

## MINUTES

### **REGULAR MEETING OF MAY 23, 2018 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 Chairwoman Kendra Wong on Wednesday, May 23, 2018 at 6:00 p.m. at the Chateau located at 955 Fairway Boulevard, Incline Village, Nevada.

#### ***Incline Village General Improvement District Recognition of Incline High School's "We The People" Units***

Chairwoman Wong recognized the Incline High School "We The People" units and their teacher Milton Hymans. Mr. Hymans then thanked and congratulated the community, volunteers, and all of the unit members. The audience showed their appreciation with a round of enthusiastic applause.

#### **A. PLEDGE OF ALLEGIANCE\***

The pledge of allegiance was recited.

#### **B. ROLL CALL OF THE IVGID BOARD OF TRUSTEES\***

On roll call, present were Trustees Matthew Dent, Peter Morris, Phil Horan, Tim Callicrate, and Kendra Wong.

Also present were District Staff Members Director of Finance Gerry Eick, Director of Parks and Recreation Indra Winqest, Director of Public Work Joe Pomroy, and Director of Asset Management Brad Johnson.

Members of the public present were Gene Brockman, Ellie Dobler, Cliff Dobler, Margaret Martini, Bruce Simonian, Pete Todoroff, Gail Krolick, Gary Stewart, Diana Jones, Judith Miller, Aaron Katz, Sara Schmitz, Micki Napp, Kaye Shackford, Joe Shackford, Gerry Hagy, Jo An Hagy, Andy Whyman, Frank Wright, Mike Abel, and others.

*(39 individuals in attendance at the start of the meeting which includes Trustees, Staff, and members of the public.)*

**B.2. ROLL CALL OF THE CANDIDATES FOR IVGID BOARD OF TRUSTEES\***

On roll call, present were Trustee candidates Tim Callicrate, Sara Schmitz, Bruce Simonian, and Kendra Wong. Trustee candidates Tony Robinson and Benicia Price were absent.

**C. REQUIRED PUBLIC HEARING ON THE DISTRICT'S OPERATING AND CAPITAL IMPROVEMENT PROGRAM BUDGETS, FISCAL YEAR 2018-2019** *(this public hearing will be held no earlier than 6:00 p.m. and as soon thereafter as practicable)*

Trustee Callicrate made a motion to open the public hearing; Trustee Horan seconded the motion. Chairwoman Wong called the question and the motion was unanimously passed.

Chairwoman Wong asked District General Manager Pinkerton if the District complied with all required notices; District General Manager Pinkerton responded yes, the District complied with all required notices.

Chairwoman Wong then asked for the presentation; District General Manager Pinkerton turned over the item to the Director of Finance Gerry Eick who gave a PowerPoint presentation which is incorporated herewith by reference.

Following the presentation, Chairwoman Wong said she will now open the public comment portion of the public hearing and that members of the public shall be have three minutes to speak and asked that all comments be kept to the topic of the public hearing.

Cliff Dobler read from a prepared statement which is attached hereto.

Jeff Homola said that he is a twenty five year full time resident and in going over some of the statistics, there is \$3.5 million budgeted for expansion at Diamond Peak and there is also \$3.8 million in repairs to the parking lot at Ski Way but that is under budget and it has the expansion, at \$3.5 million, coming from future generated funding of the Recreation Fee and the parking lot is coming from borrowed money; he doesn't get this. The repairs on the parkway need to be done and the expansion doesn't need to be done. He has talked to people about this borrowing and it doesn't make sense to him. The District has a survey where 68% of the people want the District to focus on taking care of our recreation facilities and not expansion so he doesn't know where this is coming from and borrow

money on stuff that has to be done. Just don't understand it and if he is wrong, go ahead and correct him because that is how he reads it.

Aaron Katz said that every year we come before the public with the same process and the same story and what it boils down to is the ends justify the means. The problem is ends are totally improper and every year they are improper and he wants you to put a stop to them right now. Instead of zero based budgeting, which was something that most agreed to, we assume that our sources of revenue, like the Recreation Fee, are the equivalent of a tax and once we get our hands on it we are going to use it to spend as if it were a tax even though it isn't a tax and he thinks it was two meetings ago that he presented a written statement that went into painstaking detail to demonstrate it and your Staff even admits that the Recreation Fee is a tax. It is an improper tax. So why is it included in this budget? The Recreation Fee is not supposed to be a tax and what is worse is this Recreation Fee is bloated as it has nothing to do with just and reasonable cost to make our recreation facilities available for our use and that's what you told us it is used for and you have an example there. We have retired bonds, smoothing, have a phony category of Recreation Administration, and we pull all of the garbage out of the fees which has nothing to do with our recreational facilities and you are going to find out that over forty five percent of that Recreation Fee is bloated money that has nothing to do with our recreational facilities. It is thrown in to pursue all these endeavors that you shouldn't be pursuing. You have so many endeavors that for the rest of our lives you have got the money already spent thus the Recreation Fee will never go down, we are never going to have a reduction in the Recreation Fee, and it is stealing from the Recreation Fee. Take a stand, say stop and pull out forty five percent of the Recreation Fee which is going to reduce your budget and he doesn't want you to approve this budget rather he wants you to reduce it by the forty five percent because then the budget has real revenues and expenses, tell Staff they work for us, and you make it work as it is not our obligation to do.

Judith Miller said that she has never had the formal training as a certified public accountant like Mr. Dobler but she was a public employee in management for fifteen years and so she is really familiar with government budgets and the process that most governments go through which this is not and that is to carefully look at the programs and services that you are offering, and facilities as well, and see what makes economic sense and that never happens here. We have weeks and weeks of presentations by Staff, and she doesn't want to keep repeating it because you have heard this from her before, that is not a proper way to look at a budget. Ms. Miller said that she objects to the approval of the budget beginning with the process that fails to provide the Board and the public with the information that it includes – how much does each program or service cost, we haven't had a zero

based budget that candidates promised us two years ago. The District continues to use special revenue funds that further frustrate efforts to determine if we are making the best use of public funds. Enterprise funds, like the one she worked with are specifically designed for operations that are business like in nature such as golf and ski venues but these enterprise funds were abandoned several years ago so now the budget process is a useless exercise. Although she had no communication on this subject with Mr. Homola, she further objects to a five year capital plan that calls for a bond that pays for the Ski Way improvements even though the District anticipates having fund balances achieved from maintaining the facility fee at its highest historical level despite the fact that nearly a third of these were initially for bonds that have been retired. Instead the District intends to use those accumulated facilities fee to fund the yet unapproved Diamond Peak Master Plan and assuring the property owners that that plan would not impact our facility fees. Well, it has – the plan included a four million dollar bond to fund the early phases. It has been so long since the plan was accepted, not approved mind you, and now we are awaiting the Community Services Master Plan. No new bonds until we step back and the public has the chance to review the priorities and before any bond is approved which should come to the vote of the people.

Sara Schmitz said that she is a candidate for Trustee and that she is going to speak only to utilities. She spent a great deal of time analyzing and reviewing the rate study so she is familiar with the numbers. As she was thumbing through the budget, she noticed that the numbers don't match with the utility rate study. She went over the various increases and she would like to hear an explanation about why they don't match. The Board is responsible for making sure our finances and programs are monitored. She would like an explanation about why the numbers are off.

Margaret Martini read from a prepared written statement which is attached hereto.

Frank Wright said that he has been listening to people who are more eloquent, knowledgeable, informed, and know about budgets and it is shocking to hear some of the things said in the last ten minutes. To have Board members who don't have a clue and seeing what is going on in this community as well as the games Staff is playing is sickening. He asked a Board member about the lands deal and he looked at him like he had seen a ghost. If these things don't shock you then allow this budget to go through which will be creating the biggest disservice to this community. There are things in the community that are not nice and the community is being run into the ground. Repurposing is called stealing. People are going to come in here and look at what is going on. This Board has no clue and are lost.

Bruce Simonian said that public comment will be difficult to follow but that he has heard a lot of innuendo. All Trustees did receive the e-mail and obviously some didn't see it. To reduce our Recreation Fee by 45% means we will get nothing done. Staff and the Board have been diligent in making everything transparent and yet the innuendo is still there which is sickening. The District is audited by Eide Baily and reviewed by the Government Finance Officers Association and we come out with the cleanest record possible. Anything going on would have been brought forward. The talk we have been listening to has got to stop. Anybody who has any questions, talk to Staff. All of this could be answered by a telephone call as communication is key. Without communication, arguments lack merit.

Hearing no further public comments, Chairwoman Wong asked for a motion to close the public hearing. Trustee Horan made a motion to close the public hearing, Trustee Callicrate seconded the motion. Chairwoman Wong called the question and the motion was passed unanimously.

**D. REQUIRED PUBLIC HEARING ON THE REPORT FOR COLLECTION OF RECREATION STANDBY AND SERVICE CHARGES, FISCAL YEAR 2018-2019** *(this public hearing will be held no earlier than 6:00 p.m. and as soon thereafter as practicable)*

Trustee Callicrate made a motion to open the public hearing; Trustee Horan seconded the motion. Chairwoman Wong called the question and the motion was unanimously passed.

Chairwoman Wong asked District General Manager Pinkerton if the District complied with all required notices; District General Manager Pinkerton responded yes, the District complied with all required notices.

Chairwoman Wong said she will now open the public comment portion of the public hearing and that members of the public shall be have three minutes to speak and asked that all comments be kept to the topic of the public hearing.

Judith Miller read from a prepared statement which is attached hereto.

Aaron Katz said he wants to start with this rant that Mr. Simonian gave to you. He was on the Board when the Staff was instructed not to talk to him and he knows that is true. Recreation Fee – he has been a critic for a long time. As to our Staff, he knows that Gail Krolick supports them but he is going to point out the lack of competency. Where is the proposed report – is it not in the packet because Staff

has no report and yet here we are having a public hearing on whether to adopt. You do have a proposed resolution which includes all sorts of things that you are making findings upon. Then you have a public hearing and so he has come here to object to the nonexistent report and that you have no power to adopt this resolution. Read your proposed resolution - the Board finds this and that and what evidence do have to make a finding – none. Listening to your attorney was abuse of discretion, capriciousness, and arbitrariness and you have no power to adopt this resolution. He has other objections but his written statement is not complete however he will finish it and then give it to Staff. Take a look at the notice, take a look at what you were provided, and take a look at your packet.

Margaret Martini read from a prepared written which is attached hereto.

Cliff Dobler read from a prepared written statement which is attached hereto.

Bruce Simonian said it is unfortunate that Mr. Katz is so unfortunate that he can't talk to Staff and it is fortunate that he filed the lawsuit and that Staff no longer has to talk to him. We have a flat Recreation Fee that with the Consumer Pricing Indexing would be around \$1,100. Without smoothing, the community would have railed. We considered smoothing the Recreation Fee as a budgetary restraint and that as bonds sunset, we would use that money to do other projects. Raising and lower the Recreation Fee creates emotional instability and smoothing eliminates that.

Frank Wright said if he heard what he just said and one votes for him well that will be the cause of everything falling into the toilet. The Board got a handout by Mr. Dobler, please read it as it information you can hang on to it. Mr. Simonian made stupid statements that are just bizarre. He is the reason that smoothing is a good thing and that the Recreation Fee hasn't gone up. We have raised the Recreation Fee by not giving back the bond money so you are raising the Recreation Fee and if you don't realize it, spend time with Mr. Simonian. These are facts – you have parcels here that pay one fee with four hundred twenty two units and other parcels with seventy five units and they pay seventy five Recreation Fees. We have been bringing this to the Board as it is based on parcel or dwelling unit and the question has not been answered but it will be answered in the courts. Why should one parcel pay sixty five fees and the other one only pay one fee? It may not ring a bell with a Board member but others should ask if it is assessed fairly and equally, if no, don't let it go by. Are we getting value, no.

Hearing no further public comments, Chairwoman Wong asked for a motion to close the public hearing. Trustee Callicrate made a motion

to close the public hearing, Trustee Horan seconded the motion. Chairwoman Wong called the question and the motion was passed unanimously.

**E. PUBLIC COMMENTS\***

Mike Abel said he read with the interest today the posting our General Manager has put on our website. There is no way of answering it. It makes an argument for not bidding projects and Mr. Abel then read an excerpt from that posting. How can you know what the discount is without putting out it to bid? He has been beating the drum for several years – non-bidding for rental skis, etc. – and Mr. Abel read again from that posting. It might be true however another brand of skis might be true yet it all falls on deaf ears which is not consistent with what a public agency should do. Big question here is not bidding our requests for general work around IVGID as not bidding opens the inference of kickbacks. He is not saying it is happening but an agency in California couldn't do it. Headquarters lawns look like crap as there are pine needles around the perimeter which makes it a high fire zone thus it should be cleaned it up as IVGID headquarters looks bad. Mr. Abel concluded by stating that he has been passing around a flyer entitled "*Wong is Wrong for IVGID Trustee*" and it includes twelve items. He doesn't think she is a competent Trustee but that he has never said anything wrong.

Aaron Katz began by asking Chairwoman Wong if she was going to allow comment on each item. Chairwoman Wong responded no. Mr. Katz continued that he had a couple of things – he sent an e-mail to the Board about the August 22, 2017 minutes that included his objections. Unless the Board attaches the written statements before you approve you will have an Open Meeting Law complaint so just attach the written statements. The proposal to apply unused punch cards at Mountain Golf Course - where did this come from and he has a written statement on it. The Board never approved it and it violates Ordinance 7 which your attorney should know so he is asking the Board to rescind it as there is no authority for it. In his written statement, the Recreation Fee is not a standby service charge, not a rate, rates are utility rates, and this is important because you can't collect the fee unless it is a rate yet what you are proposing is to do the exact opposite. We all know it is really tax, Staff knows it, you know it, and it needs to stop. You think it is okay to create a slush fund for expenses in the future well that is not in NRS 318 so why are you doing it? It is for costs actually incurred and you can't do the other projects so stop doing it.

Judith Miller said about four years ago when the budget workshops were going on that Staff put up a chart on the board and had each venue designated as

breakeven, don't mind some subsidy, or come close to breakeven. It seems that Mr. Simonian was very much in favor for venues like golf and ski paying for themselves such that he put his initials on that chart and she has a copy of it. But what has changed - he has no objections to this budget with the subsidies for golf and ski as those venues are not paying for themselves. The property owners are paying for them with their Recreation Fees. The other thing she wants to bring up is that she noticed a lot of alcohol coming into this room and as emotions get a little heated, she suggests it should be Board policy to have no alcohol in this room and that she knows of no other government agency that is sitting next to a bar and allows people to bring in their drinks.

Sara Schmitz said she is a candidate for IVGID Trustee and that she always tries to come forward with potential solutions. The community has brought up concerns about the District General Manager's discretionary spending and her solution was to have a report but when she went home she realized that she might already have the answer so she started analyzing the weekly check runs and looking at the details. She started finding things that she didn't think were quite right and noticed that there were some mistakes that happened six weeks ago which lead her to believe that no one is monitoring this document. Then she researched Policy, 3.1.0 and found that part of the actions of the Board was the review of the bills and that this task went by the wayside. Thus, her question is who is verifying the expenditures and what is your role as it relates to the payment/use of District funds.

Pete Todoroff said that at the last community forum he was shocked by what the police had to say about Red, White and Tahoe Blue (RWTB) and that if one item is not met, then there would be no fireworks. He has been on this since 2007 thus he has real concerns about that and would welcome it if anyone has any feedback. This is very scary as this event recognize the Veterans and is a community thing we have had for ten years and he has great concerns about it happening or not. Someone please let him know the status so he can rest assured that this is going to happen.

Margaret Martini read from a prepared statement which is attached hereto.

Cliff Dobler said thank you to Staff and Mother Nature as the golf course is in excellent condition so we are going to have a great golf season. There is stuff in the *Reno Gazette Journal* (RGJ) about the land transfer and back in 2016, Washoe County formed an act which Mr. Dobler then read from. On December 16, 2016, it came before this Board and the request was about adopting a resolution which Mr. Dobler then read from. The resolution approved a list that the District wanted to participate in and what are the pieces of land, well, he looked at it and there are

three parcels at Diamond Peak, thirteen parcels by the Incline High School, one lot by the golf course, and one parcel by Pet Network. However, Staff never said what they were going to do with it. So this request went down to Washoe County and the backside got dropped out because the University of Nevada, Reno (UNR) said they wanted it and then Washoe tribe got into the act who said they wanted the same land. The four hundred acres are leased by IVGID and now the Chair and District General Manager are out negotiating; this needs to come back to the Board to find out what you want to do with this land.

Gary Stewart said he wanted to say something positive so he looked at the time he has lived full time in Incline Village and it is hard to find a community with this much activity and while he doesn't use all of it, he does enjoy Conversation Café, programs through Senior Programs, beaches, and ski areas. He commends the beach staff for keeping them so nice and the ski staff for pulling off miracles. Early in the ski season, he doesn't know where they found the snow but they did a remarkable job. Diamond Peak is can do because when Squaw couldn't host a race, Diamond Peak hosted four. Having some of the Recreation Fee going to the ski area is great as a lot of them couldn't afford to ski and Incliners couldn't have their activities there. The Recreation and Beach fee is something from which he more than gets his money's worth.

Gene Brockman said that word is swirling around the village that IVGID lacks transparency. The real reason is people are just too damn lazy to look for it. For years IVGID has had financial data on its website, albeit more complicated than one's home accounts but what would you expect from the eleventh largest municipality. IVGID doesn't prepare a checkbook like statement and thus the bottom line is that lack of transparency is wrong. The Nevada Department of Taxation is overlooking IVGID, every county, city, etc. and they specify the form of the budget. It gets reviewed on a quarterly basis and an annual audit is conducted. IVGID, in his thirty years here, has never had a negative audit and IVGID has a long and proud history of their financials. IVGID is one of the soundest entities in this state – high bond rating, low debt, no unfunded employer liability. IVGID follows general accounting principles rather than private sector which most of the complainers are familiar with. IVGID has been made great progress and should be congratulated on ongoing performance.

Bruce Simonian said that Memorial weekend is coming up and we will honor those that have given us the privilege to use and abuse the First Amendment. Everyone is using this weekend to make our schools safe by enacting safety legislation which is about protecting our kids at home and schools. What is being proposed needs the District and those in this community to rally and support it. It has been proposed

that to get a gun one would have to do something similar as one does for a concealed carry weapon permit. There have been mass murders at two schools largely due in part to parents not locking up their guns. He wants people to rally around this and protect our children and neighbors and to get responsible legislation. The National Rifle Association has endorsed two candidates who are preventing common sense legislation. Please have common sense discussions with your neighbors.

Frank Wright said that he is going to go through some issues - land deal – ask how many knew about, some didn't know about it. Tonight Mr. Simonian said something about an email and that he doesn't think that the District General Manager sent it out last week. For two and a half years, you Board members, have been left out of the loop and you just found about it with the front page of RGJ. Knowing about this magnitude, he asked Staff who went to Washington and it is horrible they didn't tell you which makes all of you just like a rock. Open Meeting Law violations, shutting down public comments, correspondence – we can't have this. The fact that the Chair did the land deal is embarrassing. There are things going on here. When you have candidates that support Staff who are selling public lands, why is there no resolution to take him out? How can Staff sell public lands? How can Staff launch a lawsuit and not be taken out? Have a member of the public, cheering you on, you should have fired Staff.

Joe Shackford said he has been here for twenty six years and during the 9 May IVGID Trustee meeting, Mr. Wright implied that the District General Manager didn't inform the Trustees about a land deal. Message was focused on asking Trustee Dent if he saw it; he said no. Then he asked Trustees Horan and Wong and they answered in the affirmative. The implication was that the information was to some and not to others. He was curious so he asked the Staff and he found out that the District General Manager had informed all the Trustees on April 27 which preceded the newspaper article and is on page 173 in today's Board packet. Either Trustee Dent is forgetful or intentionally misleading such that secretive prevails and that this was set up question by Mr. Wright to Trustee Dent. Mr. Wright made a statement about spending one million dollars which is also untrue. Andy Whyman suggested that misinformation be challenged at the time of the statement so we are informed about misinformation, truth, or just false statements - consider doing that and it is something that we all should be doing. As to the Recreation and Beach fees, \$70 a month is outrageously inexpensive and you are doing a great job.

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

Chairwoman Wong asked for changes to the agenda, none were made, so Chairwoman Wong said that the agenda is approved as submitted.

Board Chairwoman Wong called for a break at 7:25 p.m., the Board reconvened at 7:39 p.m.

**G. DISTRICT STAFF UPDATES\***

**G.1. 2018 Golf Season to Date – Verbal Report - (Presenter: Director of Golf Michael McCloskey)**

Director of Golf Michael McCloskey gave a verbal report on the 2018 Golf Season to date.

Chairwoman Wong said that she appreciates this update as she hasn't gotten out yet but needs to make a reservation for a tee time; welcomed Ms. Duggan and said she is looking forward to playing with her.

Trustee Callicrate said he spoke with a couple of golfers and asked them how was it and they said it was awesome and fast and that they were thrilled with the conditions; keep up the good work.

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

**H.1. Review, discuss, and possibly approve the Red, White and Tahoe Blue (RWTB) Memorandum of Understanding (MOU) for the June 30 – July 4, 2018 events (Requesting Staff Member: Director of Parks and Recreation Indra Winquest)**

Director of Parks and Recreation Indra Winquest went over the submitted materials.

Chairwoman Wong said that there have been some concerns about RWTB and if they are going to be able to meet all these requirements which she likes to hope that they will as she knows that the 4<sup>th</sup> of July is a popular time for our community and then asked if we have contingency plans. Director of Parks and Recreation Winquest said that he had a good conversation with Mr. Todoroff during the break and that the Washoe County Board of Commissioners are saying it is all or nothing. Staff is fully prepared to salvage some of the events such as the Veteran's Club event, duck races, and beer and brats. Staff has a good relationship with the Washoe County

Assistant Manager and that there are no contingency plans for the fireworks or the parade at this time. He can't stress how hard all the RWTB team is working and that the agencies are working hard to pull them over the final line.

Trustee Callicrate thanked Staff for the update. To put some folks at ease, and in the spirit of full disclosure, he was Chair two years ago and he has worked with them for four years. He has watched the event grow and become a community wide celebration. He is glad to hear about the events and that there were two years when the display of fireworks was spectacular and then the next year they were cancelled due to wind. We will survive and hopefully folks will step up and make donations. He commends those working on it and kudos to all who are working on this and to your Staff for their support. It has grown to be a bit unwieldy and that it is being scaled back for enjoyment so do your shopping early and walk.

Trustee Morris said he is glad to hear you spoke to Mr. Todoroff about his concerns. He feels more comfortable knowing the importance of the whole event to the community. You have spoken about what you may be able to do but what is the drop dead time you have to make decisions and how does that factor in for those granting the permits. Director of Parks and Recreation Winqwest said that Staff is pivoting to save some of the events and that technically Washoe County doesn't have to notify RWTB until June 11. Staff is doing everything they can and continuing to keep an open dialogue with Washoe County as they understand the value to the community and we will just have to keep working towards it. He has formulated a plan in his head with a good course of action but he can't guarantee anything as it comes down to Washoe County and their staff. Trustee Morris said he appreciates their understanding and thanks for all you are doing as he can think of no one better to handle it.

Trustee Horan said that no one is looking to try and not have this event and not trying to make it not happen.

Trustee Callicrate made a motion to authorize the District General Manager to execute a Memorandum of Understanding (MOU) with RWTB, a Nevada Non Profit. Trustee Morris seconded the motion. Chairwoman Wong asked for any further comments, hearing none, called the question – the motion was unanimously passed.

- H.2. Fiscal Year 2018/2019: Budget, Capital Improvement Project Budget, Recreation Facility Fee, Beach Facility Fee and Central Service Cost Allocation (Requesting Staff Member: District General Manager Steve Pinkerton)**
- a. Review and adopt the Incline Village General Improvement District Final Budget as prepared on the State of Nevada Form 4404LGF;**
  - b. Review and adopt the Incline Village General Improvement Fiscal Year 2018/2019 Capital Improvement Project Budget;**
  - c. Review and adopt the proposed Recreation Facility Fee of \$705 per parcel/dwelling unit and the proposed Beach Facility Fee of \$125 per parcel/dwelling unit; and**
  - d. Review and adopt the Central Service Cost Allocation Plan for Fiscal Year 2018/2019 indicating a total of \$1,169,400 in charges from the General Fund to the Utility Fund, Community Services Special Revenue Fund and Beach Special Revenue Fund.**

District General Manager Steve Pinkerton gave a brief introduction and then turned it over to Director of Finance Gerry Eick who gave an overview of the submitted materials as follows:

State of Nevada Form 4404LGF – there were no questions asked by the Board of Trustees.

Incline Village General Improvement District Fiscal Year 2018/2019 Capital Improvement Project Budget

Trustee Dent, referencing agenda packet page 123, said that for the accounting system upgrade there was \$100,000 budget but that nothing was expended so was it cancelled. Director of Finance Eick said yes that project was cancelled and there is a new project to address that system.

Trustee Dent, referencing agenda packet page 123, said that for the Incline Beach study that Staff plans to spend \$33,000 with a carryover of \$30,000 so was \$125,000 cancelled. Director of Asset Management Brad Johnson

said that Staff presented conclusions and findings and that we received direction to postpone and include in the Community Services Master Plan so we put out pencils down and cancelled the rest of the design work. The \$30,000 is what we are anticipating needing to move through the Community Services Master Plan during the year and then if the Board gives Staff direction to move forward, we wanted to have the funds to do so.

Trustee Callicrate said when cancelling a project, whatever it might be, don't we have to state that we are taking that money for Project A and amended whatever we are going to do as it doesn't state that. Director of Asset Management Johnson said we are not transferring that budget into the Community Services Master Plan and when we present the findings, ultimately if the Board directs Staff to start, we wanted to have some money otherwise that \$30,000 will be unspent. Director of Finance Eick said and it will only be used for items relative to the beach.

Trustee Dent, referencing agenda packet page 125, said there is \$55,000 with a plan to spend \$10,000. Director of Asset Management Johnson said we carried forward \$45,000 in the future and \$10,000 for this year and that this is one of those instances with invoicing.

Trustee Dent asked if it was the same thing with banquet tables. Director of Asset Management Johnson said that Staff does anticipate spending by the end of the fiscal year with a large spent occurring in the month of June.

Trustee Dent said, referencing agenda packet page 126, top, Lakeview improvements that there is \$115,000 budgeted but none spent. Director of Asset Management said this is cancelling and rebudgeting in a future year. We anticipated replacing a control item but that it is no longer supported by the manufacturer so we were going to go to a third party for a custom control system which we determined that the final project is large. Doppelmayer has indicated that they are going to be putting out a product that works for this lift so we decided to cancel it and move forward with another project in year two. Trustee Dent said so this schedule in the next three years is part of the new project. Director of Asset Management Johnson said yes and on agenda packet page 120, tenth line, there is \$250,000 in year two which is the controls upgrade and in year three there is the bearing replacement in the bullwheel drive and then in year four is the grip replacement. There is also ongoing maintenance for a single lift to extend the life of that asset.

Trustee Dent then asked about the ski pump house. Director of Asset Management Johnson said that the roof replacement of the mid-mountain shop was planned for last summer however last winter destroyed that roof and the District filed an insurance claim as a result and our insurance did an in kind replacement as they knew a structure upgrade was likely so they paid for in kind and not upgrade. We completed the upgrade with insurance paying \$100,000 and FEMA has agreed to pay 75% of that \$45,000. Trustee Dent asked about the \$20,000 carryover. Director of Asset Management Johnson said that is for fit and finish on the interior and that it is conservative.

Trustee Dent then said that \$30,000 was budgeted for Recreation and nothing was spent. Director of Asset Management Johnson said we put these out to bid twice and bidding came back substantially higher so we are cancelling the project as we believe in two years we will have a \$90,000 budget.

Trustee Dent said, referencing agenda packet page 127, pump track – is that being carried over. Director of Asset Management Johnson said that we got grant funding for the pump track and that the budgeted money was to do the design. We put it out to bid and we anticipated getting aggressive bids but that didn't come through so we did a smaller project. Roughly \$30,000 is IVGID and \$136,000 is grant funds; this amount is IVGID monies. Trustee Dent then asked if this could be displayed a little differently showing the grant funds. Director of Finance Eick said that Staff can give context to the carryover and that he realizes it needs more information. When we publish it we will split that line to show the grant funding and noted that there are a couple more projects that this would be a fit for. Trustee Dent asked that Staff add more of a narrative with these projects where zero is budgeted or small budget because he can't figure that out with this report.

Trustee Dent asked about right of ways. Director of Asset Management Johnson said right of ways are an ongoing project that is annually budgeted with Washoe County and other agencies. The larger amount is a result of the Washoe County stormwater project in which we participated in the design process and had a large number of utility relocations. We budgeted accordingly thanks to creative problem solving and collaboratively working with the contractor to do field fit, solve problems, and reduce relocations. We were clever in the field and brought a project in way under budget.

Trustee Dent said for the watermain replacement there is \$1.2 million with an estimate to spend of \$216,000. as an early open so this is one of the

items that we should show differently in the future. Director of Finance Eick said we spent \$900,000 last year and yes, we can clean that up.

Trustee Dent said, regarding the effluent pipeline, that there is two million dollars budgeted and that we are spending a very small amount of money so it will go right to the reserve and asked what is the reason it is in the budget as opposed to being handled differently since we are not spending the money but it is in the budget. Director of Asset Management Johnson said that the larger bulk is being carried forward and that the other way than identifying it as an active project would be to put it into identified reserves rather than have it appear as a larger project. Trustee Dent said that is a better question. Director of Finance Eick said on agenda packet page 129, Staff tried to do this but failed and that he can tell you what each number is. In 2018/2019, the pond lining was the focal project for this year and it has its own line item and spending against it. A year ago, when looking at the pond lining, recognition was given to an accumulation of nine million dollars. We then had an opportunity to make repairs on Highway 28 and this coming year will be doing the pre-design work which is not a new project and there is going to be spending. Staff will find a way, in the final budget book, to daylight and communicate that by perhaps putting some narrative with it. Director of Asset Management Johnson said what Staff attempted to do is to identify the varied work forthcoming and that \$7.4 million dollar is what we attempt to not spend. It is worthwhile to explain that as a long term carry forward.

Trustee Dent asked if this was repeating itself on agenda packet page 128 and at the bottom of agenda packet page 129 – third item up from the bottom. Director of Finance Eick said that is drawn against the long term carryover and affects the \$7.4 million. We need to insert some spacing, titles, and narrative. Trustee Dent said he appreciated the additional information.

Trustee Horan asked, referencing agenda packet page 126, for one clarification and that is with the ski area master plan and that this is for the plan to do an update. Director of Asset Management said as we move through the entitlement process with TRPA and the USFS and the collecting of data via multiple public comment periods and review, we will get entitled and accepted and that this is not about moving forward with construction or equipment because Staff has only been authorized by the Board to seek entitlements and no construction has been authorized. Trustee Horan said that updating is a legal requirement. Director of Asset Management Johnson

said yes, that is correct. TRPA requires the master plan to be on file and approved by TRPA and our current document dates back to the mid-1980's and makes no mention of summer operations at all nor of asset management replacement or any other entitlements. Have a current and modern master plan is good ski resort business for the Tahoe basin.

Trustee Dent said he would like to piggyback on this discussion and said that in October of 2015 the Board approved \$350,000 to \$450,000 for the Diamond Peak Master Plan for the entitlement process and that if and when we do go and spend above that amount it will come back to the Board. Director of Asset Management Johnson said that contracts to move forward have not been approved and that once TRPA and USFS gives us the green light, that contract will have to come back to the Board for approval and that likely there will be design contracts along with that. Those details, once we have a better understanding of what TRPA and the USFS wants, those details and costs will be brought forward to the Board for award. That \$690,000 is three years of the master plan that the Board has approved. Trustee Dent said originally Staff said the cost was \$350,000 to \$450,000 and now it is \$600,000 so do we expect that to go higher and what is accurate. Director of Asset Management Johnson said yes, that the consultant contract will be in that range and that there will be other costs that make up the \$600,000.

Trustee Dent asked about the gas carts at the Mountain Golf Course and leasing; don't have any plans to buy any carts. Director of Finance Eick said the District had an opportunity to buy out the lease and utilize those carts as the next fleet might become electric and we still have to deal with the next fleet with the best use of District funds to buy out the lease. Trustee Dent asked if the District was taking the same approach about refurbished equipment. Director of Asset Management said that the District makes the best purchase at the right time and that Fleet did a comprehensive evaluation, with some select items, and we are pretty confident that we will get extra years out of that fleet. These are rugged gas carts that are similar to our carryall fleet which averages ten years and these get relatively low usage. The best used equipment we can buy is our own. Trustee Dent asked if those items could be highlighted in the future. Director of Asset Management Johnson said sure and that if one would like some light reading in the evening, pull up the five year capital plan because for each piece of equipment, Staff identifies the year of purchase, replacement cycle, and the planned year for replacement. One would see a huge amount of equipment bought in 2004 with a planned eight year cycle that we are still using in 2018

and not replacing until 2020. As we buy and replace, we will highlight that for the Board. Trustee Dent said that would be great. Director of Finance Eick said that the year-end capital report will include a narrative.

Trustee Dent said we touched on the five year CIP and that typically, in the past, we got out and release new golf carts and he noticed that there is zero budget with golf carts at the Championship Golf Course; is that an oversight, was it missed, or are we going to run with the current carts. Director of Finance Eick said that it was a conscious decision that the next time around it will be a lease so it has been put into the operating budget. At some point, in the future, they will be replaced and that the District Strategic Plan includes future principles regarding lease or buyout so in the 2020 budget you will see a plan.

Trustee Dent said regarding item b, rename the sheet on agenda packet page 112 so that it matches up with item b. on page 33. Director of Finance Eick said he has no problem doing that. Trustee Morris asked what we are comparing it to. Trustee Dent said item b. Director of Finance Eick said agenda packet page 42, part of the budget summary that was added since April 11, which is the reconciliation and that it will be changed so that it all ties to the budget. All Board members said that they are okay with that change.

Recreation Facility Fee and Beach Facility Fee – there were no questions asked by the Board of Trustees.

Central Services Cost Allocation Plan – there were no questions asked by the Board of Trustees.

Trustee Callicrate asked why there was such a large increase in our beach budgeting, roughly 75% and up to \$1.93 million, which is a drastic increase, how are we allocating the Beach Facility Fee which was raised by twenty five dollars to cover our yearly activities, and how are we getting the beach building in there and have reserves as when you look at the allotment, it is an excessive amount, so he wants to know why it has gone up that much. District General Manager Pinkerton referred the Board to agenda packet page 138 and said that Staff talked about this on March 13 and that this is the second year of increased operating and capital allocations. Until we plan the new beach facility, we bumped operating as we have no flexibility with user fees and there has been no change in the rate for visitors, and the admission for property owners is just the beach fee itself so we don't have

any flexibility at other facilities but just the beach fee itself. The main reason for the operating increase is the expansion to April and May and then September at Burnt Cedar Beach and expanding the season that we are manning and operating especially the Burnt Cedar Beach pool. There are more operating expenses for care and conditions at the beaches and the longer operating season has lead that. The big bump is in food and beverage operations by use which Staff pointed out in the March 13 conversation and we have a revenue and an expense for food at the beaches. Trustee Callicrate said that by bringing back the concessions in house we are incurring a pretty hefty increase. When we had an external vendor, we never did a bid, and Alibi Ale Works wants an opportunity to bid on the beer and wine and we lost an opportunity with Brimm's didn't want it by not going out so we wouldn't have to incur additional expenses. District General Manager Pinkerton said it is not costing us anything as we are adding more revenue than expenses. Our experience at Snowflake showed us that we doubled the revenue from when it was farmed out and we are in a position with food and beverage to talk about it during the next cycle as there will be greater economies of scale thus to reduce it. In certain circumstances, this makes sense because all of the additional net revenue gets re-invested in the District. Let's see how this goes as this has very different circumstances with a very different staffing model. Trustee Callicrate said we will need to have this conversation because while there are economies of scale, we will be competing for employees and this is an opportunity to work with a private business. It gets back to stipulations and while yes it is benefitting the District, it may be a detriment to local businesses so we need to discuss this further and that his bigger concern is the allocation of the Recreation Facility Fee on agenda packet page 60 versus agenda packet page 138 and why there is that large discrepancy. Director of Finance Eick said that this is a five year projection and that since 2015 there has been an orderly shift that was year specific that was averaged over time with some years have more in one year than another and that when Staff asked the Board in a 2015 decision, venue specific or general, the Board said they wanted both so Staff has been consistently doing that since 2015 and it is consistent with the projection in this packet. While we have the individual venues, there needs to be awareness that the actual budgeting in the Community Services Fund is in the aggregate.

Trustee Dent said, referencing agenda packet page 138, there is \$435,000 for capital projects and then you go to agenda packet page 122 and asked why is Staff saying they need that and we are not spending it. Director of Finance Eick said if you go to agenda packet page 111, the five year asset

replacement funding schedule and look at the Community Services Administration Fund, it is all a part of our past discussions to move to average by venue and that there is no intent for each one to be individual unless the Board wants to move to a different plan/policy. Trustee Dent said on agenda packet page 111 it shows \$426,000 as capital maintenance and then go down to capital it is \$492,000 so we aren't we collecting \$429,000. Director of Finance Eick said that the past Board discussion was to move to an average and that the focus in on the project and not the funding. District General Manager Pinkerton added that the capital needs are different each year and people wanted to look at how much of the Recreation Fee is going to this venue and looking at it over a longer time period. Staff has spread it over the long term for a specific venue and that dialogue occurred in 2015. By changing it, it will never match up perfectly and there will be a better feel for what is, on an annual basis, the capital cost for operating say the golf courses. Using varied amount each year, like a roof project, set aside \$10,000 each year for a \$100,000 project. Trustee Dent said so this is the smoothing factor that is being allocated to each venue over ten years' time. Director of Finance Eick said this is using one of our indicators, percentage of depreciation to cost, as a sense of how we are doing and that we will have another evolution to get more specific and that this is a transition that we are in.

Trustee Dent said, referencing agenda packet page 131, which ones are enterprise funds associated with the venue. Director of Finance Eick said that the only enterprise fund is utility and all the rest are governmental types. Trustee Dent said with NRS 354 as the reference, and only one fund being enterprise, why is Staff following NRS 354 for all of this. Director of Finance Eick said that these are shared costs and one of the fund types is enterprise thus when any one of them is enterprise, Staff follows the NRS. District General Manager Pinkerton said that people have brought this up to the State and we had that dialogue with the State. Trustee Dent asked if that was the Department of Taxation and did the Department of Taxation give IVGID a waiver. Director of Finance Eick said no waiver as we are in compliance. Trustee Dent then asked if the Board gave itself a waiver. Director of Finance Eick said that the Board authorized the governmental fund types. Trustee Dent said that for transfers it appears that we are following a policy that doesn't apply as they are not enterprise funds. Director of Finance Eick responded that an enterprise fund is involved in the allocation of a bunch of shared costs and that this was approved as a plan and approved by the fund types. District General Manager Pinkerton said that we have always done this with a mix and that Staff is familiar with that

code and in compliance. Trustee Dent said then the wrong part of the code has been quoted. Director of Finance Eick said then Staff will make that correction.

Chairwoman Wong said that she would like to pull the Board out of the weeds and take a step back. This is a process that our Staff started back in October and that as a Board we have been involved in the conversation for most of this year and that a couple of people made comments about zero based budgeting which means every year you start from scratch and forget everything that you learned over the years or that the District has learned. The approach we take is that we evaluate our programs and evaluate our venues and we identify what went well and change what didn't which is a responsible way of approaching our budget. The claims that we don't do program evaluations is absolutely false. This Board had a great presentation by Staff about how Staff goes through and evaluates the service, evaluates each of our programs, and their value. While a Board may not have looked at every number, she is absolutely confident in our Staff that they do the evaluation. This is a policy setting Board that flies at 30,000 feet and we don't get into the weeds because we have a very professional, capable, and amazing Staff. Our Director of Asset Management is a genius who knows where every single project is and she finds that absolutely amazing as she knows that she couldn't do that herself. It is important to take a step back as this budget is a result of a lot of work, time, and effort by the Staff and the Board and recall all the presentations. We have spent at least fifteen hours at the Board level which speaks a lot about our Staff who bring them forth. Thank you to our Staff for all their hard work and the many, many hours for the work done.

Trustee Callicrate said he would echo what was said about Staff as we have an incredible core group here and that regarding the whole budgeting process, it is an onerous situation throughout the year and asked if there was any kind of software or something that we could use to streamline the process for Staff as it seems that this is an all-encompassing situation. Trustee Callicrate continued that he takes issue with the zero based budgeting and it is better to call it baseline budgeting or whatever and that it is super intense on one budgeting cycle thus there has to be a better way to utilize Staff time as it seems all-encompassing. Director of Finance Eick said that it is Staff's aspiration, long term, is that the opportunity in Opengov might lead to some of the things you are taking about. Another aspect is performance measurement and the process can be streamlined for justification. He doesn't think there is any chance of the State automating

their forms but there is an opportunity, with the details being readily available with Opengov, etc., of making presentations to you on a rotating basis. Trustee Callicrate said that there has to be something out there to make it more effective. Director of Finance Eick said that Opengov has that motivation as opposed to our accounting system and that finding a good way to report that is the trick as Opengov is where most of our activity is focused. District General Manager Pinkerton added that Opengov is the holy grail and that no one can do what Opengov has been able to do and any government entity that you talk to knows that the software vendor only have about 15,000 customers so they can't scale it across enough customers. Opengov has got some beta stuff that is very exciting.

Trustee Dent said, referencing agenda packet page 75, the schedule of existing contracts – why aren't we reporting janitorial, advertising, and insurance. Director of Finance Eick said this schedule is about where we are hiring a vendor for work that could be done by employees. Trustee Dent followed up by asking about agenda packet page 76. Director of Finance Eick said that is about privatized and no employees but a vendor relationship. Trustee Dent said that he went on the Washoe County website and that they listed insurance, portable toilet company, etc. so why not on ours. Director of Finance Eick said that he talked to the Department of Taxation and that this is their instructions however one reason is because they are a county and because of the magnitude they internalize more of their products and services. Trustee Dent said what about the gentleman that repairs golf clubs, was that just missed. Director of Finance Eick said that is a possibility.

Trustee Horan made a motion to approve the District's Fiscal Year ending June 30, 2019 budget comprised of:

- a. Incline Village General Improvement District's Final Operating Budget for Fiscal Year 2018-2019 (Form 4404LGF as prescribed by the State of Nevada Department of Taxation);
- b. Incline Village General Improvement District's Capital Improvement Project Budget for Fiscal Year 2018-2019 (Year 2018-19 from the 5 Year Capital Summary);
- c. 2018-2019 Recreation Facility Fee of \$705 and Beach Facility Fee of \$125.

- d. Approve the Central Services Cost Allocation Plan for Fiscal Year 2018-2019 indicating a total of \$1,169,400 in charges from the General Fund to the Utility Fund, Community Services Special Revenue Fund and Beach Special Revenue Fund.

Trustee Morris seconded the motion. Chairwoman Wong asked for any further comments from the Board.

Trustee Morris read from a prepared statement which is attached hereto.

Trustee Dent said he will not be supporting this budget as he believes in a line item budget and he campaigned on a zero based budget. The District has an 8,000 line operating budget and a 2,000 line capital budget that no Board member has seen. This budget is not in compliance with our Board policy, Staff is using the wrong NRS statute, discretionary spending report that should come to the budget, the District General Manager spends hundreds of thousands of dollars, and we need to go back to a straight fund.

Trustee Callicrate said while he appreciates the countless hours by Staff, he is going back to his original zero based budgeting and his ask for operating and fixed costs as he can't go against what he originally campaigned on. We can find this out with a forensic accounting and get our costs under control. Too much time is spent on obsessing on the revenue and the beach house is one examples. There are anomalies that come up and we, as a Board, disagree on budgeting. He appreciates his colleagues' comments as they are well intentioned but we have a difference. Once the budget is approved, he will support it, but he is not going to be supporting this budget as it goes against what he campaigned on so he will not be supporting this motion.

Chairwoman Wong said that this Board say through two presentations on fixed costs and ready to serve presentations so to say there has been none is absolutely wrong.

Trustee Callicrate said to back up what he meant was that we need to spend more time on how we budget as he misspoke on that. Drill it down by venue so we know how much it costs for each operation and how we can cut the costs and raise the revenues; he didn't mean to malign that we have spent time on the allocations.

Trustee Dent thanked Staff for answering his questions and for making changes.

Hearing no further comments, Chairwoman Wong called the question – Trustees Dent and Callicrate voted opposed to the motion and Trustees Horan, Wong, and Morris voted in favor of the motion – the motion passed.

Chairwoman Wong called for a break at 9:25 p.m.; the Board reconvened at 9:38 p.m.

**H.3. Review and approve Resolution Number 1865: A Resolution Approving the Report for Collection on the Washoe County Tax Roll of Recreation Standby and Service Charges, Fiscal Year 2018/2019 (Requesting Staff Member: District General Manager Steve Pinkerton)**

Director of Finance Eick gave an overview of the submitted materials.

Trustee Morris said we often get commentary from some members of the public that we are not counting all the illegal units and it is because we don't count or license. Director of Finance Eick said that the source of our data is the Washoe County Assessor and Treasurer. The issue on the precision of the units is that Washoe County defines its building code – bathing, cooking, and sleeping facilities. We go by dwelling units. As to the comment about IVGID going out and investigating, if we had the jurisdiction and the capacity would be one thing, but the only entity that can do that is Washoe County. We do our best with what we have got. We make a finding once a year and then we work with what we have got. District General Manager Pinkerton said that there is only one apartment building of any size in town and all the rest are condominiums that have individual parcel numbers. The trickiest ones may have been commercial that got switched to residential and that means working with Washoe County to get those reports.

Trustee Dent said if we wanted to potentially assess the hotels would we need to open up Policy 16.1. District General Manager Pinkerton said yes that is correct and that it was modified around forty years ago and that they have a lot of parcels but not a lot of units. For the units in the Hyatt tower there is no assessment. Trustee Dent suggested that the Board look at that in the future.

Chairwoman Wong asked what the one apartment building was. Director of Finance Eick said it is the one on Southwood Boulevard across from the old elementary school.

Trustee Morris made a motion to adopt Resolution Number 1865 to include consideration of any comments or protests made at the hearing held May 23, 2018, a finding of the equity of the report, a finding on the completeness of the report, and sets for the collection of recreation standby and services charges (also known as the Recreation Facility Fee and Beach Facility Fee). It further states a finding of benefit to the parcels covered there under as a part of the action considering the public hearing date of Wednesday, May 23, 2018 at 6:00 p.m. at the Chateau located at 955 Fairway Boulevard, Incline Village, Nevada. Trustee Horan seconded the motion. Chairwoman Wong asked for any further comments, hearing none, Chairwoman Wong called the question – Trustees Dent and Callicrate voted opposed to the motion and Trustees Horan, Wong, and Morris voted in favor of the motion – the motion passed.

**H.4. Review, Discuss, and Possibly Authorize Multiple Contracts for the Diamond Peak Incline Creek Culvert Rehabilitation Project – 2017/2018 and 2018/2019 Capital Improvement Project: Fund: Community Services; Division: Ski; Project # 3499LI1101; Vendors: Q&D Construction, Inc. in the amount of \$3,792,459, CH2M, Inc. in the amount of \$70,000, and Tri Sage Consulting in the amount of \$92,150 (Requesting Staff Member: Director of Asset Management Brad Johnson)**

Director of Asset Management Brad Johnson and Principal Engineer Charley Miller gave an overview of the submitted materials.

Chairwoman Wong asked what the risk was of going down to sixty inches from seventy two inches. Principal Engineer Miller said it has more than enough room to handle the capacity. Director of Asset Management Johnson said one challenge is that the water may accelerate that is why we are switching to a bigger pipe to slow that rapid water flow down.

Chairwoman Wong said that she has one request and that is if and when we do have to release the reserve that Staff let the Board know. Director of Asset Management Johnson said absolutely and we will include that in the General Manager's report and on the construction part of our website.

Trustee Morris said, referencing agenda packet page 17, is this already negotiated or do we have a contingency on them. Director of Asset Management Johnson said they are separate scopes and separate contracts. Time and materials and we are likely to come in under thus we don't think we will need the contingency but noted that the District General Manager does have \$50,000 and alternative we could bring it back to the Board. We have good conservative numbers and these are professional services contracts.

Trustee Horan said he would like it brought back to the Board and tell us about it. Director of Asset Management Johnson said Staff will watch our burn rate and if it goes smoothly our burn rate will be low. If there are challenges in the field, we will bring it back to the Board. Trustee Horan said it is a massive project thus the Board ought to be up to date with variances. Chairwoman Wong said that the Board would be fine with an e-mail from the Director of Asset Management and if it is within the General Manager's authority. Director of Asset Management Johnson said there is a reason that exists and that is for implementation in the field. Staff will notify the Board that we have utilized the General Manager's authority but if the Board wants to exert authority, we don't want to be scrambling to finish the project. Chairwoman Wong said that the Board doesn't want to be the ones holding up the project. Trustee Horan said he doesn't want to restrict as he is very comfortable with the management rather he just wants to be informed. Trustee Morris said that he agrees as it seems to be an aggressive timetable and he doesn't want to get in the way as it is one of the reasons we have the General Manager authority but he does want to know what is going on and he doesn't want to be a reason not to proceed. District General Manager Pinkerton said that every month, Staff will be giving you updates and we can ramp that up but that it does show up in the monthly status report.

Trustee Dent said there is \$4.385 million dollars of budget available; yet we are approving around four million – what is the other three hundred thousand we have there and why do we have that budget. Director of Asset Management Johnson because of conservative budgeting so if everything goes smoothly, it will go unspent and then this time next year you will be asking me that you see three hundred thousand dollars unspent. District General Manager Pinkerton added that it is consistent with the Engineer's estimate when we were doing the budget. Director of Asset Management Johnson said that CH2M prepared a very detailed estimate at \$4.45 million dollars and we have beaten budget. Trustee Dent asked for narrative next

year so he won't have to ask those questions. He only other concern is that the language on change orders seemed kind of strange but that this is also the first time we have seen the CMAR process. Director of Asset Management Johnson said first time written a recommendation for risk reserve and perhaps a better way to state it would be for item b. is authorize staff to approve all change order associated with the contract and the use of risk reserve. Trustee Dent said he likes that better. Trustee Morris said he commends all on this process and for it coming in under budget which is excellent.

Trustee Callicrate made a motion to:

1. Award a guaranteed maximum price construction contract to Q&D Construction, Inc. in the amount of \$3,792,459, consisting of a \$3,401,209 base contract and a \$391,250 risk reserve, for construction of the Diamond Peak Incline Creek Culvert Rehabilitation Project.
2. Authorize Chair and Secretary to execute the contract based on a review by General Counsel and Staff.
3. Authorize Staff to approve all change orders associated with the contract and the use of risk reserve.
4. Authorize Staff to enter into an Additional Services Addendum with CH2M, Inc. totaling \$70,000 for design services during construction of the project.
5. Authorize Staff to enter into an Additional Services Addendum with Tri Sage Consulting totaling \$92,150 for construction inspection services during completion of the project.

Trustee Morris seconded the motion. Chairwoman Wong asked for any further comments, hearing none, called the question – the motion was passed unanimously.

**I. DISTRICT STAFF UPDATE (for possible action)**

**I.1. General Manager Steve Pinkerton**

District General Manager Pinkerton said that the problem with checklist that was pointed out has been corrected. He and Staff had a meeting with the Tennis community and there were three members who attended. We described that the use of the punch card at Mountain Golf Course was a proof of concept and that Staff did find some kinks. The challenge at Tennis is that the courts are one hundred percent occupied and we have the same kind of results that we did at the Mountain Golf Course there will be some things that we will have work through with the Tennis community and we will have a lot of interaction with them.

Trustee Morris, referencing agenda packet page 173, said regarding the FEMA reimbursements that he would like to draw attention to this for the public as this is excellent news and that he commends all those involved as this is a great deal; thank you.

**J. APPROVAL OF MINUTES (for possible action)**

**J.1. Regular Meeting of April 25, 2018**

Trustee Dent said, referencing agenda packet page 189, that the minutes are missing about a minute of Mr. Schmidt's statement and that the recording is much more accurate which he could play. It has been sliced and taken completely out of context. Chairman Wong requested that the Board Clerk take a look at this section. Trustee Dent then played a recording from his phone which Chairwoman Wong asked him to turn it off to which Trustee Dent said he was playing it to show how inaccurate our minutes were and that he didn't think it was purposely omitted but that it is concerning to him and that perhaps in the future the minutes should go to the Board Secretary to review prior to submittal and that he doesn't know what the issue but it is reoccurring. District General Counsel Jason Guinasso said that the Attorney General gave some direction in one of the opinions recently regarding changes to the minutes. The requestor needs to have those changes prepared and then it is either an up or down vote on the minutes as we aren't going to delay these as that lead to a violation of the Open Meeting Law. You must be prepared to propose an amendment. Trustee Dent said that his proposal is to have what actually occurred. District General Counsel Guinasso said that the minutes are not verbatim rather just a summary. Trustee Dent said he can e-mail the text to the District Clerk. District General Counsel Guinasso said that the Board now needs a motion and a second as to whether they approve the minutes as submitted or amend the minutes.

Trustee Callicrate made a motion that the minutes be amended to include a transcript of the audio that Trustee Dent played at this meeting with respect to what Gary Schmidt said. Trustee Dent seconded the motion. Chairwoman Wong asked for any further comments.

Trustee Horan said going back to being out of context that there will always have some disagreement within but that he is happy to support the motion that it be added to the minutes.

Hearing no further comments, Chairwoman Wong called the question; the motion was unanimously passed.

District General Counsel Guinasso said so the minutes are approved with the amendment. Trustee Horan said that the comment about the amendment was new information to him and did he understand that the Attorney General said if you want to amend the minutes you have to have something prepared. District General Counsel Guinasso said that the Attorney General's opinion said that and they proposed some guidance. Trustee Horan asked that this be shared with the Board. District General Counsel Guinasso said he will resend it and provide some specific direction and noted that you have to take your amendments and approve the minutes in a timely manner.

## **J.2. Regular Meeting of August 22, 2017 - Resubmittal**

Trustee Morris said that he is concerned that the minutes should be a reflection of what occurred at the meeting and that the content that was added was not done at the meeting especially the Nevada Journal and the stuff at the back and that he doesn't recall that being a part of the meeting.

District General Counsel Guinasso said that the statute allows materials to be added to the record and that they may or may not be germane to what was discussed but that if it is pertinent to that meeting and to include it the Trustee must make that request and that request will be honored. It will be added in and a notation will be made using a slip sheet stating that it was added by request which is a balance between what happened and statutory right of what happened at the meeting and the business of the District.

Trustee Morris said that his other question was, referencing agenda packet page 272, that his e-mail to our District Clerk about the Censorship

Committee; he was not aware that we have one of those and so can you explain.

Trustee Dent said click on the link and review the meeting of May 9 and relive the discussion. Trustee Morris said he would like a little more explanation of the Censorship Committee as he is not aware of this committee. Trustee Dent said it consists of the District General Manager, District General Counsel and the District Clerk and that they review correspondence and they decide what correspondence they want to include and you can relive it by watching the May 9 meeting. District General Counsel Guinasso said that he doesn't think there any of us that agree. Trustee Dent said that he is not sure why District General Counsel Guinasso is speaking as he is not a Board member and that he was speaking to Trustee Morris. Trustee Morris said that this was not said at the Board meeting. Trustee Dent said he could be taking it out of context so revisit the meeting by clicking on the link. Trustee Morris said that he wanted to make sure that this doesn't relate to him as he knows of no censorship committee. Trustee Callicrate said he was taken aback at the time as to why stuff was being reviewed or censured and that when Trustee Horan made his presentation we never made a decision on removal of correspondence. Chairwoman Wong warned that this discussion is straying. Trustee Callicrate said that part of the minutes is being approved. District General Counsel Guinasso said regarding correspondence, there is no policy and there is no committee however that might be something that should be agendized. Trustee Horan said we are all entitled to our opinions, right or wrong, and that he respects his statement. He does have a comment on the transcription and that is identification of who and what did the transcription as we should include that as it needs to be on the top of each page. Trustee Dent said that he did the transcription and that there were twenty five minutes that were omitted and we should have an accurate accounting in the minutes so he sat through the meeting, transcribed it, and then verified it. A lot of the ums make it one hundred percent accurate. Trustee Horan said what about the attribution. Trustee Dent said he did it. Trustee Horan said he is not sure about the article as it came out after the meeting so it was after the fact. District General Counsel Guinasso said that the motion is to accept the minutes with the edits mentioned. Trustee Morris said that he wants to make sure that he is not associated with the additional stuff like the Journal article, etc. and that this is not something as a Trustee he can accept. District General Counsel Guinasso said that he can make a motion without the attachments. Trustee Horan said that it doesn't mean that he believes it, supports it, or endorses it rather that they are being included at

the request of Trustee Dent. District General Counsel Guinasso said that the cover sheet can include that these items are items that Trustee Dent desires to be included. Other Board members who are uncomfortable with that don't have identify with it. This has been a healthy discussion as minutes are a reflection of what happened. Adding something to the official record is always good to deliberate and having one Trustee add something whilst others have misgivings it is good to put a cover page on it so it is clear on the addition.

Trustee Horan made a motion to accept the minutes of August 22, 2017 as resubmitted with the addition of the transcription that was transcribed by Trustee Dent. Trustee Dent seconded the motion. Chairwoman Wong called the question and the motion was passed unanimously.

**K. REPORTS TO THE IVGID BOARD OF TRUSTEES\***

**K.1. District General Counsel Jason Guinasso**

**K.1.a. Correspondence – Verbal Status Report**

District General Counsel Guinasso said that the issue is how correspondence is handled and then a request was made to have this agendaized. He thought it was important to gather the Board together for a litigation meeting, we have had that meeting, and the Board can expect that the issue of correspondence will come up at one of your upcoming meetings.

District General Counsel Guinasso said that late this afternoon the Nevada Supreme Court granted the request, made by Mr. Katz, for additional time and they also allow the filing of a brief of excess pages and that he filed his en banc consideration which is 32 pages long which he can read to the Board if they desire. Trustee Callicrate responded no, thank you Counsel. District General Counsel Guinasso said that he will share it upon request, if no request, he will keep it in his file. Our attorneys are waiting information as to whether or not a response is required but if called for, counsel will have to respond.

Trustee Dent said he had some disturbing information come to him and that was District General Counsel directed Staff not to work with the Attorney General's office. District General Counsel Guinasso said no, he has not given that direction. Trustee Dent then asked if any Staff has been contacted

by the Attorney General's office and you have stepped in. District General Counsel Guinasso responded no.

**L. BOARD OF TRUSTEES UPDATE (NO DISCUSSION OR ACTION) ON ANY MATTER REGARDING THE DISTRICT AND/OR COMMUNITIES OF CRYSTAL BAY AND INCLINE VILLAGE, NEVADA\***

There were no updates provided by any member of the Board of Trustees at this time.

**M. CORRESPONDENCE RECEIVED BY THE DISTRICT\***

District Clerk Susan Herron stated that correspondence had been received via e-mail from Aaron Katz, Mark Alexander Jr., and Sara Schmitz and all Trustees were addressees. Trustee Dent said he forwarded an e-mail.

**L. PUBLIC COMMENTS\* - Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration; see Public Comment Advisory Statement above.**

Bruce Simonian said it was interesting listening to budget approval as the questions could have been asked earlier and a different time which could have saved time. Clarification and due diligence is what we do on the Board so we come to the meeting prepared. Going line by line with Staff could have been addressed before the meeting with general questions, based on knowledge, being addressed at the meeting. It took a lot of time to go over items that were in the weeds that could have been satisfied in another way. Government is about compromise and you are not getting anything done. What do you have to give up? You are standing on point and making I statements when this is a we statement. You are not working in the best interest of the community rather you are working in the best interest of you and small segment of the community. There was a lot of time spent working on budget and you voted no which is not serving the District and he is calling you on it. He wants you to work with Staff for this community and give up your stance.

**M. REVIEW WITH BOARD OF TRUSTEES, BY THE DISTRICT GENERAL MANAGER, THE LONG RANGE CALENDAR (for possible action)**

District General Manager Pinkerton went over the long range calendar and said that Staff will add, to the June 13 meeting, a discussion about a correspondence policy. The purpose would be to talk about the process and then get suggestions on the interaction with the community and then a draft will come back to the Board

at the July meeting. District General Manager Pinkerton then noted that the calendar will be revised to incorporate community meetings.

Trustee Dent asked that Policy 16.1.0 be included somewhere on the Long Range Calendar. District General Manager Pinkerton said it will become part of the IVGID Code and that would be the best time to tackle it but it is up to the Board on when to do it. Chairwoman Wong said that she is aware that there is some really good progress being made on the IVGID Code but it wondering about the content. District General Counsel Guinasso said we have some content and we are working through each title and chapter and that we are digesting each of the sections so it isn't overwhelming. Chairwoman Wong said so if the Board wanted to change Policy 16.1.0 there would be no harm in addressing it sooner. District General Manager Pinkerton said we could bring it back for education in July or August. Chairwoman Wong said let's plan on it for July. Trustee Morris asked if the Board could have a decent update on the IVGID Code and where we are on it. District General Manager Pinkerton said detail will be provided on July 24. Trustee Callicrate said he would like to know what changes were made and what is being proposed because we, as a Board, have to own it and live it. District General Manager Pinkerton said that will be a big part of the discussion. Chairwoman Wong asked that Staff project out the 2019 meeting dates.

**N. ADJOURNMENT (for possible action)**

The meeting was adjourned at 10:46 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 Cliff Dobler (2 pages): Re: The Budgets

Submitted by Margaret Martini (1 page): IVGID Board of Trustees May 23, 2018 Meeting Written Comment #1

Submitted by Margaret Martini (1 page): IVGID Board of Trustees May 23, 2018 Meeting Written Comment #2

Submitted by Cliff Dobler (7 pages): Board Practice 13.2.2.4 clearly states:....

Minutes  
Meeting of May 23, 2018  
Page 34

Submitted by Margaret Martini (1 page): IVGID Board of Trustees May 23, 2018 Meeting  
Written Comment #3

Submitted by Joe Shackford (1 page): Comments for the next IVGID Trustee meeting on  
23 May 2018 – Joe Shackford

Submitted by Aaron Katz (19 pages): Written statement to be attached to and made a  
part of the written minutes of the IVGID Board of Trustees' regular May 23, 2018  
Meeting – Agenda Items D & H(3) – Opposition to proposed Resolution 1865 which  
adopts/orders collection of 2018-19's Recreation ("RFF") and Beach ("The BFF")  
Facility Fees on the County tax roll

Submitted by Aaron Katz (16 pages): Written statement to be included in the written  
minutes of this May 23, 2018 regular IVGID Board Meeting – Agenda Item E – Public  
Comments – Reversal of punch card promotion for use at the Mountain Course  
allegedly approved at the Board's meeting of April 11, 2018

Submitted by Aaron Katz (42 pages): Written statement to be included in the written  
minutes of this May 23, 2018 regular IVGID Board Meeting – Agenda Item E – Public  
Comments – Staff's refusal to share public records which reveal its giveaway of the  
public's recreational facilities to one of its "favored collaborators" at local property  
owners' expense

Submitted by Aaron Katz (21 pages): Written statement to be included in the written  
minutes of this May 23, 2018 regular IVGID Board Meeting – Agenda Item J(2) –  
Approval of minutes of the IVGID Board's regular meeting of August 22, 2017

Submitted by Peter Morris (1 page)

Submitted by Judith Miller via e-mail on July 21, 2018 (1 page): Public Comments on  
Resolution 1865 May 23, 2018

May 23, 2018

To IVGID Board of Trustees

From Clifford F. Dobler

Re: The Budgets

I am here to explore with each board member the mass confusion of sheets of paper which no one could actually know what is being approved for the potential name "The 2018-2019 Capital Projects Budget".

The pages I refer are the numbered pages in the lower right hand corner of the Board Packet.

So let's start.

The memorandum on page 33 under "Subject" indicates the Board will adopt the related "2018-19 Capital Improvement Project Budget"

The same memorandum ( page 33) recommends approving the budget comprised of: Item b "The Incline Village Improvement District's Capital Improvement Project Budget for Fiscal Year 2018-2019 (Years 2018-2019 from the 5 year Capital Summary)". This description does not agree with the "Subject"

So we begin our search to find a capital budget. Remember the game called "Finding Waldo"

SO WHAT IS IN THIS MASS OF PAPER

On Pages 112-114 there is the "2018/2019 Project Cost and Type from - 5 year Project Summary Totals" . Cost means money spent. So maybe that's not a budget.

On pages 115-122 There is a report labeled "2018-2019 Project Summary Totals - Final 5/23/2018". One would believe this is only one year but there are five years

of data on the 8 sheets of paper. We might be able to assume the report may be the Capital Improvement Projects 5 year plan.

On pages 123-125 there is a report called "Estimated carry over capital improvement projects 2018-2019. That can't be it. This is last year's projects which were not completed.

On page 111 there is a report called Asset Replacement Funding. This report has new projects in it so a contradiction exists replacement funding vrs new funding. Oops no utilities.

On page 138 a report called "IVGID Facility Fee Reconciliation by Parcel & Component" attached to a Resolution 1865 adopting a Recreation Standby and Service Charge which has listed use for some capital budgets.

The State budget Forms 4404LGF which is to be approved as a separate item according to the Memorandum on Page 33 has:

On Page 55 the General Fund with some capital projects

On Page 60 the Community Services Capital Projects Fund has some capital projects

On Page 61 the Beach Capital Projects Fund has some capital projects

On Page 67 the Utility Fund Statement of Cash Flows has some Capital Projects

Guess What - There is not an actual sheet of paper that states what this board is being asked to approve according to the Memorandum on Page 33.

What's up. Total deception and lack of transparency.

Next segment I will take about the resources from the Rec Fee for Capital Projects in the Community Service Capital Projects Fund.

Susan

IVGID Board of Trustees May 23, 2018 Meeting Written Comment #1

By: Margaret Martini – To be included with the Minutes of the Meeting

I object to the District's Operating and Capital Project Budgets for Fiscal Year 2018-2019 because it is designed to deceive. And in that respect it has succeeded. I do not believe that there is a single Trustee that could validate its accuracy or justify all the errors, or the false statements in Mr. Eick's narratives or the violations of the Board's own policies and practices as well as Nevada Law. There is, once again, a major disconnect between the different amounts represented on the variety of sheets presented. And that isn't acceptable to me and it shouldn't be acceptable to you as an elected board member nor to the fee paying citizens.

As for how you are allowing the General Manager and the Director of Finance to spend our money, -- that too, raises my concern. First, there is no line item budget, so we cannot count on our Trustees to Trust and Verify. You have only one option -- defer to Mr. Pinkerton and Mr. Eick. In addition, there is no breakdown of projected salary increases and bonuses. In the past, the Board had approval. It wasn't buried in the Budget with the Board and our citizens finding out next year on Transparent Nevada what raises and bonuses were given.

This is also another year that you have raised our Utility Fees and are continuing to collect \$2 million to fund phase 2 of the Effluent Pipeline. This \$2 million collected annually for many years should be restricted by the Board for the sole purpose of funding the Pipeline. It hasn't been in the past and money has been repurposed to cover other utility fund expenditures. This needs to end and it needs to end now. It is dishonest to collect funds for a specific purpose and use it for something else.

As for the Community Services Fund and the Beach Fund, I still want to know how the new accounting from Enterprise Fund to Governmental Fund Accounting has made these funds more transparent and allowed our citizens to see that the allocations of our Rec and Beach Fees for operations, capital projects and debt service are put in, as Mr. Eick said, the "right buckets". The entire Rec and Beach Fees are put into the Special Revenue Operating Funds. And instead of examining one fund, as we do for Utilities, it is an exercise in futility in reviewing six funds.

Isn't it time for this Board to take charge of our Budgets and ACTUALLY determine the Policy and follow the priorities of our citizens on how our public money is budgeted and actually spent.



IVGID Board of Trustees May 23, 2018 Meeting Written Comment #2  
By: Margaret Martini – To be included with the Minutes of the Meeting

*Susan*

I must object again to this year's collection of the Rec and Beach Fees. Once again our General Manager has claimed that our combined Rec and Beach fees have not been raised. The truth is, the District has raised our Rec Fee beginning in 2003 by a total of \$280 to pay the principal and interest on three general obligation bonds that have now matured. So now, \$280 of the \$830 charged is being repurposed for other expenditures. This is called "smoothing" and "repurposing." The only thing I like smoothed is my morning protein shake –as for repurposing, recycling newspapers and plastics works for me. This \$280 should be returned to the parcel owners. If it is needed for our recreation and beach facilities legacy capital projects these funds should be placed in the Recreation and Beach Capital Project Funds and only expended or held in reserve for those approved legacy capital projects.

I must also object to the misleading information presented on the value of our Rec and Beach Fees. First, for some the \$730 Rec Fee is a trip to Costco and the entry fees to actually play golf, use our Rec Center, play tennis and ski are not budget breakers. For others, the annual fee is meaningful and having to pay additional resident rates to actually use the facilities and services is financially challenging. For these property owners it is not in their best interest to have the Rec Fee pay for advertising, consultants, legal fees, and to subsidize other costs that do not relate to the availability of use of our existing facilities. For property owners that do not have beach access, it is downright dishonest to transfer money from their Rec Fee to cover beach fund expenses for beaches they are legally prohibited from using. And no one wants their Rec Fee used to put local businesses out of business by the District's using public money to permanently subsidize new businesses that are financially unsustainable. Nor do they want to overpay for the repairs and rehabilitation of equipment and facilities that have been run to failure because the District does not have a viable asset replacement plan or a serious interest in promoting RFPs when they can rely on sole source contracts.

So, until you provide us with a line item budget for every dollar of our Recreation and Beach Fee and follow the community's priorities on how our Fees are spent, I cannot support the annual collection of our Recreation and Beach Fees. It is time to deliver real financial transparency and the best management practices our community deserves.

*Margaret Martini*

May 23, 2018

To: IVGID Board of Trustees

From: Clifford F. Dobler

Written statement together with exhibits are to be included as part of the minutes of this meeting.

Before this Board considers this budget, I have prepared a presentation of the mismatch in reporting the cash resources used to pay for the \$9.5M of Capital Projects for the Community Services Venues.

Each member of this Board should know the responsibility of assessing parcel owners \$5,788,050 in Facility Fees and should know how each dollar is planned to be spent.

Page 138 of the Board Packet lists how the Facility Fee is allocated between Operations, Capital Projects and Debt Service. \$3,682,400 is to be used for NEW Capital Projects

#### **PRESENTATION**

- 1) The first column lists the Venues. The next five columns shows where the money comes from to pay for the capital projects
- 2) The second column is the estimated beginning cash balance of the Fund at July 1, 2018 consisting of money for projects not completed in 2018 and carried over into 2019.
- 3) The third column are grants for a creek restoration, the Incline Park ball fields and the Pump Track Extension.
- 4) The fourth column is the portion of the Facility Fee which is included in the Resolution you will soon consider
- 5) The fifth column are the transfers from the Community Services Special Revenue Fund consisting of \$1,625,000 for the Diamond Peak Culvert, \$679,775 to pay for the remaining costs of projects carried over from 2019 and the last \$153,500 was not identified.
- 6) The sixth column is the total resources of \$9,431,733

The next column is the planned spending on projects which are detailed on pages 112 to 114 and pages 123 to 129 and total \$9,431,733.

All resources will be spent leaving no fund balance at the end of fiscal year 2019

SO LOGICALLY THE RESOURCES PROVIDED FOR EACH VENUE SHOULD MATCH THE SPENDING FOR PROJECTS IN EACH VENUE.

NOT SO. Notice the differences. Resources for Diamond Peak are only \$3,480,460 yet \$4,287,000 will be spent, a \$806,540 difference. You will vote for \$435,130 of the Facility Fee for Community Services Administration yet spending will be a mere \$27,500.

### Conclusion

This budget is flawed by poor reporting and deliberate misstatements. This one page presentation was done to show the flaws in the budget. You are being deceived on how money will actually be spent.

As Trustees you should only approve a budget where intended resources match the intended spending.

You have nothing here but a major SLUSH FUND and your approval of the Rec Fee resolution would be a slap in the face to every parcel owner and renter in this District.

### Attachments

Summary of 2018-2019 Capital Projects - Resources and Expenditures

Incline Village general Improvement District Facility Fee Reconciliation by Parcel and Venue Component -page 138 of Board Packet)

Community Services Capital Project Fund - Form 4404LGF - page 60 of Board Packet

Asset Replacement Funding - Page 111 of Board Packet

**Incline Village Improvement District  
Community Services Capital Project Fund  
Summary of 2018-2019 Capital Projects  
Resources and Expenditures**

**Page 60 and 111 and 138 of Board Packet on May 23, 2018**

	<b>RESOURCES</b>					<b>SPENDING</b>	<b>Spend More (Spend Less)</b>
	<u>Fund Balance</u>	<u>Grants</u>	<u>Rec Fee (1)</u>	<u>SRF transfer</u>	<u>Total</u>		
Championship Golf			\$ 426,920		426,920	492,400	\$ 65,480
Mountain Golf			188,830		188,830	150,300	(38,530)
Facilities			139,570		139,570	43,000	(96,570)
Ski			1,855,460	1,625,000	3,480,460	4,287,000	806,540
Community Programming			262,720		262,720	166,500	(96,220)
Parks		1,694,071	262,720		1,956,791	1,820,271	(136,520)
Tennis			41,050		41,050	98,000	56,950
Community Services Administration			435,130		435,130	27,500	(407,630)
Carryover Projects	1,666,987			679,775	2,346,762 (2)	2,346,762	
Unknown				153,500	153,500	-	(153,500)
	<b>\$ 1,666,987</b>	<b>1,694,071</b>	<b>3,612,400</b>	<b>2,458,275</b>	<b>9,431,733</b>	<b>9,431,733</b>	<b>\$ -</b>
Page in Board Packet	60	111	111/138	60		60	

**Grants**

Creek Restoration	\$ 186,000
Incline Park Baseball Rehab - Pump Track	1,208,071
	300,000
	<u>\$ 1,694,071</u>

Asset Replacement Report on page 111 of Board Packet does not list \$153,500 as a SR funding source. Only Ski for \$1,625,000

(1) As delineated with Resolution 1865 page 138

(2) Estimated carry Over Capital Improvement Projects for 2018-2019 Budget pages 124-127 of Board Packet

(3) Beginning Fund Balance was created by the \$1,600,000 transfer for the Parasol down payment

**Incline Village General Improvement District Facility Fee Reconciliation by Parcel and Venue Component**

	Components per Parcel			Per Parcel Facility Fee	Total 2018-19 Facility Fee	Amount per Venue Component		
	Operating	Capital Projects	Debt Service			Operating	Capital Projects	Debt Service
<b>Recreation Facility Fee charged to 8,210 Parcels</b>								
Golf - Championship	\$ 22	\$ 52	\$ 24	\$ 98	\$ 804,580	\$ 180,620	\$ 426,920	\$ 197,040
Golf - Mountain Facilities	40	23	-	63	\$ 517,230	\$ 328,400	\$ 188,830	\$ -
Diamond Peak Ski	18	17	22	57	\$ 467,970	\$ 147,780	\$ 139,570	\$ 180,620
Youth & Family Programming	(200)	226	3	29	\$ 238,090	\$ (1,642,000)	\$ 1,855,460	\$ 24,630
Senior Programming	25	-	-	25	\$ 205,250	\$ 205,250	\$ -	\$ -
Recreation Center	21	-	-	21	\$ 172,410	\$ 172,410	\$ -	\$ -
Comm. Services Administration	81	32	-	113	\$ 927,730	\$ 665,010	\$ 262,720	\$ -
Parks	108	53	-	161	\$ 1,321,810	\$ 886,680	\$ 435,130	\$ -
Tennis	86	32	-	118	\$ 968,780	\$ 706,060	\$ 262,720	\$ -
Recreation Allocation	14	5	1	20	\$ 164,200	\$ 114,940	\$ 41,050	\$ 8,210
	<u>\$ 215</u>	<u>\$ 440</u>	<u>\$ 50</u>	<u>\$ 705</u>	<u>\$ 5,788,050</u>	<u>\$1,765,150</u>	<u>\$3,612,400</u>	<u>\$410,500</u>

COMMUNITY PRO

**Beach Facility Fee charged to 7,756 Parcels**

Beach Allocation	\$ 85	\$ 39	\$ 1	\$ 125	\$ 969,500	\$ 659,260	\$ 302,484	\$ 7,756
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**Previous Fiscal Years**

	Operating	Capital Projects	Debt Service	Total Fee		
<b>Recreation Facility Fee Allocation:</b>						
2017-18	\$ 215	\$ 330	\$ 160	\$ 705	(2008 Ski Bond matured 6/2018)	
2016-17	\$ 250	\$ 320	\$ 160	\$ 730		
2015-16	\$ 266	\$ 308	\$ 156	\$ 730		
2014-15	\$ 211	\$ 303	\$ 216	\$ 730	(2004 Rec Bond matured 10/2014)	
(Operating \$190 + \$49 Reserves)	2013-14	\$ 239	\$ 277	\$ 214	\$ 730	
(Operating \$183 + \$75 Reserves)	2012-13	\$ 258	\$ 199	\$ 273	\$ 730	(2003 Rec Bond matured 3/2013)

**Beach Facility Fee Allocation:**

2017-18	\$ 85	\$ 39	\$ 1	\$ 125	
2016-17	\$ 75	\$ 24	\$ 1	\$ 100	
2015-16	\$ 75	\$ 24	\$ 1	\$ 100	
2014-15	\$ 65	\$ -	\$ 35	\$ 100	(2004 Rec Bond matured 10/2014)
2013-14	\$ 63	\$ -	\$ 37	\$ 100	
2012-13	\$ 66	\$ 17	\$ 17	\$ 100	(2003 Rec Bond matured 3/2013)

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Sale of assets	62,952	30,000	-	-
Capital Grants	113,615	192,000	923,000	1,694,071
Subtotal	176,567	222,000	923,000	1,694,071
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Transfers designated from Facility Fees	2,619,078	2,704,020	3,605,360	3,612,400
Transfers from operating resources	1,199,830	-	2,275,000	2,458,275
BEGINNING FUND BALANCE				
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,061,541	2,423,806	162,864	1,666,987
TOTAL RESOURCES	6,057,016	5,349,826	6,966,224	9,431,733
EXPENDITURES				
Championship Golf - New Projects	737,054	444,688	492,400	492,400
- Carryover Projects	190,958	220,600	-	106,000
Mountain Golf - New Projects	81,481	254,443	150,300	150,300
- Carryover Projects	39,347	143,005	-	255,963
Facilities - New Projects	105,736	68,823	43,000	43,000
- Carryover Projects	55,426	100,000	-	6,500
Ski - New Projects	912,556	1,275,997	4,287,000	4,287,000
- Master Plan	39,759	7,422	600,000	682,600
- Carryover Projects	422,714	425,400	-	822,515
Comm. Programming - New Projects	569,851	71,099	166,500	166,500
- Carryover Projects	4,987	-	-	181,030
Parks - New Projects	139,923	401,206	1,049,200	1,820,271
- Carryover Projects	172,604	122,148	-	104,154
Tennis - New Projects	49,022	5,000	98,000	98,000
- Carryover Projects	-	-	-	50,000
Comm. Services Admin - New Projects	935	101,008	27,500	27,500
- Carryover Projects	110,857	42,000	50,000	138,000
Subtotal	3,633,210	3,682,839	6,963,900	9,431,733
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	2,423,806	1,666,987	2,324	-
TOTAL COMMITMENTS & FUND BALANCE	6,057,016	5,349,826	6,966,224	9,431,733

Incline Village General Improvement District

Community Services Capital Projects Fund

May 23, 2018		IVGID			Assumes \$4 Million Bonded funding for calendar year 2022 construction of Ski Way		
		Five Year Projection					
		Asset Replacement Funding					
		Budget	Projected				
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Community Services Capital Expenditure Fund</b>							
<b>Planned Facility Fees - Capital Maintenance</b>							
Total Per Parcel		\$ 330	\$ 440	\$ 440	\$ 440	\$ 440	\$ 440
Championship		\$ 417,894	\$ 426,920	\$ 435,130	\$ 443,340	\$ 459,760	\$ 476,180
Mountain		180,268	188,830	197,040	205,250	213,460	221,670
Facilities		131,104	139,570	139,570	139,570	139,570	139,570
Ski Resort		934,116	952,360	976,990	1,009,830	1,034,460	1,059,090
New Resources post Ski Bond		-	903,100	903,100	903,100	385,870	385,870
Community Programming		254,014	262,720	270,930	279,140	287,350	295,560
Community Services Admin		491,640	435,130	377,660	311,980	246,300	180,620
Parks		254,014	262,720	270,930	279,140	287,350	295,560
Tennis		40,970	41,050	41,050	41,050	41,050	41,050
<b>Total Community Services</b>		<b>\$ 2,704,020</b>	<b>\$ 3,612,400</b>	<b>\$ 3,612,400</b>	<b>\$ 3,612,400</b>	<b>\$ 3,095,170</b>	<b>\$ 3,095,170</b>
<b>Planned Other Sources:</b>							
Creek Restoration Grant		\$ -	\$ 186,000	\$ -	\$ -	\$ -	\$ -
ITF Incline Park Grant		-	1,208,071	-	-	-	-
Pump Track Grant		-	300,000	-	-	-	-
Proceeds of \$4M bond, net		-	-	-	-	3,800,000	-
Fund Balance for Legacy Proj.		1,300,000	1,625,000	150,000	300,000	-	-
Fund Balance for DP Master Plan		-	-	150,000	1,183,000	1,183,000	978,887
<b>Total Community Service Sources</b>		<b>\$ 4,004,020</b>	<b>\$ 6,931,471</b>	<b>\$ 3,912,400</b>	<b>\$ 5,095,400</b>	<b>\$ 8,078,170</b>	<b>\$ 4,074,057</b>
<b>Scheduled Capital Expenditures</b>							
Championship		570,100	492,400	685,450	1,115,700	297,880	440,400
Mountain		413,000	150,300	295,000	129,500	140,000	299,400
Facilities		109,950	43,000	313,260	46,000	133,400	88,000
Ski Resort		937,622	452,000	1,492,700	1,499,000	1,191,950	722,400
Ski Culvert		1,442,500	3,785,000	-	-	-	-
Ski Way		-	50,000	100,000	300,000	2,750,000	2,100,000
Ski Master Plan		-	-	150,000	1,183,000	1,183,000	978,887
Community Programming		194,130	166,500	225,700	127,500	337,550	536,500
Community Services Admin		95,000	27,500	-	80,000	-	-
Parks		268,000	126,200	265,100	239,190	488,200	384,500
Parks Improvements - Grants		-	1,694,071	-	-	-	-
Tennis		46,660	98,000	460,500	73,600	5,000	14,500
<b>Community Services Cumulative</b>							
Sources versus Uses		\$ (72,942)	\$ (226,442)	\$ (301,752)	\$ 158	\$ 1,551,348	\$ 60,818
<b>Beach Capital Expenditure Fund</b>							
<b>Planned Facility Fees - Capital Maintenance</b>							
Per Parcel		\$ 39	\$ 39	\$ 39	\$ 39	\$ 39	\$ 39
Total Beach		\$ 302,484	\$ 302,484	\$ 302,484	\$ 302,484	\$ 302,484	\$ 302,484
<b>Planned Other Sources:</b>							
Transfers from Fund Balance		\$ 25,000	\$ -	\$ 175,000	\$ -	\$ -	\$ -
<b>Total Beach Sources</b>		<b>\$ 327,484</b>	<b>\$ 302,484</b>	<b>\$ 477,484</b>	<b>\$ 302,484</b>	<b>\$ 302,484</b>	<b>\$ 302,484</b>
<b>Scheduled Capital Expenditures</b>		<b>\$ 130,500</b>	<b>\$ 372,900</b>	<b>\$ 601,100</b>	<b>\$ 145,500</b>	<b>\$ 218,560</b>	<b>\$ 295,000</b>
<b>Beach Cumulative Sources vs Uses</b>		<b>\$ 196,984</b>	<b>\$ 126,568</b>	<b>\$ 2,952</b>	<b>\$ 159,936</b>	<b>\$ 243,860</b>	<b>\$ 251,344</b>

IVGID Board of Trustees May 23, 2018 Meeting Written Comment #3  
By: Margaret Martini – To be included with the Minutes of the Meeting



Month after month this Board grows weaker as the General Manager and Legal Counsel grow stronger. Feeding upon the power our State invested in our Trustees by claiming those important fiduciary duties have been delegated, Mr. Pinkerton and Mr. Guinasso have rendered our elected officials practically useless. I say practically, because the Board's approvals and signatures are still required to meet State and Federal requirements. As a result, Chair Wong and Trustees Morris and Horan are here to support every General Manager, Director of Finance and Legal Counsel initiative and act at these meetings as their rubber stamps. This is a disgrace.

In this zero sum game with Board Chair Wong surrendering her authority to this unelected bureaucracy, our citizens are the losers. Rather than standing up for our rights for open and transparent government, Wong has stood down and accepted Pinkerton and Guinasso's unethical and unlawful conduct. As they trample upon the District's own Policies and ignore Trustee directives, she bows to their disobedience and disrespect for the community they were hired to serve. The laws that protect the rights of each and every one of us to participate in the actions and decisions of our government are undermined. Despite 2/3 of our community's opposition to the \$5.5 million purchase of the Parasol Building, Wong allowed Pinkerton to place this item on every Board agenda and spend more than \$70,000 until Trustees Callicrate and Dent prevailed and hopefully put an end to this debacle. Now, our freedom of speech is erased with a zero tolerance policy for any criticism. Access to public records are denied through false claims of their non-existence or Guinasso's questionable assertion of attorney/client privilege. Our questions and concerns have been subverted by the actions of our General Manager and Legal Counsel behind closed doors. If you have any doubts, here are a few more facts. This duo also determines what correspondence will be included or omitted in the Board packet. Together they have authorized litigation without Board knowledge or approval. Over \$50,000 of public money was transferred into the pocket of our attorney in order to harm a local business and stop our community from participating in FlashVote surveys. Open Meeting Laws have been violated more than 15 times and Meeting Minutes have been doctored.

I could add more but I'm running out of time. It is my hope that our citizens will stop the clock on this assault and deny Chair Wong another term.

Comments for the next IVGID Trustee meeting on 23 May 2018 – Joe Shackford

During the 9 May IVGID Trustee meeting Mr. Wright, during the beginning public comments section, implied that Mr. Pinkerton, the General Manager, did not inform the trustees of the potential Washoe Tribe issue regarding some land owned by or sought by IVGID.

The message was focused by asking Trustee Dent if he was previously informed of the Washoe Tribe issue prior to the newspaper article on that subject and he said no. Then Mr. Wright asked Trustees Horan and Wong if they were familiar with the topic and they answered in the affirmative. The implication was that the general manager gave some information to some trustees and not to others.

I was curious so I later asked the staff and found that in fact Mr. Pinkerton had informed all the trustees of the Washoe Tribe issue via email on April 27, 2018 which preceded the newspaper article. The entire email is on page 173 in today's board packet.

Now either Trustee Dent is forgetful or was intentionally misleading in support of Mr. Wright's allegations that secrecy prevails between Mr. Pinkerton and some of the Trustee Board members. Obviously this was a setup question by Mr. Wright who knew what the answers were going to be.

Mr. Wright also made the outrageous claim that IVGID had spent a million dollars on this subject to date. Also untrue.

During that 9 May meeting Andy Whyman suggested that misinformation during the public comments section of the Trustee meetings be challenged at the time of the statement so that we are more informed about what is truth and what is misinformation or just false statements.

I suggest that we consider doing that in the future. Thank you.

**WRITTEN STATEMENT TO BE ATTACHED TO AND MADE A PART OF THE WRITTEN  
MINUTES OF THE IVGID BOARD OF TRUSTEES' REGULAR MAY 23, 2018 MEETING  
– AGENDA ITEMS D & H(3) – OPPOSITION TO PROPOSED RESOLUTION 1865  
WHICH ADOPTS/ORDERS COLLECTION OF 2018-19'S RECREATION ("RFF")  
AND BEACH ("THE BFF") FACILITY FEES ON THE COUNTY TAX ROLL**

**Introduction:** On April 11, 2018 the IVGID Board of Trustees ("the Board") passed Resolution No. 1863<sup>1</sup> which preliminarily adopted the RFF/BFF for the upcoming 2018-19 fiscal year. The Board labeled the RFF/BFF "service and standby service charges" purportedly paying for nothing more than the mere "availability to use" IVGID's *public* recreational and beach facilities as well as the services offered thereat. Resolution No. 1863 not only preliminarily adopted 2018-19's RFF/BFF, but preliminarily ordered their involuntary collection on the county tax roll against all nonexempt parcels/residential dwelling units within IVGID's boundaries. This agenda item seeks to adopt that RFF/BFF and to order its collection on the tax roll. As a resident and local property owner proposed to be assessed, I protest and object. And that's the purpose of this written statement.

**Proposed Resolution No. 1865 Must Fail Because it Omits the "Report" Purportedly Permanently Adopted and Incorporated Therein:** NRS 318.201(1) instructs that "any board which has adopted rates pursuant to this chapter may, by resolution or by separate resolutions, elect to have such charges for the forthcoming fiscal year collected on the tax roll." NRS 318.201(6) instructs that "before the board may have such charges collected on the tax roll, the secretary shall cause a notice in writing of *the filing of the report proposing to have such charges for the forthcoming fiscal year collected on the tax roll* and of the time and place of hearing thereon." NRS 318.201(7) instructs that "upon the conclusion of th(at) hearing, the board may adopt, revise, change, reduce or modify any charge or overrule any or all objections and shall make its determination upon each charge *as described in the report.*"

Proposed Resolution No. 1865 expressly makes reference to a "report" the Board allegedly:

1. "Finds...to be sufficient;"
2. Sets forth the "charges" proposed to be assessed;
3. Describes the "separate parcels of property" proposed to be assessed;
4. Describes "all of the properties...that will be...specially benefited...by being charged" the RFF/BFF;
5. Describes "the owners of the parcels...directly benefited in a fair and reasonable way;" and,
6. "Finally...Adopt(s)" pursuant to ¶6 of the resolution;

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<sup>1</sup> See pages 122-124, agenda item G(2), of the packet of materials prepared by staff in anticipation of the Board's regular April 25, 2018 meeting ["the 4/25/2018 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_4-25-18.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_4-25-18.pdf))].

A copy of the "Notice of Public Hearing on Recreation Roll" which was published in the Tahoe Daily Tribute is attached to this written statement as Exhibit "A." That notice instructs that this evening the IVGID Board "will hear and consider said report," "all objections and protests" thereto, it "may revise, change, reduce or modify" said report, "and finally approve and adopt said report."

***But where is the report?*** Because it appears nowhere in the 5/23/2018 Board packet, nor is it attached to the proposed resolution, there is nothing before the Board to hear, revise, change, reduce, modify, approve or "finally adopt."

**Because IVGID Staff Will Offer No Evidence Which Supports Any of the Findings the Subject of Proposed Resolution No. 1865, the Board's Adoption Will Represent a Voidable Abuse of Discretion:** A careful examination of proposed Resolution No. 1865<sup>2</sup> reveals that a series of factual findings will presumably be made. For instance, that:

1. "Said charges (ar)e equitably distributed among the parcels of property contained" in the non-existent report;
2. "The properties within the District that will be benefited by being charged" the RFF/BFF are set forth in the non-existent report;
3. "Each parcel assessed pursuant to this Resolution...is specially benefited;"
4. "The availability of the use of" public recreational facilities more particularly described therein "are all benefits which inure to the owners of properties assessed;"
5. "The owners of the parcels set forth herein are directly benefited in a fair and reasonable way;"
6. The RFF/BFF represent "rates charged...in their relation to the object of the charges imposed;"
7. The RFF/BFF "have been apportioned in relation to...natural, intrinsic, fundamental and reasonable distinctions among said rates;"
8. "All of the charges" in the non-existent report are liened "in the amount set opposite their description in said (non-existent) report; and,
9. The RFF/BFF are capable of refund pursuant to all laws applicable to the levy, collection, and enforcement of general taxes of the District" even though the Board has been put on notice that

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<sup>2</sup> See pages 135-137, agenda item H(3), of the packet of materials prepared by staff in anticipation of the Board's regular May 23, 2018 meeting ["the 5/23/2018 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_5-23-18.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-23-18.pdf))].

those laws have no application to charges neither based upon assessed valuation nor levied by the Washoe County Assessor or Department of Taxation.

But IVGID staff will fail to present any evidence in support of any of those findings, notwithstanding its burden to do so. Without such evidence any adoption of proposed Resolution No. 1865 will be arbitrary, capricious and an abuse of discretion.

Notwithstanding, let's begin by understanding exactly what IVGID staff represent.

**According to IVGID Staff the RFF/BFF Are "Recreation Standby and Service Charges (Also Known as the RFF and BFF)<sup>3</sup>...For the (Mere) Availability of Use of the (Public's) Recreational Facilities:"<sup>4</sup>** This is what IVGID staff label the RFF/BFF because these are the *only* charges general improvement districts ("GIDs") are arguably authorized to *involuntarily*<sup>5</sup> assess<sup>6</sup>.

**According to IVGID Staff, Once Adopted, the RFF/BFF Can be *Involuntarily* Collected Against Property<sup>7</sup>, Much the Same as if They Were Taxes<sup>8</sup>:**

**According to IVGID Staff, the Reason the RFF/BFF Can be Assessed Against Real Property Parcels (Rather Than Persons) is Because They Represent "Rates" That Pay For "Services" or "Facilities" Delivered to or Capable of Being Received by Those Parcels:** Although NRS 318.201(1) allows the Board to elect to have any *rates* it adopts collected on the County tax roll, this procedure is *only* available where "each parcel of real property (assessed is capable of actually) *receiving...services and facilities*" [in addition to NRS 318.201(1), see NRS 318.201(9)].

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<sup>3</sup> See page 205 of the packet of materials prepared by staff in anticipation of the Board's regular April 11, 2018 meeting ["the 4/11/2018 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_4-11-18.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_4-11-18.pdf))].

<sup>4</sup> See ¶I at page 207 of the 4/11/2018 Board packet.

<sup>5</sup> NRS 318.201(10) states that "the...charges [elected to be collected on the tax roll pursuant to NRS 318.201(1)] shall constitute a lien against the lot or parcel of land against which the charge has been imposed."

<sup>6</sup> NRS 318.197(1) states that "the board may fix, and from time to time increase or decrease... recreational facilit(y)...rates, tolls or charges...including...service charges and standby service charges, for services or facilities furnished by the district (or) charges for the availability of service."

<sup>7</sup> NRS 318.201(1) states that "any board which has adopted rates pursuant to this chapter may...elect to have such charges for the forthcoming fiscal year collected on the tax roll."

<sup>8</sup> NRS 318.201(11) states that "the county treasurer shall include the amount of the charges on bills for taxes levied against the respective lots and parcels of land...(and they)...shall become delinquent at the same time as such taxes and are subject to the same delinquency penalties."

According to IVGID Staff, Those "Services and Facilities" Are "Recreation Privileges" as That Term is "Described in IVGID Ordinance No. 7:"<sup>9</sup>

According to IVGID Staff, "the Amount of Money Required (Merely to Make Those Privileges Available to be Used by Those Parcels Which are Assessed) for the (2018-19) Fiscal Year (is)...About \$5,776,700 for the RFF, and \$969,500 for the BFF:"<sup>10</sup>

According to IVGID Staff, "All Laws Applicable to the...Refund...of General Taxes of the District (Are Expressly)...Applicable to" the RFF/BFF<sup>11</sup>:

Now let's understand exactly what I and others I know assert is *untrue* about some/all of these representations.

**The RFF/BFF Are Not "Standby Service Charges:"** Although NRS 318.197(1) permits a GID Board to fix "standby service charges," *nowhere* in the NRS is this term defined. Just because IVGID staff affix this "label" to the RFF/BFF doesn't necessarily mean that is what they are. Remember IVGID staff's motivation; standby service charges are the *only* charges GIDs are arguably authorized to *involuntarily* assess.

I submit the RFF/BFF are not standby service charges because standby service charges pertain to the ability to become a customer for a municipal corporation's health or sanitation services<sup>12</sup> which are capable of being delivered to real property, where those services are immediately available because that property is either physically connected or immediately adjacent to the corporation's public health or sanitation system and its owner(s) elect to not become an actual customer for those services.

Given the RFF/BFF purportedly pay for the availability to use recreational facilities, they are not "standby service charges." And if not standby service charges, the Board cannot elect to have them *involuntarily* collected on the tax roll pursuant to NRS 318.201, et seq.

**Moreover, the RFF/BFF Are Not NRS 318.197(1) "Rates:"** Although NRS 318.197(1) permits a GID Board to fix "rates, tolls or charges," what exactly is the definition of a "rate?" Obviously there must be a difference between "rates, tolls and charges" because if there were not, there would be no reason to differentiate between these different types of exactions.

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<sup>9</sup> See ¶I(E) at page 208 of the 4/11/2018 Board packet.

<sup>10</sup> See ¶II at page 208 of the 4/11/2018 Board packet.

<sup>11</sup> See ¶VI at page 209 of the 4/11/2018 Board packet.

<sup>12</sup> Namely public water, sewerage and solid waste disposal services.

The only place I can find in the NRS where the term "rate" is defined is NRS 704.065 which defines the term to "mean...any individual or joint rate, toll or charge *imposed by a public utility*<sup>13</sup> for a service performed or product *furnished by the public utility.*" Thus the term "rate" is limited to charges for products or services assessed by public utilities. Given IVGID is a "public utility" to the extent it is authorized to furnish "*light, power in any form...water for...household use, or sewerage service,*" and it in fact furnishes water and sewerage services in Incline Village and Crystal Bay, the term "rate" is limited to *water and sewerage charges* furnished to property.

**Because the RFF/BFF Do Not Pay For the Ability to Receive Water or Sewerage Services, They Cannot be *Involuntarily* Collected Against Property:** Although NRS 318.201(1) states "any board which has adopted rates pursuant to this chapter may...elect to have such charges for the forthcoming fiscal year collected on the tax roll," conspicuously, it does *not* grant this power insofar as the "tolls" or "charges" a board adopts. This conclusion seems to comport with NRS 318.201(4) which limits the Board's right to elect to have such charges collected on the tax roll "with respect *only* to delinquent charges" (in other words, delinquent water or sewerage rates).

Given the RFF/BFF purportedly pay for the availability to use recreational facilities, they do not pay for delinquent water or sewerage rates. And if neither rates nor delinquent rates, the Board cannot elect to have them collected on the tax roll pursuant to NRS 318.201, et seq.

**The RFF Does Not Pay For the "Availability" to Use Any Public Recreational Facility:** Notwithstanding IVGID staff's assertion to the contrary, *all* of IVGID's recreational venues except possibly the beaches during the four or so months when access is restricted, *are public facilities*. In other words, they are just as "available" to be used by any member of the public as those whose properties/dwelling units are involuntarily assessed (the RFF/BFF).

Although user fees are charged at many of the public's recreational facilities, they are not at the public's parks, athletic fields, disc golf course, skateboard park, mountain bike park, fitness track and other recreational venues. So where do the monies come from to pay for the administration, maintenance, repair and capital improvement of these venues? On March 3, 2016 Mr. Eick provided the answer in his "executive summary" to the Board which was intended to allegedly give Board members the "context...need(ed) for (then upcoming 2016-17) budget deliberations." In that summary Mr. Eick presented a series of descriptive slides. For purposes of this discussion, the reader is directed to pages 127 and 129 of the packet of materials prepared by staff in support of the Board's special March 3, 2016 meeting<sup>14</sup>. Here these slides depict Mr. Eick's testimony as to the alleged

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<sup>13</sup> NRS 704.020(2)(a) defines a public utility as "any plant or equipment, or any part of a plant or equipment, within this State for the production, delivery or furnishing for or to other persons, including private or municipal corporations, *heat, gas, coal slurry, light, power in any form or by any agency, water for business, manufacturing, agricultural or household use, or sewerage service,* whether or not within the limits of municipalities."

<sup>14</sup> See [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Special\\_3-3-2016.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Special_3-3-2016.pdf) ("the 3/3/2016 Board packet").

benefits, importance of and reliance upon the RFF/BFF. Insofar as recreational venues where no user fee is assessed, Mr. Eick testified that because there is essentially no other "user fee process to generate a source" of revenue *other than the RFF*, those whose properties are assessed should consider the RFF/BFF to be a user fee substitute<sup>15</sup>.

In other words, rather than being a legitimate standby service charge for the mere "availability to use" the public's recreational facilities as well as the services offered thereat, at venues where no user fees are charged, just like a tax, the Board has budgeted the RFF at a level which is *higher than necessary* to pay the costs associated with these public venues which are "available" to the general public as a whole rather than just those parcels/dwelling units which are assessed.

I submit these facts prove the RFF is really not a standby service charge.

**The BFF Does Not Pay For the "Availability" to Use the Beaches:** Have you ever read the deed to the beaches through which IVGID asserts its ownership? Once you do you will discover that all property that was within IVGID's boundaries in June of 1968 when the beaches were purchased, as well as their owners, successors and assigns, have a beach use easement which runs with the land. In other words, the owners, successors or assignees of properties with beach access have the right to access and use the beaches *not* because of their payment of the BFF, but rather, but because of beach deed easements.

Moreover, on May 7, 2015 Mr. Eick prepared a Memorandum in support of the Board's adoption of Resolution No. 1837 (which adopted the 2015-16 RFF/BFF and ordered their collection on the tax roll) where he admitted that parcel/dwelling unit owners with beach access were paying a \$63 "Punch Card Allowance" from their RFF for Punch Card usage at the beaches (see discussion below). In other words, the BFF does *not* pay for "free access to District beaches."

Moreover still, NRS 318.015(2) bars IVGID from using "the provisions of this chapter (NRS 318)...to provide a method for financing the costs of developing private property." Given at least three courts have determined that IVGID's beaches are "private property," the Board has no power to adopt the BFF where its proceeds are destined to develop the beaches.

I submit these facts prove the BFF is really not a standby service charge.

**The RFF/BFF Do Not Pay For Any Recreation "Facilities" or "Services" Delivered to Those Parcels/Dwelling Units Which Are Assessed:** Because the Board relies upon NRS 318.201(1) to collect the RFF/BFF on the County tax roll, by definition, it represents these "fees" pay for recreation "*services and facilities*" actually "received" to the properties which are assessed. Ask yourself: what recreation "services" or "facilities" does IVGID furnish *to your property/dwelling unit*? Given the answer is *none*, I submit this fact proves IVGID cannot collect the RFF/BFF on the tax roll.

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<sup>15</sup> The Board livestreams its meetings. This portion of the Board's March 3, 2016 meeting can be viewed at <https://livestream.com/IVGID/events/4912422/videos/114195041>.

**None of the Parcels/Dwelling Units Assessed the RFF/BFF is Capable of Receiving the Public's Recreational "Facilities," Nor the "Services" Offered Thereat:** For these same reasons, ask yourself: what recreation "services" or "facilities" is IVGID capable of furnishing/making "available" to your property/dwelling unit? Given the answer is *none*, I submit this fact proves IVGID cannot collect the RFF/BFF on the tax roll.

**The "Recreation Privileges" Made "Available" to Those Whose Parcels/Dwelling Units Which Are Assessed Benefit Persons Rather Than Parcels of Property:** ¶4(b) of proposed Resolution No. 1865 declares that the RFF/BFF pay for "Services or Facilities Furnished by the District." But exactly what "services or facilities?"<sup>16</sup> ***Reduced Rates for Season Passes and Reduced Daily Rates.*** In other words, benefits to persons rather than those properties allegedly specially benefited.

**In Point of Fact, the Real "Services or Facilities Furnished by the District" in Consideration of Forced Payment of the RFF/BFF are Nothing More Than a Combination of Up to Five Pre-Paid Resident Picture Passes and/or Punch Cards Furnished to People:** Consider ¶4(a) of proposed Resolution No. 1865 which declares that "Ordinance No. 7 sets forth in detail the specifics of the benefits" received in consideration of forced payment. What is Ordinance No. 7? On paper<sup>17</sup> it is an "Ordinance Establishing Rates, Rules and Regulations for Recreation Passes and Recreation Punch Cards." But more to the point, what are the specific benefits or "privileges" Ordinance No. 7 provides? The answer appears at Article III of Ordinance No. 7. Commencing at ¶27, Ordinance No. 7 declares the "recreation privileges...each District parcel which is assessed a recreation fee...is eligible to receive" in consideration of payment<sup>18</sup>. And what are those "privileges?" ¶30 describes them to be "up to five (5) Recreation Passes or Recreation Punch Cards." What are "Recreation Passes?" ¶24 describes them as "non-transferable photo identification pass(es) issued by the District for free access to District beaches and for hourly, daily, and seasonal discounts at District-owned recreation facilities." What are "Recreation Punch Cards?" ¶22 describes them as "transferable...card(s) issued by the District...bear(ing) a face value established by the Board (i.e., \$166)...that can be used to pay the difference between the resident rate and the retail or nonresident rate for access to various District recreation facilities." In other words, the benefits *which inure to the owners* of properties

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<sup>16</sup> For the exact language that resolution will incorporate (because it is replicated year-after-year), I refer the reader to the enabling resolution for the current fiscal year's (2017-18's) RFF/BFF; Resolution No. 1860 [see pages 97-106 of the packet of materials prepared by staff in anticipation of the Board's regular May 24, 2017 meeting {[https://www.yourtahoeplace.com/uploads/pdf-ivgid/Item\\_H.2.\\_-\\_2017\\_2018\\_Budgets\\_etc\\_5-24-17.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/Item_H.2._-_2017_2018_Budgets_etc_5-24-17.pdf) ("the 5/24/2017 Board packet")}]].

<sup>17</sup> Ordinance No. 7 appears at [https://www.yourtahoeplace.com/uploads/pdf-ivgid/rec\\_ordinance\\_7\\_1998.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/rec_ordinance_7_1998.pdf). The description of what the Ordinance represents appears above the Index on "page 1 of 15."

<sup>18</sup> ¶28 of Ordinance No. 7 states that "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."

involuntarily assessed are really nothing more than a combination of up to five *pre-paid*<sup>19</sup> resident picture passes and/or punch cards!

**Moreover, Listen to Mr. Eick's May 23, 2018 Budget Letter "to the Board of Trustees and Citizens of Incline Village and Crystal Bay"<sup>20</sup>:** where he describes "What...Parcel Owners (*rather than* their parcels which are involuntarily assessed *really*) Get for Paying their Facility Fees:"<sup>21</sup>

"Five cards issued in the form of picture passes and/or punch cards or a combination of both...Picture Passholder(s) get...preferred pricing and/or preferred access to the District's major venues or programming...Punch Card Holder(s) receive...the opportunity, at designated venues, to reduce their user fees from the rack rate to (the) Picture Passholder rate based on an allocated value assigned" by the Board.

Thus rather than being a legitimate standby service charge for an assessed property's mere "availability to use" the public's recreational and beach facilities as well as the services offered thereat, the RFF/BFF really represent forced pre-payment<sup>19</sup> for nothing more than up to five (5) membership/access cards, similar to Costco or Sam's Club Cards, which themselves offer nothing more than discounts and preferred access redeemable upon subsequent purchases/visits, if any. ***In other words, benefits to people securing reduced user fees rather than the properties where they reside.***

**The Amount of Money Required (Merely to Make Recreational Privileges Available to be Used by Those Parcels Which are Assessed) for the (2018-19) Fiscal Year is Considerably Less Than "About \$5,776,700 for the RFF, and \$969,500 for the BFF:" Why?**

**Because On April 7, 2016 Mr. Eick Admitted to the Board of Trustees and the Public That Part of Every Assessed Parcel's/Dwelling Unit's RFF Funds a Hidden "Discretionary Reserve" for All Recreational Venues:** At pages 14-15 of the 5/21/2015 Board packet the reader will see where Mr. Eick told the public that \$57 of each assessed parcel owner's 2015-16 RFF (7.8% of the total RFF) allegedly went to pay operational and capital costs associated with "Comm(unity) Services Administration." But on April 7, 2016 Mr. Eick admitted this representation was *false*. In testimony before the Board as a prelude to its adoption of a 5 year Capital Improvement Plan, Mr. Eick revealed

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<sup>19</sup> Why do I say "*pre-paid*" Resident Picture Passes and/or Punch Cards? Because according to Article VIII, ¶169 of Ordinance No. 7 "*any owner (may)...purchase (an unlimited number of) additional Recreation Passes or Recreation Punch Cards (simply)...by paying an additional fee equal to one-fifth of the current District Recreation Fee (\$166) for each Pass or Card for the parcel in question.*" Given an unlimited number of resident picture passes and punch cards are readily available for purchase, the RFF/BFF represent nothing more than *forced pre-payment* for up to five of a combination of either or both.

<sup>20</sup> See pages 40-48 of the 5/23/2018 Board packet.

<sup>21</sup> See pages 46-47 of the 5/23/2018 Board packet.

that this entry was really nothing more than a discretionary "reserve" or "cushion" vehicle intended to accumulate funds which can be used for unforeseen expenses assigned to "recreation," or future CIPs. Listen to Mr. Eick's admission and answer to Trustee Hammerel's questions pertaining to this entry<sup>22</sup>:

Mr. Eick: "I have used that venue title...as *our discretionary fund*...to make it clear...what we've accumulated through operations or will accumulate through operations to finance future expenditures."

Trustee Hammerel: "I understand *it's kind of a built in cushion*...(But) more importantly, I think we talked before about not only having a reserve fund for each (recreation) venue but then having an (additional) umbrella (reserve) fund for *all* community services (venues)...*Is that what you're intending here for this Community Services Admin (entry)?*"

Mr. Eick: "That is correct."

What Mr. Eick has admitted is that for 2015-16, rather than being a legitimate standby service charge to cover the costs staff incur for the mere "availability to use" the public's recreational and beach facilities as well as the services offered thereat, just like a tax, this entry represents *more than necessary* to create a discretionary "cushion" or umbrella "reserve." So just like smoothing (see discussion below), staff has a vehicle to accumulate funds to spend on future unidentified, unbudgeted and unappropriated pet projects that arguably benefit the general public as a whole.

**Because Prior to Mr. Eick's April 7, 2016 Admission, He in Essence Made the Same Admission Identified by a Different "Reconciliation by Dwelling Unit" Label:** If the reader examines Mr. Eick's May 7, 2015 Memorandum in support of the Board's adoption of Resolution No. 1837<sup>23</sup> (adopting the 2015-16 RFF/BFF and ordering their collection on the tax roll), it will see where Mr. Eick represented what the proposed 2015-16 RFF would allegedly pay. One of the elements was a \$63 "Punch Card Allowance" for Punch Card usage at the beaches<sup>24</sup>. In other words, the BFF did *not* pay for "free access to District beaches" as the Board represents at ¶24 of Ordinance No. 7. Rather, an *additional* \$63 was involuntarily exacted from the RFF for the loss of guest fee revenue suffered at the beaches when Punch Cards are used in lieu of cash currency to pay guest fees. This is more evidence that rather than being a legitimate standby service charge for the mere "availability to use" the public's recreational and beach facilities as well as the services offered thereat, the Board has budgeted the

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<sup>22</sup> This portion of the Board's April 17, 2016 meeting can be viewed at 43:37-53:28 of the 4/17/2016 livestream (<http://livestream.com/IVGID/events/5144683>).

<sup>23</sup> See pages 13-15 of the packet of materials prepared by staff in anticipation of the Board's regular May 21, 2015 meeting ("5/21/2015 Board packet"). Although staff used to maintain this packet on the IVGID web site so it could be viewed by the public, it has been removed. For this reason a copy of that memorandum is attached as Exhibit "A" to this written statement.

<sup>24</sup> I have placed asterisks on Exhibit "A" to reflect that entry.

RFF at an artificially higher level than necessary to make up for the loss of cash revenue whenever beach guest fees are paid with punch cards<sup>25</sup>.

And more bothersome, since this \$63 comes from the RFF rather than the BFF, it is being paid by the owners of approximately 438 parcels (the difference between the then 8,181 parcels/dwelling units which were assessed the RFF, and the then 7,743 parcels with beach access) *without beach access!* In other words, Mr. Eick came up with a way to latently assess parcels/dwelling units without beach access, for nearly ⅓ of the cost/assessed parcel/dwelling unit to make the beaches available to be used by those with beach access.

**Armed With This Knowledge, How Much of the Upcoming Fiscal Year's (2018-19's) RFF/BFF is Earmarked for This "Discretionary Fund?"** At page 138 of the 5/23/2018 Board packet Mr. Eick has prepared another "Reconciliation by Dwelling Unit per Parcel and Venue Component" spreadsheet in conjunction with the current fiscal year's budget. There Mr. Eick has inserted a "component" labeled "Comm. Services Administration," as well as its \$161 "per parcel facility fee" as well as the "Total 2018-19 Facility Fee" of \$1,321,810. Ladies and gentlemen, **22.84% of the RFF pays for absolutely no costs whatsoever associated with "the (represented<sup>26</sup> costs for the) proper servicing of (recreation general obligation) bonds ("GOBs") and...the administration, operation, maintenance and improvement of (the public's recreational facilities)...equipment and facilities."** This number has been fabricated by Mr. Eick as the product of "smoothing" or "repurposing" (see discussion below).

**Because the Source of Funding Which Fuels "Smoothing" - Non-Existent Servicing Costs on Retired GOBs:** Since local property owners want to know where the RFF/BFF their properties/dwelling units are *involuntarily* assessed are spent, for fiscal year 2012-13 Mr. Eick responded at page 75 of the 2013 "Comprehensive Annual (Audited) Financial Report"<sup>27</sup> ("CAFR"). The reader's attention is directed to the row labeled "Golf/Tennis/Ski Bonds." There the reader will see that according to Mr. Eick, for the ten fiscal years 2003-04 through and including 2012-13, \$85 of each assessed parcel's/dwelling unit's RFF went to pay the servicing costs on a 2003 \$5.5 million "Recreation Golf Imp." Bond<sup>28</sup>. And for the five fiscal years 2008-09 through and including 2012-13, \$110 of each assessed parcel's/dwelling unit's RFF went to pay the servicing costs on a 2008 \$7 million "Recreation Imp. (Ski)" Bond. And since we knew at the time there was an outstanding 2004 \$4.445 million "Recreation Refunding" bond, we knew that some additional portion of each assessed parcel's/dwelling unit's RFF went to pay the servicing costs on this bond. What portion?

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<sup>25</sup> This is the very same thing the Board did between fiscal years 2011-14 when IVGID faced the loss of some \$1.3M or more in *ad valorem* tax revenue collected by the County, the County required be repaid to reimburse IVGID's share of court mandated property tax refunds.

<sup>26</sup> See ¶III of the Preliminary Report for Collection on the County Tax Roll of Recreation Standby and Service Charges...For...Fiscal Year Ending June 30, 2019" at page 208 of the 4/11/2018 Board packet.

<sup>27</sup> See [https://www.yourtahoeplace.com/uploads/pdf-ivgid/2013cafreport\\_11\\_4\\_2013\\_final.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/2013cafreport_11_4_2013_final.pdf).

<sup>28</sup> We know these are the bonds for which annual RFF payments have serviced because they are identified at page 38 of IVGID's 2012 CAFR.

Until 2013 IVGID published a document titled "About the...Recreation...and Beach Facility Fee(s)." This document told the public where the RFF/BFF were allegedly spent. Of the \$273 which represents the "debt service component...to pay for bonds used for capital purchases," we know \$85 was spent on the servicing costs for the 2003 \$5.5 million "Recreation Golf Imp." bond, and \$110 of was spent on the servicing costs for the 2008 "Recreation Imp. (Ski)" bond. That leaves \$78 for the servicing costs on the 2004 "Recreation Refunding" as well as 2002 \$6.205 million "Recreation Facilities and Recreation Refunding" bonds.

a) **The Servicing Costs Associated With the Retired 2003 \$5.5 Million Recreation GOB:** The 2003 "Recreation Golf Imp." bond matured on March 1, 2013. In other words, *this bond did not exist as of fiscal year 2013-14.*

But if you examine page 75 of IVGID's 2014 CAFR<sup>29</sup> you will see where Mr. Eick has represented that \$85 of 2013-14's RFF went to pay this retired GOB<sup>30</sup>! In other words, when Mr. Eick made the representations he did in the 2014 CAFR, he knew that ***the 2003 bond had been retired prior to fiscal year 2013-14.*** And given ¶II of the Reports for Collection on the County Tax Roll which are attached to and incorporated by reference into every resolution which orders collection of the RFF/BFF on the county tax roll, such as the Report which is the subject of Resolution 1863<sup>31</sup>, represents that the RFF adopted therein "is required(, in part)...for the proper servicing of...identified bonds," hopefully the reader now sees that the 2013-14 RFF was *not* required to pay the servicing costs on the 2003 "Recreation Golf Imp." bond because it had been retired. ***Why then did Mr. Eick represent that each parcel/dwelling unit owner's RFF had paid for this bond's servicing costs as a 2013-14 expense?***

At the Board's regular December 10, 2014 meeting it unanimously approved the 2014 CAFR in its then presented form, *including the aforesaid page 75,* notwithstanding objections were raised during public comment<sup>32</sup> because it *falsely* represented that \$85 of every parcel/dwelling unit owner's 2013-14 RFF had gone to pay the servicing costs on a bond which had been retired. Thus rather than being a legitimate standby service charge "for the proper servicing of...identified bonds," under Mr.

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<sup>29</sup> See <https://www.yourtahoeplace.com/uploads/pdf-ivgid/2014CAFReport.pdf>.

<sup>30</sup> This is one of the many reasons why I and others I know have been asking for this public employee's termination. In any other local government a public employee who lied like this to its governing board and the public would be fired. But in Incline Village, he/she is rewarded with salary increases and bonuses.

<sup>31</sup> See pages 205-210 of the 4/11/2018 Board packet.

<sup>32</sup> The written minutes of that meeting appear at pages 241-295 of the packet of materials prepared by staff in anticipation of the Board's regular January 14, 2015 meeting ["the 1/14/2015 Board packet" (see [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Regular\\_Packet\\_Jan\\_14\\_2015.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Regular_Packet_Jan_14_2015.pdf))]. Page 246 from that packet reads as follows: "on page 93, there is a statement about the Recreation Fee and where it allegedly goes and that \$85 went to payoff the 2003 bond...*That bond was paid off in March 2013 (and) yet the District is publishing this report...telling the public and the world that this is (an) accurate" representation when it is not.*"

Eick's tutelage as the architect of the District's financial reporting system, ever since July 1, 2013 the Board has budgeted the RFF/BFF at levels *higher than necessary* so the excess can be made available to IVGID staff as a steady, dependable source of revenue for future unidentified, unbudgeted, unappropriated and unnecessary pet projects which just like a "tax" benefit the general public as a whole, rather than just those parcels which are assessed.

If you examine page 75 of IVGID's 2015 CAFR<sup>33</sup> you will see where Mr. Eick has *again* represented that \$85 of 2014-15's RFF went to pay this retired GOB! In other words, when Mr. Eick made the representations he did in the 2015 CAFR, he knew that ***the 2003 bond had been retired prior to fiscal year 2013-14. Why then did Mr. Eick represent that each parcel/dwelling unit owner's RFF had paid for this bond's servicing costs as a 2014-15 expense?***

If you examine page 89 of IVGID's revised 2016 CAFR<sup>34</sup> you will see that the subject \$85 charge has finally been removed. But given the RFF was not reduced for fiscal year 2015-16 and Mr. Eick's November 14, 2014 Memorandum (see discussion below) declares this charge "was ("smoothed") to... reserves<sup>35</sup> for future projects" rather than diverted to any of the expense categories represented. In other words, when Mr. Eick made the representations he did in the 2016 CAFR, he knew ***they were false.***

If you examine page 87 of IVGID's 2017 CAFR<sup>36</sup> you will discover that the RFF was not reduced for fiscal year 2016-17. Given Mr. Eick's November 14, 2014 Memorandum (see discussion below) states this charge "was ('smoothed') to...reserves for future projects" rather than diverted to any of the expense categories represented, when Mr. Eick made the representations he did in the 2017 CAFR, he knew ***they were false.***

**b) The Servicing Costs Associated With the Retired 2004 \$4.445 Million Recreation GOB:** If the reader returns to page 38 of the 2014 CAFR, he/she will see there is another recreation bond which was retired on/or before October 1, 2014; a \$4.445 million 2004 "recreation refunding" bond. Given ¶II of the Report for Collection on the County Tax Roll which was attached to and incorporated by reference into IVGID Resolution No. 1837<sup>9</sup> and it expressly represents that the 2014-15 RFF adopted therein "is required(, in part)...for the proper servicing of...identified bonds," the reader can see that the 2014-15 RFF was *not* required to service the 2004 bond which had been retired. Yet the 2014-15 RFF was the same amount as the 2013-14 RFF. *What happened to the portion of the 2014-15 RFF which had previously serviced the 2004 bond?* And given the RFF was not reduced for fiscal years 2015-18 by a like portion, they have all gone to "smoothing."

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<sup>33</sup> See [https://www.yourtahoeplace.com/uploads/pdf-ivgid/2015CAFR\\_Report\\_IVGID\\_.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/2015CAFR_Report_IVGID_.pdf).

<sup>34</sup> See [https://www.yourtahoeplace.com/uploads/pdf-ivgid/2016CAFReport\\_Revised\\_5\\_11\\_2017.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/2016CAFReport_Revised_5_11_2017.pdf).

<sup>35</sup> Since fiscal year 2013-14 the Board has never budgeted for reserves.

<sup>36</sup> See <https://www.yourtahoeplace.com/uploads/pdf-ivgid/2017CAFReport.pdf>.

Therefore rather than being a legitimate standby service charge "for the proper servicing of... identified bonds," here is additional evidence that the Board has in essence budgeted the RFF/BFF at levels which are *higher than necessary* so the excess can be made available to IVGID staff as a steady, dependable source of revenue for future unidentified, unbudgeted, unappropriated and unnecessary pet projects which just like a "tax" benefit the general public as a whole, rather than just those parcels which are assessed.

**And For Fiscal Year 2018-19 the Number Will be at Least \$110/Parcel Facility Fee or \$901,340 MORE From All Parcel Fees Collected:** That's right! Because built into the current RFF is \$110/parcel which is used to pay the servicing costs on a 2008 "Recreation Impr." general obligation "(ski)" bond. But this bond is scheduled to mature on/before June 1, 2018<sup>37</sup>. Which means that unless the 2018-19 RFF is going to be reduced by a like amount (which it isn't), staff's discretionary fund is going to increase by at least another \$901,340. Or stated differently, instead of \$168 of the RFF going into this discretionary fund, the sum is going to be \$278 (or 39.43% of the RFF) for a total of \$2,277,932!

**Mr. Eick's Invention of the Term "Smoothing:"** On November 14, 2014 Mr. Eick authored a Memorandum submitted to Kelly Langley of the State Department of Taxation ("the DOT") in an effort to secure the DOT's "concurrence...as (IVGID's) oversight agency...for (his) planned action" to convert IVGID's recreation *enterprise* funds to *special revenue* funds effective July 1, 2015. The purpose of Mr. Eick's initiative was to use the proceeds as if they were taxes. Listen to what Mr. Eick told the DOT:

"Several years ago, the District began to approach setting (recreational) fees and charges...with a perspective that emphasized (that) the combined...RFF and...BFF ...(which are) fundamental to each operation...*be held at a level, consistent amount* ...The District began to plan the timing of capital expenditures around this concept such that needs could be fit into the flow of (revenue)...if the annual debt service, operation and scheduled capital (expenses) did not consume the entire Facility Fee...(Notwithstanding the fact the Board did not budget for capital reserves, the savings) was (assigned) to...reserves for future projects<sup>16</sup>...Between...2012 through 2018, the District will...retire...three major bond issues...(Since) the (funds) for th(eir) repayment...(a)re components of the Facility Fee...the Facility Fee (can) remain (constant) and (new) capital projects (can)...be considered...Within the District, **the term for this concept is 'smoothing.'**"

In other words, rather than the represented costs IVGID incurs to make its recreation facilities and the services offered thereat merely "available to (be) used" by those *parcels* which are involuntarily assessed, by keeping the RFF/BFF at a "level, consistent amount" notwithstanding GOBs

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<sup>37</sup> Page 47 from the 2016-17 CAFR [<https://www.yourtahoepace.com/uploads/pdf-ivgid/2017CAFRReport.pdf> ("the 2017 CAFR")] demonstrates a "maturity date" for this GOB of "06/01/18," and that this bond's servicing costs are "collateralized by a pledge of (RFF/BFF) revenues derived...from the...Community Services or Beach" funds.

are retired, staff can continue to accumulate their former servicing costs<sup>38</sup> so they can be made available to fund future unidentified, unbudgeted, and unappropriated "pet" capital projects.

**The Public's Outrage Once it Learned of Mr. Eick's "Smoothing:"** When the public learned that the 2003 GOB had been retired and the 2004 GOB was about to be retired, knowing that IVGID had continued to assess the RFF by means of resolution which represented that funds were necessary to service bonds which had been retired, and knowing that IVGID staff intended to continue assessing a RFF which was no longer necessary to service two bonds which had been/would soon be retired, a public firestorm erupted. This was the event which prompted Mr. Eick to write his November 14, 2014 Memorandum (see discussion below) and invent the financial reporting term (see discussion above) he labeled "smoothing." And it was the event which caused Trustees Smith and Callicrate to vote against adoption of the 2015-16 RFF on May 21, 2015<sup>39</sup>.

**The Board's Ratification of "Smoothing:"** Mr. Eick's February 12, 2016 Memorandum to the Board<sup>40</sup> requested that \$5,206,491 of excess accumulations in IVGID's Community Services Fund and an additional \$1,110,286 of excess accumulations in IVGID's Beach Enterprise Fund (both the product of "smoothing" or keeping "the Facility Fee...constant") be transferred to new "special revenue funds" so they could thereafter be used as if they were taxes (what Mr. Eick labels "residual equity transfers"). Thus rather than being legitimate standby service charges for an assessed property's/dwelling unit's mere "availability to use" the public's recreational facilities as well as the services offered thereat, under Mr. Eick's tutelage as the architect of the District's financial reporting system, after this action was adopted (on February 24, 2016), the Board in essence ratified "smoothing;" the budgeting of RFFs/BFFs at levels *higher than necessary* so the excess could be made available to IVGID staff as a steady, dependable source of revenue for future unidentified, unbudgeted, unappropriated and unnecessary pet projects which just like a "tax," benefit the general public as a whole rather than just those parcels which are involuntarily assessed.

This is more evidence that rather than being a legitimate standby service charge "for the proper servicing of...identified bonds" as IVGID represents, "smoothing" has been accepted to budget the RFF/BFF at levels *higher than necessary* so the excess can be made available to staff as a steady, dependable source of revenue for future unidentified, unbudgeted, unappropriated and unnecessary pet projects which just like a "tax" benefit the general public as a whole, rather than just those parcels which are assessed.

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<sup>38</sup> Notwithstanding GOBs are retired, in Mr. Eick's mind they continue in his version of "virtual reality." I call this phenomena "virtual bonding."

<sup>39</sup> See page 357 of the packet of materials prepared by staff in anticipation of the Board's regular June 24, 2015 meeting ["the 6/24/2015 Board packet ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_6-24-2015\\_Rev\\_1.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_6-24-2015_Rev_1.pdf))].

<sup>40</sup> See pages 151-155 of the packet of materials prepared by staff in anticipation of the Board's regular February 24, 2016 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_2-24-16.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_2-24-16.pdf) ("the 2/24/2016 Board packet")].

**Admissions the RFF/BFF Are "Taxes" Rather Than the "Fees" Represented - User Fees to Make the Public's Parks and Athletic Fields, Which Do *Not* Charge User Fees, "Available" for Access and Use by Those Properties Which are Assessed:** I have already addressed this subject above. Insofar as the public's parks and athletic fields as an example are concerned, Mr. Eick testified that there is essentially no other "user fee process to generate a source" of revenue *other than the RFF*. And for this reason he concluded the RFF/BFF substitute for "user fee(s at)...some venues, such as (IVGID's) Parks(, athletic fields) and the beach(es)" where no user fee is assessed.

In other words, rather than being a legitimate standby service charge for the mere "availability to use" the public's recreational and beach facilities as well as the services offered thereat where user fees are not charged, just like a tax the Board has budgeted the RFF at a level which is *higher than necessary* to pay for public parks and athletic fields which are "available" to the general public as a whole rather than just those parcels which are assessed.

**Admissions the RFF/BFF Are "Taxes" Rather Than the "Fees" Represented - Mr. Eick's Representations to the Board That the Public Views the RFF/BFF as Taxes:** On numerous occasions when budget matters are being discussed and Mr. Eick gives testimony to the Board, he volunteers that "most people think the RFF/BFF are taxes." Knowing this is the way the public views the RFF/BFF and he does nothing to educate them to the contrary (assuming there are facts which would educate them otherwise), Mr. Eick is guilty of omitting material facts as to the true nature of the RFF/BFF which thus perpetuates the public's view.

**Admissions the RFF/BFF Are "Taxes" Rather Than the "Fees" Represented - Mr. Eick's and Others' Representations to the IRS That the RFF/BFF are Taxes:** It's not just Mr. Eick's representations to the Board and the public which demonstrate he knows the RFF/BFF are not "fees." Mr. Eick has owned and continues to own (through his wife) Incline Village property which is assessed the RFF and the BFF. Presumably he files federal income taxes, and presumably he claims itemized personal deductions on Schedule A of those returns. One of those deductions is for real estate taxes paid. And what number do you think Mr. Eick has inserted (i.e., the number with or without inclusion of the RFF/BFF)? Assuming it's the number which includes the RFF/BFF, hasn't Mr. Eick declared to the IRS that the RFF/BFF represent real estate taxes paid? Assuming the answer is yes, how can he now assert anything different?

And it's not just Mr. Eick. Chairperson Wong and Trustees Horan and Dent own Incline Village property which are assessed the RFF. They too presumably file federal income taxes, and presumably claim itemized personal deductions. Do each of you deduct the real estate taxes you pay with or without inclusion of the RFF/BFF? Assuming it's the number which includes the RFF/BFF, haven't each of you that the RFF/BFF represent real estate taxes paid? Assuming the answer is yes, how can you now assert anything different?

**Admissions the RFF/BFF Are "Taxes" Rather Than the "Fees" Represented - IVGID's General Manager Admits the RFF/BFF are Taxes:** Sometimes a "slip of the tongue" can reveal the truth. And our esteemed GM has slipped. Agenda item G(5) for the Board's regular April 11, 2015 meeting asks

for approval to pay the County Treasurer \$33,177.81 in *delinquent taxes*<sup>41</sup> which were waived against three parcels conveyed by the County Treasurer to IVGID in 2014 pursuant to NRS 361.603(4). But in Mr. Pinkerton's memorandum in support of this action item, he describes how most of this sum (\$31,584) represents delinquent "fees" (i.e., RFFs/BFFs): "IVGID's recreation and beach fees comprise \$31,584 of the total due with the balance of \$1,593.81 owed to the respective taxing entities... Therefore, the net cost (to IVGID will)...be less than \$1,593.81."<sup>42</sup> So what are they Mr. Pinkerton? Taxes or fees? Or to you is there really any difference?

**Admissions the RFF/BFF Are "Taxes" Rather Than the "Fees" Represented - IVGID's Auditor Admits the RFF/BFF are Taxes:** Testifying in support of IVGID's Special Revenue fund reporting, on December 16, 2015, Dan Carter, EideBailly Audit Engagement Partner, represented to the Board's Audit Committee that the RFF/BFF are taxes. According to Mr. Carter the fact there's a restriction on their use means they "meet...the definition of...imposed non-exchange revenue."<sup>43</sup> On May 23, 2016, in a memo to the Chairman of the Audit Committee, Mr. Carter "clarified" his prior testimony: "enterprise fund accounting is primarily used when exchange fees (for example, the fee to play a round of golf) support (enterprise)...fund(s)." Special revenue fund accounting on the other hand is used when "imposed non-exchange [fees {for example, property tax or other assessment(s)}]...result from assessments imposed by governments on individuals." Because the payor(s) of these fees receive *nothing* of value in return, Mr. Carter testified that "**classification ...may be more appropriately accounted for in...Special Revenue Fund(s)**" which again translates into the conclusion the RFF/BFF are taxes.

**Admissions the RFF/BFF Are "Taxes" Rather Than the "Fees" Represented - IVGID's Conversion of Community Services and Beach Enterprise Funds Into Like Named Special Revenue Funds:** At the Board's regular April 11, 2018 meeting I submitted a written statement<sup>44</sup> which made the case that the *only* revenues a public agency can report in a special revenue fund are:

1. Derived tax revenues, which result from assessments imposed on exchange transactions (for example, income taxes, sales taxes, and other assessments on earnings or consumption);
2. Imposed non-exchange revenues, which result from assessments imposed on nongovernmental entities, including individuals, other than assessments on exchange transactions (for example, property taxes and fines);
3. Government-mandated non-exchange transactions, which occur when a government at one level provides resources to a government at another level and requires the recipient to use the resources for a specific purpose (for example, federal programs that state or local governments are mandated to perform); and,

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<sup>41</sup> See page 211 of the 4/11/2018 Board packet.

<sup>42</sup> See pages 212-13 of the 4/11/2018 Board packet.

<sup>43</sup> I have a written transcript of that testimony should it be deemed useful or of interest.

<sup>44</sup> See pages 135-142 of the 4/25/2018 Board packet.

4. Voluntary non-exchange transactions, which result from legislative or contractual agreements, other than exchanges, entered into willingly by the parties to the agreement (for example, certain grants and private donations).

Since the RFF/BFF represent involuntarily imposed non-exchange revenue against property, totaling twenty percent (20%) or more of the total revenue flow assigned to IVGID's special revenue funds, and it has reported the same to the DOT, I concluded that IVGID must admit these fees represent revenue derived from either property taxes or assessments. In other words, taxes.

**Admissions the RFF/BFF Are "Taxes" Rather Than the "Fees" Represented - Since IVGID Staff Admit the RFF/BFF Represent "Imposed Non-Exchange" Revenue, in Essence They in Essence Admit the RFF/BFF are Taxes:** According to page 54 of the 2016 CAFR, at Note 17, IVGID states as follows: "The District provides recreation functions through two individual *special revenue funds*." Since GASB 33 states that in order to qualify for Special Revenue fund accounting a substantial portion of the fund's revenues must come from non-exchange transactions, the RFF/BFF revenue IVGID assigns to its Community Services and Beach Special Revenue funds must be taxes.

**Because the RFF/BFF are Really Taxes "in Sheep's Clothing" (see discussion above), the Board Should Not Vote in Favor of a Collection Procedure Limited to the Collection of "Fees."**

**Conclusion:** For all of these reasons, and given staff represents the Board need not approve the subject item ("the Board can direct staff to revise, change, reduce or modify the" RFF/BFF<sup>45</sup>), the Board should *not* vote in favor of the subject agenda item.

**And You Wonder Why Our RFF and BFF Which Impermissibly Support This And Other Equally Colossal Wastes Are as High as They Are?** I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog Because Only Now Are Others Beginning to Watch!

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<sup>45</sup> See page 203 of the 4/11/2018 Board packet.

**EXHIBIT "A"**

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Steven J. Pinkerton  
General Manager

**FROM:** Gerry Eick  
Director of Finance, Accounting, Risk Management and  
Information Technology

**SUBJECT:** Resolution 1837 - A Resolution Approving the Report for  
Collection on the Washoe County Tax Roll of Recreation  
Standby and Service Charges, Fiscal Year 2015/2016

**DATE:** May 7, 2015

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### **I. RECOMMENDATION**

That the Board of Trustees make a motion to approve Resolution 1837 authorizing the collection on the Washoe County tax roll of the recreation standby and service charges also known as the Recreation Facility Fee and the Beach Facility Fee.

### **II. BACKGROUND**

On April 29, 2015, the Board of Trustees approved Resolution 1835, A Resolution Preliminarily Approving the Report for Collection of Recreation Standby and Service Charges as allowed by Nevada Revised Statute 318.201 Procedure for collection of service charges on tax roll. This resolution included Thursday May 21, 2015 as the date of the public hearing on the proposed budget required by the Nevada Revised Statute 354.596 Tentative budget: Preparation and filing; notice and public hearing; duties of Department of Taxation.

### **III BUDGET AND FINANCIAL IMPACT**

The annual Recreation Facility Fee and the Beach Facility Fee has not changed since the approval of Resolution 1835 at the April 29, 2015 regular Board meeting and remains at \$730 for the annual Recreation Facility Fee and \$100 for the annual Beach Facility Fee pertaining to the use of the beaches or boat launching area. The number of affected parcels has changed by one for only the Recreation Facility Fee.

The combined Recreation Facility Fee and Beach Facility Fee is \$830. The following table shows the dollar amount that will be billed out on the Washoe County Tax Assessor tax rolls.

Recreation Facility Fee without beach access.....	\$730.
Beach Facility Fee .....	\$100.
Total Combined Fee .....	\$830.

The total fees are:

Recreation Facility Fee without beach access (8,181 Parcels) ...	\$5,972,130
Beach Facility Fee with beach access (7,743 Parcels) .....	\$774,300
Total Combined Recreation Facility Fee and Beach Fee .....	\$6,746,430

The attached table for the Recreation Facility Fee and Beach Facility Fee Allocation provide the individual and the total dollar amount of the combined facility fees for the Community Services and the Beach Funds. (Amounts in brackets represent operating resources provided to reduce the fees in other venues).

**IV. COMMENTS**

Every year, Staff works with the Washoe County Treasurer's office to provide the parcel master file with the appropriate Recreation Facility Fee and the Beach Facility Fee that uploads to the Washoe County tax rolls.

Incline Village General Improvement District	Facility Fee Reconciliation by Parcel and Venue							
	Components per Parcel			Per Parcel Facility Fee	Total 2015-16 Facility Fee	Amount per Component		
	Operating	Capital	Debt Service			Operating	Capital	Debt Service
<b>Recreation (8181 Parcels)</b>								
Golf - Championship	\$ 25	\$ 79	\$ 22	\$ 126	\$ 1,030,806	\$ 204,525	\$ 646,299	\$ 179,982
Golf - Mountain	34	35	-	69	564,489	278,154	286,335	-
Facilities	7	19	21	47	384,507	57,267	155,439	171,801
Diamond Peak Ski	(115)	125	113	123	1,006,263	(940,815)	1,022,625	924,453
Youth & Family Programming	24	-	-	24	196,344	196,344	-	-
Senior Programming	19	-	-	19	155,439	155,439	-	-
Recreation Center	79	10	-	89	728,109	646,289	81,810	-
Comm. Services Administration	42	15	-	57	466,317	343,602	122,715	-
Punch Card Allowance	63	-	-	63	515,403	515,403	-	-
Parks	76	21	-	97	793,557	621,756	171,801	-
Tennis	12	4	-	16	130,896	98,172	32,724	-
<b>Recreation Facility Fee</b>	<b>\$ 266</b>	<b>\$ 308</b>	<b>\$ 156</b>	<b>\$ 730</b>	<b>\$ 5,972,130</b>	<b>\$ 2,176,146</b>	<b>\$ 2,519,748</b>	<b>\$ 1,276,236</b>
<b>Fiscal Year Total Facility Fee:</b>								
2014-15	\$ 199	\$ 315	\$ 216	\$ 730				
2013-14	\$ 226	\$ 291	\$ 213	\$ 730				
2012-13	\$ 246	\$ 211	\$ 273	\$ 730				
2011-12	\$ -89	\$ 242	\$ 274	\$ 715				
2010-11	\$ -28	\$ 304	\$ 298	\$ 730				
<b>Beach Facility Fee (7,743 Parcels)</b>	<b>\$ 75</b>	<b>\$ 24</b>	<b>\$ 1</b>	<b>\$ 100</b>	<b>\$ 774,300</b>	<b>\$ 580,725</b>	<b>\$ 185,832</b>	<b>\$ 7,743</b>
<b>Fiscal Year Total Facility Fee:</b>								
2014-15	\$ 65	\$ -	\$ 35	\$ 100				
2013-14	\$ 63	\$ -	\$ 37	\$ 100				
2012-13	\$ 66	\$ 17	\$ 17	\$ 100				
2011-12	\$ 98	\$ -	\$ 17	\$ 115				
2010-11	\$ 69	\$ -	\$ 31	\$ 100				

**Incline Village General Improvement District**

**Facility Fee Reconciliation by Parcel and Venue Component**

	<u>Components per Parcel</u>			<u>Per Parcel Facility Fee</u>	<u>Total 2015-16 Facility Fee</u>	<u>Amount per Component</u>		
	<u>Operating</u>	<u>Capital</u>	<u>Debt Service</u>			<u>Operating</u>	<u>Capital</u>	<u>Debt Service</u>
<b>Recreation (8181 Parcels)</b>								
Golf - Championship	\$ 25	\$ 79	\$ 22	\$ 126	\$ 1,030,806	\$ 204,525	\$ 646,299	\$ 179,982
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Diamond Peak Ski	7	19	21	47	384,507	57,267	155,439	171,801
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Tennis	76	21	-	97	793,557	621,756	171,801	-
	12	4	-	16	130,896	98,172	32,724	-
<b>Recreation Facility Fee</b>	<b>\$ 266</b>	<b>\$ 308</b>	<b>\$ 156</b>	<b>\$ 730</b>	<b>\$ 5,972,130</b>	<b>\$2,176,146</b>	<b>\$2,519,748</b>	<b>\$1,276,236</b>

**Fiscal Year Total Facility Fee:**

2014-15	\$ 199	\$ 315	\$ 216	\$ 730
2013-14	\$ 226	\$ 291	\$ 213	\$ 730
2012-13	\$ 246	\$ 211	\$ 273	\$ 730
2011-12	\$ 199	\$ 242	\$ 274	\$ 715
2010-11	\$ 128	\$ 304	\$ 298	\$ 730

**Beach Facility Fee**

<b>(7,743 Parcels)</b>	<b>\$ 75</b>	<b>\$ 24</b>	<b>\$ 1</b>	<b>\$ 100</b>	<b>\$ 774,300</b>	<b>\$ 580,725</b>	<b>\$ 185,832</b>	<b>\$ 7,743</b>
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**Fiscal Year Total Facility Fee:**

2014-15	\$ 65	\$ -	\$ 35	\$ 100
2013-14	\$ 63	\$ -	\$ 37	\$ 100
2012-13	\$ 66	\$ 17	\$ 17	\$ 100
2011-12	\$ 98	\$ -	\$ 17	\$ 115
2010-11	\$ 69	\$ -	\$ 31	\$ 100

# ALL THE ACTION

## Soul, jazz, funk take over Crystal Bay

Lake Tahoe Action

Jazz and soul music will be heard at Crystal Bay Casino on Saturday, May 19, thanks to the stylings of Jennifer Hartswick and Nick Cassarino.

The two musicians — who have experience in the realm of funk and R&B — take the stage at 10 p.m. for a gig that will have you on your feet.

“Trumpeter and vocalist Jennifer Hartswick is one of the most exciting performers in music today. She exudes confidence and joy and brings her own refreshing spirit to the stage every time she performs,” states her online biography, adding that Hartswick’s live performances are “spontaneous, joyful and contagious.”

“Her natural charisma and sincerity shines through, and each performance is a celebration of musical collaboration. And whether she is wailing on the trumpet or singing an intimate vocal solo, her performance is all part of a single seamless instrument, one that is played not only with astounding technical proficiency, but also with sensitivity, conviction and heart,” concludes the bio.

Hartswick’s collaborator for the evening, Cassarino, is a vocalist and guitarist currently part of



PROVIDED PHOTO

Jennifer Hartswick and Nick Cassarino take the stage at Crystal Bay Casino on Saturday, May 19.

soul funk group The Nth Power — but he’s played with Hartswick in the past.

The duo’s North Shore gig is free to attend and open to guests at least 21 years of age. Additional information is available at [www.crystalbaycasino.com](http://www.crystalbaycasino.com).

The venue is located at 14 NV 28.

### TAHOE CUP SERIES BEGINS

Summer is around the corner, which means one thing: The Tahoe Cup Paddle Racing Series is about to begin.

On Friday, May 25, Waterman’s Landing hosts a pre-registration party and fundraiser for Lake Tahoe Waterman Association on the eve of Tahoe Cup’s Memorial Race — the first of the season — held on Saturday, May 26.

Friday’s event, held from 4–8 p.m. in Carnelian Bay, costs \$15 to attend. The entry fee includes appetizers and one beverage.

“Help us raise funds to maintain the beautiful property at Waterman’s Landing and for a fleet of Epic Kayaks for our non-motorized human powered

watercraft education project and youth paddler scholarship,” states a release from Waterman’s Landing.

The venue is located at 5166 N. Lake Blvd. Learn more about the Tahoe Cup Paddle Racing Series at [www.tahoe-cup.org](http://www.tahoe-cup.org), and about Waterman’s Landing at [www.watermanslanding.com](http://www.watermanslanding.com).

### CRYSTAL BAY WELCOMES GRATEFUL SHRED

While there are countless Grateful Dead cover bands, it is rare that one evokes the sound as purely as Grateful Shred, who takes over Crystal Bay Casino’s Red Room on Friday, May 25.

“The thing is, Los Angeles-based Grateful Shred manage to channel that elusive Dead vibe: wide-open guitar tones, effortless three-part vocal harmonies, choogling beats, and yes, plenty of tripped out, Shredded solos,” states Grateful Shred’s online biography. “The look, the sound, the atmosphere. It’s uncanny.”

Bassist Dan Horne describes the group’s sound uniquely: “It’s more of a ‘take’ on the Dead than a tribute band. We end up sounding almost more like the Dead because we approach it in this free-spirited way.”

Grateful Shred formed merely two years ago, and seemingly

by accident. In the midst of his residency in Southern California’s Atwater Village, singer and guitarist Austin McCutchen was left to perform a show while his band was out of town. He recruited his friends to play a set of Grateful Dead covers... and they never broke up.

“Far from being a historical re-enactment, Grateful Shred’s laissez faire vibe infuses the band with a gentle spirit, warmth and (dare we say it) authenticity,” continues the bio.

“Strangely enough, in a world overflowing with wax museum nostalgia and Deadly sentimentalism, we need the Shred, now more than ever.”

Grateful Shred’s North Shore show is free to attend for guests at least 21 years of age. More details are available at [www.crystalbaycasino.com](http://www.crystalbaycasino.com).

### All the Action

These events were compiled by Lake Tahoe Action, which covers entertainment, events, dining and nightlife around Lake Tahoe. Lake Tahoe Action now publishes every Saturday as a special insert inside the Tahoe Daily Tribune. Like Lake Tahoe Action on Facebook @laketahoaction and follow Action on Twitter @TahoeAction.

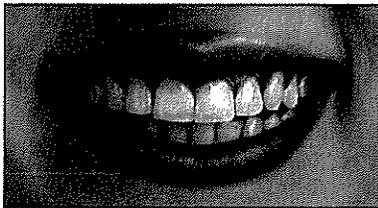
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## NOTICE OF PUBLIC HEARING ON RECREATION ROLL

NOTICE IS HEREBY GIVEN that a report has been prepared by the Board of Trustees of the Incline Village General Improvement District containing the several recreation rates, tolls, and charges for the services of the recreation lands and facilities of the District, including, without limitation, the acquisition, administration, operation, maintenance and improvement thereof, and the servicing of bonds issued or to be issued therefor, the furnishing thereof, the service thereof, the availability of said services, and for the standby of said lands and facilities and the services and operation thereof.

Said rates, tolls and charges were established by Resolution No. 419 adopted October 5, 1967, and amended April 16, 1968, by Resolution No. 451, and further amended July 13, 1976, by Resolution No. 1261 of said Board, and are to be collected on the general County tax roll. The Recreation Facility Fee for the 2018-2019 Recreation Roll is proposed to be \$705 per parcel without beach privileges and a Beach Facility Fee of \$125 for parcels with beach privileges.

Wednesday, May 23, 2018 at 6:00 p.m. at the Chateau, 955 Fairway Boulevard, Incline Village, Nevada, has been fixed by the Board as the time and place when and where it will hear and consider said report and all objections and protests, and may revise, change, reduce or modify any charge and finally approve and adopt said report.

Reference is hereby made to said report and said resolutions on file with the District Secretary and open to public inspection.

Dated: April 11, 2018

/S/ Matthew Dent, Secretary

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS  
MAY 23, 2018 REGULAR IVGID BOARD MEETING – AGENDA ITEM E –  
PUBLIC COMMENTS – REVERSAL OF PUNCH CARD PROMOTION  
FOR USE AT THE MOUNTAIN COURSE ALLEGEDLY APPROVED  
AT THE BOARD'S MEETING OF APRIL 11, 2018**

**Introduction:** According to GM Pinkerton, at the IVGID Board's regular meeting of April 11, 2018<sup>1</sup>, the Board approved a punch card promotion which offers redemption of 50% of each punch card's unused credit balance towards purchase of a Mountain Course season pass<sup>2</sup>. But this business item was *never* "clearly and completely" agendized<sup>3</sup> for Board action at the April 11, 2018 meeting<sup>4</sup>. Nor was a formal motion ever offered, let alone approved, which approved this promotion<sup>5</sup>. Moreover, given Ordinance No. 7<sup>6</sup> regulates the use of punch cards and fails to address this use of punch

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<sup>1</sup> See page 171 of the packet of materials prepared by staff in anticipation of the IVGID Board's regular May 23, 2018 meeting ["the 5/23/2018 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_5-23-18.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-23-18.pdf))]. A copy of this page is attached as Exhibit "A" to this written statement. I have placed an asterisk next to the relevant language.

<sup>2</sup> A complete description of the promotion appears at <https://www.yourtahoeplace.com/events/punch-card-promotion-for-mountain-course>. A copy of this page has been printed out and it is attached as Exhibit "B" to this written statement.

<sup>3</sup> NRS 241.020(2)(d) states that "written notice of all meetings...must include...an agenda consisting of *a clear and complete statement* of the topics scheduled to be considered during the meeting."

<sup>4</sup> The agenda for this meeting appears at [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Agenda\\_Regular\\_4-11-18.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Agenda_Regular_4-11-18.pdf). A copy is attached as Exhibit "C" to this written statement. Although business item G(1) deals with possible approval of "Golf Play Pass rate(s)," *nowhere* does it "clearly and completely" [NRS 241.020(2)(d)] inform the public that one of the subjects of this agenda item will be the punch card promotion the subject of this written statement.

<sup>5</sup> The minutes of the Board's April 11, 2018 meeting appear at pages 110-142 of the packet of materials prepared by staff in anticipation of the Board's regular April 25, 2018 meeting ["the 4/25/2018 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_4-25-18.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_4-25-18.pdf))]. I have marked pages 8-10 of those minutes as Exhibit "D," and I have attached them to this written statements. I have placed asterisks next to Trustee Callicrate's motion to approve a "Golf Play Pass rate structure," the structure, and the Boards approval of that motion. An examination reveals that nowhere did the Board approve the punch pass promotion the subject of this written statement.

<sup>6</sup> [https://www.yourtahoeplace.com/uploads/pdf-ivgid/rec\\_ordinance\\_7\\_1998.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/rec_ordinance_7_1998.pdf).

cards, until the recreational privileges of Ordinance No. 7<sup>7</sup> are formally modified, the IVGID Board has no power to approve this promotion<sup>8</sup>. Finally, and probably most importantly of all, why didn't IVGID's attorney intervene at the April 11, 2018 meeting to advise the Board and Mr. Pinkerton this promotion could not even be discussed, let alone implemented? These are all the purposes of this written statement.

**The Agenda for the IVGID Board's Regular April 11, 2018 Meeting Did Not Include an Item For Possible Action Which Approved the Subject Punch Card Promotion:** If you disagree, please point out where this business item was agendized?

**If You Contend the Agenda for the IVGID Board's Regular April 11, 2018 Meeting Did Include an Item For Possible Action Which Approved the Subject Punch Card Promotion, Was it "Clearly" and "Completely" Stated?** "Clear" and "complete" agendization means advance publication of "a list describing the items on which action may be taken...clearly denoting that action may be taken on those items by placing the term 'for possible action' next to the appropriate item" [NRS 241.020(2)(d)(2)]. Since no such designation appears in the subject agenda insofar as the subject punch card promotion is concerned, its adoption, assuming *arguendo* it was adopted, fails as an OML violation.

**Moreover, the Minutes of the Board's Regular April 11, 2018 Meeting Do Not Disclose That the Board in Fact Adopted a Resolution Approving the Subject Punch Card Promotion:** If you disagree, please point out where in the minutes this business item was approved.

**If the Subject Item Was Not "Clearly" and "Completely" Agendized, Then the IVGID Board Had No Power to Approve the Subject Punch Card Promotion:** because according to NRS

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<sup>7</sup> ¶25 of Ordinance No. 7 defines "recreation privileges" as those "afforded to pass holders or card holders." ¶¶22 and 54 define the privileges available to punch card holders: "the...face value established by the Board" which can be "used to pay the difference between the resident rate and the retail or nonresident rate for access to various District recreation facilities." ¶59 makes it clear that because "the Recreation Punch Card has no monetary exchange value (it)...cannot be returned to the District for *any form of refund or credit*, except as provided in paragraph 58 hereof" (which has no application to the subject herein discussed).

<sup>8</sup> ¶72 of Ordinance No. 7 states that "the recreation privileges issued under this ordinance (may only) ...be modified by the terms of any amendments...subsequently adopted by the Board." No amendments have been adopted since March 25, 1998. Although 71 allows the GM to "adopt, amend, or rescind rules consistent with this ordinance," it grants no power whatsoever to alter recreation privileges expressly declared. Mr. Pinkerton must agree with this assertion because he states (in Exhibit "A") that on April 11, 2018 he asked the Board to approve the punch card promotion the subject of this written statement. Why would Mr. Pinkerton go to the Board for approval if he already has the power to approve?

241.020(2)(d)(1) and ¶6.03 at page 64 of the Open Meeting Law ("OML") Manual<sup>9</sup> ("the Manual"), a public body's governing board has no power to "exceed the scope of a clearly and completely stated agenda topic." Although the OML permits a public body to discuss a matter not on the agenda, that permission is pre-conditioned upon no action being taken (*Id.*, at page 65).

**Since the IVGID Board Has Never Approved the Subject Punch Card Promotion, I Ask the Board Intervene to Rescind it:** Given the IVGID Board, and *ONLY* the IVGID Board, "may fix, and from time to time increase or decrease...recreational facilit(y)...rates, tolls or charges" [NRS 318.197(1)], and here it never has, rescission of staff's *ultra vires* acts is the consequence.

**Moreover, Nothing in Ordinance No. 7 Permits Use of Punch Cards as Staff Proposes They be Used insofar as the Subject Punch Card Promotion is Concerned:**

**And Since the IVGID Board Has Never Modified Ordinance No. 7, I Ask the Board Intervene to Rescind the Subject Punch Card Promotion:**

**Why Didn't Mr. Guinasso Intervene to Stop the Board From Discussing the Subject Promotion at its April 11, 2018 Meeting?** ¶6.03 at page 64 of the Manual instructs that counsel "for a public meeting...should be vigilant to stop the (Board's) discussion from drifting in order to prevent OML violations." Yet here he didn't. Why not?

**Why Didn't Mr. Guinasso Intervene to Stop Staff From Implementing the Subject Promotion?** Didn't he know the Board had never approved the subject promotion?

**Conclusion:** Here we have another example of un-elected staff implementing programs they have never received authority to implement. And here we have another example that our attorneys who are being paid in excess of \$10K/month to ensure the IVGID Board complies with the law are *not* intervening to protect the Board from taking *ultra vires* action. For this kind of money, doesn't the public expect more? So why not give it to the public?

Because the loss of revenue from implementation of the subject punch card promotion gets replaced from the subsidy of our recreational facility fee ("RFF"), is it any wonder **Why the RFF is as High as it is?**

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

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<sup>9</sup> [http://ag.nv.gov/uploadedFiles/agnv.gov/Content/About/Governmental\\_Affairs/OML\\_Portal/2016-01-25\\_OML\\_12TH\\_AGOMANUAL.pdf](http://ag.nv.gov/uploadedFiles/agnv.gov/Content/About/Governmental_Affairs/OML_Portal/2016-01-25_OML_12TH_AGOMANUAL.pdf).

**EXHIBIT "A"**

These reports are used to provide the Board of Trustees and the community with a summary of the activities for each venue including significant expenditures performed under the General Manager's authority. For example, the Public Works status report for March provides a list of the eight construction contracts issued that month valued at between \$15,000 and \$46,000. The reports are typically posted by the middle of each month and can be accessed on the District's "Resources" web page.

### **Bidding Opportunities**

The District's "Resources" web page also includes a Bidding Opportunities link for businesses and the community.

Invitations to Bid, a quarterly update of projects awarded in excess of \$25,000 in value, along with a link to pertinent Nevada Revised Statutes code sections related to procurement and contracts are included in this section of the web page.

In addition, it includes a link to planetbids.com, which is where interested parties can search for District bid opportunities and review all bid documents. For recent bidding opportunities, it includes a list of prospective bidders and bid results.

### **Tennis Community Concerns regarding Mountain Course Promotion**

At the previous Board of Trustees Meeting, a member of the public expressed concerns about a current promotion at the Mountain Golf Course not being available at other venues particularly the Tennis Center.

In April, the Board of Trustees approved a promotion wherein Mountain Golf Course play passes could be purchased in part or whole via the use of expiring punch cards. As part of the promotion, each dollar of punch card remaining value would be credited at fifty cents. The goal of the promotion was to increase play at the Mountain Course and determine the community interest in potentially expanding the use of punch cards, albeit at a reduced value.

Staff considered the use of the promotion at other venues, but had concerns that as a "proof on concept", it needed to be limited in scope in order to minimize the potential negative impacts from unforeseen operational issues that could arise.

In order to better communicate our reasoning to the public, I am hosting a meeting at the Tennis Center on Thursday, May 17 at 5:30 pm. I will provide an update at the Board Meeting on the engagement with the Tennis Community.



**EXHIBIT "B"**



📅 April 20th, 2018 - May 31st, 2018

The Incline Village Mountain Course is excited to announce a valuable promotion to our Incline Village/Crystal Bay Punch Card Holders. This spring promotion will allow Residents to use the remaining value of their 2017/2018 expiring Punch Cards towards the purchase of a Mountain Course Play Pass. Here are the specifics of the Spring Punch Card Promotion:

- Each \$1 of expiring Punch Card value will be applied as a \$.50 cent credit.
- Punch Cards categorized as "No Golf" are not applicable for this promotion.
- Punch Card promotion expires on May 31, 2018. No purchases with Punch Cards may be made after May 31. Beginning June 1, regular sale transactions apply.
- Promotion is valid for Mountain Course Passes ONLY. (All You Can Play Pass for Both Courses is not included in the promotion.)
- Multiple Punch Cards may be used for the purchase.
- This promotional Punch Card purchase can only be made at the Championship Course Golf Shop or by calling (775) 832-1146.

An example of what one might save: If you have two 2017/18 punch cards with a total of \$300 in remaining value, you may apply all \$300 of that remaining value and receive \$150 credit toward the purchase of a Mountain Course All You Can Play Season Pass. This promotion, limited to the Mountain Course only, is an initiative to develop programs to incentivize additional play. Please note: Any remaining balance will be removed from the Punch Card.

2017/2018 Punch Cards expire May 31. To check your balance or to renew your Punch Card online, [click here](#). You may renew your Punch Card on or after June 1. Call the Parks & Recreation Counter at (775) 832-1310 if you have any questions or need assistance with your Punch Card. [Click here](#) for a list of Play Passes and rates.



[Contact IVGID](#)

Event Categories

- [Golf](#)
- [IVGID](#)
- [Meetings & Weddings](#)

**EXHIBIT "C"**



# NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District will be held starting at 6 p.m. on Wednesday, April 11, 2018 in the Chateau, 955 Fairway Boulevard, Incline Village, Nevada.

- A. PLEDGE OF ALLEGIANCE\*
- B.1. ROLL CALL OF THE IVGID BOARD OF TRUSTEES\*
- B.2. ROLL CALL OF THE CANDIDATES FOR IVGID BOARD OF TRUSTEES\*  
Tim Callicrate....Benicia Price....Tony Robinson....Sara Schmitz.... Bruce Simonian....Kendra Wong
- C. PUBLIC HEARING (TIME CERTAIN FOR 6 P.M.) – Proposed amendments, that include Utility Rate Increase, to IVGID Sewer Ordinance No. 2, entitled “An ordinance Establishing Rates, Rules and Regulations for Sewer Service by the Incline Village General Improvement District” **and** IVGID Water Ordinance No. 4, entitled “An Ordinance Establishing Rates, Rules and Regulations for Water Service by the Incline Village General Improvement District”
- D. PUBLIC COMMENTS\* - Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration.

**Public Comment Advisory Statement** – *A public body has a legitimate interest in conducting orderly meetings. IVGID may adopt and enforce reasonable restrictions on public comment to ensure the orderly conduct of a public meeting and orderly behavior on the part of persons attending the meeting. Public comment, as required by the Nevada Open Meeting Law, is an opportunity for people to publicly speak to the assembled Board of Trustees. Generally, it can be on any topic, whether or not it is included on the meeting agenda. In other cases, it may be limited to the topic at hand before the Board of Trustees. Public comment cannot be limited by point of view. That is, the public has the right to make negative comments as well as positive ones. However, public comment can be limited in duration and place of presentation. While content generally cannot be a limitation, all parties are asked to be polite and respectful in their comments and refrain from personal attacks. Willful disruption of the meeting is not allowed. Equally important is the understanding that this is the time for the public to express their respective views, and is not necessarily a question and answer period. This generally is not a time where the Board of Trustees responds or directs Staff to respond. If the Chair feels there is a question that needs to be responded to, the Chair may direct the General Manager to coordinate any such response at a subsequent time. Finally, please remember that just because something is stated in public comment that does not make the statement accurate, valid, or even appropriate. The law mitigates toward allowing comments, thus even nonsensical and outrageous statements can be made. However, the Chair may cut off public comment deemed in their judgment to be slanderous, offensive, inflammatory and/or willfully disruptive. Counsel has advised the Staff and the Board of Trustees not to respond to even the*

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#### Incline Village General Improvement District

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

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# NOTICE OF MEETING

Agenda for the Board Meeting of April 11, 2018 - Page 2

*most ridiculous statements. Their non-response should not be seen as acquiescence or agreement just professional behavior on their part. IVGID appreciates the public taking the time to make public comment and will do its best to keep the lines of communication open.*

## E. 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.*

## F. DISTRICT STAFF UPDATES\*

1. Verbal Update – Community Services/Beaches to include additional feedback on Beach Operations (Ordinance 7 Board Work Plan Item) and propose a date that will be confirmed during the review of the Long Range Calendar, for the summer, to have a Beaches 101 Presentation (recorded) (Ordinance 7 Board Work Plan Item) (Director of Parks and Recreation Indra Winqest)
2. Verbal Update – Preview of 2018 Golf Season (Director of Golf Michael McCloskey)

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

1. Review, discuss and possibly approve Golf Play Pass rate structure for the Incline Village Golf Courses 2018 golf season (Requesting Staff Member: Director of Golf Michael McCloskey) \*
2. Review, discuss, and possibly approve Resolution 1861 for Proposed Amendments to Sewer Ordinance No. 2 and review, discuss, and possibly approve Resolution 1862 for Proposed Amendments to Water Ordinance No. 4 that includes a utility rate increase (Requesting Staff Member: Director of Public Works Joe Pomroy)



# NOTICE OF MEETING

Agenda for the Board Meeting of April 11, 2018 - Page 3

3. Review, discuss and possibly authorize Form 4404LGF as the IVGID 2017-2018 "TENTATIVE" Budget for filing with the Nevada Department of Taxation by April 16, 2018 (Requesting Staff Member: District General Manager Steve Pinkerton and Director of Finance Gerry Eick)
  4. Review, discuss, and possibly approve Resolution Number 1863: A Resolution Preliminarily Approving the Report for Collection of Recreation Standby and Service Charges, Fiscal Year 2018-2019 (Requesting Staff Members: District General Manager Steve Pinkerton and Director of Finance Gerry Eick)
  5. Review, discuss and possibly approve a payment to the Washoe County Treasurer's Office in the amount of \$33,177.81 consistent with Nevada Revised Statutes 361.603(4) and defer disposition of any other parcels that were acquired via Nevada Revised Statutes 361.603 until a Formal Land Disposition Policy (or its equivalent) can be developed and incorporated into the forthcoming Incline Village General Improvement District Code (Requesting Staff Member: District General Manager Steve Pinkerton)
- H. DISTRICT STAFF UPDATE\*
1. General Manager Steve Pinkerton
- I. APPROVAL OF MINUTES (*for possible action*)
1. Regular Meeting of March 28, 2018
- J. REPORTS TO THE IVGID BOARD OF TRUSTEES\*
1. District General Counsel Jason Guinasso
- K. BOARD OF TRUSTEES UPDATE (**NO DISCUSSION OR ACTION**) ON ANY MATTER REGARDING THE DISTRICT AND/OR COMMUNITIES OF CRYSTAL BAY AND INCLINE VILLAGE, NEVADA\*
- L. CORRESPONDENCE RECEIVED BY THE DISTRICT\*



# NOTICE OF MEETING

Agenda for the Board Meeting of April 11, 2018 - Page 4

- M. PUBLIC COMMENTS\* - Conducted in accordance with Nevada Revised Statutes Chapter 241.020 and limited to a maximum of three (3) minutes in duration; see **Public Comment Advisory Statement** above.
- N. REVIEW WITH BOARD OF TRUSTEES, BY THE DISTRICT GENERAL MANAGER, THE LONG RANGE CALENDAR (*for possible action*)
- O. CLOSED SESSION\* – The Board may consider a motion to enter into closed session to have a discussion regarding the Union Negotiations with the Operating Engineers of Northern Nevada pursuant to Nevada Revised Statutes 288.220
- P. ADJOURNMENT (*for possible action*)

## CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Friday, April 6, 2018 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of April 11, 2018) was delivered to the post office addressed to the people who have requested to receive copies of IVGID's agendas; copies were either faxed or e-mailed to those people who have requested; and a copy was posted at the following seven locations within Incline Village/Crystal Bay in accordance with NRS 241.020:

1. IVGID Anne Vorderbruggen Building (Administrative Offices)
2. Incline Village Post Office
3. Crystal Bay Post Office
4. Raley's Shopping Center
5. Incline Village Branch of Washoe County Library
6. IVGID's Recreation Center
7. The Chateau at Incline Village

*/s/ Susan A. Herron CMC*

Susan A. Herron, CMC

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

**Board of Trustees:** Kendra Wong, Chairwoman, Tim Callicrate, Peter Morris, Phil Horan, and Matthew Dent.

**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. Copies of the packets containing background information on agenda items are available for public inspection at the Incline Village Library.

**IVGID'S agenda packets are now available at IVGID's web site, [www.yourtahoeplace.com](http://www.yourtahoeplace.com); go to "Board Meetings and Agendas". A hard copy of the complete agenda packet is also available at IVGID's Administrative Offices located at 893 Southwood Boulevard, Incline Village, Nevada, 89451.**

*\*NRS 241.020(2) and (10): 2.Except in an emergency, written notice of all meetings must be given at least 3 working days before the meeting ... 10. As used in this section, "emergency" means an unforeseen circumstance which requires immediate action and includes, but is not limited to: (a) Disasters caused by fire, flood, earthquake or other natural causes; or (b) Any impairment of the health and safety of the public.*

**EXHIBIT "D"**

it means the use of chemicals, etc. Further, we would like to remind our dog walkers to please pick up after their dogs.

Chairwoman Wong says that she goes running and has noticed the signs that have been posted and asked when they went up. Director of Golf McCloskey said that these signs are posted to inform individuals as it is hard to catch violations.

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

**G.1. Review, discuss and possibly approve Golf Play Pass rate structure for the Incline Village Golf Courses 2018 golf season (Requesting Staff Member: Director of Golf Michael McCloskey)**

Director of Golf McCloskey gave an overview of the submitted memorandum.

Trustee Callicrate said that when this was discussed in December he recalls that it was all passed through all the golf organizations that use the golf courses and that Staff has done a great job and this makes complete sense so he is willing to move forward with a motion.

Chairwoman Wong asked if we used to have a Championship Golf Course only full pass. Director of Golf McCloskey answered yes and that it was about five years ago and that the idea to add the Mountain Golf Course is to create exposure to play as over the years there has been a tendency to have the play occur at the Championship Golf Course at a rate of ninety to ninety five percent and hence why the limited one is at the Championship Golf Course only.

Trustee Horan said that the use of the punch card is a great proof of concept and a great place to start this idea.

Trustee Callicrate made a motion to approve the provided Golf Play Pass rate structure, as shown below, for the Incline Village Golf Courses 2018 season:



Below is the list of the 2018 Golf Season Play Pass options:

**IVGID RESIDENT PLAY PASSES**

**CHAMPIONSHIP GOLF COURSE**

	2018 Proposed Rate	2017 Rate	
10 Play Pass	\$720.	\$720.	
20 Play Pass	\$1,300.	\$1,300	
LIMITED – All You Can Play Season Pass - Individual	\$1,950.	Not Applicable	>Open – June 17 & Sept. 17 – Closing = Unlimited Play Any Day/Any Time >June 18 – Sept 16 = Monday – Thursday Any Day/Any Time & Friday – Sunday After 12 p.m. only
LIMITED – All You Can Play Season Pass – Couple*	\$3,050.	Not Applicable	>Open – June 17 & Sept. 17 – Closing = Unlimited Play Any Day/Any Time >June 18 – Sept 16 = Monday – Thursday Any Day/Any Time & Friday – Sunday After 12 p.m. only

\*Couple is two married people or domestic partners living together in the same household as a family unit.

PM – All You Can Play Season Pass – Individual	\$999.	Not Applicable	>Open – June 17 & Sept 17 – Close = Unlimited Play AFTER 12 p.m. >June 18 – Sept 16 = Unlimited Play AFTER 2 p.m.
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**IVGID RESIDENT PLAY PASSES**

**MOUNTAIN GOLF COURSE**

	2018 Proposed Rate	2017 Rate
10 Play Pass	\$350.	\$350.
UNLIMITED – All You Can Play Season Pass - Individual	\$650.	\$650.
UNLIMITED – All You Can Play Season Pass – Couple*	\$999.	\$999.

\*Couple is two married people or domestic partners living together in the same household as a family unit.

PM – All You Can Play Season Pass – Individual	\$450.	Not Applicable	Unlimited Play AFTER 2 p.m. – ALL SEASON
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UNLIMITED Junior Pass	\$150.	\$125.	Walking only, up to age 17 – stand by only
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**IVGID RESIDENT PLAY PASSES**

**BOTH GOLF COURSES**

	2018 Proposed Rate	2017 Rate
UNLIMITED – All You Can Play Season Pass - Individual	\$2,450.	\$2,450.
UNLIMITED – All You Can Play Season Pass – Couple*	\$3,950.	\$3,950.

\*Couple is two married people or domestic partners living together in the same household as a family unit.

UNLIMITED Junior Pass	\$250.	\$225.	Walking only, up to age 17 – stand by only
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UNLIMITED College Pass	\$400.	\$300.	Walking only, up to age 26, currently enrolled in college, stand by only
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\*The IVGID Board of Trustees allows management to adjust prices to accomplish yield management provided the rate offered to the public is above the IVGID Picture Pass Holder rate.

Trustee Horan seconded the motion. Chairwoman Wong asked for any further comments, receiving none, called the question – the motion was passed unanimously. 

**G.2. Review, discuss and possibly authorize Form 4404LGF as the IVGID 2018-2019 “TENTATIVE” Budget for filing with the Nevada Department of Taxation by April 16, 2018 (Requesting Staff Member: District General Manager Steve Pinkerton and Director of Finance Gerry Eick) (was General Business Item G.3.)**

Director of Finance Eick gave an overview of the submitted memorandum.

Trustee Dent said on agenda packet page 195, at the top, should that read 2018/2019. Director of Finance Eick said yes.

Chairwoman Wong asked Staff to talk about the negative number from Diamond Peak contributing to operating. Director of Finance Eick said that in essence that Diamond Peak is able to bring down the fee and thus it is reflected as a negative. Diamond Peak provides resources to other Community Services operations. Chairwoman Wong said that intuitively it makes sense but that it is odd to have a negative number on the schedule.

Director of Finance Eick continued his overview.

Chairwoman Wong asked if the Board should be expecting an augmentation for 2017/2018. Director of Finance Eick said yes, it is possible and if it is done, it will be at the June 13, 2018 meeting but that Staff will have to wait and see how everything shapes up.

Trustee Horan said that the State of Nevada is a confusing form to say the least and that he has spent time with Staff and he can say that these numbers will tie back to the State form. Director of Finance Eick said that the comment was made, regarding pages 194 and 196, that this is like a checkbook and make it all fit in there.

Trustee Dent said, referencing agenda packet page 157, the full time equivalents for food and beverage at the beaches, and then going to agenda packet page 166, it shows it as increasing by ten; is that correct. Director of Finance Eick said yes. Trustee Dent said these are seasonal workers so it is more like twenty five. Director of Finance Eick said that not all of the ten apply to seasonal workers and there is an additional person in Engineering

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS  
MAY 23, 2018 REGULAR IVGID BOARD MEETING – AGENDA ITEM E –  
PUBLIC COMMENTS – STAFF'S REFUSAL TO SHARE PUBLIC RECORDS  
WHICH REVEAL ITS GIVEAWAY OF THE PUBLIC'S RECREATIONAL  
FACILITIES TO ONE OF ITS "FAVORED COLLABORATORS" AT  
LOCAL PROPERTY OWNERS' EXPENSE**

**Introduction:** For some time we have had a problem with staff's concealment of public records. In the past staff would include correspondence evidencing that concealment sent by members of the public to the IVGID Board in Board packets created in anticipation of public meetings. They would be included under an agenda item labeled "Correspondence." However starting with the first of this year (2018) these same staff members have quietly begun omitting this correspondence from Board packets so members of the public can no longer learn of the wrongs being perpetrated upon their fellow citizens. This state of affairs has been formally recognized by at least one Trustee (Matthew Dent), and since it buttresses this written statement, I quote Matt below<sup>1</sup>:

"I am deeply concerned about this troubling pattern of censorship...This assault on free speech (by)...GM Steve Pinkerton, General Counsel Jason Guinasso, & our Clerk Susan Herron...has been witnessed by...Incline Village & Crystal Bay residen(ts) over the last several months and has included the following: filtering correspondence received by the district; interrupting citizens' public comments (at public Board meetings; and) censoring/omitting pertinent information from...(Board) meeting minutes...This (state of affairs) has gone on for far too long...I will continue to voice my concerns when(ever) the Board, staff (and) general counsel fail to comply with Board policies, practices, ordinance(s), and (the) NRS."

So how do we citizens combat this blatant form of censorship? We submit written statements such as this one which include such communications when addressing the Board at public meetings. And that's the purpose of this written statement.

**Prologue:** Before I begin, let me make a clarification. Since the subject Nevada Public Records Act ("NPRA") request involves a local nonprofit, Tahoe Safe Alliance ("TSA"), let me make clear from the start that I have no issue with the nonprofits in our community who are the beneficiaries of staff's philanthropy at local property/dwelling unit owners' expense. Many, including TSA, provide valuable social services to our community and are to be applauded for their efforts. Notwithstanding, I do take issue with un-elected IVGID staff *with an agenda* forcing local parcel/dwelling unit owners to finance *their* personal philanthropic choices. Now on to my NPRA request.

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<sup>1</sup> This quote comes from a May 10, 2018 e-mail sent by Matt to the IVGID Board. The e-mail appears at page 272 of the packet of materials prepared by staff in anticipation of the IVGID Board's regular May 23, 2018 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_5-23-18.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-23-18.pdf) ("the 5/23/2018 Board packet")].

**The Event Which Sparked This Written Statement – TSA's "1st Annual...Golf for Survivors Tournament, Dinner & Auction:"**<sup>2</sup> When this event came to my attention, it caused me to do a bit of investigating because it involves uses of public facilities local property/dwelling unit owners are involuntarily subsidizing. And this is what I learned; putting and chipping contests, a shotgun round of golf, cocktails and appetizers, a sit down dinner and live auction<sup>3</sup> at the Chateau.

**What IVGID Facilities Will This Event be *EXCLUSIVELY* Using?** The Championship Golf Course, the chipping and putting greens, undoubtedly the driving range, the banquet room(s) within the Chateau, and our catering department which is aka "food & beverage."

**What is the Cost Which Will be Incurred/Loss of Revenue Which Will be Unrealized by IVGID as a Result of This Event?** We've had this discussion before. The financials staff share with the Board and the public are intentionally deceitful and confusing. So it's difficult to uncover the truth insofar as the financials related to any particular venue in particular is concerned. Nevertheless, if we accept staff's representations as being honest and truthful, here is what we learn.

**IVGID's Financial Funds:** Although I've explained this fund system before<sup>4</sup>, I will briefly go over the subject again insofar as the subject venues are concerned. IVGID reports the revenues and expenses assigned to each of its recreational facilities in three sub-funds under three separate categories. Insofar as operational revenues and expenses are concerned, staff assign what they unilaterally determine is "recreation" to the Community Services Special Revenue Fund. From this fund transfers are made to the Community Services Capital Projects Fund to pay for expenses staff unilaterally assign to "capital," and the Community Services Debt Services Fund to pay for expenses staff unilaterally assign to "debt service." Thus one needs to look at the financial reporting for at least three Community Services sub-funds in order to understand the complete picture for any given recreational facility. And that is what I shall attempt to accomplish.

**Budgeted Operational Costs - Championship Golf:** for 2018-19 were tentatively approved at the Board's April 11, 2018 meeting, and they appear at page 175 of the packet of materials prepared by staff in anticipation of that meeting<sup>5</sup> [<https://www.yourtahoeplace.com/uploads/pdf->

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<sup>2</sup> A copy of TSA's web page for this event (<https://seure.perfectgolfevent.com/eventweb/5447/>) is attached as Exhibit "A" to this written statement.

<sup>3</sup> A copy of TSA's agenda page (<https://seure.perfectgolfevent.com/eventweb/agenda.php>) for this event is attached as Exhibit "B" to this written statement.

<sup>4</sup> See pages 212-241 of the packet of materials prepared by staff in anticipation of the Board's regular meeting of March 28, 2018 [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_3-28-18.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_3-28-18.pdf) ("the 3/28/2018 Board packet")].

<sup>5</sup> A copy of that page is attached as Exhibit "C" to this written statement. Although this is a "draft" document, history has demonstrated it will be "rubber stamped" this evening [see agenda item H(2) at pages 33-131 of the 5/23/2018 Board packet] by the Board.

ivgid/BOT\_Packet\_Regular\_4-11-2018.pdf ("the 4/11/2018 Board packet"). I have placed an asterisk next to the "subtotal (for the) Championship Golf Course" on Schedule B-13 of Form 4404LGF transmitted to the Department of Taxation ("DOT") - \$4,169,959.

**Budgeted Capital Project Costs - Championship Golf:** for 2018-19 were also tentatively approved at the Board's April 11, 2018 meeting, and they appear at page 177 of the 4/11/2018 Board packet<sup>5</sup>. I have placed an asterisk next to the total for "Championship Golf" on Schedule B-14 of Form 4404LGF transmitted to the DOT - \$492,400.

**Budgeted Debt Service Costs - Championship Golf:** assigned to individual recreational facilities are impossible to decipher from the budget schedules IVGID files with the DOT. However, on April 11, 2018 staff shared a document with the Board and the public which provides "a number." That document is labeled a "Facility Fee Reconciliation by Dwelling Unit per Parcel and Venue Component," and it appears at page 195 of the 4/11/2018 Board packet<sup>6</sup>. Taking 2017-18's debt service numbers and applying them to 2018-19's budgeted numbers - \$186,795.

**Budgeted Central Services Costs - Championship Golf:** But when you study most aspects of IVGID, you often times learn there's a lot more. And its financials are no different. So in addition to each of the above costs in each of the above sub-funds, there is an additional "hidden" cost staff assign to each of our recreational facilities; "central services." According to staff this cost represents a portion of the administrative costs they unilaterally assign to IVGID's General Fund. Each year staff go through a complicated computation the Finance Director certifies that accurately represents the central services costs each recreational facility is charged. We do know the budgeted amount (\$1,169,000) because it appears at Schedule B-9 of Form 4404LGF. And we know the certification Mr. Eick will be preparing for 2018-19 because it appears at page 131 of the 5/23/2018 Board packet<sup>7</sup>. Since according to Exhibit "E" Championship Golf's allocated portion of central services costs for 2018-19 is \$188,900, that's the number I have assigned.

**Summary - Championship Golf:** If we add up each of these component costs, even though we know they don't include all costs properly assignable to Championship Golf, we get a total of \$5,038,054. In order to learn the daily cost, we must divide this number by the number of days the Championship course is actually open to the public and available to generate revenue. Since "season

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<sup>6</sup> A copy of that page is attached as Exhibit "D" to this written statement. Although this page depicts 2017-18 debt service costs assigned by staff to each of our recreational venues, I am going to assume that the portion assigned to "Golf - Championship" (48% of \$409,700) is going to be about the same percentage for 2018-19 as it was for 2017-18. And given Schedules C-16 and C-17 of Form 4404LGF budget \$389,157 of 2018-19 recreational facility debt service costs for all facilities, Championship Golf's portion is going to be approximately \$186,795.

<sup>7</sup> I have attached a copy of this page as Exhibit "E" to this written statement.

dates are typically mid-May through mid-October" of each year<sup>8</sup>, let's use 154 days. Dividing total expenses of \$5,038,054 by 154 days of seasonal operation, yields a cost per day of \$32,714.64!

In other words, ***the allocated out-of-pocket costs the public will incur at the Championship Golf Course on July 16, 2018*** (forgetting about offsetting revenues) ***will be nearly \$32,715!***

**Budgeted Operational Costs - The Chateau:** Since the subject event intends to use The Chateau for its sit down dinner/silent auction, let's go through a similar analysis for this venue<sup>9</sup>. Again I have placed an asterisk next to the "subtotal (for) Facilities" on Schedule B-13 of Form 4404LGF transmitted to the DOT (Exhibit "C") - \$546,002.

**Budgeted Capital Project Costs - The Chateau:** Again I have placed an asterisk next to the total for "Facilities - New Projects" on Schedule B-14 of Form 4404LGF transmitted to the DOT (Exhibit "C") - \$43,000.

**Budgeted Debt Service Costs - The Chateau:** Again taking 2017-18's debt service numbers and applying them to 2018-19's budgeted numbers (Exhibit "D") - \$180,268.

**Budgeted Central Services Costs - The Chateau:** Again I have placed an asterisk next to the total for "Facilities" (Exhibit "E") - \$23,000.

**Summary - The Chateau:** If we add up each of these component costs, even though we know they don't include all costs properly assignable to The Chateau, we get a total of \$792,270. In order to learn the daily cost we must divide this number by the number of days The Chateau is actually open to the public and available to generate revenue. So let's use a full 365 days. Dividing total expenses of \$792,270 by 365 days of operation, yields a cost per day of \$2,170.60.

In other words, ***the allocated out-of-pocket costs the public will incur at The Chateau on July 16, 2018*** (forgetting about offsetting revenues) ***will be nearly \$2,171!***

**Global Summary - Championship Golf and The Chateau: Nearly \$35,000!**

**What is TSA Paying IVGID For This Exclusive Use?** In order to learn the answer to this question, on May 10, 2018 I made a NPRA request on IVGID's Public Records Officer ("PRO"), Susan Herron. And on May 11, 2018 Ms. Herron responded<sup>10</sup>. As you can see from the application attached to Ms.

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<sup>8</sup> See <https://www.yourtahoeplace.com/golf-incline/rates-specials/rates>.

<sup>9</sup> Because staff fail to break down financial reporting for "facilities" *by individual facility* (i.e., The Chateau and Aspen Grove), the public is forced to use their figures for both venues combined. Notwithstanding, the overwhelming majority of reported expenses are related to The Chateau.

<sup>10</sup> Copies of my e-mail request(s) and Ms. Herron's e-mail response(s) are attached as Exhibit "F" to this written statement.

Herron's response<sup>11</sup>, TSA is allegedly paying \$7,200 for exclusive use of the Championship Golf Course<sup>12</sup>. Although we don't know what if anything TSA is paying for exclusive use of The Chateau, we know the lowest picture pass rate is \$1,890<sup>13</sup>. And because "the IVGID Board...allow(s) staff to adjust prices" to whatever they want<sup>14</sup>, and past experience with staff, in all likelihood, I believe *the cost to be zero* (see discussion below under Resolution 1701)! And because of past experience, I and others I know do not believe TSA is paying IVGID \$7,200 for exclusive use of the Championship Golf Course. Let me share some of the reasons why.

**Resolution 1701:** First of all, you need to understand there is a Board Policy in place which supposedly governs the subject use and it's Resolution 1701<sup>15</sup>. Did you know this? Have you ever seen this resolution? For those of you who have not, I have attached a copy as Exhibit "I" to this written statement.

Before we begin, what exactly are Board "policies?" According to IVGID's website<sup>16</sup>, "District Policy and Procedure Resolutions (are supposed to represent)...action by the Board of Trustees to manage, control and supervise the business and affairs of the District." So with this in mind, and putting aside the question of *why a public agency would ever have a policy which gives away the public's recreational facilities to anyone for less than the actual costs it incurs*, let's examine Resolution 1701 insofar as exclusive use of the public's golf facilities are concerned.

I have placed asterisks on Exhibit "I" relevant to the subject NPRA request. They are as follows:

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<sup>11</sup> The three pages Ms. Herron provided are collectively attached as Exhibit "G" to this written statement.

<sup>12</sup> Did you know the Board has adopted a charity rate which gives it exclusive use of the Championship Golf Course for only \$1,100?

<sup>13</sup> See page 92 of the packet of materials prepared by staff in anticipation of the IVGID Board's regular December 13, 2017 meeting [[https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_12-13-17.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_12-13-17.pdf) ("the 12/13/2017 Board packet")]. I have attached a copy of this page as Exhibit "H" to this written statement. I have placed an asterisk to the side of The Chateau's key rate during this period of time. I have also placed an asterisk to the side of the language which gives staff the discretion to give away use of our facilities *for free*.

<sup>14</sup> Did you know the Board's adopted rates are meaningless? Did you know the Board has given un-elected staff to adopt any recreation rates and charges it chooses in the name of "dynamic pricing," "yield management," or otherwise?

<sup>15</sup> See pages 53-58 at [https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID\\_Policy\\_and\\_Procedure\\_Resolutions.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Policy_and_Procedure_Resolutions.pdf).

<sup>16</sup> <https://www.yourtahoeplace.com/ivgid/resources/district-policy-procedure-resolutions>.

Step 1, ¶1: "The sponsor must be a qualified local non-profit...benefitting Incline Village/Crystal Bay."

Step 1, ¶8: "The profits derived from the activity must materially benefit the community of Incline Village/Crystal Bay."

Step 1, ¶9: "A signed contract and applicable paperwork (must)...be executed."

Step 1, ¶11: "In all cases an IRS letter of determination (shall)...be provided...at the time of request."

Step 1, ¶12: "All events...will be charged a \$50 Administrative charge which is to cover the required paperwork, etc."

Step 2, ¶1: "The sponsor must apply in advance, in writing...The following is to be included in the request: (a) Details of the activity...(b) Projected finances and how funds are to be distributed...(c) Beneficiary of the event...(d) Geographical area served [and] (e) IRS Letter of Determination."

Step 2, ¶2(a): "It is strongly recommended that charity...golf...tournaments be held prior to June 15 and after September 15 on the Championship Course...(c)...the District Venue Manager...will make the determination...should a charity tournament desire a date before or after those listed in (a) ...above."

Chateau and Aspen Grove Venues: "The following shall apply in addition to Policy and Procedure Step 1 listed above:

1. "High Season dates are May through October and December."
2. The full rack rate prices in place is the basis for...non-profit discounting...for high season."
3. (Notwithstanding,) greater discounting...can occur...at the discretion of the Chateau...sales team...if the following conditions exist...(c) the activity will engage in other...ancillary revenue...such as catering and golf outings during the activity."

1701 Application (Exhibit "G"): If the sponsor "qualif(ies) as a 501(c)(3)," its application must "attach a copy of (its)...last form 990 filed with the IRS."

**Staff's Non-Compliance With Resolution/Their Failure to Provide Requested Records Evidencing That Compliance:**

Step 1, ¶8: The subject application fails to demonstrate that "the profits derived from the activity (will) materially benefit the community of Incline Village/Crystal Bay" as contrasted with Truckee or other areas.

Step 1, ¶9: Staff have failed to produce for examination "a signed contract and applicable paperwork."

Step 1, ¶11: Staff have failed to produce for examination "an IRS letter of determination (which was)...provided...at the time of request." Instead, staff have disingenuously produced a letter from the DOT which exempts TSA from paying State sales/use tax.

Step 1, ¶12: Staff have failed to produce for examination that TSA was "charged a \$50 Administrative charge."

Step 2, ¶1: Staff have failed to produce for examination TSA's actual written application asserting "Mr. Fish (wa)s not required to sign the" application. As a result, no one has been provided evidence of the "(a) Details of the activity...(b) Projected finances and how funds are to be distributed ...(c) Beneficiary of the event...(d) Geographical area served [and] (e) IRS Letter of Determination."

Step 2, ¶2(a): Staff have ignored the Board's "strong...recommend(ation) that charity...golf... tournaments be held prior to June 15 and after September 15 on the Championship Course."

Chateau and Aspen Grove Venues: Staff have failed to produce for examination records which demonstrate TSA has been charged "full rack rate pric(ing)" or that the "Chateau...sales team" has exercised their "discretion" to simply waive that pricing.

Staff have failed to produce for examination records which demonstrate the "ancillary revenue ...such as catering" which will be generated "during the activity" ("there is no banquet event order in our system").

Staff have failed to produce for examination TSA's "last form 990 filed with the IRS." Instead, staff have disingenuously produced the first page only of that form 990, and sent me on a "wild goose chase" on someone else's web site to attempt to discover the missing pages.

TSA's "payment receipt"<sup>17</sup> is suspect for a number of reasons. For instance,

1. If one examines the application provided by Ms. Herron (Exhibit "G"), one will see it was dated/executed in December of 2017. Yet the payment receipt (Exhibit "J") is dated July 21, 2017; some five months beforehand.

2. If one examines the application provided by Ms. Herron (Exhibit "G"), one will see "the standard charity flat fee" assessed for exclusive use of the Championship Golf Course is \$1,100, however, in this case the price being charged is \$7,200. Yet the payment receipt (Exhibit "J") evidences total payment of only \$1,000. There is nothing to evidence the fact TSA or Mr. Fish has

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<sup>17</sup> I have attached the global sales receipt" provided by Ms. Herron as Exhibit "J" to this written statement.

agreed to pay an additional \$6,200. Moreover, the payment received evidences the fact *there is no "overall balance due."*

3. Ms. Herron has failed to produce for examination TSA's payment of a \$50 application fee at the time its request was made.

4. According to event materials, TSA will be charging each golfer \$175 for a round of golf, awards dinner, celebrity and TSA speakers and silent auction at the awards dinner<sup>18</sup>. How many golfers can play in a shotgun round of golf? A minimum of 60, and a maximum of 90<sup>19</sup>. Let's assume that TSA is able to sell a full 90 positions. This means that the allocated cost per golfer payable to IVGID will be \$80. But by the time TSA pays for rent of The Chateau (assuming it pays anything), plus "*hosted cocktails...appetizers (and) dinner*" and "*prizes awarded (see Exhibit "B")*", little if anything will be left over insofar as fund raising is concerned. And if TSA cannot sell out the full 90 golf positions, its allocated cost per golfer is going to be a whole lot more than \$80. In other words, because paying \$7,200 to IVGID to exclusively use the Championship Golf Course for this event *makes no economic sense, it is suspect.*

**IVGID Donations:** It's not just exclusive use of the Championship Golf Course and The Chateau we are giving away to TSA. Based upon prior experience, IVGID will be "donating" free use of one or more of our recreational facilities for TSA's "live auction" or as a "prize" (see Exhibit "B") at local property/dwelling unit owners' expense. Notwithstanding I asked to examine written communications between anyone on TSA's behalf and anyone on IVGID's behalf addressing requests for/agreements to donate use of the public's recreational facilities for TSA's silent auction/prizes, none was provided. Does this mean none exist? Of course not! And to prove the point, those of you who attend this event should keep your eyes open for silent auction items or prizes bearing the IVGID logo. Although we don't currently know the value of these giveaways, rest assured there will be some value.

**Any Way One Does the Math For This Event, at a Minimum it is Costing Local Property Owners Several Tens of Thousands of Dollars:**

**Why These Requested Records Are So Important to the Public:** When Mr. Pinkerton first became GM, I and others were attempting to uncover evidence of the hundreds of thousands of public dollars, annually, which were being improperly expended to subsidize a number of fund raising events at the public's recreational venues being sponsored by local nonprofits. Mr. Pinkerton quickly announced a new system wide policy of "transparency." One way to determine if IVGID staff have become "transparent" is to examine the records which support staffs' giveaway of the Championship Golf Course to a nonprofit for its fund raising purposes. But as you can see, learning the truth behind this giveaway is impossible because staff is concealing public records. And why?

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<sup>18</sup> Evidence appears at <https://secure.perfectgolfevent.com/eventweb/5447/registration.php>. I have attached a copy of this page as Exhibit "K" to this written statement.

<sup>19</sup> <http://www.evergreenoregon.com/wp-content/uploads/Tournament-Organizer-Help-Guide.pdf>.

Because IVGID staff have a history of concealing public records whenever they reveal facts contrary to those being promoted by the agendas of staff members, or they are embarrassing, inappropriate or evidence unlawful conduct by their fellow public employee colleagues. The fact staff have acted as they have to conceal legitimate public records, probably tells the public everything it needs to know. But either our Board is unable to connect the dots, or worse, *they just don't care*.

Moreover, it appears staff are *not* adhering to the policies adopted by the Board. And what is the consequence? If our staff were employed by any other public agency and acted as they have acted insofar as this particular episode is concerned, they would likely be fired. However here in IVGIDville we promote these individuals, raise their salaries and benefits, and give them bonuses because this is the "culture" we have come to learn; the "IVGID culture."

**It's Not Just TSA. The Financial Losses Staff Rack Up Each Year in the Name of Resolution 1701 Are Costing Local Property/Dwelling Unit Owners Hundreds of Millions of Dollars:** For instance, I have been informed there is another charity golf event scheduled this season to benefit TSA, and it is being sponsored by one or more of our Rotary Clubs. And the public has no clue. Look how staff disclose those particulars insofar as just a single NPRA request is concerned?

**More Evidence IVGID Staff Are "Guilty as Charged:"** If one listens to GM Pinkerton, one hears how "transparent" IVGID staff are when it comes to all of their activities. I say let's examine how accurate this statement really is when it comes to the giveaway of our recreational facilities to third parties so they can make money they retain for themselves at the expense of local property/dwelling unit owners.

**Why Would Staff Give Away the Store to TSA and Other Favored Non-Profits When They're Supposed to be Representing the Interests of the Local Property/Dwelling Unit Owners Who are Subsidizing Their Compensation and Benefits?** In two words, they are **buying allegiance**. IVGID staff have learned that by meting out special benefits to special interest groups in our community, they can buy allegiance to themselves at local property/dwelling unit owners' expense. So the "takers" in our community will not balk at wrongdoing I and others share with the public. So that when it comes time for staff to counter the criticisms of myself and others, they can use the takers as a tool to attack the messenger and to marginalize his/her message (rather than addressing the many problems we have here in Incline Village/Crystal Bay). And finally so staff can do their part to encourage voters to elect trustee candidates who are sympathetic to staff and will keep the gravy flowing.

**Do You on the Board Know the Extent of Giveaways and What They Are Costing Those Whose Properties Are Assessed One or More Recreation Facility Fees ("RFFs")?** If so, please come forward publicly and share this information with your constituents. However if not, isn't this something you should and do want to know *given each year our staff overspent close to \$7M more than the recreational revenues they are able to generate?*

**This Isn't the First Time I Have Asked the IVGID Board to Take Action to Compel Staff to Turn Over Public Records Which Are Being Concealed:** Yet never does the Board take action. *Why Not?*

**Conclusion:** Why do members of the public have to *continue to do staff's job* of ferreting out inappropriate conduct? And why won't the IVGID Board step in to compel its staff to provide the requested public records when as here they may very well evidence staff wrongdoing? If you're not going to agendize this subject for a future public meeting, then the message to the public is that our Board is no better than its staff. Or to answer the question raised by former President Bush ("are you with us or with the terrorists?"), ***our Board is with the terrorists!***

Because the loss of revenue from implementation of the subject giveaway, is it any wonder **Why the RFF is as High as it is?**

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

**EXHIBIT "A"**

# Tahoe SAFE Alliance

GOLF TOURNAMENT, DINNER AND AUCTION

JULY 16, 2018

Bay View Winery / Championship Golf Course

HOME

ABOUT

EVENT CONTESTS

REGISTRATION

LOCATION

EVENT AGENDA

CONTACT



## WELCOME TO THE 1ST ANNUAL TAHOE SAFE ALLIANCE *GOLF FOR SURVIVORS* GOLF TOURNAMENT, DINNER & AUCTION

Join our Honorary Chairperson 3-Time Super Bowl Champion Brent Jones, as well as skier Marco Sullivan and other celebrity sponsors and help us provide the vital support programs that Tahoe SAFE Alliance provides in our community including safety, support, advocacy and education for children and families in the North Tahoe and Truckee communities. Brent will also be our Guest speaker at the dinner and auction and provide an inspirational message for all! You won't want to miss it!

We have a big day of activities planned which will include:

- Tee and hole contests and prizes at most holes
- Hole in One Contests
- Closest to the Pin Contests



Inbound STATEME....pdf



Mar 10, 2018 to A....pdf



Apr 10, 2018 to M....pdf



Apr 10, 2018 to M....pdf



**EXHIBIT "B"**

# EVENT AGENDA

Time	Event
07/16/2018 10:00 AM	Registration Opens
07/16/2018 10:00 AM	Putting and Chipping Contests Open
07/16/2018 12:30 PM	Putting and Chipping Contest Finals
07/16/2018 1:15 PM	Shotgun Golf Start
07/16/2018 6:00 PM	Hosted Cocktails and Appetizers
07/16/2018 6:45 PM	Dinner
07/16/2018 7:00 PM	Brent Jones
07/16/2018 7:15 PM	Tahoe Safe Alliance
07/16/2018 7:45 PM	Live Auction
07/16/2018 8:15 PM	Prizes Awarded and End of Event

Can't attend? Please consider a tax-deductible donation and support children affected by family violence.

[DONATE NOW](#)

**EXHIBIT "C"**



REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 6/30/2017	ESTIMATED CURRENT YEAR ENDING 6/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Sale of assets	62,952	30,000	-	
Capital Grants	113,615	192,000	923,000	
Subtotal	176,567	222,000	923,000	-
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
Transfers designated from Facility Fees	2,619,078	2,704,020	3,605,360	
Transfers from operating resources	1,199,830	650,000	2,275,000	
<b>BEGINNING FUND BALANCE</b>				
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	2,061,541	2,423,806	162,864	
<b>TOTAL RESOURCES</b>	6,057,018	5,999,826	6,966,224	-
<b>EXPENDITURES</b>				
Championship Golf - New Project	737,054	570,100	492,400	*
- Carryover Projects	190,958	225,600	-	
Mountain Golf - New Projects	81,481	413,000	150,300	
- Carryover Projects	39,347	214,400	-	
Facilities - New Projects	105,736	109,950	43,000	*
- Carryover Projects	55,426	149,000	-	
Ski - New Projects	912,556	2,305,122	4,287,000	
- Master Plan	39,759	90,000	600,000	
- Carryover Projects	422,714	418,000	-	
Comm. Programming - New Projects	569,851	194,130	166,500	
- Carryover Projects	4,987	113,000	-	
Parks - New Projects	139,923	268,000	1,049,200	
- Carryover Projects	172,604	177,000	-	
Tennis - New Projects	49,022	46,660	98,000	
- Carryover Projects	-	20,000	-	
Comm. Services Admin - New Projects	935	95,000	27,500	
- Carryover Projects	110,857	188,000	50,000	
2017-18 Only Unbudgeted Projects	-	270,000	-	
Subtotal	3,633,210	5,836,962	6,963,900	-
<b>OTHER USES</b>				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE</b>	2,423,806	162,864	2,324	
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	6,057,018	5,999,826	6,966,224	-

Incline Village General Improvement District

Community Services Capital Projects Fund

**EXHIBIT "D"**

Incline Village General Improvement District Facility Fee Reconciliation by Dwelling Unit per Parcel and Venue Component

	Components per Parcel			Per Parcel Facility Fee	Total 2017-18 Facility Fee	Amount per Venue Component			
	Operating	Capital	Debt Service			Operating	Capital	Debt Service	
<b>Recreation Facility Fee charged to 8,194 Parcels</b>									
Golf - Championship	\$ 22	\$ 52	\$ 24	\$ 98	\$ 803,012	\$ 180,268	\$ 426,088	\$ 196,656	★
Golf - Mountain Facilities	40	23	-	63	\$ 516,222	\$ 327,760	\$ 188,462	\$ -	
Diamond Peak Ski	18	17	22	57	\$ 467,058	\$ 147,492	\$ 139,298	\$ 180,268	★
Youth & Family Programming	(200)	226	3	29	\$ 237,626	\$ (1,638,800)	\$ 1,851,844	\$ 24,582	
Senior Programming	26	-	-	26	\$ 213,044	\$ 213,044	\$ -	\$ -	
Recreation Center	20	-	-	20	\$ 163,880	\$ 163,880	\$ -	\$ -	
Comm. Services Administration	81	32	-	113	\$ 925,922	\$ 663,714	\$ 262,208	\$ -	
Parks	108	53	-	161	\$ 1,319,234	\$ 884,952	\$ 434,282	\$ -	
Tennis	86	32	-	118	\$ 966,892	\$ 704,684	\$ 262,208	\$ -	
Recreation Allocation	14	5	1	20	\$ 163,880	\$ 114,716	\$ 40,970	\$ 8,194	
	<u>\$ 215</u>	<u>\$ 440</u>	<u>\$ 50</u>	<u>\$ 705</u>	<u>\$ 5,776,770</u>	<u>\$1,761,710</u>	<u>\$3,605,360</u>	<u>\$409,700</u>	
<b>Beach Facility Fee charged to 7,756 Parcels</b>									
Beach Allocation	\$ 85	\$ 39	\$ 1	\$ 125	\$ 969,500	\$ 659,260	\$ 302,484	\$ 7,756	

**Previous Fiscal Years**

	Operating	Capital	Debt Service	Total Fee		
<b>Recreation Facility Fee Allocation:</b>						
2017-18	\$ 215	\$ 330	\$ 160	\$ 705		
2016-17	\$ 250	\$ 320	\$ 160	\$ 730		
2015-16	\$ 266	\$ 308	\$ 156	\$ 730		
2014-15	\$ 211	\$ 303	\$ 216	\$ 730	(2004 Rec Bond matured 10/2014)	
(Operating \$190 + \$49 Reserves)	2013-14	\$ 239	\$ 277	\$ 214	\$ 730	
(Operating \$183 + \$75 Reserves)	2012-13	\$ 258	\$ 199	\$ 273	\$ 730	(2003 Rec Bond matured 3/2013)
<b>Beach Facility Fee Allocation:</b>						
2017-18	\$ 85	\$ 39	\$ 1	\$ 125		
2016-17	\$ 75	\$ 24	\$ 1	\$ 100		
2015-16	\$ 75	\$ 24	\$ 1	\$ 100		
2014-15	\$ 65	\$ -	\$ 35	\$ 100	(2004 Rec Bond matured 10/2014)	
2013-14	\$ 63	\$ -	\$ 37	\$ 100		
2012-13	\$ 66	\$ 17	\$ 17	\$ 100	(2003 Rec Bond matured 3/2013)	

**EXHIBIT "E"**

Incline Village General Improvement District  
 Central Services Cost Allocation Plan  
 For the Fiscal Year Ending June 30, 2019

	General	Utility	Championship Golf	Mountain Golf	Facilities	Ski	Recreation Center	Parks	Tennis	Comm. Services Admin	Beach	Internal Services	Total District
<b>Base Cost</b>													
Budgeted FTE by Fund Allocation	23.38 8.78%	34.39 12.92%	38.49 14.46%	11.235 4.22%	1.41 0.53%	72.976 27.41%	25.01 9.40%	9.49 3.57%	2.26 0.85%	3.19 1.20%	25.86 9.71%	18.5 6.95%	266.191 100%
Budgeted Wages by Fund Allocation	\$ 2,004,019 14.81%	\$ 2,663,937 19.69%	\$ 1,493,437 11.04%	\$ 382,111 2.82%	\$ 85,968 0.64%	\$ 2,867,877 21.20%	\$ 1,092,992 8.08%	\$ 328,315 2.43%	\$ 136,102 1.01%	\$ 122,353 0.90%	\$ 839,105 6.16%	\$ 1,518,840 11.23%	\$ 13,529,056 100%
Budgeted Benefits by Fund Allocation	\$ 969,905 18.19%	\$ 1,304,385 24.46%	\$ 451,909 8.48%	\$ 115,490 2.17%	\$ 43,156 0.81%	\$ 978,691 18.36%	\$ 347,964 6.53%	\$ 80,461 1.51%	\$ 27,535 0.52%	\$ 43,256 0.81%	\$ 209,334 3.93%	\$ 759,670 14.25%	\$ 5,331,756 100%
Budgeted Services & Supplies by Fund Allocation	\$ 1,129,365 8.07%	\$ 3,221,493 23.02%	\$ 2,037,513 14.56%	\$ 474,552 3.39%	\$ 395,078 2.82%	\$ 3,171,646 22.66%	\$ 804,127 5.75%	\$ 399,857 2.86%	\$ 89,233 0.64%	\$ 193,188 1.38%	\$ 787,937 5.63%	\$ 1,290,505 9.22%	\$ 13,994,494 100%
Budgeted Accounting - Invest. Int.	\$ 764,674												
Percentage of Costs Allocated	80%												
Allocation based on Services & Supplies	49,368	140,821	89,065	20,744	17,270	138,642	35,151	17,479	3,901	8,445	34,443	56,412	\$ 611,739
Blended Allocation	14%	19%	11%	3%	1%	22%	8%	3%	1%	1%	7%	11%	
Budgeted Human Resources HR + 20% Accounting	\$ 729,083 882,018												
Based on Wages, Benefits & FTE	122,856	167,802	99,886	27,081	5,805	196,892	70,563	22,053	6,972	8,567	58,210	95,330	\$ 882,018
Central Services Cost Allocation	\$ 323,965	\$ 308,622	\$ 188,951	\$ 47,825	\$ 23,075	\$ 335,534	\$ 105,714	\$ 39,532	\$ 10,873	\$ 17,012	\$ 92,653		\$ 1,493,757
Annual Billing for Adopted Budget	\$ 308,600	\$ 188,900	\$ 47,800	\$ 23,000	\$ 335,500	\$ 105,700	\$ 39,500	\$ 10,800	\$ 17,000	\$ 92,600			\$ 1,169,400

Prepared and calculated in accordance with NRS 354.613 Subsection C and IVGID Board Policy 18.1.0

Note: The basis for Services & Supplies for the Central Services Cost Allocation differs from the Budgeted Services & Supplies by excluding costs for the allocation itself.

By: Gerald W. Eick, Director of Finance

## **EXHIBIT "F"**

## Records Request - Tahoe Safe Alliance's Use of the Public's Golf Course(s)

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**From:** "s4s@ix.netcom.com" <s4s@ix.netcom.com>  
**To:** "Herron,Susan"  
**Cc:** "DReese@rkglawyers.com" <DReese@rkglawyers.com>, Wong Kendra Trustee <wong\_trustee@ivgid.org>, Callicrate Tim Trustee <callicrate\_trustee@ivgid.org>, Horan Phil <horan\_trustee@ivgid.org>, Dent Matthew <dent\_trustee@ivgid.org>, Morris Peter <morris\_trustee@ivgid.org>  
**Subject:** Records Request - Tahoe Safe Alliance's Use of the Public's Golf Course(s)  
**Date:** May 22, 2018 11:14 AM

---

Ms. Herron,

AGAIN, your response is NOT in compliance with the Nevada Public Records Act ("NPRA"). And AGAIN, you know this.

So let's break this request down for the Board and others who may not be as knowledgeable.

1. Resolution 1701 requires qualified non-profits to provide their latest 990 filings. So either staff didn't do their job in obtaining a complete form 990 from the subject applicant, or you have chosen to only provide the first page of the form. Which is it? I have asked for the entire form and you have failed to provide it. Translation: NON-compliance.

2. NRS 239.0107 describes how you are supposed to respond to a NPRA request. One of the acceptable responses is NOT to send the requester to someone else's web site to look for records which the public body itself has. Yet that is what you have done. Again, translation: NON-compliance.

Moreover, you have sent me to a link that DOESN'T list the requested 990 filing. Instead you have led me on another wild goose chase to try and find something buried in someone else's hay stack when you have the record. Instead, why don't you simply make the entire form 990 available for my examination? Or why not respond you don't have it (because if you don't, no one can force you to provide a record that doesn't exist)? And then we can have a conversation as to why staff isn't doing its job. Instead, another merry-go-round.

3. The application form your provided is NOT a form 1701. "1701," as you know, is the IVGID resolution. A person must make application pursuant to Resolution 1701. I have asked for the application and AGAIN, you haven't provided it. Instead you have provided a different application marked up by staff, and unilaterally approved by staff. I didn't ask for this. I asked for the application by someone on behalf of TSA. And I asked for the applicant's agreement to pay whatever it is that staff has chosen to charge TSA or Mr. Fish. And you still haven't provided it. Translation: NON-compliance.

4. As you know applications pursuant to Resolution 1701 must be accompanied by a \$50 application fee. I have asked to examine evidence of payment of that fee and by whom and you have provided none. Translation: NON-compliance.

5. Instead you have provided me with a receipt which evidences Mr. Fish's payment of \$1,000. But this payment does NOT correspond to the \$7,200 number in the application provided. And there is nothing in the application which states payment will take place in installments with there being an initial \$1,000 installment payment. If there is some other agreement than the one provided (which is really no agreement at all because it was never executed by Mr. Fish), you haven't provided it. Translation: NON-compliance.

6. TSA is advertising its sit down dinner at the Chateau as part of its golf event. This means there MUST be some agreement between TSA and IVGID for use of the Chateau, and providing the food and beverage TSA is purchasing. Yet you have provided nothing. Instead you claim no "banquet event order" has been generated. If true, SOME writing must have been generated and if so, why hasn't it been provided for my examination? Translation: NON-compliance.

Why am I going through this request piece by piece? Because I am sending a copy of this e-mail string to the Board and asking WHEN ARE YOU GOING TO START DOING YOUR JOB?

Here's how Ms. Herron responds to anyone's NPRA request.

First she, or someone who directs her like a puppet, subjectively decides what documents are going to be made available to the requester, whether or not they are literally the documents requested, and whether or not they are complete. Next, she provides them, and decides her job is done. For this reason she tells the requester her response completes the requester's request in its entirety when she knows it does not. And that's what she has done here.

The requester then follows up with a response telling Ms. Herron she hasn't complied with the request for the reasons detailed, and Ms. Herron simply IGNORES the follow up.

The requester then complains to the Board, like I am complaining. And the Board does NOTHING even though ultimately, it is IVGID's Public Records Officer.

Then IVGID's attorney intervenes accusing the requester of impermissible "bullying" and failing to grant Ms. Herron the deference he feels she is entitled to (which BTW, she is entitled to little or none - it is the requester who is entitled to deference). Mr. attorney then instructs Ms. Herron to no longer communicate with the requester, and tells the requester that if he/she doesn't like it, he/she should pursue his/her remedies under the NRS. And what exactly are those remedies? ANOTHER LAWSUIT (so much for trying to avoid litigation rather than forcing the Board into it)/

Is this supposed to be the type of response to a member of the public who is trying to learn of staff conduct which would otherwise be hidden because staff doesn't understand what the term "transparent" really means? When the Board does NOTHING, that's exactly the message the Board is sending. And if that's the case,

1. The public should know;
2. And the public should know who NOT to vote for in the upcoming election.

Thus I ask the Board to please place this matter on the agenda for the next meeting to address staff's failure to provide requested public records for examination, and what it intends to do with its staff who repeatedly fail to comply with the NPRA.

Thank you for your cooperation. Respectfully, Aaron Katz

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

>From: "Herron, Susan"  
>Sent: May 22, 2018 9:51 AM  
>To: "'s4s@ix.netcom.com'"  
>Cc: "Jason D. Guinasso"  
>Subject: RE: RE: Records Request - Tahoe Safe Alliance's Use of the Public's Golf Course(s)

>  
>Dear Mr. Katz,  
>  
>You may access this organization's 990's at the link shown below:  
>  
><https://www.charitynavigator.org/index.cfm?bay=search.profile&ein=942985554>  
>  
>Mr. Fish is not required to sign the 1701 therefore I have nothing further to provide.  
>  
>Attached is the receipt of payment for their deposit.  
>  
>This completes your records request in its entirety.  
>  
>Susan A. Herron, CMC  
>Executive Assistant/District Clerk/Public Records Officer  
>Incline Village General Improvement District  
>893 Southwood Boulevard, Incline Village, NV 89451  
>P: 775-832-1207  
>F: 775-832-1122  
>M: 775-846-6158  
>sah@ivgid.org  
><http://ivgid.org>

>-----Original Message-----

>From: s4s@ix.netcom.com  
>Sent: Friday, May 18, 2018 9:00 AM  
>To: Herron, Susan  
>Cc: Devon Reese  
>Subject: Fw: RE: Records Request - Tahoe Safe Alliance's Use of the Public's Golf Course(s)

>  
>Thank you Susan -  
>  
>The application requires production of the requester's last IRS form 990. Instead, you provided a copy of the first page only of a 2014 990. Was not IVGID provided with a complete form 990? If not, why not? If so, can you please provide the omitted pages to the return?

>  
>Also, I don't see Mr. Fish's signature on anything agreeing to the terms of use. Is there some other page with his signature

that is missing? And if so, can you please provide access to that record as well?

>

>Thank you for your cooperation. Aaron

>

>-----Forwarded Message-----

>>From: "Herron, Susan"

>>Sent: May 17, 2018 11:53 AM

>>To: "'s4s@ix.netcom.com'"

>>Cc: "'Jason D. Guinasso'"

>>Subject: RE: Records Request - Tahoe Safe Alliance's Use of the

>>Public's Golf Course(s)

>>

>>Dear Mr. Katz,

>>

>>Attached is the requested application for use of the golf course. At present, there is no banquet event order in our system. As to the payment, I am working on tracking down the payment receipt for you and should have that by the end of next week.

>>

>>Susan A. Herron, CMC

>>Executive Assistant/District Clerk/Public Records Officer Incline

>>Village General Improvement District

>>893 Southwood Boulevard, Incline Village, NV 89451

>>P: 775-832-1207

>>F: 775-832-1122

>>M: 775-846-6158

>>sah@ivgid.org

>>http://ivgid.org

>>

>>-----Original Message-----

>>From: s4s@ix.netcom.com

>>Sent: Thursday, May 10, 2018 3:48 PM

>>To: Herron, Susan

>>Cc: Devon Reese

>>Subject: Records Request - Tahoe Safe Alliance's Use of the Public's

>>Golf Course(s)

>>

>>Hello Ms. Herron -

>>

>>Another records request.

>>

>>It has come to my attention that Tahoe Safe Alliance ("TSA") has applied to use one or both of the public's golf courses for a fund raising event. I would therefore like to examine:

>>

>>1. Anyone on TSA's behalf application to anyone at IVGID to exclusively

>>use one or more of the public's golf courses for a fund raising event

>>anytime in 2018;

>>

>>2. Anyone on IVGID's behalf response[s (each and every one)] to TSA's

>>application to exclusively use one or more of the public's golf courses

>>for a fund raising event anytime in 2018;

>>

>>3. Records evidencing TSA's payment or agreement to pay IVGID to

>>exclusively use one or more of the public's golf courses for a fund

>>raising event anytime in 2018;

>>

>>4. Any formal agreement between TSA and IVGID evidencing TSA's

>>exclusive use of one or more of the public's golf courses for a fund

>>raising event anytime in 2018; and,

>>

>>5. Any banquet event order for TSA's use of the Chateau in connection with its exclusive use one or more of the public's golf courses for a fund raising event anytime in 2018.

>>

>>Thank you for your cooperation. Aaron Katz

**EXHIBIT "G"**



POLICY AND PROCEDURE RESOLUTION 132, RESOLUTION 1701  
APPLICATION

Organization Name: Tahoe Safe Alliance  
Contact Name: Greg Fish  
Address (Mailing): 948 Incline Way  
City, State & Zip Code: Incline Village, NV 89451  
E-Mail Address: gdfish@gmail.com  
Telephone Number: 925-324-3500  
EIN#/Taxpayer ID#: 94-2985554

Venue/Location: Incline Village Championship Golf Course  
Date(s) of Event: Monday July 16, 2018  
Time Range: 1:45pm Shotgun

Qualify as a 501(c)3  Yes  No  
OR  
Qualify as a Non-Profit  Yes  No  
OR



If yes, please attach a copy of the organization's IRS Determination Letter or a copy of the last Form 990 filed with the IRS.

Volunteer Organization  Yes  No

Service Objective and Beneficiaries:

- Confirm no commercial or personal gain comes from Event (Resolution, paragraph 2)  Yes  No
- Confirm organization will post Certificate of Insurance to IVGID (Resolution, paragraph 6.)  Yes  No
- Confirm organization agrees to indemnify and hold IVGID harmless (Resolution, paragraph 7.)  Yes  No
- Confirm that organization complied with financial records (Resolution, paragraph 15)  Yes  No

Rack Rate for Venue/Location requested: Rack Rate for Monday July 16 @ 1:45 – 120 player @ \$140 = \$16,800  
(Based on Board approved Key Rates)

Yield Management (Comment/Remark): The standard Charity Flat Fee of \$1,100 does not apply for this event. Due to the timing of the event in July, we have provided the price of \$7,200 as a fair and reasonable cost recovery fee that balances the need of the business and relationship.

Charge approved by Venue Manager for this Event: \$7,200 for the Golf Course  
(\$50 minimum) (Coded to 4293)

Venue Manager Signature and Date: Michael J. Fisher 12/9/2017

Administrative Concurrence: [Signature] 12/11/17  
(General Manager or designee, Signature & Date)

Distribution: Public Records Officer, Director of Finance, Controller, Venue Manager

**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
 Do not enter social security numbers on this form as it may be made public.  
 Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2014**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

**A** For the 2014 calendar year, or tax year beginning **7/01**, 2014, and ending **6/30**, 2015

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C**  
**CRISIS INTERVENTION SERVICES**  
**D.B.A. TAHOE SAFE ALLIANCE**  
**948 INCLINE WAY**  
**INCLINE VILLAGE, NV 89451**

**D** Employer identification number  
**94-2985554**

**E** Telephone number  
**(775) 298-0162**

**G** Gross receipts \$ **1,698,180.**

**F** Name and address of principal officer: **MELISSA GREEN**  
**SAME AS C ABOVE**

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 (If No, attach a list. (see instructions))

**I** Tax-exempt status  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: **WWW.TAHOESAFEALLIANCE.ORG**

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Year of formation: **1982** **M** State of legal domicile: **CA**

**H(c)** Group exemption number **8199**

**Part I Summary**

<b>1</b> Briefly describe the organization's mission or most significant activities: <b>THE MISSION OF CRISIS INTERVENTION SERVICES, D.B.A. TAHOE SAFE ALLIANCE IS TO REDUCE THE INCIDENCE AND TRAUMA OF DOMESTIC VIOLENCE, SEXUAL ASSAULT AND CHILD ABUSE IN THE NORTH LAKE TAHOE AND TRUCKEE COMMUNITIES.</b>	
<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b> <b>12</b>
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b> <b>12</b>
<b>5</b> Total number of individuals employed in calendar year 2014 (Part V, line 2a)	<b>5</b> <b>30</b>
<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b> <b>100</b>
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b> <b>0.</b>
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b> <b>0.</b>
<b>Revenue</b>	
<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year <b>1,315,241.</b> Current Year <b>1,550,047.</b>
<b>9</b> Program service revenue (Part VIII, line 2g)	
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>94,977.</b> <b>119,393.</b>
<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>1,410,218.</b> <b>1,669,440.</b>
<b>Expenses</b>	
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>1,068,559.</b> <b>1,056,397.</b>
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	<b>23,045.</b>
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>407,583.</b> <b>572,650.</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>1,476,142.</b> <b>1,629,047.</b>
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>-65,924.</b> <b>40,393.</b>
<b>Net Assets or Fund Balances</b>	
<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year <b>536,138.</b> End of Year <b>676,157.</b>
<b>21</b> Total liabilities (Part X, line 26)	<b>144,301.</b> <b>243,927.</b>
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>391,837.</b> <b>432,230.</b>

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**  
 Signature of officer: *Karen S. Carey* Date: **3/29/16**  
**KAREN S. CAREY** EXECUTIVE DIRECTOR  
 Type or print name and title.

**Paid Preparer Use Only**

Print/preparer's name <b>JAMES H. FRITZSCHE, CPA</b>	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN <b>P00423351</b>
Firm's name <b>FRITZSCHE ASSOCIATES, INC.</b>				
Firm's address <b>1511 CORPORATE WAY STE 220 SACRAMENTO, CA 95831-3890</b>				
	Firm's EIN <b>320343346</b>			
	Phone no. <b>916-422-2111</b>			

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No



JIM GIBBONS  
Governor

ROBERT R. BABENGO  
Chair, Nevada Tax Commission  
DINO DICIANNO  
Executive Director

STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>  
1550 College Parkway, Suite 115  
Carson City, Nevada 89708-7937  
Phone: (775) 684-2000 Fax: (775) 684-2020

LAS VEGAS OFFICE  
Grant Sawyer Office Building, Suite 1300  
555 E. Washington Avenue  
Las Vegas, Nevada, 89101  
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE  
4000 Klatzke Lane  
Building L, Suite 235  
Reno, Nevada 89502  
Phone: (775) 688-1295  
Fax: (775) 688-1303

HENDERSON OFFICE  
2550 Paseo Verde Parkway Suite 180  
Henderson, Nevada 89074  
Phone: (702) 486-2300  
Fax: (702) 486-3377

June 30, 2010

Account Number: RCE-005-636

Exp date: June 30, 2015

**CRISIS INTERVENTION SERVICES INC DBA: TAHOE  
WOMENS SERVICES  
948 INCLINE WAY  
INCLINE VILLAGE NV 89451**

*Fed ID 94-2785554*

Pursuant to NRS 372.3261 and related statutes, CRISIS INTERVENTION SERVICES INC DBA: TAHOE WOMENS SERVICES has been granted sales/use tax exempt status as a charitable organization. Direct purchases of tangible personal property made by CRISIS INTERVENTION SERVICES INC DBA: TAHOE WOMENS SERVICES are exempt from sales/use tax. Fraudulent use of this exemption letter is a violation of Nevada law.

Vendors selling tangible personal property to CRISIS INTERVENTION SERVICES INC DBA: TAHOE WOMENS SERVICES are authorized to sell to them tax exempt. The vendor shall account for the exempt sale on its sales/use tax return under exemptions. For audit purposes, a vendor must have a copy of this letter in order to document the transaction was tax exempt.

This letter only applies to Nevada sales/use tax and does not provide exemption from any other tax.

This exemption applies only to the above named organization and is not extended to individuals, or contractors or lessors to or for such organizations.

Any vendor having questions concerning the use of this sales/use tax exemption letter may contact the Department at one of the district offices listed above.

If, upon further or future review by the Department, it is determined the above named organization does not meet or no longer meets the criteria outlined in NRS 372.348, this letter of exemption will be revoked.

Sincerely,

  
Dino DiCianno  
Executive Director

MAR 22 2010

**EXHIBIT "H"**



## The Chateau

**JUNE - OCTOBER**

**Rate**

**PPH**

**Saturday**

**\$7,990**

**\$5,445**

**Friday & Sunday**

**\$4,970**

**\$3,360**

**Monday – Thursday**

**\$2,770**

**\$1,890 \***

**NOVEMBER - APRIL**

**Saturday**

**\$4,660**

**\$3,345**

**Friday & Sunday**

**\$3,230**

**\$2,205**

**Monday – Thursday**

**\$1,850**

**\$1,284**

**Wedding Ceremony**

**\$1,000**

**\$750**

**The Grille (winter)**

**\$500**

**\$375**

\* The IVGID Board of Trustees allow Staff to adjust prices to accomplish dynamic pricing and yield management



One District ~ One Team

## **EXHIBIT "I"**



## Policy and Procedure Resolution No. 132 Resolution No. 1701

### USE OF IVGID FACILITIES BY QUALIFIED LOCAL NON-PROFIT, VOLUNTEER ORGANIZATION, NATIONAL ORGANIZATION WITH A LOCAL CHAPTER, OR ACTIVITY BASED IN OR BENEFITTING INCLINE VILLAGE/CRYSTAL BAY, NORTH TAHOE REGION, GOVERNMENT AGENCY, OR A LOCAL SCHOOL, THAT ADMINISTERS AND CONDUCTS THE ACTIVITY THEMSELVES

**WHEREAS**, the Incline Village General Improvement District (IVGID) receives requests for activities at its facilities by local non-profit, volunteer organization, national organization with a local chapter, or activity based in or benefitting Incline Village/Crystal Bay, North Tahoe Region, government agency, or a local school, that administers and conducts the activity themselves; and

**WHEREAS**, it is necessary to establish policies governing the activities that may take place at IVGID's facilities, to guide staff in administering a consistent policy throughout IVGID;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Trustees of the Incline Village General Improvement District that activities that fit within the following criteria will be allowed, upon approval by the appropriate level of management up to and including the Board of Trustees.

#### POLICY AND PROCEDURE STEP 1 APPLICABLE TO ALL ACTIVITIES

1. The sponsor must be a qualified local non-profit, volunteer organization, national organization with a local chapter, or activity (as outlined later in this document) based in or benefitting Incline Village/Crystal Bay, North Tahoe Region, government agency, or a local school, that administers and conducts the activity themselves.
2. Request will be considered on a first-come, first-served basis and use of District facilities will be evaluated on a venue by venue basis balancing capacity and the resident's needs as the key criteria. All requests will be made to the applicable District Venue Manager.
3. The activity must not be for commercial or personal gain with the exception that business collaboration results in advertisements and its benefit to business.
4. The activity must be overseen by the sponsoring organization and a lead individual identified to handle details up and through the day of the event. This person must be someone who is in attendance at all times the day of the event.
5. IVGID will have no responsibility for the administration of the event or for the funds collected by the activity.



## Policy and Procedure Resolution No. 132 Resolution No. 1701

6. When applicable, the sponsor must provide insurance, list IVGID as an additional insured (when applicable) and any other paperwork required by the District Risk Manager.
7. The sponsor of the activity will agree to indemnify and hold the District harmless from any claims arising out of the activity.
- ✱ 8. The profits derived from the activity must materially benefit the community of Incline Village/Crystal Bay, and be used within the North Tahoe Basin for the length of their useful life.
- ✱ 9. A signed contract and applicable paperwork are to be executed not less than thirty (30) days prior to the event. If the event is cancelled within 30 days of the event, the deposit may be forfeited.
10. Qualified, non-profit, volunteer organization or activity requests are to be ranked and evaluated in accordance with the Internal Revenue Service (IRS) Code as follows:
  - a. IRS Code 501(c) (3), tax-exempt organizations. The organization description must fit one of the following: Charitable, religious, educational, scientific, literary, and testing for Public Safety, foster national or international amateur sports, or prevention of cruelty to children or animals.
  - b. Other tax-exempt IRS Code 501 (c) organizations, such as Civic Leagues, Social Welfare Organizations, Labor, Agricultural, and Horticultural organization, Business Leagues, Veterans' Organization, and Chamber of Commerce.
- ✱ 11. In all cases, an IRS letter of determination is to be provided to the District (or on file with the District) as documentation of status. The letter of determination shall be provided at the time of request.
- ✱ 12. All events, as a minimum, will be charged a \$50 Administrative charge which is to cover the required paperwork, etc.
13. The attached application is required for each event and is herewith incorporated and made effective as of July 1, 2013.
14. During the budget cycle, the Board of Trustees approves the District's Key Rates which include the rack rate for each District venue. This is the guiding document for each District Venue Manager to make their discounting decision, using yield management, for each event/venue.
15. Within sixty (60) days of the conclusion of the activity, the sponsoring organization must submit a financial statement to the District Venue Manager, giving details of income and expenses for the activity and expected contributions to the beneficiary(ies). If sponsor



## Policy and Procedure Resolution No. 132 Resolution No. 1701

does not provide an activity financial statement within the stated timeframes, they will not be allowed to hold another activity at District facilities for one year.

16. A report, for Fiscal Year 2013/2014, shall be provided to the Board of Trustees no later than September 30, 2014.

### POLICY AND PROCEDURE STEP 2 APPLICABLE SPECIFIC REQUIREMENT FOR EACH OF THE DISTRICT VENUES

#### GOLF VENUES

- ★ 1. The sponsor must apply in advance, in writing, to the District Venue Manager. The following is to be included in the request:
  - a. Details of the activity (including, but not limited to, proposed date of activity, proposed venue, etc.)
  - b. Projected finances and how funds are to be distributed
  - c. Beneficiary of the event (who is it and where do they reside)
  - d. Geographical area served
  - e. IRS Letter of Determination
2. Availability of Golf Courses
  - ★ a. Golf activities: It is strongly recommended that charity tournaments be held prior to June 15 and after September 15 on the Championship Course.
  - b. Golf activities: It is strongly recommended that charity tournaments be held prior to July 1 and after September 15 on the Mountain Course.
  - c. Should a charity tournament desire a date before or after those listed in a. or b. above, it is the representative's responsibility to discuss their desire with the District Venue Manager who will make the determination.
3. Charges To Use Each Golf Course
  - a. Golf activities will be charged on the Championship Golf Course as determined during the annual budget process.
  - b. The Mountain Golf Course will be offered as determined during the annual budget process.
4. Event organizers shall be encouraged to plan golf activities on Mondays through Thursdays in the afternoon.



## Policy and Procedure Resolution No. 132 Resolution No. 1701

5. If the activity is cancelled ninety (90) days prior to the scheduled activity, the group will forfeit their deposit fee.

### CHATEAU AND ASPEN GROVE VENUES

The following shall apply in addition to Policy and Procedure Step 1. listed above. The full rack rate prices in place is the basis for the non-profit discounting as outlined below for high season and low season (Blackout dates apply to high season dates). The Chateau and Aspen Grove Facilities, discounts to non profits will be set each year during the budget process.

★ At the discretion of the Chateau and Aspen Grove sales team, with the approval of the Sales Manager and/or the Director of Finance, Accounting and Risk Management greater discounting or a further advanced reservation can occur if the following conditions exist:

- (a) The date being requested is unsold; and
- (b) the likelihood of selling the date is quickly diminishing; and
- (c) the activity will engage in other District ancillary revenue producing areas such as catering and golf outings during the activity.

High and Low season and Midweek dates are defined as follows:

★ High Season dates are May through October and December

- Mid-week (Monday through Thursday) may be reserved up to 3 months prior to the requested date
- Friday and Sunday may be reserved up to 2 months prior to the requested date

Low Season dates January through April and November

- Mid-week (Monday through Thursday) may be reserved up to 6 months prior to the requested date
- Friday, Sunday and Holidays may be reserved up to 2 months prior to the requested date

Blackout Dates are High Season dates Friday through Sunday that are charged at the full rack rate. Discounting may be available at the discretion of the District General Manager

Saturdays and Holidays may be made available at the discretion of the District General Manager.

### DIAMOND PEAK SKI RESORT (EXCLUDING SNOWFLAKE LODGE)

The following shall apply in addition to the Policy and Procedure Step 1. listed above. The use of Diamond Peak Ski Resort for activities will be at the discretion of the Venue Manager. The time of the year, capacity and the availability of Diamond Peak resort and its facilities will be factors for consideration for discounting.



**Policy and Procedure Resolution No. 132  
Resolution No. 1701**

Snowflake Lodge, whose use is already limited by a Tahoe Regional Planning Agency use permit, is excluded from this resolution.

**PARKS AND RECREATION VENUES (EXCLUDING BEACHES)**

The following shall apply in addition to the Policy and Procedure Step 1. listed above. The use of Parks, Recreation Center, and Tennis Courts for activities will be at the discretion of the Venue Manager. The time of the year, capacity and availability of recreational facilities will be factors for consideration for discounting.

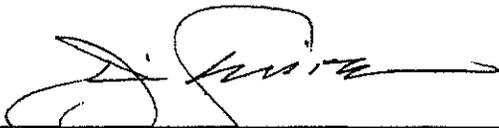
**ALL BEACHES**

All of the beaches within the Incline Village General Improvement District have restricted access and are available for the exclusive use of the Incline Village property owners. On a case by case basis, uses of the beaches by a qualified, non-profit, volunteer organization or activity based in Incline Village will be directed, for possible consideration, to the District Venue Manager.

\* \* \* \* \*

I hereby certify that the foregoing is a full, true and correct copy of Policy and Procedure Resolution No. 132, Resolution No. 1701, as amended at a regular meeting of the Board of Trustees of the Incline Village General Improvement District on the 10th day of July, 2013, by the following vote:

AYES, and in favor thereof, Trustees: Trustees Joe Wolfe, Bill Devine, Bruce Simonian, Jim Smith and Jim Hammerel  
NOES, Trustees: None  
ABSENT, Trustees: None

  
\_\_\_\_\_  
Jim Smith, Secretary

POLICY AND PROCEDURE RESOLUTION NO. 132, RESOLUTION NO. 1701  
As amended April 12, 2000  
As amended April 30, 2003  
As amended May 15, 2003  
As amended February 25, 2004  
As amended October 11, 2006  
As amended June 27, 2007  
As amended July 10, 2013



POLICY AND PROCEDURE RESOLUTION 132, RESOLUTION 1701  
APPLICATION

Organization Name:

Contact Name:

Address (Mailing):

City, State & Zip Code:

E-Mail Address:

Telephone Number:

EIN#/Taxpayer ID#:

Venue/Location:

Date(s) of Event:

Time Range:

Qualify as a 501(c)3  Yes  No  
OR

Qualify as a Non-Profit  Yes  No  
OR

Volunteer Organization  Yes  No

← If yes, please attach a copy of the organization's IRS Determination Letter or a copy of the last Form 990 filed with the IRS. \*

Service Objective and Beneficiaries:

Confirm no commercial or personal gain comes from Event (Resolution, paragraph 2)  Yes  No

Confirm organization will post Certificate of Insurance to IVGID (Resolution, paragraph 6.)  Yes  No

Confirm organization agrees to indemnify and hold IVGID harmless (Resolution, paragraph 7.)  Yes  No

Confirm that organization complied with financial records (Resolution, paragraph 15)  Yes  No

Rack Rate for Venue/Location requested:  
(Based on Board approved Key Rates)

Yield Management (Comment/Remark):

Charge approved by Venue Manager for this Event:  
(\$50 minimum) (Coded to 4293)

Venue Manager Signature and Date: \_\_\_\_\_

Administrative Concurrence: \_\_\_\_\_  
(General Manager or designee, Signature & Date)

Distribution: Public Records Officer, Director of Finance, Controller, Venue Manager

**EXHIBIT "J"**

**GLOBAL SALES RECEIPT**  
**Championship Golf Course**

Clerk: CJL2

Date: 07/21/2017 @ 5:31 pm

H/H: 9.23.2018 - DEPOSIT Tahoe Safe Alliance

H/H #: 5704

---

Total New Fees	0.00
Discount Applied	0.00
<b>Total Due</b>	<b>0.00</b>

Total Fees Paid	0.00
Credits Added	1,000.00
<b>Total Paid</b>	<b>1,000.00</b>

---

**Household Balance Information**

Overall Credit Balance Available	1,000.00
Overall Balance Due	0.00

---

Payment of: 1,000.00 Made By: Check With  
Reference: 15322

**Receipt # 448832**

**EXHIBIT "K"**



# REGISTRATION

## Player Packages

Name	Quantity	Cost	Payment Type	Number of Golfers	Description
Individual Foursome	0	\$750.00	Online	4	Includes Golf for 4, Dinner for 4, Celebrity and TSA Speakers plus Live and Silent Auction at awards reception. \$700 if registered before June 16th. Use promo code EARLYBIRD at check out.
Individual Golfer	0	\$175.00	Online	1	Includes Golf for 1, Dinner, Celebrity and TSA Speakers, plus Live and Silent Auction at Awards Dinner

## Dinner Only Packages

**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS  
MAY 23, 2018 REGULAR IVGID BOARD MEETING – AGENDA ITEM J(2) –  
APPROVAL OF MINUTES OF THE IVGID BOARD'S REGULAR  
MEETING OF AUGUST 22, 2017**

**Introduction:** Here the IVGID Board is presented with proposed minutes of its August 22, 2017 meeting to approve<sup>1</sup>. NRS 241.035(1)<sup>2</sup> instructs that "within **45 days after the meeting** or at the next meeting of the public body, whichever occurs later<sup>3</sup>...a public body *shall* approve the minutes of (that) meeting (which shall)...includ(e, in part)...(d)...**prepared written remarks** (submitted) by any member of the general public who addresses (a) public body **if the member...requests that the minutes reflect those remarks** (and he/she)...**submits a copy for inclusion.**"

Given the proposed minutes have been proffered for approval a whopping 276 days after the meeting<sup>4</sup>; they fail to include prepared written remarks submitted by Darryl Dworkin, Jack Hubbard, Margaret Martini, Clifford Dobler, Iljosa Dobler, Linda Newman, Bill Ferrall, Judith Miller and Frank Wright, all members of the general public who addressed the IVGID Board in person on August 22,

---

<sup>1</sup> See pages 238-297 of the packet of materials prepared by staff in anticipation of the IVGID Board's regular May 23, 2018 meeting ["the 5/23/2018 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_5-23-18.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-23-18.pdf))].

<sup>2</sup> Go to <https://www.leg.state.nv.us/NRS/NRS-241.html#NRS241Sec035>.

<sup>3</sup> The Office of the Attorney General ("OAG") has already found IVGID guilty of having failed to timely approve the minutes of its August 22, 2017 meeting [see OAG File No. 13897-260 issued December 18, 2017 ([http://ag.nv.gov/uploadedFiles/agnv.gov/Content/About/Governmental\\_Affairs/OML\\_Portal/Opinions/Katz%20260%20Opinion.pdf](http://ag.nv.gov/uploadedFiles/agnv.gov/Content/About/Governmental_Affairs/OML_Portal/Opinions/Katz%20260%20Opinion.pdf))].

<sup>4</sup> The failure to adopt these minutes is the subject of another Open Meeting Law ("OML") complaint; OAG File No. 13897-282 (a copy of the OAG's May 8, 2018 letter acknowledging the filing of this complaint is attached to this written statement as Exhibit "A"). This complaint was not filed until more than an unbelievable 126 days had elapsed since the OAG's findings and conclusions in OAG File No. 13897-260; and it was quite evident the minutes of the Board's August 22, 2017 meeting might never be presented to the IVGID Board for approval short of the filing of another OML complaint. So a complaint was reluctantly filed where I "ask(ed) *how much more time must elapse before the OAG compels the IVGID Board to approve the minutes of its August 22, 2017 meeting before it takes more punitive measures?* And why is it that a member of the public needs to be the one to compel compliance with the OML when the Board is assisted by what is supposed to be a professional staff and attorney well versed in public law?" ***I ask the same question of the IVGID Board!*** And I also ask, ***does each Board member know that this OML complaint has been filed*** and that staff's and attorney Guinasso's decisions to present proffered minutes for approval at this meeting is ***only because another OML complaint was filed?*** I and others I know believe not.

2017 and asked that their proffered written remarks be included in the minutes of that meeting<sup>5</sup>; and they fail to include prepared written remarks submitted by Aaron Katz, a member of the general public, who addressed the IVGID Board in writing and made the same request<sup>6</sup>; I object. These are the purposes of this written statement.

**NRS 241.020(2)(d)(3)(I) and 241.035(1)(d) Make Clear That Members of the General Public Must be Allowed to "Address" a Public Body at a Public Meeting Either Orally, by Means of Prepared Written Remarks to be Included in the Minutes of That Meeting, or Both:** The option sits with the member of the general public. And given the public policy concerns at issue (see discussion below), any doubt must be resolved in favor of allowing those written remarks to be included in the minutes of meetings.

**Nothing in NRS 241.035(1) Prohibits a Member of the General Public From "Addressing" a Public Body at a Public Meeting *in Person*:**

**Nothing in NRS 241.035(1) Mandates That a Member of the General Public Must be Present at a Public Meeting in Order to "Address" a Public Body:**

**In Fact, Since NRS 241.035(1) Allows Members of a Public Body to Address Their Fellow Members at Public Meetings Notwithstanding They May *Not* be Physically Present, Don't Members of the Public *Have the Same Right*?** Take a look at NRS 241.035(b): the minutes of public meetings must reflect those members who are present, "whether in person or by means of electronic communication." Thus if it is appropriate for members of a public body to address the IVGID Board as a whole at a public hearing, notwithstanding they are *not* physically present, why can't members of the general public be allowed to do the very same thing?

**Moreover, the IVGID Board Routinely Allows Members to Address the Board as a Whole at Public Meetings Notwithstanding They Are *Not* Physically Present:** By way of example, take a look at the written minutes of the Board's June 12, 2017 meeting<sup>7</sup>. At page 469 the Board will see where Trustee Callicrate was allowed to appear by means of telephone. Throughout the minutes of that meeting the Board will see where Trustee Callicrate was allowed to "address" the Board; especially when voting. And unlike in the current situation, his comments *were* included in the written record. Thus if it is appropriate for members of a public body to address the IVGID Board as a whole at a

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<sup>5</sup> See pages 239-240 of the 5/23/2018 Board packet.

<sup>6</sup> See pages 233-243 of the packet of materials prepared by staff in anticipation of the IVGID Board's regular September 13, 2017 meeting ["the 9/13/2017 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_9-13-17.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_9-13-17.pdf))]. Although this written statement omits the submitted exhibits, I ask that the statement including the omitted exhibits be attached to the minutes of the Board's August 22, 2017 meeting.

<sup>7</sup> Go to <https://www.yourtahoeplace.com/uploads/pdf-ivgid/0822-small.pdf> ("the 8/22/2017 Board packet").

public hearing, and to have their comments included in the minutes notwithstanding they are *not* physically present, why can't members of the general public be allowed to do the very same thing?

§5.05 at page 46 of the Attorney General's OML Manual<sup>8</sup> ("the OML Manual") makes clear that nothing in the OML prohibits a quorum of members of a public body from conducting public meetings *amongst one another where they are not physically present*, such as via a telephone conference call or video conference [see NRS 241.010(2)<sup>9</sup>]. In fact, §5.06 at page 47 of the OML Manual makes clear that remote telephone, facsimile and e-mail polls are *all* permissible, as long as done as a part of an open meeting. In today's digital age, members of the public can similarly call into a public meeting and "address" a public body over the telephone. Or they can "address" public bodies in real time via e-mail, face time, Skype or social media (such as Facebook, Instagram, Instachat, Twitter, etc.). The view members of the public can "address" a public body's governing board at a public meeting remotely is buttressed by NRS 241.035(b) which instructs that the minutes of public bodies must reflect those members who are present, "*whether in person or by means of electronic communication.*" Simply stated, one need not be physically present in the same room as a majority of trustees, in order to "address" those trustees at a public meeting.

In support of these views I point to §5.01 at page 43 of the OML Manual<sup>10</sup> which recognizes the term "present" at a public meeting may be *either actual or constructive*. Thus I assert that being constructively "present" means "addressing" a public body, either orally or by means of written remarks, "whenever the attendant acts, circumstances, and conduct demonstrate that (its) members (are)...deemed by the law as being together for the purpose of conducting the business of the public."

Therefore even if a member of the general public who is not physically present at a public meeting wants to "address" a public body at a public meeting he/she should be encouraged rather than discouraged to do so. And given that "address" may be either orally, by means of prepared written remarks, or both, such member of the general public should be allowed to submit written remarks he/she expressly asks be made a part of the written minutes of that meeting; just the same as if he/she were physically present at that public meeting and made the same request.

Given the purposes of open public meetings and the free exchange of public comment, if it is appropriate for members of a public body to "address" the Board as a whole at a public hearing and to have their comments reflected in the minutes of that meeting *notwithstanding they are*

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<sup>8</sup> [http://ag.nv.gov/uploadedFiles/agnv.gov/Content/About/Governmental\\_Affairs/OML\\_Portal/2016-01-25\\_OML\\_12TH\\_AGOMANUAL.pdf](http://ag.nv.gov/uploadedFiles/agnv.gov/Content/About/Governmental_Affairs/OML_Portal/2016-01-25_OML_12TH_AGOMANUAL.pdf).

<sup>9</sup> "Any member of a public body (may be)...present ...at any meeting of the public body...by means of teleconference or videoconference" in lieu of physical presence. And so may "members of the public (who)...can hear or observe and participate in the meeting" in lieu of being physically present.

<sup>10</sup> See

[http://ag.nv.gov/uploadedFiles/agnv.gov/Content/Publications/OML%20MANUAL%202015%20\(With%20Edits\)X.pdf](http://ag.nv.gov/uploadedFiles/agnv.gov/Content/Publications/OML%20MANUAL%202015%20(With%20Edits)X.pdf).

*constructively and not physically present*, why aren't members of the general public accorded the very same right? Stated differently, where does NRS 241.035(1)(d) expressly state that members of the general public who choose to address public bodies at public meetings must be physically present to do so? Therefore even if a member of the general public who is not physically present at a public meeting wants to "address" a public body at that meeting, he/she should be encouraged rather than discouraged to do so. And given that "address" may be either orally, by means of prepared written remarks, or both, such member should be allowed to submit written remarks he/she expressly asks be made a part of the written minutes of that meeting. To limit comment to only those who are physically present is unnecessarily, unreasonably and impermissibly restrictive.

**NRS 241.035(1)(d) Makes Clear That Members of the General Public May Request That Any Written Remarks They Submit be Included in the Minutes of a Public Meeting:**

**Moreover, the IVGID Board Routinely Allows Members of the Public to Address the Board as a Whole by Means of Prepared Written Statements Notwithstanding They Are Not Physically Present at Public Meetings:** That is the very reason why the IVGID Board's agendas include a section (for the Board's December 13, 2017 meeting<sup>11</sup>, refer to item ¶L) for "Correspondence Received by the District\*." Therefore if it is acceptable for a member of the public to submit written remarks to the Board without being physically present at a Board meeting, without asking they be made a part of the minutes of that meeting, what is the justification for not allowing a member of the public to correspond via prepared written statements he/she requests be included in the minutes of a Board meeting?

**Nothing in NRS 241.035(1) Mandates That a Member of the General Public Must be Present at a Public Meeting in Order to Submit Written Remarks for Inclusion in the Minutes of That Meeting:** Yet according to Chairperson Wong and attorney Guinasso, the *only* members of the general public who have standing to "address" the IVGID Board at a public meeting are those who physically appear at that meeting and expressly for that purpose. According to Chairperson Wong:

Mr. Katz "*has to be here* to make his own statement for it to be entered into the written record...*he needs to be here* to make his own public comment."

Thus Judith Miller and Frank Wright were prevented by Ms. Wong from submitting their proffered written remarks. According to Chairperson Wong, those remarks "will not be entered into the written record...(Ms. Herron,) don't enter those (written remarks) into the written record."

**Since Other Nevada Public Bodies Routinely Allow Members of the General Public to Address Them at Public Meetings Via Written Statements Notwithstanding They Are Not Physically Present,** why should IVGID be any different? The Truckee Meadows Water Authority ("TMWA") is a public body subject to the OML. It is aware of the fact that members of the general public may not be able to physically attend public meetings, yet may "still wish to comment on a topic or agenda item." For

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<sup>11</sup> Go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Agenda\\_Regular\\_12-13-17.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Agenda_Regular_12-13-17.pdf) ("the 12/13/2017 Board packet").

this reason members of the public are encouraged to "do so by submitting (thei)r comment(s) online at least one full week before the date of any public meeting." Stated differently, "***if you are requesting that your comments be read at the next board meeting***"<sup>12</sup>, they must be received one-week prior to the meeting." All you need do is "simply fill out the 'Comments to the Board' form" at [tmwa.com/about\\_us/comments](http://tmwa.com/about_us/comments)<sup>13</sup>.

How can this be given Susan Herron's comments (above)? Because the TMWA understands that "unnecessarily restricting public comment...does *not* comport with the spirit and intent of the Open Meeting Law" (see discussion below).

**Nothing in NRS 241.035(1)(d) Mandates That the Only Written Remarks a Member of the General Public May Submit for Inclusion in the Minutes of a Public Meeting *Must* be His/Her Own:** Notwithstanding, the IVGID Board regularly allows those addressing the Board at public meetings to submit written remarks *authored by persons other than themselves* for inclusion in the written minutes of those meetings. Let me provide some examples.

On June 28, 2017 resident Paul Smith presented public comment at a Board meeting. Part of his comment consisted of written remarks he asked be included in the minutes of that meeting<sup>14</sup>. Those remarks make reference to a June 16, 2017 article in the Wall Street Journal titled "A Town's Creative Accounting Leads to Fraud Conviction."<sup>15</sup> At pages 715-716 of the 8/22/2017 Board packet," the Board will see that the referenced article *was actually attached to the minutes of that meeting*. In other words, Mr. Smith was allowed to submit written remarks authored by someone *other than himself*, and to have them included in the written minutes of the Board's June 28, 2017 meeting.

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<sup>12</sup> If those comments are read at a Board meeting, they must be included in the minutes of that meeting. And therefore if the writer asked they be attached to the minutes of that meeting, NRS 241.035(1)(d) would mandate they be attached.

<sup>13</sup> A copy of the TMWA's February 2018 newsletter which encourages the public to submit written correspondence at a public meeting they cannot attend is attached as Exhibit "B" to this written statement.

<sup>14</sup> See page 687 of the 8/22/2017 Board packet. There the proposed minutes recite that "Paul Smith read from a prepared statement which is attached hereto."

<sup>15</sup> That statement appears at page 709 of the 8/22/2017 Board packet and it references "a reprint of an article that was in the June 16 edition of the WSJ titled "A Town's Creative Accounting Leads to a Fraud Conviction"...Time permitting (Mr. Smith stated he would)...read excerpts from this article to alert our residents that when IVGID raises money in the public market place; correct accounting matters." The article was authored by someone other than Mr. Smith.

On July 20, 2017 resident Linda Newman presented public comment at a Board meeting. Part of her comment consisted of written remarks she asked be included in the minutes of that meeting<sup>16</sup>. Those remarks made reference to a June 29, 2017 Nevada Supreme Court Opinion<sup>17</sup>. And at pages 196-200 of the 9/13/2017 Board packet the Board will see that the referenced Opinion *was actually attached to the minutes of that meeting*. In other words, Ms. Newman was allowed to submit written remarks authored by someone *other than* herself, and to have them included in the written minutes of the Board's July 20, 2017 meeting.

On August 2, 2017 resident Judith Miller presented public comment at a Board meeting. Part of her comment consisted of written remarks she asked be included in the minutes of that meeting<sup>18</sup>. Those remarks make reference to a July 20, 2017 Incline Village/Crystal Bay News article<sup>19</sup>. And at pages 73-74 of the 9/26/2017 Board packet the Board will see that the referenced news article *was actually attached to the minutes of that meeting*. In other words again, Ms. Miller was allowed to submit written remarks authored by someone *other than* herself, and to have them included in the written minutes of the Board's August 2, 2017 meeting.

**The Public's Right to Address Public Bodies is a Fundamental Right to be Construed *Liberal*ly:** The OAG has time and time again instructed that the public's right to freedom of speech *during public meetings* is vigorously protected under both the U.S. and Nevada Constitutions<sup>20</sup>. Thus according to §11.03 at page 94 of the OML Manual, "a statute enacted for the public benefit, such as a...public meeting law, ***should be construed liberally in favor of the public.***" Therefore "every citizen may freely speak, ***write*** and publish his sentiments on all subjects" during those meetings. Although public bodies may adopt "reasonable restrictions (as) to the time, place and manner of comments," ***any practice or policy which discourages or prevents public comment during public meetings***, even if technically in compliance with the law, ***violates the spirit of the Open Meeting Law.*** Stated

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<sup>16</sup> See page 129 of the 9/13/2017 Board packet. There the proposed minutes recite that "Linda Newman read from a prepared statement which is attached hereto."

<sup>17</sup> That statement appears at pages 194-195 of the 9/13/2017 Board packet and it references a Nevada Supreme Court Opinion in a case titled *The Commission on Ethics of the State of Nevada v. Ira Hanson*. The Opinion was authored by Justice Hardesty rather than Ms. Newman.

<sup>18</sup> See page 63 of the packet of materials prepared by staff in anticipation of the Board's September 26, 2017 meeting ["the 9/26/2017 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_9-26-17.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_9-26-17.pdf))]. There the minutes recite "Submitted by Judith Miller (2 pages): Incline Village/Crystal Bay News\*, Volume 1, Issue 1 Sunday, July 30, 2017."

<sup>19</sup> That article appears at pages 73-74 of the 9/26/2017 Board packet and it was authored by someone other than Ms. Miller.

<sup>20</sup> See §8.05, page 82 of the OML Manual.

differently, "unnecessarily restricting public comment...does *not* comport with the spirit and intent of the Open Meeting Law."<sup>21</sup>

Here Chairperson Wong and attorney Guinasso went out of their way to construe this right narrowly against the public's right to "address" the IVGID Board and have their remarks included in the minutes of its August 22, 2017 meeting. Notwithstanding, at no time has the Board adopted a policy nor made the express decision that the only members of the public who can "address" the Board at public meetings and to have their comments included in the minutes of that meeting, are those who are physically present<sup>22</sup>. I submit that because this view unnecessarily and unreasonably<sup>23</sup> interferes with every citizen's right to "freely speak, *write* and publish his sentiments on all subjects" during those meetings, it represents an OML violation.

**Public Comment Cannot be Denied or Restricted Based Upon its Content Nor Author:** "A public body's restrictions (on public comment) must be neutral as to the viewpoint expressed."<sup>24</sup> Given it is no secret I am IVGID staff's number one critic, for Chairperson Wong to have allowed the above written remarks *authored by persons other than themselves* to be included in the minutes of those meetings, and yet *not* allowed me to have my remarks included in the minutes of the IVGID Board's meeting of August 22, 2017, amounts to nothing short of censorship based upon the author and the perceived nature of his remarks.

**The Preferred Written Remarks of Darryl Dworkin, Jack Hubbard, Margaret Martini, Clifford Dobler, Iljosa Dobler, Linda Newman and Bill Ferrall Have *Not* Been Included in the Proposed Minutes of the Board's August 22, 2017 Meeting:** even though page 270 of the 5/23/2018 Board packet identifies, to the contrary, they are included. Unless the Board instructs that these written statements be attached to the proposed minutes of the subject meeting, I object.

**The Preferred Written Remarks of Judy Miller and Frank Wright Have *Not* Been Included in the Proposed Minutes of the Board's August 22, 2017 Meeting:** even though pages 239-240 of the 5/23/2018 Board packet identifies they were submitted for inclusion by members of the general public who addressed the IVGID Board in person. Again, I object.

**The Preferred Written Remarks of Aaron Katz Have *Not* Been Included in the Proposed Minutes of the Board's August 22, 2017 Meeting:** even though page 239 of the 5/23/2018 Board

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<sup>21</sup> See §8.05, page 83 of the OML Manual.

<sup>22</sup> The absence of any statement of policy regarding such restriction is an OML violation (see OAG File No. 07-020).

<sup>23</sup> §11.04 at page 94 of the OML Manual instructs that "in circumstances where the Open Meeting Law provides no clear standards or guidelines, public bodies must consider themselves as being governed by a standard of reasonableness."

<sup>24</sup> See §5.02(l) at page 43 and §7.05 at page 70 of the OML Manual.

packet identifies they were submitted for inclusion by a member of the general public who addressed the IVGID Board in writing. Again, I object.

**On November 12, 2017 the Board Was Given Notice of These Deficiencies and the Opportunity to Correct Them:** I have attached a copy of my e-mail of even date as Exhibit "C" to this written statement<sup>25</sup>, which gave the Board such notice.

**On December 10, 2017 the Board Was Again Given Advance Notice of These Deficiencies and the Opportunity to Correct Them:** I have attached a copy of my e-mail of even date as Exhibit "D" to this written statement, which gave the Board such notice.

**On May 20, 2018 the Board Was Again Given Advance Notice of These Deficiencies and the Opportunity to Correct Them:** I have attached a copy of my e-mail of even date as Exhibit "E" to this written statement, which gave the Board such notice.

**Because Board Meeting Minutes Must be Retained as a Public Record Forever**, this explains the harm in excluding written statements submitted by members of the general public for inclusion in the minutes of IVGID Board meetings. NRS 241.035(2) instructs that because the "minutes of public meetings are public records...the(y)...shall be deemed to have permanent value and must be retained by the public body for at least 5 years. (Although) thereafter, the(y)...may be transferred...in accordance with NRS 239.080 to 239.125, inclusive," the purpose of transfer is "for archival preservation."

There are at least three reasons why it is important that written statements submitted by members of the general public for inclusion in the minutes of IVGID Board meetings be included. First, they have a timeliness element to them. Even if they are included in a Board packet prepared for a subsequent IVGID Board meeting, under correspondence or otherwise, they can be untimely or "lost" when read in connection with the minutes themselves.

Second, there is nothing in NRS 241 which mandates that written correspondence to the IVGID Board which is not requested to be included in the minutes of public meetings be preserved, let alone permanently. We see this with ordinary written correspondence submitted to the IVGID Board which since the first of the year IVGID staff have intentionally omitted from Board packets. By attaching this correspondence to the minutes of meetings themselves, they are retained forever.

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<sup>25</sup> As further evidence Chairperson Wong's and staff's intent is to censor communications to the Board which are shared with the public by not including them in Board packets under "Correspondence Received by the District," I direct the Board's attention to the last sentence of my e-mail attached as Exhibit "A" to this written statement: "***so we're clear Susan, please include a copy of this e-mail in the next Board packet.***" The next Board packet was the 12/13/2017 Board packet, and "Correspondence Received by the District" appears at pages 438-440. A review of these pages discloses that my November 12, 2017 e-mail was omitted, while correspondence from other members of the public was included. ***If my correspondence has been censored, what other correspondence has been censored?***

Finally, there is no requirement that the minutes themselves accurately depict what occurs at a public meeting, nor the comments of those speaking thereat. Given the propensity of IVGID staff to write what has occurred at a public meeting in a biased and selective manner, it is important that members of the public submitting written remarks to the IVGID Board at a public meeting have their *actual* uncensored remarks included in the permanent minutes.

**If the Subject Missing Written Statement is Not Attached to the Minutes of the Board's August 22, 2017 Meeting, Another OML Complaint Will be Filed:** At the Board's August 22, 2017 meeting during Frank Wright's public comment, he warned Chairperson Wong that If she sanitized the formal written minutes of that meeting by omitting the subject written statement, there would be an OML complaint. This warning was also stated in my e-mails of November 12, 2017, December 10, 2017 and May 20, 2018 (see Exhibits "C"- "E"). Therefore if the Board disregards its obligations and an OML complaint ensues, it will have no one other to blame but itself.

**Conclusion:** The fix is easy. Add *all* written remarks to the proposed minutes before they are approved by the Board, expressly including my August 22, 2017 written remarks including the omitted exhibits thereto. Because this of course will embarrass IVGID staff because my remarks unfavorably discuss an agenda item for that meeting, Chairperson Wong and staff want to do everything in their power to sanitize those minutes and censor criticism. But sometimes you must bite your lower lip to do the right thing, even though it hurts, and this is such a case. I ask the Board do the right thing and attach the missing written statements to the formal minutes of its August 22, 2017 meeting before they are formally adopted.

Because the money to defend another OML complaint is going to come from our recreational facility fee ("RFF") because *ad valorem* and consolidated taxes are spent on employee salaries and benefits, is it any wonder **Why the RFF is as High as it is?**

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!

**EXHIBIT "A"**

ADAM PAUL LAXALT  
*Attorney General*



STATE OF NEVADA  
OFFICE OF THE ATTORNEY GENERAL  
555 East Washington Avenue, Ste. 3900  
Las Vegas, Nevada 89101

J. BRIN GIBSON  
*First Assistant Attorney General*

NICHOLAS A. TRUTANICH  
*Chief of Staff*

KETAN D. BHIRUD  
*General Counsel*

May 8, 2018

Via U.S. Mail

Aaron L. Katz  
P.O. Box 3022  
Incline Village, NV  
89450

**Re: Incline Village General Improvement District – Open Meeting Law Complaint, OAG File No. 13897-282**

Dear Mr. Katz:

Thank you for contacting the Office of the Attorney General (OAG) in regards to your Open Meeting Law complaint. Your complaint will be provided to the OAG's Open Meeting Law Enforcement Division for review. If the OAG requires any additional information during its review or investigation, you will be contacted by a member of the Enforcement Division.

For more information on Nevada's Open Meeting Law or to view prior OAG opinions, please visit the Open Meeting Law tab on our website at [ag.nv.gov/About/Governmental\\_Affairs/OML/](http://ag.nv.gov/About/Governmental_Affairs/OML/).

I hope you find the above-referenced information helpful.

Sincerely,

ADAM PAUL LAXALT  
Attorney General

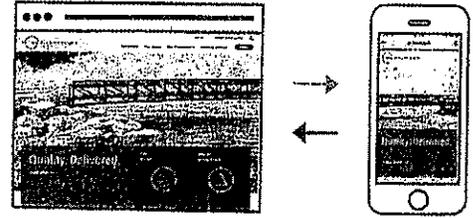
By: /s/ Caroline Bateman  
CAROLINE BATEMAN  
Chief Deputy Attorney General

CB:arz

**EXHIBIT "B"**

## HAVE A NEW PHONE NUMBER? WE NEED IT IN CASE OF AN EMERGENCY

If you're like many TMWA customers, you've canceled your landline phone service and now rely exclusively on your cell phone to communicate. Sound familiar? If so, please update your primary contact number on your account. It's unlikely we'll ever have to call you regarding a water emergency; but if we do, we need your current number. All you have to do is log into your account at [www.tmwa.com](http://www.tmwa.com) and update the number, or give us a call at (775) 834-8080 and let us do it for you. Simple!



## TMWA'S BOARD OF DIRECTORS AND STAFF SEEK YOUR INPUT

To better serve our customers, TMWA has many ways for you to provide comments. TMWA's board of directors and staff want to hear your concerns and comments regarding your water service. We invite you to attend any of our public meetings, as there is public comment at the beginning and end of each meeting. Here is how you can express your views and be part of the process:

- **Board of Directors Meetings** – TMWA's board of directors meets on the third Wednesday of each month at 10 a.m. at the Sparks City Council Chambers, located at 745 Fourth St. in Sparks. Agendas are posted online at least five days in advance. View the full meeting schedule, agendas, or past meeting minutes here: [www.tmwa.com/meetings](http://www.tmwa.com/meetings).
- **Standing Advisory Committee** – TMWA's Standing Advisory Committee (SAC) is an oversight group made up of individuals representing all TMWA customer categories. The SAC reviews rate proposals and other items as requested by our board of directors. SAC meetings are held on the first Tuesday of the month at 3 p.m. at TMWA's main office located at 1355 Capital Blvd. in Reno. The meetings are open to the public and are posted in the "Meeting Center" section at [www.tmwa.com/meetings](http://www.tmwa.com/meetings).
- **Online at [www.tmwa.com](http://www.tmwa.com)** – If you are unable to attend a public meeting but still wish to comment on a topic or agenda item, you can do so by submitting your comment online at least one full week before the date of any public meeting. Simply fill out the "Comments to the Board" form here: [tmwa.com/about\\_us/comments](http://tmwa.com/about_us/comments).

### WHERE TO CALL

GENERAL INQUIRIES:	834-8080
EMERGENCY REPAIR:	834-8090
WATER CONSERVATION:	834-8005
WATER QUALITY:	834-8118
WATER RIGHTS:	834-8029
OMBUDSMAN:	848-0813

### HOLIDAYS & EVENTS

#### STANDING ADVISORY COMMITTEE

March 6 at 3 p.m.

#### BOARD OF DIRECTORS MEETING

March 21 at 10 a.m.

#### IRRIGATION SYSTEM START-UP WORKSHOP

March 27 at 5:30 p.m.

Find locations and details for all workshops and meetings here: [tmwa.com/meetings/](http://tmwa.com/meetings/)



Truckee Meadows Water Authority is a not-for-profit, publicly owned utility, overseen by elected officials and regulated by the Nevada Public Utilities Commission. We serve Reno, Sparks and Washoe County communities and help our customers enjoy the best water quality in the region. We're committed to providing high-quality drinking water around the clock to the 250,000 residents of the Truckee Meadows.



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**EXHIBIT "C"**

**Subject:** Objections to Agenda Item H(1) for the IVGID Board's November 15, 2017 Meeting

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

**Date:** 11/12/2017 9:43 AM

**To:** Wong Kendra Trustee <wong\_trustee@ivgid.org>

**CC:** Callicrate Tim Trustee <callicrate\_trustee@ivgid.org>, Horan Phil <horan\_trustee@ivgid.org>, Dent Matthew <dent\_trustee@ivgid.org>, Morris Peter <morris\_trustee@ivgid.org>, Herron Susan <Susan\_Herron@ivgid.org>

Dear Chairperson Wong and the Other Honorable Members of the IVGID Board:

I object to the form of proposed written minutes submitted by staff for approval by the IVGID Board [see pages 765-800 of the Board packet of materials prepared by staff in anticipation of this meeting {"the 11/15/2017 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_11-15-17\\_.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_11-15-17_.pdf))}].

As your attorney should instruct each of you, NRS 241.035(1)(d) declares, in part, that "a public body shall approve the minutes of a meeting (which shall)...includ(e)...the substance of remarks made by any member of the general public who addresses the public body if the member of the general public requests that the minutes reflect those remarks or, if the member of the general public has prepared written remarks, a copy of the prepared remarks if the member of the general public submits a copy for inclusion."

The proposed minutes fail to reflect at least four different sets of prepared written remarks submitted by members of the general public who requested those remarks be included in the minutes of that meeting.

The first set of missing prepared written remarks consist of those expressly acknowledged that were submitted by Darryl Dworkin, Jack Hubbard, Margaret Martini, Clifford Dobler, Iljosa Dobler, Linda Newman and Bill Ferrall (see pages 799-800 of the 11/15/2017 Board packet). None is attached to the proposed written minutes.

★ The second set of missing prepared written remarks consist of those submitted by Judith Miller which were rejected by Chairperson Wong (see page 766 of the 11/15/2017 Board packet). Given that written statement ABSENT the several exhibits which were attached already appears in the September 13, 2015 Board packet (go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_9-13-17.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_9-13-17.pdf)) at pages 233-243, what is gained/accomplished by refusing to attach them to the formal written minutes of the Board's August 22, 2017 meeting, complete with all exhibits submitted, as requested?

Putting that question aside, there is nothing in NRS 241.035(1) which states that the prepared remarks submitted by a member of the general public who addresses a public body (arguably in person) must be his/her remarks. I have evidence of numerous occasions in the past where members of the general public have submitted written remarks at public meetings authored by persons other than themselves. And yet in all circumstances, those written remarks have been attached to the written minutes of those meetings. But here Chairperson Wong and Guinasso propose otherwise. And why? Because of the views expressed, and the speaker. These are both improper reasons for rejecting legitimate public comment.

★ The third set of missing prepared written remarks consist of those submitted by Frank Wright which were rejected by Chairperson Wong (see page 767 of the 11/15/2017 Board packet). Again, there is nothing in NRS 241.035(1) which declares that the prepared remarks submitted by a member of the general public who addresses a public body (arguably in person) must be his/her remarks.

★ The fourth set of missing prepared written remarks consist of the same remarks submitted by myself which were rejected by Chairperson Wong. There is nothing in NRS 241.035(1) which states that the only way a member of the general public can legitimately address a public body is in person. The purpose for public comment is frustrated

where a public body mandates that members of the public be physically present before they are entitled to submit their public comment. Yet here, this is what Chairperson Wong is requiring.

Moreover, the Board routinely allows fellow Board members to address the Board as a whole at public meetings when they are NOT physically present. Is the Board saying it's all right for Board members to address the Board as a whole when they are not physically present, yet it's not all right for members of the general public to do the same thing?

✱ So let's make it simple. Correct the proposed minutes in all respects prior to approving them, or I will file an Open Meeting Law ("OML") complaint. And I ask that at least one Board member make the formal request that all missing written statements including mine be attached as requested. Why put the public to the added expense and inconvenience of responding to yet another OML complaint when so simple a fix exists?

And so we're clear Susan, please include a copy of this e-mail in the next Board packet.

Respectfully, Aaron Katz

**EXHIBIT "D"**

## Re: Objections to Agenda Item I(1) for the IVGID Board's December 13, 2017 Meeting

**From:** "s4s@ix.netcom.com" <s4s@ix.netcom.com>  
**To:** Wong Kendra Trustee  
**Cc:** Callicrate Tim Trustee <callicrate\_trustee@ivgid.org>, Horan Phil <horan\_trustee@ivgid.org>, Dent Matthew <dent\_trustee@ivgid.org>, Morris Peter <morris\_trustee@ivgid.org>, Herron Susan <Susan\_Herron@ivgid.org>  
**Subject:** Re: Objections to Agenda Item I(1) for the IVGID Board's December 13, 2017 Meeting  
**Date:** Dec 10, 2017 10:15 PM

Dear Chairperson Wong and the Other Honorable Members of the IVGID Board:

I object to the form of proposed written minutes submitted by staff for approval by the IVGID Board [see pages 209-246 of the Board packet of materials prepared by staff in anticipation of this meeting {"the 12/13/2017 Board packet" ([https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_12-13-17.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_12-13-17.pdf))}].

As your attorney should instruct each of you, NRS 241.035(1)(d) declares, in part, that "a public body shall approve the minutes of a meeting (which shall)...includ(e)...the substance of remarks made by any member of the general public who addresses the public body if the member of the general public requests that the minutes reflect those remarks or, if the member of the general public has prepared written remarks, a copy of the prepared remarks if the member of the general public submits a copy for inclusion."

The proposed minutes fail to reflect at least four different sets of prepared written remarks submitted by members of the general public who requested those remarks be included in the minutes of that meeting.

The first set of missing prepared written remarks consist of those expressly acknowledged that were submitted by Darryl Dworkin, Jack Hubbard, Margaret Martini, Clifford Dobler, Iljosa Dobler, Linda Newman and Bill Ferrall (see page 243 of the 12/13/2017 Board packet). None is attached to the proposed written minutes.

The second set of missing prepared written remarks consist of those submitted by Judith Miller which were rejected by Chairperson Wong (see page 766 of the 11/15/2017 Board packet and pages 210-211 of the 12/13/2017 Board packet). Given that written statement ABSENT the several exhibits which were attached already appears in the September 13, 2015 Board packet (go to [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_9-13-17.pdf](https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_9-13-17.pdf)) at pages 233-243, what is gained/accomplished by refusing to attach them to the formal written minutes of the Board's August 22, 2017 meeting, complete with all exhibits submitted, as requested? 

Putting that question aside, there is nothing in NRS 241.035(1) which states that the prepared remarks submitted by a member of the general public who addresses a public body (arguably in person) must be his/her remarks. I have evidence of numerous occasions in the past where members of the general public have submitted written remarks at public meetings authored by persons other than themselves. And yet in all circumstances, those written remarks have been attached to the written minutes of those meetings. But here Chairperson Wong and Guinasso propose otherwise. And why? Because of the views expressed, and the speaker. These are both improper reasons for rejecting legitimate public comment.

The third set of missing prepared written remarks consist of those submitted by Frank Wright which were rejected by Chairperson Wong (see page 767 of the 11/15/2017 Board packet and page 211 of the 12/13/2017 Board packet). Again, there is nothing in NRS 241.035(1) which declares that the prepared remarks submitted by a member of the general public who addresses a public body (arguably in person) must be his/her remarks. 

The fourth set of missing prepared written remarks consist of the same remarks submitted by myself which were rejected by Chairperson Wong. There is nothing in NRS 241.035(1) which states that the only way a member of the general public can legitimately address a public body is in person. The purpose for public comment is frustrated where a public body mandates that members of the public be physically present before they are entitled to submit their public comment. Yet here, this is what Chairperson Wong is requiring. 

Moreover, the Board routinely allows fellow Board members to address the Board as a whole at public meetings when they are NOT physically present. Is the Board saying it's all right for Board members to address the Board as a whole when they are not physically present, yet it's not all right for members of the general public to do the same thing?

So let's make it simple. Correct the proposed minutes in all respects prior to approving them, or I will file an Open Meeting Law ("OML") complaint. And I ask that at least one Board member make the formal request that all missing 

1/15/2018

Re: Objections to Agenda Item I(1) for the IVGID Board's December 13, 2017 Meeting

written statements including mine be attached as requested. Why put the public to the added expense and inconvenience of responding to yet another OML complaint when so simple a fix exists?

And so we're clear Susan, please include a copy of this e-mail in the next Board packet.

Respectfully, Aaron Katz

**EXHIBIT "E"**

## Re: Objections to Agenda Item J(2) for the IVGID Board's May 23, 2018 Meeting - Proposed Minutes of the Board's August 22, 2017 Meeting - P.S.

**From:** "s4s@ix.netcom.com" <s4s@ix.netcom.com>  
**To:** Wong Kendra Trustee  
**Cc:** Callicrate Tim Trustee <callicrate\_trustee@ivgid.org>, Horan Phil <horan\_trustee@ivgid.org>, Dent Matthew <dent\_trustee@ivgid.org>, Morris Peter <morris\_trustee@ivgid.org>, Herron Susan <Susan\_Herron@ivgid.org>  
**Subject:** Re: Objections to Agenda Item J(2) for the IVGID Board's May 23, 2018 Meeting - Proposed Minutes of the Board's August 22, 2017 Meeting - P.S.  
**Date:** May 21, 2018 1:25 PM

Dear Chairperson Wong and the Other Honorable Members of the IVGID Board:

In addition to my May 20, 2018 comments below, staff's proffered minutes for the Board's August 22, 2017 meeting do not include the written statements submitted by Darryl Dworkin, Jack Hubbard, Margaret Martini, Cliff Dobler, Iljosa Dobler, Linda Newman and Bill Ferrall notwithstanding all addressed the Board in person at that meeting and submitted written comments for inclusion in the minutes of that meeting. Unless the Board expressly votes to physically attach these written statements to the approved minutes, I will file an OML complaint. Please make sure that whoever submits a motion to approve the minutes (Mr. Morris?) expressly includes language to this effect.

Thank you for your cooperation. Aaron Katz

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

**From:** "s4s@ix.netcom.com"  
**Sent:** May 20, 2018 2:17 PM  
**To:** Wong Kendra Trustee  
**Cc:** Callicrate Tim Trustee , Horan Phil , Dent Matthew , Morris Peter , Herron Susan  
**Subject:** Objections to Agenda Item J(2) for the IVGID Board's May 23, 2018 Meeting - Proposed Minutes of the Board's August 22, 2017 Meeting

Dear Chairperson Wong and the Other Honorable Members of the IVGID Board:

I object to the form of proposed written minutes for the Board's August 22, 2017 meeting submitted by staff for approval by the IVGID Board [see pages 238-297 of the Board packet of materials prepared by staff in anticipation of this meeting {"the 5/23/2018 Board packet" ([https://www.yourtahoepplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_5-23-18.pdf](https://www.yourtahoepplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-23-18.pdf))}].

As your attorney should instruct each of you, NRS 241.035(1)(d) declares, in part, that "a public body shall approve the minutes of a meeting (which shall)...includ(e)...the substance of remarks made by any member of the general public who addresses the public body if the member...has prepared written remarks...submits a copy for inclusion (in the minutes of that meeting and)...requests that the minutes reflect those remarks."

The proposed minutes fail to reflect at least three different sets of prepared written remarks submitted by members of the general public for inclusion who requested that those remarks be included in the minutes of that meeting.

The first set of missing prepared written remarks consist of those submitted by Judith Miller which were rejected by Chairperson Wong [see page 239 of the packet of materials prepared by staff in anticipation of the Board's regular May 23, 2018 meeting (5/23/2018 Board packet ([https://www.yourtahoepplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_5-23-18.pdf](https://www.yourtahoepplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_5-23-18.pdf)))]. Given that written statement ABSENT the several exhibits which were attached already appears in the September 13, 2017 Board packet (go to [https://www.yourtahoepplace.com/uploads/pdf-ivgid/BOT\\_Packet\\_Regular\\_9-13-17.pdf](https://www.yourtahoepplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_9-13-17.pdf)) at pages 233-243, what is gained/accomplished by refusing to attach them to the formal written minutes of the Board's August 22, 2017 meeting, complete with all exhibits submitted, as requested?

Putting that question aside, there is nothing in NRS 241.035(1) which states that the prepared remarks submitted by a member of the general public who addresses a public body must be his/her remarks. I have evidence of numerous occasions in the past where members of the general public have submitted written remarks at public meetings authored by persons other than themselves. Yet in all circumstances, those written remarks have been attached to the written minutes of those meetings. But here Chairperson Wong and Guinasso propose otherwise. And why?

Because of the views expressed, and the speaker. These are both improper reasons for rejecting legitimate public comment.

The second set of missing prepared written remarks consist of those submitted by Frank Wright which were rejected by Chairperson Wong (see page 240 of the 5/23/2018 Board packet). Again, there is nothing in NRS 241.035(1) which declares that the prepared remarks submitted by a member of the general public who addresses a public body must be his/her remarks. ✱

The third set of missing prepared written remarks consist of the same remarks submitted by myself which were rejected by Chairperson Wong. There is nothing in NRS 241.035(1) which states that the only way a member of the general public can legitimately address a public body is in person. The purpose for public comment is frustrated where a public body mandates that members of the public be physically present before they are entitled to submit their public comment at public meetings. Yet here, this is what Chairperson Wong is requiring. ✱

Moreover, the Board routinely allows fellow Board members to address the Board as a whole at public meetings when they themselves are NOT physically present. Is the Board saying it's all right for Board members to address the Board as a whole when they are not physically present, yet it's not all right for members of the general public to do the same thing?

So let's make it simple. Correct the proposed minutes in all respects prior to approving them, or I will file an Open Meeting Law ("OML") complaint. And I ask that at least one Board member make the formal request that all missing written statements including mine be attached as requested. Why put the public to the added expense and inconvenience of responding to yet another OML complaint when so simple a fix exists? ✱

And so we're clear Ms. Herron, please include a copy of this e-mail in the next Board packet.

Respectfully, Aaron Katz

Prior to this vote, and I will be supporting this motion, I wanted to comment on this budget and the process that has lead us to this decision point today. I note for the record that these comments represent my individual perspective and are not intended to infer any view by any other trustee.

I believe there has been a lot of incorrect and at times maliciously-intended commentary about our budgeting process and especially this final budget before us. I want to set the record straight.

This budget did not suddenly materialize, nor was it magically or secretly developed by IVGID staff. It is the result of many, many months and multiple meetings, all held in public where all five trustees have been able to engage in full, frank, open and informed discussions as well as surely robust debate, about what we believe is the right course for IVGID. In fact, even during last year's budgeting cycle and long-range planning, all five of us have been able to actively participate in building and shaping the district pan and ultimate budget. So, I want to note that nothing in this year's budget – and as everyone should know we only determine a budget for one year each and every year – is or should be a surprise to any Trustee or to any member of the public who has taken the time to observe, review and investigate any decision made along the way.

Most importantly, while it is the Board who has driven this budget, we have been able to arrive here only because of the outstanding professional skills and personal dedication of our entire staff. I want to state emphatically that it is the Board that has directed this budget and staff. Staff have merely – but critically – given generously of their time and experience to help each Trustee fully understand all the issues and opportunities before the District. Their ability and desire to take direction from the Board and to analyze and report back on those directions has enabled us to arrive where we are today.

I commend all my colleagues who availed themselves of every opportunity to meet with staff and to really get to grips with all the issues so they might be fully informed to make the fiscally responsible decisions we make today.

As a personal aside, my time spent with staff has enabled me to be very knowledgeable about the budget and so, just because the public do not hear me ask a lot of elemental questions, that does not mean I am not engaged or informed: the contrary actually: I come to this meeting very well briefed on all matters such that I can make decisions.

I also want to thank my colleagues for the robust and engaged debates we have had among these many months. It would be almost impossible for a five-member Board to be of 100% like minds: that is what good democratic governance is all about in my mind: people come with different prospective, we debate, decide and, as one, agree and to unanimously support the decisions of the board.

So while there may be some things we all might not unanimously like in this budget, it represents the sum total of those debates and those analyses and I trust that each of us will recognize our elected and required duty to produce and accept a budget for our next fiscal year. And furthermore, that after this vote, we also accept that we are not individuals and thus we will all support the Board decision as one.

Peter Morris 515

## Public comments on Resolution 1865 May 23, 2018

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I object to the formulation of the recreation roll and to the adoption of the so-called Recreation and Beach Facility "Fees" for the following reasons:

- 1) The recreation and beach facility fees, contrary to the resolution's assertions that they are apportioned in a reasonable manner, are not fairly apportioned. The recreation roll does not include assessment of numerous secondary dwelling units that have been previously identified by citizens. Staff ignores the existence of these units that in many cases are used as transient vacation rentals and put an inordinate amount of use on the facilities.
- 2) Contrary to the statement c: that the owners are benefited in a fair and reasonable way, I believe these assessments are unfair and unreasonable. How does my 85 year old incapacitated neighbor benefit in the same way as someone who chooses to use some or all of the facilities? Other jurisdictions use ad valorem taxes to build facilities, not mandatory fees. Taxes are mandatory and government can spend them as they see fit. Fees are supposed to pay for something we choose to buy. IVGID is a public agency (not quasi-public), not a homeowner's association and has no right to charge these fees. Furthermore, unlike a homeowners association, the majority of owners of property in the District cannot elect those before you tonight who have determined those fees. User fees are appropriate for those who actually use facilities or services, so non-users are not unreasonably charged. If IVGID cannot support its facilities and operations through ad valorem taxes and actual user fees that are competitive with other similar offerings, then it is irresponsibly living beyond its means.
- 3) IVGID calls these fees standby fees. Standby fees are assessed against property in many jurisdictions to pay a portion of infrastructure for water and sewer delivery, but only until the property attaches to the system. The fees are then discontinued. Our so-called recreation "standby" fees have nothing to do with standing by.

Judith Miller