	19,654
Depreciation	3,682,900	306,908	-	306,908	2,762,175	2,185,692	576,483
TOTAL OPERATING EXPENSE	13,119,689	1,011,868	759,808	252,060	10,086,096	8,331,230	1,754,866
NET INCOME (EXPENSE)	(50,613)	(80,415)	123,470	203,885	(39,566)	1,421,408	1,460,974
NON OPERATING INCOME							
Investment Earnings	74,000	6,167	(32,018)	(38,185)	55,500	(55,801)	(111,301)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	9,096	9,096
TOTAL NON OPERATING INCOME	74,000	6,167	(32,018)	(38,185)	55,500	(46,704)	(102,204)
NON OPERATING EXPENSE							
Debt Service Interest	89,291	-	-	-	89,291	42,726	46,565
TOTAL NON OPERATING EXPENSE	89,291	-	-	-	89,291	42,726	46,565
INCOME(EXPENSE) BEFORE TRANSFERS	(65,904)	(74,249)	91,451	165,700	(73,357)	1,331,977	1,405,334
TRANSFERS							
Transfers Out	-	-	-	-	-	-	-
CHANGE IN NET POSITION	(65,904)	(74,249)	91,451	165,700	(73,357)	1,331,977	1,405,334

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
COMMUNITY SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	18,161,582	1,835,317	1,616,598	(218,719)	15,757,579	16,051,827	294,248
Facility Fees	820,300	-	37	37	669,469	683,470	14,001
Rents	12,100	390	-	(390)	9,760	-	(9,760)
Intergovernmental - Operating Grants	34,800	1,400	2,041	641	22,925	31,198	8,273
Interfund Services	99,911	3,787	8,057	4,270	61,600	74,932	13,332
TOTAL OPERATING INCOME	19,128,693	1,840,894	1,626,734	(214,160)	16,521,333	16,841,428	320,095
OPERATING EXPENSE							
Salaries and Wages	7,313,032	695,122	693,584	1,538	5,640,086	5,292,355	347,731
Employee Fringe	2,379,777	225,120	206,418	18,701	1,816,245	1,629,488	186,757
Total Personnel Cost	9,692,809	920,242	900,003	20,239	7,456,331	6,921,843	534,488
Professional Services	44,625	1,000	-	1,000	38,425	7,371	31,054
Services and Supplies	5,290,380	351,542	462,264	(110,722)	4,260,030	3,359,820	900,210
Insurance	403,100	43,933	43,969	(36)	312,661	316,374	(3,713)
Utilities	1,258,234	79,687	75,022	4,665	1,060,538	904,701	155,837
Cost of Goods Sold	1,688,855	139,861	101,055	38,806	1,402,370	1,002,615	399,754
Central Services Cost	980,404	81,700	87,335	(5,635)	735,303	725,610	9,693
Defensible Space	100,000	-	-	-	50,000	30,346	19,654
Depreciation	3,415,427	284,619	-	284,619	2,561,570	1,940,475	621,096
TOTAL OPERATING EXPENSE	22,873,833	1,902,584	1,669,647	232,937	17,877,228	15,209,156	2,668,073
NET INCOME (EXPENSE)	(3,745,140)	(61,690)	(42,913)	18,777	(1,355,895)	1,632,272	2,988,167
NON OPERATING INCOME							
Non Operating Leases	118,130	2,765	2,791	26	109,835	114,438	4,603
Investment Earnings	26,250	2,188	(33,170)	(35,357)	19,688	(59,017)	(78,705)
Capital Grants	80,000	-	-	-	-	47,927	47,927
Proceeds from Capital Asset Dispositions	-	-	71,294	71,294	-	260,943	260,943
TOTAL NON OPERATING INCOME	224,380	4,953	40,915	35,963	129,523	364,290	234,767
NON OPERATING EXPENSE							
Debt Service Interest	14,715	4,484	4,484	0	14,247	14,221	26
TOTAL NON OPERATING EXPENSE	14,715	4,484	4,484	0	14,247	14,221	26
INCOME(EXPENSE) BEFORE TRANSFERS	(3,535,475)	(61,222)	(6,482)	54,740	(1,240,619)	1,982,341	3,222,960
TRANSFERS							
Transfers In	386,629	-	-	-	-	-	-
Transfers Out	386,629	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-	-
CHANGE IN NET POSITION	(3,535,475)	(61,222)	(6,482)	54,740	(1,240,619)	1,982,341	3,222,960

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
CHAMPIONSHIP GOLF

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	3,334,825	2,645	11,885	9,240	2,535,137	2,108,189	(426,948)
TOTAL OPERATING INCOME	3,334,825	2,645	11,885	9,240	2,535,137	2,108,189	(426,948)
OPERATING EXPENSE							
Salaries and Wages	1,332,115	42,797	37,722	5,075	937,855	819,579	118,276
Employee Fringe	392,310	19,588	15,986	3,602	278,028	251,487	26,541
Total Personnel Cost	1,724,425	62,385	53,708	8,676	1,215,883	1,071,066	144,816
Professional Services	7,980	-	-	-	6,380	1,800	4,580
Services and Supplies	978,452	41,095	37,677	3,418	665,060	490,227	174,833
Insurance	77,800	-	-	-	51,864	51,961	(97)
Utilities	231,740	10,870	9,635	1,235	180,330	171,348	8,982
Cost of Goods Sold	563,440	1,816	1,459	357	435,946	293,106	142,840
Central Services Cost	206,865	17,239	5,922	11,317	155,149	120,590	34,559
Depreciation	736,980	61,415	-	61,415	552,735	481,614	71,121
TOTAL OPERATING EXPENSE	4,527,682	194,819	108,402	86,417	3,263,346	2,681,713	581,634
NET INCOME (EXPENSE)	(1,192,857)	(192,174)	(96,517)	95,658	(728,209)	(573,523)	154,686
NON OPERATING INCOME							
Investment Earnings	-	-	411	411	-	146	146
Proceeds from Capital Asset Dispositions	-	-	-	-	-	21,446	21,446
TOTAL NON OPERATING INCOME	-	-	411	411	-	21,592	21,592
NON OPERATING EXPENSE							
Debt Service Interest	6,124	2,064	2,221	(157)	6,124	6,281	(157)
TOTAL NON OPERATING EXPENSE	6,124	2,064	2,221	(157)	6,124	6,281	(157)
INCOME(EXPENSE) BEFORE TRANSFERS	(1,198,981)	(194,238)	(98,326)	95,912	(734,333)	(558,211)	176,122
TRANSFERS							
Transfers In	185,393	-	-	-	-	-	-
TOTAL TRANSFERS	185,393	-	-	-	-	-	-
CHANGE IN NET POSITION	(1,013,588)	(194,238)	(98,326)	95,912	(734,333)	(558,211)	176,122

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
MOUNTAIN GOLF

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	942,821	(600)	-	600	723,671	488,963	(234,708)
TOTAL OPERATING INCOME	942,821	(600)	-	600	723,671	488,963	(234,708)
OPERATING EXPENSE							
Salaries and Wages	454,601	17,442	14,260	3,182	324,902	251,533	73,369
Employee Fringe	132,328	8,634	6,912	1,722	96,735	83,609	13,126
Total Personnel Cost	586,929	26,076	21,172	4,904	421,637	335,142	86,495
Professional Services	4,170	-	-	-	2,570	900	1,670
Services and Supplies	373,994	15,391	20,896	(5,504)	259,730	238,495	21,235
Insurance	17,900	-	-	-	11,932	11,955	(23)
Utilities	89,300	4,990	4,211	779	69,220	68,036	1,184
Cost of Goods Sold	105,100	-	-	-	73,440	30,973	42,467
Central Services Cost	72,390	6,033	2,916	3,117	54,293	43,187	11,106
Depreciation	220,247	18,354	-	18,354	165,185	116,037	49,148
TOTAL OPERATING EXPENSE	1,470,030	70,844	49,194	21,650	1,058,007	844,725	213,283
NET INCOME (EXPENSE)	(527,209)	(71,444)	(49,194)	22,250	(334,336)	(355,762)	(21,426)
NON OPERATING INCOME							
Non Operating Leases	40,890	1,745	1,815	70	35,655	37,099	1,444
Investment Earnings	-	-	411	411	-	146	146
Proceeds from Capital Asset Dispositions	-	-	-	-	-	17,029	17,029
TOTAL NON OPERATING INCOME	40,890	1,745	2,226	481	35,655	54,274	18,619
NON OPERATING EXPENSE							
Debt Service Interest	1,874	156	-	156	1,406	1,225	181
TOTAL NON OPERATING EXPENSE	1,874	156	-	156	1,406	1,225	181
INCOME(EXPENSE) BEFORE TRANSFERS	(488,193)	(69,855)	(46,968)	22,887	(300,087)	(302,712)	(2,626)
TRANSFERS							
CHANGE IN NET POSITION	(488,193)	(69,855)	(46,968)	22,887	(300,087)	(302,712)	(2,626)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
FACILITIES FUND

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	1,798,720	69,720	39,193	(30,527)	1,488,754	1,308,168	(180,586)
TOTAL OPERATING INCOME	1,798,720	69,720	39,193	(30,527)	1,488,754	1,308,168	(180,586)
OPERATING EXPENSE							
Salaries and Wages	503,309	34,319	31,106	3,213	387,801	327,619	60,182
Employee Fringe	218,627	16,270	17,010	(740)	163,732	150,315	13,417
Total Personnel Cost	721,936	50,589	48,116	2,473	551,533	477,935	73,598
Professional Services	1,170	-	-	-	1,170	-	1,170
Services and Supplies	510,732	28,344	76,788	(48,444)	422,813	364,642	58,171
Insurance	12,200	1,017	1,019	(2)	9,150	9,167	(17)
Utilities	55,720	5,160	4,498	662	42,065	42,270	(205)
Cost of Goods Sold	429,400	18,000	8,228	9,772	363,400	282,967	80,433
Central Services Cost	97,530	8,128	5,528	2,599	73,148	66,318	6,829
Depreciation	159,100	13,258	-	13,258	119,325	86,802	32,523
TOTAL OPERATING EXPENSE	1,987,788	124,496	144,177	(19,681)	1,582,603	1,330,101	252,502
NET INCOME (EXPENSE)	(189,068)	(54,776)	(104,985)	(50,208)	(93,849)	(21,933)	71,916
NON OPERATING INCOME							
Investment Earnings	-	-	315	315	-	407	407
TOTAL NON OPERATING INCOME	-	-	315	315	-	407	407
NON OPERATING EXPENSE							
Debt Service Interest	5,847	1,971	1,971	0	5,847	5,846	1
TOTAL NON OPERATING EXPENSE	5,847	1,971	1,971	0	5,847	5,846	1
INCOME(EXPENSE) BEFORE TRANSFERS	(194,915)	(56,747)	(106,641)	(49,893)	(99,696)	(27,373)	72,324
TRANSFERS							
Transfers In	175,191	-	-	-	-	-	-
TOTAL TRANSFERS	175,191	-	-	-	-	-	-
CHANGE IN NET POSITION	(19,724)	(56,747)	(106,641)	(49,893)	(99,696)	(27,373)	72,324

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
SKI FUND

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	10,958,399	1,689,253	1,644,818	(44,435)	10,226,319	11,356,064	1,129,745
Interfund Services	14,985	-	-	-	-	-	-
TOTAL OPERATING INCOME	10,973,384	1,689,253	1,644,818	(44,435)	10,226,319	11,356,064	1,129,745
OPERATING EXPENSE							
Salaries and Wages	3,299,155	480,870	484,975	(4,105)	2,740,977	2,570,820	170,157
Employee Fringe	1,131,813	141,281	130,154	11,128	905,265	790,166	115,099
Total Personnel Cost	4,430,968	622,151	615,128	7,023	3,646,242	3,360,986	285,256
Professional Services	23,700	1,000	-	1,000	20,700	4,671	16,029
Services and Supplies	2,190,361	197,633	204,022	(6,390)	1,959,745	1,623,937	335,808
Insurance	219,800	36,633	36,655	(22)	183,165	186,640	(3,475)
Utilities	621,260	36,890	36,175	715	572,940	431,950	140,990
Cost of Goods Sold	529,100	117,100	92,548	24,552	480,200	383,625	96,575
Central Services Cost	389,595	32,466	56,139	(23,672)	292,196	346,266	(54,070)
Depreciation	1,465,100	122,092	-	122,092	1,098,825	810,525	288,300
TOTAL OPERATING EXPENSE	9,869,884	1,165,965	1,040,667	125,298	8,254,014	7,148,601	1,105,413
NET INCOME (EXPENSE)	1,103,500	523,288	604,150	80,863	1,972,305	4,207,463	2,235,158
NON OPERATING INCOME							
Non Operating Leases	77,240	1,020	976	(44)	74,180	77,338	3,158
Investment Earnings	11,250	938	(21,223)	(22,161)	8,438	(37,582)	(46,020)
Proceeds from Capital Asset Dispositions	-	-	71,294	71,294	-	97,959	97,959
TOTAL NON OPERATING INCOME	88,490	1,958	51,047	49,089	82,618	137,715	55,097
NON OPERATING EXPENSE							
Debt Service Interest	653	220	220	0	653	653	1
TOTAL NON OPERATING EXPENSE	653	220	220	0	653	653	1
INCOME(EXPENSE) BEFORE TRANSFERS	1,191,337	525,025	654,977	129,952	2,054,270	4,344,525	2,290,256
TRANSFERS							
Transfers In	19,553	-	-	-	-	-	-
TOTAL TRANSFERS	19,553	-	-	-	-	-	-
CHANGE IN NET POSITION	1,210,890	525,025	654,977	129,952	2,054,270	4,344,525	2,290,256

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
RECREATION FUND

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	1,147,154	86,917	92,700	5,783	820,829	822,339	1,510
Intergovernmental - Operating Grants	17,000	1,400	1,417	17	12,600	9,917	(2,683)
TOTAL OPERATING INCOME	1,164,154	88,317	94,117	5,800	833,429	832,255	(1,174)
OPERATING EXPENSE							
Salaries and Wages	1,069,121	86,713	85,859	854	777,676	813,748	(36,072)
Employee Fringe	327,197	27,244	25,024	2,220	242,004	227,432	14,572
Total Personnel Cost	1,396,318	113,957	110,884	3,074	1,019,680	1,041,180	(21,501)
Professional Services	5,850	-	-	-	5,850	-	5,850
Services and Supplies	612,845	40,375	70,552	(30,177)	473,168	401,420	71,748
Insurance	57,900	4,825	4,834	(9)	43,425	43,504	(79)
Utilities	145,640	14,400	12,486	1,914	109,890	97,363	12,527
Cost of Goods Sold	51,380	2,945	1,650	1,295	41,890	8,786	33,104
Central Services Cost	130,539	10,878	11,561	(682)	97,904	92,288	5,617
Depreciation	310,600	25,883	-	25,883	232,950	191,843	41,107
TOTAL OPERATING EXPENSE	2,711,072	213,264	211,965	1,298	2,024,757	1,876,383	148,373
NET INCOME (EXPENSE)	(1,546,918)	(124,947)	(117,848)	7,098	(1,191,328)	(1,044,128)	147,200
NON OPERATING INCOME							
Investment Earnings	-	-	(13)	(13)	-	(146)	(146)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	2,000	2,000
TOTAL NON OPERATING INCOME	-	-	(13)	(13)	-	1,854	1,854
NON OPERATING EXPENSE							
Debt Service Interest	74	25	25	(0)	74	74	(0)
TOTAL NON OPERATING EXPENSE	74	25	25	(0)	74	74	(0)
INCOME(EXPENSE) BEFORE TRANSFERS	(1,546,992)	(124,972)	(117,887)	7,085	(1,191,402)	(1,042,348)	149,053
TRANSFERS							
Transfers In	2,229	-	-	-	-	-	-
TOTAL TRANSFERS	2,229	-	-	-	-	-	-
CHANGE IN NET POSITION	(1,544,763)	(124,972)	(117,887)	7,085	(1,191,402)	(1,042,348)	149,053

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
OTHER RECREATION FUND

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	(262,000)	(13,083)	(171,998)	(158,915)	(180,750)	(168,723)	12,027
Facility Fees	820,300	-	37	37	669,469	683,470	14,001
TOTAL OPERATING INCOME	558,300	(13,083)	(171,961)	(158,877)	488,719	514,747	26,028
OPERATING EXPENSE							
Salaries and Wages	173,588	14,373	14,401	(28)	129,891	144,531	(14,640)
Employee Fringe	63,879	5,371	4,400	970	47,820	46,901	919
Total Personnel Cost	237,467	19,744	18,801	942	177,711	191,432	(13,722)
Services and Supplies	132,418	4,214	46	4,168	126,830	38,781	88,050
Utilities	8,604	717	529	188	6,453	4,396	2,057
Central Services Cost	17,956	1,496	1,182	314	13,467	14,311	(844)
Defensible Space	100,000	-	-	-	50,000	30,346	19,654
Depreciation	45,500	3,792	-	3,792	34,125	21,642	12,483
TOTAL OPERATING EXPENSE	541,945	29,963	20,558	9,405	408,586	300,908	107,678
NET INCOME (EXPENSE)	16,355	(43,046)	(192,519)	(149,473)	80,133	213,839	133,706
NON OPERATING INCOME							
Investment Earnings	15,000	1,250	(13,340)	(14,590)	11,250	(21,917)	(33,167)
Proceeds from Capital Asset Dispositions	-	-	-	-	-	109,589	109,589
TOTAL NON OPERATING INCOME	15,000	1,250	(13,340)	(14,590)	11,250	87,673	76,423
NON OPERATING EXPENSE							
INCOME(EXPENSE) BEFORE TRANSFERS	31,355	(41,796)	(205,859)	(164,063)	91,383	301,512	210,129
TRANSFERS							
Transfers Out	386,629	-	-	-	-	-	-
TOTAL TRANSFERS	(386,629)	-	-	-	-	-	-
CHANGE IN NET POSITION	(355,274)	(41,796)	(205,859)	(164,063)	91,383	301,512	210,129

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
PARKS FUND

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	60,615	465	-	(465)	50,260	35,573	(14,687)
Rents	12,100	390	-	(390)	9,760	-	(9,760)
Intergovernmental - Operating Grants	17,800	-	625	625	10,325	21,281	10,956
Interfund Services	84,926	3,787	8,057	4,270	61,600	74,932	13,332
TOTAL OPERATING INCOME	175,441	4,642	8,682	4,040	131,945	131,786	(159)
OPERATING EXPENSE							
Salaries and Wages	365,679	15,933	23,542	(7,609)	252,982	266,432	(13,450)
Employee Fringe	89,419	5,626	6,132	(506)	64,182	61,561	2,621
Total Personnel Cost	455,098	21,559	29,673	(8,114)	317,164	327,993	(10,829)
Professional Services	1,170	-	-	-	1,170	-	1,170
Services and Supplies	410,653	16,677	23,719	(7,042)	291,679	133,531	158,148
Insurance	13,800	1,150	1,152	(2)	10,350	10,369	(19)
Utilities	96,360	5,955	6,348	(393)	72,545	80,192	(7,647)
Central Services Cost	51,848	4,321	3,593	728	38,886	32,316	6,570
Depreciation	416,200	34,683	-	34,683	312,150	183,557	128,593
TOTAL OPERATING EXPENSE	1,445,129	84,345	64,485	19,860	1,043,944	767,957	275,987
NET INCOME (EXPENSE)	(1,269,688)	(79,703)	(55,803)	23,900	(911,999)	(636,171)	275,828
NON OPERATING INCOME							
Investment Earnings	-	-	219	219	-	286	286
Capital Grants	80,000	-	-	-	-	47,927	47,927
Proceeds from Capital Asset Dispositions	-	-	-	-	-	12,920	12,920
TOTAL NON OPERATING INCOME	80,000	-	219	219	-	61,133	61,133
NON OPERATING EXPENSE							
Debt Service Interest	99	33	33	(0)	99	99	(0)
TOTAL NON OPERATING EXPENSE	99	33	33	(0)	99	99	(0)
INCOME(EXPENSE) BEFORE TRANSFERS	(1,189,787)	(79,736)	(55,618)	24,118	(912,098)	(575,138)	336,961
TRANSFERS							
Transfers In	2,972	-	-	-	-	-	-
TOTAL TRANSFERS	2,972	-	-	-	-	-	-
CHANGE IN NET POSITION	-1,186,815.12	-79,736.11	-55,617.78	24,118.33	-912,098.15	-575,137.63	336,960.52

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
TENNIS FUND

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	181,048	-	-	-	93,359	101,255	7,896
TOTAL OPERATING INCOME	181,048	-	-	-	93,359	101,255	7,896
OPERATING EXPENSE							
Salaries and Wages	115,464	2,675	1,719	956	88,002	98,092	(10,090)
Employee Fringe	24,203	1,105	801	304	18,480	18,016	464
Total Personnel Cost	139,667	3,780	2,520	1,260	106,482	116,109	(9,627)
Professional Services	585	-	-	-	585	-	585
Services and Supplies	80,925	7,813	28,564	(20,751)	61,005	68,788	(7,783)
Insurance	3,700	308	309	(1)	2,775	2,780	(5)
Utilities	9,610	705	1,140	(435)	7,095	9,146	(2,051)
Cost of Goods Sold	10,435	-	(2,830)	2,830	7,494	3,158	4,336
Central Services Cost	13,681	1,140	495	645	10,261	10,334	(73)
Depreciation	61,700	5,142	-	5,142	46,275	48,453	(2,178)
TOTAL OPERATING EXPENSE	320,302	18,888	30,198	(11,310)	241,971	258,768	(16,797)
NET INCOME (EXPENSE)	(139,254)	(18,888)	(30,198)	(11,310)	(148,612)	(157,513)	(8,901)
NON OPERATING INCOME							
Investment Earnings	-	-	51	51	-	(358)	(358)
TOTAL NON OPERATING INCOME	-	-	51	51	-	(358)	(358)
NON OPERATING EXPENSE							
Debt Service Interest	44	15	15	0	44	43	1
TOTAL NON OPERATING EXPENSE	44	15	15	0	44	43	1
INCOME(EXPENSE) BEFORE TRANSFERS	(139,298)	(18,903)	(30,161)	(11,258)	(148,656)	(157,914)	(9,258)
TRANSFERS							
Transfers In	1,291	-	-	-	-	-	-
TOTAL TRANSFERS	1,291	-	-	-	-	-	-
CHANGE IN NET POSITION	(138,007)	(18,903)	(30,161)	(11,258)	(148,656)	(157,914)	(9,258)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
BEACH FUND

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Charges for Services	892,500	(22,300)	81,501	103,801	662,250	453,063	(209,187)
Facility Fees	5,268,640	-	-	-	4,299,878	4,327,707	27,829
TOTAL OPERATING INCOME	6,161,140	(22,300)	81,501	103,801	4,962,128	4,780,769	(181,359)
OPERATING EXPENSE							
Salaries and Wages	885,579	29,760	37,415	(7,655)	623,487	573,427	50,060
Employee Fringe	229,705	12,146	12,844	(698)	164,210	145,419	18,791
Total Personnel Cost	1,115,284	41,906	50,259	(8,353)	787,697	718,846	68,851
Professional Services	17,850	1,000	-	1,000	14,850	-	14,850
Services and Supplies	847,156	29,720	18,272	11,448	569,035	188,510	380,525
Insurance	39,300	-	-	-	26,200	26,247	(47)
Utilities	139,064	9,027	6,103	2,924	104,158	77,543	26,615
Cost of Goods Sold	100,500	-	-	-	88,500	26,471	62,029
Central Services Cost	118,680	9,890	4,569	5,321	89,010	66,405	22,605
Depreciation	249,000	20,750	-	20,750	186,750	126,347	60,403
TOTAL OPERATING EXPENSE	2,626,834	112,293	79,204	33,090	1,866,200	1,230,370	635,829
NET INCOME (EXPENSE)	3,534,306	(134,593)	2,297	136,891	3,095,928	3,550,399	454,471
NON OPERATING INCOME							
Investment Earnings	5,625	469	(10,428)	(10,897)	4,219	(18,134)	(22,352)
TOTAL NON OPERATING INCOME	5,625	469	(10,428)	(10,897)	4,219	(18,134)	(22,352)
NON OPERATING EXPENSE							
Debt Service Interest	210	71	71	0	210	210	(0)
TOTAL NON OPERATING EXPENSE	210	71	71	0	210	210	(0)
INCOME(EXPENSE) BEFORE TRANSFERS	3,539,721	(134,196)	(8,202)	125,994	3,099,937	3,532,056	432,118
TRANSFERS							
CHANGE IN NET POSITION	3,539,721	(134,196)	(8,202)	125,994	3,099,937	3,532,056	432,118

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
INTERNAL SERVICES FUND

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Interfund Services	3,218,226	247,168	226,412	(20,757)	2,412,929	1,771,230	(641,700)
TOTAL OPERATING INCOME	3,218,226	247,168	226,412	(20,757)	2,412,929	1,771,230	(641,700)
OPERATING EXPENSE							
Salaries and Wages	1,467,833	123,524	106,807	16,717	1,105,119	923,514	181,605
Employee Fringe	767,855	64,965	47,304	17,662	575,327	371,795	203,532
Total Personnel Cost	2,235,688	188,489	154,110	34,379	1,680,446	1,295,309	385,137
Professional Services	9,000	750	-	750	6,750	-	6,750
Services and Supplies	902,212	72,458	112,291	(39,833)	684,499	683,480	1,019
Insurance	15,800	1,317	1,319	(2)	11,850	11,871	(21)
Utilities	11,520	1,260	1,162	98	8,640	7,395	1,245
Cost of Goods Sold	-	-	1,143	(1,143)	-	1,883	(1,883)
Depreciation	12,600	1,050	-	1,050	9,450	7,045	2,405
TOTAL OPERATING EXPENSE	3,186,820	265,323	270,025	(4,702)	2,401,635	2,006,983	394,653
NET INCOME (EXPENSE)	31,406	(18,155)	(43,613)	(25,458)	11,294	(235,753)	(247,047)
NON OPERATING INCOME							
Investment Earnings	-	-	(262)	(262)	-	(603)	(603)
TOTAL NON OPERATING INCOME	-	-	(262)	(262)	-	(603)	(603)
NON OPERATING EXPENSE							
INCOME(EXPENSE) BEFORE TRANSFERS	31,406	(18,155)	(43,876)	(25,721)	11,294	(236,356)	(247,650)
TRANSFERS							
CHANGE IN NET POSITION	31,406	(18,155)	(43,876)	(25,721)	11,294	(236,356)	(247,650)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
FLEET

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Interfund Services	1,244,526	103,460	71,932	(31,529)	940,144	770,515	(169,630)
TOTAL OPERATING INCOME	1,244,526	103,460	71,932	(31,529)	940,144	770,515	(169,630)
OPERATING EXPENSE							
Salaries and Wages	560,523	46,777	34,404	12,373	423,210	368,276	54,934
Employee Fringe	317,959	26,801	17,459	9,342	238,472	188,141	50,332
Total Personnel Cost	878,482	73,578	51,863	21,715	661,682	556,417	105,266
Services and Supplies	376,441	28,630	73,966	(45,336)	298,796	385,661	(86,865)
Insurance	5,600	467	468	(1)	4,200	4,208	(8)
Utilities	1,680	240	238	2	1,260	1,227	33
Cost of Goods Sold	-	-	1,143	(1,143)	-	1,883	(1,883)
Depreciation	9,200	767	-	767	6,900	4,809	2,091
TOTAL OPERATING EXPENSE	1,271,403	103,681	127,678	(23,997)	972,839	954,204	18,634
NET INCOME (EXPENSE)	(26,877)	(221)	(55,747)	(55,526)	(32,694)	(183,690)	(150,995)
NON OPERATING INCOME							
Investment Earnings	-	-	5	5	-	11	11
TOTAL NON OPERATING INCOME	-	-	5	5	-	11	11
NON OPERATING EXPENSE							
INCOME(EXPENSE) BEFORE TRANSFERS	(26,877)	(221)	(55,742)	(55,521)	(32,694)	(183,678)	(150,984)
TRANSFERS							
CHANGE IN NET POSITION	(26,877)	(221)	(55,742)	(55,521)	(32,694)	(183,678)	(150,984)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
ENGINEERING

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Interfund Services	949,500	67,000	70,723	3,723	745,000	451,825	(293,175)
TOTAL OPERATING INCOME	949,500	67,000	70,723	3,723	745,000	451,825	(293,175)
OPERATING EXPENSE							
Salaries and Wages	586,275	49,702	46,490	3,212	440,377	321,706	118,671
Employee Fringe	276,070	23,435	16,357	7,078	206,731	63,117	143,614
Total Personnel Cost	862,345	73,137	62,847	10,290	647,108	384,823	262,285
Professional Services	9,000	750	-	750	6,750	-	6,750
Services and Supplies	56,543	6,597	4,555	2,042	49,142	30,201	18,942
Insurance	4,200	350	351	(1)	3,150	3,156	(6)
Utilities	3,120	460	489	(29)	2,340	2,536	(196)
TOTAL OPERATING EXPENSE	935,208	81,294	68,242	13,052	708,490	420,715	287,776
NET INCOME (EXPENSE)	14,292	(14,294)	2,481	16,775	36,510	31,111	(5,399)
NON OPERATING INCOME							
Investment Earnings	-	-	15	15	-	84	84
TOTAL NON OPERATING INCOME	-	-	15	15	-	84	84
NON OPERATING EXPENSE							
INCOME(EXPENSE) BEFORE TRANSFERS	14,292	(14,294)	2,496	16,790	36,510	31,195	(5,315)
TRANSFERS							
CHANGE IN NET POSITION	14,292	(14,294)	2,496	16,790	36,510	31,195	(5,315)

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION
BY CLASS
BUILDINGS

CURRENT YEAR TO BUDGET COMPARISON

For fiscal year 2022, 07/01/2021 - 03/31/2022

	Current Year Total Budget	Current Month Budget	Current Month Actual	Month Budget Variance	Current YTD Budget	Current YTD Actual	YTD Budget Variance
OPERATING INCOME							
Interfund Services	1,024,200	76,708	83,757	7,049	727,785	548,890	(178,895)
TOTAL OPERATING INCOME	1,024,200	76,708	83,757	7,049	727,785	548,890	(178,895)
OPERATING EXPENSE							
Salaries and Wages	321,035	27,045	25,912	1,133	241,532	233,532	8,000
Employee Fringe	173,826	14,729	13,488	1,241	130,123	120,538	9,586
Total Personnel Cost	494,861	41,774	39,400	2,375	371,655	354,070	17,586
Services and Supplies	469,228	37,231	33,769	3,462	336,561	267,618	68,943
Insurance	6,000	500	501	(1)	4,500	4,508	(8)
Utilities	6,720	560	435	125	5,040	3,633	1,407
Depreciation	3,400	283	-	283	2,550	2,235	315
TOTAL OPERATING EXPENSE	980,209	80,348	74,105	6,244	720,306	632,064	88,243
NET INCOME (EXPENSE)	43,991	(3,640)	9,652	13,293	7,479	(83,174)	(90,653)
NON OPERATING INCOME							
Investment Earnings	-	-	(282)	(282)	-	(699)	(699)
TOTAL NON OPERATING INCOME	-	-	(282)	(282)	-	(699)	(699)
NON OPERATING EXPENSE							
INCOME(EXPENSE) BEFORE TRANSFERS	43,991	(3,640)	9,370	13,010	7,479	(83,873)	(91,351)
TRANSFERS							
CHANGE IN NET POSITION	43,991	(3,640)	9,370	13,010	7,479	(83,873)	(91,351)

MEMORANDUM

TO: Board of Trustees

FROM: Paul Navazio
Director of Finance

SUBJECT: Fiscal Year 2021/22 Third Quarter Budget Update:
Popular CIP Status Report Through March 31, 2022

DATE: May 11, 2022

I. RECOMMENDATION

This is an informational report and therefore no Board action is required.

II. BACKGROUND AND DISCUSSION

This communication represents the FY2021/22 3rd Quarter Popular CIP Status Report intended to provide an update for the District's Capital Improvement Program (CIP) Budget for activities for the period from July 1, 2021 through March 31, 2022. This report complies with Board Policy 13.1.0.2 relating to periodic reports on the status of the District's capital projects.

Overview

The District's FY2021/22 approved capital budget adopted by the Board on May 26, 2021 provides for appropriations totaling \$13,750,628 in support of planned capital projects across all District activities, including Administration (\$531,438), Utilities (\$5,829,000), Community Services (\$3,870,130), and Beaches (\$3,520,060).

The FY2021/22 capital budget was subsequently amended by Board action (9/30/21) to authorize carry-forward of prior year capital budget appropriations, in the amount of \$4,347,277. In addition, the Board approved subsequent budget augmentations totaling \$255,360 for the Community Services Fund to include \$100,000 to support emergency replacement of the Lodgepole Ski Lift Haul Rope (CIP# 3462HE1711), and \$155,360 related to the purchase of the replacement Golf Cart Fleet at the Championship Golf Course (CIP#314LI1202). These Board actions combine to provide for an amended FY2021/22 capital budget of \$16,679,695, and a budget for expense items included in the current-year capital plan of \$1,653,570.

This agenda item, via attachment, provides the Board with the first quarterly Popular Report, reflecting financial results through the first three months of this fiscal year.

Overall, capital budget expenditures through the third quarter of FY2021/22 (March 31, 2022) totaled \$5,652,195, or 30.7% of the amended CIP budget.

Capital Budget (CIP Projects + Expense)

	FY2021/22 Original Budget	Estimated Carry Forward	FY2021/22 Adopted Budget	Prior Year Carry Forward	Adjustments	Adjusted Budget	Expenditures thru 12/31/21
General Fund	\$ 456,438	\$ 75,000	\$ 531,438	\$ (8,053)	\$ -	\$ 523,385	\$ 164,945
Utility Fund	4,279,000	1,550,000	5,829,000	1,791,387	-	7,620,387	882,477
Internal Services	-	-	-	-	-	-	-
Community Services	3,870,130	-	3,870,130	2,110,924	307,916	6,288,970	2,080,997
Beach	3,520,060	-	3,520,060	453,019	-	3,973,079	2,523,776
<i>Total All Funds</i>	<u>\$ 12,125,628</u>	<u>\$ 1,625,000</u>	<u>\$ 13,750,628</u>	<u>\$ 4,347,277</u>	<u>\$ 307,916</u>	<u>\$ 18,405,821</u>	<u>\$ 5,652,195</u>

Capital Projects vs. Capital Maintenance and Repairs

A major focus of the FY2021/22 budget process was to identify projects included in the District’s multi-year capital improvement plan that do not meet criteria for establishing capital assets and thus should be expensed within the fiscal year rather than depreciated over the useful life of the asset.

While this report provides a summary of all projects approved as part of the FY2021/22 capital plan, separate attachments to this report provide a summary of activity for projects that meet capitalization criteria (Attachment A), and projects that will be expensed within the current fiscal year (Attachment B).

Through the third quarter of the fiscal year, expenditures against approved capital improvement projects (CIP) totaled \$5,318,971, or 31.8% of the adjusted budget of \$16,732,251. (See *projects details – Attachment A*).

Capital Budget - CIP Projects	FY2021/22 Original Budget	Estimated Carry Forward	FY2021/22 Adopted Budget	Prior Year Carry Forward	Adjustments	Adjusted Budget	Expenditures thru 12/31/21
General Fund	\$ 366,438	\$ 75,000	\$ 441,438	\$ (12,353)	\$ (100,000)	\$ 329,085	\$ 73,796
Utility Fund	3,666,500	1,550,000	5,216,500	1,771,657	-	6,988,157	794,167
Internal Services	-	-	-	-	-	-	-
Community Services	3,543,430	-	3,543,430	1,833,024	307,916	5,684,370	1,928,450
Beach	3,419,060	-	3,419,060	311,579	-	3,730,639	2,522,558
Total All Funds	\$ 10,995,428	\$ 1,625,000	\$ 12,620,428	\$ 3,903,907	\$ 207,916	\$ 16,732,251	\$ 5,318,971

Additionally, through the third quarter of the fiscal year, expenditures against projects that do not meet criteria for capitalization totaled \$333,224, or 19.9% of the adjusted budget of \$1,673,570 for these projects. (See *projects details – Attachment B*).

Capital Budget - Expense	FY2021/22 Original Budget	Estimated Carry Forward	FY2021/22 Adopted Budget	Prior Year Carry Forward	Adjustments	Adjusted Budget	Expenditures thru 12/31/21
General Fund	\$ 90,000	\$ -	\$ 90,000	\$ 4,300	\$ 100,000	\$ 194,300	\$ 91,149
Utility Fund	612,500	-	612,500	19,730	-	632,230	88,310
Internal Services	-	1	2	-	-	-	-
Community Services	326,700	-	326,700	277,900	-	604,600	152,547
Beach	101,000	-	101,000	141,440	-	242,440	1,218
Total All Funds	\$ 1,130,200	\$ 1	\$ 1,130,202	\$ 443,370	\$ 100,000	\$ 1,673,570	\$ 333,224

Project Status –

In addition to reflecting Board-approved budget modifications as well as actual project expenditures for each approved capital improvement project through March 31, 2022, the report also includes a brief “status” classification to assist in understanding the information contained in this report as well as to help track changes project status from quarter to quarter.

Carry-Forward Estimates -

This report also provides an estimate of funding that will likely be requested to be carried-forward from the current fiscal year to the FY2022/23 budget to support ongoing projects, projects that have been delayed and procurement of equipment that is not expected to be received until after July 1, 2022. These amounts are reflected in Attachments A & B. Formal Board action to authorize carry-forward appropriations will again be deferred until early September, when actual carry-forward amounts required will be determined.

III. COMMENTS

This report provides budget vs actual results for projects as of the close of the accounting period ending March 31, 2022. The following summarizes adjustments that have been made since the end of the third quarter, and will be reflected in the fourth quarter CIP status report:

Community Services Fund:

Diamond Peak: Yamaha Rhino ATV (CIP#3464LV1732) – This vehicle was budgeted and ordered last fiscal year. Delivery was expected prior to the close of the fiscal year so no funds were requested to be carried-over to the current fiscal year. However, due (again) to delays in delivery of fleet/equipment, delivery and payment occurred in the second quarter of FY2021/22. At this time, staff is evaluating whether funding to cover this expense is available within the existing budget, prior to requesting a formal supplemental budget appropriation.

Recreation Upstairs Lobby Restroom Remodel (CIP#4884BD1902) – This project budget, originally included in the FY20/21 capital budget, was carried-over to the current fiscal year. At the time of contract award (April 2021), a budget augmentation was of \$52,556 approved by the Board of Trustees, however, this budget augmentation was not included in the carry-over amount requested and approved in September, and thus will require a supplemental budget augmentation to correct.

Recreation Center Locker Room Improvements (CIP#4884BD1902) – At their meeting of April 13th, the Board of Trustees approved the construction contract for this project and, concurrently, approved a budget augmentation of \$236,282 to provide additional funding in support of this contract award.

Recreation Center Expansion Project (New – CIP# TBD) – At their meeting of April 27th the Board of Trustees approved a budget augmentation of \$101,000 in conjunction with its approval of a contract to perform 30% schematic design for the Recreation Center Expansion Project as well as District staff time in support of this project. Funding was originally contemplated to be included in the FY2022/23 budget, however, the project schedule resulted in the 30% schematic design contract being awarded in the current fiscal year.

Beach Fund:

Burnt Cedar Swimming Pool and Site Improvements (CIP#3970BD2601) – Also at their meeting of April 27th, the Board of Trustees approved a re-allocation of \$37,213 in budgeted funds for the Burnt Cedar Swimming Pool project to the Pavement Maintenance – Burnt Cedar Beach capital maintenance project (Project #3972LI1202x) for asphalt repairs to the parking lot.

Attachments: Popular CIP Status Report - FY2021/22, through March 31, 2022

- Attachment A – Capital Projects
- Attachment B – Capital Maintenance and Repairs
- Attachment C – Project “Status” Definitions

**ATTACHMENT A
CAPITAL PROJECTS - CAPITAL ASSETS**

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

FY2021/22 CIP Status Report for the Quarter Ending December 31, 2021

DESCRIPTION	PROJECT #	FY2021/22	Estimated	FY2021/22	Prior Year	FY2021/22				Fiscal Year	Variance	Status	Carr-Over Estimates
		Original Budget	Carry Forward	Adopted Budget	Carry Forward	Projects Cancelled	Adjustments	Reallocation	Adjusted Budget	Expenditures As of 12/31/21			
General Fund:													
Admin Printer Copier Replacement - 893 Southwood Administration Building	1099OE1401	32,500	-	32,500	-	-	-	-	32,500	-	32,500	In Progress	
Power Infrastructure Improvements	1213CE2101	57,500	-	57,500	-	-	-	-	57,500	-	57,500	In Progress	40,000
Network Upgrades - Switches, Controllers, WAP	1213CE2102	75,000	-	75,000	-	-	-	-	75,000	-	75,000	In Progress	75,000
Fiber Installation/Replacement	1213CE2104	10,000	-	10,000	-	-	-	-	10,000	3,896	6,104	In Progress	
Security Cameras	1213CE2105	100,000	-	100,000	-	-	-	(100,000)	-	-	-	In Progress / Expense	
Human Resource Management and Payroll Processing Software	1315CO1801	91,438	75,000	166,438	(12,353)	-	-	-	154,085	69,900	84,185	In Progress	
Total General Fund		\$ 366,438	\$ 75,000	\$ 441,438	\$ (12,353)	\$ -	\$ -	\$ (100,000)	\$ 329,085	\$ 73,796	\$ 255,289		115,000
Utility Fund:													
Replace Roof Public Works #B	2097BD1704	60,000	-	60,000	-	-	-	-	60,000	-	60,000	Cancelled	
Public Works Billing Software Replacement	2097CO2101	10,000	-	10,000	10,000	-	-	-	20,000	-	20,000	Delayed	20,000
Water Reservoir Safety and Security Improvements (Moved from Water)	2097DI1701	-	-	-	67,000	-	-	-	67,000	-	67,000	In Progress	
Loader Tire Chains - 2 Sets	2097HE1725	20,000	-	20,000	-	-	-	-	20,000	-	20,000	In Progress	20,000
2002 Caterpillar 950G Loader #523	2097HE1729	265,000	-	265,000	-	-	-	-	265,000	-	265,000	In Progress	265,000
2002 Caterpillar 950G Loader #525	2097HE1730	265,000	-	265,000	-	-	-	-	265,000	-	265,000	In Progress	265,000
Snowplow #300A	2097LE1720	19,000	-	19,000	-	-	-	-	19,000	-	19,000	In Progress	19,000
Snowplow #307A	2097LE1721	19,000	-	19,000	-	-	-	-	19,000	-	19,000	In Progress	19,000
Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	2097LI1701	130,000	-	130,000	-	-	-	-	130,000	-	130,000	In Progress	125,000
Utility Shared Projects		788,000	-	788,000	77,000	-	-	-	865,000	-	865,000		733,000
Water Pumping Station Improvements	2299DI1102	70,000	-	70,000	23,000	-	-	-	93,000	57,406	35,594	Ongoing	
Water Reservoir Coatings and Site Improvements	2299DI1204	-	-	-	85,000	-	-	-	85,000	67,657	17,343	Ongoing	
Burnt Cedar Water Disinfection Plant Improvements	2299DI1401	25,000	-	25,000	17,653	-	-	-	42,653	5,430	37,223	Ongoing	
Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank Upgrades	2299DI1707	-	-	-	174,344	-	-	-	174,344	25,656	148,688	In Progress	140,018
Watermain Replacement - Crstal Peak Road	2299WS1705	50,000	-	50,000	-	-	-	-	50,000	1,118	48,882	In Progress	
Watermain Replacement - Slott Pk Ct	2299WS1706	280,000	-	280,000	16,425	-	-	-	296,425	23,044	273,381	In Progress	
Water		425,000	-	425,000	316,422	-	-	-	741,422	180,311	561,111		140,018
Effluent Pipeline Project	2524SS1010	2,000,000	-	2,000,000	339,210	-	-	-	2,339,210	155,997	2,183,213	Multi-Year	500,000
Sewer Pumping Station Improvements	2599DI1104	70,000	-	70,000	-	-	-	-	70,000	36,421	33,579	Ongoing	
Sewer Pump Station #1 Improvements	2599DI1703	-	-	-	1,039,025	-	-	-	1,039,025	655	1,038,370	In Progress	1,033,370
Water Resource Recovery Facility Improvements	2599SS1102	140,000	-	140,000	-	-	-	-	140,000	-	140,000	Ongoing	
Wetlands Effluent Disposal Facility Improvements	2599SS1103	183,500	-	183,500	-	-	-	-	183,500	8,455	175,045	Delayed	170,286
Effluent Pond Lining	2599SS2010	-	1,550,000	1,550,000	-	-	-	-	1,550,000	412,329	1,137,671	In Progress	1,053,419
Update Camera Equipment	2599SS2107	60,000	-	60,000	-	-	-	-	60,000	-	60,000	In Progress	
Sewer		2,453,500	1,550,000	4,003,500	1,378,235	-	-	-	5,381,735	613,857	4,767,878		2,757,055
Total Utility Fund		\$ 3,666,500	\$ 1,550,000	\$ 5,216,500	\$ 1,771,657	\$ -	\$ -	\$ -	\$ 6,988,157	\$ 794,167	\$ 6,193,990		3,630,073
Championship Golf Course:													
Cart Path Replacement - Champ Course	3141LI1202	55,000	-	55,000	59,975	-	-	-	114,975	171	114,804	Ongoing	114,804
Championship Golf Course Electric Cart Fleet and GPS	3141LV1898	-	-	-	378,000	-	-	155,360	533,360	-	533,360	In Progress	533,360
2006 Carryall Club Car #589	3142LE1737	-	-	-	-	-	-	-	12,168	12,168	-	Completed	
2006 Carryall Club Car #590	3142LE1738	-	-	-	-	-	-	-	12,168	12,168	-	Completed	
2006 Carryall Club Car #591	3142LE1739	-	-	-	-	-	-	-	12,168	12,168	-	Completed	
2014 Toro Tri-Plex Mower 3250D #694	3142LE1744	46,000	-	46,000	-	-	-	-	46,000	-	46,000	In Progress	42,781
2017 Toro 3500D Mower #743	3142LE1745	37,000	-	37,000	-	-	-	-	37,000	-	37,000	In Progress	36,184
2012 JD 8500 Fairway Mower #670	3142LE1746	93,500	-	93,500	-	-	-	-	93,500	-	93,500	In Progress	93,486
2011 Toro Groundsmaster 4000D #650	3142LE1747	68,400	-	68,400	-	-	-	-	68,400	-	68,400	In Progress	
2014 3500D Toro Rotary Mower #693	3142LE1759	37,000	-	37,000	-	-	-	-	37,000	-	37,000	In Progress	37,000
Replacement of 2010 John Deere 8500 #641	3142LE1760	-	-	-	92,000	-	-	(36,504)	55,496	-	55,496	Delayed / FY22/23	
Ranche Ball Machine Replacement	3143GC2002	20,000	-	20,000	-	-	-	-	20,000	-	20,000	In Progress	20,000
Replace Icemaker Championship Golf Course Cart Barn	3144FF1702	10,980	-	10,980	-	-	-	-	10,980	-	10,980	In Progress	
1997 1-Ton Dump Truck #419	3197HV1749	51,000	-	51,000	-	-	-	-	51,000	-	51,000	In Progress	
2000 Toro Spreader #462	3197LE1724	17,500	-	17,500	-	-	-	-	17,500	-	17,500	In Progress	
Maintenance Shop Crane and Equipment Lift	3197ME1710	-	-	-	21,827	-	-	-	21,827	-	21,827	Carried Over	
Total Championship Golf Course		\$ 436,380	\$ -	\$ 436,380	\$ 551,802	\$ -	\$ -	\$ 155,360	\$ 1,143,542	\$ 36,675	\$ 1,106,867		877,615
Mountain Golf Course:													
Mountain Golf Cart Path Replacement	3241LI1903	-	-	-	77,449	-	-	-	77,449	59,589	17,860	Completed	
Mountain Golf Cart Path Replacement	3241LI2001	550,000	-	550,000	-	-	-	-	550,000	463,878	86,122	In Progress	86,122
2015 Toro 4000D Rough Mower #709	3242LE1728	68,400	-	68,400	-	-	-	-	68,400	-	68,400	Delayed	
Total Mountain Golf Course		\$ 618,400	\$ -	\$ 618,400	\$ 77,449	\$ -	\$ -	\$ -	\$ 695,849	\$ 523,467	\$ 172,382		86,122
Chateau:													
Aspen Grove Outdoor Seating BBQ and Landscaping	3351BD1703	41,400	-	41,400	-	-	-	-	41,400	-	41,400	In Progress	
Dumpster enclosure - Village Green/Aspen Grove	3351BD2101	45,000	-	45,000	-	-	-	-	45,000	-	45,000	In Progress	
Total Facilities		\$ 86,400	\$ -	\$ 86,400	\$ -	\$ -	\$ -	\$ -	\$ 86,400	\$ -	\$ 86,400		

**ATTACHMENT A
CAPITAL PROJECTS - CAPITAL ASSETS**

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

FY2021/22 CIP Status Report for the Quarter Ending December 31, 2021

DESCRIPTION	PROJECT #	FY2021/22	Estimated	FY2021/22	Prior Year	Projects Cancelled	Adjustments	Reallocation	FY2021/22	Fiscal Year	Variance	Status	Carr-Over Estimates
		Original Budget	Carry Forward	Adopted Budget	Carry Forward				Adjusted Budget	Expenditures As of 12/31/21			
Diamond Peak Ski Resort:													
Base Lodge Walk In Cooler and Food Prep Reconfiguration	3453BD1806	-	-	-	40,000	-	-	-	40,000	7,593	32,407	In Progress	32,407
Crystal Express Ski Lift Maintenance and Improvements	3462HE1502	49,000	-	49,000	-	-	-	49,000	47,739	1,261	-	In Progress	-
Lakeview Ski Lift Maintenance and Improvements	3462HE1702	75,000	-	75,000	-	-	-	75,000	56,030	18,970	-	In Progress	-
Lodgepole Ski Lift Maintenance and Improvements	3462HE1711	55,000	-	55,000	-	-	100,000	155,000	105,793	49,207	-	In Progress	-
Loader Tire Chains (1-Set)	3463HE1722	9,750	-	9,750	-	-	-	9,750	-	9,750	-	In Progress	9,750
2002 Caterpillar 950G Loader #524	3463HE1723	265,000	-	265,000	-	-	-	265,000	-	265,000	-	In Progress	265,000
Replacement of 2011 Grooming Vehicle # 645	3463HE1728	400,000	-	400,000	-	-	-	400,000	400,000	-	-	In Progress	-
Ski Resort Snowmobile Fleet Replacement	3464LE1601	16,500	-	16,500	-	-	-	16,500	-	16,500	-	In Progress	-
Snowplow #304A	3464LE1729	19,000	-	19,000	-	-	-	19,000	-	19,000	-	In Progress	19,000
2014 Yamaha ATV #695	3464LV1730	19,000	-	19,000	-	-	-	19,000	17,896	1,104	-	Completed	-
2013 Yamaha Rhino (ATV) #674	3464LV1732	-	-	-	-	-	-	-	20,167	(20,167)	-	Completed	-
Snowmaking Infrastructure Replacement	3464SI1002	160,000	-	160,000	-	-	-	160,000	154,159	5,841	-	In Progress	-
Replace Child Ski Center Surface Lift	3467LE1703	75,000	-	75,000	-	-	-	75,000	55,565	19,435	-	In Progress	-
Replace Ski Rental Equipment	3468RE0002	-	-	-	514,840	-	-	514,840	255,707	259,133	-	In Progress	259,000
Replace Ski Lodge Facility Equipment	3469BD2101	115,000	-	115,000	-	-	-	115,000	-	115,000	-	In Progress	-
Ski Way and Diamond Peak Parking Lot Reconstruction	3469LI1805	-	-	-	500,000	-	-	500,000	-	500,000	-	Delayed	-
Skier Services Administration Printer Copier	3499OE1502	10,000	-	10,000	-	-	-	10,000	-	10,000	-	In Progress	-
Total Diamond Peak		\$ 1,268,250	\$ -	\$ 1,268,250	\$ 1,054,840	\$ -	\$ 100,000	\$ -	\$ 2,423,090	\$ 1,120,649	\$ 1,302,441		585,157
Parks:													
Upgrade Lights for I.P. Pathway	4378BD1713	27,000	-	27,000	-	-	-	27,000	-	27,000	-	In Progress	-
2015 Ball Field Groomer #706	4378LE1742	-	-	-	24,000	-	-	24,000	-	24,000	-	Delayed	24,000
Pump Track	4378LI1604	80,000	-	80,000	-	-	-	80,000	1,496	78,504	-	In Progress	78,504
IVGID Community Dog Park	4378LI2104	75,000	-	75,000	-	-	-	75,000	3,966	71,034	-	In Progress	-
2005 Pick-up Truck 4x4 (1-Ton) #554	4378LV1735	47,000	-	47,000	-	-	-	47,000	-	47,000	-	In Progress	-
Village Green Drainage and Park Improvement Project	4378RS2103	20,000	-	20,000	-	-	-	20,000	-	20,000	-	In Progress	-
Total Parks		\$ 249,000	\$ -	\$ 249,000	\$ 24,000	\$ -	\$ -	\$ -	\$ 273,000	\$ 5,462	\$ 267,538		102,504
Tennis:													
Total Tennis		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Recreation Center:													
Fitness Equipment	4886LE0001	53,000	-	53,000	-	-	-	53,000	16,937	36,063	-	In Progress	-
Rec Center Locker Room Improvements	4899FF1202	800,000	-	800,000	-	-	-	800,000	29,507	770,493	-	In Progress	750,000
2017 Chevy Compact SUV #751	4899LV1723	32,000	-	32,000	-	-	-	32,000	-	32,000	-	In Progress	-
Recreation Center Upstairs Lobby Restrooms Remodel	4884BD1902	-	-	-	124,933	-	52,556	177,489	195,753	(18,264)	-	In Progress (Complete)	-
Total Recreation Center		\$ 885,000	\$ -	\$ 885,000	\$ 124,933	\$ -	\$ 52,556	\$ -	\$ 1,062,489	\$ 242,197	\$ 820,292		750,000
Beach:													
Burnt Cedar Swimming Pool and Site Improvements	3970BD2601	3,350,000	-	3,350,000	256,579	-	-	3,606,579	2,522,558	1,084,021	-	Multi-Year	-
Beaches Flatscape and Retaining Wall Enhancement and Replacement	3972BD1501	55,000	-	55,000	55,000	-	-	110,000	-	110,000	-	Postponed	110,000
Incline Beach Kitchen	3973FF1204	7,260	-	7,260	-	-	-	7,260	-	7,260	-	In Progress	-
Burnt Cedar Beach Kitchen	3974FF1101	6,800	-	6,800	-	-	-	6,800	-	6,800	-	In Progress	-
Total Beach		\$ 3,419,060	\$ -	\$ 3,419,060	\$ 311,579	\$ -	\$ -	\$ -	\$ 3,730,639	\$ 2,522,558	\$ 1,208,081		110,000
District-wide Total		\$ 10,995,428	\$ 1,625,000	\$ 12,620,428	\$ 3,903,907	\$ -	\$ 307,916	\$ (100,000)	\$ 16,732,251	\$ 5,318,971	\$ 11,413,280		\$ 6,256,471

ATTACHMENT B
CAPITAL BUDGET ITEMS TO BE EXPENSED

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

FY2021/22 CIP Status Report for the Quarter Ending December 31, 2021

DESCRIPTION	PROJECT #	FY2021/22		Estimated		FY2021/22		Prior Year		Projects Cancelled	Adjustments	Reallocation	FY2021/22		Fiscal Year Expenditures As of 12/31/21	Variance	Status	Carr-Over Estimates	
		Original	Budget	Carry Forward	Adopted	Budget	Carry Forward	Adjusted Budget											
General Fund:																			
District Communication Radios - Capital Maint.	1213CE1701		10,000			10,000							10,000		-	10,000	In Process		
Security Cameras	1213CE2105										100,000		100,000		87,545	12,455	In Process		
District Wide PC, Laptops, etc. - Capital Maint.	1213CO1703		75,000			75,000							75,000		3,604	71,396	Ongoing		
Pavement Maint. - Admin Building - Capital Maint.	1099LI1705		5,000			5,000	4,300						9,300		-	9,300	Ongoing	9,300	
Total General Fund		\$	90,000	\$	-	\$	90,000	\$	4,300	\$	-	\$	100,000	\$	194,300	\$	91,149	\$	103,151
Utility Fund:																			
Adjust Utility Facilities in NDOT/Washoe County Right-of-Way	2097DI1401		180,000			180,000	3,000						183,000			183,000	Ongoing	183,000	
Pavement Maintenance - Utility Facilities	2097LI1401		157,500			157,500							157,500		13,847	143,653	Ongoing	139,886	
Utility Shared Projects			337,500			337,500	3,000						340,500		13,847	326,653		322,886	
Replace Commercial Water Meters, Vaults and Lids	2299DI1103		40,000			40,000	6,000						46,000		6,788	39,212	Ongoing		
Water Reservoir Coatings and Site Improvements	2299DI1204		85,000			85,000							85,000			85,000	Ongoing		
Remove Washoe 1 Water Intake Line -Cap Maintenance	2299DI1401X		30,000			30,000							30,000			30,000	Delayed		
Water			155,000			155,000	6,000						161,000		6,788	154,212			
Buildings Upgrade WRRF - Capital Maintenance	2599BD1105X		60,000			60,000							60,000		29,675	30,325	Ongoing		
Replace & Reline Sewer Mains etc. - Capital Maint.	2599SS1203X		60,000			60,000	10,730						70,730		38,000	32,730	Ongoing	32,730	
Sewer			120,000			120,000	10,730						130,730		67,675	63,055		32,730	
Total Utility Fund			612,500			612,500	19,730						632,230		88,310	543,920		355,616	
Championship Golf Course:																			
Irrigation Improvements	3141GC1103		11,000			11,000							11,000		5,997	5,003	Ongoing		
Championship Course Tees	3141GC1803		12,000			12,000							12,000		3,645	8,355	Ongoing		
Pavement Maint. Parking Lots -Champ Course/Chateau	3141LI1201		17,500			17,500							17,500			17,500	Ongoing	14,000	
Championship Golf Course			40,500			40,500							40,500		9,642	30,858		14,000	
Mountain Golf Course:																			
Mountain Course Greens, Tees, Bunkers and Bridges	3241GC1101		8,000			8,000							8,000		4,564	3,436	Ongoing		
Pavement Maintenance of Parking Lot - Mountain Golf Course	3242LI1204		12,500			12,500	4,900						17,400			17,400	Ongoing	15,900	
Mountain Golf Course			20,500			20,500	4,900						25,400		4,564	20,836		15,900	
Chateau:																			
Paint Exterior of Chateau	3350BD1506		47,000			47,000							47,000			47,000	In Process		
Replace Carpet in Chateau Grill	3350BD1803		23,000			23,000							23,000		9,910	13,090	In Process		
Aspen Grove - Replace Carpet	3351BD1501		11,000			11,000							11,000		7,120	3,880	In Process		
Facilities			81,000			81,000							81,000		17,030	63,970			
Diamond Peak Ski Resort:																			
Pavement Maintenance, Diamond Peak and Ski Way	3469LI1105		25,000			25,000							25,000			25,000	Ongoing	25,000	
Diamond Peak Facilities Flooring Material Replacement	3499BD1710		36,000			36,000	55,000						91,000			91,000	In Process		
Ski Staff Uniforms	3499OE1205						135,000						135,000		92,460	42,540	In Process		
Diamond Peak			61,000			61,000	190,000						251,000		92,460	158,540		25,000	
Parks:																			
Resurface and Coat Preston Park Bathroom, Mechanic	4378BD1604		53,200			53,200							53,200		7,100	46,100	In Process		
Grout Repair Upstairs Parks Office & Tile Replacement	4378BD2001		10,000			10,000							10,000			10,000	In Process		
Pavement Maintenance, Village Green Parking	4378LI1303		5,000			5,000							5,000		4,354	646	Ongoing		
Pavement Maintenance, Preston Field	4378LI1403		7,500			7,500							7,500			7,500	Ongoing	7,500	
Pavement Maintenance, Overflow Parking Lot	4378LI1602		5,000			5,000							5,000			5,000	Ongoing	5,000	
Pavement Maintenance - Incline Park	4378LI1802		7,500			7,500							7,500			7,500	Ongoing	7,500	
Playground Repairs - Preston - Capital Maintenance	4378RS1601X		7,500			7,500							7,500			7,500	Ongoing		
Parks			95,700			95,700							95,700		11,454	84,246		20,000	
Tennis:																			
Pavement Maintenance, Tennis Facility	4588LI1201		5,000			5,000							5,000			5,000	Ongoing	5,000	
Tennis			5,000			5,000							5,000			5,000		5,000	
Recreation Center:																			
Pavement Maintenance, Rec ctr Area - Capital Maint	4884LI1102X		7,500			7,500							7,500			7,500	Ongoing	7,500	
Paint Interior of Recreation Center	4899BD1305		15,500			15,500							15,500		15,000	500	Completed		
Recreation Center			23,000			23,000							23,000		15,000	8,000		7,500	

ATTACHMENT B
CAPITAL BUDGET ITEMS TO BE EXPENSED

Incline Village General Improvement District

Capital Improvement Projects Report to the Board of Trustees

FY2021/22 CIP Status Report for the Quarter Ending December 31, 2021

DESCRIPTION	PROJECT #	FY2021/22		Estimated		FY2021/22		Prior Year		Projects Cancelled	Adjustments	Reallocation	FY2021/22		Fiscal Year Expenditures As of 12/31/21	Variance	Status	Carr-Over Estimates	
		Original	Budget	Carry Forward	Adopted	Budget	Carry Forward	Adjusted Budget											
Community Services Administration																			
Arc Flash Study - Community Services	4999BD2001	-	-	-	-	-	3,000	-	-	-	-	-	3,000	2,397	603	In Process / CIP			
Web Site Redesign and Upgrade	4999OE1399	-	-	-	-	-	80,000	-	-	-	-	-	80,000	80,000	80,000	In Process			
	Comm. Services Admin.	-	-	-	-	-	83,000	-	-	-	-	-	83,000	2,397	80,603				
	Total Community Services	326,700	-	-	326,700	-	277,900	-	-	-	-	-	604,600	152,547	452,053			87,400	
Beach:																			
Pavement Maintenance, Ski Beach - Capital Maint.	3972BD1301X	8,500	-	-	8,500	-	-	-	-	-	-	-	8,500	27,922	8,500	Ongoing		8,500	
Burnt Cedar Dumpster enclosure	3972BD1707	-	-	-	-	-	29,140	-	-	-	-	-	29,140	1,218	27,922	In Process		27,922	
Beach Access Improvement Project	3972BD2102	45,000	-	-	45,000	-	-	-	-	-	-	-	45,000	-	45,000	Delayed		45,000	
Beach Furnishings	3972FF1704	21,000	-	-	21,000	-	-	-	-	-	-	-	21,000	-	21,000	In Process		-	
Pavement Maintenance, Incline Beach	3972LI1201	6,500	-	-	6,500	-	-	-	-	-	-	-	6,500	-	6,500	Ongoing		6,500	
Pavement Maintenance, BCB - Capital Maintenance	3972LI1202X	12,500	-	-	12,500	12,300	-	-	-	-	-	-	24,800	-	24,800	In Process		-	
Playground Repairs - Beaches - Capital Maintenance	3972RS1701X	7,500	-	-	7,500	-	-	-	-	-	-	-	7,500	-	7,500	Ongoing		-	
Incline Beach Facility Replacement	3973LI1302	-	-	-	-	-	100,000	-	-	-	-	-	100,000	-	100,000	Multi-Year		100,000	
	Total Beach	101,000	-	-	101,000	141,440	-	-	-	-	-	-	242,440	1,218	241,222			187,922	
	District-wide Total	\$ 1,130,200	\$ -	\$ -	\$ 1,130,200	\$ 443,370	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 1,673,570	\$ 333,224	\$ 1,340,346			640,238	

IVGID Capital Improvement Project Reporting

Definitions for Status Terms

- **Added** - An unbudgeted project that meets capital improvement criteria and established after the start of the fiscal year.
 - **Cancelled** - A project that was scheduled, but is no longer being considered for construction or acquisition.
 - **Carried Over** - A project re-scheduled to another fiscal year, and has had its remaining budget updated.
 - **Completed** - A project that has finished all phases and is set up as a capital asset.
 - **Delayed** - A project timeline extended for either for a change in scope of work or the conditions, without adjustment to its budget.
 - **In Progress** – A project which is not completed, and may incur additional costs.
 - **Multi-Year** - A project scheduled to be executed over multiple fiscal years to facilitate each phase (pre-design, design and construction or acquisition).
 - **Ongoing** - A project that represents a continuous flow of rehabilitation or renewal of an operating system with added revenues and costs over time.
 - **Opened Early**- A scheduled project that starts ahead of plan due to a change in conditions or assumptions.
 - **Postponed** - A project with some reason to not be active, but is still intended to be executed at some future time.
 - **Reallocation** - A project added or altered by the addition of spending authority from a specified completed or cancelled project from the same fiscal year.
-

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winquest
District General Manager

FROM: Mike Bandelin
General Manager Diamond Peak Ski Resort

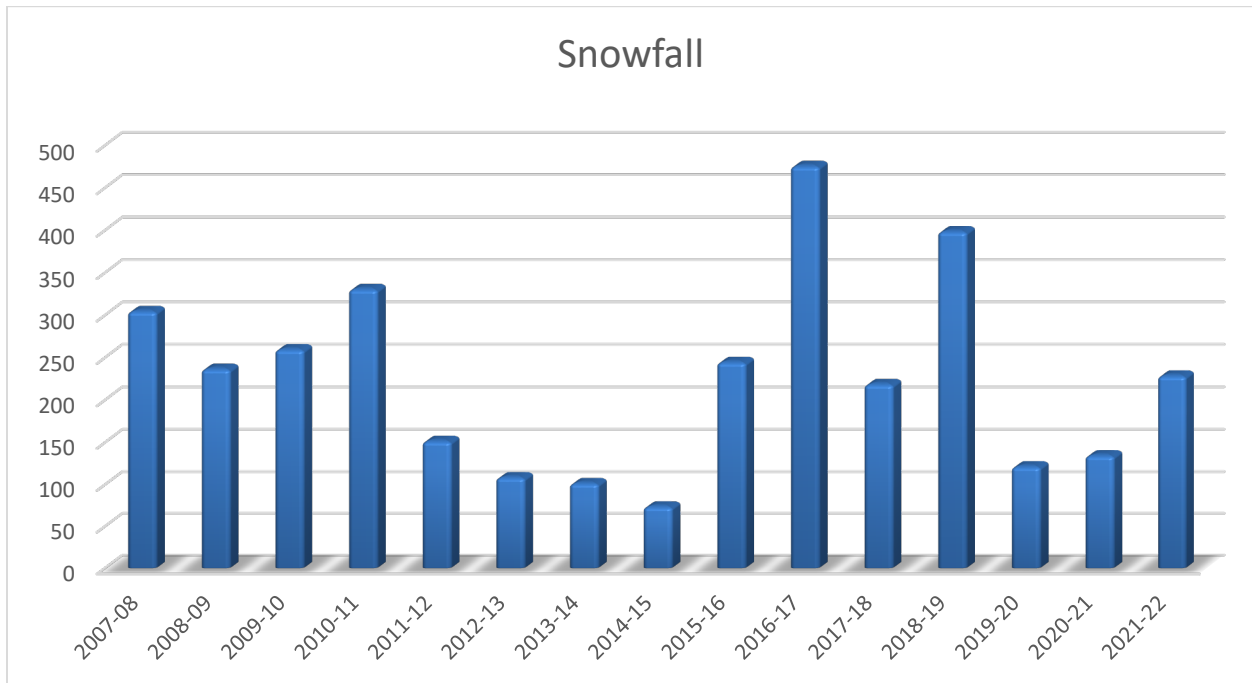
SUBJECT: Diamond Peak Ski Resort: End of Season Update 2021/2022

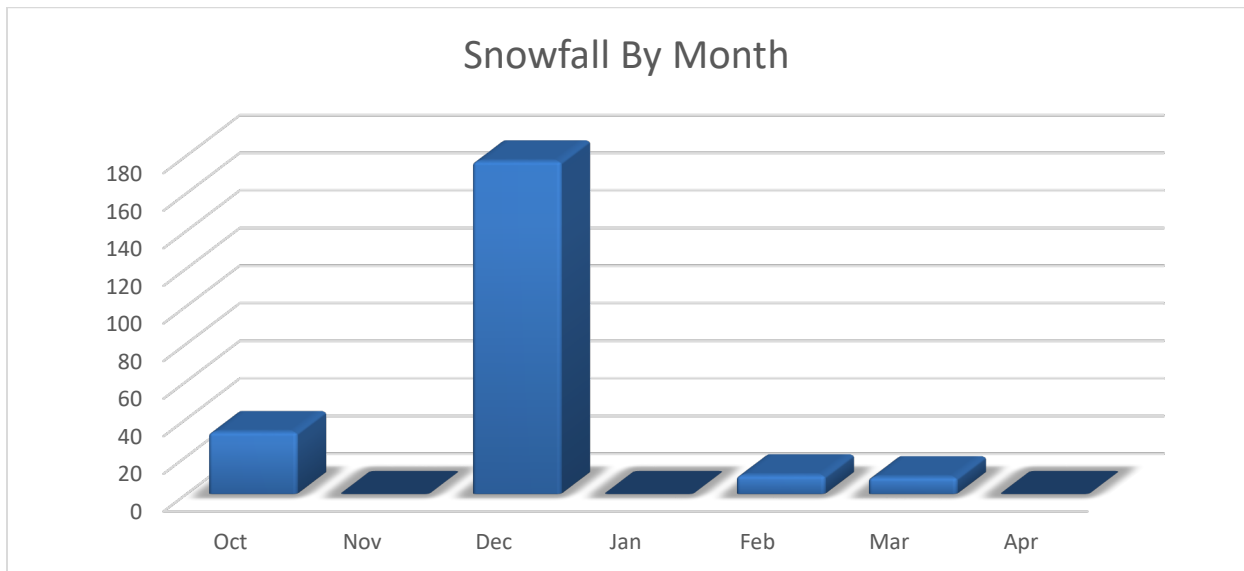
DATE: May 11, 2022

SKI VENUE 2021/2022 SUMMARY

SNOWFALL

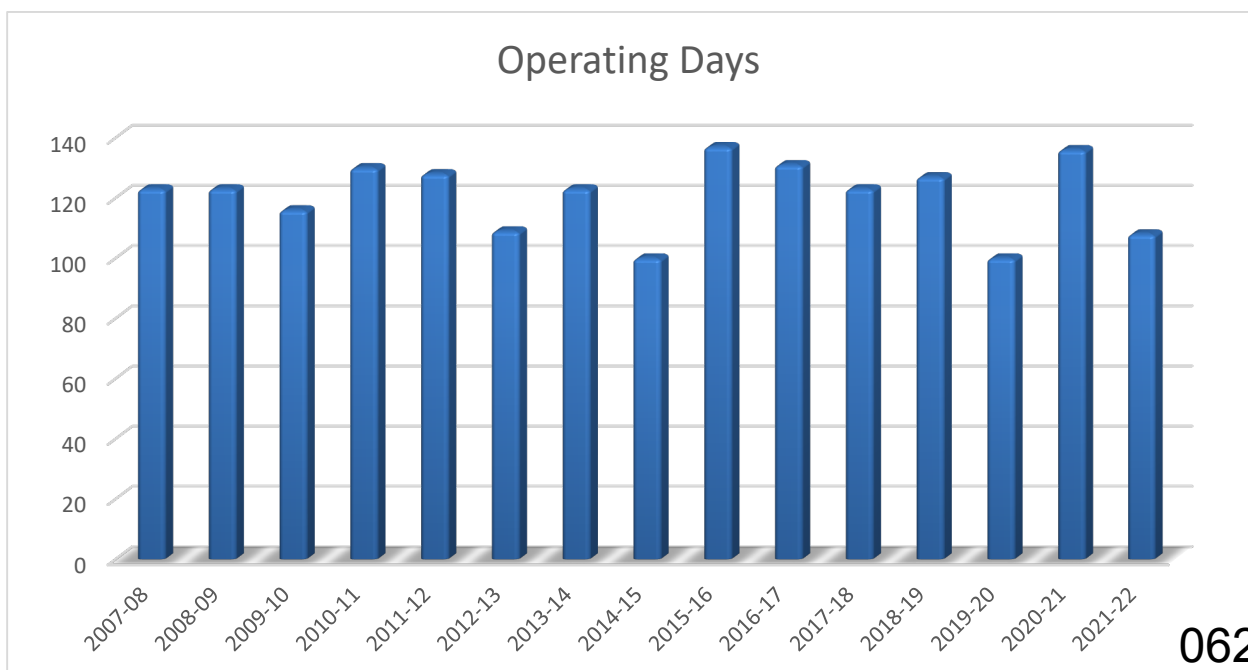
The ski area opened for the season on December 16, 2021 with 100% of the mountain open to our guests. The other most recent date of the mountain opening with 100% of the trails was December 17, 2009. The chart below shows the majority of the snowfall for the season fell in December and for the following months the weather was very dry with little snowfall for the remainder of the season.





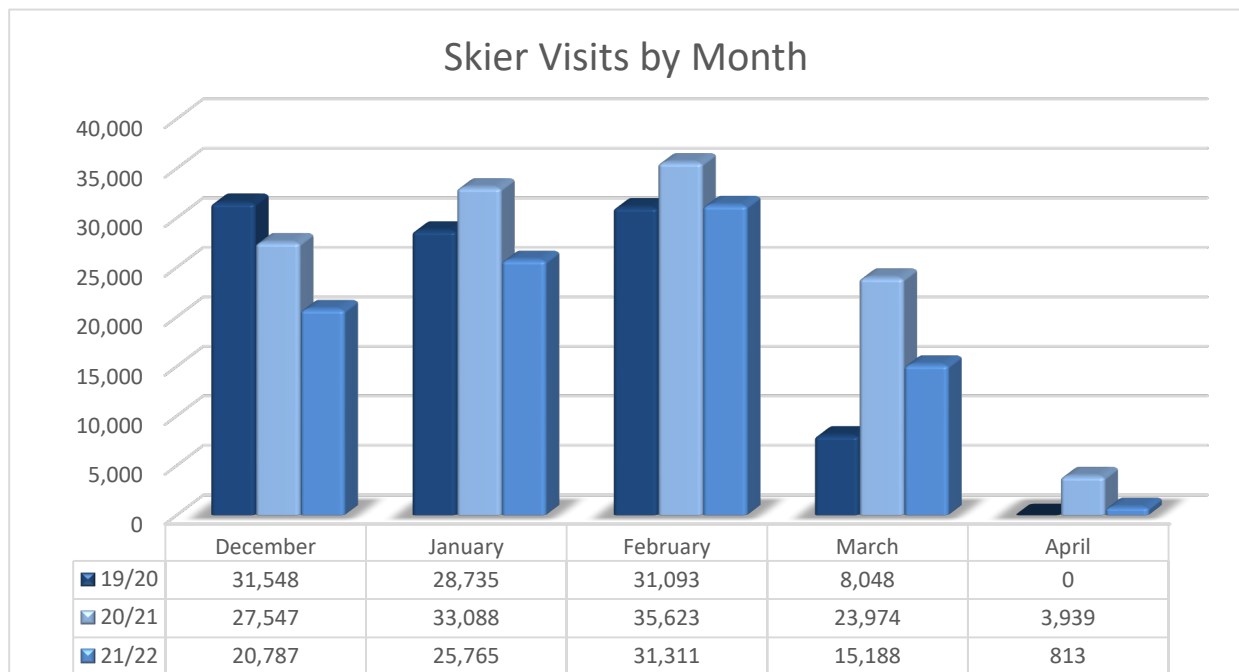
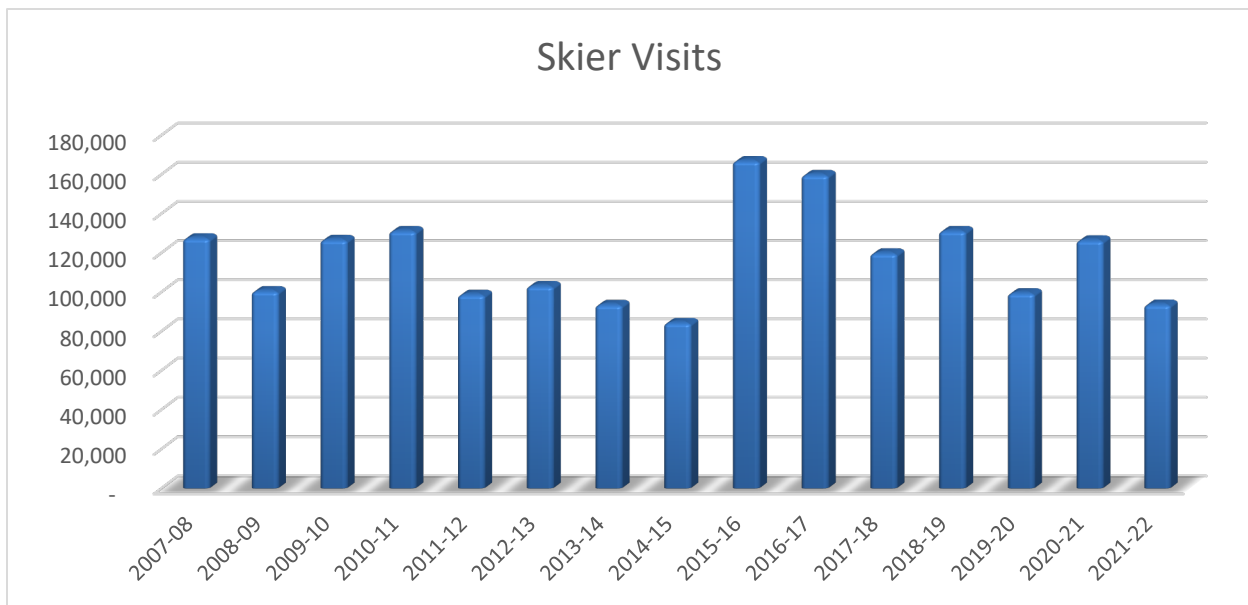
OPERATING DAYS

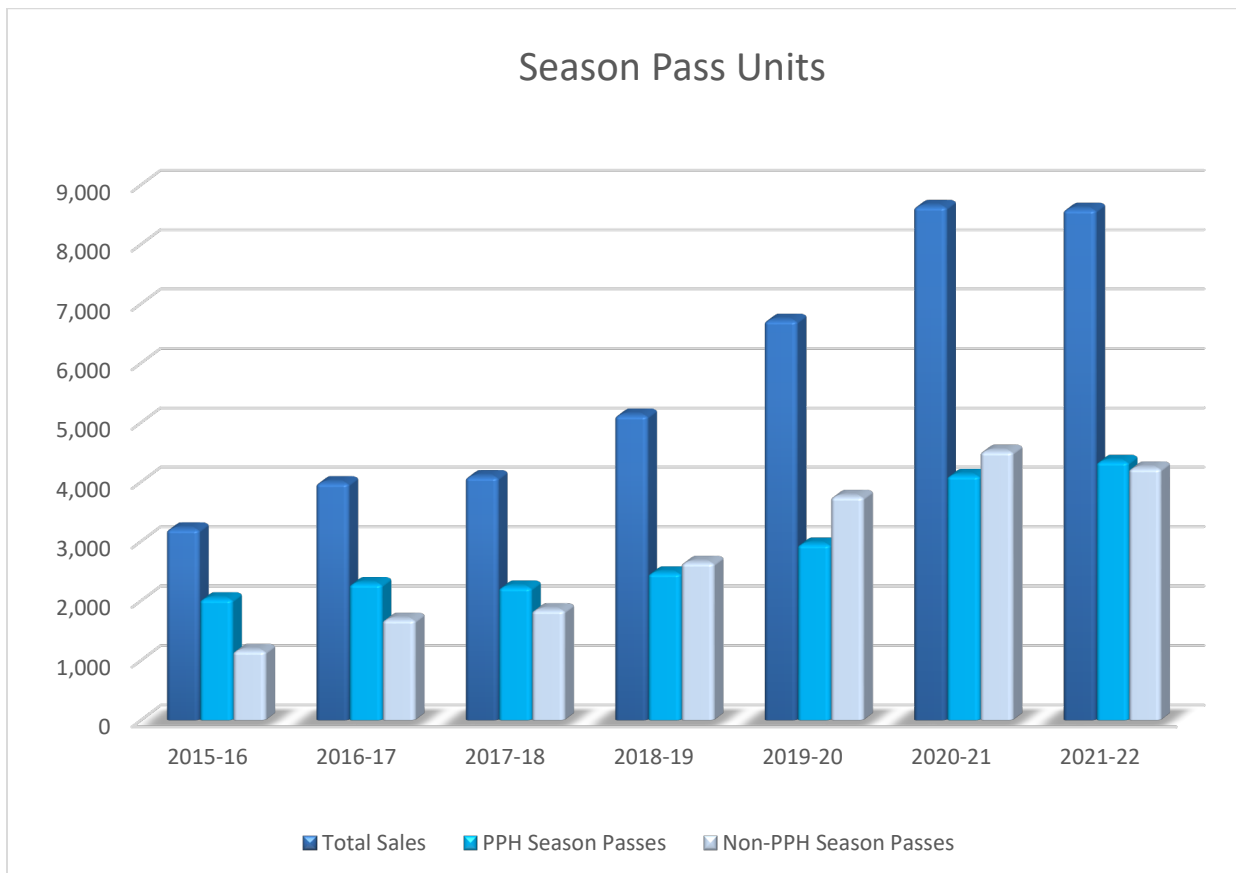
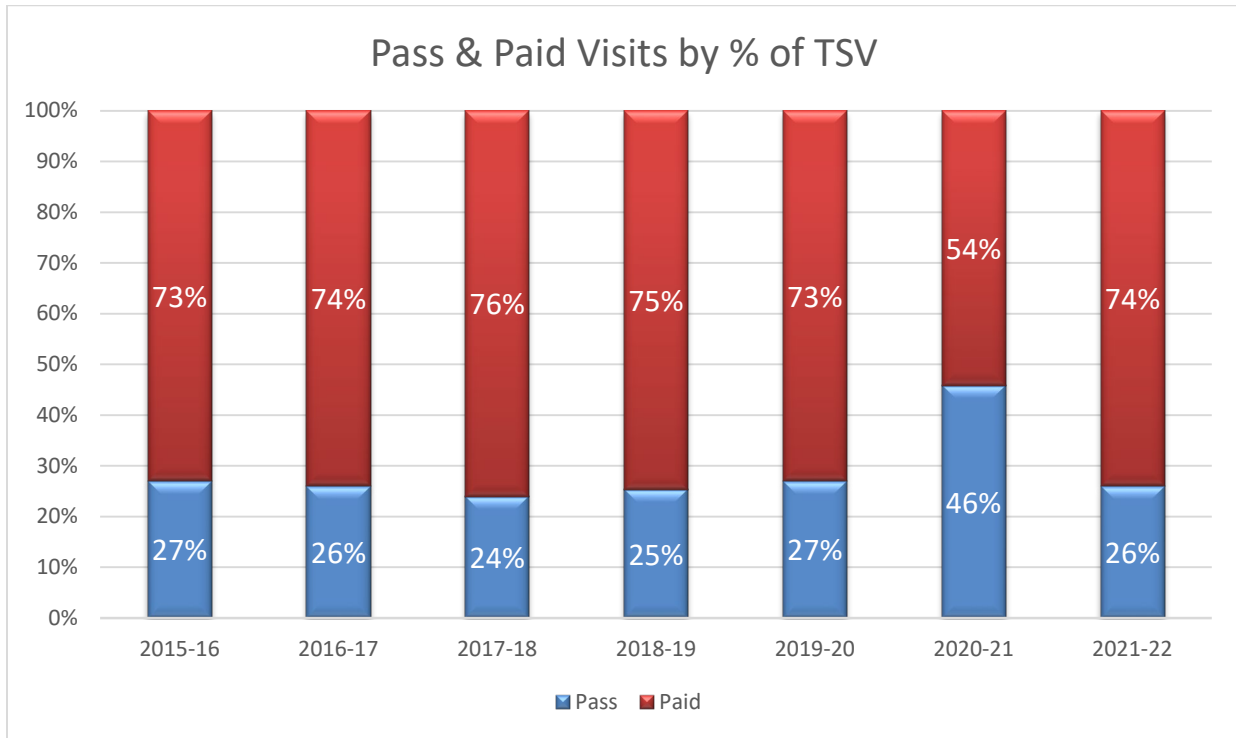
The ski area began operating on December 16th and operated for 109 days throughout the season including a closure of the ski area on Monday December 27th due to electrical power stability concerns. Last season the ski area operated for 136 days which was the second-longest season in the previous ten years, one day shorter than the 2015/16 season which had 137 operating days. We have to go back to the 1994/95 season to show the next longest season, which included 151 total operating days opening on November 24th and closing on April 23rd. Besides closing the ski area on March 15, 2020 due to the pandemic, this seasons closure on April 3rd was the earliest closing date since the dry winter during 2014/15 when the ski area closed on March 28th, the next earlier closing date fell on March 30, 2003. The typical operating plan identifies 123 days of operating while the 20+ year average equates to 119 days.

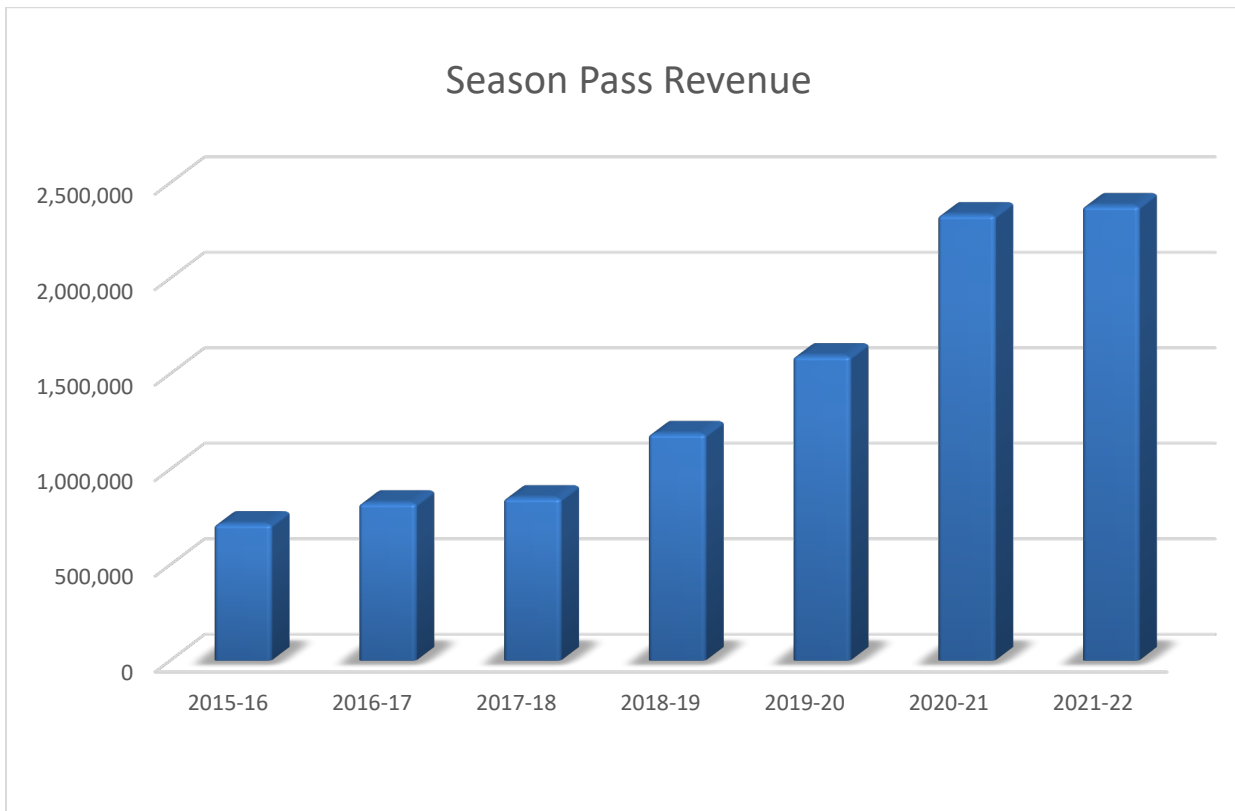
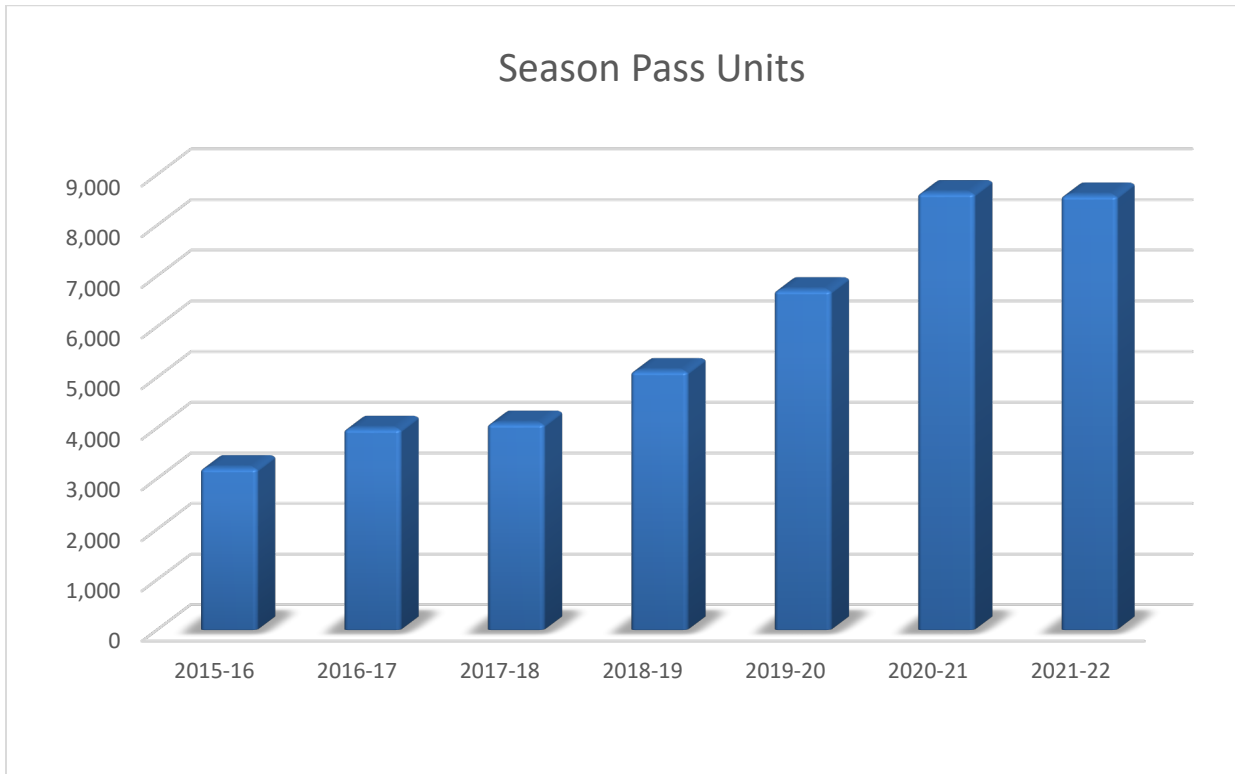


VISITATION

Total skier visits for the season included 93,864 as compared to 126,638 during the previous season which is a 25% decrease in the total skier visit count. This seasons visit count is 17% below the five-year average. February's visits at 31,311 were only slightly lower by 2.4% as compared to the 5-year average for the month. Season pass unit sales were nearly identical to the previous season at 8,601 units purchased. The ski venue has recorded an increase of pass units purchased by 167% since the 2015/16 season.

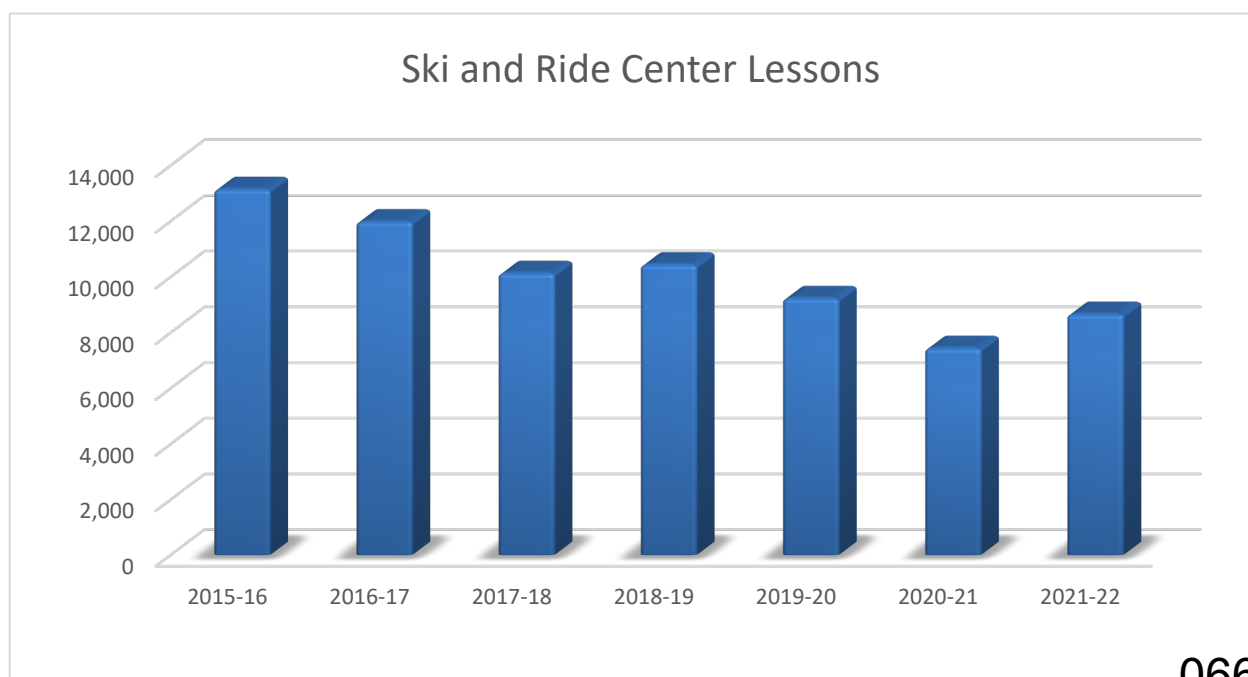
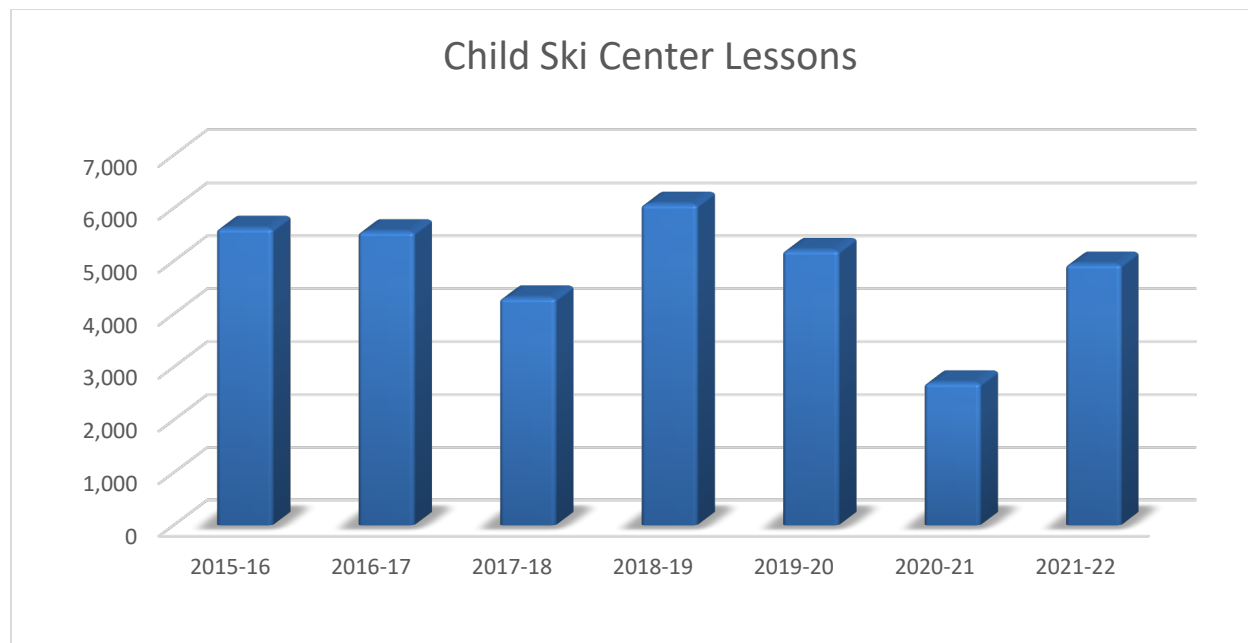


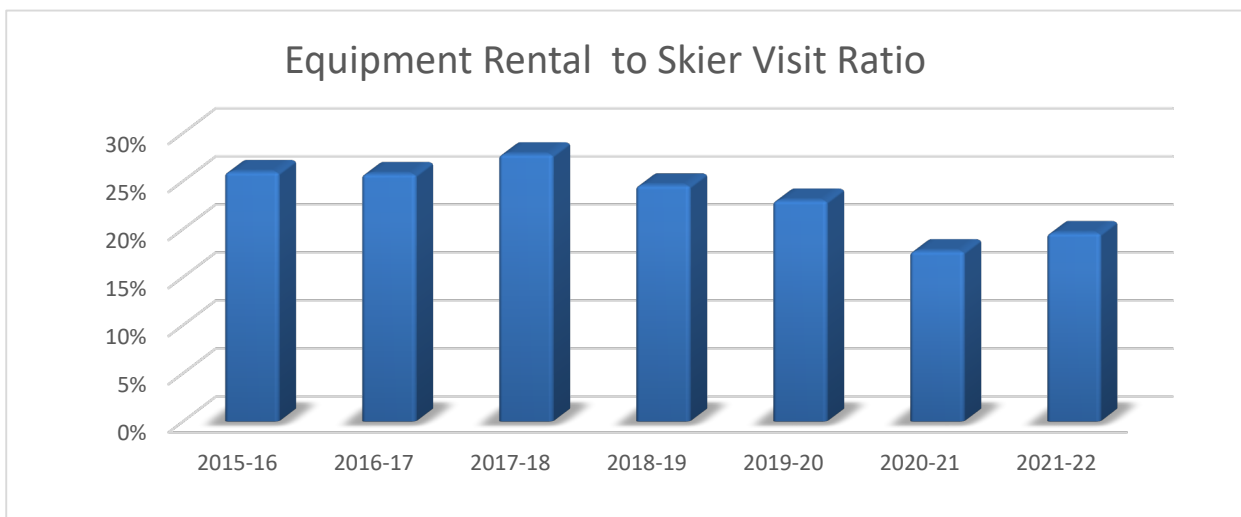
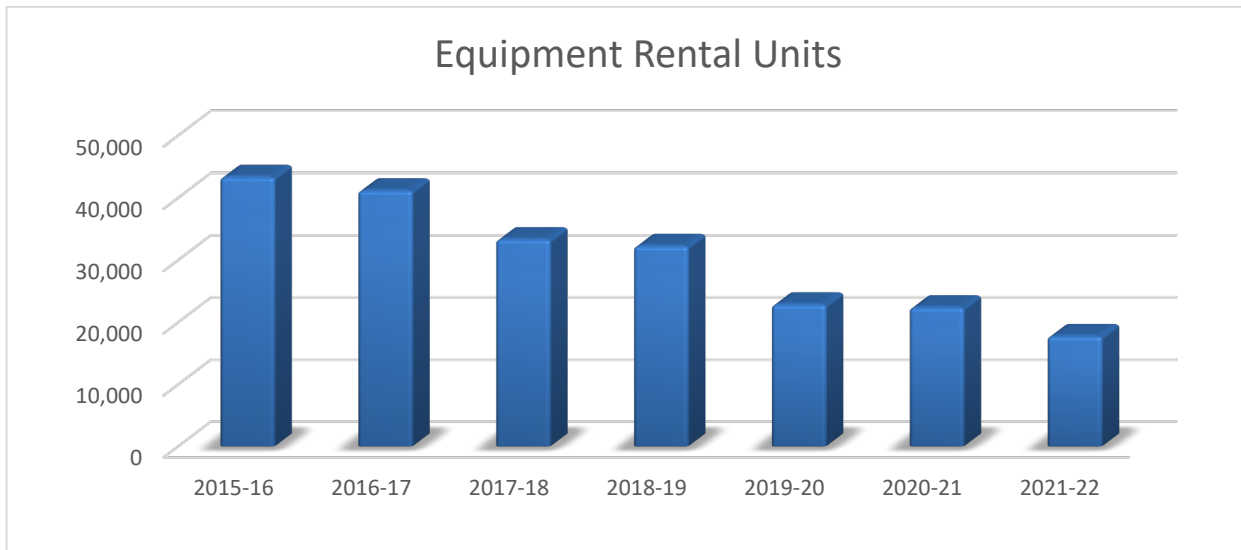




SKIING SERVICES

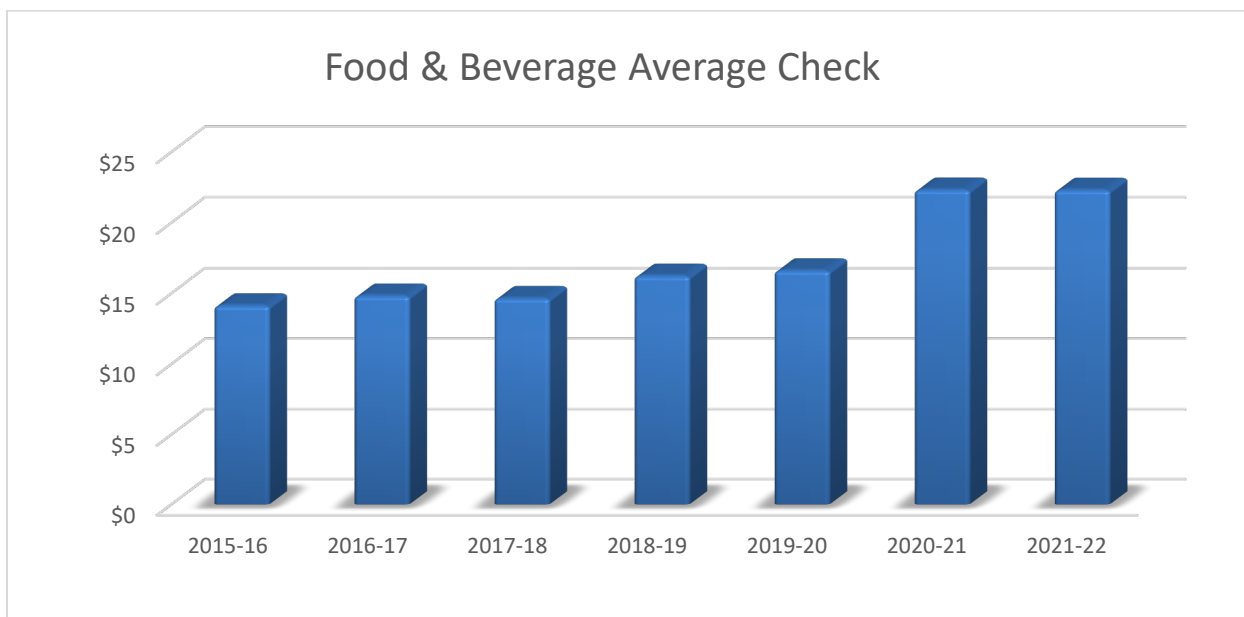
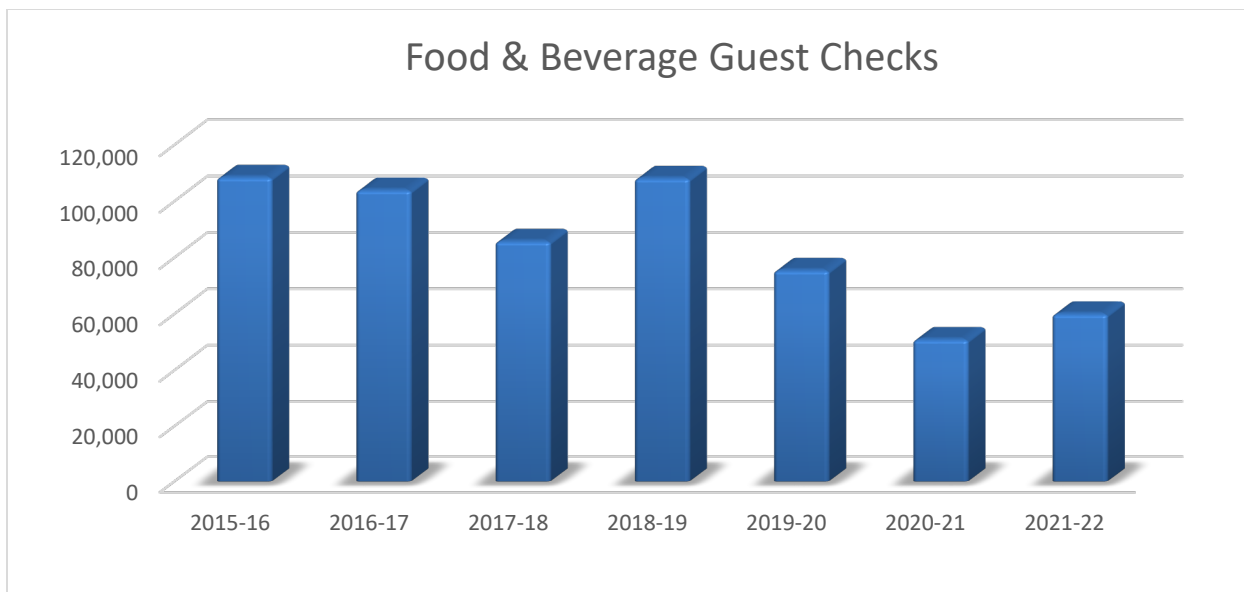
Lessons taught to guests this season in CSC increased from the previous season by 82% mostly due to restrictions of chair lift riding procedures related to the pandemic during the 2021 season. SRC lessons taught increased by 16% compared to the previous season. This season a total of 13,615 ski and snowboard lessons were taught. Equipment rentals decreased by 22% from rental units used last season. Included below are charts related to the penetration of lessons and equipment rentals to total skier visits, an important indicator of our visit demographics.





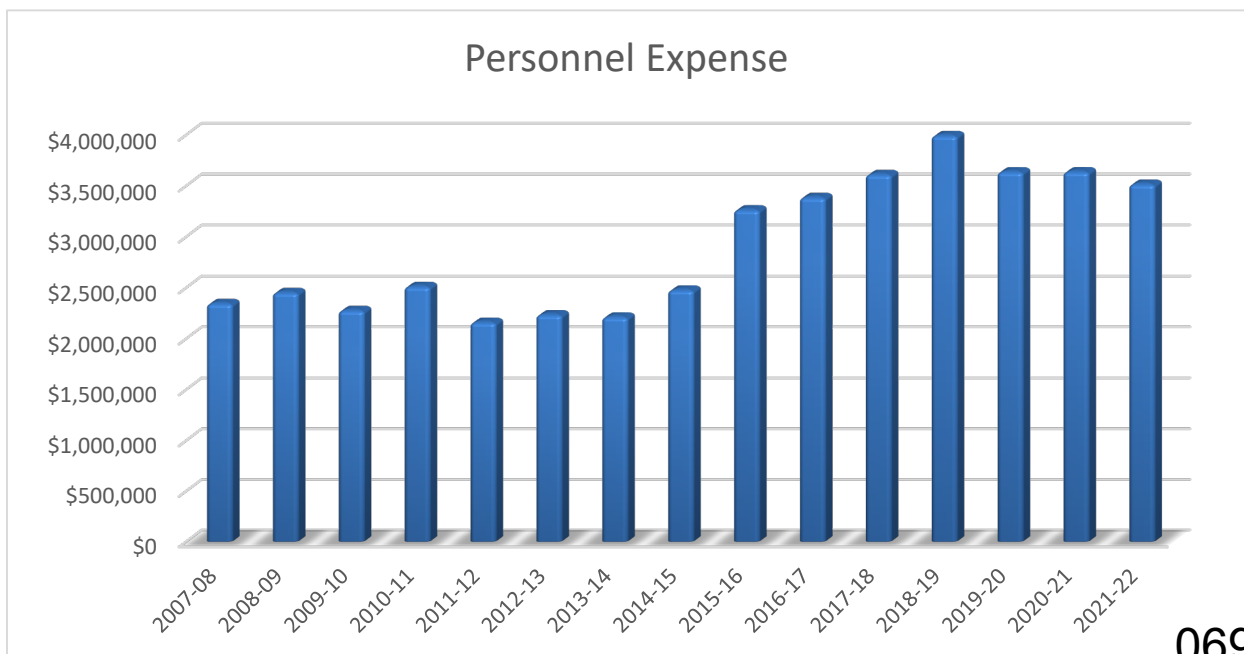
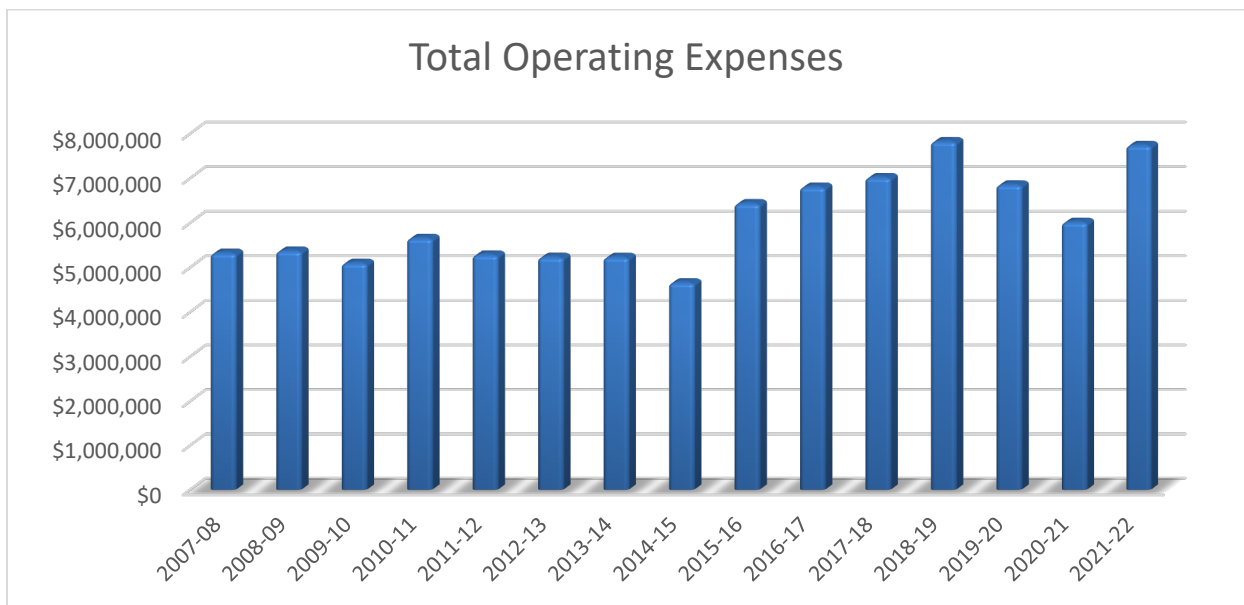
FOOD AND BEVERAGE

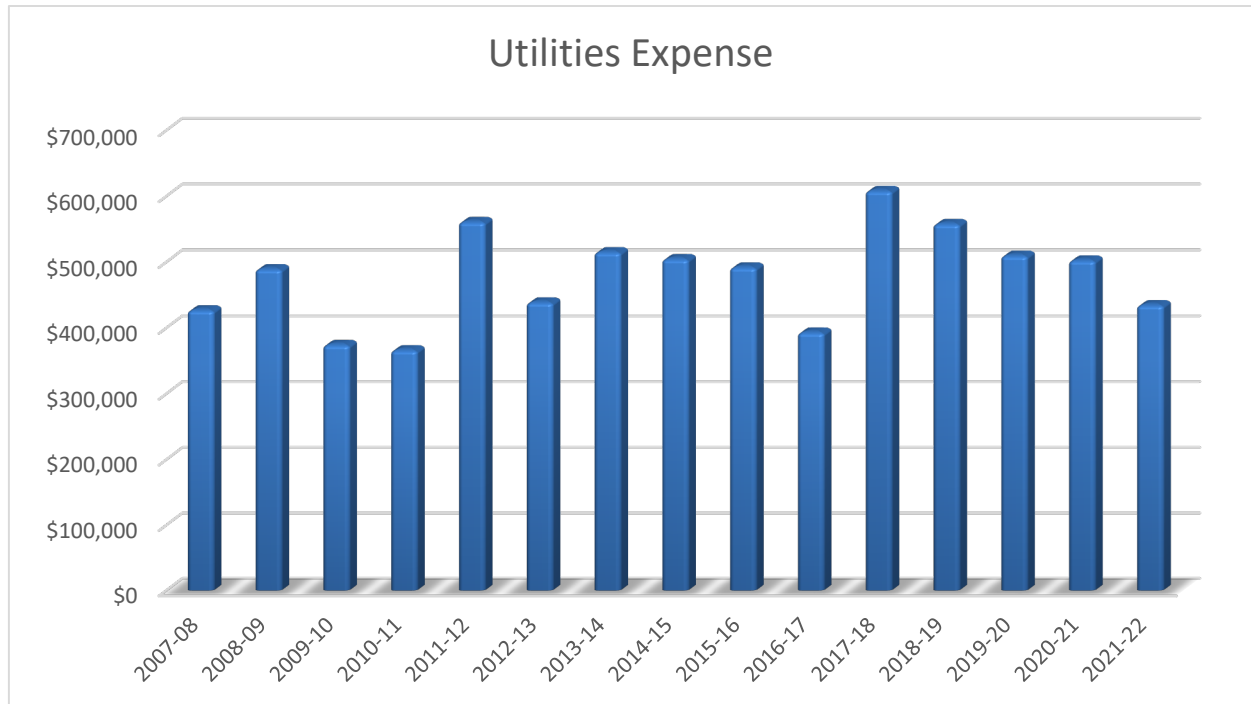
A key performance indicator for our food and beverage operation is the number of guest check units including the average revenue per check. This season guest checks increased by 17% over last season although operating parameters during the previous season due to the pandemic do not offer a realistic comparison as inside services were closed. This season personnel recruiting and staff shortages throughout this season led to reduced services as compared to planned operating models.



OPERATING EXPENSES

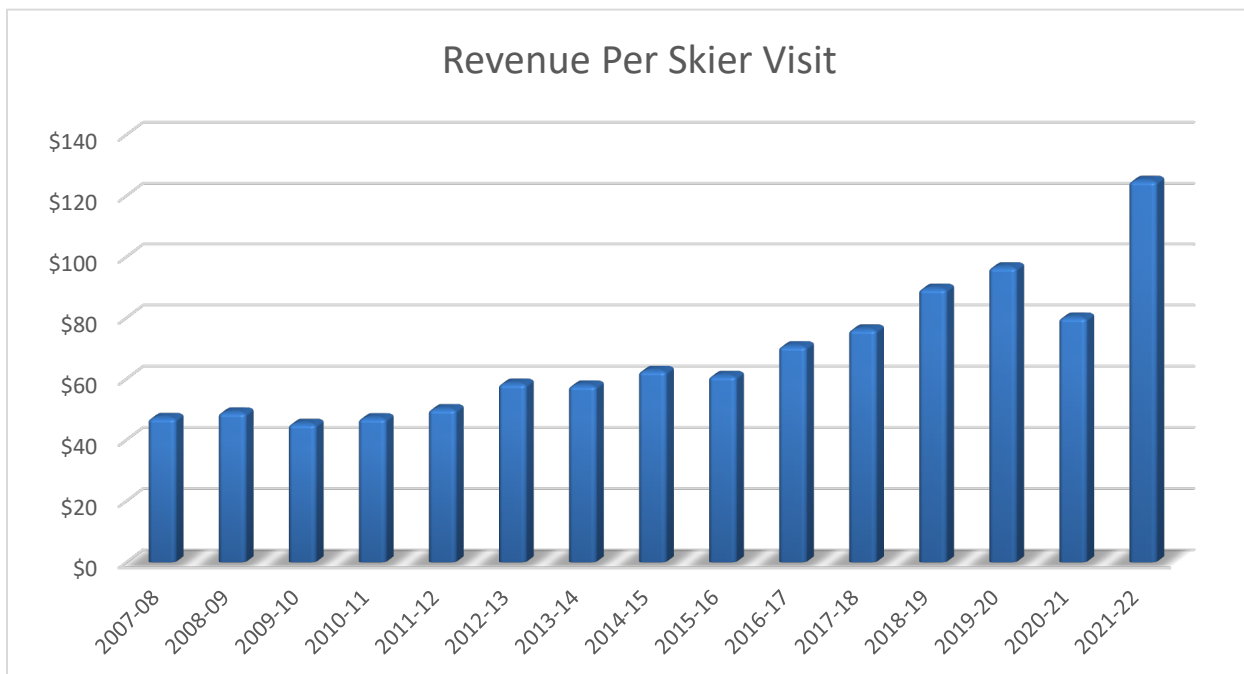
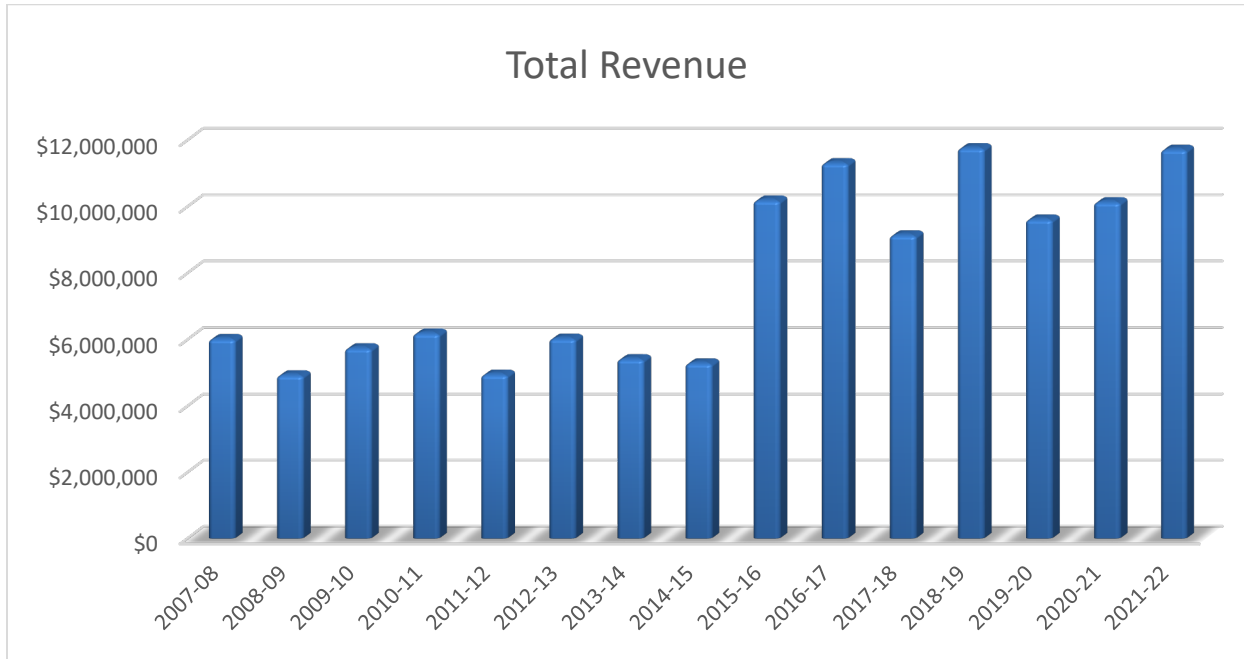
The expenses associated with operating the ski venue include personnel salaries and wages, services and supplies, liability insurance, utilities, costs of goods sold, and central services costs. Direct labor costs to maintain and operate the ski area typically make up nearly 45% of the total operating expense followed by services and supplies. During the fall recruiting season staff adjusted the front line budgeted wage of \$15.00 an hour to \$17.00 to attract and be relevant with the market rate of other ski areas within the Tahoe area. Staff was not able to fully recruit for all positions planned for, a reduction in hours worked and multiple missed shifts due to work health and safety policies led to personnel expenses being below the target amount.

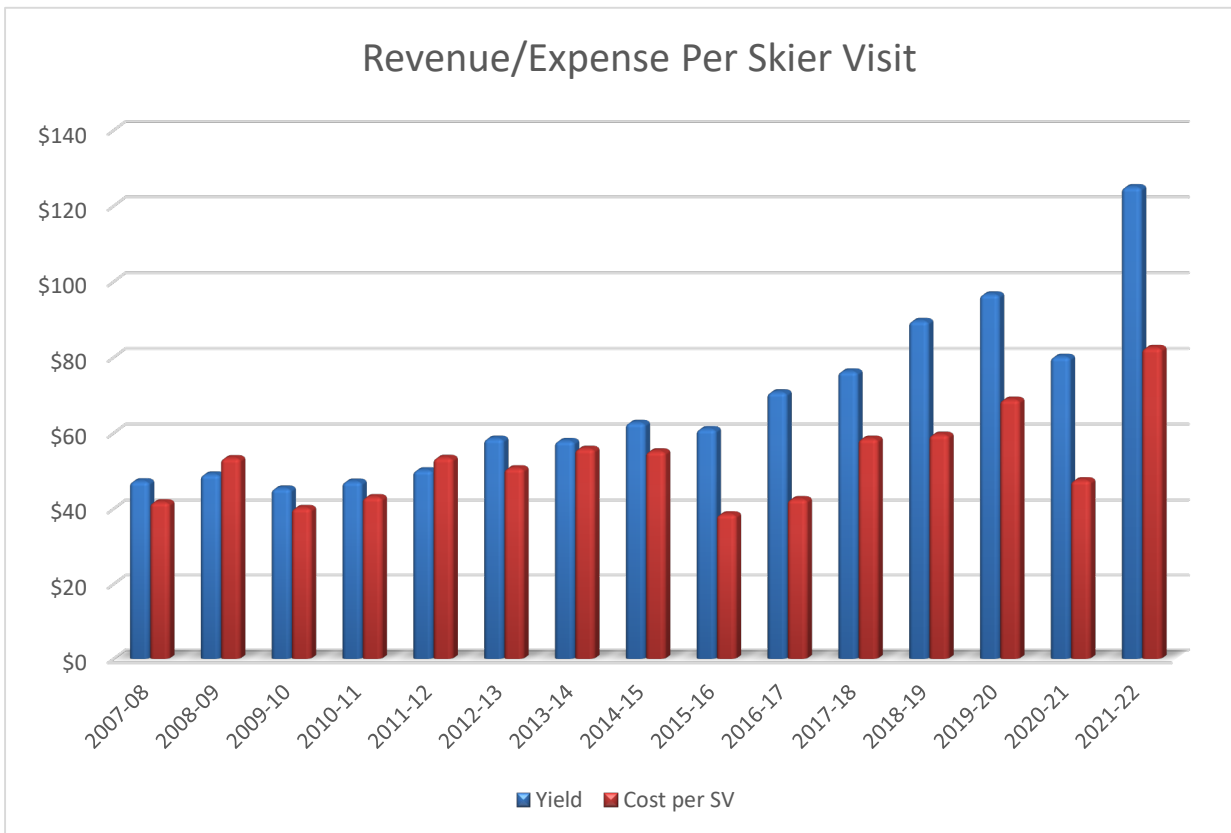
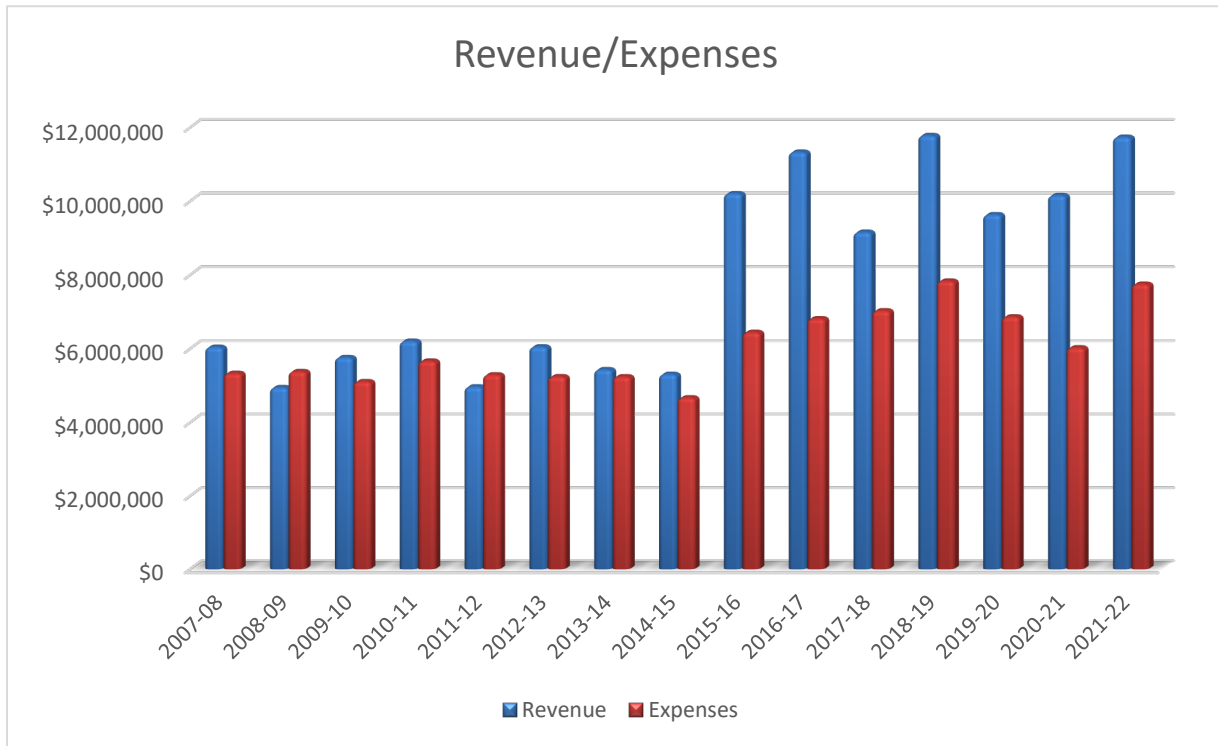




OPERATING REVENUE

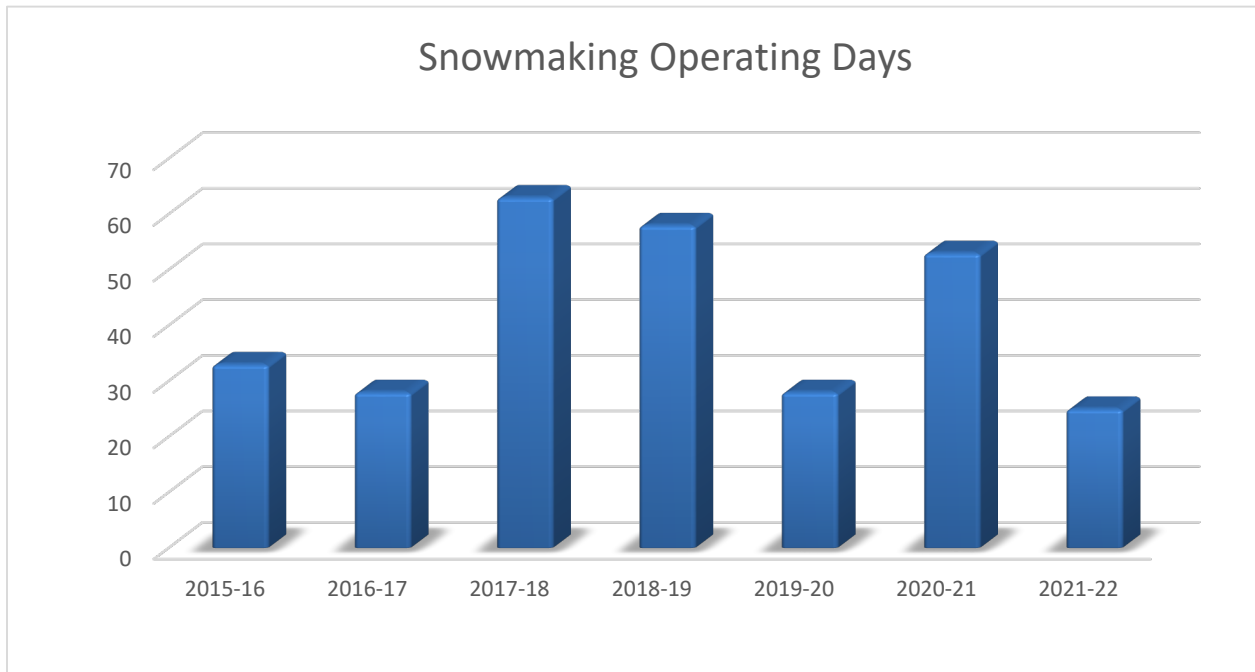
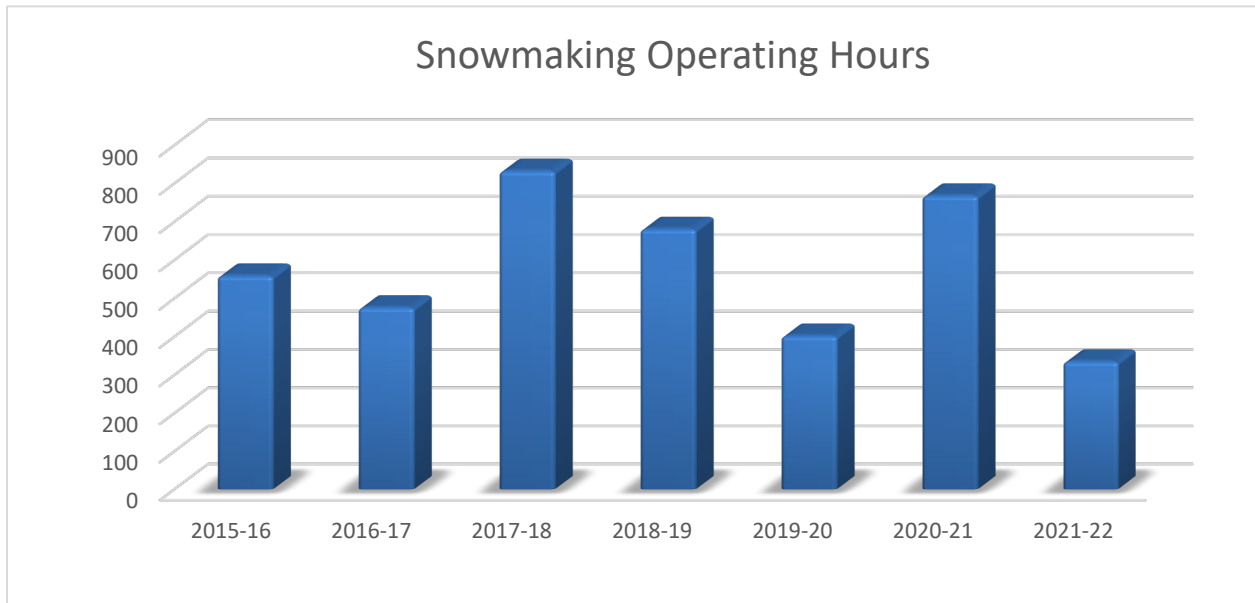
Overall preliminary operating revenue indicates a 5% increase as compared to the planned amount for the fiscal year. Nearly all ski funds finished the season below the planned target except lift ticket admissions, season passes and the adult Ski and Ride Center. Preliminary ski fund revenue increased by approximately 14% from the 2021 season.

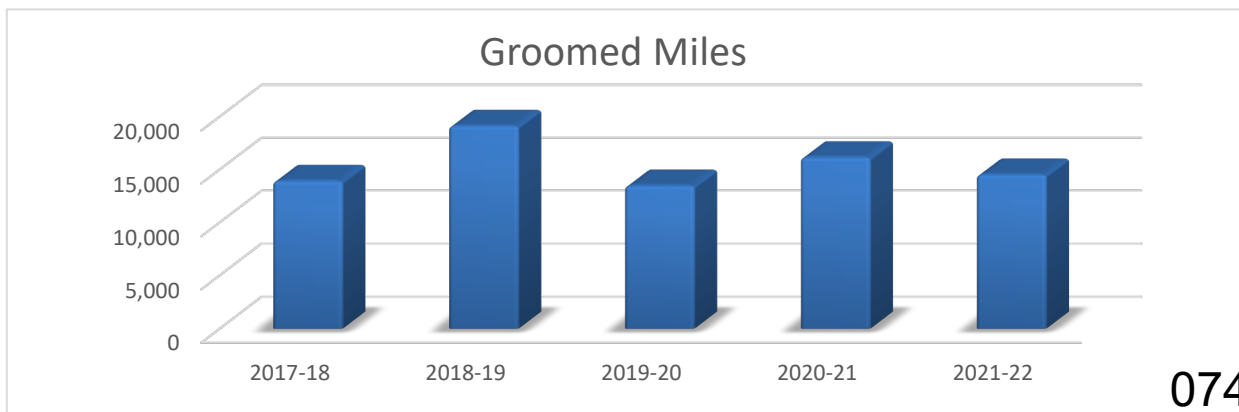
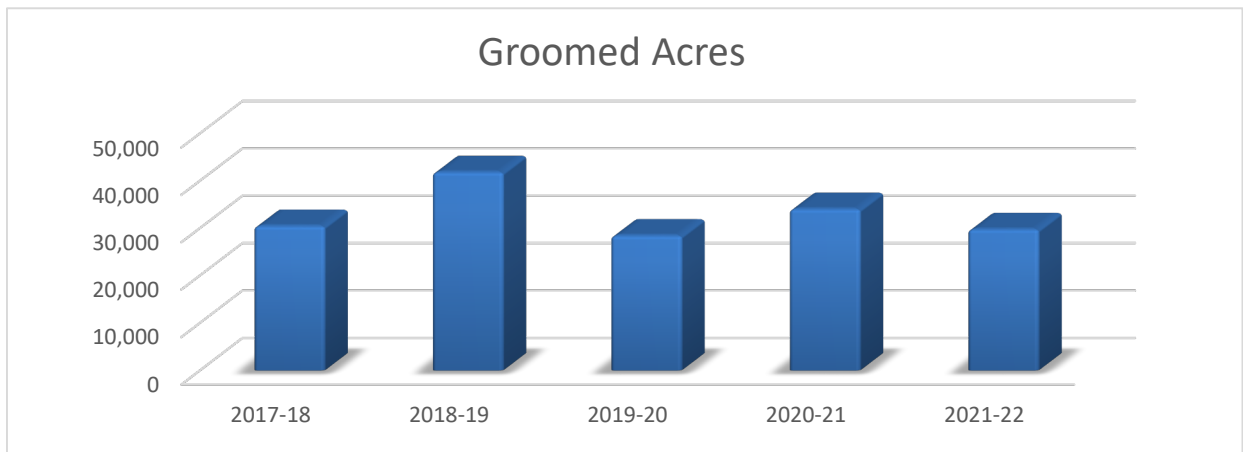
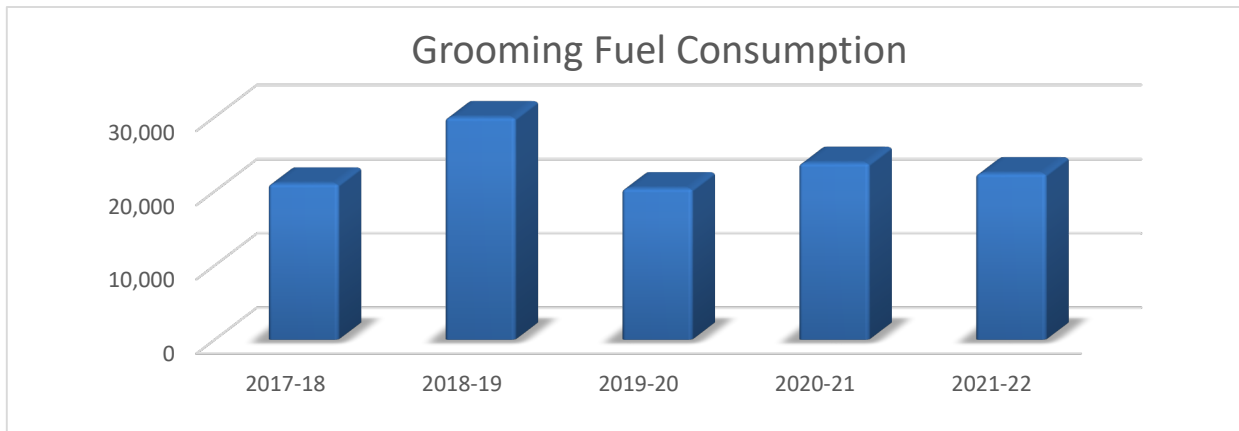
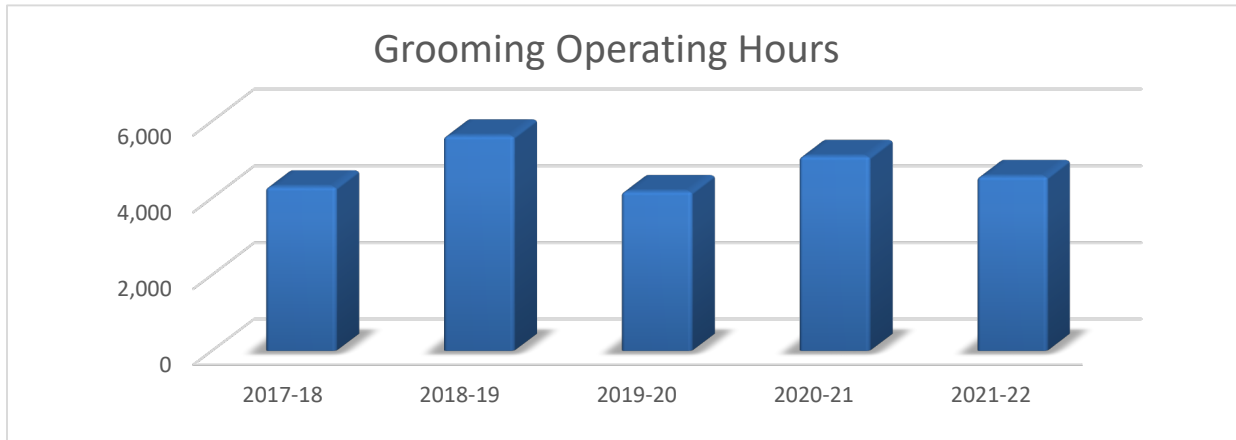




SNOWMAKING - GROOMING

The charts below provide a year over year look at data as it relates to snowmaking and grooming operations. The snow and slope conditions are the most commonly critiqued aspect of the operation at the ski area. During this past season our community and pass holders were pleased with the product delivered although a very dry winter after the December snowfall.





OVERALL

The ski area venue operated for 109 days with one closure day from December 16, 2021 to April 3, 2022. The total skier visit count for the season was 93,864. February 19th was the busiest day during the season with 2,609 skier visits and March 28th provided the least amount of visits with 194 visits. December snowfall allowed the ski area to open for the season with 100% terrain skiable although inclement weather and road conditions hindered visitation during the Christmas/New Year holiday period. Snowmaking operations concluded at the end of December and grooming personnel provided a very nice snow surface for the remainder of the season.

Personnel recruitment, staffing levels and employee absences related pandemic work place safety protocols provided a difficult situation to manage our guest and community member's expectations. The ski venue will continue with analyzing best practices and enhance staff recruitment efforts with the intent of providing a positive winter recreation experience to our community in future years.

Staff will note that the informational data provided related to revenues and expenses within this report are preliminary figures and will be updated within future District financial reports.

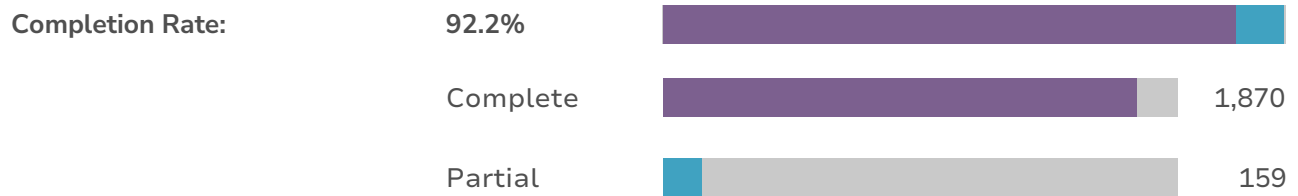
KEY INDICATORS

The chart below provides data from the ski venue key economic indicators including preliminary actual revenue and expenses as compared to the 2020/2021 actuals including current fiscal year budget forecasts.

Diamond Peak Key Economic Indicators				
Indicator/Metric	Actual FY 2021	FY 2022 Budget	Preliminary Actuals FY2022	Variance to Budget
Ski Area Characteristics				
Season Length (days)	131	123	109	14
Skiable Terrain (acres)	655	655	655	
Skier Visits	126,621	130,000	93,864	36,136
VTF/Hr (000)	6,114	6,114	6,114	
Ski Area Economic Characteristics				
Adult Weekend Ticket Price	\$124.00	\$124.00	\$145.00	\$21.00
Adult Season Pass Price	\$509.00	\$620.00	\$620.00	\$0.00
Child Season Pass Price	\$229.00	\$280.00	\$280.00	\$0.00
Summary Financial Data				
Profit (Loss)	\$1,572,135	\$263,021	\$3,954,525	\$3,691,504
Operating Profit Margin	18.4%	2.4%	33.8%	31%
Profit (Loss) / Skier Visit	\$12.42	\$2.02	\$42.13	\$40.1
Revenue Sources & Analysis				
Ticket Sales	\$4,337,758	\$4,267,947	\$4,677,046	\$409,099
Season Passes	\$2,334,615	\$1,925,909	\$2,381,705	\$455,796
Food & Beverage Main Lodge	\$689,451	\$1,290,400	\$942,457	-\$347,943
Food & Beverage Snowflake Lodge	\$373,902	\$400,500	\$346,518	-\$53,982
Adult Ski Lessons	\$785,592	\$828,200	\$957,886	\$129,686
Child Ski Lessons	\$381,992	\$926,258	\$751,151	-\$175,107
Equipment Rentals	\$1,024,372	\$1,141,400	\$1,069,293	-\$72,107
Retail-Hyatt	\$158,730	\$169,885	\$438,189	\$268,304
Misc. Operating Revenue **	\$131,150	\$140,125	\$131,070	-\$9,055
Facility Fees	-\$1,650,784			
Total Revenue	\$8,566,778	\$11,090,624	\$11,695,315	\$604,691
Total Revenue / Skier Visit	\$67.66	\$85.31	\$124.60	\$39.29
Ticket Revenue / Skier Visit	\$34.26	\$32.83	\$49.83	\$17.00
Ticket Yield*	27.6%	26.5%	34.4%	\$0.08
Lesson Revenue / Skier Visit	\$9.22	\$13.50	\$18.21	\$4.71
Food & Beverage Revenue / Skier Visit	\$8.40	\$13.01	\$13.73	\$0.73
Rental Revenue / Skier Visit	\$8.09	\$8.78	\$11.39	\$2.61
Retail Revenue / Skier Visit	\$1.25	\$1.31	\$4.67	\$3.36
Misc. Operating Rev / Skier Visit	\$1.04	\$1.08	\$1.40	\$0.32
Tickets / Total Revenue	50.6%	38.5%	40.0%	2%
Lesson / Total Revenue	13.6%	15.8%	14.6%	-1%
Food & Beverage / Total Revenue	12.4%	15.2%	11.0%	-4%
Rentals / Total Revenue	12.0%	10.3%	9.1%	-1%
Retail / Total Revenue	1.9%	1.5%	3.7%	2%
Misc. Operating / Total Revenue	1.5%	1.3%	1.1%	1%
Expenses & Analysis				
Cost of Goods Sold	\$317,924	\$529,100	\$388,408	-\$140,692
Direct labor + Taxes	\$3,642,456	\$4,430,698	\$3,523,075	-\$907,623
Service and Supplies	\$1,484,635	\$2,190,360	\$1,680,764	-\$509,596
Utilities	\$547,830	\$621,260	\$439,128	-\$182,132
Central Services Allocation	\$397,765	\$389,595	\$346,266	-\$43,329
Other Operating Expenses	\$213,147	\$243,500	\$242,500	-\$1,000
Capital Improvements	\$390,886	\$2,423,090	\$1,120,649	-\$1,302,441
Total Operating Expenses	\$6,994,643	\$10,827,603	\$7,740,790	-\$3,086,813
Total Expenses / Skier Visit	\$55.24	\$83.29	\$82.47	-\$0.82
Cost of Goods Sold / Skier Visit	\$2.51	\$4.07	\$4.14	\$0.07
Direct labor / Skier Visit	\$28.77	\$34.08	\$37.53	\$3.45
Cost of Goods Sold / Total Expenses	4.5%	4.9%	5.0%	0.7%
Direct labor / Total Expenses	52.1%	40.9%	45.5%	4.6%

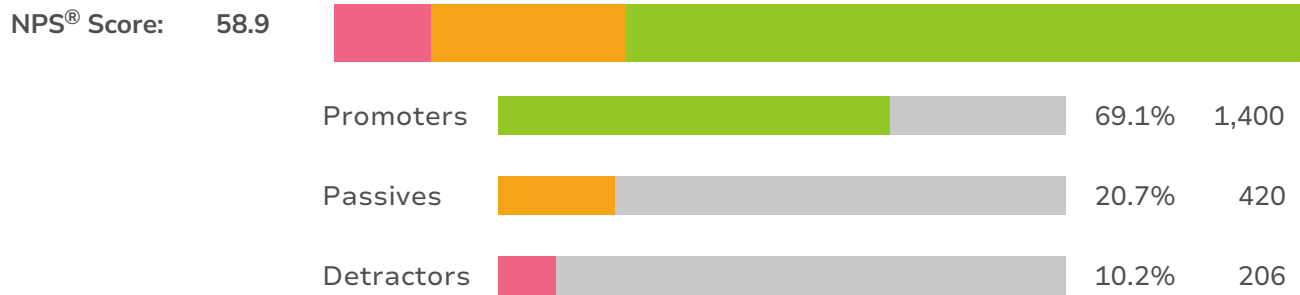
Report for 2021/22 DP In-Season Customer Survey

Response Counts



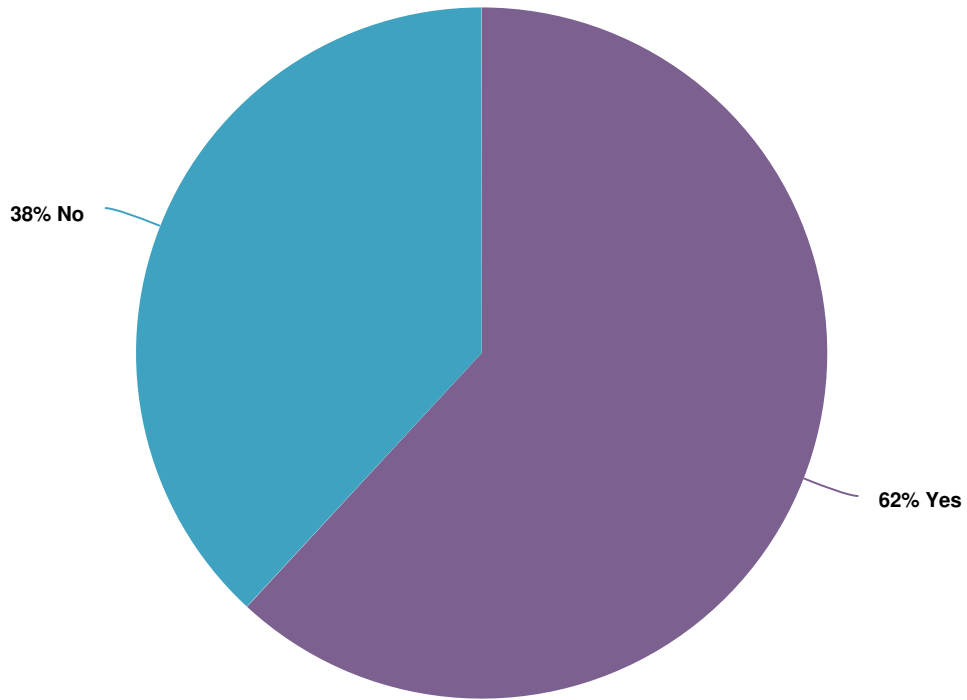
Totals: 2,029

1. On a scale of 0 to 10 where 0 is not at all likely and 10 is highly likely, how likely would you be to recommend Diamond Peak to your friends and family?



Totals: 2,026

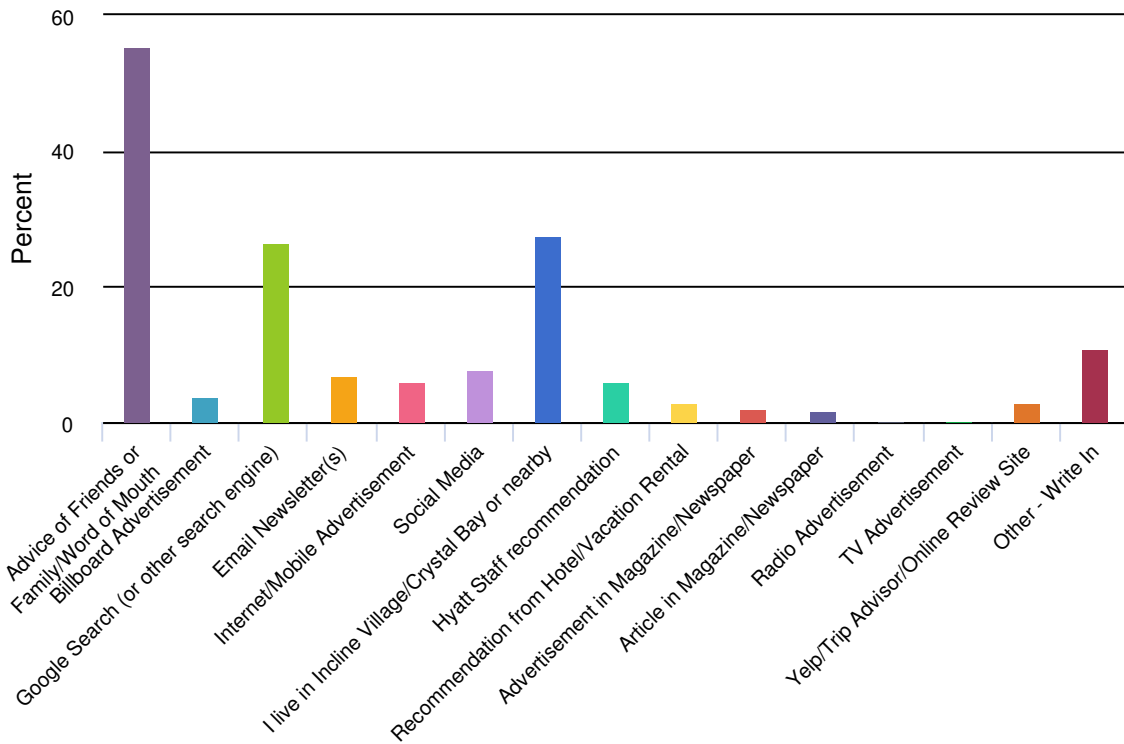
3. Before this visit, had you ever been to Diamond Peak?


















Value		Percent	Responses
Yes		61.9%	1,247
No		38.1%	767

Totals: 2,014

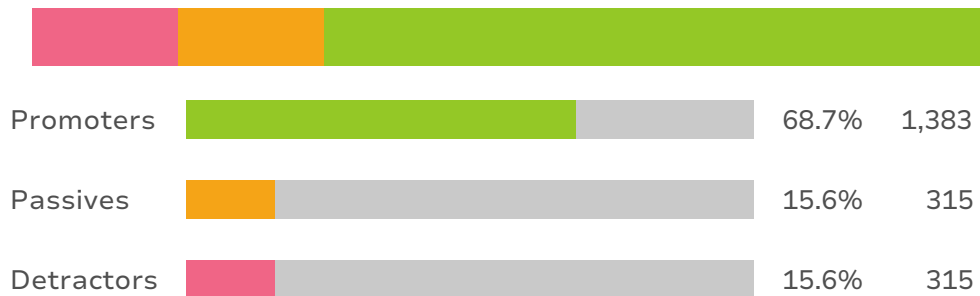
4. Please let us know ALL of the ways you have learned about Diamond Peak



Value		Percent	Responses
Advice of Friends or Family/Word of Mouth		55.3%	1,099
Billboard Advertisement		3.7%	74
Google Search (or other search engine)		26.3%	523
Email Newsletter(s)		7.0%	140
Internet/Mobile Advertisement		5.9%	118
Social Media		7.8%	155
I live in Incline Village/Crystal Bay or nearby		27.7%	551
Hyatt Staff recommendation		6.1%	122
Recommendation from Hotel/Vacation Rental		2.9%	57
Advertisement in Magazine/Newspaper		1.9%	37
Article in Magazine/Newspaper		1.6%	32
Radio Advertisement		0.3%	6
TV Advertisement		0.4%	8
Yelp/Trip Advisor/Online Review Site		2.9%	58
Other - Write In		10.9%	216

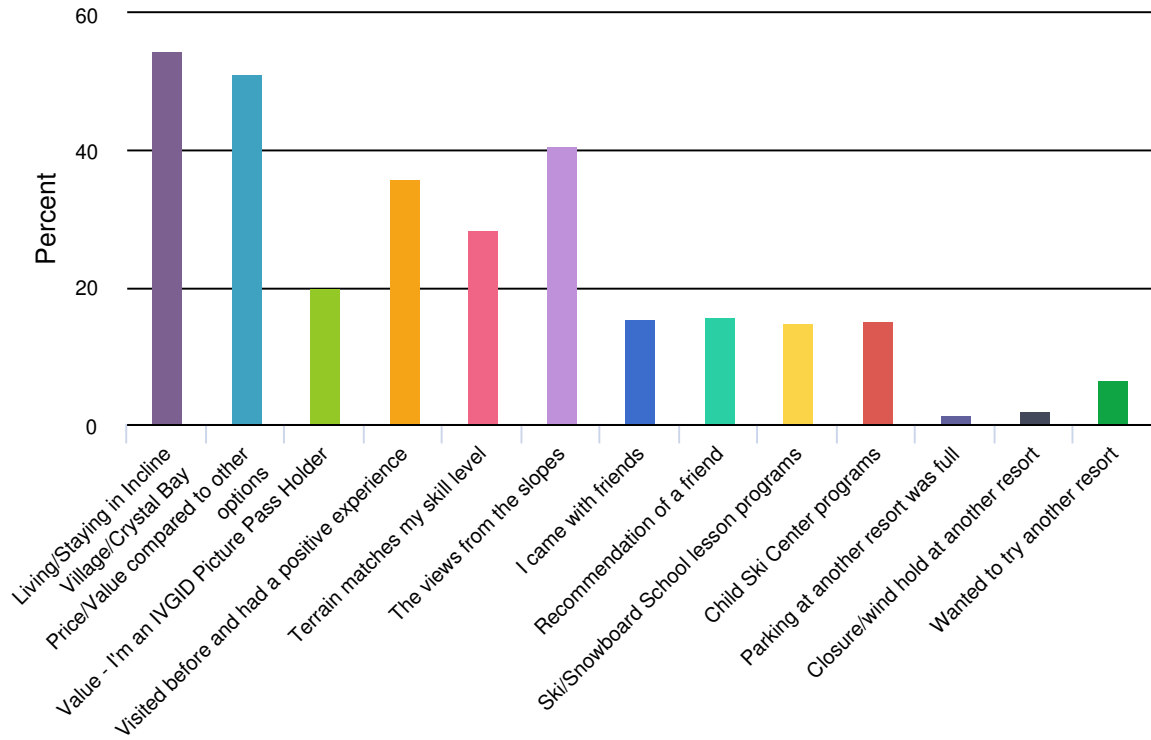
5. On a scale of 0 to 10, how likely are you to return to Diamond Peak this season or next?

NPS® Score: 53.1



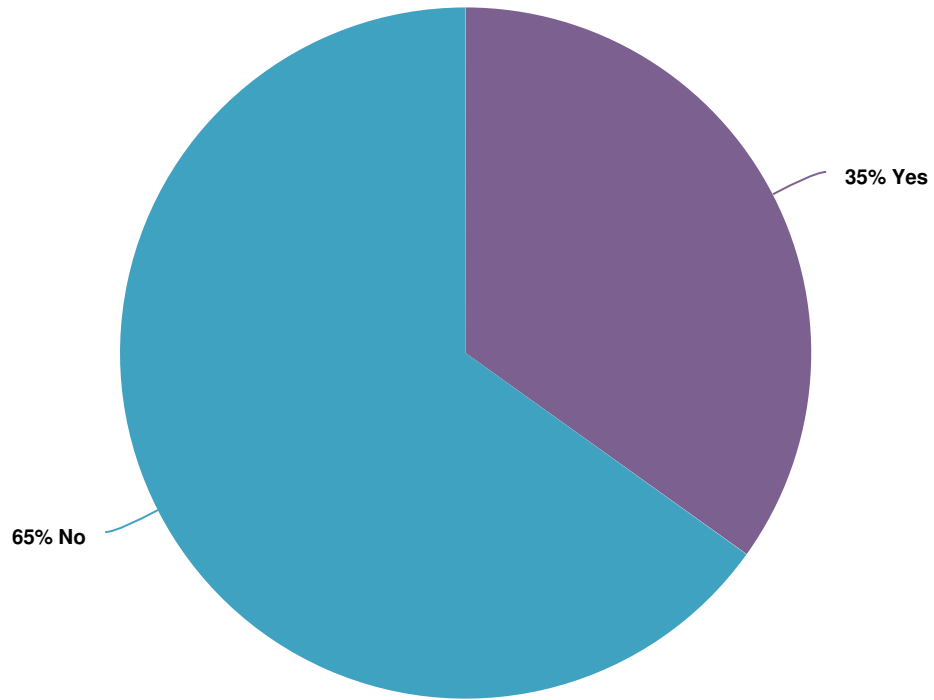
Totals: 2,013



7. What made you choose Diamond Peak over the other ski resorts in the Lake Tahoe region? (choose all that apply)



Value		Percent	Responses
Living/Staying in Incline Village/Crystal Bay		54.7%	1,098
Price/Value compared to other options		51.2%	1,027
Value - I'm an IVGID Picture Pass Holder		19.8%	398
Visited before and had a positive experience		35.9%	721
Terrain matches my skill level		28.4%	569
The views from the slopes		40.6%	814
I came with friends		15.4%	309
Recommendation of a friend		15.5%	310
Ski/Snowboard School lesson programs		14.8%	297
Child Ski Center programs		15.2%	305
Parking at another resort was full		1.3%	27
Closure/wind hold at another resort		2.1%	43
Wanted to try another resort		6.4%	128

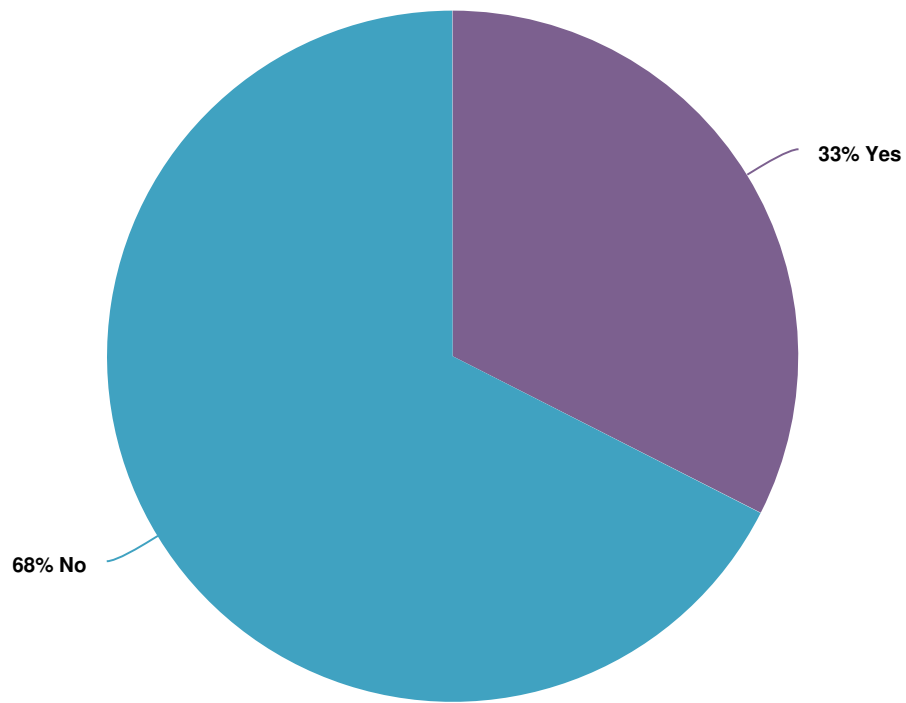
8. Are you a current Diamond Peak Season Passholder?





Value		Percent	Responses
Yes		34.9%	703
No		65.1%	1,311

Totals: 2,014

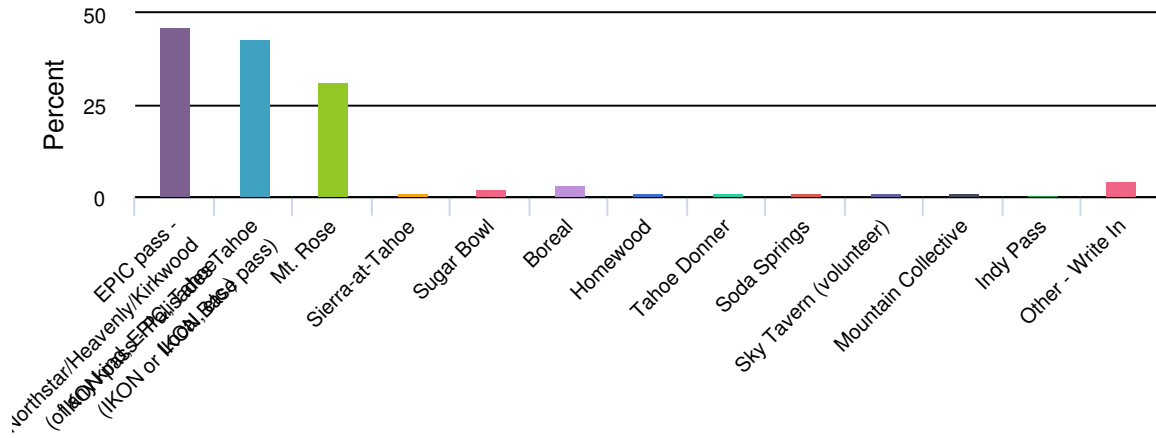
9. In addition to a Diamond Peak season pass, do you have a season pass at another resort(s) this season?
















Value		Percent	Responses
Yes		32.5%	227
No		67.5%	471

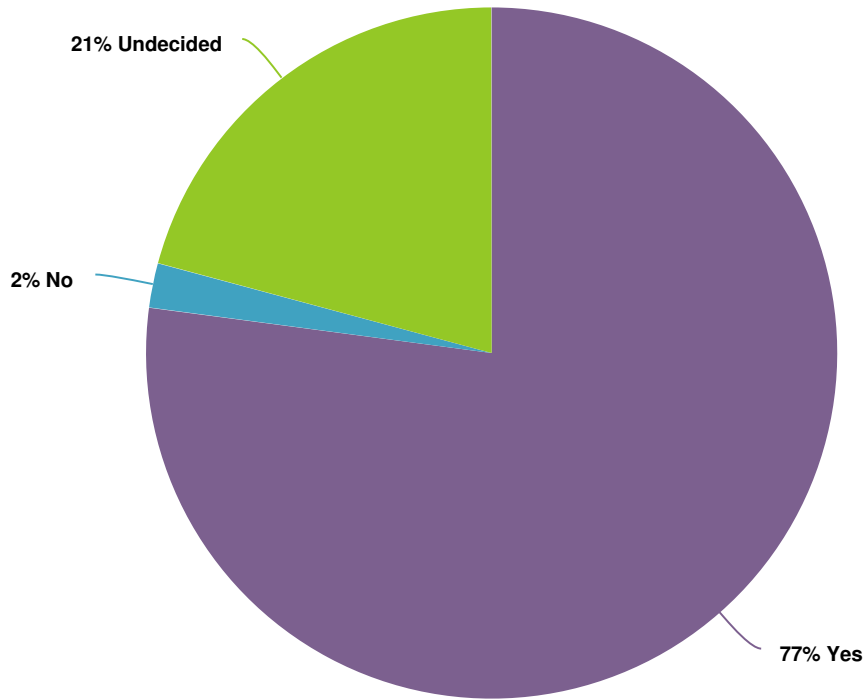
Totals: 698

10. Which other resort season pass(es) do you have this winter? (choose all that apply)



Value		Percent	Responses
EPIC pass - Northstar/Heavenly/Kirkwood (of any kind, EPIC, Tahoe Local, etc.)		46.3%	105
IKON pass - Palisades Tahoe (IKON or IKON Base pass)		43.2%	98
Mt. Rose		31.3%	71
Sierra-at-Tahoe		0.9%	2
Sugar Bowl		2.2%	5
Boreal		3.1%	7
Homewood		0.9%	2
Tahoe Donner		0.9%	2
Soda Springs		0.9%	2
Sky Tavern (volunteer)		1.3%	3
Mountain Collective		0.9%	2
Indy Pass		0.4%	1
Other - Write In		4.4%	10

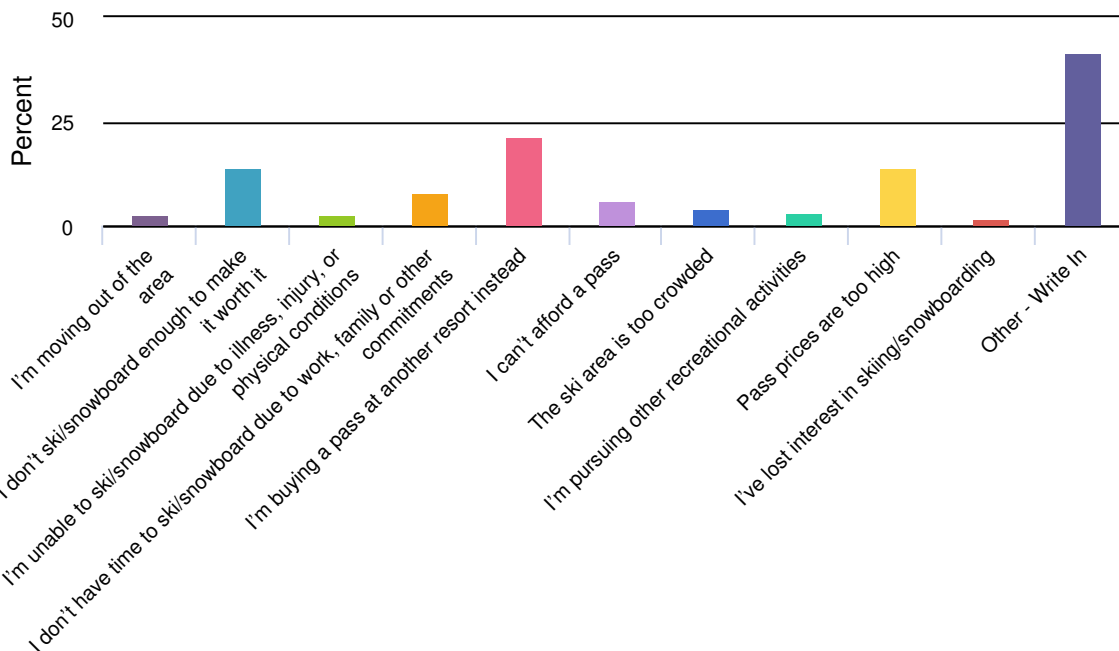
11. Do you plan to renew your Diamond Peak Season Pass?



Value	Percent	Responses
Yes	77.1%	403
No	2.1%	11
Undecided	20.8%	109

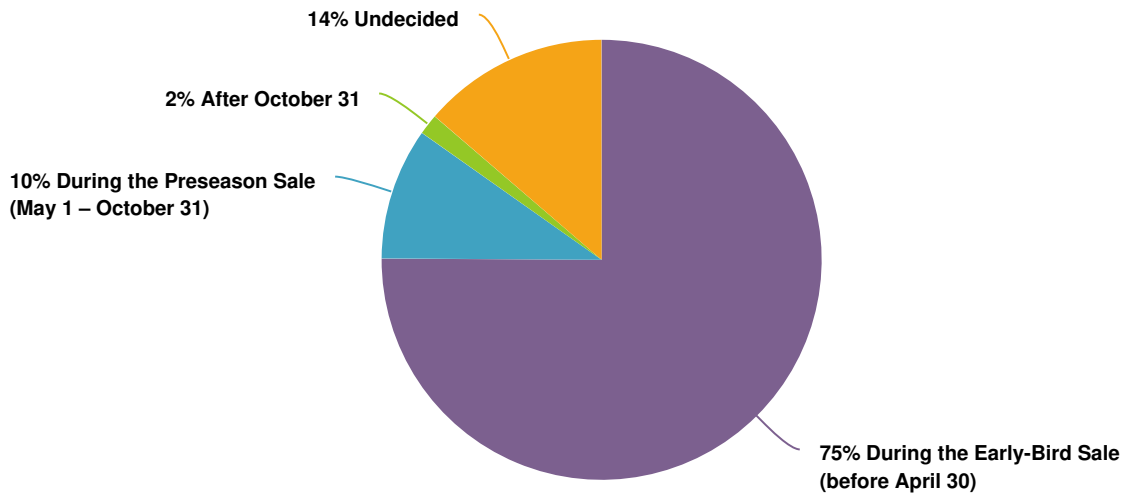
Totals: 523

12. If you are not going to renew your Diamond Peak Season Pass or are undecided, please tell us why. Select all that apply:



Value	Percent	Responses
I'm moving out of the area	2.6%	3
I don't ski/snowboard enough to make it worth it	13.8%	16
I'm unable to ski/snowboard due to illness, injury, or physical conditions	2.6%	3
I don't have time to ski/snowboard due to work, family or other commitments	7.8%	9
I'm buying a pass at another resort instead	21.6%	25
I can't afford a pass	6.0%	7
The ski area is too crowded	4.3%	5
I'm pursuing other recreational activities	3.4%	4
Pass prices are too high	13.8%	16
I've lost interest in skiing/snowboarding	1.7%	2
Other - Write In	41.4%	48

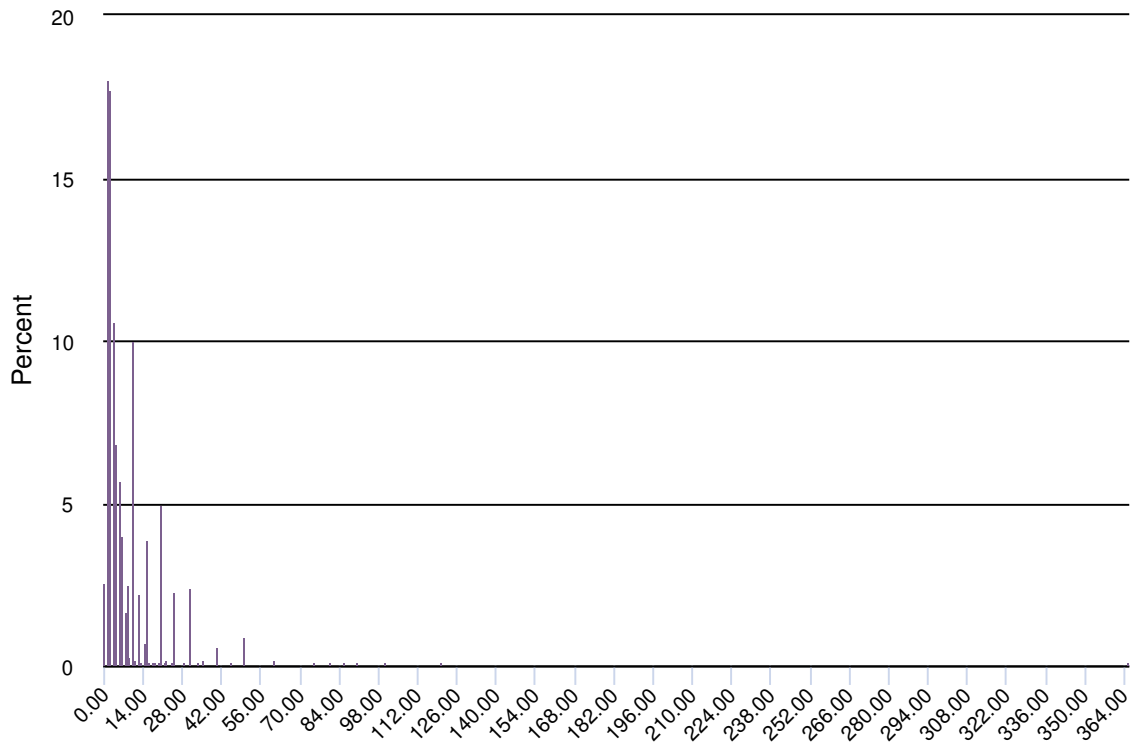
13. When do you plan to renew your Diamond Peak Season Pass?



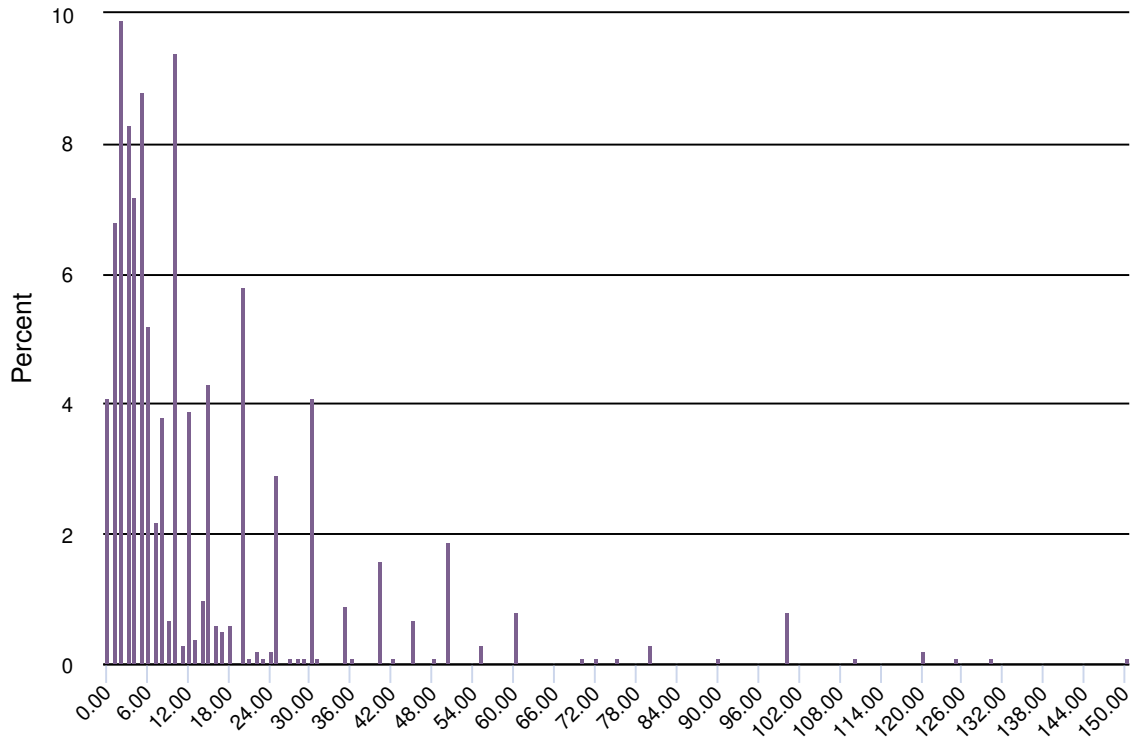
Value	Percent	Responses
During the Early-Bird Sale (before April 30)	75.1%	301
During the Preseason Sale (May 1 – October 31)	9.7%	39
After October 31	1.5%	6
Undecided	13.7%	55

Totals: 401

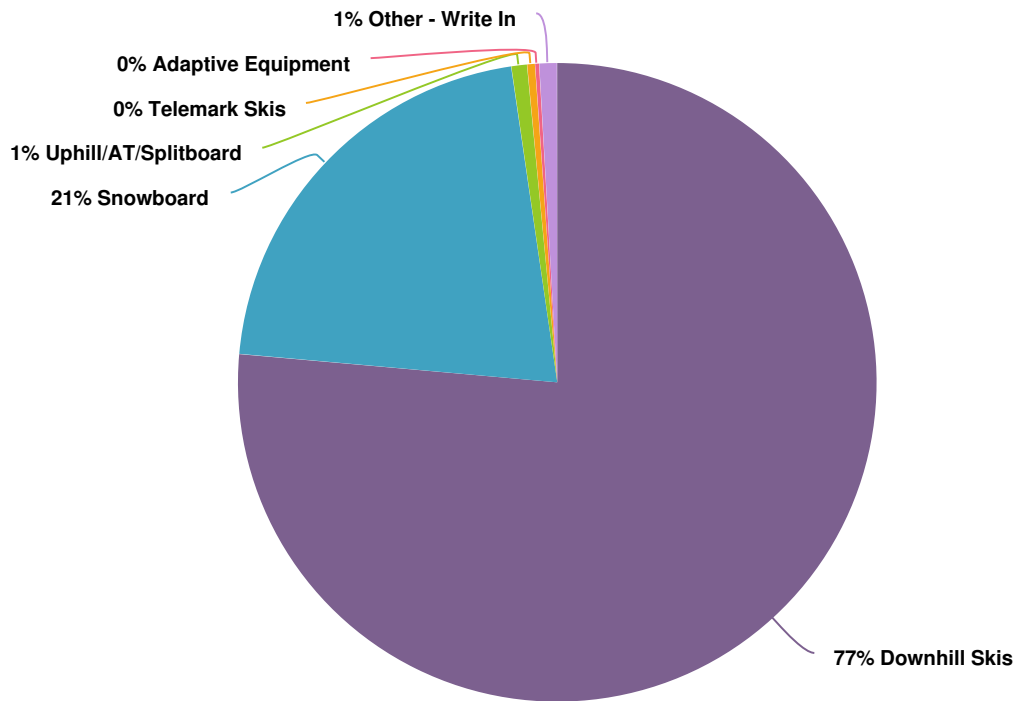
14. How many total days do you anticipate skiing/snowboarding at Diamond Peak this season?



15. How many total days do you anticipate skiing/snowboarding at ALL SKI AREAS this season?



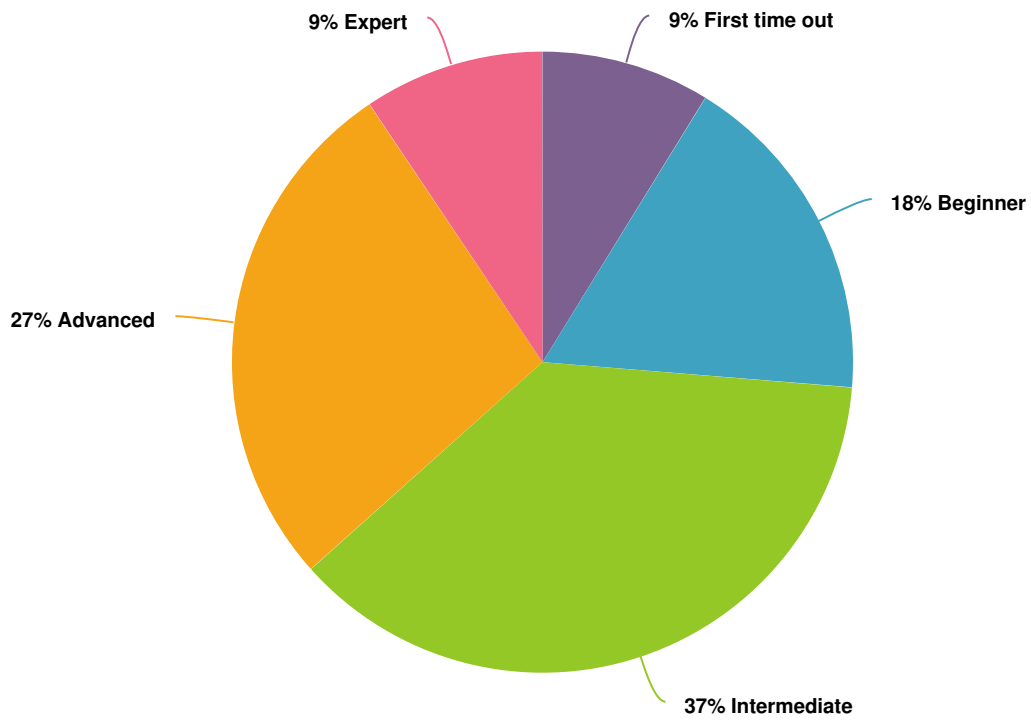
16. What equipment type do you use most frequently?



Value	Percent	Responses
Downhill Skis	76.5%	1,526
Snowboard	21.3%	425
Uphill/AT/Splitboard	0.8%	15
Telemark Skis	0.4%	7
Adaptive Equipment	0.2%	4
Other - Write In	0.9%	18

Totals: 1,995

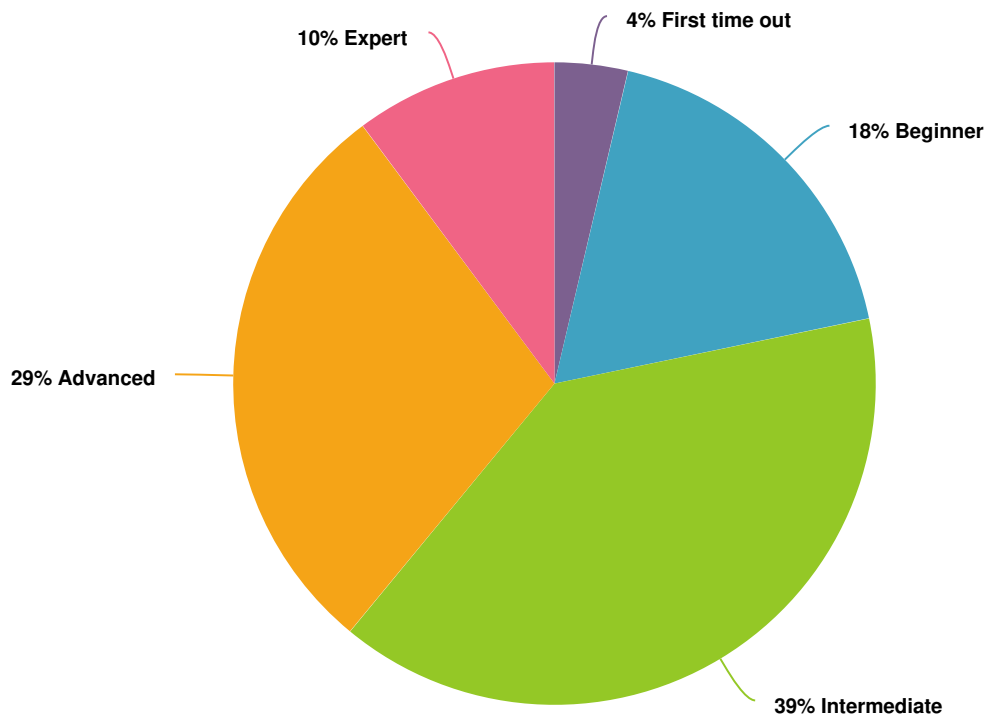
17. What was your ability level before this season on the equipment you use most frequently?



Value	Percent	Responses
First time out	8.8%	116
Beginner	17.5%	232
Intermediate	37.1%	492
Advanced	27.2%	361
Expert	9.4%	124

Totals: 1,325

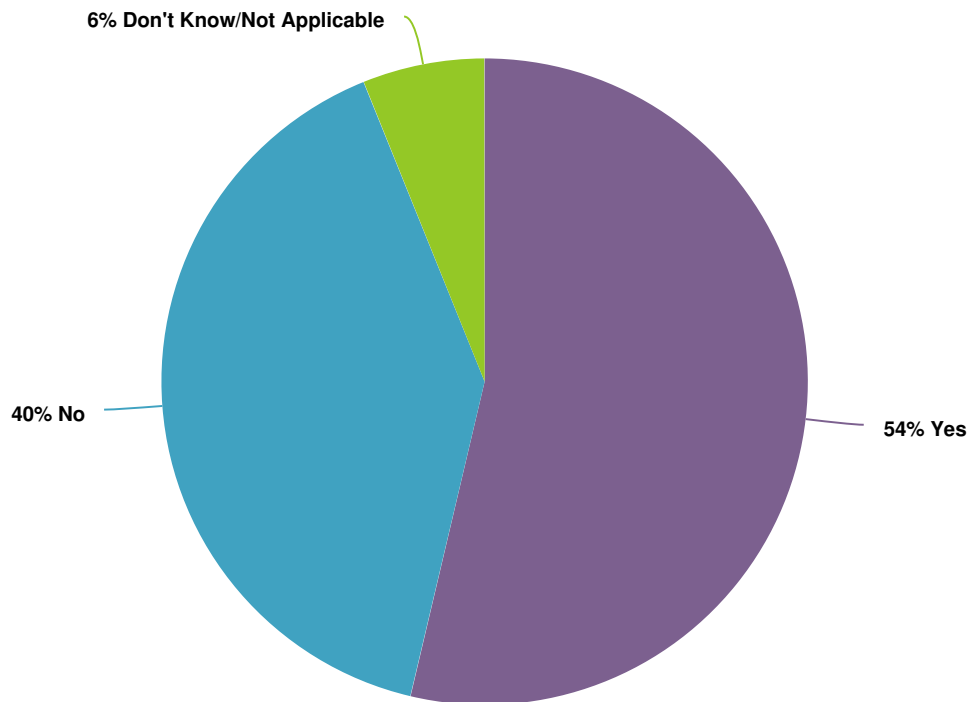
18. What is your ability level now on the equipment you use most frequently?



Value	Percent	Responses
First time out	3.7%	74
Beginner	18.1%	361
Intermediate	39.3%	785
Advanced	28.9%	577
Expert	10.2%	203

Totals: 2,000

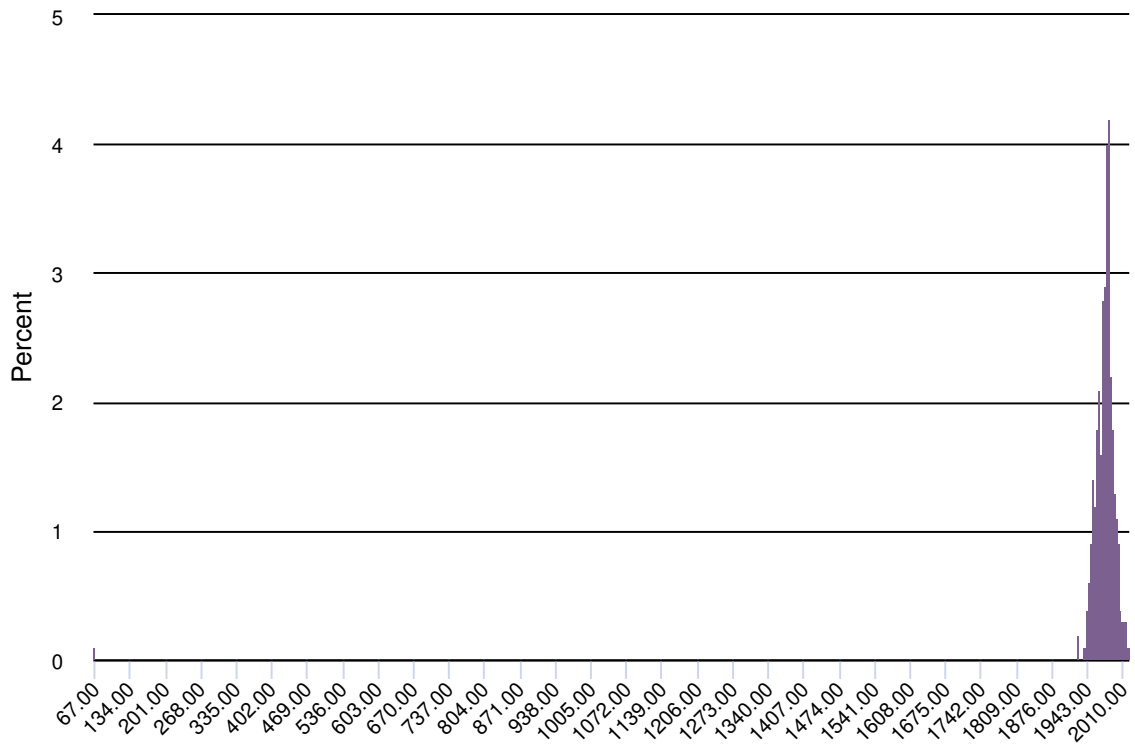
19. In the past 5 winters, has there been a period of a full season or more when you did not participate in downhill skiing or snowboarding?



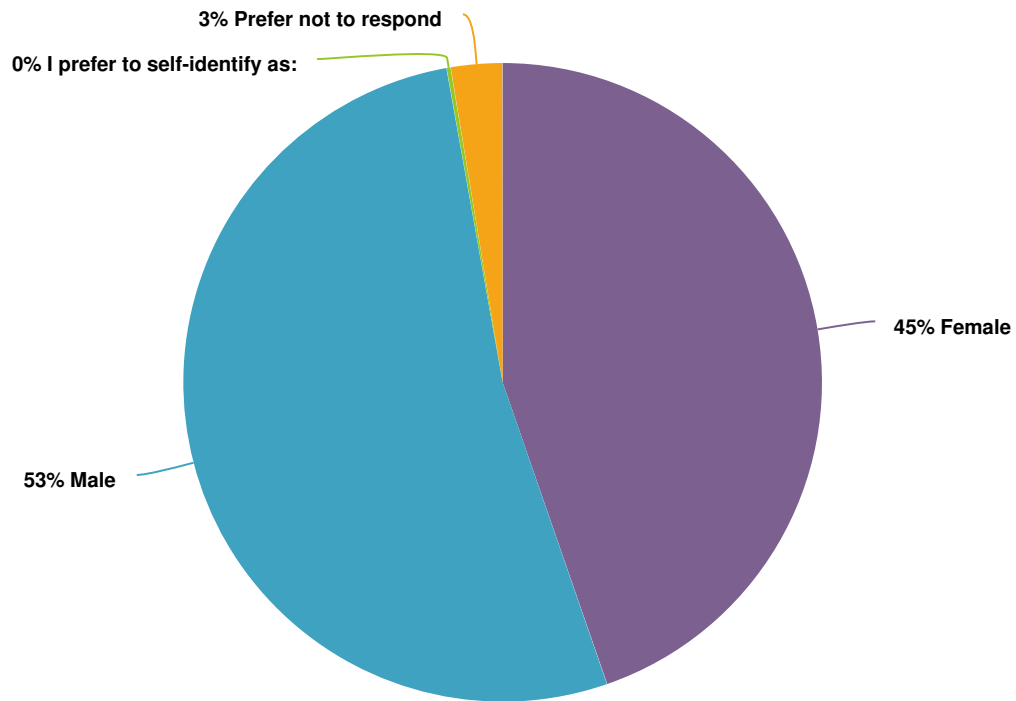
Value	Percent	Responses
Yes	53.7%	1,071
No	40.2%	801
Don't Know/Not Applicable	6.1%	122

Totals: 1,994

20. In what year were you born? (4 digit year)



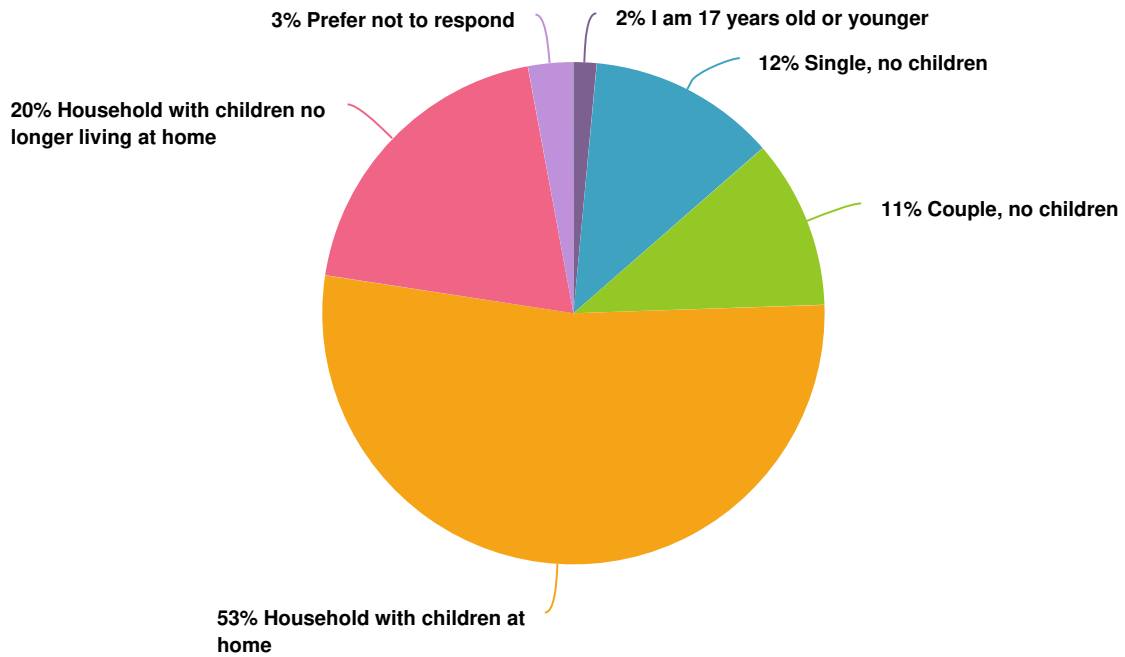
21. Which best describes your gender?



Value	Percent	Responses
Female	44.7%	887
Male	52.5%	1,042
I prefer to self-identify as:	0.2%	4
Prefer not to respond	2.6%	52

Totals: 1,985

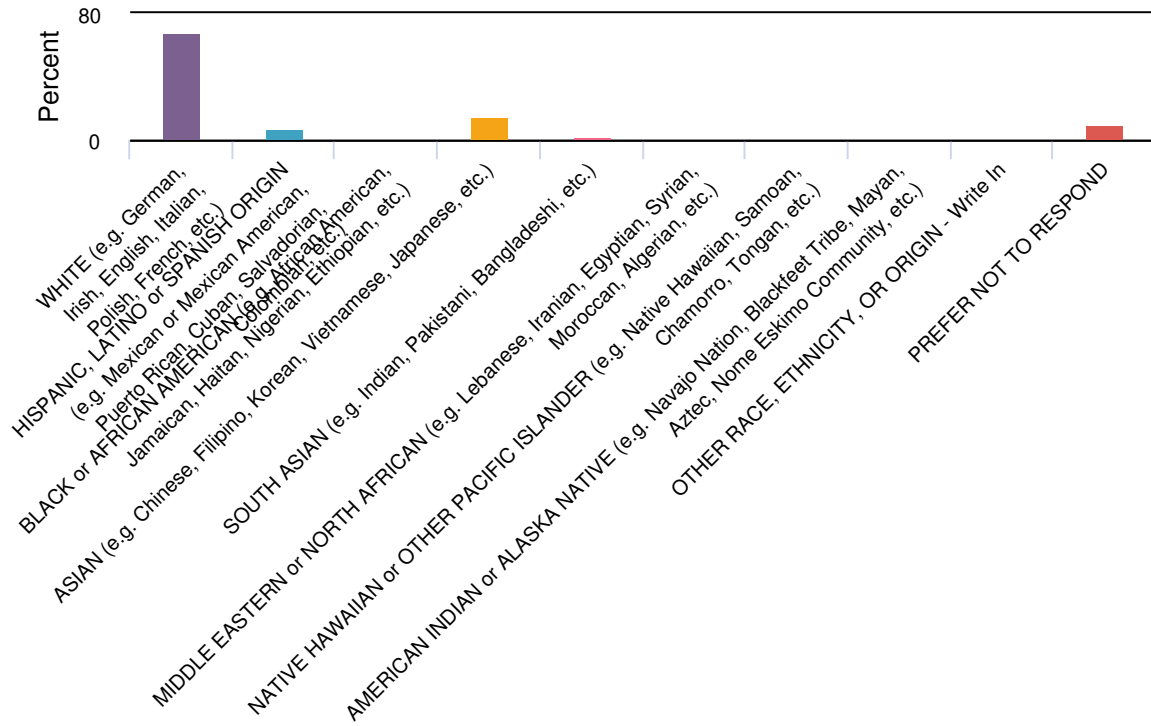
22. Which best describes your household status?













Value	Percent	Responses
I am 17 years old or younger	1.5%	29
Single, no children	12.1%	240
Couple, no children	10.9%	217
Household with children at home	53.0%	1,052
Household with children no longer living at home	19.7%	391
Prefer not to respond	2.9%	57

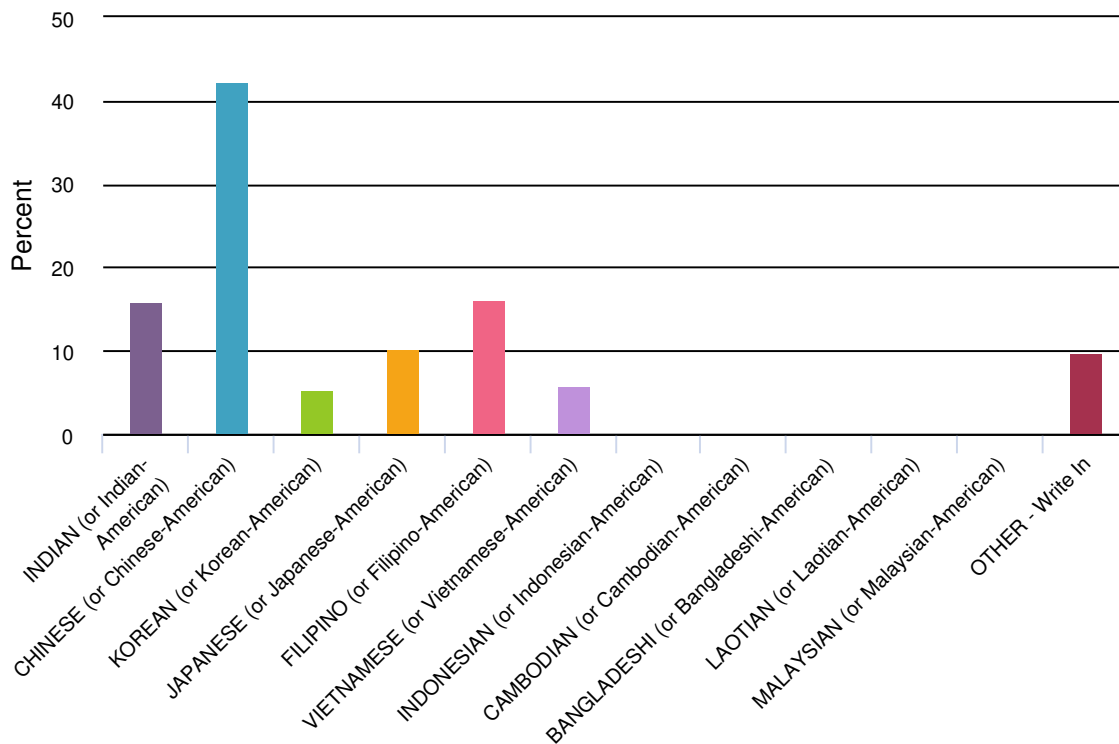
Totals: 1,986

23. Which categories best describe you? (select all that apply, you may select more than one)



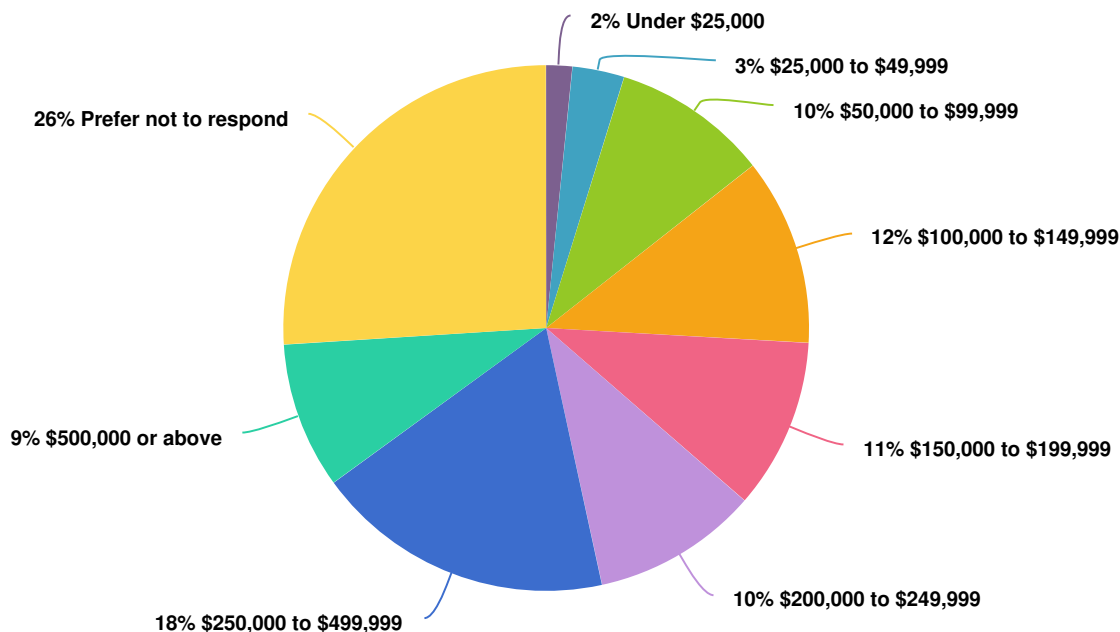
Value		Percent	Responses
WHITE (e.g. German, Irish, English, Italian, Polish, French, etc.)		67.7%	1,320
HISPANIC, LATINO or SPANISH ORIGIN (e.g. Mexican or Mexican American, Puerto Rican, Cuban, Salvadorian, Colombian, etc.)		7.0%	137
BLACK or AFRICAN AMERICAN (e.g. African American, Jamaican, Haitian, Nigerian, Ethiopian, etc.)		1.7%	34
ASIAN (e.g. Chinese, Filipino, Korean, Vietnamese, Japanese, etc.)		14.4%	280
SOUTH ASIAN (e.g. Indian, Pakistani, Bangladeshi, etc.)		2.8%	55
MIDDLE EASTERN or NORTH AFRICAN (e.g. Lebanese, Iranian, Egyptian, Syrian, Moroccan, Algerian, etc.)		1.0%	20
NATIVE HAWAIIAN or OTHER PACIFIC ISLANDER (e.g. Native Hawaiian, Samoan, Chamorro, Tongan, etc.)		1.0%	20
AMERICAN INDIAN or ALASKA NATIVE (e.g. Navajo Nation, Blackfeet Tribe, Mayan, Aztec, Nome Eskimo Community, etc.)		0.7%	13
OTHER RACE, ETHNICITY, OR ORIGIN - Write In		1.2%	23
PREFER NOT TO RESPOND		9.7%	190

24. More specifically, which category best describes you? (select all that apply)



Value	Percent	Responses
INDIAN (or Indian-American)	15.8%	51
CHINESE (or Chinese-American)	42.2%	136
KOREAN (or Korean-American)	5.3%	17
JAPANESE (or Japanese-American)	10.2%	33
FILIPINO (or Filipino-American)	16.1%	52
VIETNAMESE (or Vietnamese-American)	5.9%	19
INDONESIAIAN (or Indonesian-American)	0.3%	1
CAMBODIAN (or Cambodian-American)	0.3%	1
BANGLADESHI (or Bangladeshi-American)	0.3%	1
LAOTIAN (or Laotian-American)	0.3%	1
MALAYSIAN (or Malaysian-American)	0.3%	1
OTHER - Write In	9.9%	32

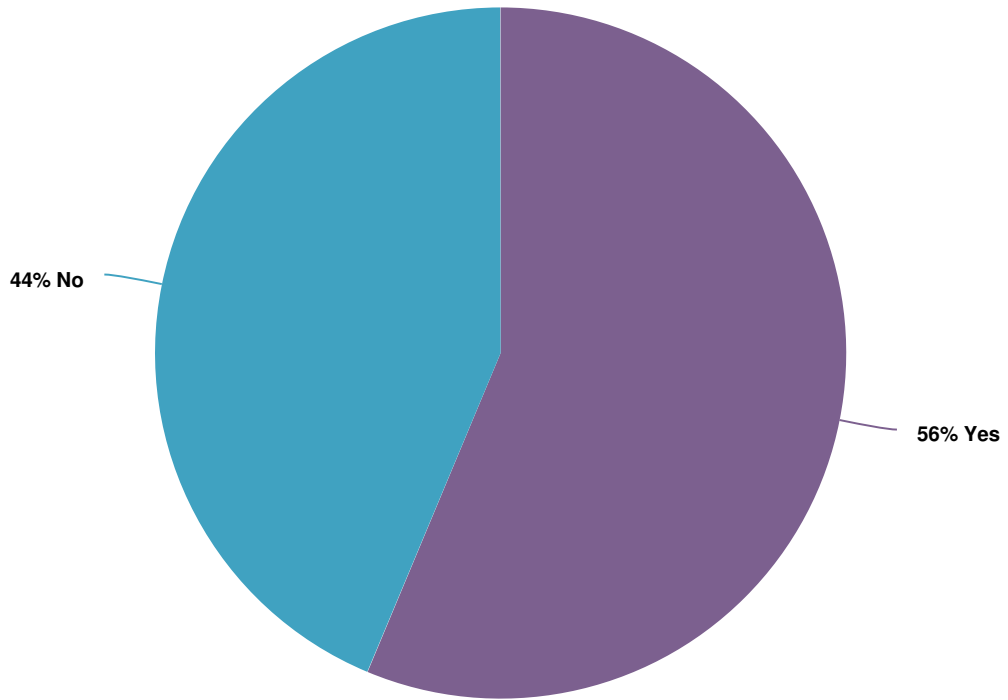
25. Which category contains your annual household pre-tax income?





Value	Percent	Responses
Under \$25,000	1.6%	32
\$25,000 to \$49,999	3.2%	62
\$50,000 to \$99,999	9.6%	186
\$100,000 to \$149,999	11.5%	224
\$150,000 to \$199,999	10.5%	204
\$200,000 to \$249,999	10.2%	198
\$250,000 to \$499,999	18.4%	358
\$500,000 or above	9.0%	174
Prefer not to respond	26.0%	505

Totals: 1,943

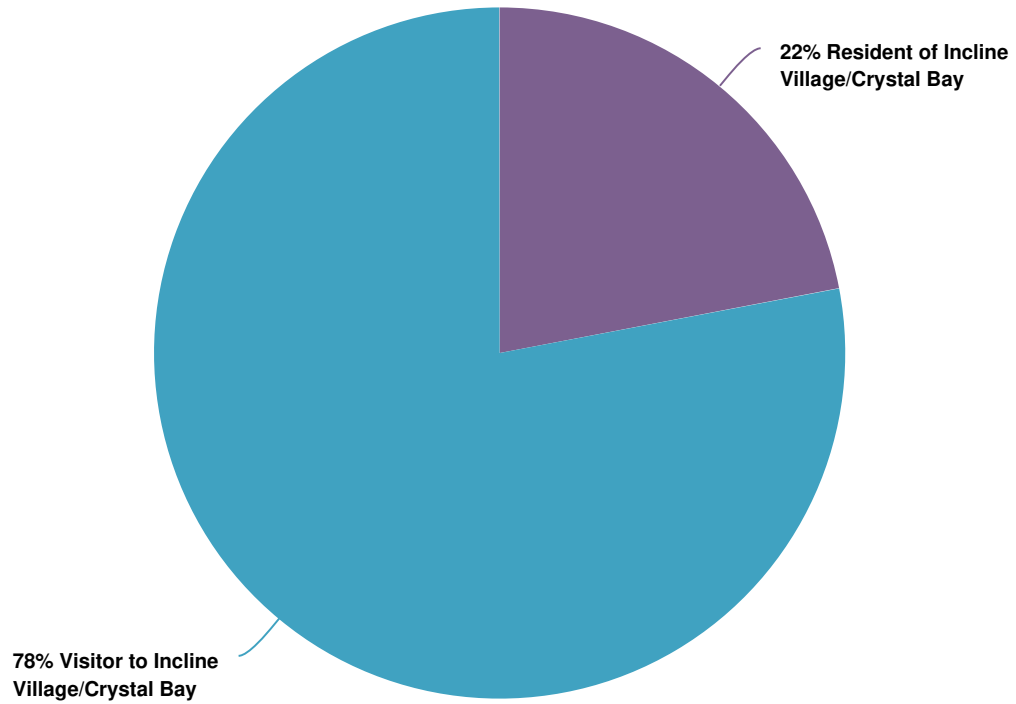
26. Did you bring children under 18 to ski/snowboard with you?





Value		Percent	Responses
Yes		56.3%	1,119
No		43.7%	868

Totals: 1,987

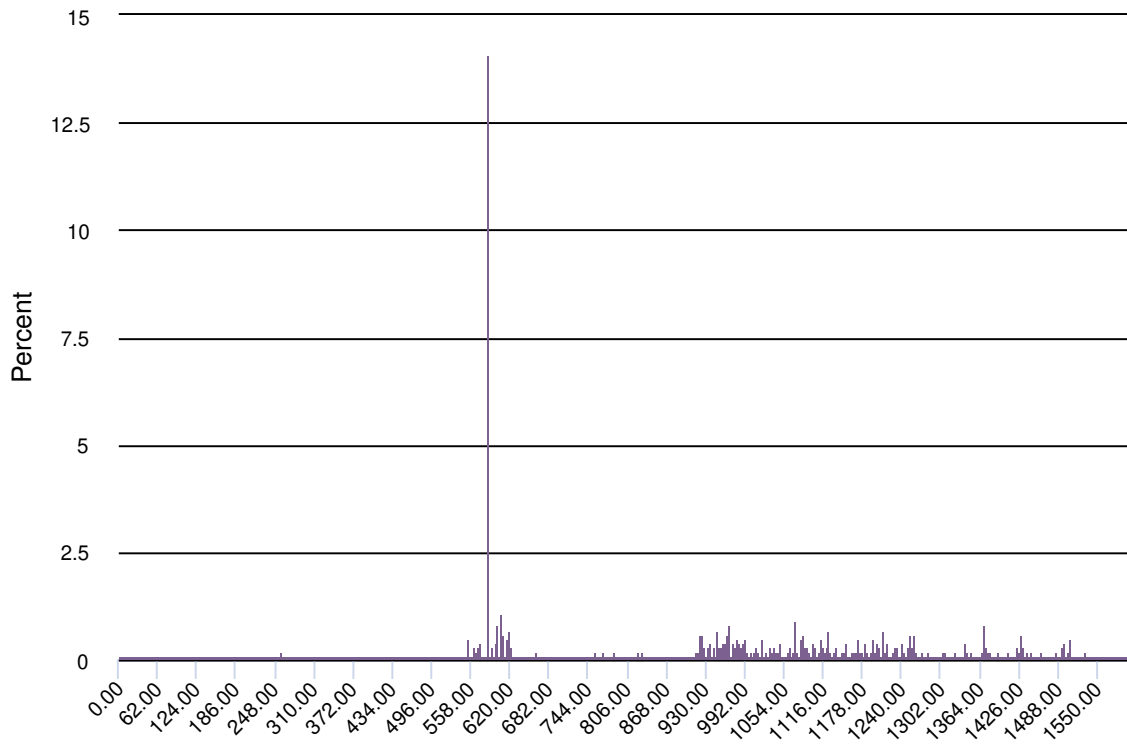
27. Do you live in Incline Village/Crystal Bay or were you visiting?



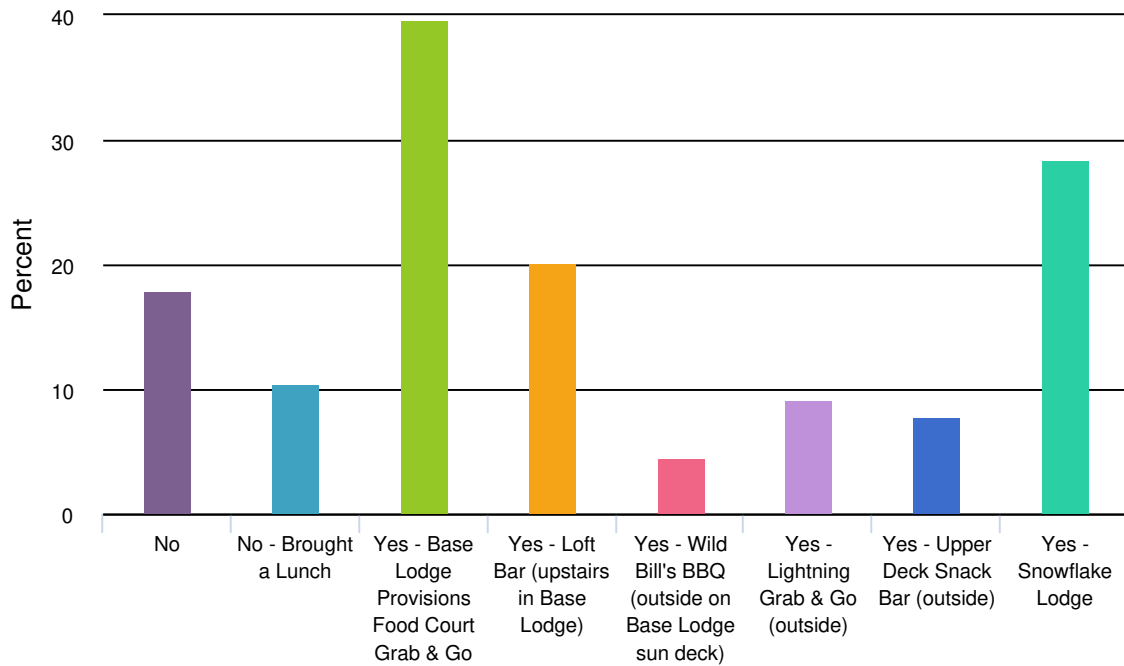
Value		Percent	Responses
Resident of Incline Village/Crystal Bay		22.0%	433
Visitor to Incline Village/Crystal Bay		78.0%	1,538

Totals: 1,971

28. What is your home ZIP Code (U.S. addresses only):



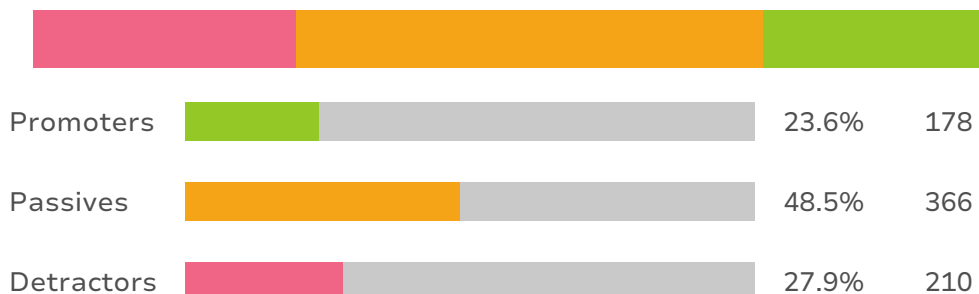
29. Did you eat/drink at any of our Food & Beverage outlets when you visited us?



Value	Percent	Responses
No	18.0%	348
No - Brought a Lunch	10.4%	200
Yes - Base Lodge Provisions Food Court Grab & Go	39.7%	767
Yes - Loft Bar (upstairs in Base Lodge)	20.2%	390
Yes - Wild Bill's BBQ (outside on Base Lodge sun deck)	4.5%	87
Yes - Lightning Grab & Go (outside)	9.2%	178
Yes - Upper Deck Snack Bar (outside)	7.8%	150
Yes - Snowflake Lodge	28.5%	550

30. Please rate the quality of the food at the Base Lodge Provisions Food Court Grab & Go (10 = best)

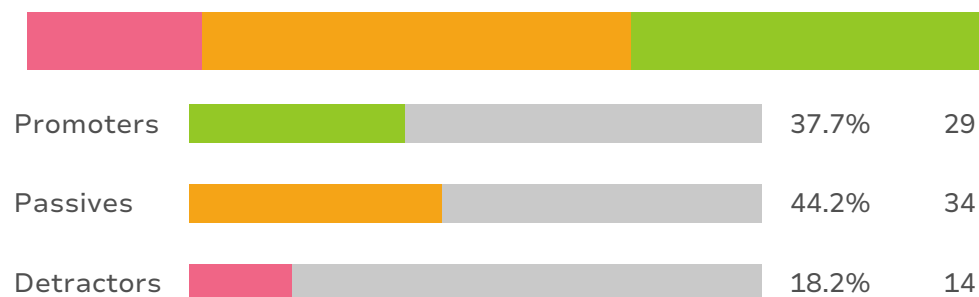
NPS® Score: -4.3



Totals: 754

32. Please rate the quality of the food at Wild Bills BBQ (outside on Base Lodge sun deck) (10 = best)

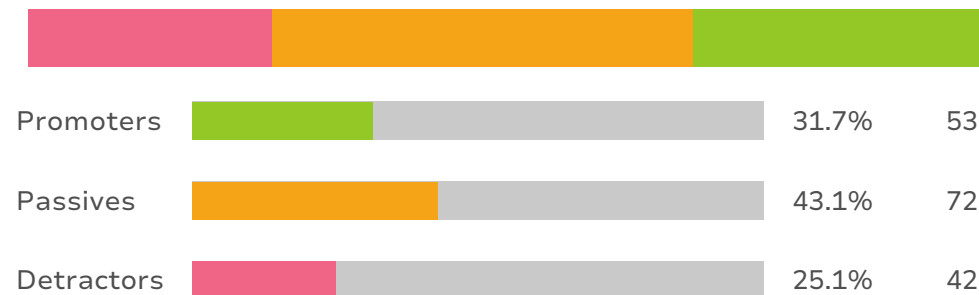
NPS® Score: 19.5



Totals: 77

34. Please rate the quality of the food at the Lightning Grab & Go window (10 = best)

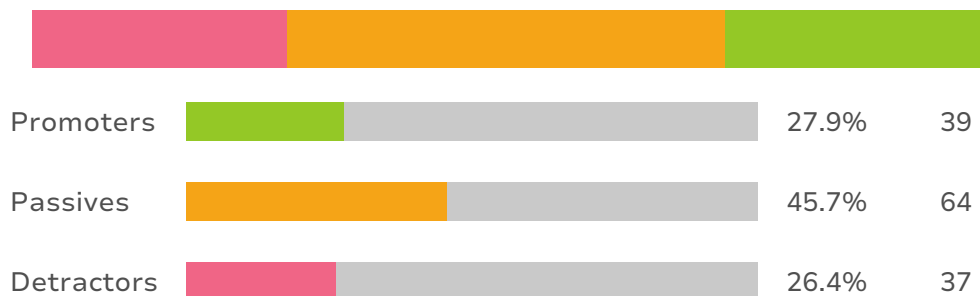
NPS® Score: 6.6



Totals: 167

36. Please rate the quality of the food at the Upper Deck Snack Bar (10 = best)

NPS® Score: 1.5



Totals: 140

38. Please rate the quality of the food at Snowflake Lodge (10 = best)

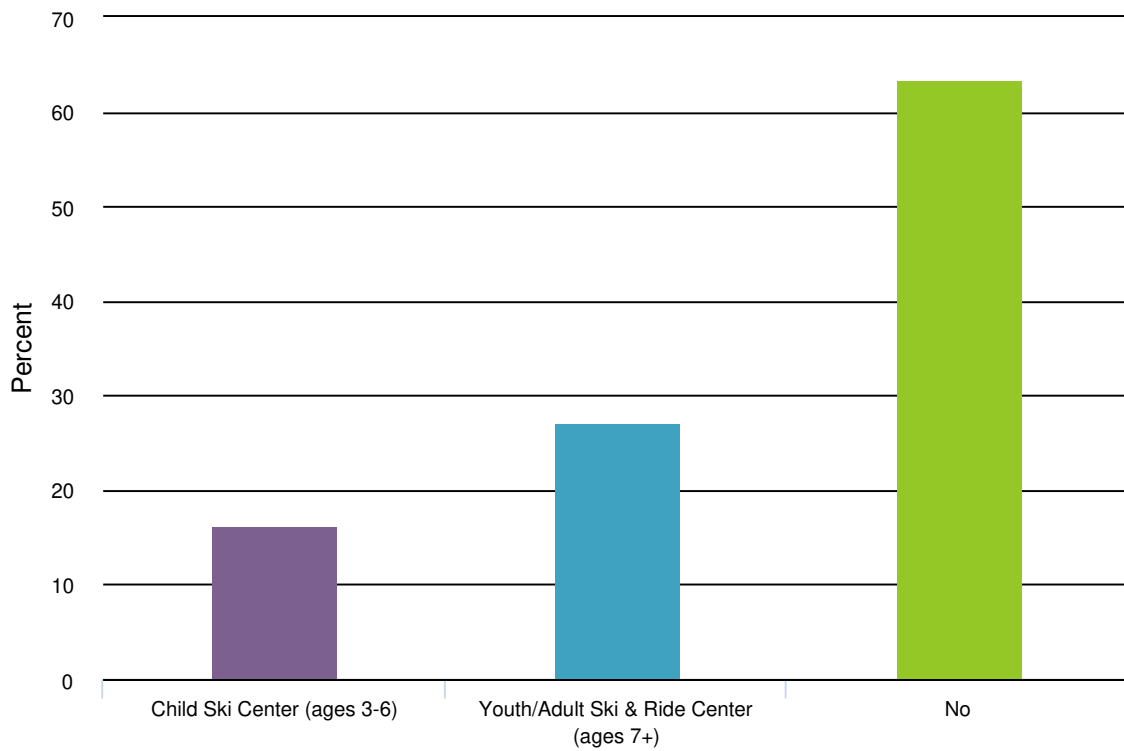
NPS® Score: 0.4






Promoters		29.8%	156
Passives		40.8%	214
Detractors		29.4%	154

Totals: 524

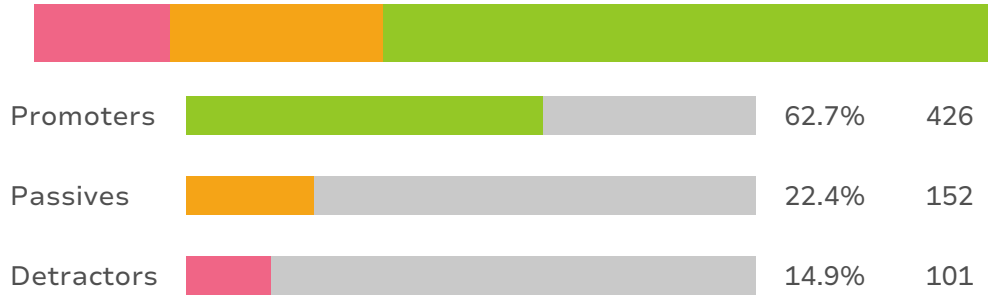
40. Did anyone in your party take a lesson?



Value		Percent	Responses
Child Ski Center (ages 3-6)		16.3%	311
Youth/Adult Ski & Ride Center (ages 7+)		27.1%	516
No		63.5%	1,209

41. Please rate your ski or snowboard instructor on a 0 to 10 scale (10 = best)

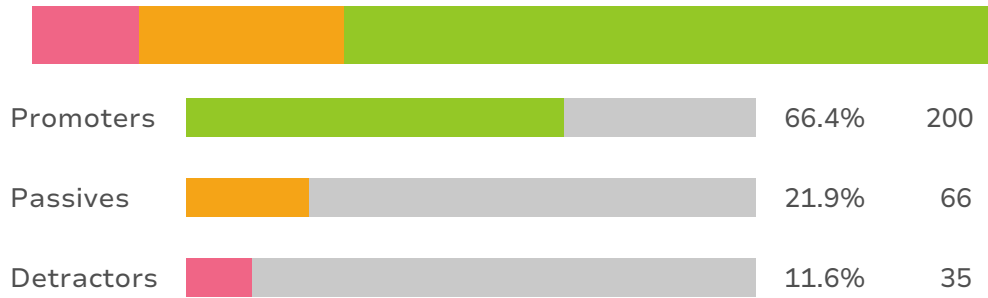
NPS® Score: 47.8



Totals: 679

43. Please rate your Child Ski Center experience on a 0 to 10 scale (10 = best)

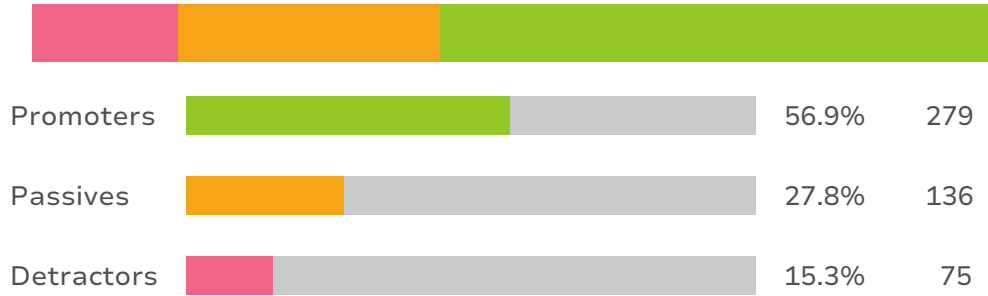
NPS® Score: 54.8



Totals: 301

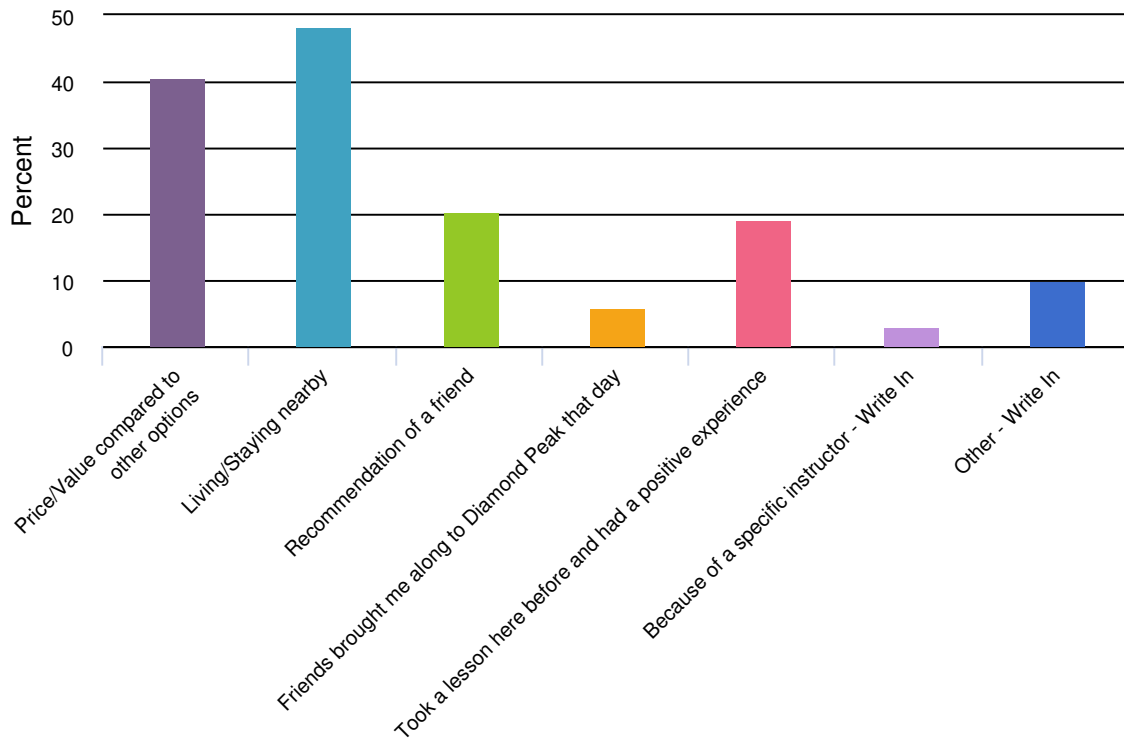
45. Please rate your Ski & Ride Center experience on a 0 to 10 scale (10 = best)

NPS® Score: 41.6



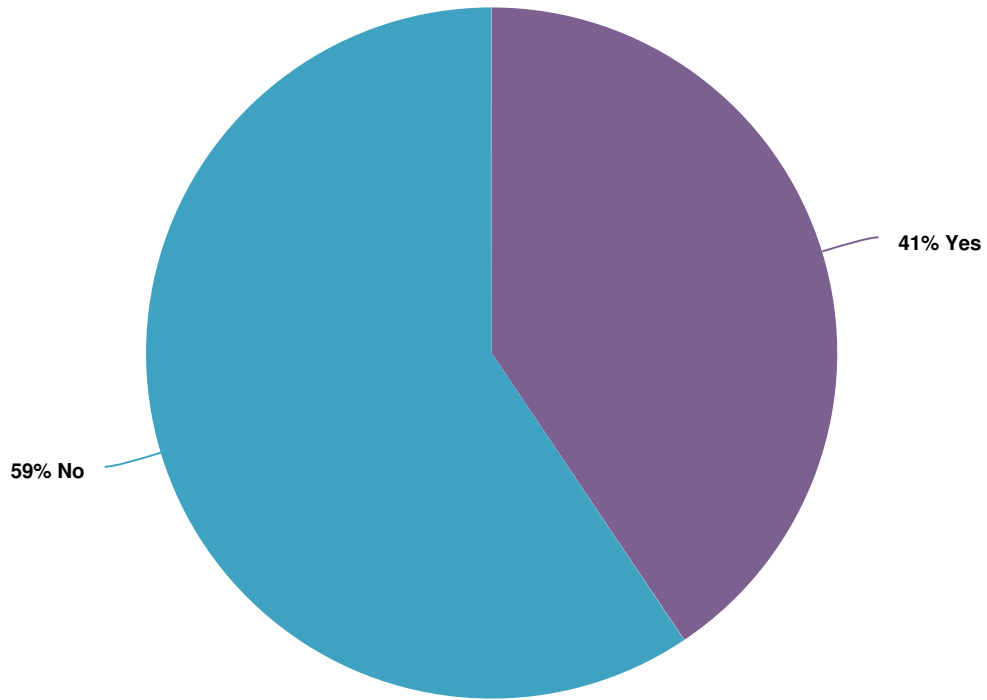
Totals: 490

47. Why did you choose to take a lesson at Diamond Peak vs. other resorts? (choose all that apply)



Value	Percent	Responses
Price/Value compared to other options	40.6%	272
Living/Staying nearby	48.1%	322
Recommendation of a friend	20.4%	137
Friends brought me along to Diamond Peak that day	5.8%	39
Took a lesson here before and had a positive experience	19.1%	128
Because of a specific instructor - Write In	3.0%	20
Other - Write In	10.0%	67

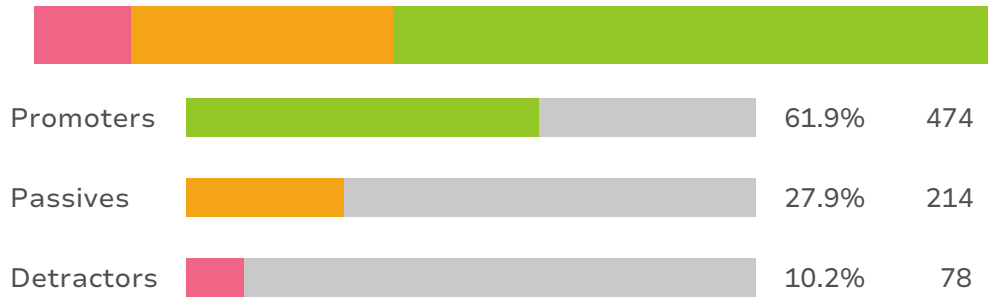
48. Did you use our Rental Equipment on your visit(s)?



Value	Percent	Responses
Yes	40.6%	775
No	59.4%	1,135
Totals: 1,910		

49. Please rate the quality of your rental equipment on a 0 to 10 scale (10 = best)

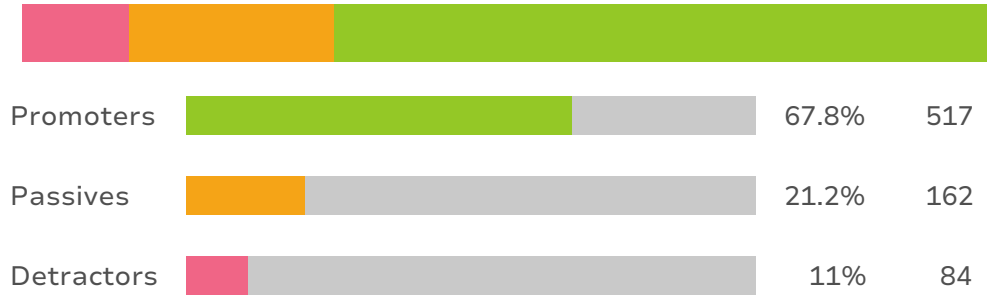
NPS® Score: 51.7



Totals: 766

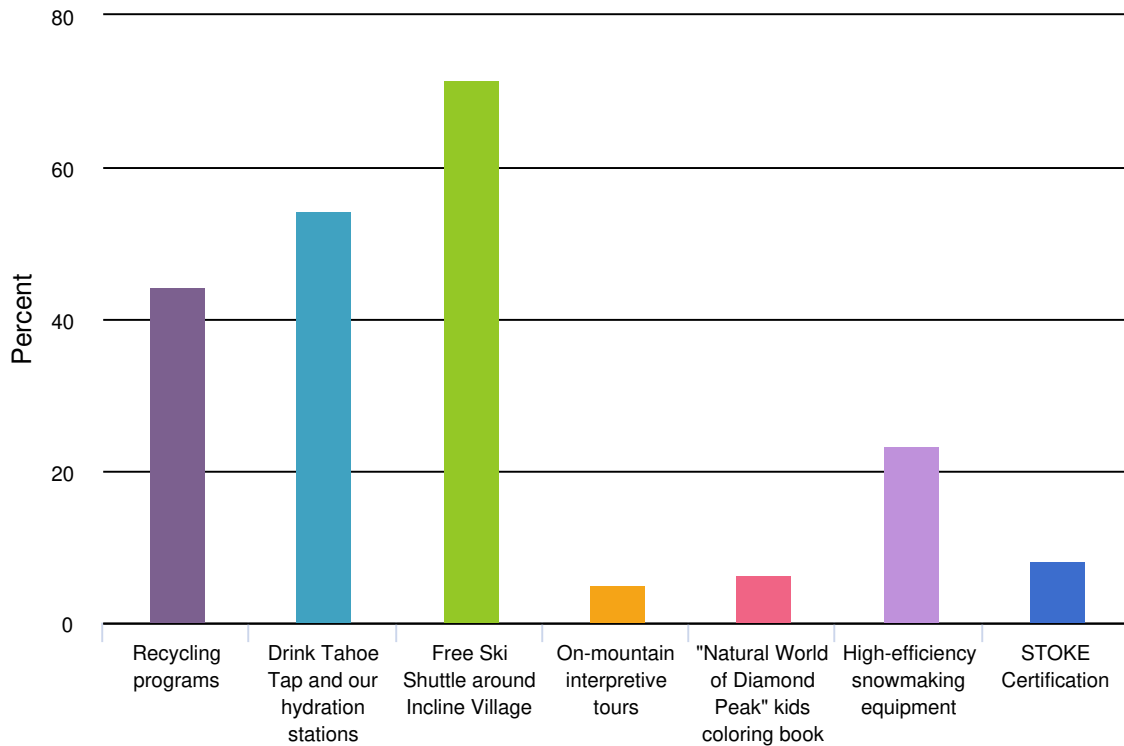
51. Please rate the service provided by our Rental Shop staff on a 0 to 10 scale (10 = best)

NPS® Score: 56.8



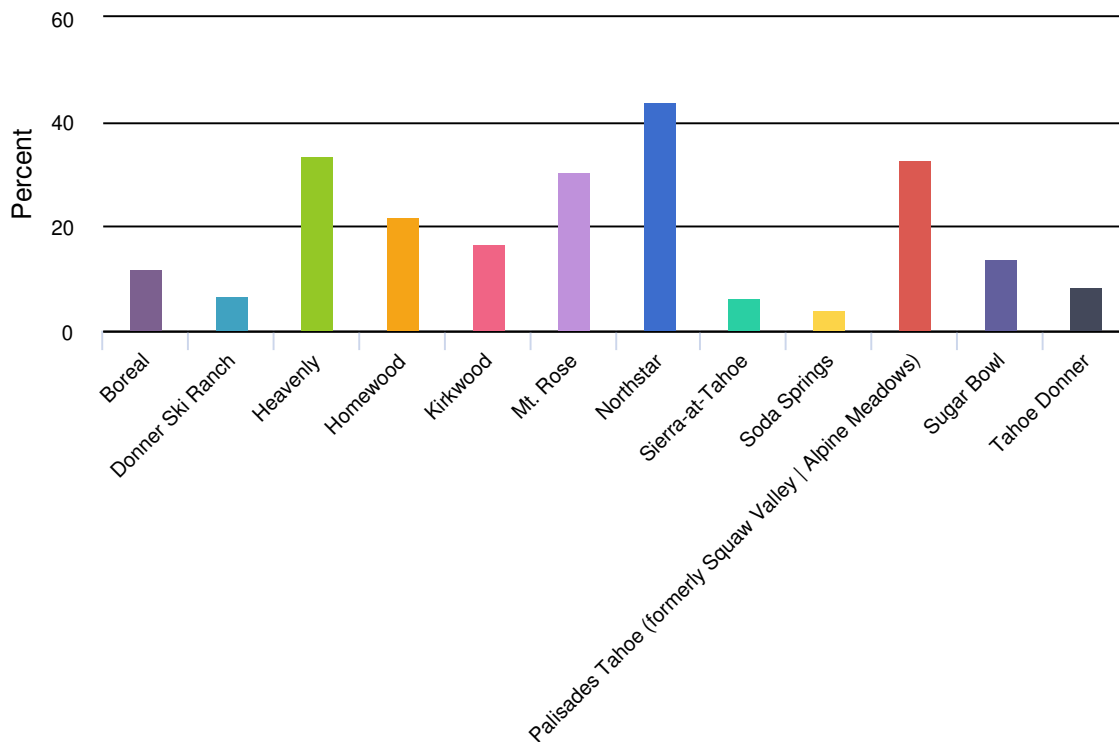
Totals: 763

53. Were you aware of or informed of the following sustainability initiatives? (select multiple - all that apply)



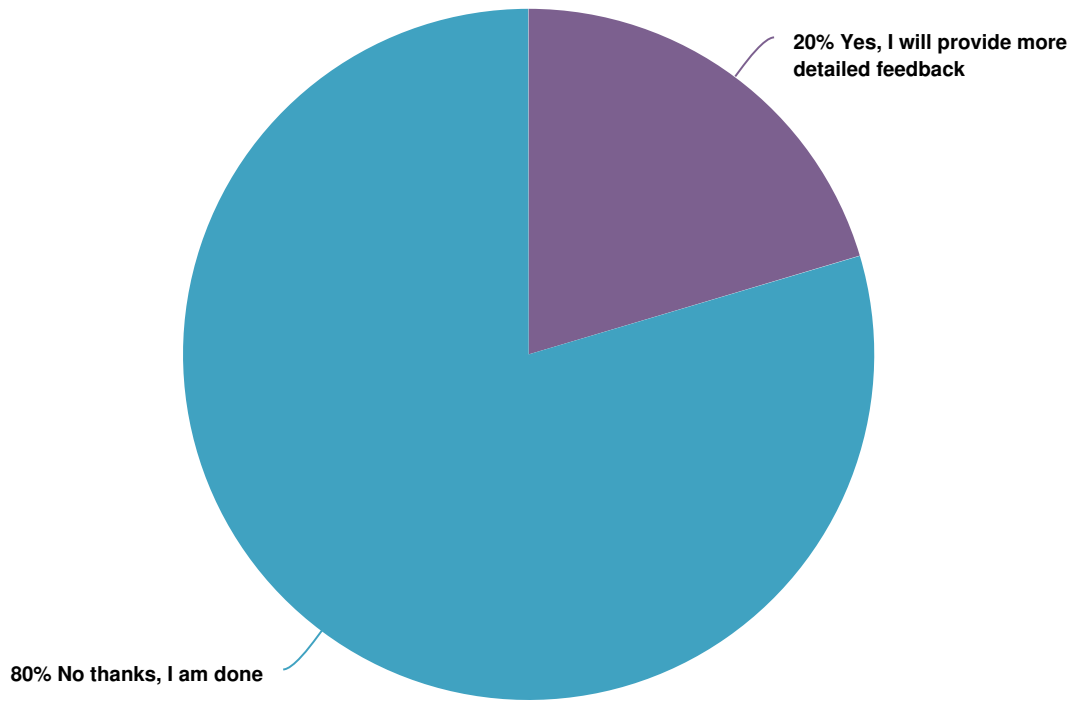
Value	Percent	Responses
Recycling programs	44.4%	530
Drink Tahoe Tap and our hydration stations	54.4%	650
Free Ski Shuttle around Incline Village	71.5%	854
On-mountain interpretive tours	5.1%	61
"Natural World of Diamond Peak" kids coloring book	6.5%	78
High-efficiency snowmaking equipment	23.3%	279
STOKE Certification	8.3%	99



55. What other Tahoe ski resorts have you or will you visit this season?
(choose all that apply)



Value	Percent	Responses
Boreal	11.9%	153
Donner Ski Ranch	6.6%	85
Heavenly	33.5%	430
Homewood	22.1%	284
Kirkwood	16.7%	214
Mt. Rose	30.4%	391
Northstar	44.1%	567
Sierra-at-Tahoe	6.3%	81
Soda Springs	4.0%	52
Palisades Tahoe (formerly Squaw Valley Alpine Meadows)	32.8%	422
Sugar Bowl	13.9%	178
Tahoe Donner	8.6%	111

58. Thank you for taking our survey. If you would care to provide more in-depth details about your experience at Diamond Peak, please click "yes" below. Otherwise, just select "No thanks" below.

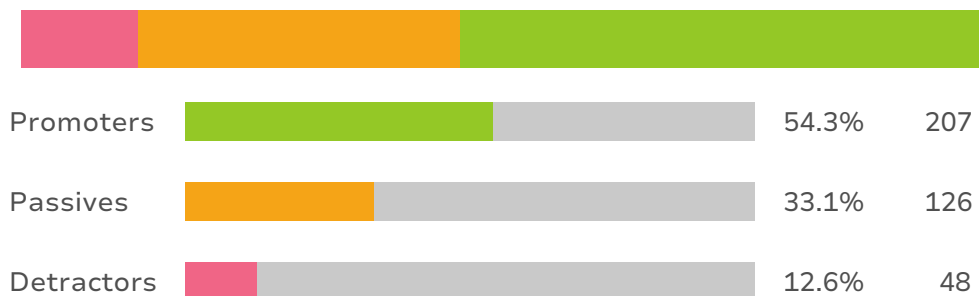


Value		Percent	Responses
Yes, I will provide more detailed feedback		20.4%	370
No thanks, I am done		79.6%	1,441

Totals: 1,811

59. Please rate the quality of the grooming on the day you visited (10 = best)

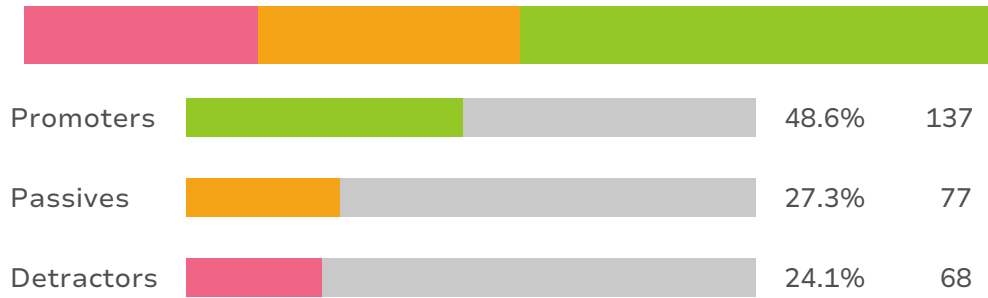
NPS® Score: 41.7



Totals: 381

61. Please rate the quality of the terrain park on the day you visited (10 = best)

NPS® Score: 24.5



Totals: 282

63. Please rate your experience with our Lift Operators (10 = best)

NPS® Score: 65.8

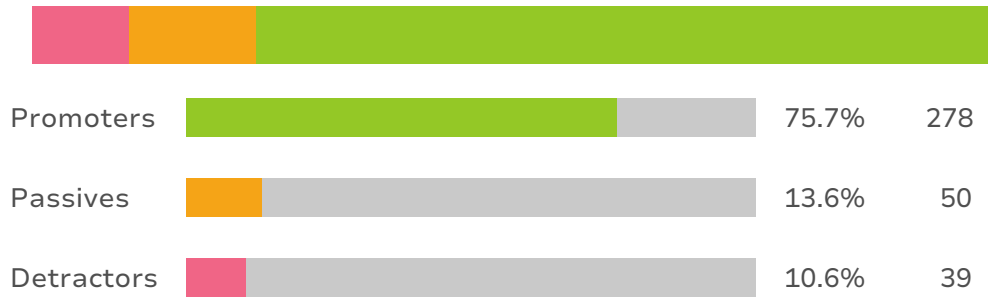


Promoters		72.3%	276
Passives		21.2%	81
Detractors		6.5%	25

Totals: 382

65. Please rate your experience with our Guest Services/Ticketing employees and Hosts (10 = best)

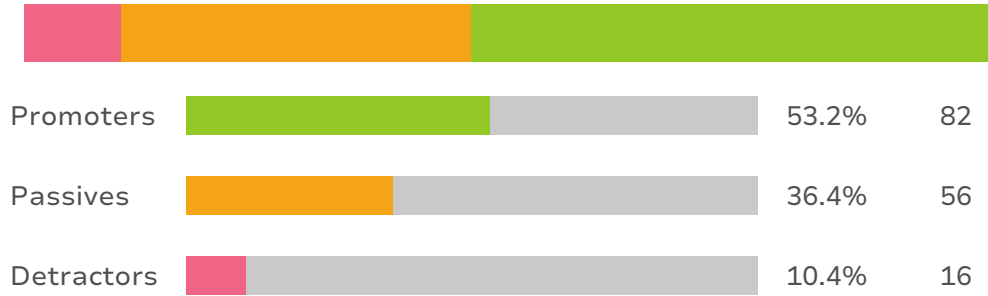
NPS® Score: 65.1



Totals: 367

67. Please rate the quality of the service at the Base Lodge Provisions Food Court (10 = best)

NPS® Score: 42.8



Totals: 154

69. Please rate the quality of the service at Wild Bills BBQ (outside on Base Lodge sun deck) (10 = best)

NPS® Score: 66.7

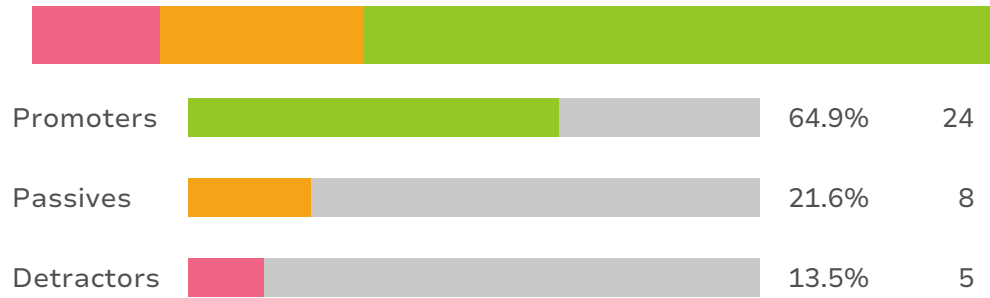


Promoters		77.8%	14
Passives		11.1%	2
Detractors		11.1%	2

Totals: 18

71. Please rate the quality of the service at the Lightning Grab & Go window (10 = best)

NPS® Score: 51.4



Totals: 37

73. Please rate the quality of the service at the Loft Bar (10 = best)

NPS® Score: 70.5

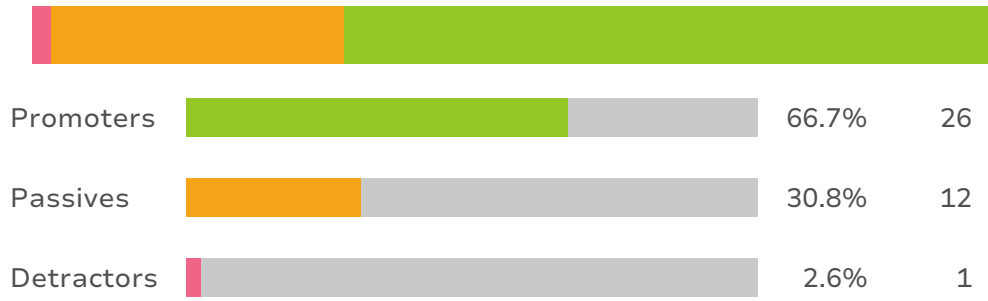


Promoters		79.5%	62
Passives		11.5%	9
Detractors		9%	7

Totals: 78

75. Please rate the quality of the service at the Upper Deck Snack Bar
(10 = best)

NPS® Score: 64.1



Totals: 39

77. Please rate the quality of the service at Snowflake Lodge (10 = best)

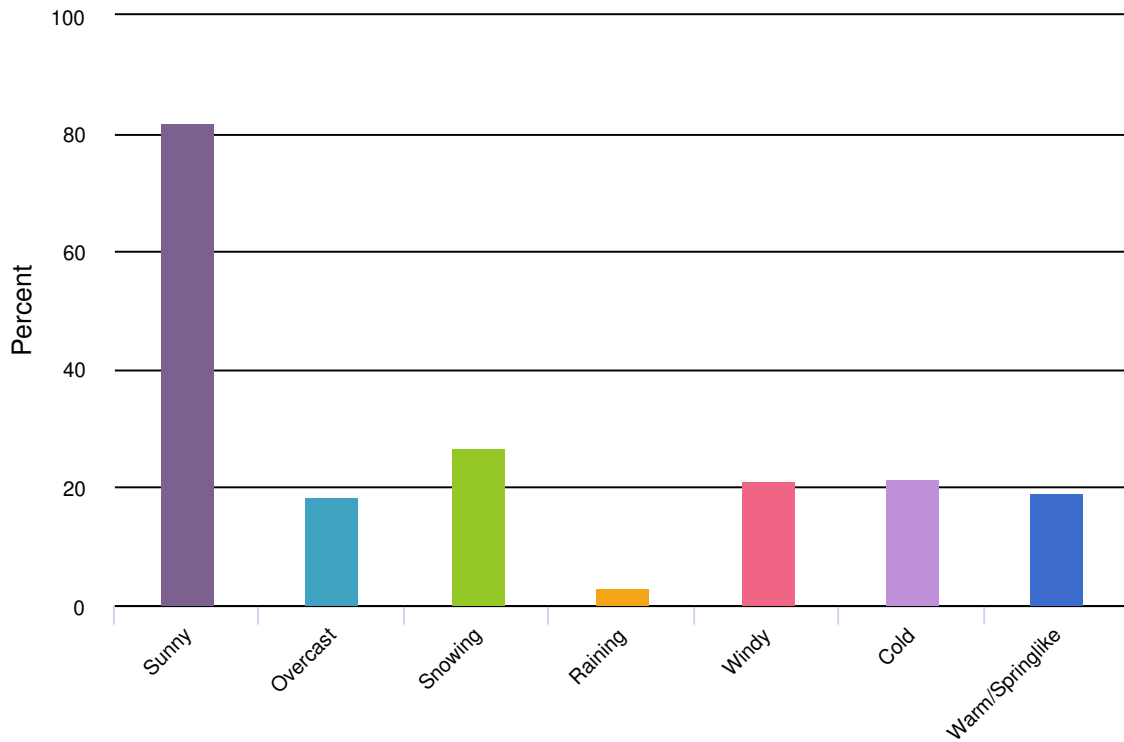
NPS® Score: 57.5



Promoters		68.3%	82
Passives		20.8%	25
Detractors		10.8%	13

Totals: 120

79. What were the primary weather conditions on the day you visited?
(choose all that apply)



Value	Percent	Responses
Sunny	81.8%	324
Overcast	18.4%	73
Snowing	26.8%	106
Raining	3.0%	12
Windy	21.2%	84
Cold	21.5%	85
Warm/Springlike	19.2%	76

MEMORANDUM

TO: Board of Trustees

FROM: Indra Winqest
District General Manager

SUBJECT: General Manager's Status Report
Prepared for the meeting of May 11, 2022

DATE: May 11, 2022

General Manager & Board of Trustees Priority Projects & Tasks

ACTION ITEM	TARGET DATE COMPLETION	RESPONSIBLE PARTY	STATUS
Effluent Pond Lining Project	90% Design Documents anticipated end-January 2022	GM Winqest/Director PW Underwood/ Trustee Dent	CMAR team is working on preparing 30% design alternatives for the permanent effluent Pond #1 storage. PW Staff has an on-site meeting to begin the coverage review process with TRPA and the Coverage Consultant 4/19/2022. CMAR Team will be meeting with NDOD and NDEP 4/20/2022 to review design alternatives.
Effluent Pipeline Project	Phase I ongoing	GM Winqest/ Director PW Underwood/ Trustee Dent	HDR is continuing work on the 30% design documents. CMAR team has a meeting with NDOT Permitting on 4/12/2022 to review proposed plans and discuss possible NDOT construction constraints.
Burnt Cedar Pool Project	Completion Date scheduled for June 2022	Engineering Manager Nelson/GM Winqest	Core has returned to the site. Work progressing this month includes de-winterizing the site, re-compacting the subgrade for the pool deck, re-installation of the rebar, landscaping, and fencing. The first of many scheduled concrete pours took place on 4/6/2022.

<p><u>Internal Controls Project(s)</u> Review of Internal Control Policies and Procedures</p>	<p>Ongoing</p>	<p>Director of Finance Navazio</p>	<p>Staff has engaged the services of Management Partners, LLC to assist in the review and update of the District's Purchasing policy and finance and accounting procedures manual.</p>
<p>Review of Board Policies re Budget and Fiscal Management Capitalization (8.1 / 9.1) Fund Balance / Reserves (7.1) Capital Program (12.1 / 13.1)</p>	<p>Fall/Winter 2021 Draft Moss Adams report due 11/21; final report to BOT 1/12/22.</p>	<p>Director of Finance Navazio</p>	<p>New Capitalization and Reserve policies completed – approved by BOT 1/12/22. Moss Adams presented final report re Capital Program Planning and Budgeting policies 1/12/22; staff is drafting updated policies, practices as well as updating Capital Project reporting informed my recommendations in Moss Adams report. Return to BOT in June.</p>
<p>Ordinance 7 GM Advisory Committee</p>	<p>Winter 2022</p>	<p>GM Winquest/Board Chairman Callicrate</p>	<p>Recommendations for revisions were formally presented to the board of trustees on 4/13/22. The Board also set a public hearing for 5/26/22. Continued discussion and potential direction will be given at both the 4/27/22 and 5/11/22 Board of Trustees meetings.</p>
<p>Special Counsel to Review Beach Deed, potential revisions to Ordinance 7, Employee use of District Beaches, Policy 16.1.1, Commercial Operations on District Beaches</p>	<p>Winter 2022</p>	<p>GM Winquest, Trustee Schmitz, Legal Counsel Nelson</p>	<p>Special Counsel has completed the review of the Committee's draft recommendations and has provided recommendations for revisions to Ordinance 7 including but not limited to the definition of a guest, commercial activities as well as a complete review of all recommendations. Special Counsel continues to review IVGID employee access as well as the issuance of Gold/Silver Cards to long tenured full time staff and trustees.</p>

Smith vs IVGID Litigation	Ongoing	Legal Counsel/Board of Trustees/GM Winquest	Update involving potential settlement pending.
Utilities Performance/Asset Management Review	Final Report Received	GM Winquest/Board	Staff has made recommendations for staffing additions to the General Manager.
USFS Parcel Acquisition – Potential Dog Park	Ongoing	GM Winquest	USFS has transitioned the request to the formal review process. IVGID Staff is working to schedule community outreach to neighboring residents and larger community including development of a GM Advisory Committee.
USACE Grant Funding for Pond Lining/Pipeline Projects	TBD	GM Winquest/ Director PW Underwood	USACE shared new model agreements. Agreements have been reviewed by legal. IVGID Staff will provide necessary documentation for the agreement upon determination of the chosen alternative for Pond #1.
Utility Rate Study	Winter 2021-22	Director of Finance Navazio/Director of PW Underwood	Board of Trustees approved water and sewer rate adjustments, effective May 2022 and provided direction for completion of the Rate Study report.

Golf Courses Update

Golf Superintendent Jeff Clouthier and his staff have been very busy getting both the Championship and Mountain courses ready for the 2022 Golf Season. So far, no winter damage has been found on the greens and his staff are continuing work on the red tees, collars, bunkers and tree work. We fully expect the golf courses to be in good condition when we open. Opening dates are scheduled as follows:

- Championship Course – May 13
- Mountain Course – May 20
- Chateau/Grill – May 12

The driving range is already open from 10am – 4pm weather permitting, so please refer to our website on bad weather days.

Play Pass sales are scheduled to begin May 1 as well as Get Golf Ready, Junior Camps, and Clinics. Tee times have started to be pre-booked on May 1.

Due to the late decision to replace the golf carts, we are currently looking at late August or early September for the new fleet to arrive. Due to this delay, we do expect some expenses to keep the current fleet operational with as little down time as possible. Staff will not be replacing any cosmetic defects, just battery, tires, etc. that keep the fleet operational, and safe.

Lastly, we would like to wish Kyle Thornburg and Genevieve Hoffee all the best as they both will be leaving IVGID and Incline Village after multiple years to work in Orinda, Ca. We would like to thank both Kyle and Genevieve for their tremendous commitment to IVGID and the community of Incline Village/Crystal Bay.

Key Project Updates

For more information on current district capital projects.

Webpage Link:

<https://www.yourtahoeplace.com/ivgid/resources/construction-updates>

Risk and Resilience Assessments and Emergency Response Plan

The Risk and Resilience Assessments (RRA) and emergency response plans (ERPs) for the sanitary sewer system are being completed by Farr West Engineering. A workshop was held with Staff to gather information on March 6, 2022. The draft RRA is expected in May 2022.

Burnt Cedar Swimming Pool Improvements – 3970BD2601

A 2021 Capital Improvement and Board of Trustees Priority Project, this project will reconstruct the two (2) existing pools (full size and toddler) at Burnt Cedar Beach. CORE Construction re-mobilized to the site in March. The site has been de-winterized, the remaining CMU walls have been constructed, the subgrade material had been re-compacted and rebar is being re-installed. Work is continuing on the landscaping and fencing. Multiple concrete pours are planned for the month of April; the first pour took place on 4/6/2022. The week of May 2 – 6, 2022, vehicle access to the Burnt Cedar Beach will be closed for the contractor to remove the temporary pavement, restore the traffic patterns, and crack seal, slurry seal, and restripe the entire parking lot. Following the pavement work, ADG will return to the site to begin plastering of the pool. During this critical element, no irrigation, landscape maintenance, or street sweeping is to occur within the Beach property. Following the plastering of the pool, commissioning and training with IVGID Staff will take place. As long as we experience the favorable weather conditions we have enjoyed thus far, the project is on target for a full turn over by June 8, 2022.

CORE Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed to Date	Current Balance to Completion (including retainage)
\$3,845,864.00	\$100,896.04	\$3,946,760.04	\$2,948,411.40	\$998,348.64

Construction Budget Status:

Board Authorized Budget Item (04/29/2021)	Approved Budget	Costs Approved To Date	Budget Remaining
Construction	\$3,749,404.00	\$3,101,590.99	\$645,813.01
CMAR Contingency & Allowances	\$240,964.00	\$59,252.55	\$181,711.45*
Add Alternates (#1, #2, #3, #4)	\$96,461.00	\$76,589.00	\$19,872.00*
Owner Construction Reserves	\$160,000.00	\$100,896.04	\$59,103.96

*Alternate #4 (Colored Concrete) was not approved saving \$19,872; Allowance #2 Rock/Boulder Excavation was not used saving \$50,000; Allowance #3 Dewatering was not used saving \$25,000.

Effluent Pipeline Project – 2524SS2010

The project consists of replacing all of the remaining Segment 3 pipeline (12,385 linear feet) and all Segment 2 pipeline (17,314 linear feet) to mitigate potential future leaks. The Team provided a detailed update for the project at the Board of Trustees meeting on March 1, 2022. HDR will soon complete the 30% design plans and deliver them to the CMAR team. A CMAR Team meeting with NDOT Permitting is scheduled for April 12, 2022 to review the project approach and discuss NDOT project constraints.

Effluent Pond Lining Project – 2599SS2010

The Team provided an update to the Board on March 1, 2022. The Team is working on the 30% design alternatives identified in the update to the Board, with a goal to finish the 30% design by mid-May 2022. The CMAR Team is working on identifying risk issues with the construction at Pond #1 including construction access, material storage, and logistics with each of the identified alternatives. The CMAR Team has a meeting scheduled with the Nevada Division of Dams and NDEP on April 20, 2022, to review the proposed alternatives and discuss any regulatory constraints. PW Staff, TRPA Coverage Consultant, and TRPA are meeting on-site April 19, 2022 to begin the land coverage verification process for the Pond #1 site and inspect Pond #2 to discuss TRPA needs for the proposed temporary lining.

Financial Transparency

The District's finance and accounting staff have completed the close for the period ending March 31, 2022, and is presenting the 3rd Quarter Budget Update to the Board at the May 11, 2022 meeting. The 3rd Quarter Budget Update includes revised projections through the end of the fiscal year. In addition, the companion 3rd Quarter CIP Popular Status report includes preliminary estimates of funds anticipated to be carried-forward to the 2022/23 fiscal year, pending formal Board action in early September.

Other significant projects currently underway include:

Review and update of selected Board Policies and Practices – new Capitalization, Reserve and Central Services Overhead Allocation policies were approved by the Board on January 12, 2022; Pricing Practice was approved by the Board of Trustees on March 1, 2022; Capital Planning and Budgeting Policies/Practices currently being updated, informed by recommendations from Moss Adams report presented to the Board on January 12, 2022. Staff anticipates returning to the Board in June with draft revisions.

Ongoing update of Internal Control policies and procedures – Staff continues to work with Management Partners, LLC to assist management in the review and update of the District's Purchasing Policy and Accounting/Finance Procedures Manual. Consultant completed interviews with Trustees and Staff; reviewing existing procedures against best practices. Draft update of internal procedures document as well as new/updated Purchasing Policy is currently under review. Project completion targeted for late May/early June.

Implementation of Tyler/Munis Financial System - the transition to the District's new enterprise-wide financial system (Tyler/Munis) remains on track for a July 1, 2022 "go-live" date. One of the goals of the new financial system project is to streamline budgeting and accounting processes, improve financial reporting capabilities and strengthen internal controls. Recent activities focused on module and workflow set-up. Staff training is underway and will continue through late Spring/early Summer.

Diamond Peak Ski Resort

I am pleased to report that Staff has successfully negotiated a new contract with Village Ski Loft to continue

Policy 3.1.0, Subparagraph 0.4 – Report to the Board on Contracts Signed by the District General Manager

From March 22, 2022 to May 3, 2022

PO Number	Vendor	Description	PO Amount
22-0206	Codale Electric Supply	Incline Park pathway lighting upgrade	\$22,000.
22-0211	Waste Management of NV	Payment of past due 120+ day balances	\$11,586.08
22-0215	Dell	Computers & Monitors	\$11,397.36
22-0216	Elements Mountain Company	Bldg Upgrades, WRRF, ext. bldg. painting	\$24,500.
22-0222	Syneco Systems	Odor Scrubber leases SPS 8 & 10	\$17,866.
22-0264	Nexgen Utility Mgmt	Annual software maintenance and license	\$12,000.

Public Records Requests

Following are the public records requests from **March 22, 2022 to April 27, 2022**

03/22/2022	Katz, Aaron	Waste Management's Solid Waste Adjustments	03/22/2022	Complete – confirmed nothing received as of the date of his request.
03/25/2022	Katz, Aaron	Three items on the Weekly Bill Pay included in the 3/30 Board packet	03/28/2022	Complete
04/01/2022	Katz, Aaron	Utility Bills for IHS Fields	04/01/2022	Complete
04/01/2022	Katz, Aaron	WM Increase Notification	04/01/2022	Complete
04/11/2022	Dobler, Cliff	Project Cost Listing – Two Projects – Water and Sewer Pump Stations	04/19/2022	Complete
04/11/2022	Wright, Frank	E-Mails between Nelson and Callicrate re: Election and/or Candidacy	04/20/2022	Complete
04/13/2022	Gumz, Joy	Punch Card Information by Parcel	04/20/2022	Complete
04/20/2022	Dobler, Cliff	Project Charges – Project: Wetlands	04/28/2022	Complete
04/24/2022	Dobler, Cliff	Project Charges – 4 Golf Projects		Estimated completion date 05/20/2022
04/27/2022	Simon, Judy	Verbal Reports made by Ms. Berkbigler and Mr. Decea at the 3/9/2022 BOT Meeting	04/27/2022	Complete

DATE	DAY OF THE WEEK	TIME	LOCATION	TYPE OF MEETING - 2022	COMPLETED MEMORANDUMS WITH ALL BACK UP MATERIALS FOR AGENDA ITEMS FROM BOARD MEMBERS/STAFF DUE DATES	ITEMS SLATED FOR CONSIDERATION
				2022		
05/26	Thursday	6 p.m.	Chateau	Regular	05/19/2022, 12 noon	Public Hearings: Budget and Facility Fees Budget Adoption Approval of Facility Fees Resolution Public Hearing: Ordinance 7 Ordinance 7 Adoption Dillon's Rule (Consent Calendar) Trustee Dent's item for Policy 15.1.0 via Josh Nelson Utility Cameras Lot Line Adjustment (GB)
06/08	Wednesday	6 p.m.	Boardroom	Regular	06/01/2022, 12 noon	General Manager's Performance Evaluation* General Manager's Goals* Board Norms* *Facilitated by Dr. Bill Mathis Mountain Golf Cart Path Replacement – Revised Scope Jacobs Engineering 30% Effluent Storage Design Options and Preferred Selection
06/29	Wednesday	6 p.m.	Boardroom	Regular	06/22/2022, 12 noon	5-Year CIP Approval (Navazio) Policy 3.1.0 review (Request by Trustee Tonking - 5/26/2021) Rec Center Expansion – Approval of 30% Schematic Design, CMAR Selection, and Updated MOU with Duffield Foundation
07/13	Wednesday	6 p.m.	Boardroom	Regular	07/06/2022, 12 noon	Indebtedness Report and 5-Year CIP (Navazio) Approval of Consultant for Utility Master Plan
07/27	Wednesday	6 p.m.	Boardroom	Regular	07/20/2022, 12 noon	<i>Trustee Schmitz may not be available to attend this meeting</i>
08/10	Wednesday	6 p.m.	Boardroom	Regular	08/03/2022, 12 noon	<i>Trustee Dent is unavailable to attend this meeting.</i>
08/31	Wednesday	6 p.m.	Boardroom	Regular	08/24/2022, 12 noon	
09/14	Wednesday	6 p.m.	Boardroom	Regular	09/07/2022, 12 noon	
09/28	Wednesday	6 p.m.	Boardroom	Regular	09/21/2022, 12 noon	
10/12	Wednesday	6 p.m.	Boardroom	Regular	10/05/2022, 12 noon	
10/26	Wednesday	6 p.m.	Boardroom	Regular	10/19/2022, 12 noon	
11/09	Wednesday	6 p.m.	Boardroom	Regular	11/02/2022, 12 noon	Beach Season Update to include update on the Ordinance 7 changes made in May 2022 (requested 4/27/2022 – Trustee Schmitz)
12/14	Wednesday	6 p.m.	Boardroom	Regular	12/07/2022, 12 noon	

<i>Items sitting in the parking lot (to be discussed but (a) not yet scheduled for a specific Regular Board Meeting) or (b) a future Board not on this calendar</i>
Possible discussion on IVGID needs as it relates to potential land use agreement with DPSEF (Request by Trustee Schmitz – 01/18/2021)
Develop a policy and criteria for Professional Services (see Moss Adams 1 Report) (Request by Trustee Schmitz – 03/10/2021; asked again on 4/29/2021)
Tax implications for benefits for employees (Request by Trustee Schmitz – 03/10/2021 – District General Counsel Nelson is working on an opinion)
Review of service levels – Golf will be coming first – maybe on 01/26/2022 agenda – Date Requested:
Next step on Diamond Peak parking lot/Ski Way – Staff added reminder
Incline Beach House – revisit where we have been, revisit financing options and how does the Board want to move forward (tentative) – Staff added reminder
Code of Conduct – Date Requested:
List of contracts, etc. that need annual Board Review – District General Manager and District Clerk – Date Requested:
Request that the Board discuss a strategy for dealing with e-mails and correspondence that the Board receives. Need to have a strategy and approach on who responded – come up with a consensus by the Board on who responds. (Request by Trustee Schmitz – 11/03/2021) Related to Policy 20.
Retaining special legal counsel for construction contracts, Staff member suggested, review and discuss as a Board and decide how to move (Request by Trustee Schmitz – 11/03/2021)
Meeting Minutes: Do we want our meeting minutes to have more alignment with what is said at the meeting or are these summaries acceptable? (Request by Trustee Schmitz – 11/03/2021)
Board of Trustees Handbook – awaiting Dr. Mathis' feedback
Board packet material requirements – Date Requested:
Review of Policy 15.1.0 – Date Requested: 4/27/2022 – Trustee Schmitz (Policy 15.1.0 was adopted on 2/3/2022 and it calls for an annual review – due date would be either 1/25 or 2/8)
Diamond Peak Master Plan – revisit – Date Requested: 4/27/2022 – Trustee Schmitz

*Budget approval is required after the third Monday however whatever date is selected, a 10-day notice must be given. Must accomplish no later than June 1, 2022.

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra Winquest
District General Manager

FROM: Paul Raymore
District Marketing Manager

Mike Gove
Director of Information Systems and Technology

SUBJECT: Review, discuss and possibly approve a Sole Source Finding; and review, discuss, and possibly authorize the District's General Manager to execute a contract with KPS3 to redesign and redevelop the District's online content management system platform and the DiamondPeak.com website for a one-time cost of \$79,990 (CIP Project # 4999OE1399; Fund: Community Services).

STRATEGIC PLAN: Long Range Principle 5 – Assets and Infrastructure
Long Range Principle 6 – Communication

DATE: May 11, 2022

I. RECOMMENDATION

That the Board of Trustees makes a motion to:

1. Make the following finding:

IVGID's contracting of professional services and the purchase of software from KPS3 is exempt from competitive bidding because this purchase is for items which may be contracted from a sole source – professional services (NRS 332.115.1.b) and software for computers (NRS 332.115.1.h).

2. Authorize the District General Manager to enter into a contract with KPS3 to redesign and rebuild the District's online content management system software and the DiamondPeak.com website, with a one-time cost of \$79,990 to be charged to the approved CIP # 4999OE1399.

Review, discuss and possibly approve a Sole Source Finding; and review, discuss, and possibly authorize the District's General Manager to execute a contract with KPS3 to redesign and redevelop the District's online content management system platform and the DiamondPeak.com website for a one-time cost of \$79,990 (CIP Project # 4999OE1399; Fund: Community Services).

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II. STRATEGIC PLAN REFERENCES

Long Range Principle #5 – Assets and Infrastructure - The District will practice perpetual asset renewal, replacement and improvement to provide safe and superior long term utility services and recreation venues, facilities, and services.

- Maintain, renew, expand and enhance District infrastructure to meet the capacity needs and desires of the community for future generations.
- Comply with regulatory requirements, industry standards, and District policies.
- Leverage technology and employee training to secure District assets digitally and physically.
- Long-term initiative #6: Ensure digital safeguards are in place for District technology infrastructure.

Long Range Principle #6 – Communication - The District will engage, interact and educate to promote understanding of the venues, facilities, services, and ongoing affairs.

- Maintain, expand and enhance the District's communications infrastructure to meet the evolving needs and desires of the parcel owners and customers utilizing current industry best practices.
- Ensure internal and external communication are responsive, comprehensive and inclusive.
- Long-term initiative #1: Continue to implement best practices for sharing information with the public including but not limited to the Districts websites, IVGID quarterly magazine, email communication, public outreach, special events, social media platforms and/or paid advertising platforms as appropriate.
- Budgeted Initiative D for 2021-2023: Update and enhance the District's public facing websites to bring in line with current industry best practices for data security, responsive design, and user experience.

III. BACKGROUND

CIP # 4999OE1399 (listed under the Community Services Administration heading and budgeted at \$80,000) was originally scheduled for budget year 2019/2020, based on a five-year replacement cycle for both the Content Management System

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(CMS) platforms for the DiamondPeak.com and YourTahoePlace.com websites, which were last upgraded in the 2013/2014 fiscal year by KPS3 – a web development agency based in Reno, Nevada.

During the Covid-19 pandemic, this project was identified as a low-priority CIP project by the IVGID Senior Team (criteria for this designation were presented to the Board of Trustees at the April 25, 2020 board meeting https://www.yourtahoeplace.com/uploads/pdf-ivgid/5-6-2020_G.1._General_Business_-_Criteria_for_pending_CIP.pdf), and thus was delayed.

At this time both District websites are over eight (8) years old and are in need of major upgrades in order to continue to meet the District's communications and security needs going forward. The scheduled redesign/redevelopment project is desired in order to remain current with Internet technology standards and maintain our primary online objectives: build brand identity, awareness, and interest in the District and the services it provides.

New features built into the recommended content management system platform will give residents and stakeholders better search functionality to make finding the information they are looking for faster and easier, will provide a more visually appealing website experience and better mobile device compatibility, will meet new standards for ADA compliance and data privacy regulations, and will offer enhanced analytics data.

KPS3 is the District's current website development and support vendor, and has been supporting the District's online content management system platform since being awarded the contract to upgrade the District's websites during the 2013/2014 fiscal year. During that time, they have built and supported a number of custom modules including the current Online Jobs & Job Applications module, the Diamond Peak automated Conditions page and snow emails module, the IVGID Picture Pass Holder rates module, and others. KPS3 is a Reno-based Marketing + Public Relations + Digital Agency with over 23 years or experience working with clients similar to the District.

Current Content Management System (CMS) platform

A CMS, short for content management system, is a software application that allows users to build and manage a website without having to code it from scratch, or know how to code at all.

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Both District websites currently run on an outdated version of the ExpressionEngine CMS – version 2.10 to be precise. The most recent version of ExpressionEngine is version 6.

ExpressionEngine 2 was officially “retired” by the developer of the software in 2017 (i.e. since that time, feature updates and security patches are no longer being published).

The outdated CMS makes our websites more vulnerable to security risks detailed in KPS3's “Website Infrastructure Review” document (Attachment B), makes it impossible to upgrade our website hosting server to the latest technology and security functionality, and requires continual investment of time and money into reactive maintenance provided by KPS3.

Recommended Content Management System (CMS) platform

The development team at KPS3 is recommending the District upgrade both websites to the WordPress Multisite CMS platform, which is currently used by approximately 60% of all CMS websites globally. This platform will allow the District to perform incremental CMS upgrades going forward instead of budgeting for a large redesign/redevelopment expense every five (5) years, as has been the practice in the past.

A new WordPress CMS platform would also allow KPS3 to leverage the huge number of plug-and-play tools and modules available on the WordPress platform – cutting down on the custom development costs required for future feature upgrades.

Content Management System (CMS) comparison

The new websites will have a modern look and feel, enhanced usability with Americans with Disabilities Act (ADA) compliance, up-to-date user privacy controls, and better Search Engine Optimization (SEO) tools. All of these features, combined with an updated UX (user experience), will allow our sites to attract larger audiences and more potential customers organically.

Staff have discussed the option of migrating the existing site data to ExpressionEngine 6 (the most up-to-date version of the current CMS), but believe doing so would be a great disadvantage to the District's digital identity as well as an inefficient use of the District's time and budget. KPS3 has indicated that the cost for this option would be 50% - 70% of the cost of the recommended project,

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but would not include any of the benefits of the recommended project and would leave the District with the need to continue paying for reactive updates as website changes are required/desired.

Project Milestones

This project will be broken into three distinct project milestones, which have been planned around the off season for the District venues that will be impacted. (Please see "Attachment C – KPS3 Project Overview & Scope of Work" for more details on all project phases and milestones.)

MILESTONE 1 will include a Discovery period, and User Experience & Design planning that will be applicable to both the future DiamondPeak.com and YourTahoePlace.com websites. (Phases 1 & 2 from the SOW)

MILESTONE 2 will include Web Development of the WordPress Multisite platform, buildout and transition of the DiamondPeak.com website on the new CMS platform, followed by staff Training, Content Population and Q&A, SEO and Analytics Setup, and Server Setup and Launch of the new DiamondPeak.com website. (Phases 3 – 6 from the SOW)

MILESTONE 3 – which is not included in this memo's scope but is still vital to the District's overall online identity and infrastructure - will include buildout and transition of the YourTahoePlace.com website to the new WordPress CMS platform, as well as Q&A and Launch of the new YourTahoePlace.com website. Milestone 3, the redesign and rebuild of the YourTahoePlace.com website, is supported by IVGID's Senior Leadership Team including Director of Community Services Darren Howard and Superintendent of Parks & Recreation Shelia Leijon. This Milestone is anticipated to be started during the 2022/2023 fiscal year, if funding is approved during the District's budgeting process.

Completing the project in this phased approach will allow staff to build the DiamondPeak.com website during the off-season for Diamond Peak, when website traffic is much lower and the impact on operations will be minimal.

We will also have the benefit of months of staff training and usage of the new CMS platform with DiamondPeak.com before we begin the development of the YourTahoePlace.com website, which is the more complex of the two sites.

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Lessons learned during the development and deployment of the first site will help ensure the rollout of the second site goes smoothly and efficiently.

IV. BID RESULTS

The proposed purchase is exempt from competitive bidding requirements under NRS 332.115, as a sole source purchase for software for computers (NRS 332.115 subsection 1.h) and professional services (NRS 332.115 subsection 1.b). Therefore, Staff did not seek competitive bids. Although a formal RFP was not presented, Staff did extensive research on viable software providers/developers that could provide the functionality and ongoing support desired for the District's website infrastructure needs and determined the proposed solution met or exceeded said needs.

V. FINANCIAL IMPACT AND BUDGET

Funding totaling \$80,000 is included in the FY2021/22 budget for the redesign and upgrade of the District's websites under Project # 4999OE1399 (expense account 360-49-990-7505). This project was originally budgeted in FY2021/20, and has been carried-forward in two successive fiscal years.

Implementation of the proposed redesign and redevelopment of the District's online content management system and the DiamondPeak.com website would require up-front implementation costs of \$79,990. Please note that this project total reflects a discount of \$11,360 off of KPS3's normal website development rate structure (available if contracted before June 30, 2022), applied as a result of the District's long relationship with the vendor.

Description	Amount
Discovery	\$6,300.00
User Experience & Design	\$30,625.00
Web Development	\$41,650.00
Training, Content Population & QA	\$7,088.00
SEO & Analytics Setup	\$5,687.00
One-Time Discount (valid until 6/30/2022)	(\$11,360.00)
TOTAL	\$79,990.00

Review, discuss and possibly approve a Sole Source Finding; and review, discuss, and possibly authorize the District's General Manager to execute a contract with KPS3 to redesign and redevelop the District's online content management system platform and the DiamondPeak.com website for a one-time cost of \$79,990 (CIP Project # 4999OE1399; Fund: Community Services).

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Following completion of Milestones 1 and 2, staff anticipates completing the transition of the YourTahoePlace.com website to the new WordPress Multisite CMS platform in fiscal year 2022/23. This work would be outside the scope of the proposed contract, and is estimated to cost up to \$40,000. The FY2022/2023 budget will thus include additional funding to support completion of the YourTahoePlace.com rebuild, split between the General Fund (\$10,000), Utility Fund (\$10,000) and Community Services Admin Fund (\$20,000), which reflects the multiple stakeholders in the YourTahoePlace.com website.

VI. ALTERNATIVES

Not authorize Staff to enter into a website redesign and redevelopment agreement with KPS3, and continue using the currently outdated content management system platform, realizing that doing so will leave the District vulnerable to security risks including data breaches, loss of data, hosting outages/website downtime, and other potential business interruptions.

Request that Staff conduct a formal RFP process for vendors interested in bidding on the website redesign/redevelopment project, realizing that doing so will eliminate the opportunity to apply the One-Time Discount of \$11,360 KPS3 has offered if this project is contracted before June 30, 2022; will delay the start of the project by 3 to 4 months or more; and will jeopardize the institutional knowledge and working relationship staff have built with KPS3 over the past 8 years, including deep understanding of the District's community services venues' goals, website usage patterns, and custom application development (e.g. Diamond Peak's dynamic snow conditions reports and emails, and the IVGID Picture Pass Holder pricing portal).

VII. BUSINESS IMPACT

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

Attachments:

- A – Website Redesign and Upgrade – Project Summary Data Sheet
- B – Incline Village General Improvement District Website Infrastructure Review
- C – KPS3 Project Overview & Scope of Work (to be attached as an exhibit to IVGID's board-approved letter of agreement template)
- D – About KPS3 overview



Project Summary

Project Number: 4899OE1399
Title: Web Site Redesign and Upgrade
Asset Class:
Division: 99 - Rec. Admin.
Budget Year: 2019
Scenario Name: Web Site Redesign and Upgrade **Active:** Yes
Budget Status: Data Entry
Locations:
Project Something: OE - Office Equipment

Project Description				
Redesign/redevelop District websites. IVGID is looking for a strategic web partnership and a web agency that can reengineer the sites to incorporate the latest web technology and position them for the future with social integration and mobile features. If there is a requirement for future web work outside of the scope of IVGID staff, the selected vendor may be contracted on a per project bases or on a timed retainer.				
Project Internal Staff				
Marketing – project owner, coordination w/vendor IT – input/infrastructure & content support Upon completion of the development of the sites, IVGID will assume responsibility for web site content maintenance and administration.				
Project Justification				
A full District website redesign/redevelopment/upgrade project was completed in fiscal year 2013-14. A scheduled redesign/redevelopment project is desired in order to remain current with Internet technology and maintain our primary internet objective: build brand identity, awareness, and interest in the District and the services it provides.				
Forecast				
Budget Year	Total Expense	Total Revenue	Difference	
2021				
District Websites Redesign	80,000	0	80,000	
Year Total	80,000	0	80,000	
	80,000	0	80,000	
Year Identified	Start Date	Project Partner	Manager	Est. Completion Date
2014			Marketing Manager	

Incline Village General Improvement District

Website Infrastructure Review

Below is a list of the primary website infrastructure issues that may lead to security risks or extra costs for Incline Village in the near future. KPS3 compiled these issues, after flags were raised by the IVGID team about the current website's age. The websites have given us a lot of traction over the past years, but we do agree that the sites are in need to be updated.

- **Outdated CMS**

The ExpressionEngine content management system (CMS) has served the websites well the past few years. However, both YourTahoePlace.com and DiamondPeak.com are on outdated versions of ExpressionEngine. Both sites are on version 2.10, and the most recent version of ExpressionEngine is ExpressionEngine6.

ExpressionEngine 2 was retired in 2017 and no longer receives security updates, feature additions or updates to support the newer versions of PHP.

- **Security Risks**

With an outdated CMS, the website is more vulnerable to security risks. This increases the security risk for hackers to be able to get into the system. Security risks include stealing information on the server, publishing malicious and undesirable content, and deleting files if backups are not in place.

Your hosting server cannot be upgraded to the latest security requirements because of dated technology. Again, this is a security vulnerability.

- **Additional Costs Long Term**

There are a few long-term costs to consider:

- **Reactive Updates** - Recently we had a past client who was on an outdated version of Drupal. The hosting provider needed to make some security upgrades which the website didn't support. The client ended up having to pay \$5k to \$10k of additional costs just to migrate the outdated site and its content to a new hosting provider. The costs only moved their current site; it did not provide any upgrades or new functionality and finding a hosting provider that would support them was also a challenge. These additional costs could have been avoided if they chose to upgrade earlier.
- **Sunk Costs** - Any update or enhancement we make to the old site is a sunk cost. The old website CMS will eventually need to be updated. If you have any proactive updates on the old site, you'll have to reinvest additional time and money into moving this to a new site in the future.
- **Time savings and Flexibility** - A new site will allow you more flexibility to update and create content. This will also have a new modern look and feel, which will then be able to attract larger audiences to your digital presence.

Incline Village General Improvement District

Multisite Project – Scope of Work

Attn: Paul Raymore

April 21, 2022



Bring Insights to Life.

Introduction

Incline Village General Improvement District (IVGID) would like to build a cohesive, digital presence that spans all of Incline Village’s offerings. The new website framework will meet IVGID’s needs today and be scalable for the future.

KPS3 recommends designing and developing a multisite framework within the WordPress content management system. First, we will focus on redesigning the Diamond Peak website. The new website will use a combination of WordPress Multisite and Elementor to build the foundation for future websites:

- Using WordPress Multisite, IVGID will be able to set up multiple websites that share the same code base and template library for new initiatives.
- Elementor will be used to create a component library, which would be used to build modular pages by mixing and matching components to meet the page’s content needs.

Once the Diamond Peak site is launched, IVGID and KPS3 can then plan out next steps in designing and launching the YourTahoePlace.com website, and the other sites as needed.

2022-23 Website Multisite Approach

Phase 1 | Discovery

KPS3 will audit the current Diamond Peak website content, site map, and user experience along with a competitive review. With this research, KPS3 will provide recommendations for the site architecture, the content hierarchy and necessary components, a content migration strategy, and creative direction.

Discovery Deliverables

- Guiding principles
- Research and analytics insights
- Mood Boards for creative inspiration
- Site map recommendations

Phase 2 | User Experience & Design

Our user-centric approach to design is the next step in the process. In this phase our design team builds out the blueprints, a.k.a. wireframes, for the website. This is where form and functionality are prioritized. We focus on usability, content structure, and layout to ensure the user flow of each main section aligns with the user expectations.

KPS3 will provide individual wireframes for the Diamond Peak homepage and key secondary templates and components for the Diamond Peak site.

We will then move into design to extend the brand into the approved wireframes. We will initially provide two homepage design directions for Diamond Peak to choose from, which will then evolve into one selected design approach. This will act as the brand foundation for the remaining secondary page designs. From these finalized designs, KPS3 will determine the key components which will be created in Elementor.

Deliverables

Wireframes

- KPS3 will develop wireframes for the key templates and components for the new website.

Design

- Home page concept
- Once the homepage design is approved, KPS3 will provide updated designs for the agreed-upon critical page types and a list of components. Selected page types and components will be chosen during Discovery & Planning phase.
- KPS3 anticipates the design of updated conditions report and uphill routes pages would replicate the current Diamond Peak conditions reporting system, which relies on a JSON feed that updates the data on a cron. Any new functionality would require additional discovery and scope of work.
 - Updating the Conditions page dynamically with data from the JSON feed of Conditions data: https://sdds4.intermaps.com/clients-export/diamond_peak.aspx
 - Updating the Uphill Routes on that page dynamically with data from the same JSON feed: https://sdds4.intermaps.com/clients-export/diamond_peak.aspx

Phase 3 | Web Development

Within the development phase, KPS3 will build the website using best practices for front-end and back-end development. The website will scale seamlessly from mobile to desktop for all pages ensuring the best experience for website visitors no matter what device is being used.

The website will be built on the WordPress Multisite Content Management System. The Multisite framework will allow IVGID super admins to manage a network of multiple websites from a single WordPress dashboard. This allows you to easily make changes and keep all of your websites updated from one place.

IVGID will have design flexibility as your team will be able to manage page content within the following options:

- Component-Based Page Builder – IVGID will be able to create web pages with the use of component blocks allowing for enhanced design flexibility. This provides a drag-and-drop interface, which allows the option to mix and match components as needed to create unique and enhanced page layouts.
 - KPS3 will design and develop up to 15 unique components (final amount will depend on complexity). Each component will be reusable across all pages (excluding any custom content types such as news and events).

- Standard Templates - The IVGID website will also leverage standard sub-page templates for specific post types.
 - KPS3 will design and develop six (6) standard sub-page templates. This includes the secondary, secondary full-width, event detail page, event listing page, news detail page, news listing page.
- ADA Compliance – The site design and development will follow best practices for compliance of WCAG 2.0 AA accessibility standards.
- CCPA and GDPR Compliance, Cookie Policy, and Privacy - A footer notification will be provided for people to be notified of the IVGID’s privacy policy. This banner will be displayed to the user until they hit accept.

Web Development Deliverables

- Staging Site – KPS3 will provide the staging site for IVGID to enter content prior to launch.

Phase 4 | Training, Content Population and QA

During this phase we will train the IVGID team on how to add and manage the website content, update imagery, and update custom features as needed. KPS3 will be responsible for migrating and building up to 25 pages from the old site to the new site. IVGID will be responsible for all content creation, as well as additional migration, and population for the website.

During this time, both KPS3 and IVGID will review the site for final bugs before launch. KPS3 will guarantee the website will work on the most recent version of all major browsers (Chrome, Firefox, Safari, Edge) and the most recent version of native browsers for mobile devices (Safari and Android). Additional support for older browsers may be added as requested and estimated accordingly.

Deliverables

- Training
 - One CMS training and a user manual
- Content population
 - KPS3 to populate up to twenty-five (25) main pages

Phase 5 | SEO and Analytics Setup

Prior to launch, KPS3 will work with the IVGID team to ensure that existing page rankings are maintained to our best ability. KPS3 will also confirm all current Diamond Peak tracking and analytics is set up on the new website, including Google Tag Manager, Google Analytics, Google Ads tracking, AdRoll, Facebook, and additional pixels that IVGID may need. Note, tracking will only be set up on diamondpeak.com and wouldn’t include tracking updates on other domains such as <https://shopdp.yourtahoeplace.com/>.

Deliverables

- 301 Redirect Strategy – KPS3 will provide and implement a redirect strategy for the top 100 pages to redirect the URLs to the new site.
- Search Optimization Tool – KPS3 will install the SEO Yoast plugin to optimize content/metadata as needed to maintain existing rankings.

- Google Analytics - KPS3 will set up Google Tag Manager and add Google Analytics on the site. This will include custom event tracking for key actions on the site.
- Custom Metadata - KPS3 will build out custom meta data for the top 25 organic landing pages, which covers 92% of all organic traffic.
- Maintaining existing tracking - KPS3 will work to maintain all existing tracking on the current Diamond Peak website.

Phase 6 | Server Setup and Launch

As we get ready to launch the new site, a freeze will be put on the staging server and all data and assets will be copied to the production server where population or edits can be continued. Once the website is launched, KPS3 will immediately test functionality and give a final check on major items (crawl for 404s, test redirects, etc.).

Server Setup and Launch Deliverables

- Existing tracking set up
- Initial 301 set up
- DNS updates

Estimated Costs

DELIVERABLES	ESTIMATE
Discovery	\$6,300.00
User Experience & Design	\$30,625.00
Web Development	\$41,650.00
Training, Content Population and QA	\$7,088.00
SEO & Analytics Setup	\$5,687.00
One-Time Discount	-\$11,360.00
TOTAL	\$79,990.00

BILLING SCHEDULE - Billing Schedule - Initial 25% of invoice will be due upon signature. The final 75% will be billed monthly as incurred until the project budget is reached. This does not include third-party costs.

Your Tahoe Place website

After the launch of Diamond Peak, KPS3 will leverage the same web design structure and development framework to build the YourTahoePlace.com website. KPS3 will provide the following:

- A new WordPress multisite instance
 - Duplicated frontend theme on the new site
 - Update all necessary WordPress site settings
- New staging site – KPS3 will migrate up to 25 pages of content from the existing Your Tahoe Place website. This staging area will be for the IVGID team to migrate and update any additional content.
- Updated content plan and site map
- Unique home page design/functionality
- New website features/components based on needs (up to 5)
- Updated Google Analytics tracking and 301 redirect strategy specific to the website
- Revised global styles
- Content population (up to 25 pages)

Estimated Costs

DELIVERABLES	ESTIMATE
Multisite Setup	\$3,325.00
User Experience & Design	\$7,875.00
Web Development	\$6,825.00
Content Population and QA	\$6,738.00
SEO & Analytics Setup	\$3,587.00
TOTAL	\$28,350.00

BILLING SCHEDULE - Billing Schedule - Initial 25% of invoice will be due upon signature. The final 75% will be billed monthly as incurred until the project budget is reached. This does not include third-party costs.

Additional Sites

After the launch of Diamond Peak and Your Tahoe Place, KPS3 will leverage this same web design structure and development framework to add the next site(s) based on priority. KPS3 will provide the following:

- A new instance on the current WordPress multisite framework
 - Duplicated frontend theme on new site
 - Update all necessary WordPress site settings
- New staging site – KPS3 will not carry over any content from the IVGID sites. This staging area will be for the IVGID team to migrate and update the new content needed.
- Updated content plan and site map
- Unique home page design/functionality
- New website features/components based on needs (up to 5)
- Updated Google Analytics tracking and 301 redirect strategy specific to the website.
- Revised global styles
- Content population

Estimated Costs

DELIVERABLES	ESTIMATE
Multisite Setup	\$3,325.00
Design, Development, Content & Analytics <i>*Dependent upon site complexity</i>	\$10,000.00 - \$20,000.00
TOTAL	\$13,325.00 - \$23,325.00

BILLING SCHEDULE - Billing Schedule - Initial 25% of invoice will be due upon signature. The final 75% will be billed monthly as incurred until the project budget is reached. This does not include third-party costs.

Project Assumptions

This scope of work is based on KPS3's assumptions of the project at this time.

- This scope includes the redesign and development for Diamond Peak using the multisite framework for future websites. Additional websites outside of Diamond Peak will be scoped separately.
- KPS3 has a post-launch bug window to resolve any bugs identified on the site at no additional cost for 30 days.
- KPS3 will continue to be given access to Google Analytics, Google Search Console, Google Ads, Google Tag Manager, and any other related services.
- IVGID is responsible for all content creations and population outside of the agreed upon pages.
- KPS3 is not responsible for third-party services or outages.
- KPS3 is not responsible for drafting the privacy policy or ensuring compliance.
- The scope of work is valid until June 30, 2022.

- If the complexity for any of the additional sites is outside of this scope of work, KPS3 will provide a revised scope.
- KPS3 content migration and optimization will include twenty-five (25) pages. The new site will have a lot of flexibility in how content is formatted and designed. However, migration will have to be done manually for each page. KPS3 can provide an additional scope if assistance is needed for migrating additional pages. Content to be provided by IVGID.
- KPS3 will work within the work order budget total to accomplish tasks pertaining to the work specified above. If a large change or additional work is requested that is not included in or extends the work order budget, a KPS3 Account Director will notify you to discuss impact to the costs or an additional scope of work.

Signature and Terms

This scope of work is based on KPS3's assumptions of the project at this time. By signing below, the IVGID hereby acknowledges, understands and accepts the terms of this scope and the incorporation thereof into the LOA as an exhibit.

KPS3

<u>Sarah A. Polito</u>	<u>Sarah Polito</u>	<u>VP of Client Strategy</u>	<u>April 21, 2022</u>
Signature	Name	Title	Date

Incline Village General Improvement District

_____	_____	_____	_____
Signature	Name	Title	Date

INTRODUCTION

About KPS3



Office location

Reno, NV

500 Ryland St., Ste 300, Reno, NV 89502

Employees

45

Years in business

30

Radically Responsible

Radical in our ideas and opinions, responsible in our approach and thought. For brands and ideas to take hold in today's marketing landscape, you need both crazy and grounded. You need meticulous with speed. And you need to be prepared to pivot until it is perfect. That is Radically Responsible.



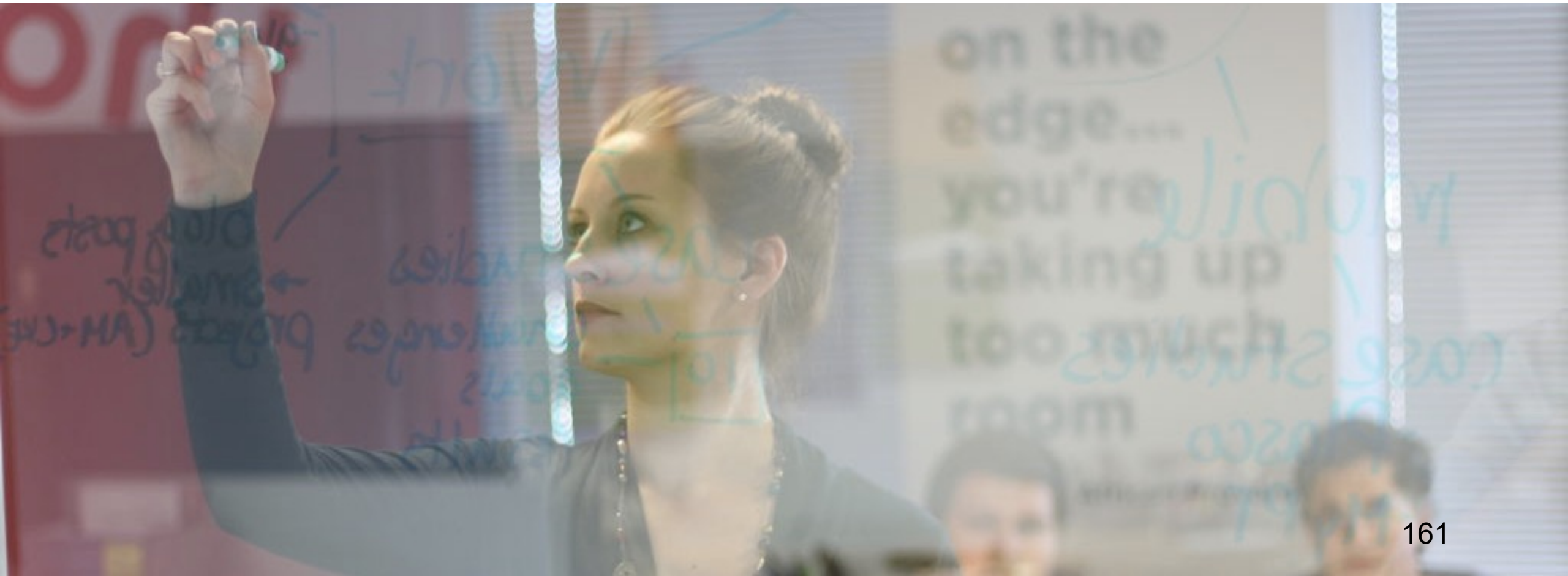
Related Clients

KPS3 has a wide range of experience helping public organizations provide easy and available access to information for locals, while also helping build awareness for destinations and attractions. From non-profit museums to airports to public institutions, KPS3 has a variety of experience to help IVGID with their upcoming needs. Here's a handful of related organizations we have experience working with.



RECENT PROJECTS

Case Studies



Department of Health & Human Services

Overview

The Nevada Department of Health and Human Services (DHHS) promotes the health and well-being of its residents through the delivery or facilitation of a multitude of essential services to ensure families are strengthened, public health is protected, and individuals achieve their highest level of self-sufficiency.



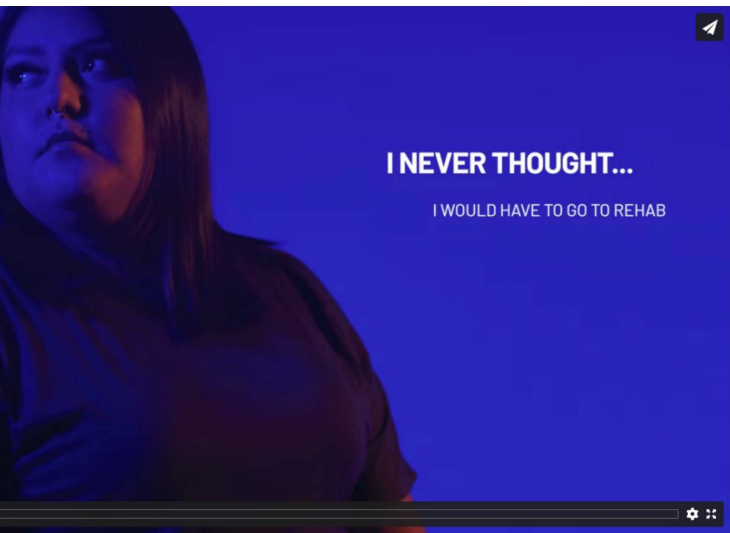
**Nevada Department of
Health and Human Services**



If you have a problem with gambling, you can overcome it.

You're Worth It.

If you or a loved one has a problem with gambling, it can disrupt your life. Project Worth connects individuals and families to the resources they need to take the first step toward redefining their worth.



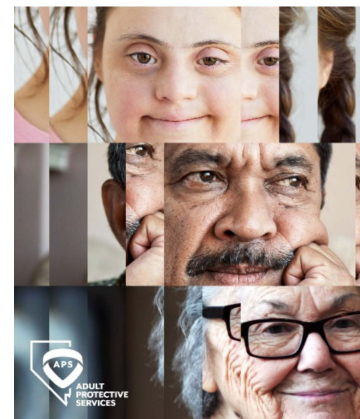
I NEVER THOUGHT...

I WOULD HAVE TO GO TO REHAB




NEVADA **resilience project**

www.nevadaresilienceproject.com. #NVRP



CMV is a common virus which can cause severe disability in your unborn baby.



What you need to know about CMV

Congenital Cytomegalovirus, or CMV, is a common viral infection and the leading non-genetic cause of hearing loss in infants born in the United States. All pregnant women are at risk of becoming infected, however less than 10% of women know about CMV. Becoming infected with CMV during a pregnancy can cause serious side effects to unborn children but is preventable with good hygiene habits.

1 in 3 women who become infected with CMV while pregnant will pass the virus to their unborn baby.

30,000 infants (1 in 200) are born

SILC Silver State Independent Living Council

About SILC | Independent Living Centers in Nevada | Meetings | Resources | Get Involved | Data Hub

The Nevada Statewide Independent Living Council

Welcome to Independent Living in the Silver State.

Learn More

Nevada's Responsible Tobacco Sales Training

To help keep Nevada's store owners and employees from getting hefty fines and potential loss from selling tobacco products, we've created a free training program, quiz, and official certificate of completion for tobacco merchants and their employees. Our Responsible Tobacco Sales Training goes over everything from how to properly check an ID to how to handle complicated customer interactions and make the right call.

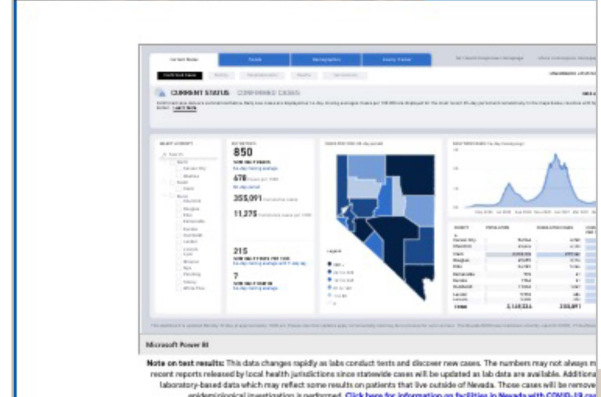
Why we care

The Nevada Responsible Tobacco Sales Training is an online tool created by community organizations and state agencies throughout the state of Nevada. Tobacco merchants play an important role in the protection of Nevada's youth, and the community stakeholders and state agencies involved in this training want to help ensure merchants have the tools they need to do so.

NEVADA HEALTH RESPONSE

COVID-19

To inform Nevadans statewide, the Nevada Department of Health and Human Services (DHHS) and the Governor's Office have created this website to better share information and resources as it pertains to the current status of the coronavirus (COVID-19) and its impact within the state of Nevada.



State Information

Learn State Information

COVID Trace App

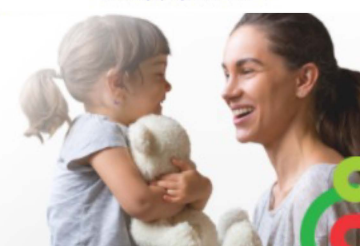
Trace App

WIC Women, Infants, and Children

Starting healthy habits, growing brighter futures.

Nevada WIC helps families be strong, healthy, and happy by providing health promoting benefits, support services, and referrals.

STRONG HEALTHY HAPPY



Key Benefits of Nevada WIC

We provide Nevada Women, Infants and Children (WIC) with nutrition education, breastfeeding support services, supplemental nutritious foods and referrals to health and social services.

- WIC Foods**: The WIC food package is based on the latest nutrition guidelines to promote optimal health and well-being. [Learn More](#)
- Nutrition Education**: In WIC you will meet experts in nutrition for pregnancy, breastfeeding, infants, toddlers and preschoolers and receive personalized nutrition tips and resources. [Learn More](#)
- Breastfeeding Support**: WIC is a great place to find breastfeeding information, support and resources you need. [Learn More](#)

Do I Qualify?

WIC is available to Nevada pregnant, breastfeeding, and postpartum women, infants and children under the age of five who are at nutritional risk.

[See if You Qualify](#)

These are a few ways we look to see if you qualify for WIC benefits:

- You are caring for a child under the age of 5 years old
- You are a pregnant, breastfeeding or postpartum woman
- You live in Nevada
- Your income meets the guidelines for qualification

A Community of Support

Find a Clinic
Nevada WIC has clinics located throughout the State and you're able to select the one that's right for you. Learn More to see complete listings directory.

Find a Store
Not all grocery stores are the same. Learn More to find your closest WIC approved to receive benefits.

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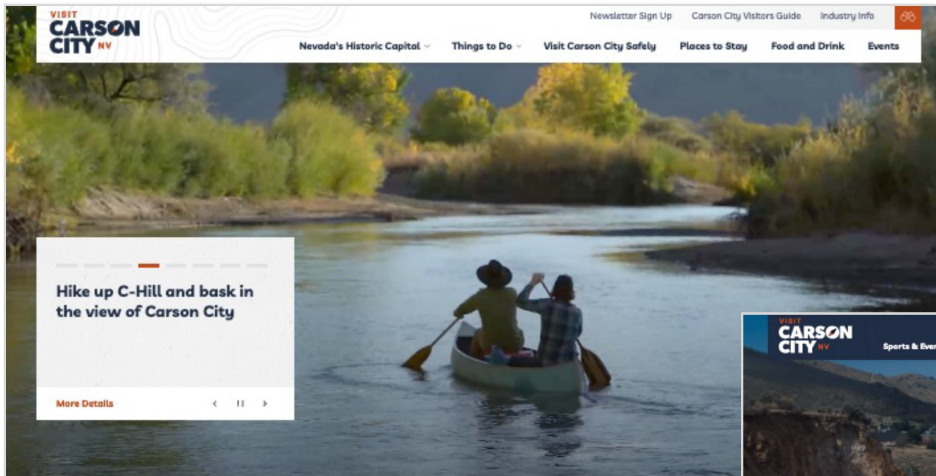
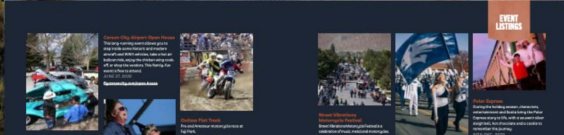
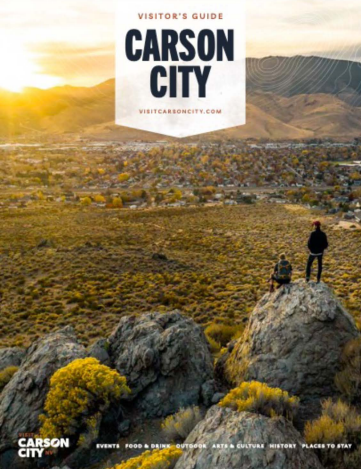
A Community of Support

Visit Carson City

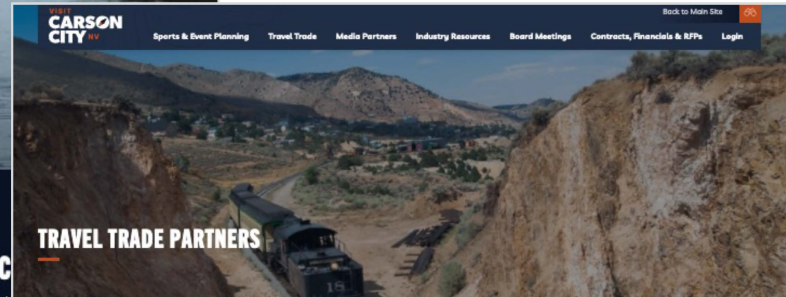
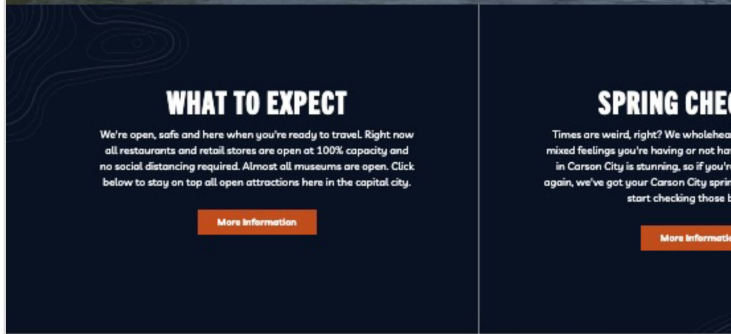
Overview

Carson City has a lot to offer: a walkable downtown, historic museums, a vibrant arts community, a diverse outdoor environment with desert landscapes and majestic mountains, as well as friendly people.





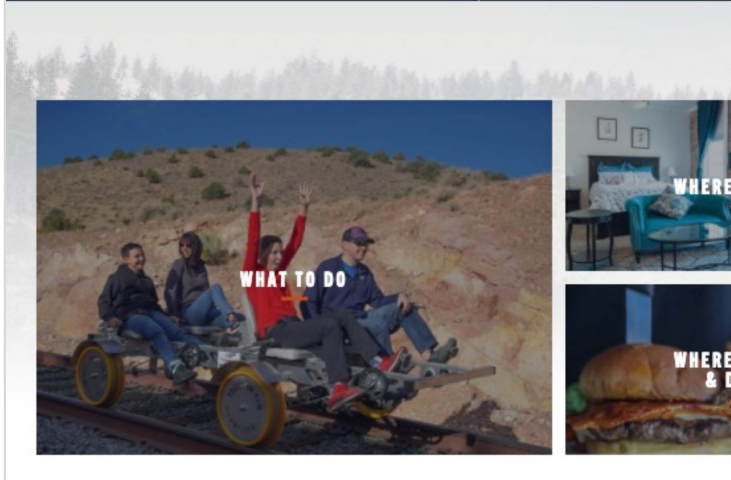
Hike up C-Hill and bask in the view of Carson City



TRAVEL TRADE PARTNERS

Your Nevada Experience Starts Here.

Carson City, Nevada boasts an array of outdoor adventures, fine restaurants, challenging golf courses, historical attractions, museums, gaming opportunities and a plethora of events and entertainment. Visitors will find plenty of exciting activities and experiences to choose from.



Davidson Institute

Overview

For more than 20 years, the Davidson Institute has grown into a robust organization that provides a community, opportunities, and resources for profoundly gifted young people and their families.





Davidson
Institute



Davidson Institute
Nurturing Intellect. Unlocking Potential.

Visual Direction

Warm. Uplifting. Approachable.

The visual direction for the Davidson Institute expands on the mission, vision and tone of the brand. Our audience is young, but mature. The graphic elements that make up the brand embrace their energy and youth, but respect their level of maturity. It's a balance that is carried throughout the design. The bright colors are balanced by a dark color. The typography is a mix of modern and traditional. And the warm, vibrant photography pulls focus to individuals and interactions. These elements work together to create a visually dynamic brand that matches the unique vision and reputation of the Davidson Institute.

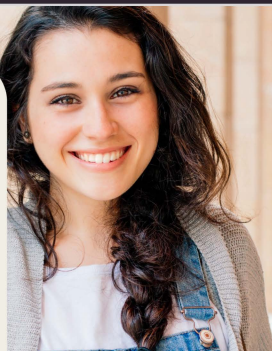
Photography

Imagery plays a major role in developing a meaningful and authentic identity. When selecting photography for the Davidson Institute, all primary images should focus on individual (young) people. Programs within the Davidson Institute should focus on the collaborative elements of the brand and group settings.

Images should be:

Bright and warm. We encourage the use of a strong focal color, preferably the same hue as our brand colors.

Images featuring a single individual should have a more shallow depth of field to push the background out of focus and help the individual stand out more.



Parents and Guardians

Providing Support and Guidance

Parents are looking for support and guidance. The circumstances of Davidson Institute families are very diverse. Their commonality, however, is that they can often feel alone in their pursuit to provide the best education for their children. Parents seek support in providing their child with an experience that not only helps to grow and nurture that child's gifts, but guides the family toward the best course of action along the way.

Key Messaging Points

Provide Clarity

Build trust by being clear and directly answering questions as concisely as possible.

Communicate Understanding

Always communicate in an honest and above-board manner. Once trust is earned, parents will be relieved to share the responsibility of educating and supporting their child.

Give Options

Parents appreciate knowing their options. Providing clarity and guidance to the breadth of opportunity the Davidson Institute offers will help them make the right decision for their child.

Overall Tone

We want parents to feel supported and understood. We are reassuring, authentic, and invested in their child's growth and success. They should feel a sense of relief that they've finally found the right place for their family.

- Understanding
- Compassionate
- Supportive

Nurturing Intellect. Unlocking Potential.

Our mission is to recognize the nation's profoundly gifted youth and support them holistically so they may reach their highest potential.

Learn more about who we are

Providing community, resources & scholarships for gifted young people.

For more than 20 years, the Davidson Institute has grown into a robust organization that provides a community, opportunities, and resources for profoundly gifted young people and their families.

Learn more about what we do

Programs and Scholarships

View all programs

Our programs have developed to help ensure that our nation's profoundly gifted youth have the opportunity to excel in a supportive environment where they can truly be themselves.



Young Scholars

We help profoundly gifted students and their families thrive by providing individualized support and a community of like-minded peers.



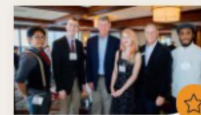
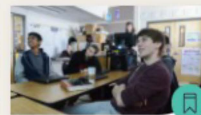
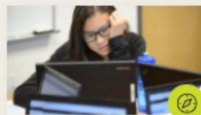
Fellows Scholarship

We award \$50,000, \$25,000 and \$10,000 scholarships to gifted students who have innovated their respective fields.



Summer Programs

We offer 3 unique summer programs for gifted youths ages 8 - 16 to engage them academically and foster community connections.



Overall Tone

We speak to the audience at their intellectual level and to convey that Davidson Institute is where they can finally be their unique person of view shine. Providing a sense of collaboration, genuine interactions, and academic rigor is critical to their success and overall happiness.

- Accepting
- Attentive
- Compelling

Profoundly Gifted Young People

Looking for Peers and a Place to Belong

This audience encompasses profoundly gifted young people 18 and under, ranging from early childhood youth to adolescents. At the Davidson Institute, we celebrate and challenge their intellect, facilitate connections with their intellectual peers, help them develop a sense of pride in their abilities, and provide a place for them to belong.

Key Messages

Empower

When young people come to the Davidson Institute, they should immediately recognize that they have options to pursue their academic, personal and social interests.

Motivate

At the Davidson Institute, young people will be challenged in new ways, both academically and socially. Motivating them to let their guard down, pursue their interests and engage with others is the key to nurturing their growth.

Celebrate

This audience is not used to their intellectual gifts being recognized or celebrated. Maintaining positivity and reinforcing talents will help contribute to the connections they make with staff and peers.



Enriching Education. Fostering Community.

The Davidson Academy is rooted in the belief that every student should be challenged, engaged, and supported in a learning environment that places no limits on what they can achieve. We have created an educational space for profoundly gifted learners to flex their intellect, explore their passions, build their sense of self and community and learn alongside their intellectual peers.

Learn more about who we are

Connecting highly gifted youth to their potential.

The Davidson Academy guides profoundly gifted youth to learn at a level that aligns with their abilities, in a nurturing environment that recognizes their potential and provides them with a sense of ownership over their education, abilities and individual growth.

Learn more about what we do

Admissions

The Davidson Academy offers two accredited educational options specifically designed to meet the needs of profoundly gifted students – an online campus for those living anywhere in the U.S. and Canada, and a day school on the University of Nevada, Reno campus for local residents. Both options are centered on a rigorous academic environment where students can thrive among their intellectual peers.

How to apply



Academics

We match each student's needs to a curriculum driven by ability grouping and flexibility, not a "one-size-fits-all" lockstep approach to education. An individualized education for each profoundly gifted middle and high school student gives each an opportunity to learn to the full extent of their abilities in a supportive environment with intellectual peers of similar age.

About the curriculum



MEMORANDUM

TO: Board of Trustees

FROM: Sara Schmitz
Trustee/Audit Committee Member

Paul Navazio
Director of Finance

SUBJECT: Consider Supplementing FY2021/22 Independent Audit to Include Additional Agreed-Upon Procedures Related to 1) Capitalization of Assets and 2) Purchasing/Contracts; Authorize the Audit Committee Chair to Execute Individual Engagement Letters Covering Supplemental Audit Services, and Authorize Additional Task Orders to the District's Existing Contract with DavisFarr, LLP, in a Cumulative Amount Not-to-Exceed \$20,000.

STRATEGIC

PLAN REFERENCE(S): Long Range Principle #2 - Finance

DATE: May 11, 2022

I. RECOMMENDATION

It is recommended that the Board of Trustees:

- 1) Authorize the Audit Committee Chair to execute supplemental Engagement Letters, with the District's Independent Auditor, DavisFarr, LLP for additional audit services related to capitalization of assets and purchasing/contracts, to be performed in conjunction with the firm's audit of the District's FY2021/22 financial statements;
- 2) Authorize additional contract authority for the recommended supplemental audit services, in an amount not-to-exceed a cumulative cost of \$20,000;
- 3) Authorize associated Task Orders (#3 and #4) under the District's existing multi-year professional services contract with DavisFarr, LLP covering specified supplemental audit services

II. BACKGROUND

At their meeting of March 10, 2021, the Board of Trustees approved a five-year professional services contract with DavisFarr, LLP to provide independent audit services related to the annual audit of the District's financial statements. The contract provides for a fixed fee to cover the costs of annual audit of the District's financial statements, and also

provides a fee schedule by which additional audit services could be provided, at the request of the District, to be billed on a time and materials basis.

Under the existing professional services contract for independent audit services, the District would, on an annual basis, issue a task order covering the scope and deliverables related to the audit of the District's financial statements. The contract specifically provides that additional audit services may also be provided via separate task orders related to each specific audit topic.

The independent auditor's opinion and report related to the District's FY2020/21 Annual Comprehensive Financial Report (ACFR) was presented to the Board of Trustees at their meeting of December 14, 2021. Consistent with the requirements of Board Policy 15.1.0, the Audit Committee submitted its report on the FY2020/21 Audit to the Board of Trustees at the Board meeting of February 9, 2022, and was again on the Board agenda for discussion at the meeting of March 9, 2022.

Among the recommendations included in the Audit Committee's Annual Report was a specific recommendation as follows:

- *The Audit Committee recommends that the FY 21-22 audit be expanded in scope to include enhanced review of internal controls.*

At their meeting of April 21, 2022, the Audit Committee discussed, in consultation with Ms. Jennifer Farr, Partner, DavisFarr, LLP, areas of particular interest for development of possible supplemental "agreed upon procedures" to be performed by DavisFarr. The Audit Committee identified two primary areas of interest for review of internal controls by the independent auditor:

- 1) Capitalization of Assets
- 2) Purchasing/Contracts

At the conclusion of the Audit Committee's discussion, the Committee authorized Trustee Schmitz to work with management and Ms. Jennifer Farr to develop the specific scope of audit services covering these two topics, to be performed under separate engagement letters and fee estimates, to supplement the audit of the District's FY2021/22 financial statements.

Provided via attachment to this Board memo are the proposed engagement letters and agreed-upon procedures covering the additional audit services to be performed by DavisFarr, as requested by the Audit Committee. The additional audit services are to include:

Capitalization of Assets:

- Review of applicable Board Policies, Practices and internal accounting procedures. (Note: New Board Policy 8.1.0 (Capitalization) to be deemed effective 1/1/22; prior capitalization policy effective 7/1/21 through 12/31/21).
- Review of all capitalized costs under \$5,000 (through 12/31/21) and under \$10,000 (from 1/1/22) to assess compliance with policy.
- Review of 30 transactions (15 over \$5,000 in the period of 7/1/2021 through 12/31/2021 and 15 over \$10,000 in the period of 1/1/2022 through June 30, 2022) to determine if transactions met requirements for capitalization.
- Review of all capital project costs exceeding \$50,000 to determine whether project met applicable capitalization criteria
- Report and recommendations to be provided to the Audit Committee and management

Purchasing/Contracts

- Review of applicable Board Policies, Practices and internal accounting procedures
- Review of transactions for 25 vendors (top 5 in dollar of transactions; 20 randomly selected)
- For each vendor, review of procurement process, contract authority, change order authority, deliverables and payments
- Report and recommendations to be provided to the Audit Committee and management

Management concurs with the recommendation to provide expanded contract authority to DavisFarr, and authorize the Audit Committee to execute the required engagement letters.

Should this procedure identify issues for additional consideration, it will be brought to the attention of management and the Audit Committee for potential expansion of scope. Should such work cause an estimated cost above the amount the Board of Trustees has approved, the issue and recommendations will be brought to the attention of the Board of Trustees.

III. FINANCIAL IMPACT AND BUDGET

The District's current five-year contract with DavisFarr, LLP for independent audit services establishes that the audit of the District's FY2021/22 financial statements is to be performed for a fixed fee of \$49,000. These funds are included in the District's FY2022/23 budget, subject to Board approval on May 26, 2022.

The additional audit services recommended to be performed via this agenda item would be billed on a time and material basis, under the fee schedule provided in the existing contract, and have been estimated to be in the range of \$12,000-\$20,000.

It is recommended that the Board of Trustees authorize additional contract authority, as well as additional FY2022/23 budget authority not-to-exceed \$20,000 for supplemental audit services to be performed in conjunction with the audit of the District's FY2021/22 financial statements.

If approved by the Board of Trustees, funding will be included in the District's Final FY2022/23 budget through a supplemental General Fund budget appropriation.

IV. ALTERNATIVES

The Board of Trustees could choose not to authorize one or both of the supplemental engagement letters to perform additional audit services at this time. This alternative would result in audit services being limited to the audit of District's FY2021/22 financial statements, at no additional cost.

V. CONCLUSION

It is recommended that the Board of Trustees:

- 1) Authorize the Audit Committee Chair to execute supplemental Engagement Letters, with the District's Independent Auditor, DavisFarr, LLP for additional audit services related to purchasing/contracting and capitalization of assets, to be performed in conjunction with the firm's audit of the District's FY2021/22 financial Statements;
- 2) Authorize additional contract authority for the recommended supplemental audit services, in an amount not-to-exceed cumulative cost of \$20,000;
- 3) Authorize associated Task Orders (#3 and #4) under the District's existing multi-year professional services contract with DavisFarr, LLP covering specified supplemental audit services

Attachments:

1. Engagement Letter – Independent Audit of District's FY2021/22 Financial Statements (informational).
2. Proposed Engagement Letter – Agreed-Upon Procedures Related to Capitalization of Assets
3. Proposed Engagement Letter - Agreed-Upon Procedures Related to Purchasing and Contracts

May 5, 2022

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

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

The Entity has requested that we audit the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Entity, as of June 30, 2022, and for the year then ended and the related notes, which collectively comprise the Entity's basic financial statements.

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

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

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

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

1. Budgetary Comparison Schedules (Governmental and Enterprise Funds)

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

1. Introductory Information
2. Statistical Information

Auditor Responsibilities

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

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

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

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

Compliance with Laws and Regulations

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

Management Responsibilities

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

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

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

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

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

Nonattest Services

We agree to perform the following nonattest services:

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

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

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

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

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

Reporting

We will issue a written report upon completion of our audit of the Entity's basic financial statements. Our report will be addressed to the Board of Trustees of the Entity. Circumstances

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

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

Engagement Fees

We estimate that our fixed fees for the services previously outlined will be \$49,000.

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

Should our assumptions with respect to these matters be incorrect, or should the condition of the records, degree of cooperation, or other matters beyond our reasonable control require additional commitments by us beyond those upon which our estimated fees are based, we may adjust our fees and planned completion dates. If significant additional time is necessary, we will discuss it with the Audit Committee and management and arrive at a new fee estimate as soon as reasonably practicable.

Other Engagement Matters

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

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

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

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

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

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

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

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

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

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

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

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

Very truly yours,



Jennifer Farr, CPA
Davis Farr LLP

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

Incline Village General Improvement District

By _____

Paul Navazio, Director of Finance

Date _____

By _____

Ray Tulloch, Chair of Audit Committee

Date _____

May 5, 2022

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

We are pleased to confirm our understanding of the additional services we are to provide for the Incline Village General Improvement District ("District"). This letter will confirm the nature and limitations of the services we will provide and the various responsibilities and other terms of the engagement.

We agree to apply procedures to the District's capitalized assets for the fiscal year ended June 30, 2022. The District is responsible for complying with the District's Board of Trustee's Policies and Practices ("Policies").

The Audit Committee has agreed to and acknowledged that the procedures to be performed are appropriate to meet the intended purpose of the engagement to assist the District in evaluating compliance with the Board of Trustee's Policies for the fiscal year ended June 30, 2022. The procedures we will perform may not address all the items of interest to a user of our report and may not meet the needs of all users of our report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

These agreed-upon procedures are included on the attached schedule. These procedures will be applied for the purpose of reporting our findings in regard to the results of the procedures performed as compared to the Policies. The procedures we will perform are for the intended use of the following specified parties: the Board of Trustees, the Audit Committee, and Management of the Incline Village General Improvement District.

We will conduct our engagement in accordance with the attestation standards for agreed-upon procedures engagements established by the American Institute of Certified Public Accountants. The agreed-upon procedures are not designed to constitute an examination or a review of the subject matter. Therefore, we will not express an opinion or a conclusion on the subject matter. We have no obligation to perform any procedures beyond those agreed to as enumerated in this letter of engagement. However, the procedures may be expanded or modified by mutual agreement with the Audit Committee during the engagement. If additional time is necessary as a result of the modified procedures, we will discuss it with the Audit Committee and management and arrive at a new fee estimate as soon as reasonably practicable. If, for any reason, we are unable to complete the procedures, we will not issue a report as a result of this engagement.

At the conclusion of our engagement, we will request certain written representations from management about the subject matter information and related matters. We will issue a written report listing the agreed-upon procedures performed and our related findings. This report will be intended for use by and restricted to the use of the specified parties as identified above, and our report will contain such restricted use language.

We plan to begin our procedures in August 2022 after the year end accruals and accounting entries are recorded to close the fiscal year ended June 30, 2022. Our fees will be billed at the hourly rates in our proposal for audit services dated December 14, 2020 which range from

\$90-\$180 per hour based on the personnel used. We will also bill the District for any travel costs incurred, if applicable. We estimate the fees for this engagement will range from \$6,000-\$10,000 based on the number of transactions tested.

Jennifer Farr is the engagement partner for the services specified in this letter. Her responsibilities include supervising Davis Farr LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the agreed-upon procedures report.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement including our respective responsibilities. If you have any questions, please let us know.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Very truly yours,



Jennifer Farr, CPA
Partner

RESPONSE:

This letter correctly sets forth the understanding of the Incline Village General Improvement District:

By: _____

Title: _____

Date: _____

Procedures to be Performed

1. We will obtain an understanding of the District's policies, practices and procedures for capitalizing assets during the fiscal year ended June 30, 2022. For purposes of these procedures, Board Policy 8.1.0 updated and approved in January 2022 will be effective for costs incurred or assets received after January 1, 2022. We will include the following policies and practices as exhibits in our report:
 - Board Policy 8.1.0 (updated January 2022)
 - Board Policy 8.1.0 (effective July 2016)
 - Board Policy 9.1.0 (effective July 2016)
 - Board Practice 2.9.0 (effective July 2016)
2. We will compare the Board of Trustee's policies and practices to the District's *Policies and Procedures Manual for Accounting & Financial Control* and provide a listing of any inconsistencies. We will obtain the Government Finance Officers Association capital asset best practice policies and identify any differences with the Board of Trustee's policies and practices.
3. We will obtain detail of all capitalized costs for the fiscal year ended June 30, 2022. We will summarize the expenses by project, type of asset, and transaction amount.
4. For the period July 1, 2021 through December 31, 2021, we will obtain supporting documentation for all capitalized costs less than \$5,000. We will determine if transactions met the capitalization requirements of Board Policies 8.1.0 and 9.1.0 and Board Practice 2.9.0 as follows:
 - a. Amount capitalized agreed to supporting documentation
 - b. Initial useful life was more than two years
 - c. Capitalized item met the \$5,000 capitalization threshold
 - d. Item was not for a repair or maintenance that does not extend the original useful life of the asset or expand the capacity of the asset
5. For the period January 1, 2022 through June 30, 2022, we will obtain supporting documentation for all capitalized costs less than \$10,000. We will determine if transactions met the capitalization requirements of Board Policy 8.1.0 as follows:
 - a. Amount capitalized agreed to supporting documentation
 - b. Initial useful life was three years or more
 - c. Capitalized item met the \$10,000 capitalization threshold (\$25,000 for certain assets)
 - d. If capitalization threshold was applied to a network or group of items:
 - i. Asset was part of a group purchase for similar assets (example: golf cards when they are components of a fleet; banquet facility furnishings)
 - ii. Item is a component of a system or network (components of a computer/telephone network; snow-making system)
 - iii. District documented justification for grouping the assets
 - e. Item was not for a repair or maintenance that does not extend the original useful life of the asset or expand the capacity of the asset
6. We will select a random sample of 30 transactions greater than \$5,000 for the period July 1, 2021 through December 31, 2021 and greater than \$10,000 for the period January 1, 2022 through June 30, 2022 (15 transactions for each period). We will determine if transactions met the capitalization requirements as follows:
 - a. Amount capitalized agreed to supporting documentation

- b. Initial useful life was two (or three) years or more, as applicable to the period
 - c. Item was not for a repair or maintenance that does not extend the original useful life of the asset or expand the capacity of the asset
 - d. Item was not a feasibility study for purposes of determining whether or not to move forward with a project
 - e. Transaction was not related to master plan costs that are not specific to a capital project
7. For capital projects with costs exceeding \$50,000 for the fiscal year ended June 30, 2022, we will perform the following procedures:
- a. Review the Board approved capital project including any capital project summaries to obtain information about the project including the approved budget, the nature of the project, and the expected completion date of the project.
 - b. Meet with the project manager to obtain additional information about the nature of the project
 - c. We will determine if the capital project met the capitalization requirements as follows:
 - i. Initial useful life is three years or more
 - ii. Item was not for a repair or maintenance that does not extend the original useful life of the asset or expand the capacity of the asset
 - iii. Item was not a pre-planning activity or feasibility study
 - iv. Transaction was not related to master plan costs that are not specific to a capital project
 - d. If the project is a replacement project, determine if the replaced asset was removed from the accounting system
8. We will request written representations from the District's Management stating that the accounting records we examined are accurate.
9. We will prepare a report for the Audit Committee that summarizes the procedures and results of the procedures. We will include any recommendations for improvements to the District's policies, practices or procedures.
10. We will meet with Management and the Audit Committee to report on the results of our procedures prior to finalization of our report.

May 5, 2022

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

We are pleased to confirm our understanding of the additional services we are to provide for the Incline Village General Improvement District ("District"). This letter will confirm the nature and limitations of the services we will provide and the various responsibilities and other terms of the engagement.

We agree to apply procedures to the District's vendor contracts for the fiscal year ended June 30, 2022. Management is responsible for complying with the District's Purchasing Procedures ("Policies").

The Audit Committee has agreed to and acknowledged that the procedures to be performed are appropriate to meet the intended purpose of the engagement to assist the District in evaluating compliance with the Purchasing Procedures for the fiscal year ended June 30, 2022. The procedures we will perform may not address all the items of interest to a user of our report and may not meet the needs of all users of our report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

These agreed-upon procedures are included on the attached schedule. These procedures will be applied for the purpose of reporting our findings in regard to the results of the procedures performed as compared to the Policies. The procedures we will perform are for the intended use of the following specified parties: the Board of Trustees, the Audit Committee, and Management of the Incline Village General Improvement District.

We will conduct our engagement in accordance with the attestation standards for agreed-upon procedures engagements established by the American Institute of Certified Public Accountants. The agreed-upon procedures are not designed to constitute an examination or a review of the subject matter. Therefore, we will not express an opinion or a conclusion on the subject matter. We have no obligation to perform any procedures beyond those agreed to as enumerated in this letter of engagement. However, the procedures may be expanded or modified by mutual agreement with the Audit Committee during the engagement. If additional time is necessary as a result of the modified procedures, we will discuss it with the Audit Committee and management and arrive at a new fee estimate as soon as reasonably practicable. If, for any reason, we are unable to complete the procedures, we will not issue a report as a result of this engagement.

At the conclusion of our engagement, we will request certain written representations from management about the subject matter information and related matters. We will issue a written report listing the agreed-upon procedures performed and our related findings. This report will be intended for use by and restricted to the use of the specified parties as identified above, and our report will contain such restricted use language.

We plan to begin our procedures in June 2022. Our fees will be billed at the hourly rates in our proposal for audit services dated December 14, 2020 which range from \$90-\$180 per hour based on the personnel used. We will also bill the District for any travel costs incurred, if

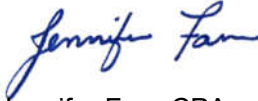
applicable. We estimate the fees for this engagement will range from \$6,000-\$10,000 based on the number of contracts tested.

Jennifer Farr is the engagement partner for the services specified in this letter. Her responsibilities include supervising Davis Farr LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the agreed-upon procedures report.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement including our respective responsibilities. If you have any questions, please let us know.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Very truly yours,



Jennifer Farr, CPA
Partner

RESPONSE:

This letter correctly sets forth the understanding of the Incline Village General Improvement District:

By: _____

Title: _____

Date: _____

Procedures to be Performed

1. We will obtain an understanding of the District's policies, practices and procedures related to Purchasing and Contracts during the fiscal year ended June 30, 2022 including *Board Policy 3.1.0*, *Board Practice 13.2.0*, and *Policies and Procedures Manual for Accounting & Financial Control*. We will summarize the purchasing policies, practices and procedures in our report.
2. We will obtain general ledger detail of all costs incurred from July 1, 2021 through April 30, 2022. We will summarize transactions by vendor. We will provide statistical information about the population of vendor transactions in our report. We will exclude vendors paid less than \$5,000 from our testing population. We will exclude vendors not subject to the District's purchasing policies (e.g., utility providers, employee benefit providers, insurance providers) from our testing population. We will list those vendors in our report.
3. We will select a sample of 25 vendors for additional testing. We will exclude vendors identified in procedure 2. We will select the top 5 vendors in terms of total amount paid during the period and 20 vendors selected randomly from the list of vendors paid during the year. We will obtain purchasing documentation, contracts, change orders, and a sample of payments for each of the 25 vendors selected.
4. We will test the 25 vendors for the following attributes:
 - a. Competitive bidding was obtained, as required by the policy
 - b. Contract was approved in accordance with the policy
 - c. The Board approved the contract in accordance with the policy
 - d. Total payments made under the contract did not exceed the contract amount (this attribute will include reviewing payments since the inception of the contract through April 30, 2022).
 - e. Change order, if applicable, was approved in accordance with the policy
 - f. Change order, if applicable, was approved prior to the date when the authorized contract amount including Board approved contingencies was exceeded
 - g. We will select five invoices from each vendor and test for the following attributes:
 - i. Invoice was for goods or services provided during the period of performance noted in the contract
 - ii. Invoice was approved for payment by an individual who has the appropriate spending authority
 - iii. Invoice was approved by an individual knowledgeable of the goods or services provided
 - iv. If the individual who approved the invoice is still employed by the District, we will obtain written representations from the employee that the goods or services billed were provided or received
 - v. If the invoice is for a service, we obtained documentation for all statement of work task orders billed
 - vi. Invoiced amounts were consistent with the amounts and terms noted in the agreement
5. We will request written representations from the District's Management stating that the accounting records we examined are accurate.
6. We will prepare a report for the District that summarizes the procedures and results of the procedures. We will include any recommendations for improvements to the District's policies or practices.

7. We will meet with Management and the Audit Committee to report on the results of our procedures prior to finalization of our report.

MEMORANDUM

TO: Board of Trustees

FROM: Indra Winquest
District General Manager

SUBJECT: Review, discuss and provide direction related to potential edits to Ordinance 7, An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District **and** review, discuss, consider and potentially approve a business impact statement for the potential edits to Ordinance 7

DATE: May 11, 2022

I. RECOMMENDATIONS

- A. The Board of Trustees review, discuss and provide direction on potential edits to Ordinance 7, An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District.
- B. That the Board of Trustees makes a motion to approve the business impact statement as included herewith for Ordinance 7.

II. DISTRICT STRATEGIC PLAN

Long Range Principal #1 Service

Budget Initiative E - Seek service specific community feedback to determine parcel owner and customer satisfaction and implement into overall business models.

Long Range Principal #5 Assets & Infrastructure

Long Term Initiative 4 - Identify Board Policies, Practices, Resolutions, and Ordinances related to District Asset Management and present to the Board those that need updating, elimination, or creation.

Long Range Principal #7 Governance

Budget Initiative A - Continue to work with the General Manager's Ordinance 7 Committee and the Board of Trustees to make formal revisions.

III. SUMMARY

The Ordinance 7 Committee members and Staff's goal with this evaluation of Ordinance 7 was to focus on how to adapt the Ordinance and Recreation Privileges to the current times with additional focus on ensuring Ordinance 7 is amended in a way that anticipates continued change both in the community and how the venues are utilized by parcel owners and their guests. Simplification and consistency were also a focus in order to increase efficiencies across operations while ensuring compliance with districts policies and the beach deed.

Overall, beach visits have increased steadily over the past 15-20 years which has resulted in incremental increases in operational and maintenance costs as well as diminishing the overall experience of parcel owners and their guests. As a result, the committee focused on recommended edits that would allow reasonable access for all parcel owners but not unlimited. Additionally, the committee feels it's very important to eliminate potential opportunities for abuse of recreation privileges by reducing ways that the district has historically provided access to the IVGID beaches.

Special Legal Counsel provided a thorough review of the committee recommendations and provided valuable input in particular related to the definition of a guest which is not defined currently in Ordinance 7, commercial operations at IVGID beaches which are not currently well defined in Ordinance 7 as well as other general aspects of Ordinance 7. It was deemed extremely important to the committee to ensure compliance with the beach deed prior to making any edits.

The Ordinance 7 Committee and District General Manager Recommendations for edits are designed to be consistent and fair across all parcels while allowing reasonable access to parcels owners and their guests and addressing overcrowding and excessive access issues at the IVGID beaches. The goal is to create sustainability moving forward and allowing for a quality experience for parcel owners and their guests. It will be important to evaluate the impacts of any edits made to Ordinance 7 over the next couple years to ensure success.

IV. NEXT STEPS

At the IVGID Board Meeting of April 13, 2022, the Board of Trustees took action to set a public hearing for approval of edits for May 26, 2022. However, the Board of Trustees continued to discuss and provide feedback and direction related to recommended edits at the IVGID Board Meeting of April 27, 2022 with a goal to receive all final direction by the May 11, 2022 Board of Trustees meeting. Staff will then work with District Legal Counsel to finalize a draft edited version of Ordinance

7 for formal adoption after a public hearing at the May 26, 2022 Board of Trustees Meeting.

After discussion at the Board of Trustees meetings of April 13 and 27, 2022, the Board of Trustees identifies the following recommendations for revisions as areas of continuing discussion:

1. *Confirm revisions related to unbuildable lots*
 - a. Board has been in agreement but final discussion and confirmation should be had.
2. *Will the Selling Parcel Owner just give the Buying Parcel Owner the issued Recreation Punch Cards to use any remaining value, or will the Selling Parcel Owner return the partially and/or fully used Recreation Punch Card to the District and the new owner will get the remaining balance on the Recreation Punch Card or will the new Owner get all new Recreation Punch Cards, regardless of whether or not the Recreation Punch Cards have no remaining value.*
 - a. Historical and current practice is that the owner that is selling is required to return either to the title company or IVGID upon sale or be charged an invalidation fee. The new owner then gets issued new cards based on how they use their privileges.
3. *Confirm the number of additional passes that can be purchased.*
 - a. Recommendation is allowing up to five additional cards that can be all Recreation Punch Cards or a combination of Recreation Punch Cards and IVGID Picture Passes with a limit of no more than three additional IVGID Picture Passes.
4. *Should the total number of Guests that can accompany a Picture Pass Holder be limited. What should the limit be per visit?*
 - a. It was discussed that due to operating software challenges, the District currently but the District cannot currently track repeated entries in a day until the operating software is able to be customized to track entries by IVGID Picture Pass Holders on a daily basis.
 - b. It was discussed that the Board of Trustees could provide direction to explore the possibility of implementing technology in fiscal year 2022/23 to track guests per Picture Pass per day commencing for the 2023/2024 season.
 - c. It was discussed on April 27, 2022, that Staff would bring a recommended range that would determine the threshold for “group use”.

- d. It was discussed on April 27, 2022, that Staff would provide a recommended range for total guests to be allowed per visit by an IVGID Passholder.

It should be noted that the draft redline version included is a working document and has been provided for context as it outlines all of the edits made based on the Committee and General Manger's recommendations. Additionally, a conformed version with the edits incorporated has been provided. Both of these documents have been updated since both the April 13 and April 27, 2022 Board of Trustees Meetings.

In addition, and in an abundance of caution, Staff recommends that we consider the proposed edits to Ordinance 7 a "rule" subject to NRS 237 with the potential to "directly restrict the formation, operation or expansion of a business." (NRS 253(2)(b).) This is based on the proposed clarifications on commercial operations at the beaches.

NRS 253 will require additional outreach to the business community in addition to the general public hearing process. Specifically, if the Board wishes to move forward, Staff will provide notice to the business community of the proposal and their ability to submit comments on the proposal. Staff will prepare a proposed "business impact statement" for the Board's consideration at a future meeting, tentatively scheduled for May 11, 2022. The Board may approve the statement after consideration of any comments at this meeting.

Edits are recommended to be implemented beginning June 1, 2022 which is consistent with rollout of annual Recreation Punch Card renewal.

V. BUSINESS IMPACT STATEMENT

As required by the Nevada Department of Taxation, Division of Local Government Services, the District prepared and mailed notices regarding the draft Business Impact Statement to all potentially affected business.

As the Board of Trustees heard at its April 27, 2022 meeting, several members of the boating business community made comments and Incline Boat Storage and Marine submitted their written comments which are attached to the minutes of this meeting. Other than those comments, no others have been received.

The attached business impact statement is the final step in this process which requires Board of Trustees adoption after consideration of any comments the Board may receive prior to or at the meeting.

VI. ATTACHMENTS

- Recommendations for edits of Ordinance 7 updated after 4/27 meeting
- Working redline version of Ordinance 7 incorporated after 4/27 meeting
- Conformed Version with Redline changes incorporated after 4/27 meeting
- Business Impact Statement

VII. LINK TO ADDITIONAL RESOURCES

District General Manager's Committee on Ordinance 7 webpage includes meeting agendas, meeting minutes, survey results, data, other pertinent documents and information.

<https://www.yourtahoeplace.com/ivgid/general-managers-committee-on-ordinance-7>

Recommended Revisions to Ordinance 7 (edited after 4/27/22)

A. IVGID Picture Passes

Currently –

All parcels are allotted 5 passes. These can be all IVGID Picture Passes, all Recreation Punch Cards, or a combination of the two. The IVGID Picture Pass gets the holder into the beach properties at no charge, and all of the other recreation venues and programs at the District IVGID Pass holder rate, which is significantly discounted from the rate that members of the public who are not IVGID Pass holders are charged. ***There are currently 20,485 active IVGID Picture Passes as of 2/17/22.*** The IVGID Pass holder gets a discounted rate at:

- IVGID Beach Properties (no additional fee)
- Diamond Peak Ski Resort
- Recreation Center
- Community Programming
- Championship and Mountain Golf Courses
- Tennis & Pickle Ball Center
- Chateau, Aspen Grove, parks and ball fields for facility rentals

Additionally, by practice, IVGID has allowed each parcel to purchase unlimited additional Picture Passes above the five each parcel is allotted (except that the 2021 emergency COVID rules limited each parcel to purchasing up to 5 Additional Recreation Passes). Additional Picture Passes can only be purchased for individuals that qualify per the Family Tree. These passes currently cost 1/5th of the Recreation Facility Fee (RFF) and Beach Facility Fee (BFF) which combined is currently \$780 per parcel, so the fee currently to purchase an additional picture pass for parcels that come with access to the beaches is \$156. These passes are good for one year from the date of purchase and are not allowed to be used to get discounted rates at the golf courses. As a reminder, not all parcels pay the Beach Facility Fee (BFF) as they were generally annexed after the beach properties were purchased (in particular those located in Crystal Bay as well as most others with direct beach access).

Survey Question #2: *Please indicate how you utilize the access privileges/cards allotted to your parcel.*

Responses:

All (5) IVGID Picture Passes 15.6% (346)

All (5) Recreation Punch Cards 5.0% (111)

Combination of some Picture Passes & some Punch Cards 78.4% (1,735)

Do not utilize either 1.0% (22)

Survey Question 23: *Should there be a limit on the number of additional IVGID Picture Passes that can be purchased annually?*

Responses:

Yes 77.3% (1,706) No 22.7% (502)

Survey Question 24: *If yes, what should that limit be per parcel?*

Responses:

None (0) 29.8% (506)

1 - 3 37.4% (634)

4 - 5 24.4% (413)

6 - 10 8.0% (136)

Unlimited 0.4% (7)

	2015	2016	2017	2018	2019	2020	2021	2022 YTD
Additional IVGID Picture Passes Sold	35	156	61	63	110	*197	*220	25
Additional Recreation Punch Cards Sold	103	97	114	164	176	*1996	*1310	5
Recreation Punch Cards Issued (not including additional purchased cards)	11846	12427	12497	13007	13172	*12777	*12531	209

*Covid 19 Restrictions per Board Resolutions

Committee Recommendations -

- No change within the initial five passes that all Parcels are allotted. **Board Agreement.**
- Recommend adding a verified Domestic Partner, to the second level of consanguinity in the family tree. Please note... *After Special Counsel's review, it was highly recommended that the family tree is not to be expanded beyond adding a domestic partner.* **Board Agreement/need to finalize criteria.**
- Recommend allowing for the purchase of up to three additional Picture Passes for family members within Family Tree, and which will count towards a total of a maximum of five additional IVGID Passes/Recreation Punch Cards which can be purchased. **Board Agreement.**

Additional Picture Passes will no longer include the ability to bring guests as agreed upon by the board on 4/27 after recommendation from the General Manager.

- Recommend requiring Picture Pass holders under 18 to get updated photo every 3 years. This is to make sure that each youth is recognizable and passes are not transferable. **Board Agreement.**

B. Recreation Punch Cards

Currently –

As noted above, all parcels are allotted 5 passes. This can be all picture passes, all Recreation Punch Cards, or a combination of the two. Recreation Punch Cards are transferable and the value on the card is 1/5th of the RFF and BFF

combined, or the value of only the RFF which is paid by all parcels that do not have access to IVGID beaches. Assuming sufficient value on the Recreation Punch Card, the cardholder(s) would be allowed to use the value on the Recreation Punch Card to discount the fee to the IVGID Pass Holder rate at the following Recreation Venues:

IVGID Beach Properties (entire amount of guest fee is deducted from the Recreation Punch Card)

Diamond Peak Ski Resort

Recreation Center

Community Programming

Championship and Mountain Golf Courses

Tennis & Pickle ball Center

Chateau and Aspen Grove for facility rentals

Current practice is to allow the Recreation Punch Card holder (assuming the appropriate dollar amount is available on the card) to use the card to discount down a fee from the non-IVGID Pass holder rate to the IVGID Pass holder rate. For example: a Recreation Punch Card holder wants to access the Recreation Center. The non-IVGID Pass holder rate is \$15.00 and the IVGID Pass holder rate is \$11.00. Staff would therefore deduct \$4 from the Recreation Punch Card Value and the individual would pay \$11.00 out of pocket. To be clear, the Recreation Punch Card can only be used to bring the rate down from the non-IVGID Pass Holder rate to the IVGID Pass holder rate. The only Recreation Venues where the entire rate to access the venue is deducted off the Recreation Punch Card is the IVGID Beach Properties.

Survey Question 25: Do you feel like you get value from the option to have Recreation Punch Cards?

Responses:

Yes 73.2% (1,609)

No 26.8% (589)

Survey Question 27: Do you support the complete elimination of Recreation Punch Cards, so that only IVGID Picture Passes could be used for beach access?

Responses:

22% Yes (493)

67% No (1478)

Other – Write-in 10.5% (231)

Survey Question 29: If Recreation Punch Cards remain, should IVGID allow Punch Card holders to use the remaining balance on the card for the entire value of guest access at all IVGID venues, rather than buying down to the Picture Pass holder rate?

Responses:

Yes 68.6% (1,476)

No 24.5% (528)

Other – Write-in 6.9% (148)

Please also reference survey questions and responses 30- 34 related to this recommendation.

	2015	2016	2017	2018	2019	2020	2021	2022 YTD
Additional IVGID Picture Passes Sold	35	156	61	63	110	*197	*220	25
Additional Recreation Punch Cards Sold	103	97	114	164	176	*1996	*1310	5

Recreation Punch Cards Issued (not including additional purchased cards)	11846	12427	12497	13007	13172	*12777	*12531	209
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*Covid 19 Restrictions per Board Resolutions

Committee Recommendations –

- Based on community feedback, the Recreation Punch Card provides value and should remain. **Board Agreement.**
- Recommend allowing the Recreation Punch Card to buy down up to the entire amount of the access or service fee, including access to the boat ramp. For example; instead of only deducting the difference between the IVGID Pass Holder and the non-IVGID Pass Holder Rate, the card holder would be able to pay for the entire fee from the balance on the Recreation Punch Card; hence, for example, to deduct the entire \$15 entrance fee to the Recreation Center. **Board in agreement to not yet implement. Further discussion resulted in the need for further evaluation of potential unintended impacts as well as evaluate the Recreation Punch Card as it exists today and possible changes moving forward.**
- Recommend limiting the number of additional cards, whether IVGID Picture Passes or Recreation Punch Cards that can be purchased per parcel up to a maximum of 5 Additional IVGID Passes. **Board Agreement on limiting but number still to be finalized.**
- The Recreation Punch Cards expire annually on May 31st. It has been suggested by a few community members that any value leftover should rollover. This is **not** recommended by the committee, as the value of the annual Recreation Punch Card is tied to the annual payment of the Recreation & Beach Facility Fees as a component of the parcel property taxes, and since rolling over balances would therefore create difficult financial and accounting burdens. **Board Agreement.**
- Recommend renaming the Recreation Punch Card to something that more correctly reflects the purpose of card and to clearly distinguish it from the current Recreation Punch Card. Two examples would be: “Recreation Access Card”, “Guest Access Card”. **Board in agreement to not change the name as the future of Recreation Punch Cards will continue to be evaluated.**

C. Guest Access

Currently (not including temporary restrictions related to COVID) –

There are currently several ways that the District administers Beach Access for guests of parcel owners:

- IVGID Picture Pass Holders may pay the daily applicable guest rate at any of the beach gates for guest entrance. *There is no limit on the number of guests that an IVGID Picture Pass Holder or Parcel can bring to the beach either daily, seasonally, or annually when the IVGID Picture Pass Holder accompanies the Guest.*
- IVGID Picture Pass Holders may purchase daily passes at the Recreation Center. Currently there is no limit on the amount of daily passes that can be purchased. The daily passes expire at the end of the beach season which is typically mid to late October weather dependent. Additionally, these passes are transferable and the IVGID Pass Holder does not need to be present at the beach gates with their guests. Daily beach passes are administrative and are not referenced in Ordinance 7. *Please note, during the 2020 and 2021 beach seasons, Daily Beach and Exchange passes were not issued as a result of temporary covid 19 restrictions put in place via a Board of Trustees approved Resolution.*
- Recreation Punch Card holders can use the card to purchase access to the beaches as long as the remaining value on the card covers the cost of guest entrance. There is no limit on the number of guests that the Recreation Punch Card can be used to purchase entrance and the Recreation Punch Card is transferable.
- Parcel Owners can utilize daily exchange passes to provide their guests access. The Exchange pass acts very similar to a regular daily pass. Its transferable and expires at the end of the beach season. The reason why its referred to as an exchange pass is that a parcel owner can take the value of the Recreation Punch Card and exchange for daily passes. This is primarily used by timeshare parcels, parcels owned by multiple owners, and owners of short-term rentals. Daily exchange passes are administrative and are specifically not referenced in Ordinance 7.
- During COVID in 2020 and 2021, the above have been restricted pursuant to temporary emergency rules, including but not limited to daily beach passes and exchange passes have been eliminated, and Guests could only access the beach with a valid Recreation Punch Card or if accompanied by an IVGID Picture Pass Holder.

Survey Question 11: How often do you provide access to guests (who do not have their own access) to IVGID beaches during the spring/summer/fall season when beach gates are staffed?

Responses:

20+ times per season 7.6% (146)

10-19 times per season 17.8% (343)

5-9 times per season 25.4% (489)

1-4 times per season 41.2% (793)

Never 7.9% (152)

Please also reference survey questions and responses 12 - 17 related to this recommendation.

Survey Question 18: Should IVGID require that all guests (including those paying for purchasing access using a Recreation Punch Card) be accompanied by an IVGID Picture Pass holder in order to access the beaches?

Responses:

Yes 57.7% (1,108)

No 42.3% (812)

Please also reference survey questions and responses 19 - 21 related to this recommendation.

Committee Recommendations -

- Recommend permanently Eliminate Daily Beach Passes (Daily Beach Passes are not provided for in Ordinance 7) **Board Agreement.**
- Recommend permanently Eliminate Daily Exchange Passes (Exchange Passes are not provided for in Ordinance 7) **Board Agreement.**
- Unless accompanied by an IVGID Picture Pass Holder who purchases guest entrance, a Guest can only access the beaches with a valid Recreation Punch Card that has the applicable value remaining on the card to cover the total cost of entrance to the beaches for each person accompanying the Recreation Punch Card. **Board Agreement.**

- Further discuss and consider requiring all guests to be present with an IVGID Pass Holder at the beach gates to enter, regardless of whether or not the parcel owner or guest have a Recreation Punch Card. This was presented to the community and we received split responses (see survey results above), and the committee does not have a consensus among members to make this a formal recommendation at this time and leaves this decision to the Board.

Board in Agreement to not implement at this time, however will evaluate if needed in the future dependent upon the effectiveness of approved revisions.

- The Committee recommends considering placing a limit on the total number of guests a parcel and/or IVGID Picture Pass Holder can bring to the beach during high season or, alternatively on a daily basis during high season. *However, a methodical approach may be more appropriate. **If additional restrictions become necessary, this would be something IVGID should consider implementing.** This would require customization of the existing operating software in order to appropriately manage this level of a restriction(s).* **Board to continue discussion. It has been acknowledged that the Districts current operating software cannot currently accommodate this concept so this would need to be evaluated. Staff will be reporting back to the board on recommended thresholds for “groups” as well as potential number of allowed guests per IVGID picture passholder.**
- If a daily or annual limit is placed on the number of guests that an IVGID Picture Pass Holder/Parcel can bring to the beaches, IVGID must provide an administrative process for parcel owners/IVGID Picture Pass Holders to request access for a larger group. It is recommended that there is a restriction on the number of total guests allowed per request as well as a restriction on

the number of requests a given parcel owner/IVGID Picture Pass Holder can make in a calendar year. See above

D. Definition of a Guest

Currently –

There is currently no definition of a “Guest” as it relates to the IVGID Beaches or the other Recreation Venues in Ordinance 7. More importantly, a “Guest” is not defined in the beach deed either. Each of the District Venues has slightly different rate category structures.,

1. Championship and Mountain Golf Courses: Resident/IVGID Pass Holder rate, Guest rate (must be present with an IVGID Pass Holder), Hyatt rate and non-IVGID Pass Holder rate.
2. Diamond Peak, Recreation Center, Tennis Center, and Community Programming have a IVGID Pass Holder Rate and a Non-IVGID Pass Holder Rate.
3. The Beaches have a guest rate but currently the guest is not required to be present with the IVGID Picture Pass Holder at the gate upon entrance. The IVGID Pass Holder can give their guest a Recreation Punch Card. It has been discussed and debated amongst the Staff, Community and the Ordinance 7 Committee whether or not there should be a requirement of all guests to be present with and IVGID Pass Holder upon entrance at the beach gates. This concept was not preferred by a slightly over half of the community survey responders for a variety of reasons, so the community is divided on whether or not the District should adopt this requirement. Staff is currently working with the Board of Trustees to revise the current fee structure in an effort to standardize across all venues and services consistent with any potential revisions to Ordinance 7.

Please reference survey questions and responses 30 - 34 related to this recommendation.

Committee Recommendations –

It is recommended that the District develop a definition of a “Guest” that would be consistent across all applicable venues and services. However, the Committee has had difficulty coming to a consensus on any specific definition to recommend, largely due to the different interests and opinions among parcel owners. Many parcel owners favor a restrictive definition of guest that would imply a more personal relationship, while many others, concerned about violations of their property rights, favor a much broader definition. The goal of developing a definition must be to define with more specificity who is and who is not a guest. Protecting the Beach Deed must be the primary factor when it comes to developing this critical definition, as the Beach Deed grants rights for property owners and tenants, and their guests only as determined by IVGID, to have access to the beaches for recreational purposes, and therefore a guest needs to be defined so as to exclude commercial use of the beaches by the parcel owners, to be consistent with the beach deed. We have requested a definition of “Guest” from our outside counsel.

Special Counsel has evaluated the Draft Committee Recommendations and all relevant material and research and has recommended the following as a definition of a guest as it relates to Ordinance 7 which is consistent with the Beach Deed:

“As you are aware, an issue has arisen as to whether the term “guest” should be defined in Ordinance No. 7. The current Ordinance No. 7 does not define the term “guest.” The term “guest” is specifically used in the deed conveying the IVGID beach properties to IVGID. Further, the Board of Trustees of IVGID is specifically authorized in the deed to define the term. There are pros and cons to defining the term. Should the Board decide to define the term, I recommend the following definition:

Guest means any person invited by a property owner (as defined in the deed conveying the IVGID beach properties to Incline Village General Improvement District on June 4, 1968) to use the District owned beaches. A property owner or its assign cannot sell access to the IVGID beach properties. Further, no

compensation may be received by a property owner or its assign for access to the IVGID beach properties”.

Steve Balkenbush Special Counsel to IVGID

Board in general agreement however there may be continued discussion.

The majority of the committee is comfortable with the definition provided by Special Counsel. However, members of the committee have provided concerns/suggestions related to the definition. These concerns include lack of clarity and detail, and determination of what constitutes “selling of Recreation Privileges”.

E. Commercial Operations

Currently –

IVGID is formally contracted with two local vendors to provide alcohol beverage services and non-motorized watercraft rentals (kayaks, paddleboards). Both of these vendors went through a Request for Proposal (RFP) process and were selected by an interview panel. These services are provided to and for the benefit of all of the recreational authorized users of the beaches. No other commercial operations are authorized at the beaches.

There are several local watercraft rental companies as well as two storage companies that also provide launch and retrieval services for their respective clients. Currently, these companies are owned and operated by parcel owners who are IVGID Pass Holders, and hence they have their own, independent, access rights to the IVGID beaches and the Ski Beach Boat Ramp for their own recreational uses as set forth in the beach deed. Historically these companies have also utilized the Ski Beach Boat Ramp to launch their commercial watercraft, paying the applicable fees to do so. IVGID also requires these companies to provide both a Washoe County business license and Insurance. Staff has been consistently challenged over the years to manage this activity as there are differing opinions as related to this issue (i.e., use of commercial watercraft by non-IVGID Pass holders, use of the beaches by commercial or other watercraft anchored off the beaches, etc.).

IVGID has Jurisdiction over its beach properties only and not the waterways or areas outside of the fenced boundaries. IVGID does not allow any unapproved marketing, solicitation, or administering of contracts/rental agreements on IVGID property. Periodically, the boat rental and storage companies, as a method of operating their businesses, will accompany their clients at the beach gates to pay the applicable guest fees so that the client may enter the IVGID beaches for the purpose of accessing the boat ramp to ultimately access and recreate on Lake Tahoe. These clients would otherwise not have access to the IVGID beaches. The owners/operators of the businesses are therefore using their IVGID Pass Holder access to provide access to their respective clients for commercial and monetary gain. The Committee believes that this is not a recreational use by the owner/operator of the business as it is in effect selling IVGID Recreation Privileges for monetary gain, and therefore may be a violation of Ordinance 7.

Committee Recommendations –

The Committee recommends that language be added to Ordinance 7 that makes it even more clear that commercial activities that are not specifically sanctioned by IVGID for the recreational benefit of all beach users, are not permitted, and the sanctions that will apply.

The Committee also urged hiring a special legal counsel to review and/ to file for judicial review of the commercial boat operators' activities as they pertain to the Beach Deed, as discussed above and with the specific questions identified below. This is an issue on which the Staff, the Board of Trustees, the Ordinance 7 Committee and many members of the community are all in agreement. It is very important to determine whether or not these operations could be considered a violation of the Beach Deed.

The Committee members all recommended that the commercial watercraft operations operators who are parcel owners, only be allowed to launch boats for their own use and for the use of IVGID Pass Holders with beach access, so as to allow these IVGID Pass Holders to use the beaches, the boat launch and the facilities for their recreational purposes. The Committee members specifically recommended that the commercial watercraft operations operators not be allowed to launch boats for the public or any person who is not a parcel owner or guest with beach access.

Accordingly, the following key questions have been researched:

- Can Ordinance 7 provide that owners/operator of commercial boat businesses only can launch their commercial watercraft for their own personal recreational use or for the use of IVGID Picture Pass Holders with beach access, and launch boats owned by parcel owners with beach access and their tenants and guests, even if the commercial operators have their own valid IVGID Passes to the IVGID Beaches?
- If allowed to access the Boat Ramp, is it a potential violation of the beach deed for them to accompany their non-pass holder clients for the purpose of client access to IVGID beaches (i.e., an activity that is for monetary/commercial gain)?

Special Counsel has provided the following recommended language related to commercial activity at the beaches, in particular commercial boat activity:

Commercial use of beaches. Commercial use of the beaches, includes but is not limited to offering of beach privileges or beach access to customers or any person for remuneration or offering beach access as an inducement to a potential customer by a business or a business enterprise.

Boat launching by a commercial enterprise at Ski Beach or any other of the District's restricted access beaches. Boat launching by commercial enterprise at Ski Beach or any of the other of the District's restricted access beaches is prohibited except as follows: (i) Commercial watercraft operations owners who are parcel owners and Recreational Pass Holders are allowed to launch boats for their own personal use. (ii) If a IVGID Recreational Pass Holder owns a boat which is stored at a local commercial business, and the local commercial business brings the boat and launches it for the IVGID Recreational Pass Holder to use the boat at any of the District's beaches or picks up the IVGID Recreational Pass Holder in the water, this is deemed a permissible non-commercial activity, for the benefit of the IVGID Recreational Pass Holder, not a commercial use for the commercial boat business. (iii) If a local commercial business brings a boat to pick up its customers who are Recreational Pass Holders, and who are paying the business to rent the boat for a few hours or the day, this is deemed a permissible non-commercial activity for the benefit of the IVGID Recreational Pass Holder, not a commercial use for the commercial boat business. All other boat activities on the Beaches are deemed commercial use and not allowed.

Marketing of beach access is prohibited. No IVGID Recreational Pass Holder or their Guests shall market or authorize the marketing of beach access for any commercial or personal purposes or in connection with offering anything for sale, lease, license or valuable consideration to the IVGID Recreational Pass Holder.

Board Agreement with the addition of minor edits to language.

F. Other Recommendations

1. Special Counsel Legal and/or Judicial Review of gold/silver card, employee and employee dependent access to beaches. While the majority of the Committee did not believe that policies on employee use and access to IVGID facilities was within the purview of Ordinance 7, the Committee suggested that the District retain legal counsel advise as to whether any of the following employee related access to the beaches potentially violates the Beach Deed, as the Committee desires to protect the private beaches and Beach Deed as a primary directive. The recommended research only relates to beach access and not to other venues. The issues for attorney opinion and or judicial review are: (i) gold/silver cards for beach access; (ii) access to the beaches by IVGID employees (including those employees who do not own or lease parcels with beach access); (iii) access to the beaches by employee dependents (including those employee dependents who do not own or lease parcels with beach access); and (iv) access by guests of employees and guests of employee dependents accompanying the employee or employee dependent to the beach. .
2. Strengthen Disciplinary Action for Abuse of Recreation Privileges. To add specificity. (increased focus on selling of recreation privileges) (no advertising in any way especially social media) **Board Agreement.**
3. Ensure there are controls preventing potential attempts to gain privileges via unbuildable lots, sub dividing etc. (enforce via district policies). To add specificity. **Recommended language to be inserted into Ordinance 7 as a revision as approved by special counsel:**

ARTICLE X. UNBUILDABLE LOTS

Unbuildable lots that do not have Beach Access Privileges as of June 1, 2022 will not be eligible for Beach Access Privileges, IVGID Recreation Passes or Recreation Punch Cards.

Unbuildable lots that currently have Recreation Privileges as of June 1, 2022 will continue to receive Recreation Privileges as long as the current Owners own the lots, but not after death, sale or other transfer of lot, and only so long as the Recreation Fee continues to be assessed and is paid in full.

No unbuildable lots may be subdivided to produce additional Parcels that would receive in excess of the five (5) IVGID Recreation Passes for the unbuildable lot as it existed as of May 30, 1968. Except as set forth in the next paragraph 81, the district will not issue more than five (5) IVGID Recreation Passes for an unbuildable lot as it existed as of May 30, 1968. Notwithstanding the foregoing, if a formerly unbuildable lot is deemed by the County to be buildable and a residence or commercial property is built “on that lot” in the future, that Parcel will become eligible for Recreation Privileges.

Unbuildable lots that have been subdivided to produce additional Parcels in the past and are receiving in excess of the 5 Recreation Passes (if any), will be grandfathered to the extent they are currently receiving in excess of the five (5) IVGID Recreation Passes that would have been allocated to that Parcel as it existed as of May 30, 1968, so long as the current Owners own the Parcel, but this right shall not survive the ownership of the current Owners.

Continued discussion/definition of an unbuildable lot may change based on TRPA definition change.

4. Parcel owners’ must be liable for the acts and damages of their tenants and guests. **Board Agreement.**
5. Add Requirement that in the case of multiple ownership, there must be delegated one individual from the ownership group who is able to authorize recreation privileges on the parcel. An Agent/Owner Authorization Form will be required to be on file at all times. **Board Agreement 4/27.**
6. Hotels, Motels, Timeshares receive recreation privileges consistent with any other Dwelling Unit that pays the RFF/BFF. It’s up to the Timeshare owner/operator to determine how to administer the Recreation Privileges they receive. **Board Agreement.**
7. No Recommended changes to the administration of Commercial Parcel Privileges. **Board Agreement.**

ORDINANCE NO. 7

**(As amended June 13, 1991;
November 17, 1993; May 8, 1995;
June 12, 1995; March 25, 1998 and
proposed on May 26, 2022)**

**An Ordinance Establishing Rates,
Rules and Regulations for IVGID
Recreation Passes and Recreation
Punch Cards by the Incline Village
General Improvement District**

**~~CONFORMED AS OF 04212022~~
Redline 5/1/2022**

ORDINANCE NO. 7

(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District

Be it ordained by the Board of Trustees of the Incline Village General Improvement District, Washoe County, Nevada, as follows:

ARTICLE I. GENERAL PROVISIONS

1. Short Title. This Ordinance shall be known and may be cited as the "Incline Village General Improvement District Recreation Pass Ordinance."
2. Words and Phrases. For the purpose of this Ordinance, all words used herein in the present tense shall include the future; all words in the plural number shall include the singular number; all words in the singular number shall include the plural number; all words in the masculine shall include the feminine; and all words in the feminine shall include the masculine. Capitalized words are defined in Article II, Definitions, below.
3. Separability. If any section, subsection, sentence, clause or phrase of this Ordinance or the application thereof to any person or circumstances is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this Ordinance or the application of such provision to other persons or circumstances. The Board hereby declares that it would have passed this Ordinance or any section, subsection, sentence, clause or phrase hereof irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared to be unconstitutional.
4. Posting. The adoption or any revision of this Ordinance shall be entered in the minutes of the Board and certified copies hereof shall be posted in three (3) public places in the District for ten (10) days following its passage.

ARTICLE II. DEFINITIONS

When used in this Ordinance, the following terms shall have the meanings defined below:

5. Affinity signifies the connection existing in consequence of marriage between each of the married persons and the blood relatives of the other.
6. Agent means the person designated by an Owner to represent the Owner in processing paperwork executed by the Owner and physically receiving any **resulting** IVGID Recreation Passes and Recreation Punch Cards on behalf of Owner and his/her/its Tenants and Assignees pertaining to the

ORDINANCE NO. 7

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An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District

Assignment of Recreation Privileges. Agents cannot sign documents on behalf of Owners, Tenants or Assignees wherein Owners, Tenants or Assignees either: (a) make representations to the District or (b) agree to indemnify the District, release the District or to assume risks as individuals or entities. Agents cannot use any Cards issued for a Parcel owned by any other Owner or for the Agent's own use.

7. Alleged Violator means a person accused of misconduct by the District.

87. Applications means the District's form used to apply for Recreation Privileges.

98. Assignment means the execution of a District Assignment of Recreation Privileges form and related documents assigning Recreation Privileges to a Parcel Owner's Family Member identified on the Family Tree in Exhibit "A", or to a Tenant, or to an authorized recipient from an Owner which is an Entity or for a Parcel with multiple owners. ~~Assignee means the person to whom an Owner has assigned Recreation Privileges.~~

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10. a. Assignor means the Owner who is assigning Recreation Privileges to a Tenant or a Family Tree Member. A Tenant, Tenant, or a Family Tree Member Member, and an Assignee cannot assign Recreation Privileges to another person or entity and cannot be an Assignor. Assignee

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b. ~~Assignee~~ means the individual receiving an aAssignment of Recreation Privileges from an Owner, Owner, as an individual listed on the Family Tree or a Tenant. Assignees cannot assign their Recreation Privileges to others.

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119. Beach Access means the rights and privileges of Parcel Owners to use and access Incline Beach, Burnt Cedar Beach, Ski Beach and Hermit Beach, including but not limited to the privilege to launch watercraft at Ski Beach, and to provide admission for Tenants and Guests, as granted to Owners of Parcels identified in the Beach Deed dated May 30, 1968, conveying the Beaches to Incline Village General Improvement District and granting easements to Parcel Owners. The Beaches are restricted access Beaches and the original Beach Deed states in pertinent part, among other things, that the beaches are "for the use of property owners and their tenants . . . and as the Board of Trustees . . . may determine, the guests of such property owners." Beach Access is separate and distinct from other Recreation Privileges, and has additional rules, regulations, and restrictions as set forth in Article VII below.

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(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District

120. Beaches means Incline Beach, Burnt Cedar Beach, Ski Beach and Hermit Beach.

134. Beach Deed means that certain Deed made **May 30, 1968**, recorded in Book 324 at pages 192-194 in the books and records of Washoe County, a copy of which is attached hereto as Exhibit "B"

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~~14.a.~~ Beach Facility Fee means the amount determined by the Board of Trustees to fund the IVGID beach properties for operations, capital improvements and debt service, which is assessed to a Parcel and or dwelling with Beach Access, and is paid as part of Washoe County property tax bill.

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152. Board means the Board of Trustees of the Incline Village General Improvement District.

~~163. Card means and Card Holder, is a Recreation Punch Card or an IVGID Recreation Pass. Additional Card means an Additional Recreation Punch Card or an Additional IVGID Recreation Pass issued as set forth in Paragraph 102., and the person who is in possession of a IVGID Recreation Pass or a Recreation Punch Card.~~

174. Commercial Tenant means an individual, trust, or corporation, limited liability company (or similar entity) who/which rents, or leases, a commercial Parcel property located within the District for the purposes of conducting business or commercial activity, for a term of six (6) months or more. A commercial Tenant with a Lease for less than six (6) months is not entitled to receive IVGID Recreation Pass(es). A commercial Tenant must present a written lease agreement in the name of the commercial Tenant, and an IVGID Assignment form signed by the Owner attesting to the fact that the lease is a valid and enforceable lease. Notwithstanding the foregoing, if a commercial Tenant's lease terminates, the Owner must immediately notify the District and the IVGID Recreation Pass(es) and Recreation Punch Card(s) must immediately be returned to the District for cancellation, upon notification of termination of tenancy.

185. Commercial Use of Beaches means using the Beaches for a commercial purpose or for compensation, and is strictly prohibited. This does not apply to unless otherwise authorized by the District a written contract between

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the District and a third party to provide services or work at the Beaches, approved by the Board.

196. Consanguinity means a blood relationship.

2047. County means Washoe County, Nevada.

2148. Director of Parks and Recreation means the person appointed as the department head of the Parks and Recreation Department.

2249. District means the Incline Village General Improvement District (acting through its duly authorized officers or employees within the scope of their respective duties).

230. Domestic Partnership is a form of legal union available to both homosexual and heterosexual couples in Nevada and other states of the United States, where: (i) both ~~parties~~ Domestic Partners are at least 18 years old; (ii) both Domestic Partners share a common residence; (iii) neither Domestic Partner is currently in a marriage or domestic partnership or substantially equivalent relationship with another person; and (iv) ~~the both Domestic Partners~~ parties are both legally capable of consenting to the ~~a~~ Domestic Partnership; and (v) ~~Domestic Partners residing in Nevada have filed a Domestic Partnership registration with the Office of the Nevada Secretary of State pursuant to NRS 122A.100 , or alternatively Domestic Partners have registered in another state.~~

24. Entity means an Owner which is not a natural person.

25.a. Facility Fee means the amount determined by the Board of Trustees to cover the total of the Beach Facility Fee plus the Recreation Facility Fee (which covers the budget for operations, capital improvements and debt service), which is assessed to each ~~P~~parcel ~~and or dwelling~~ for ~~R~~recreation ~~F~~facilities other than the ~~B~~beaches, and is paid as part of the Washoe County property tax bill.

264. Family Tree means a social unit consisting of people related to the ~~property~~ Owner by marriage and to the extent of the first and second degrees of consanguinity and affinity, including parents, children, grandparents, grandchildren, brothers and sisters, and their spouses, and Domestic Partners and children of Domestic Partners, as set forth on Exhibit "A" and incorporated here at by this reference. Persons listed on the Family Tree are eligible to be receive an Assignment of assigned IVGID Recreation

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Passes and Recreation Privileges, as more fully set forth below, ~~in Article IV of this Ordinance.~~

~~272.~~ General Manager means the person appointed by the Board of Trustees as the General Manager of the District.

~~283.~~ Guest for Recreation Facilities other than the Beaches means any person invited by an Owner of a Parcel to use District owned Recreation Facilities other than the Beaches.

~~294.~~ Guest for Beach Access means any person invited by an Owner of a Parcel with Beach Access (as defined in the deed conveying the Beaches to Incline Village General Improvement District on June 4, 1968) to use the District owned Beaches. ~~An property Owner and the Owner's Guests or its Assignees, including Guests,~~ can use the Beaches for recreation purposes only and cannot sell access to the Beaches or receive compensation for access to the Beaches. ~~If Board determines that an Owner be reimbursed for Guest Access Fee, need to add that here. Does this need to be incorporated into the Ordinance?~~

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~~3025.~~ IVGID Recreation Pass means the non-transferable photo identification pass issued by the ~~district~~District for free access to District Beaches for those Parcels which have Beach Access, and for hourly, daily, and seasonal discounts at other District-owned Recreation Facilities. ~~Subject to the familial limitations set forth in the Family Tree attached hereto as Exhibit "A", the district can sell up to three (3) additional IVGID Recreation Passes to eligible Parcel Owners for their use or for their IVGID Assignment to Family Members listed in the first degree of consanguinity on the Family Tree attached as Exhibit "A", as provided in Article IV.~~

~~3126.~~ Owner means any person ~~or~~ Entity owning fee title to a Parcel within the District, or portion thereof, or any person or Entity in whose name the legal title to the ~~Parcel~~property appears, in whole or in part, by deed duly recorded in the County Recorder's office, or any person exercising acts of ownership over the Parcel for the Owner as executor, administrator, guardian or trustee of the Owner. In the case of multiple ownership of a single Parcel or ownership of a Parcel by an Entity, a Parcel shall be entitled to receive only the maximum number of IVGID Recreation Passes and Recreation Punch Cards for Privileges allocated to a single Parcel. In the case of a single Parcel with multiple Owners, or in the case of Entity ownership, the multiple Owners or the Entity shall designate to the District

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one (1) individual in writing to direct the District with respect to the issuing of the IVGID Recreation Passes and Recreation Punch Cards.

3227. Parcel means a single plot of land within the District, with or without a dwelling or commercial building on it, or a multi-family Parcel that contains more than one ~~d~~ Dwelling ~~u~~ Unit as defined by the District Recreation Roll, which is assessed and pays a Recreation Facility Fee.

3328. Pass Holder means an individual who has been issued an IVGID Recreation Pass or a Recreation Punch Card.

3429. Recreation and Recreation Facility means any leisure or sports facility, program, or service owned, operated or provided by the District, including, but not limited to, Beaches, parks, playgrounds, athletic fields, trails, Nordic and alpine ski areas, golf courses, recreation centers, tennis courts, pickle ball courts, swimming pools, sports leagues, contests, events, classes, and special events. Notwithstanding the inclusion of "Beaches" within the definition of "Recreation", admission to, access to and use of the Beaches is further restricted to persons with Beach Access as set forth in the Beach Deed and Article VII of this Ordinance.

350. Recreation Punch Card means the ~~transferable~~ card for Recreation Privileges issued by the District to eligible ~~Parcel~~ Owners for use by their ~~Owner, the Owner's Tenants, Assignees and~~ Guests ~~of the Owner~~, that can be used to pay some or all of access fees to various District Recreation Facilities and bears a dollar face value established by the Board each fiscal year. A Guest ~~of an Owner~~ may use a Recreation Punch Card for Access to Recreation Facilities, with or without the accompanying Owner, as more fully described in ~~Article VIII of this Ordinance. The District can sell Additional Recreation Punch Cards to eligible Parcel Owners or assignees for their personal use as provided in Article XI, Paragraph 90 only. A Recreation Punch Card is issued with a dollar value set by the District and cannot be re-filled during that fiscal year after the total dollar value for that fiscal year has been used up.~~

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361. Recreation Fee means the annual Recreation Standby and Service Charge assessed by the District to support recreation services, programs and facilities.

372. Recreation Privilege(s) means any privileges of recreation access or special rates afforded to IVGID Recreation Pass ~~h~~ Holders or Recreation

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Punch Card ~~H~~holders, including the privilege to provide admission for Guests, as provided for in this Ordinance 7. Beach Access Recreation Privileges are specifically limited as set forth in Article VII below. ~~Golf Privileges are specifically limited as set forth in Article VIII below.~~

~~383.~~ Resident means any: (i) Owner or Tenant of a residential Parcel ~~or (including a buildable lot)~~ that is located within the boundaries of the District as constituted by law, or (ii) Owner or Tenant of a commercial ~~Parcel~~ property (including a buildable lot) that is located within the boundaries of the District, who resides within the District for purposes of voting within the District, and (iii) A Tenant ~~who~~ must have a lease of a Parcel ~~property~~ located within the District with a term of six (6) months or longer.

~~394.~~ Residential Tenant means an individual, trust, or corporation or limited liability company (or similar entity) who ~~rents~~ which rents or leases for six (6) months or more, a residence on a Parcel located within the boundaries of the District, as defined above for the purposes of living in same, and is therefore eligible to receive an IVGID Recreation Pass to be issued for a minimum of a six (6) month period. A residential Tenant with a Lease for less than six (6) months is not deemed to be a Resident for any purpose under the Ordinance, and is not entitled to receive an IVGID Recreation Pass. A residential Tenant must present a written lease agreement in the name of the residential Tenant, or with the residential Tenant listed as one of the persons authorized to live ~~at~~ on the Parcel ~~property~~, and an IVGID Assignment form signed by the Owner attesting to the fact that the lease is a valid and enforceable lease. Notwithstanding the foregoing, if a Residential Tenant ceases to be a Resident of a Parcel within the boundaries of the District, the Owner must immediately notify the District and the IVGID Recreation Pass must immediately be returned to the District. The District will immediately cancel the IVGID Recreation Pass in the name of a former ~~R~~residential Tenant, upon notification of termination of tenancy.

~~4035.~~ Tenant means a Residential Tenant or a Commercial Tenant which leases a Parcel ~~property~~ (with a valid lease) within the District for a lease term of six (6) months or longer. For a Tenant to have Beach Access, the Parcel leased by the Tenant must have Beach Access. Tenants cannot make an Assignment of Recreation Privileges under the Family Tree, Exhibit "A".

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~~41. a.~~ Unbuildable lot is a classification that is reflected for a parcel in the records of the Washoe County Assessor Property Data for a given APN, per Washoe County Land Use Code Sections 160 and 170.

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ARTICLE III. RECREATION PRIVILEGE ELIGIBILITY

~~4236.~~ Eligible Parcels. Each District Parcel which is assessed and has paid in full the current Recreation Facility Fee, is eligible to receive Recreation Privileges as set forth in this Ordinance. Notwithstanding the foregoing sentence, only Parcels which were located within the District as of **May 30, 1968,** and which are assessed by the District and have paid and continue to pay a Recreation Fee which includes a Beach Fee, are eligible to receive a IVGID Recreation Pass with Beach Access Privileges.

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~~4337.~~ Fees Kept Current. All property taxes, special assessments and Recreation Fees on a Parcel must be paid for the current and prior years to maintain the Parcel's eligibility for Recreation Privileges. The District Recreation Facility Fee must be paid by October 1 of the year billed in order to continue receiving Recreation Privileges.

~~4438.~~ Tenant Eligibility. All Tenants of Parcels located within the boundaries of the District, who are Residents, with a Lease of six (6) months or more, are eligible to receive an Assignment of Recreation Privileges, IVGID Recreation Passes and Recreation Punch Cards available to the Parcel that they are renting, provided that they have proof of residency and tenancy and upon the execution of the District Assignment documents as described in Article IV below. An IVGID Recreation Pass shall be issued to a Tenant for a period of no longer than the term of the lease.

~~4539.~~ Available Recreation Privileges. Every eligible Parcel may receive any combination of up to five (5) IVGID Recreation Passes or Recreation Punch Cards. Also, each eligible Parcel may purchase Additional IVGID Recreation Passes and or Additional Recreation Punch Cards as set forth in Paragraph 102. Only Parcels with Beach Access may receive Cards or Additional Cards with Beach Access.

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ARTICLE IV. APPLICATION PROCEDURES

460. Application. Application for Recreation Privileges must pertain to a specific, eligible Parcel. An application will be accepted when: (a) filed on the Application Form provided by the District; (b) accompanied by proof of ownership as set forth in Paragraph 463 below; (c) signed by an Owner of the Parcel; and (d) if in the name of other than the Owner, accompanied also by an Assignment form and such other documents as are required by the District. The form(s) must be filed with the District's Parks and Recreation office, in person, by fax, by email or digitally, or by mail, prior to any issue of Recreation Privileges as provided by this Ordinance.

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47. Application and Designation/Assignment if Parcel has Multiple Owners or if the Parcel is in the name of an Entity. If title to a Parcel is held in the name of multiple owners (excluding husband and wife, or husband, wife and adult child(ren) living together) or in the event of ownership of a Parcel by an Entity, a duly authorized District form entitled "Individual Authorized to Designate/Assign Recreation Privileges" must be on file with the District. This form will designate one (1) individual to instruct the District as to the identity of persons and the type of Cards to be issued by the District in connection with the Parcel. The form will be valid for a period of one year, or until a new form is duly executed and delivered to the District, whichever is later, or until the Parcel is sold or transferred, and may be relied upon by the District in issuing Cards and assigning Recreation Privileges. The District will only assign Recreation Privileges and Cards as directed by the individual designated as the authorized person for the Parcel. On the District form entitled "Individual Authorized to Designate/Assign Recreation Privileges".

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484. Proof of Ownership. Proof of ownership shall be made by presentation of a government issued photo identification together with one of the following forms:

- a. Written copy of legal deed of title to the Parcel; or-
- b. Written confirmation of ownership of the Parcel from the County Assessor's office.
- c. In case of ownership or tenancy of a Parcel by an Entity, such documents as are required by the District to prove that the individual identified in the Assignment to receive the Recreation Privileges and

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Cards is a person authorized by Ordinance 7 to receive Recreation Privileges and Cards. For example, in the case of a corporation or limited liability company, the documents could be copies of shares or certificates of ownership, duly authorized Minutes or other documents acceptable to the District.

492. Proof of Residence. Proof of residence shall be made by submitting a Written copy of legal lease signed by Parcel Owner and Tenant, or authorized Agent, along with written certification on the IVGID Assignment form signed by the Parcel Owner representing that the Assignee is a Tenant, together with one or more of the following forms:

- a. Valid Nevada Driver's License indicating current street address within the District.
- b. Verifiable copies of a current utility (phone, electric, water and sewer, etc.) bill in Assignee's name or written certification by the person named on the Lease that the Assignee is a co-tenant.
- c. All confirmation must be by written document. Written documents need not be certified except for those signed by Owner; however, the District may require further confirmation of uncertified documents.

5043. Proof of Tenancy, including Commercial Tenancy. Proof of tenancy, including commercial tenancy shall be made with the submittal of (i) a written copy of legal lease signed by the Owner, or authorized Agent, and Tenant for a period of six (6) months or longer; and (ii) copy of a current utility bill (phone, electric, water or sewer, etc.) in Tenant's name; and (iii) proof that the individual to receive the Recreation Privilege is a Resident in the case of an IVGID Recreation Pass, (but not required for a Recreation Punch Card); and (iv) in the case of an eEntity, proof that the individual holds one of the positions eligible for Assignment (i.e., a Principal or owner of the Eentity who is a Resident or a corporate officer who is a Resident). Confirmation must be by written document. Written documents need not be certified; however, the District may require further confirmation of uncertified documents.

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51.

a. Proof for Individuals under Family Tree. To be provided before next Board meeting. The District will develop a separate list of documents required to be submitted to prove Affinity and Consanguinity under the

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Family Tree, and which shall be available to the public, which list may be modified from time to time as the District reasonably believes is necessary.

52. Proof for Domestic Partner and Child of a Domestic Partner. The District will develop a separate list of documents required to be submitted to prove a Domestic Partner relationship and a child of a Domestic Partner relationship, which shall be available to the public at the District Recreation Desk. The list may be modified from time to time as the District reasonably believes is necessary, but will include but not be limited to, a fully signed IVGID form Declaration of Domestic Partnership, attesting that the parties had been Domestic Partners for the prior 6 months, and a copy of a duly filed registration of domestic partnership with the State of Nevada or another state.

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5344. Application Acceptance. Application will not be accepted on any Parcel if another valid ~~Parcel Owner or resident~~ Application already exists on that Parcel. Any Application will expire with a change of ownership, residency or tenancy, ~~where no party listed on the application continues ownership, residency or tenancy.~~ Upon proof of such change to the satisfaction of the District in its sole discretion, and cancellation of the prior IVGID Recreation Passes, Recreation Punch Cards and prior rights. Notwithstanding the foregoing statement, in the case of a change in tenancy, a change in rights for Tenants can only be made every six (6) months, for District administrative purposes and convenience.

5445. Application Approval. Upon review and verification of the completeness and accuracy of the Application by the District, the Director of Parks and Recreation, or the Director's designee, shall approve the Application. It is the Applicant's responsibility to provide the District with all information required for approval, including but not limited to the Owner's signature, as required by District forms.

5546. Application Amendment. To update information on the Application, except for Parcels with multiple owners, an approved Application may be amended by any verified Owner of the Parcel, whether or not that Owner signed or submitted the original Application form.

ARTICLE V. ASSIGNMENT OF PRIVILEGES

5647. Assignment Procedures. Assignment of Recreation Privileges will be accepted when filed on the District Assignment Form and when

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accompanied by an approved ~~a~~Application, or when an approved Application is already on file but the Application and Cards issued thereunder have~~has~~ been cancelled, and when signed by any Owner listed on the ~~a~~Application. The Assignment form must be filed with the District's Recreation office, in person, by fax, by email, by digital signature, or by mail, and the District may rely upon a copy of the Owner's signature when an original Owner's original signature is not supplied. When there is an Assignment of Recreation Privileges, the Parcel Owner as Assignor and the Assignee must agree to be jointly and severally liable with Assignee respecting any sums of money Assignee owes the District related to the use of Recreation Facilities, damage to ~~r~~Recreation ~~f~~Facilities and persons and property of other persons, fees or sums owed for the use of all District-owned meeting facilities, and any fines. All Assignments must be for a minimum of six (6) months. If an individual assigned an IVGID Recreation Pass ceases to be a Tenant or otherwise becomes ineligible to have an IVGID Recreation Pass or Recreation Punch Card, the Owner is responsible for and shall immediately advise the District so that the District can cancel the Recreation Privileges, and the IVGID Recreation Pass and Recreation Punch Card must be immediately returned by the Tenant or Owner to the District. Even if an Assignment is cancelled in less than 6 months, another ~~Cardpass~~ cannot be issued until the six-month period from issuance of the Card has passed, for District administrative purposes and convenience

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~~574~~8. Agent Designation. Any Owner listed on an approved application may designate an Agent by filing and executing an Agent Authorization Form, for processing paperwork and for accepting IVGID Recreation Passes and Recreation Punch Cards. However, the Owner must sign the Assignment and the Application, and thereby agree to be jointly and severally responsible for all fees, fines, and monies owed to the District by each of the Owner's~~the~~ Tenant(s), Assignee(s) and Guest(s) and for all damages and loss caused to the District and others by the Assignee. An Owner may only designate one Agent. The District Agent form must be filed with the District's Parks and Recreation office, in person, by fax, by email, by digital signature or by mail. Upon review and verification of the Agent form by the District, the Director of Parks and Recreation, or the Director's designee, shall approve the form. It is the Owner's responsibility to provide the District with all information required for approval. For clarity, the Owner is responsible for all acts of the Agent of the Owner and of ~~each~~~~the~~ Assignee and Guest, and for all representations of the Agent and the Assignee. The

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Agent shall be a family member as set forth on the Family Tree, Exhibit "A" or a licensed Nevada Division of Real Estate property manager or licensee.

~~5849~~. Assignment Acceptance by District. An Assignment will not be accepted by the District, on any Parcel, if another valid and outstanding Assignment already exists on that Parcel. An Assignment will expire with a change of ownership, where no party listed as Assignor on the application continues as an Owner of the Parcel. The Assignment form must be signed by the Owner, not by an Agent on behalf of an Owner.

~~590~~. Privileges Assignable - Residential Parcels. Every eligible residential Parcel may receive any combination of up to five (5) Cards that are IVGID Recreation Passes **and/or Recreation Punch Cards**. An IVGID Recreation Pass may be assigned to any ~~property~~ Owner's eligible family member as set forth on the Family Tree at Exhibit "A", or to a Tenant who/which also qualifies under this Ordinance. A Recreation Punch Card may be assigned to an Owner's Tenant. Tenants and Assignees (including family members under the Family Tree) cannot further assign to family members under the Family Tree.

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~~6054~~. Privileges Assignable – Commercial Parcels. Every eligible commercial Parcel may receive any combination of up to five (5) cards that are IVGID Recreation Passes **and/or Recreation Punch Cards**. An IVGID Recreation Pass may be assigned to any individual ~~property~~ Owner's family member as set forth on the Family Tree at Exhibit "A", or if the ~~commercial~~ Tenant is an ~~E~~ntity, to a Principal/principal or owner of the Eentity who is a Resident, or to a ~~commercial~~ Tenant corporate officer who is a Resident. Tenants and Assignees (including family members under the Family Tree) cannot further assign to family members under the Family Tree.

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~~6152~~. Assignment Approval. Upon review and verification of the Assignment by the District, the Director of Parks and Recreation, or the Director's designee, shall approve the Assignment. It is the Owner's responsibility to provide the District with all information required for approval, either from the Owner directly or the Owner's Agent, but the Owner is ultimately responsible for the accuracy and truthfulness of all information and representations provided.

~~6253~~. Assignment Amendments. To update information, the Assignment may be amended, and may only be amended, by the person signing the original Assignment form subject to the limitations set forth in Paragraph 47 in the

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case of multiple Owners of a Parcel or if a Parcel is owned by an Entity.

Provided, however, that any Owner listed on the approved application or a designated Agent of any listed Owner may add names of persons to be assigned Recreation Privileges, to the extent additional privileges are available, so long as the Owner agrees to remain responsible, and so long as no changes are made to add individuals to get Recreation Privileges in less than six (6) month intervals.

ARTICLE VI. IVGID RECREATION PASS (ADDITIONAL SPECIAL PROVISIONS CONCERNING BEACH ACCESS AND BEACH ACCESS PRIVILEGES ARE DESCRIBED IN ARTICLE VII BELOW)

6354. An IVGID Recreation Pass, subject to the other conditions and restrictions of this Ordinance, provides the Pass Holder:

- a. reduced season pass rates, at District-owned ski, and tennis facilities; and
- b. reduced daily rates at District-owned golf, ski and tennis facilities; and
- c. reduced yearly, quarterly, monthly, or weekly membership rates at District-owned Recreation Center; and reduced rates on various recreation programs and services
- d. reduced daily rates at the District-owned Recreation Center; and
- e. reduced rates for the rental of the Chateau, Aspen Grove Community Building, Diamond Peak Ski Lodge, Recreation Center, and District-owned athletic fields; and
- f. watercraft launching access at the District-owned ~~watercraft~~boat ramp to Pass Holders with Beach Access, for a fee; and
- g. The ability to bring Guest(s) to District-owned Beaches for a fee, when accompanying an IVGID Recreation Pass Holder with Beach Access, only as set forth in Article VII; and
- h. any other Recreation Privileges determined by the Board.

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6455. Term of ~~IVGID -Pass~~Recreation Pass Issuance. The IVGID Recreation Pass of any person will be limited to a term of not less than six (6) months or more than five (5) years. If no term is specified, the minimum six-month term shall apply. In the case of a Tenant, in any event, the maximum term of issuance of an IVGID Recreation Pass will be the length of the lease or five years, whichever is less.

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6556. IVGID Recreation Pass Expiration. An IVGID Recreation Pass expires when:

- a. the stated expiration date has been exceeded; or
- b. the Parcel changes ownership, in which case the former Owner must return his/her/its IVGID Recreation Passes to the District; or
- c. the IVGID Recreation Pass is withdrawn or reassigned to another individual by the Owner or his Agent; or
- d. payment of the District Recreation Fee is delinquent, or
- e. the IVGID Recreation Pass is voided pursuant to this Ordinance; or
- f. the lease of a Tenant expires or terminates, with or without notice to IVGID from the Owner, or
- g. in the event a Card is issued on the basis of a Domestic Partnership, and if the Domestic Partnership is terminated or the couple ceases to live together, or
- h. in the event a Card is issued on the basis of Affinity with an Owner or spouse of an Owner, the marital relationship of the Assignee, ends or is terminated or the couple ceases to live together so that there is no longer Affinity.

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6657. No Ability to Transfer IVGID Recreation Passes. All IVGID Recreation Passes shall be issued for the sole use of the ~~p~~Pass ~~H~~Holder and are non-transferable. If an IVGID Recreation Pass is transferred, lent, given, sold, offered or used by a person other than the individual identified on the IVGID Recreation Pass, the violation of this ~~p~~Paragraph ~~6649~~ of this Ordinance ~~7~~ will result in immediate sanctions against the offending Parcel Owner, including but not limited to, in the case of knowing or willful violation of this Ordinance, up to the immediate loss of the IVGID Recreation Pass and the Pass Holder, and loss of all of their IVGID Recreation Privileges for a period of up to one (1) year or longer, from the date the IVGID Recreation Pass is cancelled by the District, as determined by the General Manager in his sole and absolute discretion.

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6758. Responsibilities of IVGID Recreation Pass Holder. It is the responsibility of the IVGID Recreation Pass Holder to:

- a. renew his/her IVGID Recreation Ppass on or before the expiration date shown on the pass;
- b. report lost, stolen, or destroyed IVGID Recreation Pass(es) to the Districtpasses;

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- c. return all valid IVGID Recreation Ppasses when eligibility to use passes has expired or when asked by the District to surrender the passes;
- d. be responsible for the conduct of his/her Guests and Assignees, and to inform Guests and Assignees and assure compliance by the IVGID Recreation Pass Holder and his/her Guests and Assignees with all rules and regulations of the Recreation Facilities, and be responsible for any liability, loss or damages resulting from all such individual's use of the District's Recreation Facilities, or presence in, or at, or use of the Recreation Facilities.
- e. be responsible to secure his/her IVGID Recreation Pass and never allow or authorize another individual to use it for any purpose whatsoever.

6859. Lost/Stolen IVGID Recreation Pass. A charge per Card, in such amount as the District shall set in a Schedule of Fees from time to time, will be assessed to replace any IVGID Recreation Pass or Recreation Punch Card that is lost or stolen prior to its date of expiration.

690. Reassignment Fee. Reassignment of IVGID Recreation Passes and Recreation Punch Cards will not be allowed within the initial six months of pass issuance except for the following conditions: (a) the Parcel on which the pass is issued changes title; or (b) the Ppass Hholder is deceased. In the event of a reassignment where the issued passes are not returned, there will be a charge per Ccard, in such amount as the District shall set in a Schedule of Fees from time to time, assessed to the Parcel Owner. New IVGID Recreation Ppasses and Recreation Punch Cards will not be issued for any other individuals unless this fee is paid or the IVGID Recreation Passes of the prior Pass Holderpasses are returned. ~~Should there be no reassignment of Recreation Punch Cards in the event of a title transfer? Or should this be left to the discretion of the Director of Parks & Recreation,~~

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7064. Ownership Transfer Fee. A charge per Card, in such amount as the District shall set in a Schedule of Fees from time to time, will be assessed to the new Owner of a Parcel if the IVGID Recreation Passes issued on the Parcel are not returned to the District when a Parcelproperty changes ownership. There will be no reassignment of Recreation Punch Cards to a new Owner, even in the event of sale or transfer of a Parcel, until the next fiscal year begins. ALTERNATE: Recreation Punch Cards will be reassigned with only the unused balances remaining on Recreation Punch Cards for the

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remainder of the fiscal year. ALTERNATE: New Recreation Punch Cards will be issued to a new Owner as requested by the new Owner.

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ARTICLE VII. BEACH ACCESS PRIVILEGES SPECIAL RULES

7162. It is the intent of the District to adopt provisions under this Article VII to comply with the Beach Deed dated June 4, 1968, including but not limited to page 1 line 28 – page 2, line 7, which states that the Beaches “shall be held, maintained and used by grantee, its successors and assigns, only for the purposes of recreation by, and for the benefit of, property owners and their tenants...and as the Board of Trustee of said District may determine, the guests of such property owners...” Further, the Beach Deed provides that “the Board of Trustees shall have the authority to control, regulate, maintain and improve said property” Therefore, rules and implementation of rules and regulations of the Beaches will be reviewed by the District Board from time to time, separate and apart from review of the entire Ordinance 7, to assure such reasonable compliance and efficient operations and maintenance.

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7263. IVGID Recreation Pass Holders with Beach Access have unlimited access to the Beaches for themselves and may bring up to [redacted] Guest(s) to the Beach per day, if the IVGID Recreation Pass that pass Hholder accompanies the Guest(s) to the Beach entrance gate at time of entry and pays the applicable Beach applicable Guest Beach aAccess fee. An Owner with Beach Access may give a Recreation Punch Card(s—tes) to the Owner’s Guests who may then have Beach Access up to the total dollar credit then remaining on the Recreation Punch Card, and the Owner need not accompany such Guests to the Beach. The applicable Beach Guest Beach Aaccess fee must be paid for each Guest accessing the Beaches, either by payment by credit card for Guests accompanying an IVGID Picture Pass Holder, or with a Recreation Punch Card with a sufficient balance to cover the cost of each Guest Beach Access fee.

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7364. Access to Beaches under the Beach Deed: Persons who do not have an IVGID Recreation Pass with Beach Access in their name and with their photograph, may only access the Beaches if they are in possession of a Recreation Punch Card with Beach Access, with sufficient remaining funds on the Recreation Punch Card to pay their Beach Guest access fee or if they are Guests accompanying an Owner with an IVGID Recreation Pass with Beach Access at the entrance gate, and in compliance with the

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provisions of this Articles VII and IX governing Guest Access to the Beaches. The Beaches are not open to the public.

7465. It is further the intent of the District to adopt the following provisions under this Article VII to avoid or limit over-crowding at the Beaches both to further the intent of the Beach Deed and for public safety and convenience of the District:-

- a. Unless accompanied by an IVGID Recreation Pass Holder with Beach Access who purchases a Guest entrance, a Guest can only access the Beaches with a valid Recreation Punch Card with Beach Access that has the applicable value remaining on the Recreation Punch Card to cover the total cost of entrance to the Beaches for each Guestperson accompanying the RRecreation Punch Card.

~~The Committee recommends considering placing a limit on the total number of guests a Parcel and/or IVGID Recreation Pass Holder with Beach Access can bring to the Beach during the peak season or, alternatively on a daily basis during peak season, except in the case of a reservation for a large group. This may be something that the district could implement after evaluating one to two years of revisions to the existing Ordinance on an "if needed" basis. Language that could be used:-~~

- ~~b. An IVGID Recreation Pass Holders with Beach Access can use his/her/their IVGID Recreation Pass to bring a maximum of Guests to the Beach per day. /per day during the months of June, July and August/per week/per month, per~~
- ~~c. An individual with an Additional IVGID Recreation Pass may not bring Guests to the Beaches with An Additional IVGID Recreation Pass, issued under Paragraph 102. Additional IVGID Recreation Passes issued under Paragraph 102 shall be marked with language stating that it does not allow the Pass Holder to bring Guests to the Beaches.~~

7566. Parcels that were annexed to the District after May 30, 1968, are NOT eligible for Beach Access, per deed restrictions listed on the Beach Deed, among other reasons.

7667. Commercial Use of the Beaches. Commercial Use of the Beaches is prohibited. Commercial Use of the Beaches, includes but is not limited to offering of Beach Access or Beach Privileges to use the Beaches to customers or to any person for remuneration or offering Beach Access or Beach Privileges to use the Beaches as an inducement to a potential

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customer by a business or a business enterprise. Notwithstanding this provision, limited contracts for the provision of food and beverage, and services may be executed between the District and third-party vendors for the benefit of the District, Owners and Tenants, each to be approved by the Board.

~~7768~~. ~~Watercraft~~~~Boat~~ launching by a commercial enterprise at Ski Beach or any other of the District's restricted access Beaches. ~~Boat~~~~Watercraft~~ launching by a commercial enterprise at Ski Beach or any other of the District's restricted access Beaches is prohibited **except** as follows: (i) Commercial watercraft ~~operations~~ owners who are ~~P~~parcel Owners and IVGID Recreation Pass Holders with Beach Access or Recreation Punch Card Holders with Beach Access are allowed to launch ~~boat~~~~watercrafts~~ for their own personal recreation use. (ii) If an IVGID Recreation Pass Holder with Beach Access or a Recreation Punch Card Holder with Beach Access owns a ~~boat~~~~watercraft~~ which is stored at a ~~local~~ commercial business, and requests that the ~~local~~ commercial business brings the ~~boat~~~~watercraft~~ to the Beach and andistrict's launches it for the recreational use of the Owner of the boatwatercraft who is anby the IVGID Recreation Pass Holder with Beach Access or Recreation Punch Card Holder with Beach Access, at any of the District's Beaches or if the commercial business picks up the IVGID Recreation Pass Holder with Beach Access or Recreation Punch Card Holder with Beach Access in the water, this is deemed a permissible non-commercial activity, for the benefit of the IVGID Recreation Pass Holder with Beach Access or Recreation Punch Card Holder with Beach Access, not a commercial use for the commercial ~~boat~~~~watercraft~~ business. (iii) If a ~~local~~ commercial business brings a ~~boat~~~~watercraft~~ to pick up its customers who is an IVGID Recreation Pass Holder with Beach Access or Recreation Punch Card Holder with Beach Access, and who is paying the business to rent the ~~boat~~~~watercraft~~ hourly or daily for the IVGID Recreation Pass Holder with Beach Access's or district's Recreation Punch Card Holder with Beach Access's recreational use, this is deemed a permissible non-commercial recreation activity for the benefit of the ~~IVGID Recreation~~ Pass Holders with Beach Access, not a commercial use for the commercial ~~boat~~~~watercraft~~ business.

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~~7869~~. Marketing of Beach Access is prohibited. No IVGID Recreation Pass Holder with Beach Access shall market or authorize the marketing of Beach Access for any commercial purpose or in connection with offering anything for sale, lease, license or valuable consideration to the IVGID Recreation Pass Holder with Beach Access.

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~~69.a. This is an operational program subject to change therefore should not be included in the Ordinance.~~

ARTICLE VIII. RECREATION PUNCH CARD

~~790.~~ A Recreation Punch Card provides the Passcard Holder with a face value of Recreation Privileges, determined by the Board, which may be applied toward:

- a. The Guest rate for daily Beach Access, daily ~~boat~~watercraft and jet ski launching; and
- b. the difference between the resident rate and the retail or nonresident rate for daily access to the District-owned golf, ski, recreation center, and tennis facilities; and
- c. the difference between the resident rate and the retail or nonresident rate for any other recreation use fee or rental fee as may be determined by the Board.

d. When a Recreation Punch Card is used for Beach Access, the balance of funds on the Recreation Punch Card will be applied to the Guest Beach Access Fee, until the balance of funds on the Recreation Punch Card is used up, at which time the Recreation Punch Card cannot be used for Beach Access or otherwise.

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~~8074.~~ Expiration Date. Recreation Punch Cards shall have a term of one year beginning on June 1. All Recreation Punch Cards expire on the 31st day of May following the date of issuance, regardless of when issued during the course of that year. All Recreation Punch Cards expire and will not provide access to the Beaches or to any Recreation Facility, after the balance of the funds on the Recreation Punch Card for the fiscal year have been expended.

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~~8172.~~ Transferability.

a. Recreation Punch Cards are issued against the Parcel and are only transferable to anyone who is a Guest of thean Owner to whomwho was issued the Recreation Punch Card was issued. Recreation Punch Cards cannot be given to or transferred to any person other than a Guest of the specific Parcel Owner to whom the Recreation Punch Card was issued. Recreation Punch Cards cannot be given to or transferred to other Parcel Owners to use for

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their Guests or used for purposes of other Parcel Owners, and such use will constitute ~~m~~Misconduct under ~~Paragraphs 97 and 98, this Ordinance 7,~~ subject to sanctions as set forth below. ~~Owners cannot ask Owners of other Parcels to transfer or give them Recreation Punch Cards issued on another Parcel.~~ Recreation Punch Cards are numbered and tied to a specific Parcel and the Parcel Owner to whom the Recreation Punch Card is tied is responsible for the actions and inactions of the Guest, as more fully discussed in Article XI, ~~Paragraph 9794 of this Ordinance.~~

b. ~~Transfer of Parcel. To the extent that a Parcel is transferred, and the prior Owner has acquired Recreation Punch Cards from the District, those Recreation Punch Cards will be invalidated regardless of the balance remaining prior to the issuance of any Recreation Punch Cards to the new Parcel Owner.~~

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~~8273.~~ Replacement. Recreation Punch Cards will not be replaced if lost, stolen, or destroyed, ~~and -or~~ if the dollar value on the Recreation Punch Card has been expended, it will not be refilled or useable further. ~~is exhausted.~~

~~8374.~~ Transfer of Parcel. ~~To the extent that a Parcel is transferred, and the prior Owner has acquired Recreation Punch Cards from the District, those Recreation Punch Cards will be invalidated regardless of the balance remaining prior to the issuance of any Recreation Punch Cards to the new Parcel Owner.~~ Responsibilities of Recreation Punch Card Holder. It is the responsibility of the Recreation Punch Card Holder to:

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a. report lost, stolen or destroyed Recreation Punch Card(s) to the District;

b. return all valid Recreation Punch Cards when eligibility to use the Recreation Punch Card has expired or when asked by the District to surrender the Recreation Punch Card.

c. be responsible for the conduct of his/her Guests and inform Guests and assure compliance by the Recreation Punch Card Holder and his/her Guests with all rules and regulations of the Recreation Facilities, and be responsible for any liability, loss or damages resulting from all such individual's use of the District's Recreation Facilities, or presence in or at, or use of the Recreation Facilities.

d. be responsible to secure his/her Recreation Punch Card and never allow another individual to use it, except that a Guest of the Owner may use a Recreation Punch Card, with or without the Owner's presence.

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| ~~8475~~. Refund. The Recreation Punch Card has no monetary exchange value and therefore cannot be returned to the District for any form of refund or credit.

| ~~8576~~. Each Owner or the Owner's Agent ~~are~~is responsible for procuring and distributing Recreation Punch Cards to Guests of the Owner, and the District does not act as a concierge to assist with Guest use or access to Recreation Punch Cards. Each Owner or the Owner's Agent must inform the Guest as to the rules and procedures with respect to the use of Recreation Punch Cards.

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ARTICLE IX. GUEST ACCESS

~~8677.~~ District venues have different rate category structures for Guests and different restrictions on the number of Guests and method of Guest access at the various Recreation Facilities. These may change from time to time in the reasonable discretion of the General Manager for all venues except the Beaches. Paragraph 86 (a) can only be changed by the Board.

~~a. — Guests at the Championship and Mountain Golf Courses: There are different rates for Resident/IVGID Pass Holder Rate, Guest rate (must be present with an IVGID Pass Holder), Hyatt rate and non-IVGID Pass Holder rate.~~

~~b. — Guests at Diamond Peak, Recreation Center, Tennis Center and Community Programing have an IVGID Pass Holder Rate and a Non-IVGID Pass Holder Rate.~~

~~a. The following provisions regarding Guest Beach Access are approved by the Board:~~

~~(1) Requires that a Guest Beach Access fee shall be paid for every Guest entering the Beaches, including each Guests on a watercraft boats that is/are being launched at the watercraftboat launch.~~

~~(2) Guests can access the Beaches only if they accompany an IVGID Recreation Pass Holder with Beach Access, or if a Guest hasthey have a Recreation Punch Card with Beach Access with a dollar balance remaining sufficient to cover the cost of the entire Guest fee for eachthe Guest seeking Beach Access using the Recreation Punch Card.~~

~~(3) A maximum of 2 Guests may accompany an IVGID Recreation Pass Holder per day.~~

~~b. Where Owners pay the guest access fee for their guests, the Owners may seek reimbursement from their guests for said fee, and doing so is not a commercial activity in the case of Beach Access. (Move (d) to Article VII.) Should this language be included in the ordinance~~

~~(4) A holder of an Additional IVGID Recreation Pass or an Additional Recreation punch Card under paragraph 102 cannot bring any Guests to the Beaches.~~

~~d. — ?8~~

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87. Group Reservations. To accommodate Owners who desire to bring a larger group to the Beaches for special occasions, the District offers the opportunity for a group reservation in Ordinance 1575.

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ARTICLE X. UNBUILDABLE LOTS

78. Unbuildable lots that do not have Beach Access Privileges as of June 1, 2022 will not be eligible for Beach Access Privileges, IVGID Recreation Passes or Recreation Punch Cards.

88. Unbuildable lots that do not have Recreation Privileges as of June 1, 2022 will not be eligible to receive any Recreation Privileges, IVGID Recreation Passes or Recreation Punch Cards on and after June 1, 2022.

8979. Unbuildable lots that currently have Recreation Privileges as of June 1, 2022 will be grandfathered to continue to receive the same Recreation Privileges as the unbuildable lot had on June 1, 2022, as for as long as the title to the Parcel does not change and the current Owner(s) in whose name title is held as of June 1, 2022 continue to own (the) the unbuildable lots, but The unbuildable lot will not continue to have any Recreation not after Privileges after the death of the Owner, or after a gift, sale or other transfer of the unbuildable lot by the Owner to any other owner. Additionally, such unbuildable lot shall continue to have such Recreation Privileges, and only for so long as the Recreation Fee continues to be assessed and is paid in full.

9080. No unbuildable lots may be subdivided after June 1, 2022 to produce additional Parcels that are unbuildable lots that would receive in excess of the five (5) Cards/IVGID Recreation Passes for the single unbuildable lot as it existed as of June 1, May 30, 1968. Except as set forth in the next Paragraphs 891 and 92, the District will not issue more than five (5) Cards/IVGID Recreation Passes for an unbuildable lot as it existed as of June 1, May 30, 1968. Notwithstanding the foregoing,

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91. If a formerly unbuildable lot is deemed by the County to be buildable, then following construction of and a residence or commercial property is built on the formerly unbuildable lot in the future, that Parcel and each Parcel that it is legally subdivided into, if any, will become eligible for Recreation Privileges including 5 Cards.

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9284. Additionally Unbuildable lots that have been subdivided to produce additional Parcels in the past, which additional Parcels of unbuildable lots are currently receiving Recreation Privileges, if any and therefore, in the

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~~aggregate are receiving in excess of the 5 Recreation Privileges and Cards Recreation Passes (if any) that could have been received for the formerly single unbuildable lot, will be grandfathered to continue receiving the same Recreation Privileges and Cards as they are receiving as of June 1, 2022, the extent they are currently receiving in excess of the five (5) IVGID Recreation Passes that would have been allocated to that Parcel as it existed as of May 30, 1968, until the death of the current Owner(s), or the gift, sale or other transfer from so long as the current Owner(s) of the Parcel as of June 1, 2022, at which time the right for the unbuildable lot to receive Recreation Privileges will no longer be grand-fathered and will terminate. For clarity, own the Parcel, but this right shall not survive the ownership of the current Owners once the current Owner(s) no longer own the unbuildable lot which is receiving Recreation Privileges, the unbuildable lot shall not be eligible for Recreation Privileges, IVGID Recreation Passes or Recreation Punch Cards, except as set forth in Paragraph 91.~~

~~This all needs more discussion by the board of trustees~~

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ARTICLE XI. GENERAL USE REQUIREMENTS, INCLUDING MISCONDUCT, ASSUMPTION OF RISK, INDEMNITY, AND ADDITIONAL PASSES

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~~9382.~~ IVGID Recreation Pass and Recreation Punch Card Ownership. All IVGID Recreation Passes and Recreation Punch Cards are the property of the District and must be returned upon request, and/or upon the loss of eligibility by the IVGID Recreation Pass Hholder.

~~9483.~~ Deed Restrictions. For clarity, Parcels annexed to the District after May 30, 1968, are not eligible for District beach access as per deed restrictions listed on the Beach Deed.

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~~9584.~~ Assumption of Risk and Indemnity. In consideration of the ability order to make Assignments to Tenants and others and to bring Guests and persons who are not IVGID Recreation Pass Holders to District Recreational Facilities and Venues, and in consideration of receipt of an IVGID Recreation Pass or Recreation Punch Card, each Owner and IVGID Recreation Pass Holder and Recreation Punch Card Holder must sign an agreement, acknowledging and agreeing that for good and valuable consideration, the receipt and sufficiency of which will be acknowledged, the following:

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- a. the IVGID Recreation Pass ~~Holder~~ Holder, Recreation Punch Card Holder and Owner is voluntarily using the Recreation facilities;
- b. ~~the IVGID~~ the IVGID Recreation Pass Holder, Recreation Punch Card Holder and Owner assumes all risk of and releases the District from loss or liability from: (i) personal injury to himself/herself and to his/her/its Assignees, Tenants and Guests, and (ii) of loss and damage to, his/her/its ~~their~~ personal property, resulting from use of the Recreation ~~F~~ facilities and Recreation Privileges; and
- c. the IVGID Recreation Pass Holder, Recreation Punch Card Holder and Owner agrees to defend, indemnify and hold the District harmless from and against any and all loss, liability, claims and damage caused by Owner, IVGID Recreation Pass Holder, Recreation Punch Card Holder, or an Assignee, Tenant or Guest of Owner or IVGID Recreation Pass Holder, to the District, to the District's Property and or to third parties and their real and personal property, arising out of or caused by actions or inactions of such persons and Entities. ~~Pass Holder or Pass Holder's Assignee's and Guests.~~

~~9685.~~ Fraudulent Use. It is Fraudulent Use to provide false or misleading information to obtain a Recreation Punch Card or IVGID Recreation Pass, or any fraudulent use of such card or pass, including but not limited to, (i) making a false representation that a person falls under the Family Tree when the person does not; (ii) providing false information or documents in connection with the acquisition of an IVGID Recreation Pass or Recreation Punch Card; (iii) an Owner or manager of an Owner, or Agent of an Owner, falsely attesting on an Application that an Applicant allegedly has a valid and enforceable lease, when the Applicant does not ~~have or has~~ a valid and enforceable lease for in excess of 6 months, ~~when the Applicant does not or falsely stating that the Applicant lives at the Parcel when the Applicant does not~~; (iv) making an Assignment of Recreation Privileges to a person who is not authorized to receive such Assignment under this Ordinance 7; (v) obtaining an Additional IVGID Recreation Pass or Additional Recreation Punch Card for persons who are not eligible to receive an Additional IVGID Recreation Pass or Additional Recreation Punch Card. ~~Tenants or are outside of the Family Tree on Exhibit "A".~~ Such fraudulent use will be grounds for voiding one, or more or all Recreation Privileges issued against the Parcel for a period of up to one year, or in the event of multiple or repeated violations, for a longer period of time. The District reserves the right to pursue any other disciplinary and legal action, as allowed by law. Because fraudulent use is such a serious action with such serious adverse

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consequences to the District and others, Owners are urged to advise all persons who receive IVGID Recreation Passes or Recreation Punch Cards on ~~an Owner's~~ their Parcel, of the serious consequences of taking these prohibited actions.

~~9786~~. Selling of Recreation Privileges or Allowing Others to Use IVGID Recreation Passes or Allowing Persons Who are Not Guests of the Owner to Use a Recreation Punch Card Issued to the Owner. ~~IVGID~~-Recreation Punch Cards ~~may~~ only be given by an Owner to persons who are Guests of the specific Owner who received the Recreation Punch Card from the District, and cannot be given to the Guests of other Owners or to other Others to give to their Guests, and Guests of an Owner cannot give the Recreation Punch Card to persons who are not Guests of the Owner to whom the Recreation Punch Card has been issued. It is strictly forbidden for any Owner to ask another Owner to use the Recreation Punch Cards of another Owner or for an Owner to give another Owner or person his/her/its Recreation Punch Card(s) to be used for Guests of another Owner or Person. It is strictly forbidden for any IVGID Recreation Pass Holder, Recreation Punch Card Holder or other individual to sell an Assignment of Recreation Privileges, or to sell individual IVGID Recreation Passes or Recreation Punch Cards, including but not limited to an Owner may not receive reimbursement for a Beach Guest Access Fee that is paid for with a Recreation Punch Card. Any such sales of privileges, passes, or cards or giving or transferring of Recreation Punch Cards from one Owner to another Owner or person to be used for Guest(s) of the other Owner or person is considered to be fraudulent use and will be grounds for voiding one, more or all Recreation Privileges issued against the Parcel or in the case of transfers between Owners, Recreation Privileges issued against both Parcels may be voided, for a period of up to one year, and in the event of multiple or repeated violations for a longer period of time. The District reserves the right to pursue any other disciplinary or legal action against the Owner, the IVGID Recreation Pass Hholder or the Recreation Punch Card Holder. Because selling and otherwise allowing others to improperly use Recreation Privileges is such a serious action with such serious adverse consequences to the District and others, Owners are urged to advise all persons who receive IVGID Recreation Passes or Recreation Punch Cards on their Parcel, of the serious consequences of taking these prohibited actions.

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~~9887~~. Misconduct. Use of the District's Recreation Facilities by any IVGID Recreation Pass Holder or Recreation Punch Card Holder is a privilege.

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For misconduct or violation of the provisions of this Ordinance, an IVGID Recreation Pass Holder or Recreation Punch Card Holder may be removed from the Recreation Venues and Facilities and/or his/her Recreation Privileges, including but not limited to the immediate confiscation of the IVGID Recreation Pass or Recreation Punch Card, ~~and/or which may be suspension of Recreation Privileges~~ ~~ded~~ for any period deemed appropriate by the District including up to one year, or in the event of multiple or repeated violations, a longer period of time, or those privileges may be revoked, at the District's sole discretion. Misconduct includes but is not limited to:

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- a. failure to abide by any rule, policy, procedure, or regulation established by the District and all such supplemental rules, policies, procedures, or regulations established for each ~~Recreational Facility~~;
- b. violation of any law or District ordinance, including this Ordinance 7; or
- c. disorderly and/or abusive behavior; or
- d. excessive or improper use of alcohol and/or drugs on Recreation Facilities; or
- e. any use of drugs at Recreation Facilities; or
- fe. vandalism or any other form of property damage at Recreation Facilities; or
- gf. violence, fighting, threats of violence, bringing a gun or knife or other weapon onto a District Recreation Facility; or
- h. fraudulent use as set forth in Paragraph 96 above; or
- i. selling of Recreation Privileges or allowing others to Use IVGID Recreation Passes or allowing persons who are not Guests of the Owner to use a Recreation Punch Card issued to the Owner, as set forth in Paragraphs 66, 67 or 97; or
- ig. violation of any provision of this Ordinance 7, including but not limited to the provisions of Paragraphs 76, 77 or 78 prohibiting commercial use of the Beaches, prohibiting ~~and~~ commercial use of the watercraft ~~boat~~ launch at Ski Beach and prohibiting marketing of the beaches; or
- k. violation of Paragraph 74, (b) by an IVGID Picture Pass Holder bringing in excess of the maximum number of Guests permitted to be brought to the Beach per day, by multiple entries, or other methods; or
- l. a Guest reimbursing an Owner for a Guest Access Fee paid by the Owner's Recreation Punch Card; or

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- m. an Agent violating Paragraph 6 with the knowledge of an Owner; or
- n. in the case of multiple Owners owning a Parcel, the knowing filing or knowing attempting to file, of an unauthorized Assignment and Delegation of Recreation Privileges, or the knowing filing an Application by an Owner who is not authorized to do so, in violation of Paragraph 47; or
- o. a Pass Holder who has an Additional IVGID Recreation Pass bringing Guests or attempting to bring Guests to the Beaches using such Additional Card in violation of Paragraph 74(c).

99. The District may in its sole discretion hold the parent(s), conservator, or guardian of a child who engages in willful misconduct jointly and severally liable for the resulting damage. (NRS 41.470, as amended.)

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10088. Disciplinary Procedures for Misconduct.

- a. Incident Report. A District employee ~~shall~~may, in a timely fashion, but in no event no later than [redacted] days following the incident, submit a written incident report of facts within that employee's own, personal knowledge concerning the alleged misconduct of an Alleged Violator, regardless of whether that Alleged Violator was removed from the premises for that same alleged misconduct.
- b. Removal. A District employee may request that an Alleged Violator leave District property or District Venues, in circumstances where there is a threat of bodily harm to a person or a risk of property damage to District owned facilities, and/or a persistent refusal to obey Ordinance 7, an applicable law and/or policies, procedures or regulations of the District (circumstances requiring removal). If the Alleged Violator does not voluntarily leave when requested to do so, the District employee will request that the Washoe County Sheriff's Office remove the Alleged Violator from the District's property or a District Venue.
 - (1) Washoe County Sheriff Assistance. The District may request at any time the assistance of the Washoe County Sheriff's Office in maintaining order.
 - (2) Incident Report. The employee(s) involved in the removal shall file an incident report with the department head of that facility within 24 hours of the occurrence.

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c. Suspension, Revocation, or Other Disposition.

(1) Department Head. Within a reasonable time, **but in no event more than [redacted] days** following receipt of an incident report, the Director of Parks and Recreation may determine that sufficient evidence of serious misconduct exists, indicating adequate grounds for suspension or revocation of privileges. Upon such an assessment, the Director of Parks and Recreation shall provide the Alleged Violator with written notice of the accusation(s) and the possible sanction/penalty which may result. The notice shall also provide the Alleged Violator with the date, time and place at which the Alleged Violator may appear before the Director of Parks and Recreation, to respond to the claims and to explain the Alleged Violator's position concerning the incident.

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(a) Notice. The written notice shall be signed by the Director of Parks and Recreation and mailed, certified return receipt requested, to the District's record address of the Alleged Violator. Attached to the notice shall be a copy of the incident report(s). If the Alleged Violator is a minor, an additional copy of the notice shall be mailed to the parent(s) or person(s) in loco parentis of the Alleged Violator-minor.

(b) Hearing. Within **five (5)** business days of mailing the written notice, unless otherwise agreed by the Director of Parks and Recreation and the Alleged Violator, the Director of Parks and Recreation shall hold a hearing to determine the accuracy of the representations contained in the Incident Report and to determine what, if any, further action shall be taken by the District. At this hearing, **the employee(s) bringing the charges shall provide testimony** and the Alleged Violator shall have opportunity to respond and explain. At the close of the hearing, the Director of Parks and Recreation may render his/her opinion orally or take the matter under submission. The Director of Parks and Recreation shall deliver a written decision concerning the allegations and any resulting suspension or revocation within **five (5)** business days following the hearing.

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(c) Decision. The Director of Parks and Recreation shall - include findings of facts, conclusions of misconduct, and

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sanction/penalty, if any imposed, in the decision; additionally, the Director of Parks and Recreation shall inform the Alleged Violator in the decision of the Alleged Violator's right to appeal the decision to the District's General Manager. Such disposition shall include, but not be limited to, the following: suspension, revocation, reprimand (oral or written), or a determination of no action or no misconduct.

(d) Notice of Appeal. In order to avail him/herself of the right to appeal to the General Manager, the Alleged Violator must so inform the General Manager by letter delivered to the District's Administrative Building (located at 893 Southwood Boulevard, Incline Village, NV 89451) within **ten (10)** business days of issuance of the written opinion.

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(2) District General Manager. Within **twenty (20)** business days of the Alleged Violator's notice of appeal letter, the General Manager shall hear the Alleged Violator's appeal. Also, at this hearing shall be **the charging employee(s)** and the deciding Department Head, to respond to the Alleged Violator's assertions. The General Manager shall render his/her written decision within five (5) business days of the appellate hearing. In the decision, the General Manager shall uphold, modify, or reverse, in whole or in part, the Department Head's decision. The General Manager shall advise the Alleged Violator in this written decision of the Alleged Violator's right to appeal the General Manager's decision to the District's Board of Trustees. In order to avail him/herself of the right of final appeal to the Board of Trustees, the Alleged Violator must so inform the Board by letter delivered to the District's Administrative Building (located at 893 Southwood Boulevard, Incline Village, NV 89451) within ten (10) business days of issuance of the written opinion from the General Manager.

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(3) Board of Trustees. The Board of Trustees shall hear the Alleged Violator's duly agendized appeal at the Board's next regularly scheduled public meeting. (NRS 241.030 (3) (d)) Nothing contained in the Chapter 241 shall require that any meeting be closed to the public.) This hearing shall be attended by the Director of Parks and Recreation and General Manager, and if requested by the District the District's counsel, to respond to the Alleged Violator's assertions. If the Director

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of Parks and Recreation and the General Manager cannot attend the next regularly scheduled meeting, the hearing shall be held within thirty (30) days of the District's receipt of the appeal, or the Alleged Violation shall be expunged. The Board shall render its decision at this hearing. By its decision, the Board shall uphold, modify, or overturn, in whole or in part, the General Manager's decision. The Board's decision is final.

- d. Right of Representation. The Alleged Violator may enlist the assistance of legal counsel, of the Alleged Violator's choice and at his/her expense, at any and all stages of these proceedings.
- e. Reservation. Nothing herein shall preclude the District from utilizing any and all legal and/or equitable remedies, in the stead of or in addition to the present procedure.

10189. Other Issuance. Save and except as provided in or required by the provisions of the Beach Deed, this Ordinance does not apply to or discuss the District issuing Recreation Privileges to employees or Board members, in the past, present or future, as approved by the Board of Trustees, from time to time. Such privileges shall be the subject of a separate Board policy or policies or ordinance, approved by the Board. Notwithstanding the foregoing, no Beach ~~Access Privileges~~ may be granted to any employee or Board members, past, present or future, that are contrary to or in violation of the Beach Deed.

10290. Purchase of Additional IVGID Recreation Passes or Recreation Punch Cards. If any Owner wishes to purchase up to a total of an additional five (5) ~~Cards which may be~~ IVGID Recreation Passes or Recreation Punch Cards or a combination thereof ~~as described in this Paragraph 102,~~ the Owner may do so by paying an additional fee as set by the Board, for each ~~Additional~~ IVGID Recreation Pass or ~~Additional~~ Recreation Punch Card ~~so purchased for the Parcel in question. The following provisions apply with respect to Additional Cards (referred to in this Ordinance as Additional IVGID Recreation Passes and Additional Recreation Punch Cards):~~

- a. Additional IVGID Recreation Passes are valid for a period of one (1) year from the date of purchase, unless they expire on an earlier date as provided in ~~Paragraph 102~~ hereof.
- b. Out of the available five (5) Additional Cards, ~~a maximum of up to three (3) Additional IVGID Recreation Passes can be~~ Additional IVGID Recreation Passes ~~per Parcel may that can only~~ be purchased for eligible Family Members listed within ~~the First~~

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ORDINANCE NO. 7

(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

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- ~~Degree of Consanguinity or Affinity on the Family Tree, on which is Exhibit "A". to this Ordinance 7.~~
- c.** Additional Recreation Punch Cards are valid from the date of purchase until the thirty-first (31st) day of May following the date of purchase and are not transferable to another person or Entity except to acan be used by any Guest of an Owner individual. Additional IVGID Recreation Passes or Recreation Punch Cards cannot be purchased for Commercial Parcels and their Tenants.
- d.** An application for Additional IVGID Recreation Passes or Additional Recreation Punch Cards must be filed with the District's Parks and Recreation office. The number and relevant information concerning these Additional IVGID Recreation Passes and Recreation Punch Cards shall be separately tracked electronically on an annual basis (by fiscal year) and made available by the District to the Board and to the Public, so that the availability of Additional IVGID Recreation Passes and Additional Recreation Punch Cards can be reviewed annually as to the impact and appropriateness of this provision for the purchase of Additional Passes and card.
- e.** ~~Additional IVGID Recreation Passes do not increase the number of Guests allowed per Parceldo not allow any Guests to accompany an Additional IVGID Recreation Pass Holder to the Beaches, and will be stamped with language which states in substance that the Additional IVGID Recreation Pass does not allow Guest Beach Access, if the District imposes any limit on the number of Guests per Parcel or per IVGID Recreation Pass.~~
- f.** Additional IVGID Recreation Passes and Recreation Punch Cards cannot be purchased by an Owner of one Parcel for another Parcel owned by the Owner, or for another Owner, or the purchasing Parcel Owner and the receiving Parcel Owner will be subject to sanctions set forth for mMisconduct in this Ordinance.
- g.** A maximum of five (5) IVGID Recreation Passes per Parcel can be used to obtain discounts for daily access for the District-owned golf courses. Additional IVGID Recreation Passes and Additional Recreation Punch Cards purchased by Owners in excess of the

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initial five cannot be used to obtain daily discounts at the District-owned golf courses, and will be stamped with language which states this.

103.94. Personal Identification. Prior to issuance of any Rrecreation Pprivilege, identification of the person receiving the privilege may be required in the form of a valid government issued photo identification card, such as an automobile driver's license.

104.92. Administration. The General Manager may from time to time recommend to the Board that the Board of Trustees adopt, amend, or rescind rules consistent with this Ordinance. The General Manager shall hold the final authority to interpret this Ordinance and rules adopted thereunder. Such authority shall include the application of this Ordinance and rules to specific people, Parcels, and circumstances. The day- to-day administration of this Ordinance is hereby delegated to the Director of Parks and Recreation; provided however no changes or expansions can be made to this Ordinance, except as approved by the Board of Trustees.

ARTICLE XII. AMENDMENTS

93105. Modification of Privileges. The Recreation Privileges issued under this Ordinance shall be modified by the terms of any amendments to this Ordinance subsequently adopted by the Board. Nothing in this Ordinance shall be deemed to limit the Board's discretion to modify the terms of this Ordinance or the application of any such modification to IVGID Recreation Passes, Recreation Punch Cards and other Recreation Privileges, outstanding, including alterations in the terms or expiration dates thereof. Nothing in this Ordinance shall grant any permanent rights or privileges to any person or Parcel or Owner, and all rights and privileges set forth herein are subject to the control of, regulation by, and change by the Board in its sole discretion.

106.94. Effective Date. The effective date of this Ordinance is June 1, 2022. The terms of this Ordinance applied to all Recreation Privileges that were outstanding on that date.

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107.95. The Director of Parks and Recreation, after the written approval of the General Manager, is empowered to determine how to administer the application of this Ordinance to existing privileges, except as set forth in Paragraph 109.96 below with respect to the application of this Ordinance

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to the Beaches and Beach Access Privileges. ~~The effective date of this amendment shall be June 1, 2022.~~

108. The Director of Parks and Recreation and the General Manager shall set up systems to collect and shall collect data electronically and otherwise, and make reports available to the Board of Trustees as to the impact of the changes in this Ordinance on or before March 1 of each year, commencing on March 1, 2023, at a public meeting, so that the policies and procedures set forth in this Ordinance 7 ~~dated June~~effective June 1, 2022 can be reviewed. Thereafter, each year, on or about March 1, the policies and procedures set forth in this Ordinance 7 effective dated June 1, 2022 will be reviewed by the General Manager and Director of Parks and Recreation, with the Board, which review shall include detailed usage information that shall be tracked electronically.

10996. The Board shall set policy and direction on Beach Access and Privileges ~~to use the and Beach Access, and the~~. ~~The~~ General Manager ~~or if he/she so designates in writing to the Board of Trustees, the Director of Parks and Recreation, are~~is empowered to administer the application of this Ordinance with respect to Beach Privileges. The General Manager or his/her designee, ~~the Director of Parks and Recreation~~ ~~-is~~ empowered to administer the application of this Ordinance to all other Recreation Privileges.

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(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

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FAMILY TREE

EXHIBIT A TO ORDINANCE 7

Relationship #	Property Owner		Relationship #	Spouse of Property Owner
0	Owner/Co-Owner	FIRST DEGREE	00	Owner/Co-Owner
1	Mother		7	Mother
2	Mother's Spouse		8	Mother's Spouse
3	Father		9	Father
4	Father's Spouse		10	Father's Spouse
5	Children		11	Children
6	Child's Spouse		12	Child's Spouse
<hr/>				
13	Grandmother	SECOND DEGREE	23	Grandmother
14	Grandmother's Spouse		24	Grandmother's Spouse
15	Grandfather		25	Grandfather
16	Grandfather's Spouse		26	Grandfather's Spouse
17	Grandchildren		27	Grandchildren
18	Grandchild's Spouse		28	Grandchild's Spouse
19	Sister		29	Sister
20	Sister's Spouse		30	Sister's Spouse
21	Brother		31	Brother
22	Brother's Spouse		32	Brother's Spouse
23	Domestic Partner		33	Domestic Partner's Child only

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Susan: Note the Domestic Partner in yellow should be moved to be Relationship #7, and the Domestic Partner's Child in yellow should be Relationship # 8, both on the left-hand side of the column so they are under the First Degree.

Susan: ADD Exhibit "B" with cover page that says something like

BEACH DEED

EXHIBIT B TO ORDINANCE 7

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ORDINANCE NO. 7

**(As amended June 13, 1991;
November 17, 1993; May 8, 1995;
June 12, 1995; March 25, 1998 and
proposed on May 26, 2022)**

**An Ordinance Establishing Rates,
Rules and Regulations for IVGID
Recreation Passes and Recreation
Punch Cards by the Incline Village
General Improvement District**

Conformed 5/4/2022

(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District

Be it ordained by the Board of Trustees of the Incline Village General Improvement District, Washoe County, Nevada, as follows:

ARTICLE I. GENERAL PROVISIONS

1. Short Title. This Ordinance shall be known and may be cited as the "Incline Village General Improvement District Recreation Pass Ordinance."
2. Words and Phrases. For the purpose of this Ordinance, all words used herein in the present tense shall include the future; all words in the plural number shall include the singular number; all words in the singular number shall include the plural number; all words in the masculine shall include the feminine; and all words in the feminine shall include the masculine. Capitalized words are defined in Article II, Definitions, below.
3. Separability. If any section, subsection, sentence, clause or phrase of this Ordinance or the application thereof to any person or circumstances is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this Ordinance or the application of such provision to other persons or circumstances. The Board hereby declares that it would have passed this Ordinance or any section, subsection, sentence, clause or phrase hereof irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared to be unconstitutional.
4. Posting. The adoption or any revision of this Ordinance shall be entered in the minutes of the Board and certified copies hereof shall be posted in three (3) public places in the District for ten (10) days following its passage.

ARTICLE II. DEFINITIONS

When used in this Ordinance, the following terms shall have the meanings defined below:

5. Affinity signifies the connection existing in consequence of marriage between each of the married persons and the blood relatives of the other.
6. Agent means the person designated by an Owner to represent the Owner in processing paperwork executed by the Owner and physically receiving any IVGID Recreation Passes and Recreation Punch Cards on behalf of Owner and his/her/its Tenants and Assignees pertaining to the Assignment

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of Recreation Privileges. Agents cannot sign documents on behalf of Owners, Tenants or Assignees wherein Owners, Tenants or Assignees either: (a) make representations to the District or (b) agree to indemnify the District, release the District or to assume risks as individuals or entities. Agents cannot use any Cards issued for a Parcel owned by any other Owner or for the Agent's own use.

7. Alleged Violator means a person accused of misconduct by the District.
8. Application means the District's form used to apply for Recreation Privileges.
9. Assignment means the execution of a District Assignment of Recreation Privileges form and related documents assigning Recreation Privileges to a Parcel Owner's Family Member identified on the Family Tree in Exhibit "A", to a Tenant, or to an authorized recipient from an Owner which is an Entity or for a Parcel with multiple owners.
10. Assignor means the Owner who is assigning Recreation Privileges to a Tenant or a Family Tree Member. A Tenant, a Family Tree Member, and an Assignee cannot assign Recreation Privileges to another person or entity and cannot be an Assignor. Assignee

means the individual receiving an Assignment of Recreation Privileges from an Owner. Assignees cannot assign their Recreation Privileges to others.

- 11 Beach Access means the rights and privileges of Parcel Owners to use and access Incline Beach, Burnt Cedar Beach, Ski Beach and Hermit Beach, including but not limited to the privilege to launch watercraft at Ski Beach, and to provide admission for Tenants and Guests, as granted to Owners of Parcels identified in the Beach Deed dated May 30, 1968, conveying the Beaches to Incline Village General Improvement District and granting easements to Parcel Owners. The Beaches are restricted access Beaches and the original Beach Deed states in pertinent part, among other things, that the beaches are "for the use of property owners and their tenants . . . and as the Board of Trustees . . . may determine, the guests of such property owners." Beach Access is separate and distinct from other Recreation Privileges, and has additional rules, regulations, and restrictions as set forth in Article VII below.

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12. Beaches means Incline Beach, Burnt Cedar Beach, Ski Beach and Hermit Beach.
13. Beach Deed means that certain Deed made **May 30, 1968**, recorded in Book 324 at pages 192-194 in the books and records of Washoe County, a copy of which is attached hereto as Exhibit "B"
14. Beach Facility Fee means the amount determined by the Board of Trustees to fund the IVGID beach properties for operations, capital improvements and debt service, which is assessed to a Parcel with Beach Access, and is paid as part of Washoe County property tax bill.
15. Board means the Board of Trustees of the Incline Village General Improvement District.
16. Card means a Recreation Punch Card or an IVGID Recreation Pass. Additional Card means an Additional Recreation Punch Card or an Additional IVGID Recreation Pass issued as set forth in Paragraph 102.
17. Commercial Tenant means an individual, trust, or corporation, limited liability company (or similar entity) who/which rents, or leases, a commercial Parcel located within the District for the purposes of conducting business or commercial activity, for a term of six (6) months or more. A commercial Tenant with a Lease for less than six (6) months is not entitled to receive IVGID Recreation Pass(es). A commercial Tenant must present a written lease agreement in the name of the commercial Tenant, and an IVGID Assignment form signed by the Owner attesting to the fact that the lease is a valid and enforceable lease. Notwithstanding the foregoing, if a commercial Tenant's lease terminates, the Owner must immediately notify the District and the IVGID Recreation Pass(es) and Recreation Punch Card(s) must immediately be returned to the District for cancellation, upon notification of termination of tenancy.
18. Commercial Use of Beaches means using the Beaches for a commercial purpose or for compensation, and is strictly prohibited. This does not apply to a written contract between the District and a third party to provide services or work at the Beaches, approved by the Board.
19. Consanguinity means a blood relationship.
20. County means Washoe County, Nevada.

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21. Director of Parks and Recreation means the person appointed as the department head of the Parks and Recreation Department.
22. District means the Incline Village General Improvement District (acting through its duly authorized officers or employees within the scope of their respective duties).
23. Domestic Partnership is a form of legal union available to both homosexual and heterosexual couples in Nevada and other states of the United States, where: (i) both Domestic Partners are at least 18 years old; (ii) both Domestic Partners share a common residence; (iii) neither Domestic Partner is currently in a marriage or domestic partnership or substantially equivalent relationship with another person; (iv) both Domestic Partners are legally capable of consenting to the Domestic Partnership; and (v) Domestic Partners residing in Nevada have filed a Domestic Partnership registration with the Office of the Nevada Secretary of State pursuant to NRS 122A.100 , or alternatively Domestic Partners have registered in another state.
24. Entity means an Owner which is not a natural person.
- 25.. Facility Fee means the amount determined by the Board of Trustees to cover the total of the Beach Facility Fee plus the Recreation Facility Fee (which covers the budget for operations, capital improvements and debt service) which is assessed to each Parcel for Recreation Facilities other than the Beaches, and is paid as part of the Washoe County property tax bill.
26. Family Tree means a social unit consisting of people related to the Owner by marriage and to the extent of the first and second degrees of consanguinity and affinity, including parents, children, grandparents, grandchildren, brothers and sisters, and their spouses, and Domestic Partners and children of Domestic Partners, as set forth on Exhibit "A" and incorporated here at by this reference. Persons listed on the Family Tree are eligible to be receive an Assignment of IVGID Recreation Passes and Recreation Privileges, as more fully set forth below.27. General Manager means the person appointed by the Board of Trustees as the General Manager of the District.

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28. Guest for Recreation Facilities other than the Beaches means any person invited by an Owner of a Parcel to use District owned Recreation Facilities other than the Beaches.
29. Guest for Beach Access means any person invited by an Owner of a Parcel with Beach Access (as defined in the deed conveying the Beaches to Incline Village General Improvement District on June 4, 1968) to use the District owned Beaches. An Owner and the Owner's Guests can use the Beaches for recreation purposes only and cannot sell access to the Beaches or receive compensation for access to the Beaches.
30. IVGID Recreation Pass means the non-transferable photo identification pass issued by the District for free access to District Beaches for those Parcels which have Beach Access, and for hourly, daily, and seasonal discounts at other District-owned Recreation Facilities.
31. Owner means any person or Entity owning fee title to a Parcel within the District, or portion thereof, or any person or Entity in whose name the legal title to the Parcel appears, in whole or in part, by deed duly recorded in the County Recorder's office, or any person exercising acts of ownership over the Parcel for the Owner as executor, administrator, guardian or trustee of the Owner. In the case of multiple ownership of a single Parcel or ownership of a Parcel by an Entity, a Parcel shall be entitled to receive only the maximum number of IVGID Recreation Passes and Recreation Punch Cards for Privileges allocated to a single Parcel. In the case of a single Parcel with multiple Owners, or in the case of Entity ownership, the multiple Owners or the Entity shall designate to the District one (1) individual in writing to direct the District with respect to the issuing of the IVGID Recreation Passes and Recreation Punch Cards.
32. Parcel means a single plot of land within the District, with or without a dwelling or commercial building on it, or a multi-family Parcel that contains more than one dwelling unit as defined by the District Recreation Roll, which is assessed and pays a Recreation Facility Fee.
33. Pass Holder means an individual who has been issued an IVGID Recreation Pass or a Recreation Punch Card.
34. Recreation and Recreation Facility means any leisure or sports facility, program, or service owned, operated or provided by the District, including, but not limited to, Beaches, parks, playgrounds, athletic fields, trails, Nordic

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and alpine ski areas, golf courses, recreation centers, tennis courts, pickle ball courts, swimming pools, sports leagues, contests, events, classes, and special events. Notwithstanding the inclusion of “Beaches” within the definition of “Recreation”, admission to, access to and use of the Beaches is further restricted to persons with Beach Access as set forth in the Beach Deed and Article VII of this Ordinance.

35. Recreation Punch Card means the card for Recreation Privileges issued by the District to eligible Owners for use by the Owner, the Owner’s Tenants and Guests of the Owner, that can be used to pay some or all of access fees to various District Recreation Facilities and bears a dollar face value established by the Board each fiscal year. A Guest of an Owner may use a Recreation Punch Card for Access to Recreation Facilities, with or without the accompanying Owner, as more fully described in this Ordinance.
36. Recreation Fee means the annual Recreation Standby and Service Charge assessed by the District to support recreation services, programs and facilities.
37. Recreation Privilege(s) means any privileges of recreation access or special rates afforded to IVGID Recreation Pass Holders or Recreation Punch Card Holders, including the privilege to provide admission for Guests, as provided for in this Ordinance 7. Beach Access Recreation Privileges are specifically limited as set forth in Article VII below.
38. Resident means any:(i) Owner or Tenant of a residential Parcel (including a buildable lot) that is located within the boundaries of the District as constituted by law, or (ii) Owner or Tenant of a commercial Parcel (including a buildable lot) that is located within the boundaries of the District, who resides within the District for purposes of voting within the District, and (iii) A Tenant must have a lease of a Parcel located within the District with a term of six (6) months or longer.
39. Residential Tenant means an individual, trust, or corporation or limited liability company (or similar entity) who/which rents or leases for six (6) months or more, a residence on a Parcel located within the boundaries of the District, as defined above for the purposes of living in same, and is therefore eligible to receive an IVGID Recreation Pass to be issued for a minimum of a six (6) month period. A residential Tenant with a Lease for less than six (6) months is not deemed to be a Resident for any purpose

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under the Ordinance, and is not entitled to receive an IVGID Recreation Pass. A residential Tenant must present a written lease agreement in the name of the residential Tenant, or with the residential Tenant listed as one of the persons authorized to live at the Parcel, and an IVGID Assignment form signed by the Owner attesting to the fact that the lease is a valid and enforceable lease. Notwithstanding the foregoing, if a Residential Tenant ceases to be a Resident of a Parcel within the boundaries of the District, the Owner must immediately notify the District and the IVGID Recreation Pass must immediately be returned to the District. The District will immediately cancel the IVGID Recreation Pass in the name of a former residential Tenant, upon notification of termination of tenancy.

40. Tenant means a Residential Tenant or a Commercial Tenant which leases a Parcel (with a valid lease) within the District for a lease term of six (6) months or longer. For a Tenant to have Beach Access, the Parcel leased by the Tenant must have Beach Access. Tenants cannot make an Assignment of Recreation Privileges under the Family Tree, Exhibit "A".
41. Unbuildable lot is a classification that is reflected for a parcel in the records of the Washoe County Assessor Property Data for a given APN, per Washoe County Land Use Code Sections 160 and 170.

ARTICLE III. RECREATION PRIVILEGE ELIGIBILITY

42. Eligible Parcels. Each District Parcel which is assessed and has paid in full the current Recreation Facility Fee, is eligible to receive Recreation Privileges as set forth in this Ordinance. Notwithstanding the foregoing sentence, only Parcels which were located within the District as of **May 30, 1968**, and which are assessed by the District and have paid and continue to pay a Recreation Fee which includes a Beach Fee, are eligible to receive a IVGID Recreation Pass with Beach Access..
43. Fees Kept Current. All property taxes, special assessments and Recreation Fees on a Parcel must be paid for the current and prior years to maintain the Parcel's eligibility for Recreation Privileges. The District Recreation Facility Fee must be paid by October 1 of the year billed in order to continue receiving Recreation Privileges.
44. Tenant Eligibility. All Tenants of Parcels located within the boundaries of the District, who are Residents, with a Lease of six (6) months or more, are eligible to receive an Assignment of Recreation Privileges, IVGID

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Recreation Passes and Recreation Punch Cards available to the Parcel that they are renting, provided that they have proof of residency and tenancy and upon the execution of the District Assignment documents as described in Article IV below. An IVGID Recreation Pass shall be issued to a Tenant for a period of no longer than the term of the lease.

45. Available Recreation Privileges. Every eligible Parcel may receive any combination of up to five (5) IVGID Recreation Passes or Recreation Punch Cards. Also, each eligible Parcel may purchase Additional IVGID Recreation Passes and or Additional Recreation Punch Cards as set forth in Paragraph 102. Only Parcels with Beach Access may receive Cards or Additional Cards with Beach Access.

ARTICLE IV. APPLICATION PROCEDURES

46. Application. Application for Recreation Privileges must pertain to a specific, eligible Parcel. An application will be accepted when: (a) filed on the Application Form provided by the District; (b) accompanied by proof of ownership as set forth in Paragraph 48 below; (c) signed by an Owner of the Parcel; and (d) if in the name of other than the Owner, accompanied also by an Assignment form and such other documents as are required by the District. The form(s) must be filed with the District's Parks and Recreation office, in person, by fax, by email or digitally, or by mail, prior to any issue of Recreation Privileges as provided by this Ordinance.
47. Application and Designation/Assignment if Parcel has Multiple Owners or if the Parcel is in the name of an Entity. If title to a Parcel is held in the name of multiple owners (excluding husband and wife, or husband, wife and adult child(ren) living together) or in the event of ownership of a Parcel by an Entity, a duly authorized District form entitled "Individual Authorized to Designate/Assign Recreation Privileges" must be on file with the District. This form will designate one (1) individual to instruct the District as to the identity of persons and the type of Cards to be issued by the District in connection with the Parcel. The form will be valid for a period of one year, or until a new form is duly executed and delivered to the District, whichever is later, or until the Parcel is sold or transferred, and may be relied upon by the District in issuing Cards and assigning Recreation Privileges. The District will only assign Recreation Privileges and Cards as directed by the individual designated as the authorized person for the Parcel. On the District form entitled "Individual Authorized to Designate/Assign Recreation Privileges".

ORDINANCE NO. 7

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48. Proof of Ownership. Proof of ownership shall be made by presentation of a government issued photo identification together with one of the following forms:
- a. Written copy of legal deed of title to the Parcel; or
 - b. Written confirmation of ownership of the Parcel from the County Assessor's office.
 - c. In case of ownership or tenancy of a Parcel by an Entity, such documents as are required by the District to prove that the individual identified in the Assignment to receive the Recreation Privileges and Cards is a person authorized by Ordinance 7 to receive Recreation Privileges and Cards. For example, in the case of a corporation or limited liability company, the documents could be copies of shares or certificates of ownership, duly authorized Minutes or other documents acceptable to the District.
49. Proof of Residence. Proof of residence shall be made by submitting a Written copy of legal lease signed by Parcel Owner and Tenant, or authorized Agent, along with written certification on the IVGID Assignment form signed by the Parcel Owner representing that the Assignee is a Tenant, together with one or more of the following forms:
- a. Valid Nevada Driver's License indicating current street address within the District.
 - b. Verifiable copies of a current utility (phone, electric, water and sewer, etc.) bill in Assignee's name or written certification by the person named on the Lease that the Assignee is a co-tenant.
 - c. All confirmation must be by written document. Written documents need not be certified except for those signed by Owner; however, the District may require further confirmation of uncertified documents.
50. Proof of Tenancy, including Commercial Tenancy. Proof of tenancy, including commercial tenancy shall be made with the submittal of (i) a written copy of legal lease signed by the Owner, or authorized Agent, and Tenant for a period of six (6) months or longer; and (ii) copy of a current utility bill (phone, electric, water or sewer, etc.) in Tenant's name; and (iii)

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proof that the individual to receive the Recreation Privilege is a Resident in the case of an IVGID Recreation Pass, (but not required for a Recreation Punch Card); and (iv) in the case of an Entity, proof that the individual holds one of the positions eligible for Assignment (i.e., a Principal or owner of the Entity who is a Resident or a corporate officer who is a Resident). Confirmation must be by written document. Written documents need not be certified; however, the District may require further confirmation of uncertified documents.

51. Proof for Individuals under Family Tree. . The District will develop a separate list of documents required to be submitted to prove Affinity and Consanguinity under the Family Tree, and which shall be available to the public, which list may be modified from time to time as the District reasonably believes is necessary.
52. Proof for Domestic Partner and Child of a Domestic Partner. The District will develop a separate list of documents required to be submitted to prove a Domestic Partner relationship and a child of a Domestic Partner relationship, which shall be available to the public at the District Recreation Desk. The list may be modified from time to time as the District reasonably believes is necessary, but will include but not be limited to, a fully signed IVGID form Declaration of Domestic Partnership, attesting that the parties had been Domestic Partners for the prior 6 months, and a copy of a duly filed registration of domestic partnership with the State of Nevada or another state.
53. Application Acceptance. Application will not be accepted on any Parcel if another valid Application already exists on that Parcel. Any Application will expire with a change of ownership, residency or tenancy. Upon proof of such change to the satisfaction of the District in its sole discretion, and cancellation of the prior IVGID Recreation Passes, Recreation Punch Cards and prior rights. Notwithstanding the foregoing statement, in the case of a change in tenancy, a change in rights for Tenants can only be made every six (6) months, for District administrative purposes and convenience.
54. Application Approval. Upon review and verification of the completeness and accuracy of the Application by the District, the Director of Parks and Recreation, or the Director's designee, shall approve the Application. It is the Applicant's responsibility to provide the District with all information

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required for approval, including but not limited to the Owner's signature, as required by District forms.

55. Application Amendment. To update information on the Application, except for Parcels with multiple owners, an approved Application may be amended by any verified Owner of the Parcel, whether or not that Owner signed or submitted the original Application form.

ARTICLE V. ASSIGNMENT OF PRIVILEGES

56. Assignment Procedures. Assignment of Recreation Privileges will be accepted when filed on the District Assignment Form and when accompanied by an approved Application, or when an approved Application is already on file but the Application and Cards issued thereunder have been cancelled, and when signed by any Owner listed on the Application. The Assignment form must be filed with the District's Recreation office, in person, by fax, by email, by digital signature, or by mail, and the District may rely upon a copy of the Owner's signature when an original Owner's original signature is not supplied. When there is an Assignment of Recreation Privileges, the Parcel Owner as Assignor and the Assignee must agree to be jointly and severally liable with Assignee respecting any sums of money Assignee owes the District related to the use of Recreation Facilities, damage to Recreation Facilities and persons and property of other persons, fees or sums owed for the use of all District-owned meeting facilities, and any fines. All Assignments must be for a minimum of six (6) months. If an individual assigned an IVGID Recreation Pass ceases to be a Tenant or otherwise becomes ineligible to have an IVGID Recreation Pass or Recreation Punch Card, the Owner is responsible for and shall immediately advise the District so that the District can cancel the Recreation Privileges, and the IVGID Recreation Pass and Recreation Punch Card must be immediately returned by the Tenant or Owner to the District. Even if an Assignment is cancelled in less than 6 months, another Card cannot be issued until the six-month period from issuance of the Card has passed, for District administrative purposes and convenience
57. Agent Designation. Any Owner listed on an approved application may designate an Agent by filing and executing an Agent Authorization Form, for processing paperwork and for accepting IVGID Recreation Passes and Recreation Punch Cards. However, the Owner must sign the Assignment and the Application, and thereby agree to be jointly and severally

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responsible for all fees, fines, and monies owed to the District by each of the Owner's Tenant(s), Assignee(s) and Guest(s) and for all damages and loss caused to the District and others by the Assignee. An Owner may only designate one Agent. The District Agent form must be filed with the District's Parks and Recreation office, in person, by fax, by email, by digital signature or by mail. Upon review and verification of the Agent form by the District, the Director of Parks and Recreation, or the Director's designee, shall approve the form. It is the Owner's responsibility to provide the District with all information required for approval. For clarity, the Owner is responsible for all acts of the Agent of the Owner and of each Assignee and Guest, and for all representations of the Agent and the Assignee. The Agent shall be a family member as set forth on the Family Tree, Exhibit "A" or a licensed Nevada Division of Real Estate property manager or licensee.

58. Assignment Acceptance by District. An Assignment will not be accepted by the District, on any Parcel, if another valid and outstanding Assignment already exists on that Parcel. An Assignment will expire with a change of ownership, where no party listed as Assignor on the application continues as an Owner of the Parcel. The Assignment form must be signed by the Owner, not by an Agent on behalf of an Owner.

59. Privileges Assignable - Residential Parcels. Every eligible residential Parcel may receive any combination of up to five (5) Cards that are IVGID Recreation Passes and/or Recreation Punch Cards. An IVGID Recreation Pass may be assigned to any Owner's eligible family member as set forth on the Family Tree at Exhibit "A", or to a Tenant who/which also qualifies under this Ordinance. A Recreation Punch Card may be assigned to an Owner's Tenant. Tenants and Assignees (including family members under the Family Tree) cannot further assign to family members under the Family Tree.

60. Privileges Assignable – Commercial Parcels. Every eligible commercial Parcel may receive any combination of up to five (5) cards that are IVGID Recreation Passes and/or Recreation Punch Cards. An IVGID Recreation Pass may be assigned to any individual Owner's family member as set forth on the Family Tree at Exhibit "A", or if the Tenant is an Entity, to a principal or owner of the Entity who is a Resident, or to a Tenant corporate officer who is a Resident. Tenants and Assignees (including family members under the Family Tree) cannot further assign to family members under the Family Tree.

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61. **Assignment Approval.** Upon review and verification of the Assignment by the District, the Director of Parks and Recreation, or the Director's designee, shall approve the Assignment. It is the Owner's responsibility to provide the District with all information required for approval, either from the Owner directly or the Owner's Agent, but the Owner is ultimately responsible for the accuracy and truthfulness of all information and representations provided.
62. **Assignment Amendments.** To update information, the Assignment may be amended, subject to the limitations set forth in Paragraph 47 in the case of multiple Owners of a Parcel or if a Parcel is owned by an Entity. Provided, however, that any Owner listed on the approved application or a designated Agent of any listed Owner may add names of persons to be assigned Recreation Privileges, to the extent additional privileges are available, so long as the Owner agrees to remain responsible, and so long as no changes are made to add individuals to get Recreation Privileges in less than six (6) month intervals.

ARTICLE VI. IVGID RECREATION PASS (ADDITIONAL SPECIAL PROVISIONS CONCERNING BEACH ACCESS AND BEACH ACCESS PRIVILEGES ARE DESCRIBED IN ARTICLE VII BELOW)

63. An IVGID Recreation Pass, subject to the other conditions and restrictions of this Ordinance, provides the Pass Holder:
 - a. reduced season pass rates, at District-owned ski, and tennis facilities; and
 - b. reduced daily rates at District-owned golf, ski and tennis facilities; and
 - c. reduced yearly, quarterly, monthly, or weekly membership rates at District-owned Recreation Center; and reduced rates on various recreation programs and services
 - d. reduced daily rates at the District-owned Recreation Center; and
 - e. reduced rates for the rental of the Chateau, Aspen Grove Community Building, Diamond Peak Ski Lodge, Recreation Center, and District-owned athletic fields; and
 - f. watercraft launching access at the District-owned watercraft ramp to **Pass Holders** with Beach Access, for a fee; and
 - g. The ability to bring Guest(s) to District-owned Beaches for a fee, when accompanying an IVGID Recreation Pass Holder with Beach Access, only as set forth in Article VII; and

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- h. any other Recreation Privileges determined by the Board.
64. Term of IVGID Recreation Pass Issuance. The IVGID Recreation Pass of any person will be limited to a term of not less than six (6) months or more than five (5) years. If no term is specified, the minimum six-month term shall apply. In the case of a Tenant, in any event, the maximum term of issuance of an IVGID Recreation Pass will be the length of the lease or five years, whichever is less.
65. IVGID Recreation Pass Expiration. An IVGID Recreation Pass expires when:
- a. the stated expiration date has been exceeded; or
 - b. the Parcel changes ownership, in which case the former Owner must return his/her/its IVGID Recreation Passes to the District; or
 - c. the IVGID Recreation Pass is withdrawn or reassigned to another individual by the Owner or his Agent; or
 - d. payment of the District Recreation Fee is delinquent, or
 - e. the IVGID Recreation Pass is voided pursuant to this Ordinance; or
 - f. the lease of a Tenant expires or terminates, with or without notice to IVGID from the Owner, or
 - g. in the event a Card is issued on the basis of a Domestic Partnership, and if the Domestic Partnership is terminated or the couple ceases to live together, or
 - h. in the event a Card is issued on the basis of Affinity with an Owner or spouse of an Owner, the marital relationship of the Assignee ends or is terminated or the couple ceases to live together so that there is no longer Affinity.
66. No Ability to Transfer IVGID Recreation Passes. All IVGID Recreation Passes shall be issued for the sole use of the Pass Holder and are non-transferable. If an IVGID Recreation Pass is transferred, lent, given, sold, offered or used by a person other than the individual identified on the IVGID Recreation Pass, the violation of this Paragraph 66 will result in immediate sanctions against the offending Parcel Owner, including but not limited to, in the case of knowing or willful violation of this Ordinance, up to the immediate loss of the IVGID Recreation Pass and the Pass Holder, and loss of all of their IVGID Recreation Privileges for a period of up to one (1) year or longer, from the date the IVGID Recreation Pass is cancelled by the District, as determined by the General Manager in his sole and absolute discretion.

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67. Responsibilities of IVGID Recreation Pass Holder. It is the responsibility of the IVGID Recreation Pass Holder to:
- a. renew his/her IVGID Recreation Pass on or before the expiration date shown on the pass;
 - b. report lost, stolen, or destroyed IVGID Recreation Pass(es) to the District;
 - c. return all valid IVGID Recreation Passes when eligibility to use passes has expired or when asked by the District to surrender the passes;
 - d. be responsible for the conduct of his/her Guests and Assignees, and to inform Guests and Assignees and assure compliance by the IVGID Recreation Pass Holder and his/her Guests and Assignees with all rules and regulations of the Recreation Facilities, and be responsible for any liability, loss or damages resulting from all such individual's use of the District's Recreation Facilities, or presence in, or at, or use of the Recreation Facilities.
 - e. be responsible to secure his/her IVGID Recreation Pass and never allow or authorize another individual to use it for any purpose whatsoever.
68. Lost/Stolen IVGID Recreation Pass. A charge per Card, in such amount as the District shall set in a Schedule of Fees from time to time, will be assessed to replace any IVGID Recreation Pass or Recreation Punch Card that is lost or stolen prior to its date of expiration.
69. Reassignment Fee. Reassignment of IVGID Recreation Passes and Recreation Punch Cards will not be allowed within the initial six months of pass issuance except for the following conditions: (a) the Parcel on which the pass is issued changes title; or (b) the Pass Holder is deceased. In the event of a reassignment where the issued passes are not returned, there will be a charge per card, in such amount as the District shall set in a Schedule of Fees from time to time, assessed to the Parcel Owner. New IVGID Recreation Passes and Recreation Punch Cards will not be issued for any other individuals unless this fee is paid or the IVGID Recreation Passes of the prior Pass Holder are returned.
70. Ownership Transfer Fee. A charge per Card, in such amount as the District shall set in a Schedule of Fees from time to time, will be assessed to the new Owner of a Parcel if the IVGID Recreation Passes issued on the Parcel

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are not returned to the District when a Parcel changes ownership. There will be no reassignment of Recreation Punch Cards to a new Owner, even in the event of sale or transfer of a Parcel, until the next fiscal year begins. ALTERNATE: Recreation Punch Cards will be reassigned with only the unused balances remaining on Recreation Punch Cards for the remainder of the fiscal year. ALTERNATE: New Recreation Punch Cards will be issued to a new Owner as requested by the new Owner.

ARTICLE VII. BEACH ACCESS PRIVILEGES SPECIAL RULES

71. It is the intent of the District to adopt provisions under this Article VII to comply with the Beach Deed dated June 4, 1968, including but not limited to page 1 line 28 – page 2, line 7, which states that the Beaches “shall be held, maintained and used by grantee, its successors and assigns, only for the purposes of recreation by, and for the benefit of, property owners and their tenants...and as the Board of Trustee of said District may determine, the guests of such property owners...” Further, the Beach Deed provides that “the Board of Trustees shall have the authority to control, regulate, maintain and improve said property” Therefore, rules and implementation of rules and regulations of the Beaches will be reviewed by the District Board from time to time, separate and apart from review of the entire Ordinance 7, to assure such reasonable compliance and efficient operations and maintenance.
72. IVGID Recreation Pass Holders with Beach Access have unlimited access to the Beaches for themselves and may bring up to _____ Guest(s) to the Beach per day, if the IVGID Recreation Pass Holder accompanies the Guest(s) to the Beach entrance gate at time of entry and pays the applicable Guest Beach Access fee. An Owner with Beach Access may give a Recreation Punch Card(s) to the Owner’s Guests who may then have Beach Access up to the total dollar credit then remaining on the Recreation Punch Card, and the Owner need not accompany such Guests to the Beach. The applicable Guest Beach Access fee must be paid for each Guest accessing the Beaches, either by payment by credit card for Guests accompanying an IVGID Picture Pass Holder, or with a Recreation Punch Card with a sufficient balance to cover the cost of each Guest Beach Access fee.
73. Access to Beaches under the Beach Deed. Persons who do not have an IVGID Recreation Pass with Beach Access in their name and with their photograph, may only access the Beaches if they are in possession of a

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Recreation Punch Card with Beach Access, with sufficient remaining funds on the Recreation Punch Card to pay their Beach Guest access fee or if they are Guests accompanying an Owner with an IVGID Recreation Pass with Beach Access at the entrance gate, and in compliance with the provisions of this Articles VII and IX governing Guest Access to the Beaches. The Beaches are not open to the public.

74. It is further the intent of the District to adopt the following provisions under this Article VII to avoid or limit over-crowding at the Beaches both to further the intent of the Beach Deed and for public safety and convenience of the District:
- a. Unless accompanied by an IVGID Recreation Pass Holder with Beach Access who purchases a Guest entrance, a Guest can only access the Beaches with a valid Recreation Punch Card with Beach Access that has the applicable value remaining on the Recreation Punch Card to cover the total cost of entrance to the Beaches for each Guest accompanying the Recreation Punch Card.
 - b. An IVGID Recreation Pass Holder with Beach Access can use his/her IVGID Recreation Pass to bring a maximum of [redacted] Guests to the Beach per day.
 - c. An individual with an Additional IVGID Recreation Pass may not bring Guests to the Beaches with An Additional IVGID Recreation Pass, issued under Paragraph 102. Additional IVGID Recreation Passes issued under Paragraph 102 shall be marked with language stating that it does not allow the Pass Holder to bring Guests to the Beaches.
75. Parcels that were annexed to the District after May 30, 1968, are NOT eligible for Beach Access, per deed restrictions listed on the Beach Deed, among other reasons.
76. Commercial Use of the Beaches. Commercial Use of the Beaches is prohibited. Commercial Use of the Beaches, includes but is not limited to offering of Beach Access or Privileges to use the Beaches to customers or to any person for remuneration or offering Beach Access or Privileges to use the Beaches as an inducement to a potential customer by a business or a business enterprise. Notwithstanding this provision, limited contracts for the provision of food and beverage, and services may be executed

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between the District and third-party vendors for the benefit of the District, Owners and Tenants, each to be approved by the Board.

77. Watercraft launching by a commercial enterprise at Ski Beach or any other of the District's restricted access Beaches. Watercraft launching by a commercial enterprise at Ski Beach or any other of the District's restricted access Beaches is prohibited **except** as follows: (i) Commercial watercraft owners who are Parcel Owners and IVGID Recreation Pass Holders with Beach Access or Recreation Punch Card Holders with Beach Access are allowed to launch watercrafts for their own personal recreation use. (ii) If an IVGID Recreation Pass Holder with Beach Access or a Recreation Punch Card Holder with Beach Access owns a watercraft which is stored at a commercial business, and requests that the commercial business bring the watercraft to the Beach and district's launch it for the recreational use of the Owner of the watercraft who is an IVGID Recreation Pass Holder with Beach Access or Recreation Punch Card Holder with Beach Access, or if the commercial business picks up the IVGID Recreation Pass Holder with Beach Access or Recreation Punch Card Holder with Beach Access in the water, this is deemed a permissible non-commercial activity, for the benefit of the IVGID Recreation Pass Holder with Beach Access or Recreation Punch Card Holder with Beach Access, not a commercial use for the commercial watercraft business. (iii) If a commercial business brings a watercraft to pick up its customer who is an IVGID Recreation Pass Holder with Beach Access or Recreation Punch Card Holder with Beach Access, and who is paying the business to rent the watercraft hourly or daily for the IVGID Recreation Pass Holder with Beach Access's or district's Recreation Punch Card Holder with Beach Access's recreational use, this is deemed a permissible non-commercial recreation activity for the benefit of the Pass Holders with Beach Access, not a commercial use for the commercial watercraft business.
78. Marketing of Beach Access is prohibited. No IVGID Recreation Pass Holder with Beach Access shall market or authorize the marketing of Beach Access for any commercial purpose or in connection with offering anything for sale, lease, license or valuable consideration to the IVGID Recreation Pass Holder with Beach Access.

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ARTICLE VIII. RECREATION PUNCH CARD

79. A Recreation Punch Card provides the Pass Holder with a face value of Recreation Privileges, determined by the Board, which may be applied toward:
- a. The Guest rate for daily Beach Access, daily watercraft and jet ski launching; and
 - b. the difference between the resident rate and the retail or nonresident rate for daily access to the District-owned golf, ski, recreation center, and tennis facilities; and
 - c. the difference between the resident rate and the retail or nonresident rate for any other recreation use fee or rental fee as may be determined by the Board.
 - d. When a Recreation Punch Card is used for Beach Access, the balance of funds on the Recreation Punch Card will be applied to the Guest Beach Access Fee, until the balance of funds on the Recreation Punch Card is used up, at which time the Recreation Punch Card cannot be used for Beach Access or otherwise.
80. Expiration Date. Recreation Punch Cards shall have a term of one year beginning on June 1. All Recreation Punch Cards expire on the 31st day of May following the date of issuance, regardless of when issued during the course of that year. All Recreation Punch Cards expire and will not provide access to the Beaches or to any Recreation Facility, after the balance of the funds on the Recreation Punch Card for the fiscal year have been expended.
81. Transferability.
- a. Recreation Punch Cards are issued against the Parcel and are only transferable to a Guest of the Owner to whom the Recreation Punch Card was issued. Recreation Punch Cards cannot be given to or transferred to any person other than a Guest of the specific Parcel Owner to whom the Recreation Punch Card was issued. Recreation Punch Cards cannot be given to or transferred to other Parcel Owners to use for their Guests or used for purposes of other Parcel Owners, and such use will constitute misconduct under Paragraphs 97 and 98,, subject to sanctions as set forth below. Owners cannot ask Owners of other Parcels to transfer or give them Recreation Punch Cards issued on another Parcel. Recreation Punch Cards are

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numbered and tied to a specific Parcel and the Parcel Owner to whom the Recreation Punch Card is tied is responsible for the actions and inactions of the Guest, as more fully discussed in Article XI, Paragraph 97.

- b. Transfer of Parcel. To the extent that a Parcel is transferred, and the prior Owner has acquired Recreation Punch Cards from the District, those Recreation Punch Cards will be invalidated regardless of the balance remaining prior to the issuance of any Recreation Punch Cards to the new Parcel Owner.
82. Replacement. Recreation Punch Cards will not be replaced if lost, stolen, or destroyed, and if the dollar value on the Recreation Punch Card has been expended, it will not be refilled or useable further..
83. Responsibilities of Recreation Punch Card Holder. It is the responsibility of the Recreation Punch Card Holder to:
- a. report lost, stolen or destroyed Recreation Punch Card(s) to the District;
 - b. return all valid Recreation Punch Cards when eligibility to use the Recreation Punch Card has expired or when asked by the District to surrender the Recreation Punch Card.
 - c. be responsible for the conduct of his/her Guests and inform Guests and assure compliance by the Recreation Punch Card Holder and his/her Guests with all rules and regulations of the Recreation Facilities, and be responsible for any liability, loss or damages resulting from all such individual's use of the District's Recreation Facilities, or presence in or at, or use of the Recreation Facilities.
 - d. be responsible to secure his/her Recreation Punch Card and never allow another individual to use it, except that a Guest of the Owner may use a Recreation Punch Card, with or without the Owner's presence.
84. Refund. The Recreation Punch Card has no monetary exchange value and therefore cannot be returned to the District for any form of refund or credit.

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85. Each Owner or the Owner's Agent is responsible for procuring and distributing Recreation Punch Cards to Guests of the Owner, and the District does not act as a concierge to assist with Guest use or access to Recreation Punch Cards. Each Owner or the Owner's Agent must inform the Guest as to the rules and procedures with respect to the use of Recreation Punch Cards.

ARTICLE IX. GUEST ACCESS

86. District venues have different rate category structures for Guests and different restrictions on the number of Guests and method of Guest access at the various Recreation Facilities. These may change from time to time in the reasonable discretion of the General Manager for all venues except the Beaches. Paragraph 86 (a) can only be changed by the Board.

- a. The following provisions regarding Guest Beach Access are approved by the Board:

- (1) A Guest Beach Access fee shall be paid for every Guest entering the Beaches, including each Guest on a watercraft that is/being launched at the watercraft launch.
- (2) Guests can access the Beaches only if they accompany an IVGID Recreation Pass Holder with Beach Access, or if a Guest has a Recreation Punch Card with Beach Access with a dollar balance remaining sufficient to cover the cost of the entire Guest fee for each Guest seeking Beach Access using the Recreation Punch Card.
- (3) A maximum of [redacted] Guests may accompany an IVGID Recreation Pass Holder per day.
- (4) A holder of an Additional IVGID Recreation Pass or an Additional Recreation punch Card under paragraph 102 cannot bring any Guests to the Beaches.

87. Group Reservations. To accommodate Owners who desire to bring a larger group to the Beaches for special occasions, the District offers the opportunity for a group reservation in Ordinance 1575.

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An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District

ARTICLE X. UNBUILDABLE LOTS

88. Unbuildable lots that do not have Recreation Privileges as of June 1, 2022 will not be eligible to receive any Recreation Privileges, IVGID Recreation Passes or Recreation Punch Cards on and after June 1, 2022.

89. Unbuildable lots that currently have Recreation Privileges as of June 1, 2022 will be grandfathered to continue to receive the same Recreation Privileges as the unbuildable lot had on June 1, 2022, for as long as the title to the Parcel does not change and the Owner(s) in whose name title is held as of June 1, 2022 continue to own(s) the unbuildable lot. The unbuildable lot will not continue to have any Recreation Privileges after the death of the Owner, or after a gift, sale or other transfer of the unbuildable lot by the Owner to any other owner. Additionally, such unbuildable lot shall continue to have such Recreation Privileges only for so long as the Recreation Fee continues to be assessed and is paid in full.

90. No unbuildable lots may be subdivided after June 1, 2022 to produce additional Parcels that are unbuildable lots that would receive in excess of the five (5) Cards for the single unbuildable lot as it existed as of June 1, 1968. Except as set forth in the Paragraphs 91 and 92, the District will not issue more than five (5) Cards for an unbuildable lot as it existed as of June 1, 1968.

91. Notwithstanding the foregoing, if a formerly unbuildable lot is deemed by the County to be a buildable lot, then following construction of a residence or commercial property on the formerly unbuildable lot in the future, that Parcel and each Parcel that it is legally subdivided into, if any, will become eligible for Recreation Privileges including 5 Cards.

92. Additionally unbuildable lots that have been subdivided to produce additional Parcels in the past, which additional Parcels of unbuildable lots are currently receiving Recreation Privileges, if any and therefore, in the aggregate are receiving in excess of the 5 Recreation Privileges and Cards that could have been received for the formerly single unbuildable lot, will be grandfathered to continue receiving the same Recreation Privileges and Cards as they are receiving as of June 1, 2022, until the death of the current Owner(s), or the gift, sale or other transfer from the Owner(s) of the Parcel as of June 1, 2022, at which time the right for the unbuildable lot to receive Recreation Privileges will no longer be grand-fathered and will terminate. For clarity, once the current Owner(s) no longer own the unbuildable lot

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which is receiving Recreation Privileges, the unbuildable lot shall not be eligible for Recreation Privileges, IVGID Recreation Passes or Recreation Punch Cards, except as set forth in Paragraph 91.

ARTICLE XI. GENERAL USE REQUIREMENTS, INCLUDING MISCONDUCT, ASSUMPTION OF RISK, INDEMNITY, AND ADDITIONAL PASSES

93. IVGID Recreation Pass and Recreation Punch Card Ownership. All IVGID Recreation Passes and Recreation Punch Cards are the property of the District and must be returned upon request, and/or upon the loss of eligibility by the Pass Holder.
94. Deed Restrictions. For clarity, Parcels annexed to the District after **May 30, 1968**, are not eligible for District beach access as per deed restrictions listed on the Beach Deed.
95. Assumption of Risk and Indemnity. In consideration of the ability to make Assignments to Tenants and others and to bring Guests and persons who are not IVGID Recreation Pass Holders to District Recreational Facilities and Venues, and in consideration of receipt of an IVGID Recreation Pass or Recreation Punch Card, each Owner and IVGID Recreation Pass Holder and Recreation Punch Card Holder must sign an agreement, acknowledging and agreeing that for good and valuable consideration, the receipt and sufficiency of which will be acknowledged, the following:
 - a. the IVGID Recreation Pass Holder, Recreation Punch Card Holder and Owner is voluntarily using the Recreation facilities;
 - b. the IVGID Recreation Pass Holder, Recreation Punch Card Holder and Owner assumes all risk of and releases the District from loss or liability from: (i) personal injury to himself/herself and to his/her/its Assignees, Tenants and Guests, and (ii) of loss and damage to, his/her/its personal property, resulting from use of the Recreation Facilities and Recreation Privileges; and
 - c. the IVGID Recreation Pass Holder, Recreation Punch Card Holder and Owner agrees to defend, indemnify and hold the District harmless from and against any and all loss, liability, claims and damage caused by Owner, IVGID Recreation Pass Holder, Recreation Punch Card Holder, or an Assignee, Tenant or Guest of Owner or IVGID Recreation Pass Holder, to the District, to the

(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

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District's Property and to third parties and their real and personal property, arising out of or caused by actions or inactions of such persons and Entities.

96. **Fraudulent Use.** It is Fraudulent Use to provide false or misleading information to obtain a Recreation Punch Card or IVGID Recreation Pass, or any fraudulent use of such card or pass, including but not limited to, (i) making a false representation that a person falls under the Family Tree when the person does not; (ii) providing false information or documents in connection with the acquisition of an IVGID Recreation Pass or Recreation Punch Card; (iii) an Owner or manager of an Owner, or Agent of an Owner, falsely attesting on an Application that an Applicant allegedly has a valid and enforceable lease, when the Applicant does not have a valid and enforceable lease for in excess of 6 months, or falsely stating that the Applicant lives at the Parcel when the Applicant does not; (iv) making an Assignment of Recreation Privileges to a person who is not authorized to receive such Assignment under this Ordinance 7; (v) obtaining an Additional IVGID Recreation Pass or Additional Recreation Punch Card for persons who are not eligible to receive an Additional IVGID Recreation Pass or Additional Recreation Punch Card.. Such fraudulent use will be grounds for voiding one, or more or all Recreation Privileges issued against the Parcel for a period of up to one year, or in the event of multiple or repeated violations, for a longer period of time. The District reserves the right to pursue any other disciplinary and legal action, as allowed by law. Because fraudulent use is such a serious action with such serious adverse consequences to the District and others, Owners are urged to advise all persons who receive IVGID Recreation Passes or Recreation Punch Cards on an Owner's Parcel, of the serious consequences of taking these prohibited actions.

97. **Selling of Recreation Privileges or Allowing Others to Use IVGID Recreation Passes or Allowing Persons Who are Not Guests of the Owner to Use a Recreation Punch Card Issued to the Owner.** Recreation Punch Cards may only be given by an Owner to persons who are Guests of the specific Owner who received the Recreation Punch Card from the District, and cannot be given to the Guests of other Owners or to other Others to give to their Guests, and Guests of an Owner cannot give the Recreation Punch Card to persons who are not Guests of the Owner to whom the Recreation Punch Card has been issued. It is strictly forbidden for any Owner to ask another Owner to use the Recreation Punch Cards of another Owner or for an Owner to give another Owner or person his/her/its

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Recreation Punch Card(s) to be used for Guests of another Owner or Person. It is strictly forbidden for any IVGID Recreation Pass Holder, Recreation Punch Card Holder or other individual to sell an Assignment of Recreation Privileges, or to sell individual IVGID Recreation Passes or Recreation Punch Cards, including but not limited to an Owner may not receive reimbursement for a Beach Guest Access Fee that is paid for with a Recreation Punch Card. Any such sales of privileges, passes, or cards or giving or transferring of Recreation Punch Cards from one Owner to another Owner or person to be used for Guest(s) of the other Owner or person is considered to be fraudulent use and will be grounds for voiding one, more or all Recreation Privileges issued against the Parcel or in the case of transfers between Owners, Recreation Privileges issued against both Parcels may be voided, for a period of up to one year, and in the event of multiple or repeated violations for a longer period of time. The District reserves the right to pursue any other disciplinary or legal action against the Owner, the IVGID Recreation Pass Holder or the Recreation Punch Card Holder. Because selling and otherwise allowing others to improperly use Recreation Privileges is such a serious action with such serious adverse consequences to the District and others, Owners are urged to advise all persons who receive IVGID Recreation Passes or Recreation Punch Cards on their Parcel, of the serious consequences of taking these prohibited actions.

98. Misconduct. Use of the District's Recreation Facilities by any IVGID Recreation Pass Holder or Recreation Punch Card Holder is a privilege. For misconduct or violation of the provisions of this Ordinance, an IVGID Recreation Pass Holder or Recreation Punch Card Holder may be removed from the Recreation Venues and Facilities and/or his/her Recreation Privileges, including but not limited to the immediate confiscation of the IVGID Recreation Pass or Recreation Punch Card, and/or suspension of Recreation Privileges for any period deemed appropriate by the District including up to one year, or in the event of multiple or repeated violations, a longer period of time, or those privileges may be revoked, at the District's sole discretion. Misconduct includes but is not limited to:
- a. failure to abide by any rule, policy, procedure, or regulation established by the District and all such supplemental rules, policies, procedures, or regulations established for each Recreation Facility;
or

ORDINANCE NO. 7

(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

An Ordinance Establishing Rates, Rules and Regulations for IVGID Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District

- b. violation of any law or District ordinance, including this Ordinance 7; or
- c. disorderly and/or abusive behavior; or
- d. excessive or improper use of alcohol on Recreation Facilities; or
- e. any use of drugs at Recreation Facilities; or
- f. vandalism or any other form of property damage at Recreation Facilities; or
- g. violence, fighting, threats of violence, bringing a gun or knife or other weapon onto a District Recreation Facility; or
- h. fraudulent use as set forth in Paragraph 96 above; or
- i. selling of Recreation Privileges or allowing others to Use IVGID Recreation Passes or allowing persons who are not Guests of the Owner to use a Recreation Punch Card issued to the Owner, as set forth in Paragraphs 66, 67 or 97; or
- j. violation of the provisions of Paragraphs 76, 77 or 78 prohibiting commercial use of the Beaches, prohibiting commercial use of the watercraft launch at Ski Beach and prohibiting marketing of the beaches; or
- k. violation of Paragraph 74 (b) by an IVGID Picture Pass Holder bringing in excess of the maximum number of Guests permitted to be brought to the Beach per day, by multiple entries, or other methods; or.
- l. a Guest reimbursing an Owner for a Guest Access Fee paid by the Owner's Recreation Punch Card; or
- m. an Agent violating Paragraph 6 with the knowledge of an Owner; or
- n. in the case of multiple Owners owning a Parcel, the knowing filing or knowing attempting to file, of an unauthorized Assignment and Delegation of Recreation Privileges, or the knowing filing an

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Application by an Owner who is not authorized to do so, in violation of Paragraph 47; or

- o. a Pass Holder who has an Additional IVGID Recreation Pass bringing Guests or attempting to bring Guests to the Beaches using such Additional Card in violation of Paragraph 74(c).
99. The District may in its sole discretion hold the parent(s), conservator, or guardian of a child who engages in willful misconduct jointly and severally liable for the resulting damage. (NRS 41.470, as amended.)
100. Disciplinary Procedures for Misconduct.
- a. Incident Report. A District employee shall, in a timely fashion, but in no event no later than [REDACTED] days following the incident, submit a written incident report of facts within that employee's own, personal knowledge concerning the alleged misconduct of an Alleged Violator, regardless of whether that Alleged Violator was removed from the premises for that same alleged misconduct.
 - b. Removal. A District employee may request that an Alleged Violator leave District property or District Venues, in circumstances where there is a threat of bodily harm to a person or a risk of property damage to District owned facilities, and/or a persistent refusal to obey Ordinance 7, an applicable law and/or policies, procedures or regulations of the District (circumstances requiring removal). If the Alleged Violator does not voluntarily leave when requested to do so, the District employee will request that the Washoe County Sheriff's Office remove the Alleged Violator from the District's property or a District Venue.
 - (1) Washoe County Sheriff Assistance. The District may request at any time the assistance of the Washoe County Sheriff's Office in maintaining order.
 - (2) Incident Report. The employee(s) involved in the removal shall file an incident report with the department head of that facility within 24 hours of the occurrence.
 - c. Suspension, Revocation, or Other Disposition.

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- (1) Department Head. Within a reasonable time, but in no event more than [redacted] days following receipt of an incident report, the Director of Parks and Recreation may determine that sufficient evidence of serious misconduct exists, indicating adequate grounds for suspension or revocation of privileges. Upon such an assessment, the Director of Parks and Recreation shall provide the Alleged Violator with written notice of the accusation(s) and the possible sanction/penalty which may result. The notice shall also provide the Alleged Violator with the date, time and place at which the Alleged Violator may appear before the Director of Parks and Recreation, to respond to the claims and to explain the Alleged Violator's position concerning the incident.
 - (a) Notice. The written notice shall be signed by the Director of Parks and Recreation and mailed, certified return receipt requested, to the District's record address of the Alleged Violator. Attached to the notice shall be a copy of the incident report(s). If the Alleged Violator is a minor, an additional copy of the notice shall be mailed to the parent(s) or person(s) in loco parentis of the Alleged Violator-minor.
 - (b) Hearing. Within five (5) business days of mailing the written notice, unless otherwise agreed by the Director of Parks and Recreation and the Alleged Violator, the Director of Parks and Recreation shall hold a hearing to determine the accuracy of the representations contained in the Incident Report and to determine what, if any, further action shall be taken by the District. At this hearing, the employee(s) bringing the charges shall provide testimony and the Alleged Violator shall have opportunity to respond and explain. At the close of the hearing, the Director of Parks and Recreation may render his/her opinion orally or take the matter under submission. The Director of Parks and Recreation shall deliver a written decision concerning the allegations and any resulting suspension or revocation within five (5) business days following the hearing.

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(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

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- (c) Decision. The Director of Parks and Recreation shall - include findings of facts, conclusions of misconduct, and sanction/penalty, if any imposed, in the decision; additionally, the Director of Parks and Recreation shall inform the Alleged Violator in the decision of the Alleged Violator's right to appeal the decision to the District's General Manager. Such disposition shall include, but not be limited to, the following: suspension, revocation, reprimand (oral or written), or a determination of no action of no misconduct.
 - (d) Notice of Appeal. In order to avail him/herself of the right to appeal to the General Manager, the Alleged Violator must so inform the General Manager by letter delivered to the District's Administrative Building (located at 893 Southwood Boulevard, Incline Village, NV 89451) within **ten (10)** business days of issuance of the written opinion.
- (2) District General Manager. Within **twenty (20)** business days of the Alleged Violator's notice of appeal letter, the General Manager shall hear the Alleged Violator's appeal. Also, at this hearing shall be **the charging employee(s)** and the deciding Department Head, to respond to the Alleged Violator's assertions. The General Manager shall render his/her written decision within five (5) business days of the appellate hearing. In the decision, the General Manager shall uphold, modify, or reverse, in whole or in part, the Department Head's decision. The General Manager shall advise the Alleged Violator in this written decision of the Alleged Violator's right to appeal the General Manager's decision to the District's Board of Trustees. In order to avail him/herself of the right of final appeal to the Board of Trustees, the Alleged Violator must so inform the Board by letter delivered to the District's Administrative Building (located at 893 Southwood Boulevard, Incline Village, NV 89451) within ten (10) business days of issuance of the written opinion from the General Manager.
- (3) Board of Trustees. The Board of Trustees shall hear the Alleged Violator's duly agendized appeal at the Board's next regularly scheduled public meeting. (NRS 241.030 (3) (d))

(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

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Nothing contained in the Chapter 241 shall require that any meeting be closed to the public. This hearing shall be attended by the Director of Parks and Recreation and General Manager, and if requested by the District the District's counsel, to respond to the Alleged Violator's assertions. If the Director of Parks and Recreation and the General Manager cannot attend the next regularly scheduled meeting, the hearing shall be held within thirty (30) days of the District's receipt of the appeal, or the Alleged Violation shall be expunged. The Board shall render its decision at this hearing. By its decision, the Board shall uphold, modify, or overturn, in whole or in part, the General Manager's decision. The Board's decision is final.

- d. Right of Representation. The Alleged Violator may enlist the assistance of legal counsel, of the Alleged Violator's choice and at his/her expense, at any and all stages of these proceedings.
 - e. Reservation. Nothing herein shall preclude the District from utilizing any and all legal and/or equitable remedies, in the stead of or in addition to the present procedure.
101. Other Issuance. Save and except as provided in or required by the provisions of the Beach Deed, this Ordinance does not apply to or discuss the District issuing Recreation Privileges to employees or Board members, in the past, present or future, as approved by the Board of Trustees, from time to time. Such privileges shall be the subject of a separate Board policy or policies or ordinance, approved by the Board. Notwithstanding the foregoing, no Beach Access may be granted to any employee or Board members, past, present or future, that are contrary to or in violation of the Beach Deed.
102. Purchase of Additional IVGID Recreation Passes or Recreation Punch Cards. If any Owner wishes to purchase up to a total of an additional five (5) Cards which may be IVGID Recreation Passes or Recreation Punch Cards or a combination thereof as described in this Paragraph 102, the Owner may do so by paying an additional fee as set by the Board, for each Additional IVGID Recreation Pass or Additional Recreation Punch Card so purchased. The following provisions apply with respect to Additional Cards (referred to in this Ordinance as Additional IVGID Recreation Passes and Additional Recreation Punch Cards):

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- a. Additional IVGID Recreation Passes are valid for a period of one (1) year from the date of purchase, unless they expire on an earlier date as provided in Paragraph 64 hereof.
- b. Out of the available five (5) Additional Cards, a maximum of up to three (3) Additional IVGID Recreation Passes per Parcel may be purchased for eligible Family Members listed within the First Degree of Consanguinity or Affinity on the Family Tree, which is Exhibit "A". to this Ordinance 7.
- c. Additional Recreation Punch Cards are valid from the date of purchase until the thirty-first (31st) day of May following the date of purchase and are not transferable to another person or Entity except to a Guest of an Owner. Additional IVGID Recreation Passes or Recreation Punch Cards cannot be purchased for Commercial Parcels and their Tenants.
- d. An application for Additional IVGID Recreation Passes or Additional Recreation Punch Cards must be filed with the District's Parks and Recreation office. The number and relevant information concerning these Additional IVGID Recreation Passes and Recreation Punch Cards shall be separately tracked electronically on an annual basis (by fiscal year) and made available by the District to the Board and to the Public, so that the availability of Additional IVGID Recreation Passes and Additional Recreation Punch Cards can be reviewed annually as to the impact and appropriateness of this provision for the purchase of Additional Passes and card.
- e. Additional IVGID Recreation Passes do not allow any Guests to accompany an Additional IVGID Recreation Pass Holder to the Beaches, and will be stamped with language which states in substance that the Additional IVGID Recreation Pass does not allow Guest Beach Access. .
- f. Additional IVGID Recreation Passes and Recreation Punch Cards cannot be purchased by an Owner of one Parcel for another Parcel owned by the Owner, or for another Owner, or the purchasing Parcel Owner and the receiving Parcel Owner will be subject to sanctions set forth for misconduct in this Ordinance.

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- g. A maximum of five (5) IVGID Recreation Passes per Parcel can be used to obtain discounts for daily access for the District-owned golf courses. Additional IVGID Recreation Passes and Additional Recreation Punch Cards purchased by Owners in excess of the initial five cannot be used to obtain daily discounts at the District-owned golf courses, and will be stamped with language which states this.

- 103. Personal Identification. Prior to issuance of any Recreation Privilege, identification of the person receiving the privilege may be required in the form of a valid government issued photo identification card, such as an automobile driver's license.

- 104. Administration. The General Manager may from time to time recommend to the Board that the Board of Trustees adopt, amend, or rescind rules consistent with this Ordinance. The General Manager shall hold the final authority to interpret this Ordinance and rules adopted thereunder. Such authority shall include the application of this Ordinance and rules to specific people, Parcels, and circumstances. The day- to-day administration of this Ordinance is hereby delegated to the Director of Parks and Recreation; provided however no changes or expansions can be made to this Ordinance, except as approved by the Board of Trustees.

ARTICLE XII. AMENDMENTS

- 105. Modification of Privileges. The Recreation Privileges issued under this Ordinance shall be modified by the terms of any amendments to this Ordinance subsequently adopted by the Board. Nothing in this Ordinance shall be deemed to limit the Board's discretion to modify the terms of this Ordinance or the application of any such modification to IVGID Recreation Passes, Recreation Punch Cards and Recreation Privileges, including alterations in the terms or expiration dates thereof. Nothing in this Ordinance shall grant any permanent rights or privileges to any person or Parcel or Owner, and all rights and privileges set forth herein are subject to the control of, regulation by, and change by the Board in its sole discretion.

- 106. Effective Date. The effective date of this Ordinance is **June 1, 2022**. The terms of this Ordinance applied to all Recreation Privileges that were outstanding on that date.

ORDINANCE NO. 7

(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

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107. The Director of Parks and Recreation, after the written approval of the General Manager, is empowered to determine how to administer the application of this Ordinance to existing privileges, except as set forth in Paragraph 109 below with respect to the application of this Ordinance to the Beaches and Beach Access.
108. The Director of Parks and Recreation and the General Manager shall set up systems to collect and shall collect data electronically and otherwise, and make reports available to the Board of Trustees as to the impact of the changes in this Ordinance on or before March 1 of each year, commencing on March 1, 2023, at a public meeting, so that the policies and procedures set forth in this Ordinance 7 effective June 1, 2022 can be reviewed. Thereafter, each year, on or about March 1, the policies and procedures set forth in this Ordinance 7 effective dated June 1, 2022 will be reviewed by the General Manager and Director of Parks and Recreation, with the Board, which review shall include detailed usage information that shall be tracked electronically.
109. The Board shall set policy and direction on Beach Access and Privileges to use the Beach. The General Manager is empowered to administer the application of this Ordinance with respect to Beach Privileges. The General Manager or his/her designee, the Director of Parks and Recreation is empowered to administer the application of this Ordinance to all other Recreation Privileges.

ORDINANCE NO. 7

(As amended June 13, 1991; November 17, 1993; May 8, 1995; June 12, 1995; March 25, 1998 and proposed on May 26, 2022)

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FAMILY TREE

EXHIBIT A TO ORDINANCE 7

Relationship #	Property Owner		Relationship #	Spouse of Property Owner
0	Owner/Co-Owner	FIRST DEGREE	00	Owner/Co-Owner
1	Mother		9	Mother
2	Mother's Spouse		10	Mother's Spouse
3	Father		11	Father
4	Father's Spouse		12	Father's Spouse
5	Children		13	Children
6	Child's Spouse		14	Child's Spouse
7	Domestic Partner			
8	Domestic Partner's Child			
15	Grandmother	SECOND DEGREE	25	Grandmother
16	Grandmother's Spouse		26	Grandmother's Spouse
17	Grandfather		27	Grandfather
18	Grandfather's Spouse		28	Grandfather's Spouse
19	Grandchildren		29	Grandchildren
20	Grandchild's Spouse		30	Grandchild's Spouse
21	Sister		31	Sister
22	Sister's Spouse		32	Sister's Spouse
23	Brother		33	Brother
24	Brother's Spouse		34	Brother's Spouse

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BEACH DEED

EXHIBIT B TO ORDINANCE 7



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R.P.T. : 2,310.00

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D E E D

THIS INDENTURE, made this 4~~7~~ day of June, 1968,
between VILLAGE DEVELOPMENT CO., formerly known as CRYSTAL BAY
DEVELOPMENT CO., a Nevada corporation, party of the first part,
(hereinafter referred to as "Grantor"), and INCLINE VILLAGE
GENERAL IMPROVEMENT DISTRICT, a quasi-municipal corporation organized
and existing pursuant to the provisions of the General Improvement
District Law, Chapter 318, Nevada Revised Statutes, party of the
second part (hereinafter referred to as "Grantee"),

W I T N E S S E T H:

That the said party of the first part, for and in con-
sideration of the sum of TEN DOLLARS (\$10.00), lawful money of
the United States, to it in hand paid by the said party of the
second part, the receipt whereof is hereby acknowledged, does
by these presents grant, bargain, sell and convey unto the said
party of the second part, and to its successors and assigns, all
that certain lot, piece or parcel of land situate in the County
of Washoe, State of Nevada, more particularly described in Exhibit
"A" attached hereto.

TOGETHER with all and singular the tenements, heredita-
ments and appurtenances thereunto belonging, or in anywise apper-
taining and the reversion and reversions, remainder and remainders,
rents, issues and profits thereof.

TO HAVE AND TO HOLD, all and singular the said premises,
together with the appurtenances, unto the said party of the second
part, and to its successors and assigns forever.

It is hereby covenanted and agreed that the real property
above described, and any and all improvements now or hereafter
located thereon, shall be held, maintained and used by grantee,

BOOK 324 PAGE 192

Att. Edmund, Cass & White
ATTORNEYS AT LAW
300 SOUTH VIRGINIA ST.
RENO, NEVADA 89505

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1 its successors and assigns, only for the purposes of recreation
2 by, and for the benefit of, property owners and their tenants
3 (specifically including occupants of motels and hotels) within the
4 Incline Village General Improvement District as now constituted,
5 and, as the Board of Trustees of said District may determine, the
6 guests of such property owners, and for such other purposes as
7 are herein expressly authorized.

8 This covenant shall be in perpetuity, shall be binding
9 upon the successors and assigns of grantee, shall run with and be
10 a charge against the land herein described, shall be for the
11 benefit of each parcel of real property located within the area
12 presently designated and described as Incline Village General
13 Improvement District and shall be enforceable by the owners
14 of such parcels and their heirs, successors and assigns; provided,
15 however, that said Board of Trustees shall have authority to levy
16 assessments and charges as provided by law, and to control, regu-
17 late, maintain and improve said property as in its sole discretion
18 it shall deem reasonable and necessary to effectuate the purposes
19 herein mentioned; and provided, further, the said District shall
20 have the right to use the real property above described for the
21 maintenance and operation of the water pumping facilities now
22 located thereon and such other utility facilities necessary to
23 the operation of the District.

24 Grantor, for the benefit of itself and its successors
25 and assigns in the ownership of real properties located within the
26 presently constituted boundaries of Incline Village General Improve-
27 ment District, and for the benefit of all other owners of property
28 located within said boundaries, and their respective successors
29 and assigns in such ownership, hereby specifically reserves an
30 easement to enter upon the above described real property and to

-2-

BOOK 324 PAGE 193
Att. Edmund, Cramer & White
ATTORNEYS AT LAW
300 SOUTH VIRGINIA ST.
RENO, NEVADA 89505

16713

1 use said real property for the recreational uses and purposes
2 specified herein. Said District shall have the authority to
3 impose reasonable rules, regulations and controls upon the use
4 of said easement by the owners thereof.

5 The easement hereby created and reserved shall be appur-
6 tenant to all properties located within the Incline Village
7 General Improvement District, as said District is now constituted.
8 Such easement may not be sold, assigned or transferred in gross,
9 either voluntarily or involuntarily, but shall pass with any
10 conveyance of real properties within said District as now consti-
11 tuted.

12 IN WITNESS WHEREOF, the said party of the first part
13 has hereunto set its hand and seal the day and year first above
14 written.

BOOK 324 PAGE 194

16 ATTEST:

17 [Signature]
18 Secretary

VILLAGE DEVELOPMENT CO.

By [Signature]
President

21 ATTEST:

22 [Signature]
23 Secretary

ACCEPTED AND APPROVED:

INCLINE VILLAGE GENERAL IMPROVE-
MENT DISTRICT

By [Signature]
President

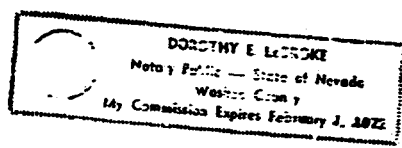
1 STATE OF NEVADA)
2 COUNTY OF WASHOE) ss

3 On this 17 day of June, 1968, before me, a Notary
4 Public in and for said County and State, personally appeared
5 Thomas J. [unclear] and [unclear],
6 known to me to be the President and Secretary of the corporation
7 that executed the foregoing instrument, and upon oath, did depose
8 that they are the officers of said corporation as above desig-
9 nated; that they are acquainted with the seal of said corporation
10 and that the seal affixed to said instrument is the corporate
11 seal of said corporation; that the signatures to said instrument
12 were made by officers of said corporation as indicated after
13 said signatures; and that the said corporation executed the said
14 instrument freely and voluntarily and for the uses and purposes
15 therein mentioned.

16 IN WITNESS WHEREOF, I have hereunto set my hand and
17 affixed my official stamp at my office in said County and State,
18 the day and year in this certificate first above written.

BOOK 324 PAGE 195

[Signature]
Notary Public



- 4 -

1968

McDonald, Carson & Wilson
ATTORNEYS AT LAW
100 SOUTH VIRGINIA ST.
RENO, NEVADA 89505

1 STATE OF NEVADA }
2 COUNTY OF WASHOE } ss

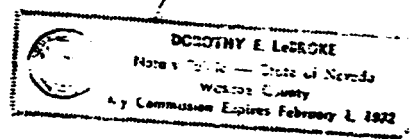
3 On this 17th day of June, 1968, before me, a Notary
4 Public in and for said County and State, personally appeared
5 George E. Sawyer and Frank Chamberlain,
6 known to me to be the President and Secretary of INCLINE VILLAGE
7 GENERAL IMPROVEMENT DISTRICT, the quasi-municipal corporation
8 that executed the foregoing instrument, and upon oath, did depose
9 that they are the officers of said corporation as above designated;
10 that they are acquainted with the seal of said corporation and
11 that the seal affixed to said instrument is the corporate seal
12 of said corporation; that the signatures to said instrument
13 were made by officers of said corporation as indicated after
14 said signatures; and that the said corporation executed the said
15 instrument freely and voluntarily and for the uses and purposes
16 therein mentioned.

BOOK 324 PAGE 196

17 IN WITNESS WHEREOF, I have hereunto set my hand and
18 affixed my official stamp at my office in said County and State,
19 the day and year in this certificate first above written.

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21
22
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Doctny E. LeCroke
Notary Public



24, McManis, Cramer & Wilson
ATTORNEYS AT LAW
300 SOUTH VIRGINIA ST.
RENO, NEVADA 89505

DESCRIPTION

Situate in the County of Washoe, State of Nevada, as follows, to-wit:

PARCEL 1

A portion of Lots II, III and IV of Section 22, Township 16 North, Range 18 East, M.D.B. & M., more particularly described as follows:

Commencing at the Southwesterly corner of Lot 12 in Block N and the Northerly right of way line of Nevada State Highway No. 28, as said lot, block and Highway are shown on the map of Lakeview Subdivision, Washoe County, Nevada, filed in the office of the County Recorder of Washoe County, State of Nevada, on February 27, 1961; thence South 20°35'35" West 80.00 feet to a point in the Southerly right of way of said Highway; thence South 69°24'25" East 174.28 feet along the Southerly right of way line of said Highway to the true point of beginning of this description, said point of beginning also being the Northwest corner of that certain parcel conveyed to Crystal Bay Development Co. on September 30, 1963, under Filing No. 395633, Washoe County Records; thence continuing South 69°24'25" East 1251.79 feet along the Southerly right of way of said Highway to the Northwest corner of that certain parcel deeded to Pacific Bridge Company and Associates on October 23, 1963, under Filing No. 397736, Deed Records; thence South 20°35'35" West 574.75 feet, more or less, to Lake Tahoe; thence Westerly along Lake Tahoe to a point from which the true point of beginning of this description bears North 31°07'35" East; thence North 31°07'35" East to the true point of beginning of this description.

PARCEL 2

Beginning at the Southeasterly corner of Lot 24 in Block H of Lakeview Subdivision, Washoe County, Nevada, according to the map thereof, filed in the office of the County Recorder of Washoe County, State of Nevada, on February 27, 1961; thence South 15°11'27" East 111.13 feet to a point on the Southerly right of way line of Nevada State Highway 28 as it now exists and the true point of beginning of this description, said point of beginning being the Northwest corner of Lot 36 of Lakeshore Subdivision No. 1, as said Lot 36 is shown on the map of Lakeshore Subdivision No. 1, Washoe County, Nevada, filed in the office of the County Recorder of Washoe County, State of Nevada, on June 28, 1960, and being on a curve concave to the Northeast, having a central angle of 4°41'11", a radius of 5040.00 feet and a tangent which bears North 61°40'36" West 206.23 feet, thence Northwesterly along said curve and the Southerly boundary of said highway 28, an arc distance of 412.24 feet; thence continuing along the Southerly right of way line of said highway 28, North 56°59'25" West 907.76 feet; thence leaving said Highway 28, South 27°17'46" West 90.72 feet; thence South 00°50'05" West to Lake Tahoe; thence running Southeasterly along Lake Tahoe to a point from which the true point of beginning bears North 28°08'35" East (Lakeshore Subdivision No. 1 bearing North 27°16'00" East); thence North 28°08'35" East along the Westerly boundary of said Lakeshore Subdivision No. 1 to the true point of beginning of this description.

RESERVING FROM the above described parcel an easement for maintaining and operating an existing pumping plant and pipe lines.

116713

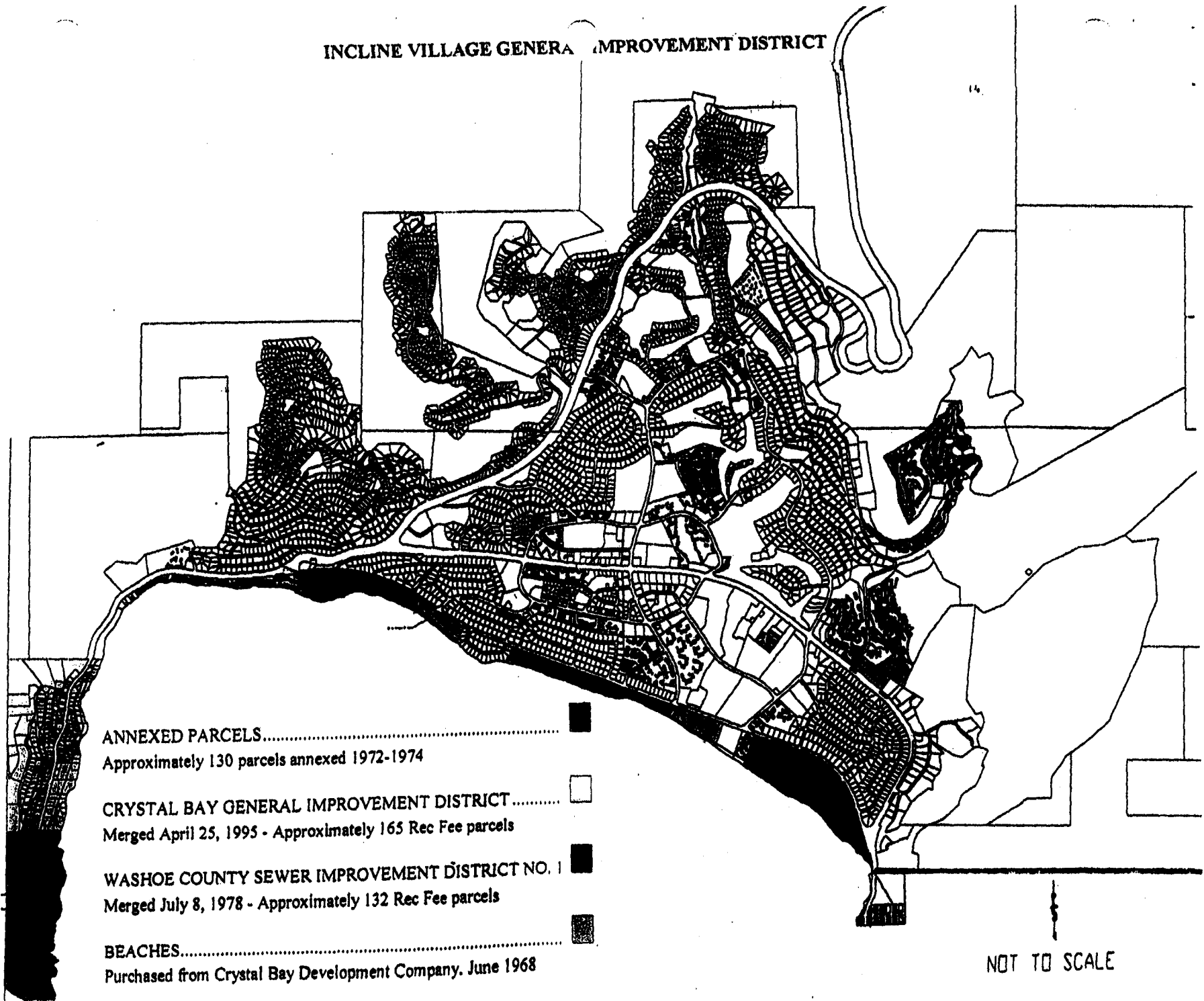
Note of information: Basis of bearings, Lakeview Subdivision.

[Handwritten signatures and initials]
286

324
197
800K

INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT

Attachment A
130



ANNEXED PARCELS.....

Approximately 130 parcels annexed 1972-1974

CRYSTAL BAY GENERAL IMPROVEMENT DISTRICT.....

Merged April 25, 1995 - Approximately 165 Rec Fee parcels

WASHOE COUNTY SEWER IMPROVEMENT DISTRICT NO. 1.....

Merged July 8, 1978 - Approximately 132 Rec Fee parcels

BEACHES.....

Purchased from Crystal Bay Development Company. June 1968

NOT TO SCALE

BUSINESS IMPACT STATEMENT FOR ORDINANCE 7, AN ORDINANCE ESTABLISHING RATES, RULES AND REGULATIONS FOR RECREATION PASSES AND RECREATION PUNCH CARDS BY THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT (LAST AMENDED MARCH 25, 1998)
Proposed for adoption at the May 11, 2022 Board of Trustees Meeting

The following business impact statement was prepared pursuant to NRS 237.090 to address the proposed impact of Ordinance 7, An Ordinance establishing rates, rules and regulations for Recreation Passes and Recreation Punch Cards by the Incline Village General Improvement District, last amended March 25, 1998.

1. The following constitutes a description of the number of the manner in which comment was solicited from affected businesses, a summary of their response and an explanation of the manner in which other interested persons may obtain a copy of the summary.

Incline Boat Storage and Marine	Incline Village	NV
Crystal Bay Marine	Incline Village	NV
Alpine Self-Storage	Incline Village	NV
Lake Tahoe Boat Rentals	Incline Village	NV
Lake Tahoe Boat Rentals	Incline Village	NV
Owens Brothers Transfer Co.	Minden	NV
Tahoe Boat Management	Crystal Bay	NV
Action Water Sports of Incline Village (REPLACED*)	Reno	NV
Tahoe Blue Rentals	Incline Village	NV
IVCBA	Incline Village	NV
Rotary Club of Incline Village	Incline Village	NV
Rotary Club of Tahoe	Incline Village	NV
Sand Harbor Water Sports (RETURNED)	New Washoe City	NV
North Shore Boating dba North Shore Boat Rentals	Incline Village	NV
Tahoe Boat and RV Rents	Incline Village	NV
Elevated Water Sports LLC	Incline Village	NV
Action Water Sports of IV*	Incline Village	NV

As of May 6, 2022, no responses have been received from any of the businesses above. Incline Boat Storage and Marine did make public comments at the April 27, 2022 Board of Trustees meeting as well as submit their comments, in writing, for inclusion in those meeting minutes which are an agenda item for the May 11, 2022 Board of Trustees meeting. The public hearing on this ordinance, has been set for May 26, 2022 and that public hearing has been advertised in the local newspaper, published on Fridays only, starting on April 22, 2022 and concluding on May 20, 2022.

Also, in our notification to businesses letter, this was our final paragraph:

Copies of the proposed changes are available at 893 Southwood Boulevard, Incline Village, Nevada. As a potentially affected business or industry group, you are invited to provide comments on the proposed changes to Ordinance 7 and as to whether the proposed rule will (a) impose a direct and significant economic burden upon a business; or (b) directly restrict the formation, operation or expansion of a business. Comments, data, and arguments may be submitted to info@ivgid.org or 893 Southwood Boulevard, Incline Village, Nevada on or before May 11, 2022 at 5:00 pm. On May 11, 2022, the Board of Trustees may consider adopting a business impact statement regarding the amendments. You are encouraged to attend that meeting and provide comment as well.

BUSINESS IMPACT STATEMENT FOR ORDINANCE 7, AN ORDINANCE ESTABLISHING RATES, RULES AND REGULATIONS FOR RECREATION PASSES AND RECREATION PUNCH CARDS BY THE INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT (LAST AMENDED MARCH 25, 1998)
Proposed for adoption at the May 11, 2022 Board of Trustees Meeting

2. The estimated economic effect of the proposed rule on businesses, including, without limitation, both adverse and beneficial effects, and both direct and indirect effects:

In addition to various generally applicable changes, below are proposed changes to Ordinance 7 that would affect business:

Adverse effects: Incline Village General Improvement District has allowed the usage of its boat ramp for launching of business entities watercrafts for many years. The Board of Trustees of the Incline Village General Improvement District has decided to amend the governing Ordinance, Ordinance 7, and within those changes is a change to how the boat ramp can be used by local businesses.

Beneficial effects: The last amendment to this ordinance was in March, 1998, so the practice has been allowed to operate for the past 24 years and it has been determined that it needs to change in order to continue the peaceful enjoyment of the restricted access beaches to those who pay for them via their yearly facility fees.

Direct effects: The launching of watercraft from the boat ramp will be severely restricted to all users and could cause businesses to discontinue their services due to lack of access at this boat ramp.

Indirect effects: Less customers, less revenue to all parties.

3. The following constitutes a description of the methods the local government considered to reduce the impact of the proposed rule on businesses as a statement regarding whether any, and if so which, of these methods were used.

These beaches are deed-restricted therefore they have restricted access. Businesses have been aware of the potential and need to stop the usage as is currently practiced for many years. With the recent COVID-19 pandemic and the behaviors of parcel owners changing due to same, the impact became evident and discussions with these business operators became more urgent, frequent, and candid.

4. The governing body estimates the annual cost to the local government for enforcement of the proposed rule is \$50,000.

The governing body anticipates that the rewriting, printing and distribution of related materials and possible implementation costs for additional staffing and security would be necessary.

The undersigned certifies that, to the best of his knowledge or belief, the information contained in the statement was prepared properly and is accurate.

Indra Winqest
District General Manager
Incline Village General Improvement District

MEMORANDUM

TO: Board of Trustees

FROM: Tim Callicrate
Board of Trustees Chairman

THROUGH: Indra Winquest
District General Manager

Susan A. Herron
District Clerk

SUBJECT: Conduct interview(s) with applicants Vito Brandle, Mick Homan, and Raymond Tulloch **and** review, discuss and possibly make appointments to the Audit Committee in accordance with Policy 15.1.0 with terms commencing on beginning July 1, 2022

DATE: May 2, 2022

In accordance with Policy 15.1.0: Accounting, Auditing and Financial Reporting: Audit Committee Charter; Organization, shown below, this item is brought forward for possible action.

ORGANIZATION: *The Committee shall consist of five (5) voting members. This includes two Board members appointed annually by Trustees and three members appointed by the Trustees to serve as qualified At-Large Members. Any recommendations for expanding the number of voting members will be recommended by the Committee and submitted to the Board of Trustees for possible approval. The Committee may retain financial or other appropriate advisors to attend meetings, provide guidance and training, as needed, and as approved by the Board of Trustees for financial expenditures.*

Members of the Committee should have or shall obtain an understanding of accounting, auditing, financial reporting, and internal controls to be able, with the assistance of an advisor if needed, to deliberate on issues for which the Committee is responsible. Therefore, the Board of Trustees may need to budget for periodic training of the Committee members and an outside advisor to assist the Committee with the independent conduct of its work with the approval of the Board of Trustees. Any advisor so engaged should possess the following qualifications:

- *A thorough understanding and experience with Generally Accepted Accounting Principles (GAAP), Government Accounting Standard Board (GASB) statements, and financial reporting*
- *Experience either preparing or auditing financial statements*
- *Experience with internal controls*

- *An understanding of the function of an audit committee*

At-large Committee members shall be independent. They shall not accept any consulting, advisory, or other compensatory fee from the District. All members shall not be an affiliated person with the District and at-large members suggested qualifications:

At-Large Committee members shall be expected to comply with all District policies that apply to volunteers. District staff shall be responsible for providing copies of all relevant policies to Committee members.

- *Annually, the Board of Trustees will appoint two Trustees to be Committee members. Appointing Trustees to serve successive years increases continuity and allows for knowledge retention. In the event a Trustee is removed or resigns, the Board of Trustees shall appoint a new member to the Committee. In accordance with GFOA recommendations, Trustees considered for appointment to the Committee shall not be exercising managerial responsibilities that fall within the scope of the audit of the District.¹*
 - *At-Large Members shall be appointed by the Board of Trustees from applicants with appropriate accounting, auditing, internal controls, and financial reporting expertise. This expertise could include:*
 - *Hold an active CPA license (preferably in Nevada) or have at least 15 years of progressive financial management experience as evidenced on a resume, CV, or LinkedIn*
 - *Experience on governing board, either as committee or board member*
 - *Experience either preparing or auditing financial statements*
 - *Experience with internal controls*
 - *An understanding of the function of an audit committee*

At-Large Members will serve staggered two-year terms:

- *For the first appointment, one member will serve a one-year term and the other two will serve a two-year term.*
- *For each subsequent appointment, the member will serve a two-year term.*

One member of the Committee shall be appointed by the Committee to be the Chair. The Chair will schedule all Committee meetings and provide Committee members with a written agenda for each meeting. Committee Members may request agenda items for the Chair's consideration and approval.

Conduct interview(s) with applicants Vito Brandle, -3-
Mick Homan, and Raymond Tulloch and review,
discuss and possibly make appointments to the Audit
Committee in accordance with Policy 15.1.0 with terms
commencing on beginning July 1, 2022

May 2, 2022

The Committee members are limited to two 2-year terms, which may be extended with the Board of Trustees approval in the event there are no interested or qualified applicants to fill any future vacancies.

¹“To ensure the committee's independence and effectiveness, no governing body member who exercises managerial responsibilities that fall within the scope of the audit should serve as a member of the audit committee” Source:GFOA Best Practices, Audit Committee

Three people have applied for the above at-large position:

- ✓ Vito Brandle
- ✓ Mick Homan
- ✓ Raymond Tulloch

All three of the above people have been invited to attend the meeting of May 11, 2022 so interviews can take place. Should the Board decide to do an appointment, that can be done at this meeting and the terms would be in effect starting July 1, 2022 and end June 30, 2023 and June 30, 2024.

Suggested motions are as follows:

I move to appoint Mr. (fill in the blank with the candidate's name) to begin serving, on July 1, 2022, as the one-year term appointee to the Incline Village General Improvement District's Audit Committee which is a volunteer position and is governed by Policy 15.1.0.

I move to appoint Mr. (fill in the blank with the candidate's name) to begin serving, on July 1, 2022, as the two-year term appointee to the Incline Village General Improvement District's Audit Committee which is a volunteer position and is governed by Policy 15.1.0.

I move to appoint Mr. (fill in the blank with the candidate's name) to begin serving, on July 1, 2022, as the two-year term appointee to the Incline Village General Improvement District's Audit Committee which is a volunteer position and is governed by Policy 15.1.0.



Accounting, Auditing, and Financial Reporting Audit Committee Charter Policy 15.1.0

The Incline Village General Improvement District is committed to be proactive, informed, and to provide the highest level of financial accountability and transparency to its parcel owners and other stakeholders (i.e., the State of Nevada).

The Government Finance Officers Association (GFOA) encourages the effective use of an audit committee in the public sector and considers such a committee an integral element of public accountability and governance. An Audit Committee plays a key role with respect to overseeing the integrity of the District's annual financial statements (the "ACFR") by ensuring those responsible for financial management (Management and the Board of Trustees) meet their responsibilities for maintaining an effective system of internal controls over financial reporting. An Audit Committee is a practical means for a governing body to provide much needed independent review and oversight of the District's financial reporting processes, internal controls, and independent auditors.

An Audit Committee also provides a forum separate from management in which auditors and other interested parties can candidly discuss concerns. By effectively carrying out its functions and responsibilities, an Audit Committee helps to ensure that procedures are in place to objectively assess management's practices, and that the independent auditors, through their own review, objectively assess the government's financial reporting practices.

An Audit Committee should be formally established by the Board of Trustees, be adequately funded, and be subject to a formally approved Audit Committee Charter.

POLICY: The Audit Committee (the "Committee") is to assist the Board of Trustees fulfill its responsibilities in accordance with Nevada Revised Statutes (NRS), District Policies, Practices, Ordinances, and Resolutions by providing oversight over the District's financial reports, the system of internal controls including the internal audit plans and reports, and the independent auditor's reports within the ACFR.

The Committee shall have open communication with and maintain strong working relationships with the IVGID Board of Trustees, the General Manager, Director of Finance, and the independent auditor.

This Committee shall review the Charter annually with any recommended changes submitted to the Board of Trustees for consideration and possible approval.



Accounting, Auditing, and Financial Reporting Audit Committee Charter Policy 15.1.0

ORGANIZATION: The Committee shall consist of five (5) voting members. This includes two Board members appointed annually by Trustees and three members appointed by the Trustees to serve as qualified At-Large Members. Any recommendations for expanding the number of voting members will be recommended by the Committee and submitted to the Board of Trustees for possible approval. The Committee may retain financial or other appropriate advisors to attend meetings, provide guidance and training, as needed, and as approved by the Board of Trustees for financial expenditures.

Members of the Committee should have or shall obtain an understanding of accounting, auditing, financial reporting, and internal controls to be able, with the assistance of an advisor if needed, to deliberate on issues for which the Committee is responsible. Therefore, the Board of Trustees may need to budget for periodic training of the Committee members and an outside advisor to assist the Committee with the independent conduct of its work with the approval of the Board of Trustees. Any advisor so engaged should possess the following qualifications:

- A thorough understanding and experience with Generally Accepted Accounting Principles (GAAP), Government Accounting Standard Board (GASB) statements, and financial reporting
- Experience either preparing or auditing financial statements
- Experience with internal controls
- An understanding of the function of an audit committee

At-large Committee members shall be independent. They shall not accept any consulting, advisory, or other compensatory fee from the District. All members shall not be an affiliated person with the District and at-large members suggested qualifications:

At-Large Committee members shall be expected to comply with all District policies that apply to volunteers. District staff shall be responsible for providing copies of all relevant policies to Committee members.

- Annually, the Board of Trustees will appoint two Trustees to be Committee members. Appointing Trustees to serve successive years increases continuity and allows for knowledge retention. In the event a Trustee is removed or resigns, the Board of Trustees shall appoint a new member to the Committee. In accordance with GFOA recommendations, Trustees considered for appointment to the Committee shall not be exercising



Accounting, Auditing, and Financial Reporting Audit Committee Charter Policy 15.1.0

managerial responsibilities that fall within the scope of the audit of the District.¹

- At-Large Members shall be appointed by the Board of Trustees from applicants with appropriate accounting, auditing, internal controls, and financial reporting expertise. This expertise could include:
 - Hold an active CPA license (preferably in Nevada) or have at least 15 years of progressive financial management experience as evidenced on a resume, CV, or LinkedIn
 - Experience on governing board, either as committee or board member
 - Experience either preparing or auditing financial statements
 - Experience with internal controls
 - An understanding of the function of an audit committee

- At-Large Members will serve staggered two-year terms:
 - For the first appointment, one member will serve a one-year term and the other two will serve a two-year term.
 - For each subsequent appointment the member will serve a two-year term.

One member of the Committee shall be appointed by the Committee to be the Chair. The Chair will schedule all Committee meetings and provide Committee members with a written agenda for each meeting. Committee Members may request agenda items for the Chair's consideration and approval.

The Committee members are limited to two 2-year terms, which may be extended with the Board of Trustees approval in the event there are no interested or qualified applicants to fill any future vacancies.

¹ “To ensure the committee's independence and effectiveness, no governing body member who exercises managerial responsibilities that fall within the scope of the audit should serve as a member of the audit committee” Source: GFOA Best Practices, Audit Committee



**Accounting, Auditing, and Financial Reporting
Audit Committee Charter
Policy 15.1.0**

1.0 Independent auditor reports directly to the Audit Committee

The independent auditor will be engaged by and report directly to the Committee. The Committee is expected to maintain free and open communication with the independent auditor and District Staff. This communication may include periodic executive sessions with each of these parties. The independent auditor is to bring to the attention of the Committee any additional work required (and related fee impact), beyond the scope of work contained in the engagement letter and the audit plan, to fulfill their responsibilities before any such work is undertaken.

2.0 Scope of the Committee's Authority and Responsibilities

It is the responsibility of the Committee to provide independent review, oversight and feedback on:

1. Financial reporting
2. Internal controls
3. The independent audit of the basic financial statements
4. The ACFR

To fulfill these responsibilities, the Committee shall:

- 2.1 Be independent, effectively communicate, and reinforce accountability.
- 2.2 Manage the external independent audit procurement process.
 - 2.2.1 Review and approve the Request for Proposal (RFP) for an independent auditor to be retained by the District. Such engagement should be for no more than five fiscal years in duration.
 - 2.2.2 Make recommendations on the scope of work.
 - 2.2.3 Make recommendations to the Board of Trustees and take subsequent action to engage an independent auditor.
 - 2.2.4 Review and approve the engagement letter (i.e., contract) between the District and the independent auditor
 - 2.2.5 If deemed necessary, identify and recommend additional audit services to be performed.
 - 2.2.6 By March 31st of each calendar year, the Board of Trustees is to formally designate an external independent auditor and



**Accounting, Auditing, and Financial Reporting
Audit Committee Charter
Policy 15.1.0**

- inform the Nevada Department of Taxation. (NRS 354.624 item 3).
- 2.2.7 When appropriate recommend the replacement of the independent auditor and the initiation of the procurement process (2.2.1).
- 2.3 Facilitate the independent audit process.
- 2.3.1 Review and approve, in consultation with the independent auditor, the annual audit plan, the scope of audit activities and schedules by June of each year
- 2.3.2 Provide an independent forum for auditors to report findings or difficulties encountered during the audit
- 2.3.3 Review with the District management and the independent auditor all major issues identified by the independent auditor regarding:
- 2.3.3.1 Accounting Principles.
 - 2.3.3.2 ACFR presentation.
 - 2.3.3.3 Any significant changes in the selection or application of accounting principles.
 - 2.3.3.4 Significant judgments made in the preparation of the ACFR and basic financial statements.
 - 2.3.3.5 The effect of regulatory initiatives.
 - 2.3.3.6 Off-balance sheet structures.
 - 2.3.3.7 Changes to audit plan of independent auditor as a result of any additional issues identified by the auditor.
 - 2.3.3.8 Any restrictions on the scope of the auditor's activities or on access to requested information or managements responses.
- 2.3.4 To review with District management and the independent auditor any material conflicts or disagreements between District management and the independent auditor, whether or not resolved, regarding financial reporting, accounting practices or policies or other matters, that, individually or in the aggregate, could be significant to the District's financial statements or the independent auditors' report, and attempt to help resolve any conflicts or disagreements regarding financial reporting.



**Accounting, Auditing, and Financial Reporting
Audit Committee Charter
Policy 15.1.0**

- 2.3.5 According to the approved work plan, conduct periodic meetings with the external auditor to review progress, issues identified, concerns and the audit timeline.
 - 2.3.6 Review the Management Representation letter by the District's management prior to submittal of the letter to the independent auditor.
 - 2.3.7 The Committee shall submit a written report to the District's Board of Trustees in conjunction with the presentation of the ACFR to the Board of Trustees by the end of December.
- 2.4 Post Independent Audit Follow up
- 2.4.1 Follow-up on any corrective action identified by the independent auditor, if any.
 - 2.4.2 Annually evaluate the work of the independent auditor and lead audit partner based on compliance with work plan and engagement letter.
- 2.5 The Committee may identify a need to engage an external resource to address a specific area of concern.
- 2.5.1 The Committee shall seek approval from Board of Trustees to obtain appropriate resources.
 - 2.5.2 The Committee shall agree the Scope of Work.
 - 2.5.3 The Committee is responsible for engaging the resource to perform the scope of work.
 - 2.5.4 The external resource shall report findings to the Committee.
 - 2.5.5 The Committee will provide findings to the Board of Trustees and recommend possible implementation of the findings, if any.
 - 2.5.6 Management will have the responsibility for implementation of identified changes or enhancements.
- 2.6 The Committee shall review and provide oversight of the internal controls ensuring management establishes, implements and reviews internal controls on a regular basis for functionality and effectiveness.



**Accounting, Auditing, and Financial Reporting
Audit Committee Charter
Policy 15.1.0**

- 2.6.1 Management will provide an annual schedule for the review of District Financial Practices (internal control) documents. These documents will be provided to the Audit Committee for their review and oversight.
 - 2.6.2 Review the annual internal control audit plan(s).
 - 2.6.3 Review management's annual assessment of their internal controls for prior year audit plan.
 - 2.6.4 Review management's identification of fraud risks, review the implementation of anti-fraud measures.
- 2.7 Annually review the District's Code of Conduct that promotes honest and ethical conduct; full, fair, accurate, timely disclosures in periodic reports including the ACFR; and compliance with applicable policies and practices to ensure it is adequate and up-to-date.
- 2.8 To annually review and refine as necessary the whistleblower procedures for the receipt, retention, and treatment of complaints received by the District, from the public or anonymous submissions by employees of the District, regarding accounting, internal accounting controls, auditing matters, or suspected fraud for recommendation to the board of trustees for consideration and possible approval.
- 2.8.1 Review and refine as needed the procedures for educating employees on their individual role in ensuring the District's financial integrity.
 - 2.8.2 Ensure employees of the District have an anonymous method for concerns to be submitted.
- 2.9 Reports to Board of Trustees.
- 2.9.1 The Committee shall submit an annual report to the Board of Trustees assessing its fulfillment of its duties and responsibilities as described in the Charter

3.0 Meetings

- 3.1 Meetings are to be conducted in accordance with the state's Open Meeting Law NRS 241. The Board of Trustees will be emailed a copy



Accounting, Auditing, and Financial Reporting
Audit Committee Charter
Policy 15.1.0

of the meeting minutes. Meeting minutes will be posted on the District website.

- 3.2 The committee will hold meetings up to twice per quarter, unless immediate action is needed and no less than four times per year. All members are expected to attend on a regular basis. Any member missing two consecutive meetings without due cause (i.e., illness) will be reviewed for continued membership on the Committee by the Chairs of the Committee and Board.
- 3.3 The committee Chair shall establish the agenda for meetings and provide all briefing materials to members and the public in advance.
- 3.4 The District's management is to provide to copies of all materials which are to be presented by management to a Committee's public meeting in compliance with NRS 241.
- 3.5 The Committee shall review correspondence to determine if any action is to be taken. If needed, assign the responsibility to investigate and resolve the concern/question to the appropriate organizational leader. Communicate with the submitter, if known, regarding their submitted concern.
- 3.6 The Committee shall review all past correspondence which contains outstanding action items. Ensure responses and/or corrective action is taken in a timely manner.
- 3.7 The Committee may ask members of management or others to attend meetings and provide pertinent information as necessary.
- 3.8 An annual meeting is to be held with the independent auditor, the General Manager, the Director of Finance, legal counsel and anyone else as desired by the Committee to review the audited annual basic financial statements including the Comprehensive Annual Financial Report (ACFR) and the auditor's material written communications with the District.



**Accounting, Auditing, and Financial Reporting
Audit Committee Charter
Policy 15.1.0**

4.0 Annual Financial Risk Assessment and Risk Management.

The Committee shall review and discuss with District management and the independent auditor the District's major financial risk exposures, and the steps management has taken to monitor and control those exposures. It is the Board's responsibility to ensure the District has adequate controls and plans for risk mitigation for areas beyond finance.



The Incline Village General Improvement District Board of Trustees is seeking interested candidates who wish to serve as At-Large Members of the Audit Committee. The Audit Committee is seeking individuals with an understanding of accounting, auditing, financial reporting, and internal controls. Further, candidates shall be expected to comply with all District policies that apply to volunteers. Candidates should also be familiar with Policy 15.1.0, Audit Committee Charter located on the IVGID website at this link:

https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Board_Policies_3.15.22.pdf

This charter includes a more detailed explanation of expertise desired and should be thoroughly reviewed by any candidates seeking appointment.

Three positions are to be filled; one for a one-year term (effective immediately) and two for a two-year term (effective July 1, 2022). Any interested candidate should submit a letter of interest and a resume. These two documents can be submitted either via U.S. Mail addressed to District Clerk Susan Herron, IVGID, 893 Southwood Boulevard, Incline Village, Nevada 89451; or hand delivered to the aforementioned address; or submitted via e-mail (sah@ivgid.org). It is the interested candidate's responsibility to ensure that their documents have been received for consideration. All submittals must be received no later than April 29, 2022, 12 noon (PST).

Further, all interested candidates must be available to be interviewed during the Incline Village General Improvement District Board of Trustees meeting tentatively scheduled for May 11th at 6:00 p.m. During this meeting, the Board of Trustees may make their final decision. If you have any questions regarding this matter, please contact Susan Herron, District Clerk, IVGID, at (775) 832-1207 or via e-mail at sah@ivgid.org.

From: [Homan, Mick](#)
To: [Susan A. Herron](#)
Cc: ["Mick Homan"](#)
Subject: Audit Committee Letter of Interest
Date: Thursday, April 7, 2022 9:56:25 AM
Attachments: [IVGID Audit Committee Cover Letter.docx](#)
[Mick Homan BIO - IVGID Audit Committee.docx](#)

Susan,

Please find attached a letter of interest to be considered as an Audit Committee Member for IVGID, along with my current executive Bio, with an attached chronology of my professional work experience. I am a CPA/CMA and have recently announced my retirement as the Chief Accounting Officer of the Procter & Gamble Company – an \$80 billion multi-national Fortune 50 public company. The letter and Bio have a summary of my qualifications, which include audit, general finance leadership, controllership (including financial statement preparation, internal controls, audit committee, etc.) and direct interaction and influencing of the regulatory landscape, including close and constructive dialogue with the FASB, SEC and PCAOB.

If you have any follow up questions, please do not hesitate to contact me via phone (513-602-7240) or email (homan.mick@gmail.com or homan.mg@pg.com).

Can you please confirm via email that you have received my submission?

Thanks and regards,

Mick Homan

Michael (Mick) Homan
P.O. Box 3167
986 Chip Court
Incline Village NV 89450
513-602-7240
Homan.mick@gmail.com

April 4, 2022

Board of Trustees
Via Susan Herron
District Clerk
IVGID
893 Southwood Blvd
Incline Village NV 89451

I wish to express my interest in being appointed as an Audit Committee member for the Incline Village General Improvement District (IVGID). I believe my background and experience would make me a valuable member of IVGID and a valued advisor to its Board of Trustees.

I am a CPA and a CMA with almost 40 years of work experience, including more than a decade of experience as an auditor with "Big 4" multinationals accounting firms and over 2 decades as a finance and accounting leader for a fortune 50 company, the vast majority of which was spent in the controllership organization. I relocated to Incline Village in 2020 and am a permanent resident. I have recently announced my retirement as the Chief Accounting Officer for the Procter & Gamble Company, a multinational Fortune 50 company with over \$80 billion in annual revenue. As the CAO for P&G, I directly manage the relationship and interactions with the Audit Committee of P&G's Board of Directors. During the course of my career, I have experience working for and with entities of all sizes, ranging from small privately held companies to large public multi-national companies, with experiences both domestically and internationally, across a variety of industries and types of entities, including consumer products/manufacturing, financial services, real estate, health care/insurance, not-for-profit and quasi-governmental agencies.

I believe this background and work experience, combined with my vested interest in the long term development and success of IVGID puts me in an ideal position to help the Audit Committee work with the IVGID staff to guide the overall governance and controls of IVGID, as well as being a valued advisor to IVGID's Board of Trustees.

Attached for your reference is a copy of my executive BIO and work chronology that provide more perspective on my background and qualifications. I appreciate your consideration of this request and am available at your convenience to answer any questions or provide additional perspective.

Regards,



Mick Homan

Mick Homan
Senior Vice President, Finance & Accounting – Chief Accounting Officer
The Procter & Gamble Company

Mick Homan serves as P&G's Chief Accounting Officer, where he leads P&G's global Accounting organization. In that capacity, Mick oversees and is the key decision maker for the Company's internal management reporting and external financial reporting processes, including the Company's corporate general accounting and consolidation functions, accounting policies and standards, policy consultation, transactional support, SEC filings and annual reports. He is chair of the Company's Disclosure Committee and the key interface with regulators, auditors and the Audit Committee of the Board of Directors on accounting and financial reporting matters. He is also a member of the Company's SOX internal controls steering team. Mick initially joined P&G in 1996 and has served in both corporate and business line finance roles, domestically and overseas.

Other Work Experience

Public Accounting

Mick was a senior manager in the audit and assurance practices of both Deloitte & Touche (1984-1994) and Arthur Andersen (1995-1996), where he served clients in a variety of industries. While with Deloitte & Touche, Mick was part of the firm's Leadership Development Program, comprised of a select group of managers chosen to serve in the firm's National Office Accounting Standards and Consultation organization. There, he monitored the standard setting process and researched and consulted with practice offices and the firm's top accounting partners on highly technical and complex transactions and financial reporting issues.

Banking

From 2001-2002, Mick was the Vice President, Mergers & Acquisitions for Fifth Third Bancorp, a large regional bank located in Ohio. In that capacity, he was senior financial decision-maker responsible for identifying, valuing and optimizing structures of acquisition opportunities for the Bancorp, working with business line management to understand business plans, identify and prioritize areas to supplement growth through acquisitions or alliances, and working with investment bankers and other third parties to identify opportunities.

Other Professional Activities

Mick is a current member and past Chair of the Financial Executive International's Committee on Corporate Reporting (CCR). He is also a current member and a past chair of the Financial Reporting Committee of the Institute of Management Accountants (FRC). CCR is a committee of the FEI composed largely of Controllers and Chief Accounting Officers from Fortune 50 companies that meets regularly to address and influence the accounting and financial reporting standard setting process, including regular meetings with the FASB, SEC, PCAOB and other standard setters. FRC is a similar subcommittee of the IMA that also includes leading technical partners from the "Big 4" accounting firms and other leaders of the profession.

Mick also served 2 terms as a member of the Financial Accounting Standards Advisory Counsel (FASAC). The members of FASAC are a diverse group, drawn from the ranks of CEOs, CFOs, Controllers, senior partners of public accounting firms, executive directors of professional organizations, and senior members of the academic and analyst communities, all with a vested interest in financial reporting and disclosure. The primary function of FASAC is to advise the FASB Board on

issues related to projects on the Board's agenda, possible new agenda items, project priorities and other matters that may require the attention of the FASB or as requested by the chairman of the FASB. FASAC meets with the Board on a regular basis to help the Board understand and discuss issues, and to help the Board establish its agenda and strategic direction.

Mick is invited to speak as an industry accounting expert in various forums, including accounting conferences and FASB and SEC-sponsored "round-tables" on emerging and proposed rules.

Education and Certification

Mick Graduated with high honors from the University of Northern Iowa in 1984 with a degree in accounting. He is a CPA and CMA.

Appendix
Mick Homan
Employment Chronology

August 1984-July 1990	Deloitte – Colorado Springs, CO Audit Staff through Manager
August 1990-June 1992	Deloitte – National Office, Wilton, CT Management Development Program Manager – Accounting Standards and Consultation
July 1992 – January 1995	Deloitte – Denver, CO Audit Senior Manager
January 1995 – November 1996	Arthur Andersen – Minneapolis, MN Audit Senior Manager
November 1996 – July 1999	Procter & Gamble – Cincinnati, OH Vice President, External Reporting
August 1999 – July 2001	Procter & Gamble – Brussels Belgium Vice President, Finance – Fabric Care
July 2001 – August 2002	Fifth Third Bank – Cincinnati, OH Vice President, Mergers & Acquisitions
August 2002 – March 2006	Procter & Gamble – Cincinnati Vice President, Corporate Accounting
March 2006 – February 2021	Procter & Gamble – Cincinnati Senior Vice President , Chief accountant - Corporate Accounting
March 2021 - Present	Procter & Gamble – Cincinnati Senior Vice President , Chief accounting Officer

From: raytulloch@munrotulloch.com
To: [Susan A. Herron](#)
Subject: Audit Committee at large members
Date: Friday, April 22, 2022 12:32:59 PM
Attachments: [Ray Tulloch 2022 IVGID Audit Committee.pdf](#)
[Untitled attachment 00012.html](#)
[Ray Tulloch AC resume 04 22 22.pdf](#)
[Untitled attachment 00015.html](#)
[PastedGraphic-1.tiff](#)
[Untitled attachment 00018.html](#)

Ms Herron

I attach my cover letter and resume for the Audit Committee at large position for the consideration of the Board.

Thank you for your assistance.

643 Second Creek Drive, Incline Village, NV 89451

Cell: +1 207 409 4872

Email: raytulloch@munrotulloch.com

Ms Susan Herron

District Clerk

IVGID

893 Southwood Blvd,

Incline Village

NV 89451

22 April 2022

Ms. Herron

At Large Members of the Audit Committee

I attach for the consideration of the Board of Trustees my application and resume for the at large positions on the Audit Committee. I am a 15 year full-time resident of Incline Village. I have also served both as a member and Chair of the Audit Committee since its establishment in 2020.

Professionally, I have extensive international business experience and expertise both as an Executive in the Utility Industry and in senior Consulting roles with Big 4 firms including Price Waterhouse Coopers and with specialist consultancies, including my own firm, Munro Tulloch, Inc.

Among recent engagements I have performed a number of Management Audits on behalf of the Hawaii Public Utilities Commission to review the validity of proposed rate increases and to identify business improvements. (These audit reports are available as public domain documents on the HPUC website). As a result of one of these audits, and based on my findings, the Hawaiian Electric Company implemented major structural changes including at leadership level; agreed to reduce costs through efficiencies by \$25million/year withdrew their request for a \$77million/year increase in rates. As a result, there were significant savings - over \$100million/year - for customers, in addition to material improvements in service and operational efficiency.

My extensive background in financial analysis, reporting and identification and implementation of business improvements makes me an excellent candidate for the Audit Committee to provide mature support and insight to both the Board and IVGID leadership in their common goal of providing quality and affordable services to the Community. I believe I have clearly demonstrated the practical application of these skill sets during my current tenure on the Audit Committee as it has worked diligently to improve the transparency and accuracy of IVGID financial reporting.

I look forward to the opportunity to discuss further and to continue to give back to the Community in this role.

Yours Sincerely



Ray Tulloch



Ray Tulloch

EXECUTIVE PROFILE

Ray is a highly-experienced Executive with extensive international experience in the energy and utilities sector. He has held a number of Senior Executive roles in Operations; Mergers and Acquisitions; Business Improvement; Financial Strategy and Asset Management with a major international utility group. In addition Ray has a proven consulting and advisory track record in both Big Four and specialist consulting environments.

Ray has a demonstrably successful record of leading multiple Business Analysis, Transformation and Technology projects to deliver business performance improvement and cost reductions. He brings a rare blend of business, financial and operational expertise as well as technical skills to support the successful delivery of business-focused solutions, which drive sustainable bottom line performance improvement. His proven credibility and experience brings significant value and benefits in ensuring successful on time and on budget identification and delivery of Business improvement solutions that deliver the planned financial, operational and service benefits.

BUSINESS STRATEGY AND TRANSFORMATION

A major focus of Ray's experience both as a consultant and as a utility executive has been the identification and implementation of business and technology solutions that enable both bottom-line value creation and business performance improvement. These strategies have included Cost Reduction Initiatives, Post-Acquisition Transition plans, Turn-Around plans, New Business initiatives and Organizational Restructuring. A key element in his successes in these areas is his demonstrable passion for improved performance that can deliver sustainable value for all stakeholders - Customers, Stockholders and Employees - over the longer term. He has also demonstrated the ability to lead implementation of such initiatives and take accountability for the difficult decisions that are typically required to execute these plans.

MERGERS AND ACQUISITIONS

For a major \$8Billion US Utility acquisition by a UK Company, Ray was responsible for leading the due diligence and valuation for the Australian subsidiary - 25% of the company - for the transaction. Post acquisition Ray led the Merger Regulatory Approvals teams in California and Idaho to achieve Public Utility Commission approvals. The agreement to the merger by the California Public Utilities Commission was the first ever approval in the USA of an acquisition of a US Utility by a foreign Company. Following merger approvals Ray led the post-merger transition team to develop a supply

EDUCATION

Fellow of the UK Institute of Electrical Engineers (FIEE)
Chartered Engineer

Bachelor of Science, Electrical and Electronic Engineering
Master of Business Administration

CAREER OVERVIEW

Munro Tulloch, Inc., *Principal*
2012 – Present

Uelligent, *Account Director*
2017-September 2018

Bridge Energy Group
2014 - 2015
Vice President, Grid Solutions

HCL Axon, *EAM Solutions Director*,
2011 - 2012

PricewaterhouseCoopers, *Director*
2008 - 2011

New Dimensions Solutions, *Vice President, Consulting*
2007 - 2008

Munro Tulloch, Inc., *President*
2004 - 2007

Scottish Power plc: 1976 - 2003
Project Director, Southern Water Sale and Refinancing, 2001-2003

PacifiCorp: *Managing Director, Procurement, Logistics & Transport*,
2000 - 2001

Project Manager, Scottish Power/PacifiCorp Acquisition & Transition Team, 1999



chain strategy to deliver value and implement best practices and was also deputy leader of the Transmission and Distribution transition plan team.

Since 2014 Ray has been providing support to the Hawaii Public Utilities Commission (HPUC) in review, approval and oversight of the Hawaiian Electric Companies major Enterprise Resource Management technology project. As an outcome of this support, the Companies agreed to deliver benefits to customers through savings of \$244m over 12 years. In 2019/20 Ray conducted a management audit of the Hawaiian Electric Company on behalf of the HPUC. As an outcome of my audit findings the Companies have implemented major structural changes including at leadership level; have agreed to reduce costs through efficiencies by \$25m/year and have withdrawn their request for a \$77m/year increase in rates. As a result, there have been significant savings for customers in addition to material improvements in service and operation efficiency.

TECHNOLOGY SOLUTIONS

Ray has led and participated in multiple engagements to review, recommend and implement Enterprise Resource Planning (ERP) and Enterprise Asset Management (EAM) solutions, leveraging leading class technologies to support these objectives. A key driver of value in a utility business is the effective deployment of capital and control of operating costs. By fully leveraging the capabilities of the technology, driving deeper integration with financial and Supply Chain systems and capturing asset history data, utilities can make better informed asset investment planning decisions that support more accurate targeting of capital investment to deliver system performance improvements and customer service. Ray's deep industry experience ensures that technology solutions effectively leverage the standard technology to build useable solutions to deliver measureable business benefits. This also minimizes expensive solution customization.

SUPPLY CHAIN PERFORMANCE IMPROVEMENT

Effective management of the supply chain can provide significant bottom line value for utilities. In many instances responsibilities for disparate elements of the process - procurement, warehousing, logistics, inventory management - are spread across different parts of the enterprise. This reduces accountability and introduces process disconnects, and the result rarely delivers the full value potential. Ray has worked with multiple utility clients in restructuring Supply Chain Operations to achieve effective end-to-end Supply Chain integration; to implement strategic sourcing strategies to deliver sustainable cost reductions; and design of focused logistics models that can reduce inventory levels concurrent with improving availability of materials to end-users. He has also led delivery of Supply Chain technology solutions including the first implementation of SAP's Extended Warehouse Management (EWM) in the utility sector.

Ray has demonstrated, in practice as a utility executive, the ability to design and deliver such models. At PacifiCorp, following the acquisition of the company by Scottish Power, Ray led the transition team that developed a new Supply Chain operating model. He subsequently led the new Business Unit as Managing Director and delivered over \$35M of annual spend savings and \$7M in Opex reductions in the first 18 months, significantly contributing to the post-merger benefits achievements

COMPETENCIES

<ul style="list-style-type: none"> • Management Audits • Business Restructuring • Business Development • Financial Management • M&A Due Diligence • Analytics 	<ul style="list-style-type: none"> • Work Management • Asset Management • Technology Roadmaps • Supply Chain Improvement • Mobility Solutions 	<ul style="list-style-type: none"> • Change Management • Project Management • Complex ERP Integration • Business Strategy • Smart Grid • Regulatory Analysis
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SOFTWARE SKILLS - MS OFFICE SUITE, MAXIMO, SAP, ORACLE, CLICKSOFT

raytulloch@munrotulloch.com



EXPERIENCE

Munro Tulloch Inc. – Principal & CEO

2012 – Present

Munro Tulloch is a consultancy business with a focus on the electric, water, and gas utility sector. Munro Tulloch specializes in delivering strategic financial and business improvement advisory services. In addition we provide implementation support for Supply Chain, Enterprise Asset Management, business transformation and technology projects. Client engagements have included:

- Conducted management Audit of Hawaii interisland shipping Company on behalf of the Public Utilities Commission following emergency rate increase. Identified efficiencies and operational improvements to reduce costs by \$3.5m/year and to maintain rate freeze for 3 years.
- Conducted Management Audit of Hawaiian Electric Company on behalf of the Public Utilities Commission. Identified necessary major structural and organizational changes to improve operational efficiency and savings of \$25m/year for customers. These recommendations have been adopted and are being implemented by the Company. In addition the Company has withdrawn its request for a 4.1% (\$77m/year) increase in rates.
- Expert EAM/ERP Adviser to Hawaii PUC for evaluation of and recommendations to Commissioners on implementation of ERP/EAM solution by regulated utility
- Enterprise Integration Architect for Work Management and Supply Chain implementation for a major vertically integrated Midwest Utility
 - Identification and recommendations on integration solutions and business impacts for replacement of legacy Supply Chain and Work Management Systems
 - Thought leadership and business process design recommendations
 - Review and validation of development objects and identification of alternatives to leverage standard functionality
 - Development of recommendations on key design decisions for Executive Steering Group
- Senior Adviser to major Canadian utility group for \$100M+ Business Transformation and EAM implementation program.
 - Provided design guidance on leading business practices for EAM blueprint
 - Developed proposals and implementation plans for regional scheduling solution to deliver field workforce productivity improvements
 - Developed proposals for streamlining and centralization of operational support functions to deliver annual savings of \$3M+
- Adviser to Hawaii Public Utilities Commission on options for transitioning to Performance Based Regulation
- Provision of strategic advisory services for business transformation and technology integration to deliver business led solutions
- Project manager for development and implementation of mobile workforce applications for a major NE utility group
- Functional design, blueprinting and implementation of SAP Mobile solution to integrate mobile work management solutions with SAP EAM system for major NE Gas and Electric utility group
- Thought leadership and business process design for Supply Chain and Work Management

Utilegent – Account Director

2017 - 18

Responsible for Client Development and Account Management focused on T&D, Supply Chain, Work and Asset Management and Smart Grid-related capabilities.

BRIDGE Energy Group - Vice President Grid Solutions

2014 - 2015

Bridge Energy Group has a strong focus on increased integration of Operational (OT) and Information Technology (IT) Platforms. Responsible for developing and leading the Grid Solutions practice including:

- Enterprise solutions to integrate OT and IT platforms
- Enterprise Asset Management solutions

raytulloch@munrotulloch.com



Munro Tulloch
Delivering Utility Solutions

- Grid Operational Performance Improvement
- Asset Analytics
- Provision of thought leadership to utilities on Enterprise Architecture and leading sales and delivery Initiatives

HCL Axon - EAM Solutions Director, Utilities

2011 - 2012

HCL Axon is one of the leading System Integrators and Technology firms both in the U.S. and globally. It has revenues in excess of \$6.5B and employs over 80,000 across its operations.

- Recruited with responsibility for developing initiatives in the utilities EAM, Supply Chain and Mobility sectors
- Provided business and technology advisory services to utilities for EAM solutions

PricewaterhouseCoopers - Director, Advisory, Utilities

2008 - 2011

Joined PricewaterhouseCoopers (PwC) in September 2008 when they acquired New Dimensions Solutions (NDS) to expand their focus on the EAM sector. As a member of the NDS executive team, led the sale and purchase process and was also one of the key personnel incentivized to remain with PwC. Led both sales and delivery in the utilities sector with a focus on EAM and Supply Chain initiatives. Client engagements and achievements included:

- Program Director for implementation of SAP Extended Warehouse Management for major California utility group. (First implementation globally of product in utility sector)
- IT solutions Roadmap development for Midwest utility group
- Development of proposals for Customer Service and Mobility technology solutions for major California government electric and water utility
- Blueprinting and solution development for SAP Fleet EAM for consumer products
- Review and audit of GIS and Outage Management Systems for a Texas utility
- Review of meter inventory management processes and development of business case for process and systems improvements for a major California utility
- Supply Chain synergy proposals for a Midwest utility following an acquisition
- Development of mobile workforce management for Nuclear generation facility
- Supply chain improvement opportunities for a Canadian power generation company

New Dimensions Solutions - Vice President, Consulting

2007 - 2008

New Dimensions Solutions (NDS) is a consultancy business with a unique focus on Enterprise Asset Management (EAM), with particular emphasis on the utility and asset intensive sectors. NDS has an extensive client base in the U.S. and Canada and is an SAP gold partner. It is a recognized industry leader in enabling clients to harness technology effectively to maximize asset performance and workforce management to deliver sustainable business value. Activities and engagements at NDS included:

- Leading blueprinting and implementation for Customer Service and Enterprise Asset Management solutions, including SAP and Maximo applications
- Development of EAM solutions for water and waste water clients in the public sector
- Implementation of EAM and Mobile solutions for electric utilities

Munro Tulloch Inc. - President

2004 - 2007

- Munro Tulloch is a consultancy business with a focus on the energy and utility sector in the U.S. and the U.K. Munro Tulloch specializes in delivering support and commercial solutions for business transformation CIS and ERP systems implementation. Client engagements have included:
- Evaluation of mobile data applications and delivery of recommendations for implementation of SAP Enterprise asset Management solution for Chicago gas utility following acquisition
- Strategic review of metering business opportunities for major Asian utility group

- Project manager for development and implementation of mobile workforce applications for a major NE utility group
- Functional design, blueprinting and implementation of SAP Mobile Asset Utilities MAU) and Mobile Asset Management (MAM) to Integrate mobile work management solutions with SAP CCS Customer Service system for NYSEG and RGE CCS implementations
- Implementation of SAP Work management, fleet management and compatible units. Scope included functional design, work process redesign and development of recharge processes.

Scottish Power plc

1976 - 2003

Scottish Power plc is a leading international utility company with 15,000 employees in the U.K. and the U.S. It is a FTSE 100 company with a market capitalization in excess of \$17B. Its operations include electricity, gas and water

Southern Water Sale and Refinancing, Scottish Power - Project Director,

Promoted to lead corporate M&A initiative to raise capital through refinancing or sale of \$3.8B subsidiary water company as part of the strategic refocusing by Scottish Power Group.

- Directed and coordinated the work of external legal advisers, investment bankers and credit agencies to refinance business through highly leveraged securitization scheme
- Acted as company representative and water/waste water utility business advisor in investor presentations
- Led negotiation of the commercial conditions and covenants for asset backed bond issue
- Negotiated successful trade sale of the business on favorable contract terms achieving \$500M of additional value over refinancing

PacifiCorp- Managing Director, Procurement, Logistics & Transport, (PacifiCorp was acquired by Scottish Power for \$7bn in December 1998).

Promoted to establish new business unit with P&L responsibility for all Company supply chain operations.

- Business unit dimensions
250 Staff, \$28M Opex, \$18M Capex, \$600M annual procurement spend
- Established new business unit with P&L responsibility for all company supply chain activities to enable rapid process change as part of post-merger transition
- Developed and implemented new strategic sourcing initiatives to deliver significant cost reductions as a critical corporate initiative to deliver profit improvement
- Delivered annual procurement spend savings of \$30M and \$7M O&M savings through improved strategic and commercial practices
- Successfully restructured and relocated business to achieve cultural and staff changes without disruption to ongoing operations and delivering improvements in service to customers
- Designed and implemented logistics process improvements which improved materials availability with reduced inventory levels and operating costs
- Led project for redeployment of SAP warehouse management and materials management application

Scottish Power /PacifiCorp - Project Manager Acquisition & Transition Team

- Led post-merger transition team to develop supply chain strategy to deliver value and implement best practices
- Developed transition plans to deliver annual savings in excess of \$40M from restructuring of procurement, logistics and transport activities
- Deputy leader of post-merger transition team reviewing T&D operations to deliver value and implement best practices
- Developed transition plans to deliver annual savings in excess of \$70M from restructuring of T&D operations

- Carried out due diligence and delivery of \$7B U.S. utility acquisition and led workstream for due diligence of PowerCor, Australian subsidiary
- Led cross-business project teams in States of Idaho and California to negotiate PUC regulatory approval for merger
- Achieved first ever U.S. regulatory approval for a foreign utility merger

Power Systems, Scottish Power - Investment Strategy Manager

- Developed and implemented performance framework for capital expenditure (\$400M in '98-'99) to maximize profit improvement in a regulated business environment
- Implemented and chaired Investment Strategy committee for Transmission & Distribution business
- Member of senior management team responsible for identification, screening and valuation of international acquisition targets

Power Distribution and Water Operations, Scottish Power - Senior Project Manager, Strategy & Development,

- Developed transition plans to integrate regulated wires and water businesses to deliver over \$200M savings over three years following acquisitions
- Developed strategic transformation plan for performance improvement in water/waste water utility following acquisition
- Developed and managed implementation of multi-utility strategy to enable the business to defend and grow connections business in a competitive utility infrastructure market.

Scottish Power - Metering Asset and Services Manager

- Developed plans to integrate disparate operating units to take responsibility for all metering activities in Scottish Power following acquisition of additional Distribution Company
- Established new Metering business (Staff 577, Capex £12m, Opex £12m) with 10% staff reductions and 15% Opex reductions
- Integrated Manweb metering operations into Metering business following corporate acquisition.
- Implemented rationalization and centralization of 3-meter test and refurbishment operating units (100 staff, £10m Capex, £1.0m Opex) with 35% staff savings and 20% reductions in unit cost to make operation market competitive
- Established new competitive metering business unit (\$1.5m Y1 revenues) to service the deregulated market.

Scottish Power

- Distribution Operations Training Manager
- Operations & Maintenance Engineer
- Distribution Plant and Equipment Specialist
- Construction Project Manager
- Distribution & Operations Graduate Trainee

From: [Vito Brandle](#)
To: [Susan A. Herron](#)
Subject: Audit Committee Application - Vito Brandle
Date: Thursday, April 28, 2022 5:17:52 PM
Attachments: [Resume - Vito Brandle.pdf](#)
[IVGID Audit Commitee - Intent Letter - 2022.04.28.pdf](#)

Here you go, Susan! I just added my larger resume, depending on what the board may review and including a [LinkedIn link](#), if that may be easier for them to digest.

Also addressed the letter of intent to you, but let me know if that should be changed.

Have a good rest of the week!
Vito

Vito U Brandle

974 Apollo Way, Incline Village, NV 89451 (314)960-4045 vitobrandle@gmail.com

Thursday, April 28, 2022

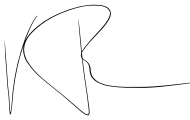
Susan Herron
District Clerk
IVGID
893 Southwood Boulevard
Incline Village, Nevada 89451

Dear Susan:

I'm interested in being reviewed for a position on the IVGID Audit Committee, as I'm a resident that would like to get more involved in the community and do my part to help it grow.

I'm confident that my over 15 years of experience in public and private companies across many financial disciplines would make me a valuable addition to the Committee. I look forward to hearing back on next steps

Sincerely,

A handwritten signature in black ink, appearing to be 'Vito Brandle', with a stylized 'V' and 'B'.

Vito Brandle

Vito U. Brandle
974 Apollo Way
Incline Village, NV 89451
(314) 960-4045 vitobrandle@gmail.com

Abnormal Security, Corp. – VP, Strategy, Legal & Finance

Leader in preventing targeted email attacks using relational and identity driven data science tools.

Remote
Oct 2019 – Present

- Own internal risk management and operational processes, which include duties within Finance, Real Estate, Accounting, Legal, Company Operations & Business Operations.
- Review monthly financials and spending trends for each department and manage a \$150M annual company budget.
- Ran discovery with Big 4 auditors, selected Deloitte and have completed 2 sets of audited financials for the company that has led to increased controls in Accounting and through the organization.
- Interface with the board weekly on metrics, board topics and company matters; managing interactions with the compensation committee and launching audit and Nomination & Governance committees as we prepare for further growth.

Twitter, Inc. – Director, Revenue Strategy & Operations

Global social networking platform focused on creating opportunities for wide-spread communication in real time.

San Francisco, California
Dec 2017 – Oct 2019

- Managed and ensured the timely, effective delivery of the monetization strategies across the advertising and data business through planning, budgeting, prioritization and goal-setting cross-functional teams that spanned from twenty-person product teams to Engineering orgs of over 1,500 employees.
- Drove key strategic initiatives across the organization that led to implementing a Twitter-wide audit and technical plan for industry accreditation (e.g. MRC), guiding HR & Finance to create a stable intern and new graduate program, as well as, produced and deployed an organization wide software development life cycle to iterate, resource and deprecate products.
- Developed teams through company-wide director's council and a unified product review team that drove continuing education, branding and improved career ladders and hiring rubrics.
- Created the company-wide annual business planning process that spanned every department and product category within the company, as well as delivered a progressive cadence of strategic thinking that started with a coordinated product strategy between consumer and revenue products, expanded as the plans were vetted within engineering and then solidified by all Sales, Marketing and G&A functions.
- Built the organization's first Business Insights team to enable data driven decisioning with group KPIs, data transparency and focus on critical revenue generating products, and clear Twitter-wide objectives to drive performance.

Quri, Inc. – Head of Finance, Vice President

The leading platform for in-store retail intelligence around the billions of dollars spent toward in-store advertising from Consumer Packaged Goods across the US, utilizing a crowd-sourced team of over 450,000, responsible for managing Board Communication, Fundraising Process, Cash Planning and Human Resources.

San Francisco, California
Mar 2016 – Dec 2017

- Direct multiple internal functions such as Accounting, Insurance & Benefits, Legal, Real Estate and Finance & Analytics and delivered immediate results, such as administering the first company audit requiring improvements in revenue recognition, deferred revenue treatment and stock based compensation, created a revenue and bookings model, implemented a new revenue recognition and data consistency database, and designed a new suite of SaaS metrics including standard and customized measures across LTV, and CAC, as well as, deep dives into cohort churn and customer payback.
- Leading Human Resources by implementing a new Handbook in-line with legal regulations, streamlined and communicated a company-wide EOY review process, and unilaterally administered a 15% reduction in force across multiple functions, locations and distributed classes.
- Developed strong cash controls and better management through sourcing, negotiating and implementing an AR-backed line of credit and multiple bridge financing rounds that supported a detailed cash forecast with widespread department by department communication and planning, monthly tracking and a reformatted expense and review process.
- Led financial planning and communication cycles for Series D fundraising meetings and subsequent sale negotiations with over 25 investors/buyers while defending financial metrics and projections, creating data rooms and smoothly operating through multiple rounds of diligence. Process ended with the eventual sale to a large acquirer in Singapore.
- Manage planning and preparation of Quarterly Board Meetings and Board communication, by developing topics across CEO, Financial and Company-wide issues, prepping teams, handling option grant approvals and preparing all investor updates (409A, bridge financing, AR Line approvals, cash burnout plans, etc.).

Yahoo, Inc. – Director of Business Operations & Strategy

Chief partner to advertising technology product and sales teams delivering over \$1B annual revenue to Yahoo, responsible for structuring and negotiating commercial transactions for

San Francisco, California
Jan 2015 – Mar 2016

platform sales, supply, data and strategic partnerships groups. Supported post-merger integration of finance, privacy and business processes.

- Responsible for the weekly revenue forecasting and deal review that aligned internal teams on quarterly performance and provided transparent, summarized reviews for E-staff at Yahoo by culminating sales input from over ten leads and applying global, regional and historic trends to provide accurate guidance on quarterly revenues for the fastest growing area at Yahoo.
- Integrated all proprietary forecasting and analytics to four teams and ten different Yahoo resources and transitioned the full global real estate portfolio and facilities teams to both contracting Yahoo teams and four different regional leads. Transition included communicating termination dates and severances to ten-person team, while motivating across a 6 month transition.
- Directed the Business Intelligence team that ran technical Salesforce and internal database integration, as well as provided new analytics on advertiser, fraud, optimized bidding & delivery, and daily reviews of all lines of our scaling business by aligning employees and work with the four unique business lines of the Platform & Exchange team.
- Conducted a full audit of Yahoo Sales compensation, resulting in a reboot of the plan across all teams with changes to 150 employees on Sales plans into four different plans created to properly incentivize the various revenue influencers, minimize double attribution and maintain reasonable sales compensation.

BrightRoll, Inc. – Director of Finance, Sr. Finance Mgr, Finance Mgr

The largest video advertising platform created with a full-scale auctioning platform as well as a full-service advertising management business unit, responsible for Business Intelligence, FP&A, General Liability, D&O and E&O coverage, User/Software Privacy, Trademarks and Real Estate, while managing a 20-person team. A keystone acquisition for Yahoo, Inc. in 2014.

San Francisco, California
June 2011 – Dec 2014

- Managed financial M&A diligence and negotiated 5-year model with Yahoo. Process required deep education of the business, arguing for improved valuations, and constant diligence with a small internal team of 4 executives during the 9-month process from term-sheet to a final \$640mm sale.
- Led 4 annual budget cycles including detailed headcount and operating & departmental expense plans. Detailed models & processes provided a complete picture of each business and laid foundation to deploy the robust annual budgeting process.
- Administered lease negotiation, infrastructure planning (IT, furniture and construction) and execution of concurrent multi-million dollar offices in New York, San Francisco, Toronto and London through months-long communication with counsels/building management teams, strict budget planning, and project managing major milestones.
- Created Board of Director presentations, and all necessary finance management and reporting, such as, Deal Reviews, Budget vs Actual reports, 409A valuations, dashboards and capitalization tables.
- Directed the Series D and acquisition diligence preparation raising a critical \$30 million financing round.

BrightRoll, Inc. – Sr Product Marketing Manager

San Francisco, California
March 2012 – March 2013

- Managed all partner relationships by developing a product prioritization process, forming internal and external training sessions, as well as structuring and executing joint strategies to provide engineering teams guidance for roadmaps.
- Oversaw all data and vendor contract negotiations, reducing costs to new lows with an average price reduction of 25%.
- Fully owned the first go-to-market process for the company by supervising the successful launch of over 10 products through different phases including problem & solution identification, development & release, benchmarking and version planning.

Yahoo!, Inc. – Mobile & Corporate Planning Senior Financial Analyst

Sunnyvale, California
June 2009 – June 2011

- Led and executed a company cost classification analysis driving cross-functional teams. Project provided over \$350M in savings within the first year and the approach was utilized as a basis for strategic planning in other areas of the company.
- Supported the Americas Mobile department by creating and managing sales goals and incentive plans, forecasting and benchmarking mobile revenues within 5% of actuals, and analyzing property, placement and targeting performance for strategic planning. Detailed plans and benchmarks contributed to a 100% growth for the mobile account teams.

DITALIA, Inc. – Director of Operations – <http://www.ditalia.com>

An internet specialty importer focusing on imported Italian products and education.

Saint Louis, Missouri
December 2006 – May 2009

- Directed the re-development and deployment of a new online store-front that produced a 25% increase in sales, increased customer satisfaction to over 95% and a record sales year of \$750,000.
- Doubled B2B sales through improved relationship cultivation, tightened inventory management reducing loss by 48%, promoted partnerships through digital, social and print marketing improving interaction by 20%, and oversaw a \$40,000 online advertising budget improving brand awareness by 28%.
- Supervised payroll, financials, and strategic decisions leading to a record sales year (\$750,000).

Beta Theta Pi Foundation & Administrative Staff – Leadership Consultant

A varied role focused on recruiting and developing teams to uphold organizational values. Facilitated workshops and evaluations to ultimately turnaround or close particular groups.

Oxford, OH
June 2004 – December 2005

Washington University – Olin Business School

Master of Business Administration with Finance and Strategic Planning Concentration

Saint Louis, Missouri
2007 - 2009

- Member of Olin Strategy Club, Finance Club, Business Technology Club, Net Impact

Saint Louis University

Bachelor Degrees in Accounting & Chemistry – Magna Cum Laude

Saint Louis, Missouri
2000 –2004

- President, Treasurer, Founding Member – Beta Theta Pi, Founding Member – Omicron Delta Kappa

Activities and Community Interests

Crossfit, Piano, Skiing, Sailing, Home Renovation and Electricity, Travel, PC Building and Support, Home Theater Consulting, American Red Cross Volunteer, Beta Theta Pi Advisor

MEMORANDUM

TO: Board of Trustees

THROUGH: Indra S. Winquest
District General Manager

FROM: Paul Navazio
Director of Finance

SUBJECT: FY2022/23 Budget Update: Summary of Revisions to Tentative Budget to be included in Final Budget subject to Board approval on May 26, 2022

STRATEGIC PLAN: Long Range Principle #2 - Finance

DATE: May 11, 2022

I. BACKGROUND

Staff presented the FY2022/23 Tentative Budget to the Board of Trustees at the meeting of April 13, 2022 prior to filing with the State of Nevada Department of Taxation on April 15, 2022. At that meeting, Staff noted that several pending revisions were anticipated prior to preparation of documents for the Board’s formal adoption of the FY2022/23 budget on May 26, 2022.

This agenda item has been prepared to provide the Board of Trustees with an update on revisions to the District’s FY2022/23 budget scheduled for adoption at the meeting of May 26, 2022. Included among the revisions being made to the final budget are changes to reflect actions taken by the Board of Trustees since the meeting of April 13, 2022.

II. DISCUSSION

The following provides a summary of revisions being made to the District’s FY2022/23 budget in preparation for the Board action to approve the budget, following a public hearing to be held on May 26, 2022:

District-wide Updates (All Funds)

Cost-of-Living Adjustment (COLA) – March 2022 CPI

As noted throughout the budget process, the District's negotiated labor agreements provide for annual COLA's to take effect on July 1, 2022 based on the published Bureau of Labor Statistics (March-to-March). This index was published on April 10, 2022 and while this information was noted at the Board of Trustees meeting of April 13, 2022, the COLA adjustment had not yet been fully reflected in the Tentative Budget documents presented at that meeting.

The March 2022 year-over-year CPI for the Urban Wage Earners, U.S. City Average (CPI-W) as published by the Bureau of Labor Statistics was 9.4%. This COLA adjustment has been factored into the FY2022/23 budget, as follows:

- The COLA resulted in an increase to the District-wide Personnel Budget of \$313,658 (all funds). As discussed with the Board of Trustees, adjustments have been made to the FY2022/23 budget to offset the COLA such that the increase is fully-absorbed within each of the District's funds as follows:
 - ✓ A 1% "salary savings" factor has been incorporated into the District's personnel budget to reflect savings anticipated by vacancies over the course of the fiscal year. Historically, the District has experienced a vacancy rate of 3%-5%, resulting in personnel costs consistently ending the year under budget. The salary savings factor used for FY2022/23 (\$252,702) is within the historical vacancy factor.
 - ✓ Additional budget reductions have been incorporated into the operating budgets for the General Fund (\$16,782) and the Utility Fund (\$61,264) to ensure that the COLA does not result in an increase in budget over what was presented in the Tentative Budget.

General Fund

The following summarizes adjustments being incorporated into the District's final FY2022/23 General Fund budget:

- Ad Valorem Tax Revenues – The final budget will include the Ad Valorem Tax revenue estimate of \$2,008,289, reflecting the estimate provided by the State of Nevada Department of Taxation. This revenue estimate was updated in the Tentative Budget forms filed with the State of Nevada on April 15, 2022 and reflects an increase of \$31,063 from the estimate shown in the forms included in the Board of Trustees packet for the meeting of April 13, 2022, as required by the Department of Taxation.

- League of Nevada Municipalities – Funding has been increased from \$4,000 to \$12,000 to cover anticipated increase in District’s membership dues per the One Nevada Plan presented by Executive Director Wesley Harper of Nevada League of Cities to the Board of Trustees on April 27, 2022.
- Audit Services – The budget has been augmented by \$20,000 in anticipation of the Board of Trustees concurrence with expanding the scope of audit services to be performed in conjunction with the independent auditor’s audit of the District’s FY2021/22 financial statements (see separate agenda item).
- Web Site Redesign Phase 2 – Funding in the amount of \$10,000 is being added to the FY2022/23 budget to reflect the General Fund portion of costs associated with Phase 2 of the Website Redesign Project (see separate agenda item).
- Dog Park Project (CIP) – The final budget is being adjusted to remove the transfer of \$100,000 in General Fund funding to the Parks Fund proposed to cover design costs in FY2022/23. The State of Nevada Department of Taxation has advised the District that governmental funds cannot be transferred in this manner to an enterprise fund. However, this funding is being retained within the General Fund with design costs for the Dog Park proposed to be charged directly to a General Fund-supported CIP project.
- Central Services Overhead Cost Allocation – The Central Services Overhead Cost Allocation has been updated in the final FY2022/23 Budget to reflect the updated General Fund costs and allocation amounts, based on the final budget. The Tentative Budget continued to include the “baseline” Central Services Cost Allocation originally estimated earlier in the budget process. The amount of the allocation has been increased from \$1,859,660 (Tentative budget) to \$1,887,589 (Final budget).

Utility Fund

The following summarizes adjustments being incorporated into the District’s final FY2022/23 Utility Fund budget:

- Charges for Services/Utility Rate Adjustment – At the Board of Trustees meeting of April 27, 2022, the Board of Trustees approved utility rate adjustments for water and sewer charges for services. The approved revenue adjustments (16.0% and 13.5%, respectively) represent a reduction from the rate adjustments used for the Tentative Budget (20.0% and 15.0%, respectively). The final budget has been updated to reflect this Board of Trustees action which results in a reduction of \$362,836 in FY2022/23 Utility Fund revenues from the amounts reflected in the Tentative Budget.
- Web Site Redesign Phase 2 – Funding in the amount of \$10,000 is being added to the FY2022/23 budget to reflect the Utility Fund portion of costs associated with Phase 2 of the Website Redesign Project (see separate agenda item).

- Odor Scrubber (WRRF) – The operating budget for the Wastewater utility has been increased by \$50,000 to reflect the need to replace a critical piece of equipment. Funding is proposed to be added to the FY2022/23 budget rather than request a carry-over from the current-year budget so that the equipment can be ordered as soon as practical in the new fiscal year.

Community Services Fund

The following summarizes adjustments being incorporated into the District's final FY2022/23 budget within the Community Services fund(s):

- Championship Golf Course – Cart Maintenance – Due to anticipated delays in shipment of the new Championship Golf Course Golf Cart fleets (ordered in November), funding (\$50,000) is being included in the FY2022/23 final budget for additional battery replacements anticipated to be required to continue to operate the existing golf carts through next fall.
- Diamond Peak – Director of Ski Patrol – Funding, in the amount of \$26,262, is being provided within the Ski Fund to cover the cost of increasing the hours for the position of Director of Ski Patrol (from 7 months to 10 months).
- Web Site Redesign Phase 2 – Funding, in the amount of \$20,000, is being added to the FY2022/23 budget to reflect the Community Services Fund portion of costs associated with Phase 2 of the Website Redesign Project (see separate agenda item).
- Recreation Center Expansion Project (CIP) – At the Board of Trustees meeting on April 27, 2022, the Board of Trustees took action on the funding for the design phase of the Recreation Center Expansion Project. It has been reduced, in the FY2022/23 budget, by \$65,000 to reflect the contract for 30% schematic design being awarded in the current fiscal year. In addition, the full \$25 million in construction funding previously reflected in the draft five-year capital plan for FY2022/23 and FY2023/24 has been moved into the FY2022/23 capital plan consistent with the project schedule presented to the Board of Trustees on April 27, 2022. The schedule currently contemplates award of the construction contract for the Recreation Center Expansion Project in FY2022/23. As this is a donor-funded project, grant revenues have also been adjusted to support FY22/23 project budget appropriations.

Beach Fund

The following summarizes adjustments being incorporated into the District's final FY2022/23 budget within the Beach Fund:

- Beach Concessions (Food and Beverage) – The FY2022/23 final budget for the Beach Fund is being updated to reflect the planned transition of food and beverage service at both Incline Beach and Burnt Cedar Beach from in-house services to a concessionaire contract. As a result, revenues from the sale of food and beverages is being replaced by a fixed payment to be made by the selected concessionaire and costs for personnel and cost-of-goods sold associated with food and beverage services is being deleted from the FY2022/23 Beach Fund budget.
- Pavement Maintenance – Burnt Cedar Beach (CIP#3972LI1202x) – Funding in the amount of \$67,500 is being eliminated in the FY2022/23 budget as a pavement contract for Burnt Cedar Beach has been awarded in the current fiscal year.

FY2022/23 Capital Plan Budget and Carry-forward Estimates

An estimated \$6.89 million in carry-forward appropriations are expected to be rolled forward from the current year capital budget to the FY2022/23 capital budget. However, of this amount, \$124,300 (General Fund carry-forward – see below) is proposed to be included in the Final Budget presented for Board of Trustees approval on May 26, 2022.

The two General Fund capital project carry-forwards included in the final budget are:

- Power Infrastructure Improvements (CIP#1213CE2101) - \$40,000
- Network Upgrades –Switches, Controllers, WAP (CIP#1213CE2102) - \$75,000
- Pavement Maintenance – Admin Bldg. (CIP#1099LI1705) - \$9,300

As was the case for FY2021/22, the balance of carry-forward appropriations will be presented for formal Board of Trustees approval following the close of the current fiscal year. This modified carry-forward process will help ensure that appropriate amounts are carried-forward based on actual expenditures through June 30, 2022 rather than estimates of funds expected to be available at year-end.

By including these carry-forwards in the May 26, 2022 Final Budget approval action avoids the need for a General Fund budget augmentation, which is subject to approval by the Department of Taxation, later in the fiscal year.

Attachments:

- FY2022/23 DRAFT Capital Improvement Budget with Carry-forward Estimates
- FY2022/23 DRAFT Capital Plan Expense Budget with Carry-forward Estimates

FY2022/23 CAPITAL IMPROVEMENT PROJECT BUDGET (w/ Carry-Forward Estimates)

Department				FY2022/23	(May)	(June 30)	(September)	FY2022/23
Description	Project #	Project Title	New Appropriations	Requested	Final	Estimated	Actual	Amended
			FY2022/23	Carry-Forward	Budget	Carry-Forward	Carry-Forward	Budget
General Fund								
Accounting/Information	1213BD2106	Network Closet Updates (HVAC)	15,000		15,000			
	1213CE2101	Power Infrastructure Improvements	38,000	40,000	78,000			
	1213CE2102	Network Upgrades - Switches, Controllers, WAP	210,000	75,000	285,000			
	1213CE2104	Fiber Installation/Replacement	25,000		25,000			
	1213CE2105	Security Cameras	100,000		100,000			
		Total	388,000	115,000	503,000	-		
General	4378LI2104	IVGID Community Dog Park	100,000		100,000			
	NEW	Board Meeting - Technology Upgrades	30,000		30,000			
		Total	130,000	-	130,000	-		
		Total General Fund	518,000	115,000	633,000	-		
Utilities								
Public Works Shared	2097CO2101	Public Works Billing Software Replacement			-	20,000		
	209HE1725	Loader Tire Chains - 2 sets			-	20,000		
	2097HE1729	2002 Caterpillar 950G Loader #523			-	265,000		
	2097HE1730	2003 Caterpillar 950G Loader #525			-	265,000		
	2097LE1720	Snowplow #300A			-	19,000		
	2097LE1721	Snowplow #307A			-	19,000		
	2097LI1701	Pavement Maintenance, Reservoir 3-1 WPS 4-2/5-1	90,000		90,000	125,000		
	2097LE2221	Medium Duty Truck Plow	16,500		16,500			
	NEW	Chevy 1/2-Ton Pick-up Truck	32,000		32,000			
		Total	138,500		138,500	733,000		
Water	2299DI1707	Burnt Cedar Water Disinfection Plant Emergency Generator Fuel Tank			-	140,018		
	2299WS1705	Watermain Replacement - Crystal Peak Road	1,500,000		1,500,000			
	2299WS1802	Watermain Replacement - Alder Avenue	65,000		65,000			
	2299DI1102	Water Pumping Station Improvements	50,000		50,000			
	2299DI1401	Burnt Cedar Water Disinfection Plant Improvements	25,000		25,000			
	NEW	LIMs Software	55,000		55,000			
		Total	1,695,000		1,695,000	140,018		
					-			
Sewer	2524SS1010	Effluent Pipeline Project	10,000,000		10,000,000	500,000		
	2599SS2010	Effluent Pond Lining	3,000,000		3,000,000	1,053,419		
	2599DI1703	Sewer Pump Station #1 Improvements	500,000		500,000	1,033,370		
	2599DI1104	Sewer Pumping Station Improvements	50,000		50,000			
	2599SS1102	Water Resource Recovery Facility Improvements	100,000		100,000			
	2599SS1103	Wetlands Effluent Disposal Facility Improvements	100,000		100,000	170,266		
		Total	13,750,000		13,750,000	2,757,055		
		Total Utilities	15,583,500		15,583,500	3,630,073		

FY2022/23 CAPITAL IMPROVEMENT PROJECT BUDGET (w/ Carry-Forward Estimates)

Department				FY2022/23	(May)	(June 30)	(September)	FY2022/23
Description	Project #	Project Title	New Appropriations	Requested	Final	Estimated	Actual	Amended
			FY2022/23	Carry-Forward	Budget	Carry-Forward	Carry-Forward	Budget
Community Services Funds								
Championship Golf	3141LI1202	Cart Path Replacement - Champ Course	55,000		55,000	114,804		
	3141LV1898	Championship Golf Course Electric Cart Fleet and GPS				533,360		
	3153BD2001	Recoat Chateau F&B Grill and Catering Kitchen Floors	39,700		39,700			
	3142LE1741	2016 Bar Cart #724	20,000		20,000			
	3142LE1742	2016 Bar Cart #725	20,000		20,000			
	3142LE1744	2014 Toro Tri-Plex Mower 3250D #694				42,781		
	3142LE1745	2017 Toro 3500D Mower #743				36,184		
	3142LE1746	2012 JD 8500 Fairway Mower #670				93,486		
	3142LE1750	2013 JD 3235 Fairway Mower #685	98,000		98,000			
	3142LE1759	2014 3500D Toro Rotary Mower #693				37,000		
	3142LE1760	Replacement of 2010 John Deere 8500 #641	92,000		92,000			
	3143GC2002	Replace Icemaker Championship Golf Course Cart Barn				20,000		
	3199OE1501	Championship Golf Printer Copier Replacement 955 Fairway	10,000		10,000			
		Total	334,700		334,700	877,615		
					-			
Mountain Golf	3241LI2001	Mountain Golf Cart Path Replacement - Phase II	1,100,000		1,100,000	86,122		
	3241GC1404	Irrigation Improvements	18,000		18,000			
	3242LE1726	2016 Bar Cart #726	20,000		20,000			
		Total	1,138,000		1,138,000	86,122		
					-			
Facilities	3351BD1703	Aspen Grove Outdoor Seating BBQ and Landscaping	10,000		10,000			
		Total	10,000		10,000			
					-			
Ski	3453BD1806	Base Lodge Walk In Cooler and Food Prep (Kitchen) Reconfiguration	110,000		110,000	32,407		
	3462HE1711	Lodgepole Ski Lift Maintenance and Improvements	18,000		18,000			
	3462HE1712	Red Fox Ski Lift Maintenance and Improvements	75,000		75,000			
	3463HE1722	Loader Tire Chains (1-Set)				9,750		
	3463HE1723	2002 Caterpillar 950G Loader #524				265,000		
	3464LE1601	Ski Resort Snowmobile Fleet Replacement	17,000		17,000			
	3464LE1729	Snowplow #304A				19,000		
	3464LE1734	2016 Polaris Ranger Crew #723	19,000		19,000			
	3468RE0002	Replace Ski Rental Equipment				259,000		
	3469HE1740	Replace 2010 Shuttle Bus #636 / 14-passenger Vans (2)	125,000		125,000			
	3453FF1706	Replace Main Lodge/Snowflake Lodge Dining Furniture and Fixtures	49,000		49,000			
	NEW	Installation RFID - Software and Gantries	410,000		410,000			
		Total	823,000		823,000	585,157		
					-			
Parks	4378LI2104	IVGID Community Dog Park						
	4378LI1604	Pump Track				78,504		
	NEW	Skate Park Enhancement	10,000		10,000			
	4378LE1742	2015 Ball Field Groomer #706				24,000		
	4378LE2220	Toolcat with Bucket and Snowblower	70,000		70,000			
	4378LV1734	2011 Pick-Up with Lift gate #646	44,500		44,500			

FY2022/23 CAPITAL IMPROVEMENT PROJECT BUDGET (w/ Carry-Forward Estimates)

Department			New Appropriations	Requested	FY2022/23	(May)	(June 30)	(September)	FY2022/23
Description	Project #	Project Title	FY2022/23	Carry-Forward	Budget	Estimated	Actual	Approved	Amended
						Carry-Forward	Carry-Forward	Carry-Forward	Budget
		Total	124,500		124,500	102,504			
Tennis					-				
		Total	-		-				
Recreation Center	NEW	Recreation Center Expansion Project	25,435,000		25,435,000				
	NEW	Rec Center Exterior Wall Waterproofing & French Drain	100,000		100,000				
	4899FF1202	Rec Center Locker Room Improvements				750,000			
	4884BD1804	Chemtrol System for Recreation Center Pool	22,000		22,000				
	4886LE0001	Fitness Equipment	49,000		49,000				
		Total	25,606,000		25,606,000	750,000			
Community Services Shared					-				
		Total	-		-				
		Total Community Services	28,036,200		28,036,200	2,401,398			
Beaches									
	3972BD1501	Beaches Flatscape and Retaining Wall Enhancement and Replacement	55,000		55,000	110,000			
	3972BD2101	Ski Beach Boat Ramp Improvement Project	100,000		100,000				
	3999BD1708	Ski Beach Bridge Replacement	120,000		120,000				
	NEW	Beach Furnishings	10,000		10,000				
	3972BD2102	Beach Access Improvements	200,000		200,000				
		Total Beaches	485,000		485,000	110,000			
					-				
Grand Total			\$ 44,622,700	\$ 115,000	\$ 44,737,700	\$ 6,141,471			

FY2022/23 CAPITAL PLAN EXPENSE ITEMS BUDGET (w/ Carry-Forward Estimates)

Department Description	Project #	Project Title	New Appropriations FY2022/23	Requested Carry-Forward	FY2022/23 Final Budget	(May) Estimated Carry-Forward	(June 30) Actual Carry-Forward	(September) Approved Carry-Forward	FY2022/23 Amended Budget
General Fund									
	1212OE1701	Accounting Printer Replacement	8,400		8,400				
	1213CO1703	District Wide PC, Laptops, Peripheral Equipment and	75,000		75,000				
		Total	83,400	-	83,400				
	499OE1399	Web Site Redesign and Upgrade	10,000		10,000				
	1099LI1705	Pavement Maintenance - Administration Building	5,000	9,300	14,300				
		Total	15,000	9,300	24,300				
		Total General Fund	98,400	9,300	107,700				
Utilities									
Shared	2097DI1401	Adjust Utility Facilities in NDOT/Washoe County Right	60,000		60,000	183,000			
	2097LI1401	Pavement Maintenance, Utility Facilities	180,000		180,000	139,886			
	499OE1399	Web Site Redesign and Upgrade	10,000		10,000				
	NEW	Rain Gutters, Garage Door Openers, Drainage, Heat	100,000		100,000				
	NEW	Utility Infrastructure Masterplan	500,000		500,000				
		Total	850,000	-	850,000	322,886			
Water	2299DI1103	Replace Commercial Water Meters, Vaults and Lids	40,000		40,000				
	2299DI1204	Water Reservoir Coatings and Site Improvements	60,000		60,000				
		Total	100,000	-	100,000				
Sewer	2599BD1105X	Building Upgrades Water Resource Recovery Facility	30,000		30,000				
	2599SS1203X	Replace & Reline Sewer Mains, Manholes and	55,000		55,000	32,730			
	NEW	Effluent Pipeline Repairs	100,000		100,000				
		Total	185,000	-	185,000	32,730			
		Total Utilities	1,135,000	-	1,135,000	355,616			
Internal Service									
		Total Internal Service	-						
Community Services									
Championship	3141GC1103	Irrigation Improvements	15,000		15,000				
	3141LI1201	Pavement Maintenance of Parking Lots - Champ	25,000		25,000	14,000			
		Total	40,000	-	40,000	14,000			
Mountaing	3241GC1101	Mountain Course Greens, Tees and Bunkers	8,000		8,000				
	3242LI1204	Pavement Maintenance of Parking Lot - Mountain Golf	12,500		12,500	15,900			
		Total	20,500	-	20,500	15,900			
Facilities	3350BD1103	Chateau - Replace Carpet	49,500		49,500				
	3350BD1505	Paint Interior of Chateau	40,500						
		Total	90,000	-	49,500				
Ski	3469LI1105	Pavement Maintenance, Diamond Peak and Ski Way	75,000		75,000	25,000			
	3499BD1710	Diamond Peak Facilities Flooring Material	20,000						

FY2022/23 CAPITAL PLAN EXPENSE ITEMS BUDGET (w/ Carry-Forward Estimates)

Department			New		FY2022/23	(May)		(September)	FY2022/23
Description	Project #	Project Title	Appropriations	Requested	Final	Estimated	(June 30) Actual	Approved	Amended
			FY2022/23	Carry-Forward	Budget	Carry-Forward	Carry-Forward	Carry-Forward	Budget
	Total		95,000	-	75,000	25,000			
Parks	4378LI1303	Pavement Maintenance, Village Green Parking	5,000		5,000				
	4378LI1403	Pavement Maintenance, Preston Field	5,000		5,000	7,500			
	4378LI1602	Pavement Maintenance, Overflow Parking Lot	5,000		5,000	5,000			
	4378LI1802	Pavement Maintenance - Incline Park	6,000		6,000	7,500			
	4378RS1601X	Playground Repairs - Preston	7,500		7,500				
	Total		28,500	-	28,500	20,000			
Tennis	4588LI1201	Pavement Maintenance, Tennis Facility	5,000		5,000	5,000			
	Total		5,000	-	5,000	5,000			
Rec Center	4884LI1102x	Pavement Maintenance, Recreation Center Area	7,500		7,500	7,500			
	Total		7,500	-	7,500	7,500			
CS Admin	499OE1399	Web Site Redesign and Upgrade	20,000		20,000				
	Total		20,000	-	20,000				
		Total Community Services	306,500	-	246,000	87,400			
Beaches	3972BD1301X	Pavement Maintenance, Ski Beach	15,000		15,000	8,500			
	3972BD1707	Burnt Cedar Dumpster enclosure				27,922			
	3972BD2102	Beach Access Improvement Project				45,000			
	3972LI1201	Pavement Maintenance, Incline Beach	6,500		6,500	6,500			
	3972LI1202X	Pavement Maintenance, Burnt Cedar Beach			-				
	3972RS1701X	Playground Repairs - Beaches	7,500		7,500				
	3973LI1302	Incline Beach Facility Replacement			-	100,000			
	3999DI1706	Burnt Cedar Beach Backflow Device Replacement	55,000		55,000				
	Total		84,000	-	84,000	187,922			
Grand Total			\$ 1,623,900	\$ 9,300	\$ 1,572,700	\$ 630,938			

MINUTES

REGULAR MEETING OF APRIL 13, 2022

Incline Village General Improvement District

The regular meeting of the Board of Trustees of the Incline Village General Improvement District was called to order by Board Chairman Tim Callicrate on Wednesday, April 13, 2022 at 5:30 p.m. at the Chateau, 955 Fairway Boulevard, Incline Village, Nevada.

A. PLEDGE OF ALLEGIANCE*

The pledge of allegiance was recited.

B. ROLL CALL OF TRUSTEES*

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

Members of Staff present were Director of Human Resources Erin Feore, District General Counsel Josh Nelson, Director of Finance Paul Navazio, Engineering Manager Kate Nelson, General Manager Diamond Peak Ski Resort Mike Bandelin, and Director of Golf and Community Services Darren Howard. Members of the public physically present were Susan Marelich, Mark Marelich, Denise Davis, Diane Becker, Scott Hill, Chris Nolet, Katrina Midgley, Steve Balkenbush, Margaret Martini, Aaron Katz, Judith Miller, Frank Wright, and others.

C. INITIAL PUBLIC COMMENTS*

Judith Miller said she wanted to thank all of the candidates that are running for Trustee; she wishes you the best of luck and she hopes it is going to be a much more pleasant and fair minded experience than she thinks that the candidates have experienced in the last couple of years. Upwards and onwards, she wanted to talk a little bit about central services. She knows that is part of the budget discussion tonight and this has been something that well back in the day when we had the Diamond Peak Master Plan Steering Committee the then General Manager presented some figures on central services and we were comparing Diamond Peak to the other ski areas. Well, she asked the question about the breakdown of central services and she was a little surprised as it really didn't include all of the things that central services typically, in her experience, included – it didn't include IT. We had mentioned it several times on several occasions and she had hoped that this year was going to be different but when she looked, it seems like it is the same old formula and it was a term that she thinks our consultant used a term "simplistic calculation of central services". It is based on budgeted rather than actual experience of what these central services cost so we

did hire that consultant to make recommendations and make some improvements. It would be nice to see some of those modifications are going to be made. Maybe, we still have a quarter to go in the fiscal year and maybe we can't get close enough but usually estimated actuals are available. People wonder why so many have lost patience with the Board and the Staff but when experienced professionals, like your consultants and members of the public, point things out that need fixing unfortunately they have been ignored and the frustration level rises. Lucky for you, she has hardly uttered a curse word in your presence but not everyone is quite as reserved as she is. Please at least acknowledge their efforts at least the ones that bring constructive ideas and perhaps incorporate just a few of them. Thank you.

Aaron Katz said a constant problem we have here, with the District, is our Staff and that they don't speak the truth and then you guys go along with the untruths. Let him give you an example – the proposed Rec Fee – Agenda Item H.4. The report for the collection recites that it pays for the mire availability of use of the recreation and beach facilities above described. Yet, at page 249 of the Board packet, the Director of Finance tells us it is nothing more than a subsidy based on over budget deficiencies required to pay for debt, capital and operations. If you cut expenses and didn't intentionally budget to overspend there would be no need for a Rec Fee. Then at paragraph 2 on page 256, Staff wants you to find that the Rec Fee amounts are actually required to pay for expenses but this isn't true either. The beach fee that Staff recommends is not required. Page 195 of the Board packet demonstrates that there is a budgeting of \$827,859 in profits which go to the fund balance which is a nice way of saying funding Chairperson Callicrate's dream of a beach house restaurant in the future; this isn't required. The amount should be reduced; the beach fee should be reduced by \$107 per parcel owner but you won't do that because the ends justify the means. And when you pass this, you will be just as untruthful as your Staff; he wants you to be truthful. Thank you.

Margaret Martini said that she passed on her opportunity to speak.

Chris Nolet said thank you for allowing him to comment and hopefully it will be received positively and constructively. For the past few months, and including during the Audit Committee meeting held earlier today, there has been an ongoing discussion with respect to including some type of "enhanced review of internal controls" in the scope 2022 ACFR audit. He doesn't think any party wants to take on the notion of developing a customized scope to accomplish an "enhanced review." Rather, he would suggest that District management and the Audit Committee contract with an auditor to perform an audit of internal controls over financial reporting and issue an audit report thereon in accordance with Statement on Auditing Standards No. 130, which is titled "An Audit of Internal Control Over Financial Reporting That is Integrated with an Audit of Financial Statements." He

thinks that is clearly a best practice approach to testing the effectiveness of internal controls over financial reporting that are in large measure the basis for preparing the annual ACFR, particularly in light of the material weaknesses in internal controls reported in connection with the 2020 and 2021 audits. Of course, diligence should be completed with respect to the independence, credentials and references for our current auditor to ensure that they have the proper skills to effectively complete such an "integrated" audit for a non-public organization. Thank you.

Mike Abel said he would like to preface my comments this evening with a shout out to the General Manager Diamond Peak Ski Resort who did an outstanding job running Diamond Peak during this past very difficult season. The General Manager Diamond Peak Ski Resort is an outstanding employee of IVGID and we should all hope to see him at DP for many years to come. Thank you. His next comments relate to a dishonest Trustee. Despite the obsequious comments made in a prior Board meeting about our wonderful sacrificing Trustees and the lack of civility in our community, there are times for civility, indeed most times are appropriate for civility, but this is not such a time. He refers of course to the disgusting behavior of Chairman Tim Callicrate. Mr. Callicrate was, prior to the beginning of March this year, well aware that he is term limited out as a Trustee for the upcoming election. Despite this, he filed to run as a candidate for Trustee in the coming election. The Constitutional article on term limits, Article 15, was affirmed in the Miller v Burk case of 2008 which Callicrate was also made aware prior to his filing for office with the Washoe Registrar. The 12-year rule was affirmed by Judge Walker in the brief hearing of April 5, 2022. Despite Callicrate positioning himself before the court as an innocent victim, he again broke the law in seeking free legal advice from the Registrar of Voters and the Washoe DA. Callicrate perjured himself when he swore to the almighty God to "bear faith, allegiance and loyalty to the Nevada constitution and any ordinance resolution or law (of Nevada)". It is with pride that he tells you Trustees as well as the District General Manager that he was the one and only person in this community to file the challenge to Callicrate's illegal candidacy with the Registrar. He wants you Trustees to know that some in this community, like himself, are watching you and will challenge dishonesty, corruption, waste and stupidity when we see it. Callicrate should resign from his position as Chairman and Trustee here and now. His disgusting illegal play for re-election will bring continuous disgrace to this Board until we can get rid of his swollen egotistical head. Naturally, as the District General Manager's bobble head puppet and with the backing of the Wong and Tonking, we must wait another nine months till we can gestate Callicrate into the annals, and he says that annals, of IVGID history. (no mis-spelling). He campaigned for Callicrate in 2018 when he ran for Trustee. He campaigned as an underdog for honesty and integrity at IVGID but instead, he became the poster child for lazy feckless leadership, obsequious boot licking, and

reckless spending. The insanity of hiring a resident shrink for the IVGID Board, at a cost of over \$60,000 per year will stand as testament to your stupidity.

Gordon Meyer said his job here tonight is not to complain to the Board but he wanted to tell you a little bit about his 2 daughters who ski at Diamond Peak and hats off again to the General Manager Diamond Peak Ski Resort. Just a little bit of history, his 2 daughters started skiing at DP at the age of 2 and they were racing or joining the ski team at the age of 5. They are now a Senior at UNR and a Sophomore at UNR. His oldest will be graduating this May with a degree in community health going into a physician's assistant school. His youngest is a triple major in Spanish, French and education and is a straight A student. What he wanted to highlight, if there are any naysayers for the ski team, is that the ski team teaches independence, responsibility, and respect along with teaching you how to race. The life skills they learn are ones that go on for forever. The ski team is very important, very worthwhile and as the contract comes up for renewal he hopes it gets renewed by the Board. Thank you very much.

Ellie Dobler read from a written statement which is attached hereto.

Cliff Dobler said this written statement is to be made part of the meeting minutes. He takes great exception allowing the contract with HDR Engineering for \$322,558 for the Effluent Pipeline Project to be on the Consent Calendar. Just because there may be adequate budget money does not allow the public to be kept in the dark on what the pipeline will consist of, where it will go and will pond #1 need to be constructed before pipeline construction can begin. On March 1, 2022 a mere 6 weeks ago, the band of consultants, Granite, Jacobs, HDR and the Director of Public Works gave an "informational update on the Pipeline and a yet to be determined Storage Pond. In May, 2021 HDR was provided a contract for \$115,614 to complete 30% design, amended in August 2021 to modify tasks and deliverables. With this amendment close to \$500,000 will be spent along with the \$723,000 paid through 2019. \$1.3 million and still counting. So after the March 1 meeting one could only assume that no decisions were made other than evaluating three alternatives locations and evaluating three different materials to be used. The next step was to continue the 30% design development and construction phase planning. After the 30% design was completed in March, then a 60% design level contract amendment would be initiated. So what do we get instead? A contract and contingency for \$355,000 to get to the 60% design and then to 100% design with final BID documents delivered sometime in November (after the election). Within the Staff request for the contract there is NOT one single word on where the pipeline would go, what materials would be used or what will be the phasing. The scope of work delivered by HDR also makes no mention of the items, other than completing the Preliminary Design Report which should have been done in

March. The construction bid documents will be delivered by November 11, 2022. Could the public please be informed on what is the final decisions on location, materials and phasing. After all it has been 10 years and between \$3 to \$5 million has been wasted churning over the project but not producing any butter. Could the public be let in on the secret or more importantly take this request off the consent calendar, discuss the tasks not included in the contract and have a meaningful discussion. He realizes most Board members don't really care to know but he, along with others, do care. We have seen our money for 10 years poured down the drain and Staff working hard to avoid doing anything. Thank you.

Gail Krolick said she is candidate for IVGID Trustee, she is currently on vacation otherwise she would be in attendance this evening at the Chateau however she is sitting here listening from a beautiful place in our world and listening to individuals that, quite frankly, do not understand how to agree to disagree respectfully. She takes great issue with the fact that she is hearing about Trustees being uncaring, Trustees being liars and, more importantly, Staff being liars. Just because someone disagrees with perhaps how someone is looking at financials, etc. it is a difference of opinion. It does not mean that Staff are liars, it does not mean that Trustees are liars. She is not quite sure what happened to Mr. Abel, she does know that he did in fact as he stated did help Chairman Callicrate, and full disclosure Mr. Callicrate is like her brother by blood and she takes issue with the fact that Mr. Abel and she will have a wonderful conversation with Mr. Abel upon her return, that you called Mr. Callicrate dishonest; he does not have a dishonest bone in his body. And, quite frankly, she does not believe that any Trustee, whether she agrees or disagrees with them, has a dishonest bone in their body. She has never been so embarrassed, embarrassed, to be a neighbor of some of you. You should be ashamed of yourselves and she would simply ask that if you have questions of any Trustee, please sit down and call them. If you have questions of a Staff member, call them, sit down. These are not bad people who are trying to do the best for our community. And oh by the way the pie for the sky, the beach house, that has only been on the agenda since she has been a member of this community for 31 years. Yes, she is proud to say that this is Gail Krolick and she is calling all the members who have something to be upset about, call her as she is happy to talk with you, discuss this with your fellow neighbors, your Trustees. For God's sake there are more things that are important in the world happening for example children dying in Ukraine and you all are fighting like a bunch of babies and calling people liars. You all should be ashamed of yourselves. Thank you.

Frank Wright said he didn't have any comments tonight but listening to the public comments that were brought up about, one, the Diamond Peak ski team, his daughter is a competitive gymnast, she is a straight A student, and his other daughter was a competitive gymnast and we live in the community. No one sent

him any money or gave him donations or helped him pay for his daughter's gymnastics and he didn't expect anybody to do that. He doesn't expect his government to fund his daughter's gymnastics. Why are we funding other kids and we are being selective? He thinks that is horrible. As a community, we shouldn't be abusing public funds for a nonprofit. Let them pay and if they are not going to pay, let them go someplace else. As far as the challenge to Mr. Callicrate's candidacy, he provided Mr. Callicrate with all the information as well as the Board and his attorney should have been able to read it. He is telling you right now that he wasted a lot of people's time, he abused his authority as a Board Chairman by reaching out to the DA and to the Registrar of Voters and asking for an opinion. You can't do that, you had all the information you needed. The thing that bothers him the most about your candidacy was how you disparaged the people of Incline and Crystal Bay in your comments that were written to the Registrar of Voters where you basically made us look like a bunch of fools that we challenged you. Lots of laughs is what you put at the end of that one. We have the emails and anyone who would like to see those he would be happy to share them. This is our Board Chairman who thinks our community members are a bunch of jerks for challenging his candidacy which was illegal. 12 years is 12 years according to the judge. If you couldn't figure that out Mr. Callicrate how in the world are you figuring out all the paperwork that is coming before you that you have to make decisions on? If you can't do that, you shouldn't be a Board Chairman. He thinks you should resign immediately for your behavior. He thinks it is appalling, he thinks you did the wrong thing and to talk and call us out for challenging you is just wrong. It is pathetic and we have a right too. We have every right to because if you are violating the law, as a person running for office, who is going to stop you if we don't? You had your fingers crossed that no one would challenge you and if we hadn't challenged you, you would have been able to break the law and serve a 4th term and we would have been challenging you all the way to the Supreme Court and all the way through your candidacy. Plus, you would be taking votes away from other people. You knew it before you ran and you still did it, he finds that to be appalling. He feels sorry for you.

Margaret Martini said she would like to speak on what Gail Krolick said on acting and speaking respectfully she pointed that out very succinctly so she would like to point out that she would hope that Ms. Tonking would take her suggestions, as far as acting respectfully, to the public. Rolling of eyes and continual smirking, there you go, is not appropriate as a Board member, it's not in your position to do that, if you cannot remain and keep your own opinions to yourself, as a Board member, then you shouldn't be on this Board. So just keep that in mind and you are not acting respectfully to the public and also you are not even using good manners and she taught her daughter, who is your age, better manners than you have exhibited. Thank you.

D. APPROVAL OF AGENDA (for possible action)

Board Chairman Callicrate asked for any changes to the agenda. Trustee Dent requested that we pull Consent Calendar Item G.1. from the Consent Calendar. Board Chairman Callicrate approved the agenda as revised.

E. REPORTS TO THE BOARD*

E.1. Federal Legislative Advocate Verbal Report – Marcus Faust and/or Olivia Sanford

Marcus Faust gave a verbal update on the federal legislative activities to date. Mr. Faust said that a formal written report is forthcoming to the District General Manager which will be incorporated hereto by reference. Trustee Schmitz said that you visited 3 years ago and you talked to us about unused 595 funds that were going to be made available to us as she is curious about those funds as they are like a carrot just dangled in front of us. Mr. Faust said that those funds have not been spent elsewhere and they are being held for our project, not diverted elsewhere. Trustee Schmitz asked how much? Mr. Faust said there is \$2 million and we have sought another \$4+ million that we are working on. When the project is ready for a project cooperative agreement to be signed, there should be adequate funds ready that are to be awarded quickly. Trustee Tonking said that \$2 million is reserved for us and we don't know if that \$4 million is for us? Mr. Faust said we are working with the Sacramento USACE to see if there are some funds. We have the one action locked down and we are working on the others. Trustee Tonking asked about the Clean Water Act? Mr. Faust said the process is to get the first funds that have already been appropriated, State of Nevada administers those programs, and Congress will take until November to secure the earmark funds.

F. PUBLIC HEARING (for possible action) Reference: Nevada Revised Statutes 288.153

Public Comments will be taken on this item. The Board Chairman will set the time limit for these comments at the meeting. It is anticipated that will be 3 minutes.

F.1. Review, discuss, and possibly approve the Memorandum of Understanding between and for Incline Village General Improvement District and the Operating Engineers Local Union

No. 3, Superintendent, July 1, 2020 through and including June 30, 2023 (Requesting Staff Member: District General Manager Indra Winquest)

Trustee Tonking made a motion to open the public hearing; Trustee Wong seconded the motion. Board Chairman Callicrate called the question and the motion was passed unanimously.

Aaron Katz said he hopes that Gail Krolick is listening because we are going to be talking about how our Staff acts and she doesn't like to hear the truth. Staff is not accommodating the truth. Do you see anywhere under this contract that the members of this Union get free beach access as do their families? Do they get those benefits? He believes it is yes but it is not in the contract, therefore they don't get it. Further, your General Manager is breaching the contract. He is asking for an integration clause which means no modifications and that way there will be no question. You are not honoring this contract and you don't know why you are entering into it.

Hearing no further comments, Board Chairman Callicrate closed the public hearing comments.

Trustee Tonking made a motion to authorize the Board Chairman and Board Secretary to execute a bargaining unit agreement with the Operating Engineers Local Union No. 3 for the Superintendent employee as negotiated by the IVGID Management Team. Trustee Wong second the motion. Board Chairman Callicrate called the question and the motion passed unanimously.

Trustee Dent made a motion to close the public hearing. Trustee Tonking second the motion. Board Chairman Callicrate called the question and the motion passed unanimously.

G. CONSENT CALENDAR (for possible action)

- G.1. **SUBJECT:** Approve Amendment 2 for additional Professional Services associated with the Effluent Export Pipeline Project: 2524SS1010 – Fund: Utilities; Division: Sewer; Vendor: HDR, Engineering Inc., in the amount of \$322,558, plus an approximate 10% contingency (Requesting Staff Member: Engineering Manager Kate Nelson) **(moved to General Business Item H.0.)**

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

H.0. SUBJECT: Approve Amendment 2 for additional Professional Services associated with the Effluent Export Pipeline Project: 2524SS1010 – Fund: Utilities; Division: Sewer; Vendor: HDR, Engineering Inc., in the amount of \$322,558, plus an approximate 10% contingency (Requesting Staff Member: Engineering Manager Kate Nelson) *(was Consent Calendar Item G.1.)*

Trustee Dent asked for updates, location, and the materials to be used. Engineering Manager Nelson said that the Board was presented with a design report that HDR Engineering has presented and it still up in the air about lining the pipe. They have identified some potential cost savings, still vetting out material type, and that is going to be driven by the amount of storage we can get. If we are able to 6 million gallons of storage, we will replace and if we can't get that, we are looking at parallel alignment. We are at 30% design and when we get to 60% we will have the alignment and materials fixed. Trustee Schmitz said you said 30% design so why does this deliverable say it is 30%? Engineering Manager Nelson said we needed to get that meeting done and we are trying to work with NDOT to help us with working through that work schedule; we had that meeting yesterday with NDOT and they did need those documents. Trustee Schmitz said are these going to be removed from this amendment? Engineering Manager Nelson said we let them work at risk, which is not preferred, however we did so in order to keep the project moving. We had the project budget and, if you miss one Board meeting, we had to make that decision and went ahead and did it. It is difficult to get everyone scheduled. Trustee Schmitz said she understands how important this project is and is it more or less than what is contained in this task item? Engineering Manager Nelson said it is somewhere around \$8,000 and then went into Task 3 and the total is around \$18,000 – between Amendment 1 and Amendment 2. Trustee Dent said when it comes to the design, do we think it will be done within the next 2 months? Engineering Manager Nelson said we are holding HDR to their schedule and keeping them on schedule.

Trustee Tonking made a motion to approve Contract Amendment 2 for additional professional services associated with the Effluent Export Pipeline Project: 2514SS1010 – Fund: Utilities; Division: Sewer; Vendor: HDR, Inc., in the amount of \$322,558.; authorize \$33,000 in contingency to account for unforeseen conditions, and authorize Staff to expend up to this amount if needed; and authorize Board Chair and Secretary to execute Amendment 2 based on a review by General

Counsel and Staff. Trustee Dent seconded the motion. Board Chairman Callicrate asked for any further comments; none were received so the question was called – the motion passed unanimously.

- H.1. SUBJECT: Review, discuss and provide direction on proposed edits to Ordinance 7, an ordinance establishing rates, rules and regulations for recreation passes and recreation punch cards by the Incline Village General Improvement District AND set the public hearing date for Ordinance 7, an ordinance establishing rates, rules and regulations for recreation passes and recreation punch cards by the Incline Village General Improvement District for Thursday, May 26, 2022 at 6 p.m.**

Public Comments will be taken on this General Business Item. The Board Chairman will set the time limit for these comments at the meeting. It is anticipated that will be 3 minutes.

Board Chairman Callicrate opened the matter for public comments.

Frank Wright said we have been working on this for a 1-1/2 years and he gets 3 minutes to explain and there is no way to explain to the Board what you need to know. The people who volunteered for this were equal and not treated equal. The ones who protected the beach deed weren't treated equal. Outside legal counsel is dragging his feet and not worth the money. You can go Webster's Dictionary and get a definition. They are dragging their feet, the General Manager and our attorney, because they want to continue to allow employees access. There is nothing in the packet that answers the question are you following the beach deed? He is asking the Board to listen to him as you can't violate that deed as that belongs to this community, it is for this community, and it is incredible that we have this. We have a General Manager who won't address it and to have him working with the attorney when he lives in Reno. Who is looking out for our community? Employees who live in Reno should never have access.

Margaret Martini read from a prepared written statement which is attached hereto.

Mike Abel said that the big gorilla here is beach passes. While we all have 5 beach passes, the committee wants to approve 5 more. The gorilla is short term rentals and with these extra passes it converts to

50,000 beach visits. Looking at the survey, this committee wants an extra 5 which may not convert this year but it may in the future. Our lawyer has done a crappy job as has our General Manager. Employee access - IVGID is only supposed to act as a fiduciary for IVGID and it would be like a securities dealer taking money from a client. Now the beach access is working around \$100,000 to \$200,000. If the Board goes ahead someone will start a fund and sue IVGID and the Board. What should be done is to allow 1 vote per parcel on these changes because there may be people voting on this proposal that aren't property owners at all.

Aaron Katz said when you don't follow the beach deed, there are unintended consequences. The problem has always been the guest. How many times has the Board been told that the guest must be accompanied by a picture pass holder? You are beholden to the employees. Make it requirement to be accompanied by a picture pass holder. Another recommendation, same result, instead of one guest fee, accompanied the fee is \$15 and if not accompanied \$25, \$30, \$50 and make it high enough to not have a problem. The other problem is that the General Manager has the opportunity to give anyone access and not pay the guest fee. Mr. Katz said he has designated every resident in Crystal Bay to be his guest, so charge an employee a fee. IVGID provides water, sewer, and trash, make the beaches and facilities pay, if it increases cost more, so be it.

Judith Miller said although there are a number of good recommendations from the Ordinance 7 Committee, here are a few points that she would like you to consider and hopefully discuss. On the issue of punch cards, according to Ordinance 7, punch cards expire in just about 2 weeks, April 30, not May 31. And then starting May 1 unless you take action beforehand, get ready for a line around the block since property owners can push as many punch cards as they want that will be good through April 30, 2023. Honestly, she doesn't understand why the committee didn't recommend doing away with punch cards altogether. They are a nightmare for accounting and they just allow just anybody to come on the beaches. What just because the survey asked if they were of value? You could give owners another value that would be much easier to administer and it would ensure access to the beaches as only by the residents, owners, and their guests. Picture passes can be used as a discount card or in some other way to store value but no alternatives were given in the survey. Survey question 18 – Should IVGID require that all guests,

including those paying for purchasing access using a recreation punch card, be accompanied by an IVGID picture passholder in order to access the beaches? 57.7% said yes so why doesn't the majority rule. Thank you. Guest definition – the proposed definition of a guest is way too permissive. If you are looking for a long range solution, the definition of a guest has to be more limiting. The new Tahoe Area Plan with its town center incentives will create additional parcels and demand for beach access. Proposed regulations allowing 2 or 3 units on every single family parcel would create another 4,000 to 8,000 dwelling units. A plan to develop Ponderosa Ranch could also add significantly to demand and not only that but the County has just decided to double the occupancy of short-term rentals starting May 20 so get ready for Memorial Day. Commercial use – she believes the recommended language for commercial use of beaches should be used consistently and it applies equally to short-term rentals not just boat launches, “commercial use of the beaches includes but is not limited to offering a beach privileges or beach access to customers or any person for rumination or offering beach access as an inducement to a potential customer by a business or a business enterprise” not a bad suggestion. Airbnb contains numerous ads for beach access is either included as part of the purchase or offered for sale for a separate fee. How is that not an inducement? Thank you.

Alex Tsigdinos said he would like to urge your support of more tightly restricted access to beaches so that deeded residents and their families can once again enjoy the privilege we invested in and continue to pay for. Over the past few years, our beaches have been become increasingly overcrowded and less usable for residents during the summer months. Our beaches are community assets not meant to be profit centers in which access is a saleable commodity or as an advertised perk for transient short-term renters not should it support STR business models. We all regard and respect Incline facilities, in addition to beach access, as community treasures. The value of these facilities is built into our property values, our property taxes have long supported their improvement and ongoing maintenance. As a practical matter, restricted privileges to Incline beaches are no different than similar amenities at places like Hyatt, Martis Creek, or other community-owned properties or resorts. Nor does it differ from the private beach access of Incline homeowners directly on the lake or HOA's directly on the lake. It is in the best interests of Incline residents to restrict beach access to residents and

property owners and their guests who are accompanied by them and that will help get this situation under control again. Thank you.

Susan Marelich read from a prepared statement which is attached hereto.

Mark Marelich read from a prepared statement which is attached hereto.

Scott Hill, Ordinance 7 Committee Member, said in late 2020 the General Manager established a Committee made up of diverse group of IV/CB residents to address revisions to Ordinance 7. As you know, Ordinance 7 was created in 1988 to establish rates and regulations regarding recreation access, including our Beaches, and was amended in 1991, '93, '95 and '98. Since 1998, modernization and updating to the Ordinance has been attempted, but disagreements have prevented even modest changes. Our committee met regularly during the last year and a half period, with a primary focus on Beach access since so many residents are concerned about Beach overcrowding. We reviewed the data on Beach access, on Picture Pass (PP) and Punch Card (PC) usage, on Timeshare and Hotel access and use, and we had discussions on Daily and Exchange Beach Access Tickets, on selling Beach access, on commercial activities including boat operators, on long term and short term rental parcel Beach access, on the definition of a Guest, on limiting a parcel owner's Beach access either daily, monthly or annually, and on disciplinary consequences for abusers. . . in short, many of the topics that residents believe are in need of updating or change. We also agreed, very importantly, on the two most important objectives for our Committee and for this process: 1) protecting our Beach Deed, and 2) providing equal Beach rights for all parcel owners. A significant majority of the Committee agrees on the Committee's recommendations, including:

- limiting the purchase of additional PP's and PC's,
- restricting commercial activities,
- eliminating Daily and Exchange Passes,
- strengthening disciplinary actions for abuses,
- allowing the full value on a PC to be used to discount the cost of all venues, and
- on the definition of a Guest.

On the other hand, the Committee – and the Community – is quite divided on whether to require a PP Holder to be present with each

guest seeking Beach access regardless of whether that guest has a PC or not, so we defer to the Board on that issue. The issue of employee access to the beaches is not relevant to either Ordinance 7 nor to the Board's consideration of our recommendations, but we do suggest, strongly, that the Board independently consider the issue of employee access. Our Community is working with an Ordinance that is 20 plus years out-of-date. We have an opportunity now to make a significant update and progress, and he strongly urges the Board to take advantage of the opportunity.

Diane Becker said she is also a member of the Ordinance 7 Committee and she wanted to take you through of how we approached the recommendations you see before you. We all first agreed on the purposes, which was to reduce beach overcrowding, protect the beach deed, give equal access to parcels so that each parcel owner was treated fairly. Once we looked at those purposes, we then identified all of the causes that we could think of that were causing beach overcrowding. Once we identified those causes, as a group, we looked at different alternatives for addressing each of those causes. And we came up with recommendations that were often the result of compromises because the only way we could reach this, because there were differing interests, was to come up with compromises but at this point it is up to you to look at each of those areas that we identified, and she thinks they were very well outlined, in the memo from the General Manager. If you look at each of the areas that we changed, and that we recommended on, you can think about whether we came up with compromises that were too strenuous or too lenient. She came on to this committee because she is a full time resident whose probably biggest interest is going to the beaches and she felt the beaches were unbelievably and unacceptably overcrowded. She may have preferred some more strenuous provisions and she has to say this we did reach these as a compromise because we spent so much time listening to what other people with other constituencies thought had what they were losing and that's now up to you to tell us or the drafters what changes you want to make to the recommendations. She thinks it is critical, the one thing that we did not make a recommendation on, was limiting the total number of guests per day that could be brought in with a picture pass holder. Today, it is an unlimited number of guests and an unlimited number of guests, if you think about it with 5 passes per place, is just something that really does require some limits and the fact that the current technology cannot accommodate that, she thinks you could

limit it so that when someone comes down once per picture pass holder there is a limitation and then perhaps you say there will be a more stringent one once the technology is improved. She would also like to quickly say that on the beach deed issue, she is confident that the lawyer is going to look at that issue but that should not be a part of or restrict your decisions on Ordinance 7. We really need to get this decided now, not wait until we get that result. Thank you.

Charley Miller said he listened to the last comment and he appreciates the work by the committee and he especially appreciates the comments of Mr. Hill and Ms. Becker. It is a long and complicated process no doubt so he will just have two comments – have to limit the number of passes you have to purchase per day and that just has to be limited and it is too difficult to say whether you have to be there in person or not and that he kind of leans towards the picture pass person needing to be present to allow the purchase to happen. The VRBO's and all those are really going to complicate the beach population. His second part is for the employees, as a former employee, he would strongly encourage the Board to maintain that access for employees as it is not an overpopulation problem as we have trouble finding employees to live here and to work here, he thinks you are talking about a small percentage of the population on the beach and we need to attract employees, it's a benefit that needs to be sustained, and it is ridiculous to take it away at this point. Thank you for your time, he appreciates it.

Krasimir Kolev said he is one of the business owners in Incline, one of the boat rental companies, he believes that we don't add any more people to the beach because a lot of his clients, maybe 90% or even more than that, just get on the boat, come back, and leave the beach premises. We also tell our clients that they don't get any beach access with the boat rental. We don't sign any contracts on the beach and everything is done prior at least 1 day before and with his booking system it is 24 hours prior. There are no payments taken on the beach, there is no paperwork done on the beach, everything is done prior. 90% and up of his clients are already Incline Village residents and they do have their picture passes or punch cards and he, as an owner, as are the other boat rental companies, does comply with guests being accompanied by a picture pass holder.

Janet Schleimer said thank you to the committee that worked hard on a difficult problem that's just difficult. The main thing she wanted to

speaking about is about requiring a picture pass holder to come to the beaches. We have so many second homeowners in this community and they allow others to use their home and give them their use of the punch card and if that is part of what is drafted, they couldn't use them. We have so many elder people who uses walkers, etc. and it is impractical to have everyone show up at the beaches to accompany their guests. As to overcrowding, we have the punch cards. Limit the number of punch cards that can be purchased, experiment around and maybe 1 year allow only 3 and see how that works, and play with it until you find a sweet spot to reduce overcrowding.

Board Chairman Callicrate called for a 10-minute break at 7:10 p.m.; the Board reconvened at 7:20 p.m.

District General Manager Winqest gave an overview of the submitted materials. Trustee Tonking said she is on board with one because when she was working at the Tennis Center it did occur. Did the committee talk about the two pilot programs – purchase a pass at the Mountain Golf Course using 50 cents on the \$1; saw a tremendous increase at the Mountain Golf Course and then the next year we did it at the Tennis Center and we saw a tremendous increase in people buying passes and with the increase in pickleball, it was very successful? District General Manager Winqest said that the flip side is that they were extremely difficult to manage within our current software so he hasn't implemented any of those programs for a variety of reasons. Trustee Tonking said she should would like the Board to consider those programs. Trustee Schmitz said, regarding the financial analysis, this has an impact on our budgets as we budget knowing how things work and with this type of change, it will mean the punch card gets more use so less revenue for services. If we are thinking about that long term, and we want to make some strategic changes, we need to do some financial analysis to ensure that we are budgeting appropriately. She understands how it impacts the revenue stream therefore we need to do it very thoughtfully. District General Manager Winqest said he doesn't disagree but we don't know how that behavior will change. Trustee Schmitz said we do have statistics and we have to make some projections because she thinks it is important to make a fully informed and wise decision. District General Manager Winqest said he agrees and it will only impact the 5 within the parcel. On the purchased ones, additional cards, those go into the that venue revenue stream. Trustee Schmitz said if we are thinking about going to RFID cards and before we make a significant change,

we should step back and do some long term strategy. Trustee Tonking said she agrees and that we could work with the Director of Finance as he budgets for punch cards already. Director of Finance Navazio said yes, there is a simple analysis and the unknown factor is how does this change behavior. We can model but it would only be information to help the Board wrestle with this information. Trustee Tonking said she would like to do it sooner. Trustee Dent said he would agree with the option of buying down the rate and also agrees with needing the financial analysis. What if we were to allow like 25% to 50% of the value of the punch card that the community can use to do whatever it wants to buy down as a suggestion. Board Chairman Callicrate said we are going to have do 1 full season and the community is aware, it will give us a more hands on and then we can see that change. There is an opportunity to move forward with the modeling so hopefully we can get it sooner rather than later. Trustee Schmitz said we do have a component of Community Services and beaches; what is the impact if it is all used at Community Services and then at the beaches? Hopefully, the Director of Finance can help us with the analysis/modeling. It is also about utilization, budget, revenue and it answers the questions we get all the time about allowance of buy down of the total fee. District General Manager Winquest moved to the next matter – limit of purchasing additional cards (picture or punch cards) and went over the committee's recommendation. Trustee Schmitz said Mr. Abel had the page from the survey and that it looked like most said up to 3. You also must consider all the administrative procedures you are going to have to write up. Maybe 3 is the right number instead of 5. Point out that there are some changes and it is work for Staff and try not to make it overcomplicated. District General Manager Winquest said administrating this is very simple. Trustee Schmitz said all she is suggesting is using the survey results and did the committee talk about that even though the survey results were less? District General Manager Winquest said yes, the committee analyzed the survey. Board Chairman Callicrate said that when you add the survey, he is fine with 5 and he would like to stick with the committee recommendation. Trustee Dent said if he had a family of 5, would he be able to buy 5 punch cards? District General Manager Winquest said yes and that is why we put it at 5 additions. Trustee Dent asked if Staff can provide that data? District General Manager Winquest said he will check with Staff to see if they can run that report. Trustee Dent said somewhere between 3 and 4 is the right number for him. Trustee Tonking said so it is a total of 10 cards such as having a family of 8 they can only purchase 2 cards. District

General Manager Winqest said that the committee talked about that and it was all about consistency. District General Manager Winqest continued to the next item – expiration of cards; one of the administrative changes that needed to be made and the expiration is May 31 each year. Trustee Schmitz said why is it that date? District General Manager Winqest said it is because it is after the budget is adopted. Trustee Schmitz asked if it would make any difference to have it at the fiscal year or would that just change the chaos to a different time? District General Manager Winqest said people want to get their cards in the first part of the season because they don't have enough value remaining. Trustee Wong asked why can't we make our cards auto renew? District General Manager Winqest said it is because people change their minds on how many they want but that is the goal to make it as automated as possible, set a deadline, and then if they don't do it by a certain time, it is auto renewed. District General Manager Winqest moved on to changing the name. No comments were made by the Board. District General Manager Winqest moved on to guest access tickets (daily beach pass and daily guest pass). No comments were made by the Board. District General Manager Winqest moved on to accompanying guests by the picture pass holder and went over the recommendation. Board Chairman Callicrate said that public comment made here this evening was that it sounds good but it would create a nightmare to all involved and very impractical. Limiting the number of visits might have some validity as that will help to curtail some overuse. District General Manager Winqest said he didn't want to make it about Staff, it's our jobs. We have trained our Staff to elevate it to a higher level, it is not about making Staff's job easier but about making it practical. Trustee Schmitz said there are times and the majority of the community said they want people to have to escort their guests to the gate. Rather than be punitive, could we come up with an incentive to try and change the behavior by paying a lesser rate and it would take financial analysis to incent behavior that we would like. It would help Staff as she has seen people at the gate being impolite. Give a little incentive to modify the behavior a little bit. Board Chairman Callicrate said an unintended consequence is what would it require with technology? District General Manager Winqest said we discussed that as a committee, is it fair to penalize those that work, etc. and that the committee knew there would be a lot of discussion on this recommendation. Trustee Schmitz said not as punitive as saying being with your guests, throwing it out there, if the behavior we want is to escort your guests, it is a way to incent that behavior. District

General Manager Winqest said anyone who is providing access to their guest, they are responsible for their behavior such that we have to make it very clear that if your guest burns down the beach house, you are responsible. Trustee Tonking said her one fear is that her friend's grandmother is not going down to the beach to get her guests into the beach and thus she is having a moral dilemma. She thinks she is more on the side of not being escorting. Trustee Wong said she is in the same boat at Trustee Tonking as we don't require that with any other venue. District General Manager Winqest said it does occur at the golf courses with the guest rate. Trustee Schmitz said she was just throwing it out as an idea. Trustee Dent said he doesn't want stop families from going to the beaches and does like the creative solution that Trustee Schmitz offered. District General Manager Winqest said that is how the committee viewed the survey, all good discussion, and the concept of enticing people. Trustee Schmitz said with punch cards being transferrable – the intention is give it to her guests – is there a better word because it is not saleable or just doled it out – the word “transferrable” and what is the intention with that word and is that language that needs to be a little clearer? District General Manager Winqest said it was developed by our forefathers. It is a term that is up for interpretation and he can chat with Counsel to see if there is a better term that we can use. District General Winqest said that the last one is limiting the amount of guests that people can bring to the beaches and he went over the submitted materials. Trustee Schmitz said we have Resolution 1575 and that is group use of the beaches with restrictive language so she is wondering what is the definition of a group? District General Manager Winqest said that is one of the policies where there is no definition of a group and if we did put in a limit, and we do have a lot of parcel owners that have family gatherings and it is researched by Staff, tracked and documented because we are looking for abuses. That is something that we would need to expand and it was brought up by a couple of committee members that do use it in that manner. Trustee Schmitz said so if we defined a threshold and those groups need reservations then by the reservation process you can have control - having a definition might be a good way to do that. District General Manager Winqest said that is fine and we look at our logs and we have turned groups down when we have too many group usages. District General Manager Winqest then went over the definition of a guest. Trustee Schmitz said she noticed that the language was inconsistent – no compensation and can be compensation – check that wording. The definition seems to make sense. Trustee Wong said she agrees with

the definition and the only item that she is a little disappointed about is the concept of a permanent guest card and the issue is she would like to create is some sort of a permanent guest card. Like to see a concept of a permanent guest card, maybe one for nanny, but she can't bring in guests and that this could count towards your 5 passes. District General Manager Winquest said this has been an issue for years and he believes that she wants to create a permanent guest card and not allow guests but would allow the person to take the person down to the beach who has valid beach access. Trustee Tonking said would it function like a punch card? District General Manager Winquest said no, assigned to a specific person, no value and not bringing in guests. This was not discussed by the committee. Trustee Dent said what are the unintended consequences? District General Manager Winquest said he hasn't much time to think about that; it is different and adds another element and is there a problem with adding a nanny? This goes back to parcel owners signing off on privileges and we are going to make that language strong on abusing privileges. Trustee Dent said he does like that idea so let's vet out this idea and try to figure out how to do this. Trustee Wong said maybe the committee could think through it and come up with something. Board Chairman Callicrate said he doesn't know if the committee is meeting again but he is meeting with some members. District General Manager Winquest said it is easy to provide information to the committee and getting their feedback and he will do that and with counsel. Trustee Schmitz said regarding the definition of guests, person is invited and it doesn't say/it's not clear that the property owner is compensated so she is wondering if the compensation isn't so specific such that they are not being compensated and are an invited guest. Trustee Tonking said this is good definition and she is interested in the concept of a guest access card. District General Manager Winquest then moved to commercial businesses. Board Chairman Callicrate said, for clarity sake, he has spoken to the Marelich family and he doesn't believe it is the intent of tightening this up is to put any legitimate business out and it is for those complying with all the requirements. To all of our boat operators, thank you for the services you offer as you keep people safe and it is an amenity that people want. Trustee Schmitz said in the language, it uses boat and watercraft – it should just be watercraft launching. You can't have someone down there selling t-shirts and that should be stated as there aren't other commercial sales allowed down there. District General Manager Winquest said it is very rare to have caught anyone slinging t-shirts. Trustee Schmitz said then maybe a blanket statement that is

more broad. District General Manager Winqest then moved onto other recommendations. Board Chairman Callicrate said we have been talking about this for 24 years and he thanks the committee for your hard work, thank you to each committee member as you put the time in, thank you to Staff, Mr. Balkenbush, and legal counsel and he is happy to move forward with these recommendations with the clarifications. Trustee Schmitz asked about the family tree – passes within the family tree - do they have a 1-year expiration? District General Manager Winqest said it is up to the owner - minimum 6 months and maximum of 5 years. The owner decides how long they want to provide that access and when they want to do that swap out. They have to come in and do that paperwork. Trustee Schmitz asked how is this proven as she knows of people who have said this is so and so and how is it administered? District General Manager Winqest said typically the owner will be present and he has not found a lot of abuse however he is sure that someone has lied. When the title company sends over the paperwork on the change in ownership, we will verify that they are on the deed. The Staff will not get into a verification process but we have been discussing, as a team, the verification process. There are things that we can do to tightening it up. Typically, they come in with the parcel number but there are some occasions when they fill out all the information. Trustee Schmitz said with the second degree perhaps they expire in 1 year? District General Manager Winqest said when they sell their property, their passes are invalidated. Trustee Tonking said she doesn't agree with Trustee Schmitz. Trustee Schmitz said she has heard enough about abuse of cards and so how can we ensure that our picture pass holders continue to enjoy the beaches? District General Manager Winqest said we expect this discussion will continue on April 27 and that he wants to identify what we are comfortable with and focus on those few things. District General Counsel Nelson said one action is to set the public hearing and assuming that the Board does that, we will do that notice. In addition to that, and in abundance of caution, this changes might be a rule and require some additional work, we will provide advance notice to the businesses and provide business impact statement comments and that would be considered at the May 11 meeting. Keep your current meeting schedule so we can follow that schedule. Board Chairman Callicrate said that the timeline that was proposed is acceptable.

Trustee Tonking made a motion to set the public hearing date for Ordinance 7, an ordinance establishing rates, rules and

regulations for recreation passes and recreation punch cards by the Incline Village General Improvement District for Thursday, May 26, 2022 at 6 p.m. Trustee Dent seconded the motion. Board Chairman Callicrate asked for additional comment.

Trustee Schmitz asked if we will be setting a meeting for the analysis, have discussion at April 27 meeting and then again on May 11?

Board Chairman Callicrate called the question – the motion was passed unanimously.

At 9:15 p.m. Board Chairman Callicrate called for a 5-minute break; the Board reconvened at 9:20 p.m.

H.2. SUBJECT: Review, discuss, and possibly award a construction contract for the Recreation Center Locker Room Remodel Project – CIP 4899FF1202 - Fund: Community Services; Division: Recreation; Vendor: Brycon Corporation, in the amount of \$871,246; plus 10% contingency, plus \$15,000 in Inspection, plus \$2,597 for lead remediation, and a Budget Augmentation of \$236,382 from the Community Services Fund Balance (Requesting Staff Member: Kate Nelson, Engineering Manager)

Engineering Manager Kate Nelson gave an overview of the submitted materials. Trustee Dent said we received one bid – why? Engineering Manager Nelson said the project is not easy and the access is not easy - the difficulty didn't help our efforts. Trustee Dent asked if we reached out to any of the other bidders that came to the pre-bid meeting? Engineering Manager Nelson said no. Trustee Dent said what about making access easier? Engineering Manager Nelson said the access we are allowing them to use is the south end and it is on the contractor to protect the pool. The east side access allows for bringing material in and not go out. Trustee Dent asked what are the hours for demolition? Engineering Manager Nelson said from May 2 to May 6, the pool will be closed; we will have a pre-construction meeting once the contract is awarded. Trustee Dent said this is a very active area; what about allowing them to access during off hours? Engineering Manager Nelson said we are open to it and we haven't had that conversation yet. Trustee Dent said we should put that in the bidding documents to come up other workable access. Engineering Manager Nelson replied understood. Trustee Schmitz asked what was the Staff time for? Engineering Manager Nelson said construction management and inspection. District General

Manager Winqest said it is for good reasons and we did delay the project. He is hoping that we don't kick this down the road and we know that contractors are slammed right now. It is an unfortunate situation but this work needs to be done. This is not a facelift but it is a complete remodel and it is time to do this work.

Trustee Tonking made a motion to award the construction contract (Attachment A) for the Recreation Center Locker Room Remodel Project – CIP 4899FF1202 - Fund: Community Services; Division: Recreation; Vendor: Brycon Corporation, in the amount of \$871,246.; authorize Staff to execute change orders for additional work not anticipated at this time of approximately 10% of the construction contract value; up to the amount of \$87,000.; authorize Staff to perform construction inspections as required throughout construction, not to exceed \$15,000.; authorize a Budget Augmentation in the amount of \$236,382 from the Community Services Fund Balance; authorize Staff to contract with Belfor Environmental, Inc. (Attachment B) for lead remediation in the amount of \$2,597. and authorize Chair and Secretary to execute contracts, based on a review by General Counsel and Staff. Trustee Wong seconded the motion. Board Chairman Callicrate asked for any further comments.

Trustee Dent said we, as a District, could do a better job with our construction documents, the rooms aren't that big, and we need to use this as a lesson so we have more competitive bids.

Board Chairman Callicrate called the question – Trustee Dent voted opposed and Trustees Wong, Callicrate, Tonking and Schmitz voted in favor; the motion passed.

H.3. SUBJECT: Receipt of Fiscal Year 2022/2023 Tentative Budget (Requesting Staff Member: Director of Finance Paul Navazio)

Director of Finance Navazio gave an overview of the submitted materials. Trustee Dent said last year when we going through this, we talked about moving the Facility Fee down underneath the non-operating revenue; are we going to be doing it in this year's budget? Director of Finance Navazio said he doesn't think it is too late to do that change, if you go to agenda page packet 164, it is a presentation issue for financial presentation. In the past, State of Nevada Department of Taxation has said that they want it left where we show it. In our Enterprise Funds, we should reclassify it – where we showed it as a non-operating source of revenue. Trustee Dent said on the

carryover that he didn't see it in here? Director of Finance Navazio said the reason that the carry forwards aren't in here and not including nor planning to be a part of the Board's approved budget, is because of what we did this year, we waited until the close of the fiscal year and we came to the Board in September and we asked for approval of the carryovers. On May 11, Staff is scheduled to bring third quarter reports and Staff will do our best to preview this information. Trustee Dent asked if that was the plan moving forward? Director of Finance Navazio said Staff has been pretty good as we have been doing quarterly reports and they are on your long range calendar for May 11. Trustee Dent said regarding the effluent pipeline and those repairs, we never budget for repairs and we have them therefore should we start budgeting for them? Director of Finance Navazio said we do budget for repairs as there is money in the operating budget and sometimes we have more repairs than we budgeted for. District General Manager Winqest said we budget for repairs on the pipeline unfortunately we exceeded the budget for this year and that was because of the road repair by Granite. Engineering Manager Nelson said it was taken out of the operating budget and we have put it in the Utilities budget for effluent repair. Trustee Schmitz said that as a Board we had requested that the carryover projects be included in our budgets so we can prioritize them? Trustee Tonking said it wasn't part of our budget, was not included in the budget, and that it is about timing. Trustee Schmitz said it was her understanding that was included. Trustee Tonking said it was included on the sheet and have it at the end so we have better representation. Director of Finance Navazio said we would be reviewing and discussing the carryovers as part of the process but the carryover funding was not expected to be part of the budget adoption. We can revisit it and it is up to the Board but Staff will be bringing that information to the Board before you adopt the budget. Trustee Schmitz said on the State of Nevada form, agenda packet pages 136 and 237, why is there such a large discrepancy – curious what is the situation with agenda packet page 237? Director of Finance Navazio said the Facility Fee is on agenda packet page 236 but he will take a look at that and this is their form. Trustee Schmitz said go to beaches, on agenda packet page 239, it seems to be different as the Facility Fee is combined and not a separate line item; she is not understanding the inconsistency on reflecting the Facility Fees? Director of Finance Navazio said he will take a look at that. Trustee Schmitz said she was hoping for some consistency with reporting. Director of Finance Navazio then went over the Facility Fee allocation.

Trustee Tonking made a motion to receive a report on the Tentative Budget for FY2022-23 to be filed with the Department of Taxation (Form 4404LGF) by April 15, 2022, as required by NRS 354.596.

Trustee Dent seconded the motion. Board Chairman Callicrate asked for further comments; none were received. The question was called and Trustee Schmitz voted opposed; Trustees Callicrate, Wong, Dent and Tonking voted in favor – the motion is passed.

H.4. SUBJECT: Review, discuss and possibly approve Resolution Number 1891: A Resolution Preliminarily Approving the Report for Collection of Recreation Standby and Service Charges per parcel of \$780 with beach privileges and \$450 without beach privileges, Fiscal Year 2022/2023 and setting the public hearing date for Thursday, May 26, 2022 at 6 p.m. (Requesting Staff Member: Director of Finance Paul Navazio)

Director of Finance Navazio gave an overview of the submitted materials. Trustee Schmitz asked if, on agenda packet page 255, this is the letter we have always used? In the exceptions, it has some of the language we are removing in Ordinance 7 so does this need to be updated in anticipation or eliminated because it is unsure? District General Manager Winquest said we are going to leave the language as is. Director of Finance Navazio said we would make changes on the May 26. District General Counsel Nelson concurred.

Trustee Tonking made a motion to adopt Resolution Number 1891 which preliminarily approves the Report for Collection of Recreation Standby and Services Charges (also known as the Recreation Facility Fee and Beach Facility Fee), and sets forth the public hearing date of Thursday, May 26, 2022 at 6:00 p.m. Trustee Dent seconded the motion. Board Chairman Callicrate asked for further comment, receiving none, he called the question and the motion was passed unanimously.

H.5. SUBJECT: Review, discuss and possibly take action on the written annual Audit Committee Report to the District's Board of Trustees (Requested by Audit Committee Chairman Raymond Tulloch)

Audit Committee Chairman Tulloch gave an overview of the submitted report. Trustee Schmitz said one of the things that we discussed again today, and she is going to express her disappointment, is that it was clearly documented where there were inconsistencies and not following Board policy. What is very disappointing again today is that Staff didn't provide any explanation as to why things that were expensed, then capitalized, and then

expensed; there was no explanation. She is very disappointed in the amount of time that was spent on this and she is very disappointed on the path going forward for an improved audit again this year without material weaknesses and prior period adjustments and that is the Audit Committees responsibility and she understands the disagreement and she is just disappointed. Audit Committee Chairman Tulloch said that Audit Committee had the same basic response from the Auditor and that she was going by the information provided to her. Trustee Tonking said she wanted to clarify what we are voting on and on accepting all the recommendations. Board Chairman Callicrate read the recommendation and said that we did receive and that it is back before us yet again. He spoke with the Auditor as well and it seems like it has been an impasse situation.

Trustee Wong made a motion that the Board of Trustees receive the Audit Committee report and the Management Report and take no further action. Trustee Tonking seconded the motion. Board Chairman Callicrate asked for further comment, none were received. Board Chairman Callicrate called the question – Trustees Wong, Tonking and Callicrate voted in favor; Trustees Dent and Schmitz voted opposed. The motion was passed.

I. DISTRICT GENERAL MANAGER REPORT*

District General Manager Winquest said we will be bringing back a final report on Diamond Peak on May 26 and that the third quarter financial report will be through March so you will see that information.

J. REVIEW OF THE LONG RANGE CALENDAR *(for possible action)*

District General Manager Winquest went over the submitted long range calendar and we will be bringing back to the Board a contract to perform the design phase on the Recreation Center Expansion project very soon. Staff is trying to finalize our research on the contracts listing and it will be included in his District General Manager report soon and we will be putting together a separate long range calendar. Trustee Tonking asked if we were bringing the Trustees handbook back soon; Trustee Schmitz said she was sitting tight until we got the deliverables from Dr. Bill Mathis. Trustee Tonking asked about Policy 3.1.0; District General Manager Winquest said we will look at it and get it on the calendar. Trustee Schmitz said she thought she saw something in Ordinance 7 about a review; was a review of the Strategic Plan something we need to get on our long range calendar? District General Manager Winquest said we are going to be finalizing

our mid-year update at our next Senior Team meeting and will be including that as part of an upcoming District General Manager report.

K. FINAL PUBLIC COMMENTS*

Margaret Martini said once again 3 incompetents have voted against the Audit Committee. If you are not qualified to look at financial things, then you should take the recommendations of people who are qualified to make recommendations.

Chris Nolet said do we get endurance badges, if not, you all should.

Yolanda Knaak, IVGID candidate, said she is glad you are tackling the Ordinance 7 problem as there are so many complaints about overcrowding and in order to make good decision you have to look at data and data trends and incorporating the Audit Committee recommendations would have helped with that. She is disappointed.

Charley Miller said he wanted to follow up on his other comments and Ordinance 7 is hard work and he wants to recognize the committee as it is just not easy. Want to identify the District General Manager for the unused dollars – these are dollars that the residents have and they are hard to use. The revenue loss, that is community dollars to spend, that they should be able to spend it and that he finds it hard to believe there would be an impact. Take a look at your couples pass. Operational repairs are budgeted every year, look at that. Carryovers are so difficult when your budget starts in July. It is always difficult because the construction season is in the summer. Locker rooms – he is surprised you aren't bidding on that. What about shutting down altogether – when are you going to do that? If Trustees Dent and Schmitz talk to Staff before the meeting, then stop wasting our time with showboating when you could get it cleared up beforehand.

Gail Krolick said Mr. Katz, yes, she is listening and it hasn't gotten much better. That's ok that we don't agree. Committees are formed to look at an entire project. Board is voted in by the entire community, if they agree, they will vote for it, if they don't, they won't vote it. There are too many personal attacks and they have to stop.

L. ADJOURNMENT *(for possible action)*

The meeting was adjourned at 10:26 p.m.

Respectfully submitted,

Susan A. Herron
District Clerk

Attachments*:

*In accordance with NRS 241.035.1(d), the following attachments are included but have neither been fact checked or verified by the District and are solely the thoughts, opinions, statements, etc. of the author as identified below.

Submitted by Iljosa Dobler: Public Comments – Iljosa Dobler 4-13-2022

Submitted by Margaret Martini: Public Comments by Margaret Martini

Submitted by Susan Marelich: Incline Boat and Marine Storage – Letter dated April 2, 2022

Public Comments - Iljosa Dobler 4-13-2022

This written statement will be made part of the meeting minutes.

We must ponder at times how one could remotely believe that this IVGID Board of Trustees and the management staff have a handle on our money or our assets.

According to the Tentative Budget for fiscal year 2023, the Capital project expenditures will be a whopping \$19.8 million.

So let's look back one year at the projections for 2023 which was done less than one year ago. The planned budget was for only \$11million and consisted of 62 projects.

The current budget for 2023 now has only 53 projects, 30 projects were deleted (48%) and 21 projects were added. The budget however was increased by 80%. Getting less for more dollars.

So if anyone is aware there is a Board Policy 12.1.0 titled Multi-Year Capital Planning, which lays out the requirements to have a plan which must 1) Identify needs, 2) Determine Costs, 3) Prioritize capital requests, and 4) Develop financing Strategies. To put these elements in place it takes LONG TERM PLANNING.

Instead what we get year after year is a capital budget which is more like a "Mexican Jumping Bean" when comparing planned projects from a year earlier.

So what's really going on? There is an election. Two of the Trustees will not be running again so after 12 years and 8 years the citizens will finally get relief from awful trustees. However, these uncaring, retiring masters of deceit and misrepresentation want to go out with a bang, approve a plan which cannot possibly be done and then run around town and bash the new Board for not being able to accomplish their "ridiculous" wishes (Wong's favorite word). Also laden the new Board with massive debt.

A reliable source informed me that Mr. Winqest indicated to him that the District only has the ability to do one major project per year. Normally that project will run over budget by 35%, not be bid, take an extra year to complete and not be up to quality standards.

A current example is the Rec Center Locker Rooms. Design Budget was \$60,000, contracts issued for \$57,000. Construction Budget was \$800,000 and the board will approve a sole bid with other costs of over \$1 million without consideration of prior staff costs. Wait for the change orders.

Then remember the Mountain Golf Course Cart Paths? Not bid, nor completed according to design documents but change orders and staff time caused costs to vastly exceed the original budget.

So at the end of the day, the Board will approve the 2023 Tentative Budget and all will be in disarray during fiscal year 2023. I will attach the worksheet on the changes from the prior year.

**Incline Village General Improvement District
 Summary of Capital Improvement Projects for F/Y ending June 30, 2023
 Comparison to 2023 plan presented in May of last year
 as compared to May of this year**

	2023 Projects Last Year	Additions	Deletions	2023 Projects This Year	2023 Budget Last Year	2023 Budget This Year
General Fund	8	1	-3	6	\$ 454,000	\$ 418,000
Public Works Shared	7	2	-6	3	535,000	138,500
Water	6	2	-3	5	1,556,000	1,695,000
Sewer	6	2	-1	7	2,262,500	13,850,000
Internal Services	2	0	-2	0	30,000	-
Championship Course	5	3	-1	7	206,700	334,700
Mountain Course	5	0	-2	3	600,000	1,138,000
Facilities	2	1	-1	2	48,500	10,000
Diamond Peak	11	3	-6	8	4,457,800	823,000
Parks	4	3	-3	4	254,500	224,500
Recreation Center	3	1	-1	3	421,000	671,000
Beaches	3	3	-1	5	182,500	485,000
	62	21	-30	53	\$ 11,008,500	\$ 19,787,700

Percentage Added

34%

Percentage Dropped

-48%

Percentage Increase in Budget

80%

Source: 4-13-2022 - Tentative Budget - 2023 Capital Improvement Project Summary Report

4-13-2022 Board of Trustees meeting

Please add this to the minutes of the meeting. Public comments by Margaret Martini

Good Evening,

As a member of the Ordinance 7 Committee I am concerned that some of the issues for which the committee was formed are not being addressed tonight. Here is a recap of my observations and concerns:

1. The Ordinance 7 committee seems to be represented by only one member, Diane Heirshberg, in all negotiations with the General Manager and the hired council and most likely the current board members. There was never a committee vote that nominated her to be our sole spokesperson.
2. The council that was hired to advise the committee after several months did not address the main concerns that were present at the first committee meeting. Really, several months to come up with NOTHING but a lame explanation of a guest. Why did we pay him anything if he cannot perform in a timely manner? I would think that any qualified and astute atty would have been able to read a 2 page deed, the current Ord 7 and review the current practices of the IVGID staff and management to discern a recommendation to PROTECT THE RESTRICTED ACCESS BY THE ORIGINAL DEED. This indicates a lack of professional aptitude to accomplish what he was hired to do.
3. The most important items in the onset of the committee meetings, which have been in process for almost TWO YEARS, have not been addressed. These concerns are: following the beach deed, non-property owners access by means of being an employee of an entity IVGID who does NOT pay a rec fee on their parcels yet reserves the right to allow any "guest of their choosing" unlimited access to the beaches as well as other venues that the PROPERTY OWNERS WHO PAY THE FEES whose uses are heavily restricted and commercial enterprises who seem to have free rein to access the beaches without the restrictions of the 5 passes that are allocated to the parcel owners. Why are commercial for profit business allowed to make a profit on the restricted access beaches.
4. There are many issues that were not determined by the very attorney that was hired to address these most important issues by the committee and the public survey also. WHY IS THAT ? Summer access is just a few weeks away and we are still in the same quagmire that we started with almost two years ago.

This is truly unbelievable...but maybe not so unbelievable when we are talking about IVGID irresponsibility in management of the governance and fiscal responsibility of our community money and assets.

INCLINE BOAT STORAGE & MARINE



A Close Corporation

David P. Marelich, President
Susan G. Marelich, Secretary/Treasurer

Enclosed & Secured

Date: April 2, 2022

Chairman	Tim Callicrate	callicrate_trustee@ivgid.org
Vice Chairman	Matthew Dent	dent_trustee@ivgid.org
Treasurer	Michaela Tonking	tonking_trustee@ivgid.org
Trustee	Sara Schmitz	schmitz_trustee@ivgid.org
Trustee	Kendra Wong	wong_trustee@ivgid.org

893 Southwood Boulevard
Incline Village, Nevada 89451

Re: Incline Boat Storage & Marine (IBSM)

Dear IVGID Trustees:

As the owners of IBSM, we, along with our son, Mark, would like to express our gratitude for over 33 years of a great working relationship with IVGID facilities and staff. It has been a pleasure associating with General Managers as well as all the employees we interact with during the boating season.

In 1989, we purchased the commercial property at 875 Oriole and later the adjoining property at 869 Oriole Way. These parcels are located within the community's intended Industrial Zone, off any busy streets and are not situated on any scenic corridor. We are located directly behind the North Lake Tahoe Fire Department and have an approved sprinkled building ensuring a safe place for boat storage in our community. We provide a Certificate of Liability Insurance annually which names IVGID as a certificate holder.

Our business provides boat storage and maintenance to over 200 commercial tenants. All of these tenants have lease agreements with a minimum of an 8 month term with the majority of tenants storing year around. Currently, we have approximately 60 "winter" customers whom we only launch one time a season as they go on buoys or in marinas. For the balance of our annual tenants, we provide an optional launch and retrieve service. These tenants are not daily or even weekly launches, only using the ramp between five to ten times during the entire summer season. It has been our experience that our tenants spend the day on the Lake and rarely use the Incline beaches.

IBSM has never rented boats to the general public nor intends to do so in the future. We don't conduct business on IVGID property, such as orienting customers with a vessel, signing contracts at the boat ramp, or exchanging money on District property. We have consistently brought revenue to the Ski Beach ramp for more than three decades.

We have trained and respectful staff who are proficient boat launch and retrieve operators. Based on our training and experience, our staff gets in and out of the ramp faster and safer than the typical person. We are pleased to often help other users of the ramp who may need assistance with launching, thereby preventing traffic logjams and maintaining or enhancing ramp access efficiently.

As you are aware, there is a shortage of legal boat storage options in Incline Village which directly contributes to crowding of our public roadways. At no time does IBSM store boats or trailers along public roadways, and we ensure that more than 200 boats and trailers are only parked on our private property. We have a permitted fueling station at our facility to fill up our tenants' boats. This means that we do not contribute any congestion to Incline's gas stations. Our business is also entirely local, so you will not see us hauling boats back and forth on our community's highways.

In addition to helping over 200 of our own tenants, we assist many non-storage customers with mechanical services for their boats, personal watercrafts and trailers every season. Oftentimes, fellow boaters find themselves in emergency situations with trailer or vessel operation, and our certified technicians help these people as soon as possible.

We're concerned that a new limitation or regulation of our ability to serve our tenant/clients and the community could cause IBSM to shutter its doors. This would most certainly lead to more congestion in our town, more inexperienced and unsafe boat owners attempting to use the ramp and parking lots, and an eruption of uncertified, uninsured, and disreputable pop-up boat "storage companies".

We know the Special Committee is considering potential proposals at an upcoming meeting which may result in changes to our use of the boat ramp and adjacent facilities. We understand that the catalyst for these proposals may be that certain users be considered to be doing business on IVGID property in a manner that may be inconsistent with the rights permitted under the June 4, 1968 Deed (the "Deed"). We agree that all users of the affected IVGID facilities should comply with the Deed and regulations promulgated therefrom. We also believe the facts and circumstances relating to different users, even if seemingly similar, should be evaluated and considered.

It is our understanding from our reading of the Deed that parcel owner's tenants are allowed to use the deeded property. There is no distinction between residential and commercial tenants in this Deed. According to our Storage Agreement, the relationship between IBSM and its clients is that of landlord and tenant. Respectfully, we believe that the Deed applies to IBSM

and its clients and to permit the clients (as tenants) to use the deeded property. In fact, we have built our business around this premise. The Deed also has no exclusion for commercial properties or stated prohibitions restricting a commercial property owner from allowing its guests and/or tenants to access the beach/boat ramp for recreational purposes. We believe that ownership of our property in Incline Village and our relationships with our tenants distinguishes our business from others who may be using the boat ramp facilities and therefore request this distinction be appropriately considered.

In summary, as 44 year full-time residents of Incline Village, we have always supported the community through many endeavors including being a member of the Rotary, working with the preschools, elementary, middle and high schools, along with sponsoring many community events. Our sons were born and raised here and Mark has responsibly taken over the day-to-day operations of the business. We sincerely hope our business that contributes to the community will be allowed to continue without new restrictions that would hurt both us and other residents of our town.

Please hold these thoughts and facts in high consideration when reviewing any proposed changes in the way we operate our business. Especially reflect on this crucial truth: our business has not expanded its customer volume in 17 years. So whatever overcrowding, overburdening, visually disrupting, or access abusing problems forced IVGID and the Special Ordinance 7 Committee into crafting a proposal did not originate from IBSM.

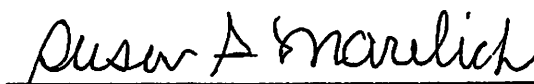
We very much appreciate your time and effort in addressing the issues that now face our community, and sincerely hope you can see the benefit in allowing us to continue doing business as we have for more than 33 years.

Thank you again for your thoughtful consideration.

Best personal regards,
Incline Boat Storage & Marine



David P. Marelich



Susan G. Marelich

Cc: General Manager Indra Winquest
Public Record Officer Susan Herron
(to be included in Public Record)

indra_winquest@ivgid.org
sah@ivgid.org