MINUTES

REGULAR MEETING OF JULY 24, 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 Tuesday, July 24, 2018 at 6:00 p.m. at the Chateau located at 955 Fairway Boulevard, Incline Village, Nevada.

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 Tim Callicrate, Matthew Dent, Phil Horan, Peter Morris, and Kendra Wong.

Also present were District Staff Members Director of Finance Gerry Eick, Director of Parks and Recreation Indra Winquest, Director of Information Technology Jeremy Breeden, Director of Human Resources Dee Carey, Principal Engineer Charley Miller, Diamond Peak Ski Resort General Manager Mike Bandelin, and Director of Asset Management Brad Johnson.

Members of the public present were Gene Brockman, Kaye Shackford, Joe Shackford, Pete Todoroff, Bruce Simonian, Cliff Dobler, Steve Dolan, Wayne Ford, Margaret Martini, Aaron Katz, Judith Miller, Linda Newman, Ellie Dobler, Andy Whyman, Barbara Perlman-Whyman, and others.

(34 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, Bruce Simonian, and Kendra Wong. Sara Schmitz is ill and is unable to make this evening’s meeting.

C. PUBLIC COMMENTS*

Cliff Dobler read from a written statement which is attached hereto.
Minutes
Meeting of July 24, 2018
Page 2

Aaron Katz said for all the people that think that people like Mr. Dobler and he don't have any facts, isn't it remarkable the facts you hear from Mr. Dobler and he too has some facts to share. Mr. Katz then went over various points taken from his submitted written statements which are attached hereto.

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

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

Linda Newman read from a written statement which is attached hereto.

Pete Todoroff said that he had a couple of questions. He is waiting for minutes from his meeting for the Friday before and that he has a copy of the entire Trustee forum and thus he would like to know what is a non-meeting meeting. He has never heard of this before and he looked it up in the dictionary and could find no definition there he is wondering what that is. Also, he is wondering why Trustee Dent was asked to leave this non-meeting meeting. As many of you know, he was adopted, his grandfather was an international attorney, and that the thing he learned when he was going to law school is that the superior court doesn't make laws and that it is his understanding that in the superior court the Constitution is not voided or misused. Mr. Todoroff concluded by asking if his two questions could be answered during the break.

Kaye Shackford read from a written statement which is attached hereto.

Joe Shackford said that he has some lighter news - he went to the beach review and Staff did a great job. The Parks and Recreation Staff are doing a great job, there is a lot of great communication, a lot of energy, and lots of great stuff happening. Our community had a safe and great 4th of July which took integration of about seven different organizations. Clean up was perfect. Last weekend, we had games everywhere and people here from all over the country which is great. The next day, they were all gone and it was all cleaned up like they were not even here. People come from all over the place, go away, and then it is like they were never here. Thank you again. He is sad that the Director of Asset Management is going elsewhere and congratulated North Tahoe Public Utility District. He hopes that we will find someone equally competent. The golf courses are in great condition and all of the IVGID employees are doing a great job - thank you.

D. APPROVAL OF AGENDA (for possible action)
Chairwoman Wong asked for changes to the agenda. Trustee Callicrate said he would like to remove General Business Item F.7., as he didn't request this item and thus he doesn't know why his name is attached to it especially since he is probably the most pro Trustee on keeping this process as it is. Trustee Callicrate then asked that this item be re-agendized for the next meeting under whomever wants to put it forward. Chairwoman Wong asked for any other changes, receiving none, Chairwoman Wong approved the agenda with removal of General Business Item F.7.

E. **DISTRICT STAFF UPDATES**

E.1. **Recap of 4th of July activities/events – a verbal report provided by Director of Parks and Recreation Indra Winquest**

Director of Parks and Recreation Indra Winquest gave a verbal update on the 4th of July activities/events.

Chairwoman Wong asked Staff to send all of the Trustees the visits slide.

Trustee Horan said that Staff downplayed the amount of work they did and that the community is very grateful and lucky to have you in this position. We are all concerned about the sustainability of Red, White, and Tahoe Blue (RWTB) and that he had one of the Washoe County Commissioners, Kitty Jung, hit the nail on the head when she commented about it being an all-volunteer board. When Staff brings back a report, he would like to have an agenda item about what role IVGID wants to play. There has to be a way to figure out how to make it sustainable as it is a terrific function for the community and we may have to provide some suggestions. It is not his plan for us to take it over but rather lend some help and to get an organization involved to master mind the permits and really to figure out how we are going to support it. Director of Parks and Recreation Winquest said Staff will have an agenda item. Trustee Horan said he really appreciated Staff's efforts.

Trustee Callicrate said thanks again and that everybody did a phenomenal job. As full disclosure, he was a former Chair of this organization and it is really tough. He does like the idea of having an agendized item and having the appropriate and legal involvement for IVGID and that having it taken over by a private group is the most appropriate way. This year's events came off without a hitch so thank you.
Trustee Morris said he too wants to offer kudos for everything Staff did and that honestly if we didn’t have you in that chair it probably wouldn’t have happen so you are to be truly commended; the audience shared its agreement with a round of applause.

Trustee Dent said that thank you for getting it across the bench line and thank you to the rest of the Staff.

Chairwoman Wong said thank you again and thank you to everyone on your Staff from all of us.

Trustee Callicrate said he wanted to extend to the community a thank you for their patience as having been here for thirty three years this was an absolutely flawless event and it is a lot to ask of our community so hats off.

Director of Parks and Recreation Winquest said that on that day there was a lot of support and respect from those in the community and that he thinks that people do appreciate it and thanked everyone for their support.

F. GENERAL BUSINESS (for possible action)

F.1. Receive and Review the Draft 2018 Community Services Master Plan (Requesting Staff Members: Director of Parks and Recreation Indra Winquest and Director of Asset Management Brad Johnson)

Director of Parks and Recreation Indra Winquest, joined by Design Workshop’s Stephanie Grigsby, went over the submitted materials.

Chairwoman Wong asked, during the Recreation Center options slide, what was the cost of Administration module only; Ms. Grigsby responded $7.5 million.

Chairwoman Wong said that she understands that there is still funding for an ice rink; was that factored into this plan and where are we at with that endeavor. District General Manager Pinkerton said that Staff has gotten more information and that it will be included in the final draft. Chairwoman Wong said that a matrix would be nice to compare what we have, for a community of this size, to how off the mark we are. Ms. Grigsby said that venues can function better but that IVGID is serving the community you have
and that the improvements would take it to the next level. Chairwoman Wong said so it comes down to what we want and what do we want to fund.

Trustee Callicrate said it is a very comprehensive draft and that the cost estimates were rather alarming. He does like the idea of the modules with Administration. Likes the dog park, bocce, and the fields at the high school as those fields are not even used so being more of a partner with the Washoe County School District is great. You did a great job and this is about what do we want versus what we can afford versus what we have built and then adding in what want to fund. Thank you for your work as this is a great and needed first step to get the community to re-engage into the process. Director of Parks and Recreation Winquest said that there is a link to the website for the master plan web page and that it is updated so he would encourage the community to take a look at it. A tremendous amount of re-engagement with the community will be done and that if folks can’t make it then they can email their feedback to Staff. People do call him all the time and provide their feedback and noted that there is a lot of information on this web page.

Chairwoman Wong asked if the link to the plan can be put into all the information that we send out and perhaps placed at the bottom of all of these e-mails and upcoming meeting date notices. Director of Parks and Recreation Winquest said yes and that he will work with all the venue managers, etc. to get this information out.

Chairwoman Wong said great job on this report and thanked everyone that worked on this effort.

Trustee Morris congratulated Staff for getting us this far as it is always better to react with something in front of you and that this is an outstanding piece of work. It is really good to get this analysis and noted that he didn’t think about the connectivity between our facilities with pathways, sidewalks, etc. It is interesting what comes out when we do these things. This is a great example of bringing in expert consultants that really adds value which he appreciates. There was an item during public comment about the cost of all of this and how are we going to spend; it was misplaced because this is something to react to that is in ballpark figures and it allows the community to move their chess pieces around and say what do I really want or not. He is a little worried about some of the numbers but overall this is fabulous and he hopes that the whole community reads the document and then come to us with their ideas, thoughts, concerns, etc. and brings those to these
meetings. Trustee Morris then asked if we have counts on the use of our facilities, playgrounds, etc. to date such that we know the use of those things. Director of Parks and Recreation Winquest said that is in our status reports that is put out monthly so yes, we do track that however it is really hard to be precise/to calculate the Preston Park playground or drop ins at the park and that another hard one is at Village Green. The Preston playground would get used more if it were not in that location however we do get tremendous drop in use. This report is just a road map for us. The Recreation Center model is not something we have to do at all unless the community decides. We need to have a tremendous amount of community engagement as Staff is looking to the community to be the decision makers. Design Workshop analyzed all of the input we got and then took all of that and provided us with their recommendations. Once we get the final document, it will be in our hands to work with the community, over the next ten to twenty years.

Trustee Morris said that in accepting this draft plan, we are not committing to spending a penny except for the analysis and development of the final plan and that all we are doing is saying this is food for thought; Director of Parks and Recreation Winquest said that is one hundred percent accurate.

Trustee Callicrate made a motion to receive the proposed draft 2018 Community Services Master Plan as developed by the Design Workshop. Trustee Morris seconded the motion. Chairwoman Wong asked for any further comments. Hearing no further comments, Chairwoman Wong called the question, the motion was passed unanimously.

Chairwoman Wong called for a break at 7:20 p.m.; the Board reconvened at 7:32 p.m.

F.2. Approval of the District’s Form 4410LGF Indebtedness Report and related Debt Management Policy as of June 30, 2018 for filing with the Nevada Department of Taxation and the Washoe County Debt Commission AND Approval of Form 4411LGF Five Year Capital Improvement Plan, related IVGID prepared Five Year Capital Project Summary, and Carry Over Schedule, for the fiscal years starting 2018-2019, for filing with the Nevada Department of Taxation, the Washoe County Clerk and the State of Nevada Legislative Counsel Bureau (Requesting Staff Member: Director of Finance Gerry Eick)
Chairwoman Wong said that all the Board members have entire packets that are meant to replace the entire section. Director of Finance Gerry Eick gave an overview of the submitted materials.

Trustee Morris said that he wanted to confirm that this form is something that we have to provide, by law/regulation, and that it is a statement of the budget that we have already accepted and that there are no new numbers that haven’t been approved already. Director of Finance Eick said that is correct and that the CIP encompasses all five years however the important item is the first year is all that has been authorized by the Board of Trustees and that the balance is just a plan.

Chairwoman Wong said that the State of Nevada requires us to file the five year plan; Director of Finance Eick said yes, that is correct.

Trustee Callicrate said that this packet is replacing what is in our packet and that he is curious as why the information wasn’t included; what is an oversight or what was the reason. Director of Finance Eick said Staff had a problem with the copier.

Chairwoman Wong said that the corrected version is on the website and asked when it was sent out. District Clerk Susan Herron said it was all done at the same time.

Trustee Dent asked how many pages are in the form. Director of Finance Eick said there are four pages. Trustee Dent said last year there was five pages. Director of Finance Eick said this year he was able to get it all to fit on four pages.

Trustee Horan made a motion to:

1. The Board of Trustees approves the District Indebtedness Report Form 4410LGF as of June 30, 2018, including our Debt Management Policy and direct staff to file the documents with the State of Nevada Department of Taxation and Washoe County Debt Commission by August 1, 2018.

2. The Board of Trustees approves Form 4411LGF Five Year Capital Improvement Plan as of July 1, 2018, the related IVGID prepared Five Year Capital Project Summary, and the Carry
Over Schedule, for the fiscal years starting 2018-2019 for filing with the Nevada Department of Taxation, the Washoe County Clerk and the State of Nevada Legislative Counsel Bureau by August 1, 2018.

Trustee Morris seconded the motion. Chairwoman Wong asked if there was any further comment.

Trustee Callicrate said that he wants to support this however he doesn’t like having twenty minutes to review this but that he will support it. Chairwoman Wong offered a recess so that Trustee Callicrate can read through it. Trustee Callicrate declined that offer and that based on what Staff said and the information that we have he is going to trust that everything is accurate and correct. However, his caveat is that he would like to have everything within the three day window. Chairwoman Wong noted that there are only three pages that are different and again offered a recess to review those pages. Trustee Callicrate again declined the offer of a recess and said he was fine.

Trustee Dent said that as he stated during the budget season, he doesn’t support the five year capital plan and therefore he will not be supporting this action.

Hearing no further comments, Chairwoman Wong called the question and the motion was passed with Trustee Dent voting in opposition and Trustees Horan, Wong, Callicrate, and Morris voting in favor.

F.3. Review, Discuss, and Comment on a Sample Popular Reporting format under 2018 Board Work Plan. (No action will be taken to adopt a specific report.) (Financial Reporting Board Work Plan) (Presenting Staff Member: Director of Finance Gerry Eick)

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

Chairwoman Wong said, referencing agenda packet page 198, that the information is really useless however it may help to put a footnote as what net position means in government in terms of user charges. Under Community Services, it would be helpful to have it broken out by venue. One comment that we seem to get often is about user charges thus we could say here is what comes in for Golf and here are the expenses for Mountain Golf. Director of Finance Eick said Staff was trying to be brief in terms of the number of pages and that the standalone report is between twelve and
sixteen pages and that Staff is trying to get to four to six pages. In the IVGID Quarterly, we used two pages. What would the Board like to do to twist it around? It is important to get the individual venue information out and we show that in graphic representations down at the bottom of page 200 we could add the note that greater detail is found at the website and that this is a quick view and so if one wants to look deeper, we can tell them where to find that information and we can point to both the Audit Report and the website. Chairwoman Wong agreed that both of those are great ideas.

Trustee Morris said that he likes the summary, referencing agenda packet page 198. In that footnote, he would spell out what each one is particular Community Services. Chairwoman Wong said that part of the solution is if one would like more detail to go to this or that as opposed to having it in here. Director of Finance Eick said Staff is looking for more of an understanding as to what the Board of Trustees want on content.

Trustee Callicrate said that he likes the summary and having the link to drill down.

Chairwoman Wong said one suggestion is that perhaps for sources Staff uses shades of green and have revenues in red which makes them go together. Director of Finance Eick said so like the pie charts. Have eight on a page gets a little awkward and that Staff will look at opportunities to condense and that using more space is okay for the presentation we want. Trustee Morris suggested going with patterns.

Director of Finance Eick said, referencing agenda packet page 201, that the objective is to show the changes and it being the same for nine years. Chairwoman Wong said that she liked the chart and asked what happened in 2010/2011. District General Manager Pinkerton said it was ski.

Director of Finance Eick said that it is Staff's plan to use this feedback to prepare a report for distribution in September/October and that the plan is to included it in the IVGID Quarterly in those related issues. If this needs more time, there is no hurry.

Trustee Dent asked if any time has been spent running this by the folks in the community as it is a good thing to do to get a little bit of feedback. Director of Finance Eick said Staff has no problem doing a sample of a couple of people or a focus group. Trustee Morris asked if Staff would be talking about the charts such as those that are included in the budget book and part of the
budget presentation as well as these examples including the one with all of the totals from the budget on one page. As he really likes this and he thinks this is going to be a process to simplify the look at the numbers to draw conclusions from facts and asked if these were relatively canned so that in the future quarters, Staff can press a button and produce them. Director of Finance Eick said that the approach was to replicate them and stand the test of time along with relevancy each and every years. Generally, the purpose of popular reporting, is to say here are the highlights and get comfortable and then get pointed to more information. Trustee Morris said that getting feedback is really good and perhaps we can use our new survey tool and get different views of our data then tweak it and keep on doing that. Each time he goes to opengov he finds more things to explore. It is fascinating and there is an opportunity to do any series of things on opengov. Have we ever thought about holding a one hour class, etc. Director of Finance Eick said that Staff has set up our Controller at a majority of the forums but people haven't taken much advantage of that offering so Staff is considering way to get an online tutorial. Opengov is a very dynamic tool and we will continue to get a lot of information out of it. The GAAP guide translates into the audit report and we understand we have to take down that complexity. Trustee Morris said he appreciated the continuing efforts.

Trustee Horan said that it is a great task to take on and he thinks we are always going to have a better way so let's get something out and go with it as we are not going to find something that is for everyone. Director of Finance Eick said that everything is going to change with the Internet's progress and Staff will look to moving forward with a tabular item and giving the Board a chance to see it.

F.4. Review, discuss, and possibly authorize an Additional Services Addendum for Electromagnetic Remote Field Testing Inspections of the Effluent Export Pipeline – 2018/2019 CIP Project: Fund: Utilities; Division: Sewer; Project # 2524SS1010; Vendor: PICA Corp in the Amount of $480,000 (Requesting Staff Member: Director of Asset Management Brad Johnson)

Director of Asset Management Brad Johnson gave an overview of the submitted materials and provided a brief history of the work done to date.

Trustee Morris said that he is hearing there is risk in here as well as opportunities but that this is still the best way to move forward with our pipeline - is this still the best way forward. Director of Asset Management
Johnson said yes as does our Engineering team and consultants. This is a very challenging pipe run and while there is risk there is also tremendous opportunity for reward. Once we get the data on this pipe, we will be identifying the time we have remaining with this pipe which presents another opportunity with co-location. Trustee Morris said he appreciates that information and asked where section two was located. Director of Asset Management Johnson reviewed its location on a map. Trustee Morris said going back to risk, who is assuming the risk and who pays. Director of Asset Management Johnson said that PICA assumes the risk for the tool and the District won’t pay for data that isn’t collected. If the tool gets stuck in the pipeline, that is our risk and those costs are ours as we own the pipe.

Trustee Horan said that the other money cited in the memorandum did you state that would be committed under the General Manager’s authority. Director of Asset Management Johnson said on agenda packet page 212 there are a number of line items such as receive barrel, portable pump, District Staff time and some additional engineering support from HDR to look at the collected data. There are conservative budgets that are all within the General Manager’s authority. Trustee Horan asked why not all in. Director of Asset Management Johnson said that all Staff is asking for is the contract award with PICA. Trustee Horan said so the Board is allowing piece meal other costs to be approved but we are not approving the overall project. Director of Asset Management Johnson said no, the Board is approving the overall project as it relates to data collection and that the $605,000 is associated with the data set but that $480,000 is via PICA Corporation and that all the other are individual components. Chairwoman Wong said that she hears Trustee Horan’s point but that the Board is approving this specific vendor as the entire CIP amount was in the budget. Trustee Morris said that he what he wanted to confirm and that the total of $605,000 was identified in the CIP and that we have seen each of these numbers in totality. Director of Asset Management Johnson said it is identified as two million dollars in the export effluent pipeline project annually. Staff doesn’t have the costs individually identified. We need to get through this phase and then understand what the next steps are and then we will reconfigure the budget around that information which includes the important part of co-location. Trustee Morris said so we are collecting two million dollars a year of which we are using $605,000 of that total fund for this project which overall continues to extend the life of this pipeline and all of this will be expended out of that two million dollar budget. Director of Asset Management Johnson said that the goal is to collect twenty three million dollars and pivot towards
data collection with the goal of reducing costs of the entire project with this data collection.

Trustee Morris made a motion to:

1. Authorize an additional services addendum with PICA Corp in the amount of $480,000 for electromagnetic remote field testing (RFT) inspections services of the effluent export pipeline.

2. Authorize Staff to execute the necessary contract documents upon review by District Counsel.

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

F.5. Current and Potential Outside Agency Project Partnerships (Master Plan/Capital Plan Board Work Plan) (Presenting Staff Member: Director of Asset Management Brad Johnson)

Director of Asset Management Brad Johnson gave an overview of the submitted materials.

Effluent Export Pipeline – Chairwoman Wong asked if our timeline could be accelerated. Director of Asset Management Johnson said yes and that he would recommend moving it if Federal dollars come forth. Trustee Morris said if everything falls into place, and we have that opportunity, what is the ballpark number to co-locate that pipe in the bike path. Director of Asset Management Johnson said it is roughly between 3.7 and 7.5 million dollars but if we do it alone, it is eighteen million dollars so this is a huge chunk of change to save. Trustee Morris asked what is the fund sitting at. Director of Asset Management Johnson said we are collecting two million dollars in the current fiscal year, have roughly eight million dollars being carried forward, so that totals approximately $10m and we are spending $605,000 doing data. Chairwoman Wong said that NEPA took four years for this project so do you think it will be the same with the Diamond Peak Master Plan. Director of Asset Management Johnson said it took two years to coordinate and get the document ready to go and we are on a similar path with the Diamond Peak Master Plan. Typically NEPA documents are an eighteen to twenty four month process with an enormous amount of coordination at the start. TTD leveraged our local match early on.
SR28 Signage – No questions/comments.

Incline Way Pedestrian Pathway – Trustee Morris said on the grants – use it or lose it. Director of Asset Management Johnson said yes, he thinks so, Washoe County is obligated to use these funds within two years so they are under a bit of a time crunch but there is no panic yet. We continue to remind them to pursue.

Washoe County/Lake Tahoe Area Plan – Trustee Callicrate asked how many months behind are we? Director of Asset Management Johnson said others are done and implemented. Washoe County is mid-way through the process, reluctant to give timelines, and they have a single staff member assigned which is a big lift for Washoe County.

IVGID Community Services Master Plan – No questions/comments.

Trustee Morris thanked Staff for this presentation and said he had one additional question about the bike path. A lot of people in Mill Creek, that once the bike park is open, know that there will be parking outside of Tunnel Creek as well as along Lakeshore. We know that this is one of Washoe County’s problems so can we get someone from Washoe County to talk about this matter with us. Director of Asset Management Johnson said that is a very timely question as TTD and Washoe County are meeting on Thursday and they have invited IVGID staff members to attend as a local source of information. It is something that they have all been concerned about from the start and TTD has a number of suggestions. Goal is to get something implemented before the bike path is open and this is a Staff level meeting.

Chairwoman Wong said that she appreciates the update, the conversation about partnerships, and the general information; thank you.

F.6. Open Meeting Law Results – Acknowledgement of the Findings of Fact and Conclusions of Law (No Open Meeting Law Violation) as the result of the State of Nevada Office of the Attorney General investigation in the matter of Attorney General File No. 13897-263, Open Meeting Law Complaint – Placed on this agenda in accordance with Nevada Revised Statutes 241.0395 and to inform our public (Chairwoman Kendra Wong)
Chairwoman Wong turned it over to District General Counsel Guinasso who gave a brief overview of the complaint, response, and the opinion.

Chairwoman Wong said that anyone can submit a complaint that doesn't result in a violation and that there have been only two items that the District has had to take corrective action and that there has been a number of complaints that have been filed that have resulted in no violations and if anyone wants a record of that, they can do a public records request.

Trustee Callicrate said that he has a point of clarification; he is unclear when we received those fifteen complaints regarding the minutes that he was under the impression, from the Attorney General, that yes, we were in violation of not accepting. Chairwoman Wong said that all fifteen of those were one complaint and there was one corrective action we took. District General Counsel Guinasso added that he would also note that the Attorney General gave us advice on a go forward basis on how we should handle the minutes. All were out of the Attorney General's timeframe and the Attorney General gave us direction going forward. There is a disagreement on how the law was interpreted and we have conformed out practices to that direction provided.

Trustee Morris said that he thinks it is important to somehow deal with the false statement of how many have occurred and how many have been filed as he doesn’t know of any way to get it on the record those that have been filed versus those that have been upheld. Someone commented today that we had fifteen complaints and he wanted to clarify that. District General Counsel Guinasso said that under this agenda item we can talk about this one complaint and that if the Board would like, he can prepare a report, give a summary, and provide some analysis relative to the complaints, etc. and provide that at a future meeting. Chairwoman Wong asked that this proposed report be added to the long range calendar.

F.7. Review, discuss, receive Board direction and possibly approve a Board Correspondence Policy to be included in Policy 3.1.0. (Requesting Board Member: Trustee Tim Callicrate) – REMOVED FROM THE AGENDA IN ITS ENTIRETY

G. DISTRICT STAFF UPDATE (for possible action)

G.1. General Manager Steve Pinkerton
District General Manager Pinkerton highlighted the old Incline Tahoe Foundation termination letter and said that the relationship has now evolved to doing individual agreements so there is no change to our relationship, and that both the bike park and ballpark are under individual memorandums of understanding.

Trustee Morris asked if all the questions from the Beaches 101 presentation were answered and on the website. District General Manager Pinkerton said yes, all responses have been posted on the website.

H. APPROVAL OF MINUTES (for possible action)

H.1. Regular Meeting of May 23, 2018

Approved as corrected.

H.1. Regular Meeting of June 13, 2018

Approved as corrected.

I. REPORTS TO THE IVGID BOARD OF TRUSTEES*

I.1. District General Counsel Jason Guinasso

District General Counsel Guinasso said that the District is awaiting a reply from the Nevada Supreme Court regarding Mr. Katz’s appeal. The District has five outstanding Open Meeting Law complaints and all have been responded to; one from November 2017, three from May 2018 and one from June 2018.

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

Chairwoman Wong drew attention to agenda packet page 766 as it is a copy of a letter of support that she signed and wanted to make the Board aware of it so she had it included in the packet. Trustee Callicrate said it is a great letter and that we certainly want to partner with the necessary agencies but that he would have appreciated having the Board have a discussion and then given it to you for signature as he has been admonished for acting rogue, speaking out of turn, etc. This is talking about seven million dollars thus the Board should have been
Minutes
Meeting of July 24, 2018
Page 16

apprised of this prior to signing and that this really surprised him as we do have some protocols for this Board which is his only concern. Director of Asset Management Johnson said that for the record that typically when we get the request for the letter of support that the timeline doesn’t allow for full Board discussion and typically they are on projects where there is an interlocal agreement in place so Staff felt it was appropriate to sign because of the interlocal agreement and that the deadlines associated with grant applications there wasn’t time available to get it into a Board packet for review/discussion/approval. Trustee Callicrate said he understands and appreciates the clarification. Chairwoman Wong said that she did read the letter and there was no commitment within the letter. District General Counsel Guinasso reminded the Board that this item is for no discussion or action. Chairwoman Wong said that she will make sure that the next letter, at the time of signing, gets e-mailed out so there is quicker notification time.

K. CORRESPONDENCE RECEIVED BY THE DISTRICT

District Clerk Susan Herron stated that correspondence had been received via e-mail from Aaron Katz and Mark Alexander Jr. and all Trustees were addressees.

Trustee Callicrate advised that he received a letter from a resident today which he has turned over to Staff.

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.

Steve Dolan said he wanted to speak on a couple of things – there was a gentleman who spoke about the wonderful use of fields last week, he texted all of you a photo and he is complementing Staff for filling and managing them so well as it is good for our economics. He is going to miss our Director of Asset Management as his presentations are always full and complete. While their length might be hard, they are wonderful and he is going to miss them. Part of the presentation of the co-location is something we kind of stepped into so thank you to Trustee Morris for pointing out the parking concern as it is part of what is happening and our Washoe County Commissioner is looking into the problems. Our state park has solved its problems in our backyard with the results being use of the East Shore Express which is going to grow with the growth of the bike path. Parking is moving into our backyard and some people are talking about a five story parking garage. We probably need the sign so that they are put out there and
people are aware as we are being pushed into a parking lot instead of being a residential community.

Margaret Martini said, as pointed out earlier in the meeting, we have several millions of dollars in repairs and replacements thus it is not wise to add any recreational facilities until we get our infrastructure into perfect orders and those costs are not included in the master plan that she saw rather there was a continuous use of the word “need”. This is a gross misstatement as the only thing we need is infrastructure. We also need a safe and updated system for basic utility needs and that is what we need. Why were there no costs in the slide when in the plan there were some costs? The costs need to be delineated both hard costs and operating costs. There were no financial statements included thus this is pretty much a misrepresentation. Present all the numbers and if you don’t have them, get them before you make the presentation because that is called fiscal responsibility. Community engagement is nice but get a true picture of costs because that needs to be done. Ask how do you feel about a dog park that costs this much to build, maintain and will increase your Recreation Fee by this much because the community deserves to know the true costs as we have had enough of pie in the sky.

Joe Schultz said that this past weekend the village was very busy and it was almost equal to or eclipsed the 4th of July. He doesn’t know how much publicity was generated or how much we got but there was lacrosse, baseball, swim across the lake and one other event. We all did fine; he and his guests however they did find the store and the restaurants had huge demands. There were three restaurants that had an hour wait. Our businesses deserve a heads up when multiple events are planned. He has one more thing to ask and that is about the number of boat trailers parked on the street. When you take a large truck and a boat trailer it takes up two or three parking spaces so instead of them being left on the street he would rather they be somewhere else.

Pete Todoroff said, regarding the dog park, that it is great idea and his only caution is to not put it near a creek because there has been a major problem with contamination and trout not spawning so please consider that when it is being relocated. Regarding notifying people when Sand Harbor is full, he mentioned it at the community forum and as long as NuLeaf is in town and you can buy your marijuana in Incline Village we will need to have a sign on Highway 80 that says Sand Harbor is full. It is a real important thing and we need to get a hold of California and maybe they can have a sign about Sand Harbor.
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 calendar as presented; will look into getting someone here from Washoe County to discuss parking and noted that the November 14 Board meeting has been changed, by request, to November 13 (Tuesday).

Trustee Callcrate thanked Director of Asset Management Brad for his exceptional job done for the District and that he would be remiss in not saying that he has done an excellent job. Wishes him the best and asked him to say hello to Ms. Cruz.

N. ADJOURNMENT (for possible action)

The meeting was adjourned at 9:19 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 Margaret Martini (2 pages): IVGID 7-24-18 Board of Trustees Meeting Public Comment by: Margaret Martini – to be included with the Minutes of the Meeting

Submitted by Kaye Shackford (1 page)

Submitted by Linda Newman (2 pages): IVGID July 24, 2018 BOT Meeting Public Comment by Linda Newman – to be included with the Minutes of the Meeting

Submitted by Judith Miller (1 page): July 24, 2018 Public Comment IVGID BOT Meeting – Censorship Policy

Submitted by Aaron Katz (8 pages): Written Statement to be included in the written minutes of this July 24, 2018 regular IVGID Board Meeting – Agenda Item F(1)
Minutes
Meeting of July 24, 2018
Page 19

- Receive, review and comment upon the draft 2018 Community Services Master Plan

Submitted by Aaron Katz (8 pages): Written Statement to be included in the written minutes of this July 24, 2018 regular IVGID Board Meeting – Agenda Item F(7) – Adoption of a written correspondence policy to be included in Board Policy 3.1.0

Submitted by Aaron Katz (35 pages): Written Statement to be included in the written minutes of this July 24, 2018 regular IVGID Board Meeting – Agenda Item C – Public Comments – The truth behind IVGID’s acquisition and operation of the beaches (aka beaches 1.0), and the argument for demanding their return given the justification for IVGID’s continued ownership no longer exist

Submitted by Aaron Katz (43 pages): Written Statement to be included in the written minutes of this July 24, 2018 regular IVGID Board Meeting – Agenda Item C – Public Comments – Staff’s refusal to follow IVGID policy of attaching my written correspondence to the Board in the packets of materials prepared in anticipation of public meetings

Submitted by Aaron Katz (32 pages): Written Statement to be included in the written minutes of this July 24, 2018 regular IVGID Board Meeting – Agenda Item C – Public Comments – Another anatomical look at one of the major reasons why our recreational facility fee (“RFF”) is as high as it is

Submitted by Aaron Katz (15 pages): Written Statement to be included in the written minutes of this July 24, 2018 regular IVGID Board Meeting – Agenda Item F(6) – Open Meeting Law (“OML”) results in OAG File N. 13897-263 – More evidence our Staff is dirty to the core in how it reports public information in a biased manner calculated to influence the minds of the less knowledgeable in our community to send the message they are good and anyone critical is bad

Submitted by Aaron Katz (41 pages): Written Statement to be included in the written minutes of this July 24, 2018 regular IVGID Board Meeting – Agenda Item C – Public Comments – Why isn’t Staff assessing “Each room or unit intended for occupancy by a person(s)...as a single unit within a hotel or motel “a beach (“BFF”) and/or recreation (“RFF”) facility fee?

Submitted by Clifford F. Dobler (2 pages): July 24, 2018 Written Comments to be included with the July 24, 2018 Board Meeting Minutes
IVGID 7-24-18 Board of Trustees Meeting Public Comment
By: Margaret Martini – to be included with the Minutes of the Meeting

How can this Board and our citizens make informed decisions without establishing priorities and reviewing complete and accurate information? The answer, of course, is we can’t. So, how do we fix this? Let’s begin with tonight’s agenda.

The easy stuff first. Have someone review the Board Agenda and Packet before it is prepared for distribution and posted on the Web. If you clicked on an agenda item, you discovered that it didn’t always reflect what it referenced. You had to scroll through the entire packet to find what you were looking for. Anyone reading tonight’s Board packet will also have noted that item F2 omitted Form 4411LGF for the General Fund, Internal Services Fund and the Utility Fund. If it is not there, how can the Board possibly approve it? Additionally, F7 states that Trustee Callicrate is responsible for the agenda item on Correspondence. This is not the case as the Item is actually a new policy Counsel Guinasso is asking the Board to adopt. This misstatement could easily have been corrected. Which brings us to the hard stuff. Although the Board sets policy, when did the Board decide that legal counsel can exercise the same authority? It didn’t. Anyone reading his Memorandum will see that it is another blatant attempt to silence our citizens and censor their correspondence. Mr. Guinasso has already demonstrated his inability to comply with the requirements of Nevada’s Open Meeting Law and the Public Records Act. This is one more blow to our community’s ability to hold their government accountable and participate in their governance. It is time for this Board to terminate this attorney and protect themselves and the public from his abuse of authority and incompetent legal services.

Next, successful management begins with establishing priorities. At a time we have been told that we do not have enough cash available to fund our legacy projects, our Chair and General Manager have placed the Community Services Master Plan at the top of tonight’s agenda. Inside there are tens of millions of dollars of new facilities, services and amenities that we can’t afford while we struggle to figure out how to finance the tens of millions of dollars we need to rehabilitate our critical and failing infrastructure. It is time for a new Chair and a method developed to ensure that all FIVE Board members along with our citizens are more engaged in establishing our Board’s priorities.
After the Board learned that our Director of Asset Management was leaving, a man our Chair referred to as our walking encyclopedia on the life and replacement of all our capital assets—wouldn’t it have been prudent to address how he will be replaced. I would like to suggest that the Board consider hiring an independent expert to do a complete capital replacement reserve study on our $600 million utility infrastructure as soon as possible. Without Mr. Johnson’s experience and stewardship, the District really has no time to waste.

Lastly, the Approval of the Minutes. This has become a very contentious issue. Unnecessarily so. If the Board Clerk would allow Trustee Dent to fulfill his duties as Secretary by providing the Minutes in advance of the Meeting, he could ensure that the Minutes accurately reflect the statements made by the public, our Board, Staff and Legal Counsel.
Kaye Shackford  
891 Donna Drive  

On Wednesday, May 9th, during Public Comments, I asked that every IVGID Trustee and every candidate for Trustee publicly distance themselves from a disgusting document circulating in our Village attacking Kendra Wong in her bid to be re-elected as IVGID Trustee. This salacious disinformation continued to be circulated with great glee by a disgusting little man named Mike Abel, hiding under a fictitious name - The Committee for Honest Government in IV/CB - purporting to be a political action committee, but not registered with the Secretary of State, so it is not only disgusting, it is also illegal.

Kendra Wong, Bruce Simonian, Peter Morris, and Phil Horan declared it disgusting. Tim Callicrate emailed me saying he had done so, but there is no evidence that was done in any public way. Matthew Dent said nothing, And Sara Schmitz said nothing. I again ask each candidate for Trustee to publicly disavow the content of this hate sheet and the author or authors, and further, if he or she knows the author or authors, to tell them publically and powerfully that they have crossed way over the line, and to cease and desist.
IVGID July 24, 2018 BOT Meeting Public Comment
By: Linda Newman – to be included with the Minutes of the Meeting

I have a number of questions:

1. During Ms. Wong’s tenure as Chair, the Office of the Attorney General has cited the District for violating the Open Meeting Law more than 16 times. The Attorney General has also reprimanded the Chair and Legal Counsel for violating the intent and the spirit of the Open Meeting Law. What actions will you as a Board take to ensure that the Board, along with Chair Wong and Legal Counsel complies with the law?

2. More than a dozen of our citizens have great difficulty obtaining public records and cite long delays, a repeated need for follow-up, concealment, and provision of records or links that do not respond to their requests. To underscore the seriousness of this problem, the Nevada Journal filed a complaint with the Attorney General. What actions will this Board take to ensure that the District complies with the Nevada Public Records Act?

3. The Board majority has voted to eliminate public comment on each agenda item, thus limiting public comment to only 3 minutes at the beginning and end of every meeting. As it is unfair to citizens who must compress their comments and edit out important details on multiple agenda items in three minutes before the Board votes –will you restore multiple comment periods on the Board’s agenda for a new vote?

4. In 2017, our 2016 Audited Financial Report had to be restated for inaccurate financial statements. Our Independent Auditor, Eide Bailly, cited a material weakness in the District’s internal controls. What steps have been taken to strengthen the District’s internal controls?

5. After decades of accounting for the Community Services and Beaches as Enterprise Funds, Trustee Wong voted to change the accounting to Governmental Fund Accounting. Mr. Eick represented that this would improve financial transparency. Could Chair Wong and Treasurer Trustee Morris explain how this change has improved transparency?

6. For the past 20 years, the District has included Correspondence received by the District in the Board packet. Suddenly, we discover that the General Manager, Board Clerk and Legal Counsel have been determining what constitutes correspondence for inclusion. When did the Board authorize this? At a recent
meeting, the Board determined that all correspondence would be included in the packet. Despite this, Legal Counsel, the Board Clerk and the General Manager have not followed your directive. So my question is, Does the Board supervise staff and legal counsel—or is the General Manager and Legal Counsel in charge?
Wikipedia’s definition of Censorship: Censorship is the suppression of speech, public communication, or other information, on the basis that such material is considered objectionable, harmful, sensitive, or "inconvenient" as determined by government authorities.

That’s exactly what is happening here and now staff comes with a proposed policy to "legitimize" that censorship.

Why did staff stop a practice of nearly 20 years of putting correspondence in the Board packet without so much as consulting with the Board?

First the excuse was given that most correspondence is already seen by the Board. But the public gains as much from seeing correspondence in these packets as the Board. Now that we don’t even have a local paper and public comments have been severely limited, this is one of the few remaining ways our citizens can share their views, not just with the Board and staff, but with each other.

It appears the whole reason for this new policy is because of correspondence that is critical of District practices or its employees. The District has many resources at its disposal to counter any unfair or untrue remarks: staff reports, the GM Corner, the IVGID website, IVGID COMM. The public has very few opportunities to make their concerns known and share them with the Board and the community. Perhaps if the District were more forthcoming with information and answered questions instead of avoiding them, the criticism would subside.

I think Dr. Whyman hit the nail on the head. Neither staff nor the Board responds with any consistency to questions from the public. If there is misinformation, it is rarely dealt with in a straightforward manner. If there are critical statements or accusations, all we hear is that there is “misinformation” with no clear explanation of just what the misinformation is.

This whole proposal is another abdication of duties by the Board. If public employees are being wrongly accused of improper actions, the GM has plenty of ways to publish statements that would document staff’s actions were proper. In a few cases that has actually been attempted. The public then can see both sides. There is no reason to give the GM the power to censor communication to the Board. If the Board deems it appropriate to share correspondence with the GM, then he can use the means at his disposal to respond.

And what is the remedy if I feel my correspondence has been unduly withheld from a Board packet? This policy includes no remedy.

This community is unique; many of our residents and property owners live elsewhere part of the year and cannot make public comment at meetings. We need to see all the correspondence, and not have it censored by staff.

Judith Miller

To be included in the minutes of the IVGID Board Meeting 7/24/2018
Introduction: Here this agenda item seeks receipt, review and possible moving forward with the final stages of the proposed draft Community Services Plan¹ ("the Plan"). Notwithstanding the scope of work for the Plan contemplated that Design Works (the vendor) would "assess...available funding options and gaug(e) the community's willingness to pay for (its proposed) future enhancements,"¹² this little aspect has been ignored. Notwithstanding all the interviews, surveys, workshops and presentations, when have we the public been asked if we're willing to pay? Since I feel it's important for the community to understand the enormous amount of indebtedness IVGID staff and the Board propose shackling onto local property owners, I intend to share the extent of capital improvements projects ("CIPs") already on the table so the wisdom of spending an additional $49 Million to $58 Million can be intelligently considered. And that's the purpose of this written statement.

Why Do I Continue to Submit Written Statements on Matters Such as These? Because there are REAL problems here in Incline Village/Crystal Bay which are regularly hidden by staffs' deceit, misrepresentation(s), misuse of the vehicles of public communication, and outright propaganda staff call "transparency." Every one of my written statements attempts to identify one or more of these problems. And every one includes a detailed discussion about the problem(s), how we got there, and what I view is required to remedy them. And here I provide another example.

Board members can stick their collective heads in the sand and deny there are problems (because you can "bring a horse to water, but you can't make him drink"). Or it can defer to the biased responses by a less than forthright staff and attorney who are part of the problem. Or it can look for ways to attack and marginalize critics like me who are nothing more than messengers. Regardless, at the end of the day each of you should be asking yourself:

1. How much of the nearly $7 Million in annual losses² this and past Boards have racked up, and continue to rack up year-after-year, have we messengers incurred?

2. How much bonded indebtedness, which gets involuntarily repaid with our children's and grandchildren's Beach ("BFF") and/or Recreation ("RFF") Facility Fee, in addition to excessive public utility rates, tolls and charges³, have we messengers incurred?

¹ See pages 37-158 of the 7/24/2018 Board packet.
² On several previous occasions I have documented that: the RFF represents the difference (aka the "subsidy") between revenues and expenses unilaterally assigned by staff to "recreation," and the BFF represents the same insofar as revenues and expenses unilaterally assigned to the "beaches."
³ Such as the 10% "franchise fee" IVGID imposes on Waste-Management ("W-M") [see ¶12.1 of the solid waste franchise agreement (https://www.yourtahoeplace.com/uploads/pdf-public-works/2016-
3. How much pressure have we messengers placed on perpetuating and inevitably increasing the RFF/BFF?

4. And how much free recreation and other public privileges have we messengers taken or given away to others at the public's expense?

When each of you answers these questions, hopefully, you the Board will understand that we messengers are not the problem. You Board members are because you're the ones spending and/or allowing/encouraging/rubber stamping staffs' expenditures! The public has a very simple litmus test to determine how the Board has performed financially. Has its expenditure of moneys or the RFF/BFF decreased? As long as the answer is "no," you've failed as a Board. It's that simple.

**IVGiD's Debt Management Policy For the Fiscal Year Ending June 30, 2018:** Before we examine the costs of the Plan, I feel it's important for the reader to understand the extent of spending IVGiD staff propose over the next five years. For this reason I refer you to NRS 354.5945(1) which instructs that "on or before August 1 of each year...each local government shall annually prepare...a capital improvement plan for the fiscal year ending on June 30 of that year and the ensuing 5 fiscal years." As a result of this requirement, agenda item F(2) on this calendar seeks approval of the District's Five Year Capital Project Plan ("the 5 MYCP"). And what does that 5 MYCP tell us?

That for the five fiscal years through and including 2022-2023, staff propose spending a total of: $1,565,100 in CIPs they have assigned to the General Fund; $98,700 in CIPs they have assigned to the Internal Services Fund; $24,462,851 in CIPs they have assigned to the Community Services Fund (assuming $3,494,887 of Diamond Peak Master Plan ("DPMP") Phase 1 CIPs are neither approved, budgeted nor funded); $1,633,060 assigned to the Beach Fund; $21,213,794 to the Utilities Fund; for a grand total of nearly $50 Million ($48,973,505 to be exact) And if we throw in Phase 1 of the DPMP, we're talking $52,468,392.

---


5 Please remember that I and others I know who are familiar with staff's financial reporting do not believe the accuracy of the numbers they report. Nevertheless, for purposes of this discussion, I will assume the number staff report are accurate.

6 See page 177 of the 7/24/2018 Board packet.

7 See page 178 of the 7/24/2018 Board packet.

8 See page 184 of the 7/24/2018 Board packet.

9 See page 182 of the 7/24/2018 Board packet.
And let’s be clear, these numbers do not include spending for staff’s additional "pet" legacy projects they’ve temporarily placed on the back burner. The Mountain (Golf) Course Clubhouse (projected at a cost of $3.5 Million or more), the Incline Beach (Cafeteria) House (projected at a cost of $3.5 Million or more), and a new Administration Building (projected at a cost of $4.5 Million or more) - for a total of an additional $11.5 Million or more. Thus if we add these numbers to the mix, we’re now talking nearly $64 Million of CIP expenditures. And if we include the balance of the DPMP’s built out costs projected at $18.5 Million, we’re now talking nearly $80 Million!

And let’s be even clearer. Although 5 or more years ago staff told us the cost of phase II effluent export line CIPs would total $23 Million (which based upon staff’s track record and the increase in today’s costs probably pushes the number to $40 Million or even more), staff reports only $10 Million in CIP funding augmented by $7,404,972 in "Phase II Carry Over (funds available) for eventual construction beyond 2018-19." If these numbers are accurate, that’s a looming shortfall of $5.5 Million using staff’s antiquated numbers, and probably a $20 Million or more using real world numbers!

Projected Costs Associated With the Subject Proposed Community Services Master Plan: As aforesaid, here staff proposes "receipt" of the subject Plan, and authorization "to move forward with the final stages of the...Plan update process." Since the "project description" which gave rise to the Plan requires "assess(ment of)...available funding options and gauging the community's willingness to pay for (proposed) future enhancements," rather than staff's "pie in the sky" options, I propose we concentrate on the projected costs of Plan implementation. After all, weren’t we told the vendor would "develop a conceptual cost range for up to 15 possible CIPs (notwithstanding)...cost estimating at the master plan level can be inaccurate due to the limited amount of detail of material quantities and future material costs," and, "identify and place a rough order of magnitude cost for recommended work needed to keep...existing physical assets at the same level of service over (a)...1 to 5 year...term?"

The Plan’s "Opportunity Sites:" The Plan identifies "five opportunity sites" (three of which are owned by persons other than IVGID), and their "potential uses." Those sites are:

---

10 See page 191 of the 7/24/2018 Board packet. By the way, of the $13.13 Million sewer rate payers will have paid towards this project through the current fiscal year, how come only $7,404,972 remains? Given we haven’t yet started construction on this project, where has the money been spent? And more importantly, why if it was collected expressly to fund a CIP reserve?

11 See page 5 of the 7/24/2018 Board packet.

12 See page 18 of the 7/24/2018 Board packet.

13 See page 25 of the 7/24/2018 Board packet.

14 See page 103 of the 7/24/2018 Board packet.

15 Washoe County School District ("WCSD") and the U.S. Forest Service.
The Upper High School Athletic Fields: Without estimating the cost to acquire this land from WCSD, the Plan proposes estimated implementation costs of $350,000-$1,700,000 depending upon whether an access road, parking and restroom facilities are constructed\textsuperscript{17}.

U.S. Forest Service Property: Again without estimating the cost to acquire this land from the Forest Service, the Plan proposes the following uses and estimated implementation costs with respect to each of those uses:

Option A, Dog Park: $3,400,000\textsuperscript{18}; and,

Option B1, 9 or 18 Hole Disc Golf Course: $2,000,000\textsuperscript{19}.

Tennis Center: The Plan proposes the following uses and estimated implementation costs with respect to each of those uses:

Option A, 3 Bocce Ball Courts: $250,000\textsuperscript{20};

Option B, 3 Bocce Ball Courts: $250,000\textsuperscript{20};

Option C, 3 Bocce Ball Courts: $450,000\textsuperscript{21}; and,

Option D, 3 Bocce Ball Courts: $400,000\textsuperscript{21}.

Incline Park: The Plan proposes the following uses and estimated implementation costs with respect to each of those uses:

Bike Park: $250,000-$600,000 depending upon whether restroom facilities are constructed\textsuperscript{22};

Skateboard Park: $500,000-$1,000,000\textsuperscript{22}; and,

Dog Park: $2,700,000\textsuperscript{23}.

Village Green: The Plan proposes a series of enhancements and $2,600,000 of estimated implementation costs\textsuperscript{24}.

\textsuperscript{16} See page 104 of the 7/24/2018 Board packet.

\textsuperscript{17} See page 110 of the 7/24/2018 Board packet.

\textsuperscript{18} See page 112 of the 7/24/2018 Board packet.

\textsuperscript{19} See pages 113-114 of the 7/24/2018 Board packet.

\textsuperscript{20} See page 117 of the 7/24/2018 Board packet.

\textsuperscript{21} See page 118 of the 7/24/2018 Board packet.

\textsuperscript{22} See page 119 of the 7/24/2018 Board packet.

\textsuperscript{23} See page 120 of the 7/24/2018 Board packet.

\textsuperscript{24} See page 121 of the 7/24/2018 Board packet.
Old Elementary School: Including the costs to acquire this land from WCSD, the Plan proposes the following uses and estimated implementation costs with respect to each of those uses:

- **Option A, Dog Park, Bocce Ball Courts, Play Area, Parking:** $7,600,000\(^25\);
- **Option B, 2 Dog Parks, Bocce Ball Courts, Play Area, Junior Soccer Field, Parking:** $7,500,000\(^25\); and,
- **Option C, Bocce Ball Courts, Adult and Junior Soccer Fields, Play Area, Parking:** $7,250,000\(^25\).

The Plan's Alternative Bundled Scenarios to Accommodate Park & Field Needs: Again without estimating the cost to acquire the necessary lands from WCSD and the Forest Service, The Plan proposes the following bundled alternative uses and estimated implementation costs with respect to each of those uses:

- **Scenario 1, Athletic Fields, Dog Park, Village Green Enhancements:** $7,700,000-$9,750,000\(^26\);
- **Scenario 3, Athletic Fields, Dog Park, Village Green Enhancements:** $11,800,000-$13,950,000\(^26\);
- **Scenario 4, Athletic Fields, Dog Park, Village Green Enhancements:** $14,600,000-$15,300,000\(^26\);
- **Scenario 2, Athletic Fields, Dog Park, Village Green Enhancements, Relocated Disc Golf Course:** $9,000,000-$11,050,000\(^26\); or,
- **Scenario 5, Athletic Fields, Dog Park, Village Green Enhancements, Relocated Disc Golf Course:** $15,900,000-$16,600,000\(^26\).

The Plan's Proposed Reconfiguration/Expansion of Existing Built Facilities: The Plan identifies seven existing "built" opportunity facilities\(^27\), four of which (Diamond Peak, the Mountain Course Clubhouse, the Pool at Burnt Cedar Beach and the Tennis Center) it doesn't address inasmuch as they are the subject of separate master plans\(^28\). Those sites, their potential reconfigured/expanded uses and but for The Chateau and Aspen Grove, estimated implementation costs with respect to each are:

---

\(^24\) See page 126 of the 7/24/2018 Board packet.
\(^25\) See page 117 of the 7/24/2018 Board packet.
\(^26\) See page 128 of the 7/24/2018 Board packet.
\(^27\) Actually, with the donated spring structure/fieldhouse (see discussion below), there are eight facilities.
\(^28\) See page 129 of the 7/24/2018 Board packet.
The Recreation Center:

"Additional (Lower/Main Level) Opportunities:" $19,625,000\textsuperscript{29};

"Additional (Upper Level) Opportunities:" $7,500,000\textsuperscript{30};

Gymnasium Opportunities: $7,725,000\textsuperscript{31}; and,

Aquatics Opportunities: $4,400,000\textsuperscript{32}.

Donated Sprung Structure/Fieldhouse Opportunities: $2,250,000\textsuperscript{33}.

The Chateau: Although "issues and needs" are discussed, no recommended new uses nor costs are provided\textsuperscript{34}.

Aspen Grove: Although "issues and needs" are discussed, no recommended new uses nor costs are provided\textsuperscript{35}.

Summary of the Plan's Various Costs: Depending upon which bundled scenario one chooses to accommodate our alleged park & field needs, the Plan estimates a cost of between $7.7-$16.6 Million. In addition, our alleged stand alone recreation Center needs, according to the Plan, total $27.125 Million. Our alleged stand alone gymnasium needs, according to the Plan, total $7.725 Million. Our alleged stand alone aquatics needs, according to the Plan, total $4.4 Million. And utilizing a donated sprung structure/fieldhouse, according to the Plan, our needs require a total of $2.25 Million. Add everything together and we get anywhere from $48.85 Million - $57.75 Million in new CIP expenditure needs. And remember, these numbers don't include any expenditures associated with The Chateau, Aspen Grove, Diamond Peak, Burnt Cedar Pool, the Mountain Course Clubhouse, the Tennis Center nor the "costs for recommended work needed to keep...existing physical assets at the same level of service over...1 to 5 year(s)."\textsuperscript{13}

So Has the Plan's Vendor or IVGID Ever Asked You of Your "Willingness to pay for (Any of These Proposed) Future Enhancements?" If not, let me be the first to ask. What is your willingness to pay between $49-$58 Million of your Recreation Facility Fee ("RFF") and/or new bonds whose servicing costs will be paid with the RFF on the projects the subject of the Plan?

\textsuperscript{29} See page 142 of the 7/24/2018 Board packet.
\textsuperscript{30} See page 144 of the 7/24/2018 Board packet.
\textsuperscript{31} See page 145 of the 7/24/2018 Board packet.
\textsuperscript{32} See page 146 of the 7/24/2018 Board packet.
\textsuperscript{33} See page 147 of the 7/24/2018 Board packet.
\textsuperscript{34} See page 135 of the 7/24/2018 Board packet.
\textsuperscript{35} See page 136 of the 7/24/2018 Board packet.
**Conclusion:** Are you familiar with the Bugatti automobile? It is one of the most expensive automobiles in the world selling for several millions of dollars. If I asked you the prudence of purchasing a number of Bugatti automobiles pursuant to a comprehensive "Plan," how would you respond? Probably that you knew you couldn't afford a vehicle like this, so why undertake the effort or expense for a Plan which in the end suggested you purchase multiple Bugattis. Here it's the same thing. Local property owners are not going to sit still for plans which call for the expenditure of $100 Million or more over the next five years in new CIPs. So why go down that road? Why spend anything more on a plan that ultimately is going to go absolutely nowhere?

And you wonder **why the RFF is as High as it is?** I've now provided more answers.

Respectfully, Aaron Katz (Your Community Watchdog), Because Only Now Are Others Beginning to Watch!
WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF
THIS JULY 24, 2018 REGULAR IVGID BOARD MEETING — AGENDA
ITEM F(7) — ADOPTION OF A WRITTEN CORRESPONDENCE
POLICY TO BE INCLUDED IN BOARD POLICY 3.1.0

Introduction: Here this agenda item, originating from GM Pinkerton and attorney Guinasso,
purports to create a formal Board policy insofar as including written correspondence from the public
in the Board packets staff prepare in anticipation of Board meetings. Although the agenda for this
meeting represents that the "requesting Board member" for was Trustee Callicate\(^1\), as I will demon-
strate, Tim did \textit{not} make the request. Furthermore, as I will demonstrate, Trustee Callicate would
\textit{never, never} propose a policy such as the one being proposed which gave GM Pinkerton the absolute
discretion to stifle public communications. Which raises the question: why would staff attempt to
credit Trustee Callicate with such a flawed policy such? That's the purpose of this written statement.

Why Do I Continue to Submit Written Statements on Matters Such as These? Because there
are \textit{REAL} problems here in Incline Village/Crystal Bay which are regularly hidden by staffs' deceit,
misrepresentation(s), misuse of the vehicles of public communication, and outright propaganda staff
call "transparency." Every one of my written statements attempts to identify one or more of these
problems. And every one includes a detailed discussion about the problem(s), how we got there, and
what I view is required to remedy them. And here I provide another example.

Board members can stick their collective heads in the sand and deny there are problems
(because you can "bring a horse to water, but you can't make him drink"). Or it can defer to the
biased responses by a less than forthright staff and attorney \textit{who are part of the problem}. Or it can
look for ways to attack and marginalize critics like me who are nothing more than messengers.
Regardless, at the end of the day each of you should be asking yourself:

1. How much of the nearly $7 Million in annual losses\(^2\) this and past Boards have racked up,
and continue to rack up year-after-year, \textit{have we messengers incurred}?

2. How much bonded indebtedness, which gets involuntarily repaid with our children's and
grandchildren's Beach ("BFF") and/or Recreation ("RFF") Facility Fee, in addition to excessive public
utility rates, tolls and charges\(^3\), \textit{have we messengers incurred}?

\(^1\) See page 3 of the agenda at https://www.yourtahoeplace.com/uploads/pdf-
ivgid/BOT_Agenda_Normal7-24-18.pdf.

\(^2\) On several previous occasions I have documented that: the RFF represents the difference (aka the
"subsidy") between revenues and expenses unilaterally assigned by staff to "recreation," and the BFF
represents the same insofar as revenues and expenses unilaterally assigned to the "beaches."

\(^3\) Such as the 10% "franchise fee" IVGID imposes on Waste-Management ("W-M") [see ¶12.1 of the
solid waste franchise agreement (https://www.yourtahoeplace.com/uploads/pdf-public-works/2016-
10-01_Waste_Management_Franchise_Agreement_no_Exhibit_B.pdf)] which W-M passes onto each
3. How much pressure have we messengers placed on perpetuating and inevitably increasing the RFF/BFF?

4. And how much free recreation and other public privileges have we messengers taken or given away to others at the public’s expense?

When each of you answers these questions, hopefully, you the Board will understand that we messengers are not the problem. You Board members are because there is no accountability nor consequence! And here, it’s staff’s blatant attempt to stifle the publication of public correspondence to the Board that is the problem!

Attorney Guinasso Wrongly Represents That the Board Has No Formal Policy Handling Written Correspondence Which is Submitted by the Public to the Board: In attorney Guinasso’s memorandum in support of this agenda item\(^4\) he represents that: "there is no... IVGID Policy that requires the publication of correspondence received by the District." And for this reason, he has taken it upon himself to stifle the publication of that correspondence. He goes on to represent that "the practice of providing written correspondence to the (IVGID) Board has been... provided as (nothing more than as) a courtesy... for several years." But Mr. Guinasso is mistaken.

The District’s Policy on Written Correspondence: Since April 14, 1999, written correspondence addressed to the IVGID Board from members of the public have been the subject of a Board meeting agenda item, and copies of that correspondence have regularly been included in the packet of materials prepared by staff in anticipation of Board meetings\(^5\). The District has adopted handbooks for its employees as well as its Trustees\(^6\) which speak to policies. Let me quote from page 12 of the Trustee "member handbook:"

"Correspondence is included in the Board packet if it is received in time for its inclusion. Correspondence received after production of the Board packet is verbally noted as received and then included in the following Board packet."


In other words, the Board does have a policy insofar as correspondence received from the public is concerned. It is to be included in the packet of materials staff prepare in anticipation of the Board’s meetings. Why then must the Board adopt the subject proposed “policy;” especially one which is 180 degrees opposite the above-quoted policy?

The Subject Effort Represents Staff’s Second Attempt to Stifle Communications to the Board From the Public From Public Purview: On April 25, 2018 staff used Trustee Horan as a tool (the way they use Chairperson Wong and Trustee Morris for similar purposes) to adopt a very similar correspondence policy7. Under that policy, similar to the current one,

"2. The District Clerk (i.e., Susan Herron) w(ould)...no (longer)...include...correspondence (from)...members of the public...within the Board packet or successive ones;" and,

"5. If a member of the public is unable to attend a Board meeting8, to...submit their comments ...in writing, (although) they are welcome to transmit their comments...via e-mail to the Board...the(ir) transmittals will be treated as Correspondence." In other words, since "correspondence (from) ...members of the public...will...no (longer be)...include(d)...within the Board packet or successive ones," neither will comments submitted by members of the public who are unable to attend Board meetings and which are requested to be attached to the minutes of those meetings.

And what was the Board’s response? Given the lack of consensus for disrupting the status quo, Chairperson Wong closed the topic without any action being taken9.

**Given the Comments of the Board on May 9, 2018, Why Have Our GM and Attorney Guinasso Presented the Current Effort to Stifle Publication of Communications to the Board From the Public?**

At the Board’s regular meeting of May 9, 2018, Trustee Dent brought up the subject of written correspondence to the Board not appearing in the Board packet for that meeting, with GM Pinkerton. The following colloquy occurred between Board members Dent and Callicrate, GM Pinkerton, and attorney Guinasso10.

---


8 Remember. According to staff some two-thirds (2/3) of local property owners are absentee vacation and/or second homeowners. In other words, they do not reside in Incline Village or Crystal Bay and therefore likely cannot physically attend more than one or two Board meetings at best.


Trustee Dent: "General Manager Pinkerton, the last couple of board packets haven't included correspondence received, and this one doesn't either...It was my understanding we weren't making any changes (i.e., including written correspondence to the board in the board packet).

GM Pinkerton: That's right. We're not making any changes to the correspondence.

Trustee Dent: So we haven't received any correspondence over the last couple of months? They haven't been in the board packet?

GM Pinkerton: We have, have been including pertinent correspondence...I think we're comfortable that any correspondence that hasn't already been communicated to the board and is not in any way, we think derogatory in manner or exposing the district, we've included that correspondence\(^\text{11}\). And we will continue to include that correspondence...The clerk (Susan Herron),

\(^{11}\) Really Mr. Pinkerton. Let's go to the board packet for the Board's January 10, 2018

Let's go to the board packet for the Board's regular January 24, 2018

Let's go to the board packet for the Board's regular February 7, 2018 meeting
(https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Agenda.Regular_2-7-18.pdf). Here correspondence was included from a number of persons, between pages 190-216.

Let's go to the board packet for the Board's March 28, 2018 meeting
(https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet.Regular_3-28-18.pdf). Only a single page was included because Margaret Martini asked that her written remarks either be attached to the minutes of the meeting or included as correspondence, and Ms. Herron chose to include it as the latter.

Summarizing then, twelve board meetings since the first of the year. Ten included no correspondence in their board packets, one included a single piece of correspondence, one included what appears to
myself and legal counsel always review correspondence and determine whether things are appropriate to be included in correspondence.

Trustee Dent: So we're filtering our correspondence rather than just including all the correspondence? We're filtering based upon whether we like or don't like the comments?

GM Pinkerton: ...I'll let legal counsel weigh in on this.

Attorney Guinasso: Um, it's not the content of the speech that concerns us. It's more of a potential legal liability that some of the correspondence create when...they attack staff members and people...who work for the district so sensitive to that and don't want to be a part of publishing defamatory statements\textsuperscript{12}, um, as the district. If the board wishes to override that and publish defamatory statements\textsuperscript{12} about its employees then (it) can certainly choose to do that but it would be against the advice of your legal counsel.

Trustee Dent: So every correspondence we've gotten over the last two months...it's been defamatory towards staff? Is that correct? Because there haven't been any in the board packets for the last several meetings.

Attorney Guinasso: We can certainly sit down with you and go over the correspondence and talk about which ones weren't included and why. I think last time you heard that the correspondence ...in addition to the reasons stated correspondence, weren't included because all the...this entire board received correspondence already by e-mail so it was a duplicative action to provide correspondence again when the entire board was already provided those through e-mail.

Trustee Callicate: But as I recall, the Board never decided to not include the correspondence in our packets. It was brought up (on April 25, 2018) by Vice-Chairman Horan, and the Board decided that we didn't want to take action so that (agenda item) was pulled. And now all of a sudden...The Board makes the final decision what's going to go in the packet and not go in the packet. And defamatory or not...these are public records which should be included since we have a correspondence section (on our agendas)...What we receive as an e-mail (or otherwise) is public information. And it should be included in here...I don't think that it's up to us to be filtering or removing or leaving out (any) information. I would vehemently disagree about removing correspondence from our packet. It's

be a normal amount of correspondence, and for the last four months none has included correspondence in their board packets. So when Mr. Pinkerton states staff "has been including pertinent correspondence," either nothing in his opinion has been "pertinent," or he speaks with forked tongue.

\textsuperscript{12} Defamation is the communication of untrue statements about a person which damage his/her good reputation. The operative word here is "untrue." In other words, true statements about a person can never form the basis for defamation, no matter how derogatory. So here we have a dispute over semantics. Staff call truthful statements about an IVGID employee which are taken to be derogatory, defamation. The rest of us call it the truth! And if one thinks about it, it's really the same basic problem with Mr. Pinkerton's definition of "transparency." The rest of us call it concealment.
inflammatory, it can be defamatory, it can rake each one of us over the coals umpteen days to Sunday. But that's part of being a public body...This just to me this sends a chilling effect and once again opens us up to perception is reality. That we’re trying to hide something...filter it...I don't agree with that at all."

Like I said. Given the foregoing, why have our GM and attorney presented the current agenda item which is intended to stifle the publication of communications to the Board from the public?

**Now Staff Propose Giving GM Pinkerton, Our "Communications Czar," the Power to Unilaterally Determine What is and is Not Appropriate For Transmittal to the Board as Well as Inclusion in Board Packets:** Listen to ¶2(5) of Mr. Guinasso's proposed policy: "Correspondence submitted...anonymously or containing profanity, defamatory statements, allegations, inferences, or disrespectful comments (directed to the Board or more pointedly, our unelected public employees)...will be returned to the author...and...not...circulated." So we're going to allow GM Pinkerton to censor his version of anything in correspondence that is critical or disrespectful of staff or the board? And rather than sharing it with the Board, "return(ing it) to the author?" And depriving the public of learning facts the subject of that correspondence?

**But What About the Potential Liability?** What liability Mr. Guinasso? Isn't the District required to audio tape each of the Board's meetings and to make that tape available for public inspection\(^\text{13}\)? Doesn't the District livestream all of the Board's meetings? So if as an example a member of the public speaks defamatory remarks, wouldn't that subject IVGID to potential liability for republishing those remarks? So what added liability does IVGID incur for doing the same thing insofar as a member of the public's written defamatory remarks? This "justification" is nothing more than a red herring.

**Ask Yourself; Does Hiding Communications to the Board Originating From Members of the Public "Promote (the) Transparency"** GM Pinkerton so often represents, especially insofar as public disclosure and public meetings are concerned? So does the proposed new policy represent "best practices insofar as sharing information with the public?"

**But wait; it gets worse!**

**Given Trustee Callicrate's May 9, 2018 Comments on This Subject (See Above), it's Hard to Imagine He Would Ever Support the Type of Policy Advanced by Attorney Guinasso:** And as the reader will see, that's because he *DIDN'T*.

---

\(^{13}\) NRS 241.035(4) instructs that "except as otherwise provided in subsection 7 (this exception doesn't apply because we're not talking about staffs' inability due to factors beyond its control), a public body shall, for each of its meetings...record the meeting on audiotape or another means of sound reproduction or cause the meeting to be transcribed by a court reporter." NRS 241.035(2) instructs that "audio recording(s) of...meeting(s) made in accordance with subsection 4 must be made available for inspection by the public."
Although Trustee Callicrate is identified on the Agenda as Being the Person Who Requested This Agenda Item, He Had Nothing to Do With it! I have it on good authority that Trustee Callicrate did NOT request this agenda item. If I am correct, then how then did it get on the agenda?

Ask Chairperson Wong and GM Pinkerton. Aren't They the Ones Who Prepared the Agenda? Aren't They Really the Ones Behind This Proposed Policy? Listen to ¶0.8 of Board Policy 3.1.014:

"Agenda Preparation. The Board Chair, in cooperation with the General Manager, is responsible for preparing the agenda for each meeting."

Did You Know We Have a Sixth Board Trustee Who Unlike the Other Five, is Unelected? That's right. It is attorney Guinasso. Instead of rendering legal advice, Mr. Guinasso's secret fantasy is to be an IVGID Trustee. But because he cannot get elected, he revels regularly gives unsolicited opinions at board meetings. And he interrupts members of the public giving public comment, as if he were the Board chairperson. And he has drafted the public comment advisory statement that is read at each board meeting, as if that statement is law. And he has printed out a version which requires members of the public to actually consent to that statement before they sepak. And he has been admonished by some board members for "speaking when not spoken to." And now he has taken it upon himself, to initiate a board policy intended to hide written remarks from members of the public, from other members of the public, so the latter will not learn the truth.

What About Due Process Mr. Guinasso? Since the subject agenda item is your proposal, please tell us what remedy a member of the public has if he/she disagrees with GM Pinkerton's unilateral determination that the member's written correspondence to the Board is defamatory? Or that it consists of allegations, inferences, or disrespectful comments made about IVGID staff and thus censors it from the Board and the public? Is Mr. Pinkerton the police, prosecuting attorney, judge, jury and executioner with no right of appeal?

What About Freedom of Speech Mr. Guinasso? Doesn't every member of the public have the right to freely communicate his/her views about government to his/her elected representatives, and in a public forum? Don't you know that according to the Office of Attorney General, it is against the law to censor a member of the public's communications based upon viewpoint? This is the very reason why members of the public have the absolute freedom to make defamatory statements during public comment.

And Let's Not Forget Susan Herron's Definition of a Public Record; Anything That is Shared With the Board: Thus if written correspondence from members of the public goes to the Board, doesn't that make them public records Ms. Herron? I guess this is another argument why such correspondence to the Board should be censored; correct?

Finally, Although it Makes Little Sense to Look at How Other "Cherry Picked" Public Agencies Handle Written Correspondence, How About Looking at the Truckee Meadows Water Authority

---

14 See page 11 of Policy 3.1.0.
("TMWA")? After all, page 369 of the 7/24/2018 Board packet asks the question "what do other agencies do?"

The 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. For this reason it recognizes that they may "still wish to comment on a topic or agenda item." And for this reason members of the public are informed they "can do so by submitting (thei)r comment(s) online at least one full week before the date of any public meeting" and have them read at the next board meeting."\(^{15}\) All they need do is "fill out the 'Comments to the Board' form" at tmwa.com/about_us/comments\(^{16}\).

**Conclusion**: So there you have it. Notwithstanding staff have been admonished twice insofar as censoring written correspondence to the Board from its board packets, arrogantly, here they are taking a third bite at the apple. They are using attorney Guinasso to attempt to justify their actions by advancing a board policy they tell the public does not exist, although it really does. And then they draft an agenda for this meeting which states their policy has been requested by Trustee Callicrate, when it hasn’t. Let’s be clear; it has been requested by Kendra Wong! Mr. Callicrate is being used, unwittingly, as her scapegoat. And now that you know the truth, I ask you reflect upon Ms. Wong’s June 1, 2018 campaign advertisement in the Tahoe Tribune\(^ {17}\):

> Under my "Proven, Positive Leadership (I Have)...Encouraged Community Comment...Ensured Transparency (and)...Protected Our Community From Negative Assualts."

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

\(^{15}\) If those comments are read at a Board meeting, they must be included in the minutes of that meeting and then included in the packet of materials submitted to the TMWA Board when approving those minutes.

\(^{16}\) A copy of the TMWA's February 2018 newsletter which so informs water users is attached at page 311 of the 7/24/2018 Board packet.

WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS JULY 24, 2018 REGULAR IVDID BOARD MEETING – AGENDA ITEM C – PUBLIC COMMENTS – THE TRUTH BEHIND IVDID’S ACQUISITION AND OPERATION OF THE BEACHES (AKA BEACHES 1.0), AND THE ARGUMENT FOR DEMANDING THEIR RETURN GIVEN THE JUSTIFICATION FOR IVDID’s CONTINUED OWNERSHIP NO LONGER EXIST

TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Description</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction:</td>
<td>1</td>
</tr>
<tr>
<td>Why Do I Continue to Submit Written Statements on Matters Such as These?</td>
<td>1</td>
</tr>
<tr>
<td>The History of the Beaches According to IVGID Staff:</td>
<td>2</td>
</tr>
<tr>
<td>The History of the Beaches According to Aaron:</td>
<td>2</td>
</tr>
<tr>
<td>Why CBD’s Principals Wanted Incline Village to be Developed Under the Umbrella of a GID</td>
<td>3</td>
</tr>
<tr>
<td>CBD’s Creation/Acquisition of Incline Village Property:</td>
<td>4</td>
</tr>
<tr>
<td>IVGID’s Creation:</td>
<td>4</td>
</tr>
<tr>
<td>IVGID’s Initial Trustees:</td>
<td>5</td>
</tr>
<tr>
<td>Bonds, Bonds, Bonds:</td>
<td>5</td>
</tr>
<tr>
<td>The Sale of Incline Village Begins:</td>
<td>6</td>
</tr>
<tr>
<td>IVGID’s Acquisition of the Beaches:</td>
<td>6</td>
</tr>
<tr>
<td>Membership in the IVRA:</td>
<td>6</td>
</tr>
<tr>
<td>Lobbying the State Legislature to Add Recreation:</td>
<td>6</td>
</tr>
<tr>
<td>Asking the Washoe CBC to Grant IVGID This New Power:</td>
<td>7</td>
</tr>
<tr>
<td>Litigation Over IVGID’s Assumption of Public Recreation Powers:</td>
<td>8</td>
</tr>
<tr>
<td>Creation of the RFF:</td>
<td>9</td>
</tr>
<tr>
<td>Issuance of (the) Revenue Bonds (of 1968):</td>
<td>9</td>
</tr>
<tr>
<td>Purchase of the Beaches:</td>
<td>10</td>
</tr>
</tbody>
</table>
TABLE OF CONTENTS

Description                                                                 | Page No. |
---                                                                          |----------|
The Deed to the Beaches:                                                    | 10       |
Payoff of the Revenue Bonds of 1968:                                        | 10       |
The Real Owner(s) of the Beaches is Not IVGID:                              | 11       |
The Beaches Are Private Property:                                           | 11       |
IVGID Did Not Pay to Acquire Nor Improve the Beaches:                        | 11       |
The BFF is the Product of IVGID's Fraud:                                    | 11       |
Regardless, the BFF Cannot be Used "to Provide a Method For Financing the Costs of Developing" the Beaches: | 11       |
The BFF Does Not Pay For Any Property Owner With Beach Access' Right to Access and Use the Beaches: | 12       |
Thus IVGID Has No Right to Pre-Condition Any Property Owner With Beach Access' Right to Access and Use the Beaches Upon Payment of the BFF: | 12       |
Thus Beach Access is Not "a Privilege:"                                    | 12       |
And IVGID Has No Right to Remove Any Property Owner With Beach Access From the Beaches, Nor to Suspend Nor to Revoke His/Her "Beach Privileges:" | 12       |
IVGID is Not Capable of Giving 100% Loyalty to Local Property/Residential Dwelling Unit Owners With Beach Access: | 12       |
The Persons Who Represent Local Property Owners With Beach Access' Beach Interests Are Concerned Are IVGID's Trustees: | 12       |
Moreover, IVGID Trustees Are Not Required to Be Property Owners With Beach Access: | 13       |
Although Initially Some Nonresident Local Property Owners With Beach Access Could Vote For/Against IVGID Trustees, That Privilege Was Eliminated in 1977: | 13       |
Today, ⅓ or More of Local Property Owners With Beach Access Are Disenfranchised When it Comes to Voting For/Against Trustees to Represent Their Beach Interests: | 13       |
And So Many Electors Who Vote for IVGID Trustees Are Not Local Property Owners With Beach Access: | 13       |
<table>
<thead>
<tr>
<th>Description</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>And as a Result, IVGID's Voting Scheme For Representatives of Local Property Owners' Interests is Skewed:</td>
<td>14</td>
</tr>
<tr>
<td>Moreover, as Our Beach Fiduciary, IVGID Has Breached its Duties:</td>
<td>14</td>
</tr>
<tr>
<td>IVGID Staff Have Placed the Beaches at Risk by Pledging Them as Security to Guaranty Repayment of Other General Obligation Bond Indebtedness:</td>
<td>14</td>
</tr>
<tr>
<td>IVGID Staff Have Given Away Free Access to the Beaches:</td>
<td>14</td>
</tr>
<tr>
<td>§68 of Ordinance No. 7 Allows IVGID Staff to Grant &quot;Recreation Privileges to Employees, Former Board Members, or Anyone Else, in the Past, Present or Future:&quot;</td>
<td>14</td>
</tr>
<tr>
<td>Resolution No. 1863, as Well as Most Previous Resolutions Establishing the RFF/BFF, Allow IVGID Staff to Extend Beach Privileges to &quot;Any Group of Persons Which Participates With IVGID Property Owner...Governmental, Civic, or Social Groups, in Recreation or Other Community Projects:&quot;</td>
<td>15</td>
</tr>
<tr>
<td>Policies and Procedures Resolution No. 136 Allows Anyone to Access the Beaches Anytime as Long as He/She Declares His/Her Purpose is &quot;Freedom of Expression:&quot;</td>
<td>15</td>
</tr>
<tr>
<td>Our Beaches are Overcrowded With So Called &quot;Guests&quot; Specifically Because the IVGID Board Refuses to Adopt a &quot;Guest&quot; Policy:</td>
<td>15</td>
</tr>
<tr>
<td>IVGID Staff Refuse to Staff Our Beach Kiosks 24/7, 365 Days a Year:</td>
<td>15</td>
</tr>
<tr>
<td>IVGID Staff Charge Us to Use the Kayak/Paddle Board Beach Racks Have Already Paid For With Our BFF:</td>
<td>15</td>
</tr>
<tr>
<td>IVGID Staff Regularly Allow the Beaches to be Used For Purposes Other Than Recreation:</td>
<td>16</td>
</tr>
<tr>
<td>IVGID Pays Nothing to Use Burnt Cedar Beach/Improvements Constructed Thereon to Pump Water Commercially From Lake Tahoe, Notwithstanding the Costs of Beach Acquisition Were and Are Borne 100% by Local Property Owners Assessed the BFF:</td>
<td>16</td>
</tr>
<tr>
<td>The IVGID Board Quietly Stopped Assessing Rooms or Units in Hotels/Motels With Beach Access BFFs in Fiscal Year 1982-83:</td>
<td>16</td>
</tr>
<tr>
<td>Here We're Talking at Least 460 Units in Incline Village Hotels/Motels:</td>
<td>17</td>
</tr>
</tbody>
</table>
TABLE OF CONTENTS

Description                                                                                              Page No.
For the Subject 460 Units in Incline Village Hotels and Motels, Our Staff is Assessing a Total of 3 BFFs:     17
Under IVGID Staff's Professional Stewardship, it Has Intentionally Failed to Assess/Collect Hundreds of Thousands of Dollars in Legitimate BFFs, Just From the Owners of 460 Units in Incline Village Hotels/Motels: 17
Why Did Staff Stop Assessing Units in Incline Village Hotels/Motels?                                        17
The IVGID Board Has Quietly Stopped Assessing Parcels Otherwise Required to Pay the BFF Which Unnecessarily Costs the Rest of Us With Beach Access Thousands if Not Tens of Thousands of Dollars Annually: 17
IVGID Staff Have Wasted Over $300,000 on Beach Surveys and Preliminary Designs to Justify a $3.5 Million or Greater Expenditure on an Incline Beach Cafeteria: 18
IVGID Wastes Beach Fund Revenues on Expenditures Made Which Benefit Those Without Beach Access:            18
  Beach Overflow Parking Lot:                                                                                18
  Rotary Club 4th of July Picnic Donation:                                                                   19
  4th of July Fireworks:                                                                                   19
  4th of July Traffic Control:                                                                              19
Summary:                                                                                                      19
In the Last Four Years Budgeted Personnel Numbers (Expressed in FTEs), System Wide, Have Increased by 15.76%. Salary and Benefit Costs Have Increased by a Whopping 27.23%! 19
IVGID Staff Now Report to Transparent Nevada an Unbelievable 967 Employees!                                20
Perhaps These Facts Help to Explain How for 2018-19, IVGID Has Budgeted to Spend Nearly $2.38 Million on Expenses Assigned to the Beach Fund: 20
The RFF is the Product of IVGID's Fraud:                                                                    20
Conclusion:                                                                                                    20
WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS
JULY 24, 2018 REGULAR IVGID BOARD MEETING – AGENDA ITEM C –
PUBLIC COMMENTS – THE TRUTH BEHIND IVGID’S ACQUISITION
AND OPERATION OF THE BEACHES (AKA BEACHES 1.0), AND
THE ARGUMENT FOR DEMANDING THEIR RETURN GIVEN
THE JUSTIFICATION FOR IVGID’s CONTINUED
OWNERSHIP NO LONGER EXIST

Introduction: On July 11, 2018 IVGID conducted what was supposed to have been an
"interactive" meeting and "opportunity for the community to get an in depth overview of IVGID('s)
Beaches"¹ expressly including their history. Given staff’s presentation glossed over so many important
facts which help explain why the beaches are what they are today, I submit this written statement.

Before I begin, please remember that neither Parks and Recreation Director Indra Winquest,
GM Pinkerton nor any other staff member was here in 1961 when IVGID was created. Nor were they
here when many of the historic facts I will recite occurred. So they don’t know the history of our
beaches other than from their review of select records. Although staff may have examined some
pertinent records, I can guarantee they have not examined all the records I have. Thus even if staff
were being honest and transparent (which they are not), they are not capable of presenting the
accurate historical picture they purport to represent. But I am. And when you learn what I have
learned, I trust you will come to the conclusion that you're mad as hell and want to take back what's
rightfully yours. And that's the purpose of this written statement.

Why Do I Continue to Submit Written Statements on Matters Such as These? Because there are REAL
problems here in Incline Village/Crystal Bay which are regularly hidden by staffs' deceit and
misrepresentation(s). Every one of my written statements attempts to identify one or more of these
problems. And every one includes a detailed discussion about the problem(s), how we got there, and
what I view is required to remedy them. And here I provide another example.

Board members can stick their collective heads in the sand and deny there are problems
(because you can "bring a horse to water, but you can't make him drink"). Or it can defer to the
biased responses by a less than forthright staff and attorney who are part of the problem. Or it can
look for ways to attack and marginalize critics like me who are nothing more than messengers.
Regardless, at the end of the day each of you should be asking yourself:

1. How much of the nearly $7 Million in annual losses² this and past Boards have racked up,
and continue to rack up year-after-year, have we messengers incurred?

² On several previous occasions I have documented that the RFF represents the difference (aka
"subsidy") between revenues and expenses unilaterally assigned by staff to "recreation," and the BFF
represents the same thing insofar as revenues and expenses unilaterally assigned to the "beaches."
2. How much bonded indebtedness, which gets involuntarily repaid with our children's and grandchildren's Beach ("BFF") and/or Recreation ("RFF") Facility Fee, in addition to excessive public utility rates, tolls and charges\(^3\), have we messengers incurred?  

3. How much pressure have we messengers placed on perpetuating and inevitably increasing the RFF/BFF?  

4. And how much free recreation and other public privileges have we messengers taken or given away to others at the public's expense?  

When each of you answers these questions, hopefully you will understand that we messengers are not the problem. You Board members are because you're the ones spending and/or allowing/encouraging/rubber stamping staffs' expenditures on your behalves!  

**The History of the Beaches According to IVGID Staff:** Staff's power point presentation included a slide captioned "History."\(^4\) And it highlighted the following historical facts:  

- June 1,1961 – IVGID Created by Washoe County;  
- November 15,1965 – Washoe County's Ordinance 97 was passed to add recreation powers;  
- May 30,1968 – Existing parcels Annexed;  
- June 3, 1968 – IVGID Board approves Resolution 493; and,  
- June 4, 1968 – IVGID purchases land for $2.1m.  

*That's it! Not much to raise your ire, correct?*  

**The History of the Beaches According to Aaron:** But the history I know is far different. As I have recently shared with the public, and IVGID staff concur, Incline Village as it is known today was initially developed by Crystal Bay Development Co. ("CBD"). But prior to its formal creation, and in contemplation thereof, its principals (led by Harold B. Tiller) lobbied the State Legislature to create general improvement districts\(^5\) ("GIDs"). And on March 30, 1959 they were successful when "AN ACT  

---

\(^3\) Such as the 10% "franchise fee" IVGID imposes upon Waste-Management ("W-M") [see ¶12.1 of the solid waste franchise agreement (https://www.yourtahoeplace.com/uploads/pdf-public-works/2016-10-01_Waste_Management_Franchise_Agreement_no_Exhibit_B.pdf]) which W-M passes onto each trash customer [see ¶11.2 of the trash franchise {WM's "rates...shall be adjusted (whenever)...the District increase(s)...changes...or adds...new services that result in...cost...increase(s)...to"} W-M].  


\(^5\) Yes the history of the beaches is really the history of IVGID.
to amend Title 25 of NRS, relating to...general improvement districts...and...providing other matters properly relating thereto" was formally enacted\(^6\).

**Why CBD's Principals Wanted Incline Village to be Developed Under the Umbrella of a GID they** controlled: Because they fully understood that armed with a GID's powers to:

1. Furnish facilities and services directly benefiting real property, such as water\(^7\) and sewerage\(^8\) systems, the collection and disposal of garbage and refuse\(^9\), streets and alleys\(^10\), curbs, gutters and sidewalks\(^11\), storm drainage and flood control\(^12\);

2. Levy assessments against property to pay the costs of constructing public improvements\(^13\);

3. Levy and collect *ad valorem* taxes against property\(^14\);

4. Issue general obligation\(^15\), special assessment\(^16\), and revenue bonds for the acquisition, construction and improvement of public facilities\(^17\), and to require their servicing costs to be payable from general revenues\(^18\) and/or secured by a pledge of the GID's allocable local revenues\(^19\); and,

5. Adopt rates, tolls and charges\(^20\) and collect them on the tax roll (against real property) against each parcel of real property receiving services and facilities\(^21\), and to pledge the revenue for the payment of any indebtedness or special obligations of the district\(^20\);

---

\(^6\) See 1959 Statutes of Nevada, Pages 457, et seq. [Chapter 319, SB 20 (https://www.leg.state.nv.us/Statutes/49th1959/Stats195903.html#Stats195903page457)].

\(^7\) See NRS 318.116(15).

\(^8\) See NRS 318.116(11).

\(^9\) See NRS 318.116(13).

\(^10\) See NRS 318.116(7).

\(^11\) See NRS 318.116(8).

\(^12\) See NRS 318.116(10).

\(^13\) See NRS 318.350.

\(^14\) See NRS 318.230.

\(^15\) See NRS 318.275(c).

\(^16\) See NRS 318.275(d).

\(^17\) See NRS 318.320.

\(^18\) See NRS 350.0045.

\(^19\) See NRS 350.155(1)(f).

\(^20\) See NRS 318.197(1).
They had the perfect vehicle to compel local property owners, rather than themselves, to pay the costs of acquiring, constructing and improving the public infrastructure necessary to support the sale and development of their real property. In other words, their use of other peoples’ money ("OPM"). And as you will see, that's exactly what happened!

**CBD's Creation/Acquisition of Incline Village Property**: Folklore has it that John Maloney tricked legendary Geroge Whittel into granting an option to purchase approximately 9,000 acres of pristine forest land on the northeastern rim of Lake Tahoe (what is today known as Incline Village) for $5 Million. Maloney peddled his option (for $300,000) to all sorts of suitors and struck gold with two CPAs (Eugene Jordan and Art Wood) from Oklahoma. On September 24, 1959 the option was exercised on the eve of its expiration. The $5 Million purchase price (which mostly came from Art Wood) was paid to Whittel, the $300,000 option price was paid to Maloney\(^\text{22}\), and the 9,000 acres were deeded to Jordan. A week later (on October 1, 1959) Jordan conveyed the land to Wood. Then on June 3, 1960 Wood conveyed the property to the newly created CBD\(^\text{23}\) for $25 Million (funded by as many as 40 or more of Art Wood's Oklahoma oil client-investors). Based upon this "valuation," it has been reported that through 1964, CBD was able to borrow some $6.945 Million.

**IVGID's Creation**: Given GIDs can only be formed by a resolution adopted by a county board of commissioners ("CBC"), or a petition proposed by an owner of property to be located in the district\(^\text{24}\), on April 20, 1961, at the request of CBD's principals, the Washoe CBC initiated proceedings to create IVGID\(^\text{25}\), and May 20, 1961 was the date when the Washoe CBC considered whether to create IVGID. And on that date, IVGID became the first GID in the State\(^\text{26}\) inasmuch as CBD owned essentially all property within IVGID's proposed boundaries, and thus controlling potential protests which could be lodged (explaining why there were 0% protests). And what were IVGID's initial basic powers? To acquire, construct, reconstruct and improve:

1. Streets, alleys and public highways;
2. Curbs, gutters and sidewalks;
3. Storm, sewer and other drainage;

\(^{21}\) See NRS 318.201(1).

\(^{22}\) Meaning a total of "$5.3 Million (was paid) for (the) 9,000 acres" (http://tahoequarterly.com/summer-2016/a-castle-in-the-pines).


\(^{24}\) See NRS 318.055(1).

\(^{25}\) See Washoe CBC Bill 56, Ordinance No. 95.

\(^{26}\) See Washoe CBC Bill 57, Ordinance No. 97.
4. Sanitary sewer system; and,

5. Facilities for the supply and distribution of water.

In other words, everything necessary to develop Incline Village’s public infrastructure and supporting the selling of CBD’s real estate.

**IVGID’s Initial Trustees:** who were appointed by the Washoe CBC were Raymond Plunkett, Raymond Smith, Robert McDonald, Harold Tiller and John Uhalde. All were principals of or closely aligned with the interests of CBD. In other words, **IVGID and CBD were in essence the same.**

**Bonds, Bonds, Bonds:** Armed with control of a "governmental" unit, CBD was free to use the artifice of IVGID to issue revenue bonds to pay for the construction of public infrastructure improvements, and then to shackle (aka "assess") local property owners with their associated servicing costs. And that’s exactly what happened.

Barely a month after its creation (on June 1, 1961) the IVGID Board adopted Resolution Nos. 2-5 designating the public infrastructure improvements to be constructed [water (project 61-1 (Resolution No. 6)), sewer (project 61-2 (Resolution No. 7)) and roads (project 61-3 (Resolution No. 8))], together with their sources for payment [i.e., issuance of revenue bonds (Resolution Nos. 21-23) whose premiums would be paid via special assessment against the properties specially benefited].

Then the following month (on July 28, 1961) the IVGID Board approved the sale of $1,881,744 of water bonds (Resolution No. 24), $1,631,890 of sewer bonds (Resolution No. 25), and $1,881,744.

---

27 Contrary to popular belief, Ordinance No. 97 did not include the grant of recreation because that potential power did not exist (it was not added to NRS 318 until 1965).

28 A master land planner from Gardnerville who was recruited by Robert McDonald.

29 Former GM of the Crystal Bay Club.

30 CBD’s attorney affiliated with the firm of (former Senator) Bible, McDonald and Jensen.

31 Another CPA affiliated with Art Wood in Oklahoma, and CBD’s accounting arm.

32 CBD’s project manager (see https://www.yourtahoeplace.com/ivgid/about-ivgid/history-of-ivgid) and a civil engineer from Reno who was recruited by attorney McDonald.

33 GIDs did not have the power to issue general obligation bonds ("GOBs") until 1967 (see SB408, Chapter 542, pages 1706-07, 1967 Statutes of Nevada).


of road bonds (Resolution No. 26). It has been reported that by late 1968, IVGID had amassed some $16.109 Million\textsuperscript{37} of bonded and other public indebtedness, \textit{all} to be repaid by local property owners!

\textbf{The Sale of Incline Village Begins:} CBD "subdivided the parcel into 1700 lots, and by 1968, over three thousand homes had been built."\textsuperscript{38} Because Art Wood's vision for Incline Village was as "a complete recreational area (consisting of)...two great golf courses; the finest tennis facilities in the world...a major ski development; riding stables (and)...trails to the very crest of the (Sierra) mountains...gaming and related night club entertainment...a cultural center with related youth programs...(and) use of Lake Tahoe, the most important and actually the very heart of a complete recreational base... (with) family parks for picnics and swimming and...boating access to the Lake for fishing and water skiing,"\textsuperscript{39} that's exactly the way it was marketed.

\textbf{IVGID's Acquisition of the Beaches:} CBD made representations to each purchaser of Incline Village property that the beaches at Lake Tahoe [Burnt Cedar and Incline] would be a private homeowner amenity available \textit{only} to be used by property owners/their guests. Some type of homeowner's association [the Incline Village Recreation Association ("IVRA")] was loosely created to administer this homeowner amenity. Notably, \textit{no mention was made that the IVRA would have to purchase the beaches from CBD} in order for property owners to be able to access and use them\textsuperscript{40}.

\textbf{Membership in the IVRA:} As part of the sale of Incline Village property, according to Mr. McDonald, each purchaser of property contracted to pay the IVRA "yearly dues sufficient to purchase, improve and maintain these community beaches," not to exceed $50, and in consideration, he/she/it obtained a one voting share interest in the IVRA\textsuperscript{41}.

\textbf{Lobbying the State Legislature to Amend NRS 318:} Unbeknownst to IVRA members, CBD was experiencing financial difficulties because there were few, if any, buyers of Incline Village property (there was a real estate recession going on at the time). And because the beaches were pledged as security for repayment of CBD's $6.945 Million of indebtedness, it was clear CBD could not deliver title to the beaches short of some sort of financial "bail out." This meant that rather than


\textsuperscript{38} https://www.clubtahoe.com/history-of-incline-village/.

\textsuperscript{39} See Mr. Tiller's October 25, 1965 letter to the Washoe County Board of Commissioners ("CBC") in support of IVGID's request for new basic (recreation) powers.

\textsuperscript{40} Which probably explains why the IVRA was not create with powers to assess members the costs to acquire and improve the beaches. Given it has been reported that most Incline Village lots were being sold at the time for prices ranging from $8,430 to $18,150, it seems unlikely the 3,000 purchasers of single family homes (as of 1968\textsuperscript{38}) would have readily embraced a $2.1 Million ($700 per home) or greater obligation to acquire the beaches which they had been promised.

\textsuperscript{41} See May 15, 1964 letter to Recreation Association Members signed by attorney McDonald, as President.
deeding over title to the beaches to the IVRA, CBD required as much money as it could extract\textsuperscript{42} as a pre-condition. Since it was doubtful the IVRA would pay\textsuperscript{40} and the vehicle of a GID had worked so well insofar as transferring onto others CBD's financial obligations to construct Incline Village's public infrastructure, why not replicate the effort insofar as the beaches were concerned? So Harold Tiller, on behalf of IVGID, returned to the 1965 session of the State Legislature to lobby for new basic powers; namely, the acquisition of facilities for public recreation. And on April 13, 1965 he was successful\textsuperscript{43}.

**Asking the Washoe CBC to Grant IVGID This New Power:** Within months (on August 12, 1965) the IVGID Board adopted Resolution No. 279 which asked the Washoe CBC to grant IVGID the additional basic power of furnishing facilities for public recreation. On August 26, 1965 IVGID's attorney, Thomas K.A. Wilson, sent the Washoe CBC a letter including said Resolution No. 279, and asked it further amend Ordinance No. 97 by granting IVGID the power to furnish facilities for public recreation. Within a month (on September 27, 1965) the Washoe CBC adopted Ordinance No. 140 which initiated those proceedings, and a public hearing on IVGID's request was scheduled for October 25, 1965. At that hearing the only person to offer testimony in support of IVGID's request was IVGID Trustee Harold Tiller. And Mr. Tiller's testimony, in part, was that:

1. The IVGID Board intended to exercise this new basic power, if granted, in order to "acquire(re the beaches)...as public property;"

2. The IVGID Board's exercise of this new basic power, if granted, would be "economically sound and feasible" because beach acquisition and operation would be financed with local property owners' current and projected ad valorem taxes;

3. Other than "park properties (including the two beaches)...all (other envisioned Incline Village) ...recreation facilities...are, or w(ould) be, privately owned...operated" and presumably financed; and,

4. The beaches could be acquired for $1.25 Million, operating costs would average $20,000 annually, a bond issue of $1.458 Million was contemplated which would pay for costs, acquisition, working capital and reserves, and the assessed value of IVGID (supporting ad valorem taxes), together with its expected growth, would readily finance acquisition and operation of the beaches.

Although there were protests to granting IVGID's request, the Washoe CBC ruled they were insufficient in number\textsuperscript{44}. Thus on November 15, 1965, a 3-2 divided Washoe CBC formally adopted Ordinance No. 140 which granted IVGID the new basic power to furnish facilities for public recreation. By granting IVGID's request, and based upon Mr. Tiller's representations, the writing was on the wall that local property owners were likely going to lose the private beaches CBD promised.

\textsuperscript{42} Does this explain why the purchase price for the beaches increased 68% in less than three years from the $1.25 Million Harold Tiller represented to the Washoe CBC on October 25, 1965, to its eventual $2.1 Million sales price?

\textsuperscript{43} See 1965 Statutes of Nevada, Page 1088, Sec. 21.5(1) [Chapter 413, SB 297].

\textsuperscript{44} The Washoe CBC refused to tally the protests of Incline Village property owners who were not voting residents because they were not "taxpaying electors."
Litigation Over IVGID's Assumption of Public Recreation Powers: Both in anticipation of as well as after adoption of Ordinance No. 140, a series of lawsuits were filed by local property owners who, in part, sought an order restraining IVGID from exercising the public recreation powers granted. But these cases never went to trial. Instead, they resulted in a comprehensive settlement filed in all pending cases [Connick v. Commissioners of Washoe County, IVGID, CBD and IVRA, Case No. 240307; CBD v. Connick and others, Case No. 240863; CBD v. Connick and others, Case No. 240864; and, Seamount, Inc. v. Connick and others, Case No. 231359]. That settlement was filed with the Court on April 11, 1968, as was the judgment entered pursuant thereto. That settlement represented, in part, that:

1. The parties would use their best efforts to dissolve the IVRA;
2. Upon its dissolution, IVRA monies would be distributed to IVRA members;
3. IVGID’s beaches (Burnt Cedar and Incline Beach) would be purchased by IVGID from CBD;
4. IVRA would not acquire any (recreation) facilities without the approval of its members;
5. Up until that purchase, members of the IVRA would continue to pay an annual $50 fee;
6. After IVGID’s purchase, the annual $50 fee to IVRA would expire;
7. The parties would use their best efforts to fulfill each and every commitment expressed in a March 7, 1968 letter to Incline Village property owners (see below); and,
8. The pending lawsuits would all be dismissed with prejudice.

So what did the March 7, 1968 letter state? In part,

1. That the IVGID Board would be re-organized and new qualified and impartial trustees would be nominated and serve;
2. That IVRA could not purchase the beaches because it did not have the financial wherewithal nor ability to secure financing, nor to raise revenue to consummate a purchase;
3. That IVGID would purchase the beaches from CBD for $2.1 Million;
4. To finance that purchase, IVGID would issue and sell $2.685 Million of revenue bonds;
5. The excess over the purchase price was necessary to: pay all expenses associated with bond issuance, pay the first year's worth of debt servicing, and create a sufficient reserve fund;
6. The proceeds from the revenue bonds would not be used to construct a marina and various pool and bathhouse facilities which were initially contemplated;
7. Commencing July 1, 1968, assessable charges for each subdivided lot or un-subdivided parcel zoned for a single family residence, whether or not necessary to service the revenue bonds, would not exceed $50 annually for each fiscal year ending June 30;
8. Through 1978-79, the following NRS 318.197(1) rates, tolls and charges would apply: $50 annually for each developed single family lot, $50 annually for each developed multi-unit lot, $50 annually for each developed hotel/motel lot, from $5-$200 per acre annually for each undeveloped multi-family parcel, from $1-$15 per acre annually (from/to 1968-1975) for each undeveloped Single Family parcel;
9. Subject to two-thirds of IVRA's members making written request, IVRA would be dissolved and its cash on deposit would be distributed to members; and,
10. Upon written stipulation, all pending litigation would be dismissed.
And how did the settlement address questions concerning: non-resident Incline Village property owners being "taxpaying electors" and thus able to vote for beach representation, and the beaches being owned and operated by a political subdivision for the private benefit and use of Incline Village property owners, versus the public? It did not.

**Creation of the RFF:** With no further obstacle to IVGID's acquisition of the beaches, on October 5, 1967 the IVGID Board adopted Resolution No. 419\(^45\) which fixed rates, tolls and charges for the availability to access and use the beaches\(^46\). Given it was contemplated that the occupants of hotels and motels within IVGID's boundaries at the time would expressly be given beach access, ¶7(e) of Resolution Nos. 419 and 420 both declared that "each room or unit intended for occupancy by a person or persons as a single unit within a hotel or motel" would be assessed a RFF.

Resolution No. 419 recited it was necessary that said charges be fixed prior to adoption of a resolution providing for the issuance of revenue bonds in order to create the funding source to: acquire Burnt Cedar Beach and the improvements thereon; acquire and improve the area known as Incline Beach; and, pledge the net revenues to be derived from the rates, tolls and charges to be fixed for the services and facilities thereof for the acquisition of Burnt Cedar and Incline Beaches. This resolution marked the beginning of the RFF.

**Issuance of (the) Revenue Bonds (of 1968):** At the same time Resolution No. 419 was adopted, the IVGID Board adopted Resolution No. 420 which authorized the issuance of $3.6 Million of Revenue Bonds for the acquisition of Burnt Cedar and Incline Beaches\(^47\). Note that: section 8.03 of Resolution No. 420 recited that the IVGID Board had or would thereafter establish standby charges (pursuant to Resolution No. 419) as to all privately owned properties within the District for the furnishing of said recreational facilities and the availability of service of said facilities; section 8.34 pledged those and other revenue charges as a prior first charge and lien; and, section 8.40 expressly prohibited IVGID from transferring any beach revenues to any utility or other fund\(^48\).

---

\(^{45}\) ¶7 of Resolution No. 419 is attached as Exhibit "A" to this written statement. I have placed an asterisk next to ¶7(e) which recites the language quoted.

\(^{46}\) The rates and charges fixed therein were subsequently modified by Resolution No. 451 which was adopted April 16, 1968. Contemporaneously I have submitted another written statement which asks why units and rooms in Incline Village hotels/motels don't pay a RFF notwithstanding their occupants are entitled to beach access under the beach deed ("the other written statement")? A copy of Resolution No. 451 is attached to the other written statement, and it confirms that the RFF for single family parcels was fixed at $50, and the RFF for rooms or units within hotels and motels was fixed at 50% of that amount, or $25.

\(^{47}\) Subsequently (on April 16, 1968) the IVGID Board adopted Resolution No. 450 which authorized the issuance of $2.685 Million of bonds, in part, to now pay $2.1 Million for acquisition of the beaches.

\(^{48}\) Therefore the funds to purchase the beaches didn't come from IVGID. Rather, they came from those local property owners assessed and paying the RFF. Moreover for years IVGID has been violating this covenant. Notwithstanding beach revenues are supposed to be held in a separate,
Purchase of the Beaches: On May 9, 1968 the Board adopted Resolution No. 485 which formally approved an agreement with CBD to purchase the beaches. And within days thereafter (on May 13, 1968) CBD notified IVGID that Boise Cascade Corporation would acquire CBD's name, business and assets and thus be the grantor under the contemplated beach deed.

Following through with the reasons for assessing each unit or room in a hotel or motel, on May 20, 1968 the IVGID Board adopted Resolution No. 486 which approved the form and content of what became the deed to the beaches. That language expressly recited that IVGID would hold title "for the benefit of, property owners and their tenants (specifically including occupants of motels and hotels) within the Incline Village General Improvement District as (then) constituted, and, as the Board of Trustees of said District might determine, the guests of such property owners" (i.e., the guests of the occupants of motels and hotels).

The Deed to the Beaches: On June 4, 1968 Boise Cascade acquired CBD's assets, and as its successor, Village Development Co. deeded the beaches to IVGID. The deed included a restrictive covenant, in perpetuity, which limited use by IVGID (the grantee) as well as any successors or assigns, as steward for the direct benefit of Incline Village property owners [specifically including occupants of motels and hotels] and guests, as Incline Village was then constituted, and as the Board of Trustees might determine, for recreational and other uses as expressly authorized in the deed (note: but for water utility purposes, there are no other authorized uses). This covenant runs with the beaches, and it is specifically enforceable by each owner of Incline Village property "located within the area (then) designated and described as IVGID."

Even though the beach deed includes a restrictive covenant which limits use to IVGID for the express benefit of Incline Village property owners, it goes further by expressly reserving an easement to "the successors and assigns in the ownership of real properties (with beach access)...to enter upon (the beaches)...and to use said real property for the recreational uses and purposes specified herein."

Payoff of the Revenue Bonds of 1968: On July 29, 1976 the IVGID Board adopted Resolution No. 1262 which authorized the issuance of $5.710 Million of Special Obligation Bonds (of 1976) to purchase two golf courses, Diamond Peak, the Chateau, and to retire the Revenue Bonds of 1968. On August 6, 1976 IVGID issued these bonds which means the financing for beach acquisition was retired. Although naysayers may assert that this financing was really not retired because proceeds segregated trust account (section 10) for the operation and maintenance of the beaches (section 8.41), IVGID has been making interfund transfers of beach revenues to its General Fund.

49 The first two pages of the recorded beach deed are attached as Exhibit "C" to this written statement. I have placed an asterisk next to the language quoted. I have also placed an asterisk at ¶4 of said report which identifies the total amount of the RFF assessed: $1,865,853.

50 The deed allows IVGID to use the beaches for utility facility purposes for the benefit of the District.

51 As I will demonstrate, notwithstanding this use restriction, IVGID has used the beaches for purposes other than recreation.
from the Special Obligation Bonds of 1976 so to speak refinanced the Revenue Bonds of 1968, on
November 1, 1982 the IVGID Board adopted Resolution No. 1435 which authorized the repurchase of
the Special Obligation Bonds of 1976. Once repurchased, beach acquisition costs were repaid.

Because of the above-history,

The Real Owner(s) of the Beaches is Not IVGID: Given the beach deed recites that the beaches "and any and all improvements now or hereafter located thereon, shall be held, maintained and used
by grantee (IVGID)...by, and for the benefit of, property owners and their tenants...within...IVGID as
(them) constituted," the true equitable owners of the beaches are we local property owners with
beach access. IVGID is nothing more than our fiduciary and beach steward who holds bare legal title
for our express benefit.

The Beaches Are Private Property: Because of the beach deed's restrictive use covenant, the
opinions in three reported cases [Wright v. IVGID, 597 F.Supp.2d 1191, 1197 (2009), Wright v. IVGID,
665 F.3d 1128, 1137-1138 (9th Cir. 2011) and Kroll v. IVGID, 598 F.Supp.2d 1118, 1126-1128 (2009)]
have all concluded that the beaches are private property. Moreover, IVGID agrees because for years it
displayed signs at the entrances to the beaches which informed the world: "private beach!"

IVGID Did Not Pay to Acquire Nor Improve the Beaches: Rather, we local property owners (as
successors of June 4, 1968's Incline Village property owners) who have been paying the BFF did.
Rather than ad valorem taxes (assigned to IVGID's General Fund), the proceeds of the Revenue Bonds
of 1968 paid to acquire and improve the beaches. And the Special Obligation Bonds of 1976, in part,
paid to refund the Revenue Bonds of 1968. And both expressly pledged the BFF as the revenue source
for repayment. These are the facts!

The BFF is the Product of IVGID's Fraud: IVGID acquired the power to acquire and improve the
beaches based upon Harold Tiller's October 25, 1965 misrepresentation that if this power were
granted, it would be exercised "economically sound(ly) and feasibl(y)" because beach acquisition and
operation would be financed with local property owners' current and projected ad valorem taxes. Had
this representation not been made, it is doubtful IVGID would ever have been granted the new basic
recreation powers it sought. Why don't you ask IVGID's attorney (Mr. Guinasso) what the remedy is
for fraud in the inducement. Although we may not be able to go back nearly 50 years to rescind the
Washoe CBC's grant of this power\textsuperscript{52}, we certainly can stop the assessment of future BFFs.

Regardless, the BFF Cannot be Used "to Provide a Method For Financing the Costs of
Developing" the Beaches: because this use is expressly prohibited [see NRS 318.015(2)] insofar as
private property is concerned [and the beaches are private property (see discussion above)].

\textsuperscript{52} Although maybe we can. U.S. Const. Article 1, §10 and Nev. Const. Article 1, §15 prevent IVGID from
impairing public obligations of contract [City of North Las Vegas v Central Telephone Co., 83 Nev. 620,
622-23, 460 P.2d 835, 836 (1969)]. Given IVGID made representations to the public that if the power
to acquire facilities for public recreation were granted it would use ad valorem taxes, rather than the
BFF, to pay their acquisition/operating costs, "a contract was created (that)...could not later be impaired
by legislative enactment" [City of Reno v Goldwater, 92 Nev. 698, 700, 558 P.2d 532, 533 (1976)].
Consequently, IVGID cannot use: NRS 318.197(1) to "fix...service charges and standby service charges, for (beach) services or facilities (nor)...charges for the availability of (beach) service;" NRS 318.201, et seq., to "elect to have such charges...collected on the tax roll;" NRS 318.325(1) to issue bonds whose servicing costs are paid with the BFF; nor, NRS 318.225 to levy ad valorem taxes our properties are assessed to pay the costs to develop the beaches. Yet has any of this stopped IVGID?

The BFF Does Not Pay For Any Property Owner With Beach Access' Right to Access and Use the Beaches: because the beach deed expressly grants an easement to "the successors and assigns in the ownership of real properties (with beach access)...to enter upon (the beaches)...and to use said real property."

Thus IVGID Has No Right to Pre-Condition Any Property Owner With Beach Access' Right to Access and Use the Beaches Upon Payment of the BFF: Although the beach deed recites IVGID's "Board of Trustees shall have the authority to levy assessments and charges as provided by law," NRS 318.015(2) prohibits IVGID from using the provisions of NRS 318 (i.e., "the law") to "provide a method for financing the costs of developing private property." Moreover, even if IVGID may assess the BFF, there is no language in the beach deed which recites payment must be made as a pre-condition. Yet has any of this stopped IVGID?

Thus Beach Access is Not "a Privilege:" as §66 of Ordinance No. 7\(^53\) ("an Ordinance Establishing Rates,, Rules and Regulations for Recreation Passes and...Punch Cards") declares. Rather as demonstrated, it is a property right!

And IVGID Has No Right to Remove Any Property Owner With Beach Access From the Beaches, Nor to Suspend Nor to Revoke His/Her "Beach Privileges," whether for "misconduct,"\(^54\) non-payment of current and prior years' BFF and/or RFF, property taxes and special assessments against his/her property,\(^55\) the "failure to abide by any rule, policy, procedure, or regulation established by the District,"\(^56\) nor otherwise. Yet has any of this stopped IVGID?

IVGID is Not Capable of Giving 100% Loyalty to Local Property/Residential Dwelling Unit Owners With Beach Access: because,

The Persons Who Represent Local Property Owners With Beach Access' Beach Interests Are Concerned Are IVGID's Trustees: whether or not property owners with beach access ["the board shall have the power: (1) To manage, control and supervise all the business and affairs of the district," and "]2) To acquire, improve, equip, operate and maintain any district project" [see NRS 318.175]].


\(^{54}\) See §66 of Ordinance No. 7.

\(^{55}\) See §28 of Ordinance No. 7.

\(^{56}\) See §66(a) of Ordinance No. 7.
Moreover, IVGID Trustees Are Not Required to Be Property Owners With Beach Access: All that is required is they be mere "qualified elector(s) of the district" [NRS 318.080(5)]. For this reason consider that 40% of IVGID's current trustees (Peter Morris and Tim Callicrate) are renters. Since they are not required to pay the RFF, how can they possibly represent the interests of local property owners when it comes to assessing and levying the BFF?

Although Initially Some Nonresident Local Property Owners With Beach Access Could Vote For/Against IVGID Trustees, That Privilege Was Eliminated in 1977: When IVGID was created, NRS 318 expressly provided that non-property owning "residents" and "taxpaying electors" could vote in IVGID elections. But that all changed in 1977 when former NRS 318.020(9) was modified to delete reference to "residents" and "taxpaying electors" and in their place, redefine "qualified elector" as "a person who...has registered to vote in district elections" [see 1977 Statutes of Nevada, Page 526 (Chapter 292, AB163)]. In other words, unless a natural person (i.e., not a corporation, LLC, partnership, trust) "citizen...of the United States (not laboring under the disabilities named in this constitution) of the age of eighteen years and upwards, who shall have actually, and not constructively, resided in the state six months, and in the district or county thirty days next preceding any election" (see Article 2, section 1 of the Nevada Constitution), one is not a "qualified elector" entitled to vote for/against IVGID trustees [see NRS 318.020(8), 318.09525(1)].

Today, ¾ or More of Local Property Owners With Beach Access Are Disenfranchised When it Comes to Voting For/Against Trustees to Represent Their Beach Interests: GM Pinkerton has reported that ¾ of local property owners assessed the BFF have a mailing address somewhere other than Incline Village/Crystal Bay. Given none is an IVGID "resident," none can vote for/against IVGID trustees. But since this percentage doesn't include the hundreds if not thousands of additional resident property owners who are: not citizens of the United States; or non-natural persons; or they own more than one property assessed the BFF and because of the "one man, one vote" principle, are de facto disenfranchised insofar as each multiple property is concerned; the percentage of local property owners who are disenfranchised really exceeds ¾.

And So Many Electors Who Vote for IVGID Trustees Are Not Even Local Property Owners With Beach Access: Given the Registrar of Voters reports that there were 7,097 Incline Village/Crystal Bay registered voters for the June 2018 primary election, IVGID reports there are

57 "Person(s) who, except for registration, (are) otherwise qualified to vote at general elections in this state, and who, or whose spouse, is obligated as an owner or as a contract purchaser at a designated time or event to pay a general tax on real or personal property within the district. Registration pursuant to the general election (or any other) statutes is not required. Residence in any particular county is not required" [see former NRS 318.020(9)].

58 See https://www.washoeCounty.us/voters/files/18_election_files/18primaryresultsfiles/18_pri_ivgid.pdf.
7,756 local parcels/residential dwelling units with beach access\textsuperscript{59}, on average each residential dwelling unit is occupied by some multiple number of possible registered voters, and there are many thousands of registered voters who have no direct interest in the beaches.

And as a Result, IVGID's Voting Scheme For Representatives of Local Property Owners' Interests is Skewed: because it deprives those with the greatest interest in the beaches of the right to vote for beach representatives. And conversely, it extends the right to vote to those with the least interest in the beaches. A classic 14th Amendment Equal Protection violation.

Moreover, as Our Beach Fiduciary, IVGID Has Breached its Duties: Consider the following:

IVGID Staff Have Placed the Beaches at Risk by Pledging Them as Security to Guaranty Repayment of Other General Obligation Bond ("GOB") Indebtedness: When the Revenue Bonds of 1968 were first issued, section 17.09 of Resolution 420 covenanted that IVGID would "not mortgage or otherwise encumber...the (beaches n)or any part thereof." Yet ever since it began issuing GOBs for its other non-beach endeavors, the beaches have in essence been pledged as security to guaranty repayment. I say "in essence" because NRS 350.0045 instructs that GOB indebtedness "is backed by the full faith and credit of (the) governmental entity" which issues it\textsuperscript{60}. This means that whatever assets an issuing governmental entity may have (here the beaches), are ultimately available to repay GOB debt. Did IVGID ask we property owners with beach access if we agreed to pledge the beaches as security for its other non-beach endeavors?

IVGID Staff Have Given Away Free Access to the Beaches: When the Revenue Bonds of 1968 were first issued, section 17.10 covenanted that IVGID would "not permit any part of the (beaches) to be used or taken advantage of free of charge by any person, firm or corporation or by the State or the United States, or by any public corporation, political subdivision, city, county, district or agency of either, (expressly) including the District" (i.e., IVGID). Notwithstanding, for decades IVGID staff have been violating this covenant! Did IVGID ask we property owners with beach access if we are comfortable with IVGID's wholesale giveaway of access to and use of our beaches?

\textbf{§68 of Ordinance No. 7\textsuperscript{61} Allows IVGID Staff to Grant "Recreation Privileges to Employees, Former Board Members, or Anyone Else, in the Past, Present or Future."} Did IVGID ask we property owners with beach access if we agreed to its staffs' granting of beach privileges to anyone other local property owners with beach access?


\textsuperscript{60} According to IVGID's Finance Director, "the full faith and credit of the District is \textit{pledged} to the payment of...(its) GOBs" [see page 168 of the packet of materials prepared by staff in anticipation of the Board's regular July 24, 2018 meeting [https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_REGULAR_7-24-2018.pdf ("the 7/24/2018 Board packet")]].

\textsuperscript{61} Which was first adopted on November 12, 1987.
Resolution No. 1863\textsuperscript{62}, as well as most previous resolutions establishing the RFF/BFF, allow IVGID staff to extend beach privileges to "any group of persons which participates with IVGID property owner...governmental, civic, or social groups, in recreation or other community projects...upon application." Did IVGID ask we property owners with beach access if we agreed to its staffs' granting of beach privileges to these applicants?

Policies and Procedures Resolution No. 136\textsuperscript{63} allows anyone to access the beaches any time as long as he/she declares his/her purpose is "Freedom of Expression." Doesn't this violate the beach deed's use covenant?

Our beaches are overcrowded with so-called "guests" specifically because the IVGID board has refused to adopt a "guest" policy: notwithstanding the beach deed recites that the "guests" of property owners with beach access are entitled to beach access, "as the Board of Trustees of said District may" determine, the Board refuses to adopt a guest policy. Given many of us believe that the disingenuous designation of "guest" has led to beach overcrowding, the Board's refusal to take on this issue is reprehensible.

IVGID Staff Refuse to Staff Our Beach Kiosks 24/7, 365 Days a Year: According to staff the beaches are staffed at their entrances approximately 117-124 days/year [approximately Memorial Day (in May) – Labor Day (in September)]. And when staffed, they are staffed from approximately 8:00 o'clock A.M. - 6:00 o'clock P.M. Because the beaches are freely accessible by the public at all other times of the day/year, IVGID staff have made a mockery of the beach deed's use covenant. Did IVGID ask we property owners with beach access if we wanted staff to make a mockery of private access?

IVGID Staff Charge Us to Use the Kayak/Paddle Board Beach Racks We Have Already Paid For With Our BFF: The BFF pays for lounge chairs and tables, picnic tables, BBQ grills and kayak/paddle board storage racks at the beaches. Do staff charge us additional fees to use any of these amenities other than the kayak/paddle board storage racks? Why not? Why are we selectively charged to use the capital assets we've already paid for? When I asked former GM Bill Horn this question some years ago, his response was "profit isn't a dirty word." Well I say it is when the people you're making a profit off of are the people who are paying the costs for everything staff do.

And to put this practice into perspective, consider the fact that staff have allowed a third party nonprofit to put its own private kayak/boat storage rack and accompanying storage bin on Hermit Beach for free! Will staff let me put my own kayak/boat storage rack on the beaches, let alone for free? Could this space be utilized by one of our racks instead? Why then is it acceptable to parse out a


public benefit to one of staffs' favored collaborators? Here we see another example of staffs' true principles at play; principles which conflict with their duties and loyalty owed to the property owners.

The first is their propensity to parse out preferential privileges insofar as publicly owned assets are concerned, to their "favored collaborators." Staff don't understand they're not here to be giving away access to and use of publicly owned assets to anyone. And the second is staffs' disrespect insofar as we local property owners are concerned. To staff we're viewed as nothing more than captive "meat" staff is able to exploit in the name of generating revenue; revenue to pay themselves higher salaries and greater benefits (see discussion below) rather than reducing our RFF/BFF.

**IVGID Staff Regularly Allow the Beaches to be Used For Purposes Other Than Recreation** (i.e., commercially) notwithstanding the beach deed expressly "restricts use only for the purposes of recreation, by, and for the benefit of, property owners and their tenants." Whether it be food and non-alcoholic beverage sales, alcoholic beverage sales, boat storage, non-motorized watercraft rentals, weddings and other events, school district use as a substitute for their recreation programs, swim team and instruction, therapeutic massages, Diamond Peak overflow parking, Pet Network's Dog Days of Fall, public safety Lake access, TRPA Quagga mussel inspections, etc., our beaches are regularly used by outsiders for purposes other than our recreation.

**IVGID Pays Nothing to Use Burnt Cedar Beach/Improvements Constructed Thereon to Pump Water Commercially From Lake Tahoe, Notwithstanding the Costs of Beach Acquisition Were and Are Borne 100% by Local Property Owners Assessed the BFF:** And given IVGID services water customers outside the boundaries which existed on June 4, 1968, IVGID should be paying those with beach access something.

**The IVGID Board Quietly Stopped Assessing Rooms or Units in Hotels/Motels With Beach Access BFFs in Fiscal Year 1982-83:** Notwithstanding the occupants of each unit or room in a hotel/motel, as well as their guests, were expressly given beach privileges under the beach deed, and for this reason, each was assessed the BFF, on May 19, 1988 the IVGID Board adopted Resolution No. 1563 which stopped the assessment. To prove this assertion I have obtained a copy of Resolution No. 1397 which was adopted by the Board on May 14, 1981, and a copy is attached to the other written statement. That resolution "appro(ved a) report for collection on (the) county tax roll of recreation standby and service charges" for fiscal year 1981-82. You can see ¶3(f) of that report assesses "each room or unit intended for occupancy by a person or persons as a single unit within a hotel or motel."

But starting with fiscal year 1982-83 that all changed. A separate RFF for each room or unit within a hotel or motel was quietly replaced with a single RFF "for each commercial parcel zoned TC or GC, which includes Hotel and Motel parcels." To prove this assertion I have obtained a copy of Resolution No. 1424 which was adopted by the Board on April 15, 1982, and a copy is attached to the other written statement. That resolution "appro(ved) the report for collection on (the) county tax roll of recreation standby and service charges" for fiscal year 1982-83. And ¶III(F) replaced a separate RFF for "each room or unit intended for occupancy by a person or persons as a single unit within a hotel or motel" with one RFF/parcel. Thus the question *WHY?* After all, the occupants of "each room or unit intended for occupancy...as a single unit within a hotel or motel," *and their guests*, are still entitled to
beach access under the beach deed; aren't they? And they are entitled to the same recreation privileges as the owners of every other parcel within IVGID's boundaries; aren't they? And each unit in multi-residential parcel is still being assessed a separate RFF; isn't it? So WHY?

Here We're Talking at Least 460 Units in Incline Village Hotels and Motels: As I have contemporaneously reported, there's the Lake Tahoe Hyatt Hotel (according to their web site, "422 guestrooms, suites and Lakeside Cottages"\(^64\)), and the Parkside Inn in Incline Village (according to their web site, "38 guestrooms"\(^65\)). Add the two together and you get 460 units/rooms.

For the Subject 460 Units in Incline Village Hotels and Motels, Our Staff is Assessing a Total of 3 BFFs: That's right! I went to the Treasurer's web site to obtain tax collection records for 2018-19 which reveal the BFFs IVGID staff have assessed against these 460 units. I have printed out the breakdown behind each APN's property data sheet as part of Exhibits "F" - "L." Total up the numbers and you will see 3 BFFs.

Under IVGID Staff's Professional Stewardship, it Has Intentionally Failed to Assess/Collect Hundreds of Thousands of Dollars in Legitimate BFFs Annually, Just From the Owners of 460 Units in Incline Village Hotels/Motels: Let's do the math. For 2018-19, 460 units at $125/unit = $57,500. Now it would take some time to come up with an exact number for the 36 years since 1981-82 because the BFF has not been at the current levels. But take my word, the number is in the hundreds of thousands! And remember, this doesn't include the hundreds or more of additional residential dwelling units in our community IVGID staff have refused to identify/assess! Today this represents low hanging fruit on the BFF tree which could reduce the BFF the rest of us pay.

Why Did Staff Stop Assessing Units in Incline Village Hotels/Motels? I can't tell you for sure, however, given IVGID staff's checkered past, it seems to be the parsing of special treatment for "favored collaborators."

The IVGID Board Has Quietly Stopped Assessing Parcels Otherwise Required to Pay the BFF Which Unnecessarily Costs the Rest of Us With Beach Access Thousands if Not Tens of Thousands of Dollars Annually: I cannot tell you the extent of this wrongdoing, however, I can provide an example; Pet Network. Notwithstanding Pet Network is not entitled to a BFF exemption under Resolution No. 1863, or otherwise, it has been exempted from paying. Examples like this one represent low hanging fruit on the BFF tree which could reduce the BFF the rest of us pay.

---

\(^64\) See https://www.hyatt.com/en-US/hotel/nevada/hyatt-regency-lake-tahoe-resort-spa-and-casino/tvilt. A screenshot from the Assessor's web site that shows the single card for APN 127-010-09 is attached as Exhibit "F" to the other written statement.

\(^65\) See https://www.reservations.com/hotel/parkside-inn-at-incline?gclid=Cj0KCQjwm6HaBRCbARIsAFDNK-jmJZj8vwyGq4DxgiDjOPPfe9bWTF-ongHbi_XWrux9UhvMHSVlC5AaAk92EALw_wcB#amenities. A screenshot from the Assessor's web site that shows the first of 2 cards for APN 130-163-31 (a 38-unit motel) is attached as Exhibit "H" to the other written statement.
IVGID Staff Have Wasted Over $300,000 on Beach Surveys and Preliminary Designs to Justify a $3.5 Million or Greater Expenditure on an Incline Beach Cafeteria: called a "concession building replacement." In fiscal year 2015-16 the IVGID Board commissioned a beach master plan study\textsuperscript{65} later disingenuously labeled an "Incline Beach Facility Replacement" study and even later disingenuously labeled a "recreation enhancement opportunities plan"\textsuperscript{67} (project #3973LT1302) at a budgeted and funded $100,000 cost\textsuperscript{66}. The next fiscal year an additional $200,000 was budgeted and funded for this project\textsuperscript{68}. On March 23, 2017 the Board directed staff to remove this project from the 5-year Capital Improvement Plan ("CIP"), and to "incorporate (it) into the Community Services Master Plan process;"\textsuperscript{69} a process that according to staff, would result in an additional $3.211 Million (rather than the $1.6 Million estimated in 2017/18\textsuperscript{66}) expenditure\textsuperscript{70}, and a $2.5 Million 2018/19 bond\textsuperscript{71}. Like most of IVGID's other master plans, this one was an unnecessarily wasteful expenditure. According to page 2 of the Plan\textsuperscript{67}, although it "was prompted by feedback (solicited by IVGID staff) from beach guests requesting improvements to the existing beach facilities," it was really just another grandiose "pet project" initiated by staff without regard for cost. If all we wanted to do was come up with a list of possible beach "enhancements," don't you think a simple round table discussion could have come up with the equivalent? And given the probable costs, don't you think essentially all of these proposed enhancements would be nixed (a question never surveyed)? Another colossal waste!

IVGID Wastes Beach Fund Revenues on Expenditures Made Which Benefit Those Without Beach Access: Because IVGID staff go to great lengths to hide public information and records which look unkindly upon their actions, much of the truth insofar as their expenditures is locked away behind closed administration building doors. Notwithstanding, I can point to several examples:

Beach Overflow Parking Lot: There is an approximate on acre parking area located kitty corner across the street from the entrance to Ski Beach which has been dubbed a "beach overflow

\textsuperscript{65} See page 123 at https://www.yourtahoeplace.com/uploads/pdf-ivgid/2015-2016_Budget_Book.pdf ("the 2015/16 Budget). A copy of this page with asterisks next to the $100,000 of funding and projected total cost of $1.9 Million is attached as Exhibit "A" to this written statement.


\textsuperscript{68} See "5-year Capital Plan...changes and updates for fiscal year 2018/2019." I have attached a copy of these changes with an asterisk next to the quoted language as Exhibit "B" to this written statement.


parking lot." Notwithstanding, the lot was never part of the beaches nor included in the beach deed. And it is regularly used by members of the public (such as McCloud Condo property owners/their guests, those accessing the Incline Fitness Trail\textsuperscript{72}, disc golf course\textsuperscript{73}, Village Green, or pump track mountain bike park\textsuperscript{74}, etc.) without beach access for their vehicle parking/facility access. Several years ago IVGID staff chose to re-grade/asphalt pave/strip this parking lot at a cost of in excess of $500,000. Instead of assigning these costs to the Community Services Fund (subsidized by the RFF), over my objections they were assigned to the Beach Fund (subsidized by the BFF). Perhaps to readers who have beach access, they don't see the problem. But to those who don't have beach access, it is a windfall. A Community Services capital expenditure is getting paid by someone else. Which means it is unnecessarily costing those with beach access more because there are less sources in community services versus the beaches.

**Rotary Club 4th of July Picnic Donation:** For decades the Rotary Club has been operating a 4th of July fundraising picnic or barbeque on Incline Beach. Besides granting the club free access to and use of the beaches for their fundraising event, IVGID staff quietly pay a "fee" of at least $3,500. Notwithstanding this payment amounts to nothing short of philanthropy, it is improperly assigned as an expense to the Beach Fund.

**4th of July Fireworks:** For several years IVGID staff paid those administering the 4th of July fireworks, including Red White and Tahoe Blue, $10,000 towards the costs of the fireworks. Notwithstanding the fireworks benefits the community as a whole, this fee has been improperly assigned as an expense to the Beach Fund.

**4th of July Traffic Control:** This year for the first time in memory, $13,200 and possibly more was spent with Silver State Barricade & Sign for 4th of July "traffic control." Notwithstanding traffic control benefits the community as a whole, this fee has been improperly assigned as an expense to the Beach Fund.

**Summary:** I am certain there have been many, many more similar expenses improperly assigned to the Beach Fund. And you wonder why the BFF is as high as it is?

**In the Last Four Years Budgeted Personnel Numbers (Expressed in FTEs\textsuperscript{75}, System Wide, Have Increased by 15.76%. Salary and Benefit Costs Have Increased by a Whopping 27.23%**

Moreover employee salary and benefit costs assigned just to the beaches, for 2018-19, are now

\textsuperscript{72} See https://www.yourtahoeplace.com/parks-recreation/outdoor-recreation/incline-fitness-trail.

\textsuperscript{73} See https://www.yourtahoeplace.com/parks-recreation/outdoor-recreation/disc-golf-course.

\textsuperscript{74} See https://www.yourtahoeplace.com/parks-recreation/outdoor-recreation/community-bike-park.

\textsuperscript{75} Full time equivalents.
budgeted at over $1 Million; up 11% from last year’s actual comparable costs assigned to the beaches.  

**IVGID Staff Now Report to Transparent Nevada an Unbelievable 967 Employees** And you wonder why the BFF is as high as it is? 

**Perhaps These Facts Help to Explain How for 2018-19, IVGID Has Budgeted to Spend Nearly $2.38 Million on Expenses Assigned to the Beach Fund:** Have you examined the 2018-19 budget? If so, are you able to understand it? For those who haven’t or can’t, let me try to help. Notwithstanding the beaches are staffed no more than 10 hours/day for 117-124 days/year, and experience has shown that the numbers IVGID staff report are suspect at best, for 2018-19, including central services costs, an unbelievable $2,379,660 in expenses have been assigned to the beaches. That’s $19,190/day, each day the beaches are actually staffed, and $6,519/day, each and every one of the 365 days of the year. And that’s after the BFF increased 25% last year! I’m sorry. You don’t need to be a financial professional to know in your heart-of-hearts that it doesn’t take anywhere near this amount of money to operate our beaches (it doesn’t pass the smell test). I and others know believe we could easily save $750,000 or more annually managing the beaches ourselves! In fact years ago I asked the IVGID Board to allow a credentialed professional property manager to examine the public’s financials so he could give us a bid to take over IVGID’s management of the beaches. The Board refused. 

**The RFF is the Product of IVGID’s Fraud:** IVGID acquired the power to acquire and improve the beaches based upon Harold Tiller’s October 25, 1965 misrepresentation that if this power were granted, other than "park properties (including the two beaches)...all (other envisioned Incline Village) ...recreation facilities...are, or w(ould) be, privately owned...operated" and presumably financed. Although this misrepresentation doesn’t directly relate to the subject matter of this written statement, it is mentioned to demonstrate essentially everything IVGID has amassed is the product of fraud. Had this representation not been made, it is doubtful IVGID would ever have been granted the new basic recreation powers it sought. Why don’t you ask IVGID’s attorney (Mr. Guinasso) what the remedy is for fraud in the inducement. Although we may not be able to go back nearly 50 years to rescind the Washoe CBC’s grant of this power, we certainly can stop the assessment of future RFFs. 

**Conclusion:** According to GM Pinkerton the reason IVGID stepped in to purchase the beaches was because the IVRA did not have the financial wherewithal nor ability to secure financing, nor to

---

76 See Schedule B-14 at page 29 of Department of Taxation form 4404LGF of the 2018-19 Budget [https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Annual_Budget_FY2018-19.pdf ("the 2018-19 budget")]. A copy of this page is attached as Exhibit "E" to this written statement. Asterisks have been placed next to "salaries and wages" and "employee benefit" costs for both actual prior year ending June 30, 2017 and budgeted 2018-19.

77 For confirmation of this fact go to http://transparentnevada.com/salaries/2017/incline-village-general-improvement-district/.

78 Asterisks have been placed next to budgeted 2018-19 expenses on Exhibit "E," but for central services costs.
raise revenue to consummate a purchase, notwithstanding the creation of a bona fide homeowners' association. Yet IVGID did. Whether or not this representation is true, there is little doubt that IVGID's purpose for intervention has been served and it no longer is required to be the owner of the beaches on behalf of others. For all the reasons stated above, it is time administration and management of the beaches be returned to the rightful local property/residential dwelling unit owners who pay the BFF. Because if IVGID doesn't (which staff will never agree to), the current Board will ramrod through another wasteful $3.5 Million project down our throats intended to appeal to outsiders, and issue another $2.5 Million bond which will be reliant upon a continued and higher BFF.

To those naysayers who state this cannot be accomplished, I disagree. IVGID has already created the roadmap which allows us to take back our beaches; The Parasol Foundation. Although IVGID retains ownership of the land underneath the Parasol building, all improvements thereon are owned by a third-party nonprofit. The real property is leased by IVGID for a paltry $1/year. And since Parasol is a nonprofit, it is not responsible for paying county ad valorem taxes. There's no reason IVGID can't do what it did for Parasol and thus revive the IVRA. Let's start with a 99 year lease, with two options to extend (each for an additional 99 years). With control of our beaches, we can resolve the problems IVGID is incapable of resolving, and for a whole lot less money!

And you Wonder Why Our BFF Which Impermissibly Supports This And Other Equally Colossal Waste/Wrongdoing 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!

---

79 Local property owners don't require a $3.5 Million beach cafeteria. Typically, they take their lunches to the beaches. It's the outsiders disingenuously labeled "guests" who require amenities such as these. Local property owners have spoken that they do not want to bankroll overpriced facilities or amenities targeted to the world's tourists rather than themselves. But staff don't listen.
EXHIBIT "A"
## 2016 - 5 Year Project Summary Totals

<table>
<thead>
<tr>
<th>Project No</th>
<th>Project Name and Location</th>
<th>2015-16</th>
<th>2016-17</th>
<th>2017-18</th>
<th>2018-19</th>
<th>2019-20</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tennis</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4590/01/040</td>
<td>Polo Field Southside and Upland Parks</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4590/03/063</td>
<td>Replace Tennis Wood Deck</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4589/03/064</td>
<td>Tennis hardcourt Rehabilitation</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4589/12/010</td>
<td>Tennis Maintenance, Tennis Facility</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4589/14/072</td>
<td>Resurface Tennis Courts 1, 2</td>
<td>-</td>
<td></td>
<td></td>
<td>25,000</td>
<td></td>
<td>25,000</td>
</tr>
<tr>
<td>4589/15/081</td>
<td>Resurface Tennis Courts 1 and 2</td>
<td>-</td>
<td></td>
<td></td>
<td>9,000</td>
<td></td>
<td>9,000</td>
</tr>
<tr>
<td>4589/15/083</td>
<td>Tennis Facility Shelter</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>60,000</td>
<td>11,000</td>
<td></td>
<td></td>
<td></td>
<td>181,000</td>
</tr>
<tr>
<td>Recreation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4690/03/064</td>
<td>Recreation Center Redevelopment, Pool Enhancements</td>
<td>42,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>42,000</td>
</tr>
<tr>
<td>4694/11/012</td>
<td>Pool Deck Refurbishment</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4694/12/010</td>
<td>Fitness Equipment</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4694/13/010</td>
<td>Pool Equipment</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4695/12/010</td>
<td>Pool Equipment</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4696/13/010</td>
<td>Pool Equipment</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4696/14/010</td>
<td>Pool Equipment</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>42,000</td>
<td>42,000</td>
<td>47,000</td>
<td></td>
<td></td>
<td>131,000</td>
</tr>
<tr>
<td>Other Recreation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4690/15/061</td>
<td>DHR Credit Card Processing Compliance</td>
<td>25,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25,000</td>
</tr>
<tr>
<td>4690/16/062</td>
<td>Parks and Recreation Master Plan Update</td>
<td>250,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>250,000</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>275,000</td>
<td>42,000</td>
<td>47,000</td>
<td></td>
<td></td>
<td>374,000</td>
</tr>
<tr>
<td>Beaches</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3378/03/210</td>
<td>Remodel Bert Ceder Pool Stairs</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3378/03/260</td>
<td>Beach Renovation, Swim Beach</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3378/03/261</td>
<td>Beach Renovation and Improvements</td>
<td>75,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>75,000</td>
</tr>
<tr>
<td>3378/03/262</td>
<td>Beach Renovation</td>
<td>15,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>15,000</td>
</tr>
<tr>
<td>3378/12/210</td>
<td>Beach Maintenance, Upland Park</td>
<td>-</td>
<td></td>
<td>25,000</td>
<td></td>
<td></td>
<td>25,000</td>
</tr>
<tr>
<td>3378/12/211</td>
<td>Beach Maintenance, Upland Park</td>
<td>-</td>
<td></td>
<td>32,000</td>
<td></td>
<td></td>
<td>32,000</td>
</tr>
<tr>
<td>3378/12/212</td>
<td>Beach Maintenance, Upland Park</td>
<td>-</td>
<td></td>
<td>32,000</td>
<td></td>
<td></td>
<td>32,000</td>
</tr>
<tr>
<td>3378/12/213</td>
<td>Beach Maintenance, Upland Park</td>
<td>-</td>
<td></td>
<td>65,000</td>
<td></td>
<td></td>
<td>65,000</td>
</tr>
<tr>
<td>3378/12/214</td>
<td>Beach Maintenance, Upland Park</td>
<td>-</td>
<td></td>
<td>65,000</td>
<td></td>
<td></td>
<td>65,000</td>
</tr>
<tr>
<td>3378/12/215</td>
<td>Beach Maintenance, Upland Park</td>
<td>-</td>
<td></td>
<td>1,000,000</td>
<td></td>
<td></td>
<td>1,000,000</td>
</tr>
<tr>
<td>3378/12/216</td>
<td>Beach Maintenance, Upland Park</td>
<td>-</td>
<td></td>
<td>5,000</td>
<td></td>
<td></td>
<td>5,000</td>
</tr>
<tr>
<td>3378/12/217</td>
<td>Beach Maintenance, Upland Park</td>
<td>-</td>
<td></td>
<td>5,000</td>
<td></td>
<td></td>
<td>5,000</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>200,000</td>
<td>1,055,000</td>
<td>1,055,000</td>
<td></td>
<td></td>
<td>2,105,000</td>
</tr>
<tr>
<td>Grand Total</td>
<td></td>
<td>977,097</td>
<td>4,653,005</td>
<td>4,910,379</td>
<td>3,834,960</td>
<td>3,196,731</td>
<td>19,061,554</td>
</tr>
</tbody>
</table>
5-year Capital Plan

- Major Changes and Updates for Fiscal Year 2018/2019
  - Diamond Peak Culvert Project
    - Budget updated to reflect December 13, 2017 Board of Trustees discussion
    - Budget assumes no reimbursement from FEMA (no indications to date this will be the case)
  - Burnt Cedar Pool
    - Project scope has grown to address failing underground filtration piping
    - Includes substantial upgrades recommended in Beach Facility Plan
  - Championship Golf Maintenance Building Site Improvements
    - Project scope has grown to address drainage issues and damage from winter 16/17 storm events
    - Addresses regulatory compliance issues that will be required as component of project permitting
  - Ski Way Reconstruction
    - Reflects largest project option based on February 7, 2018 Board of Trustees discussion
  - Incline Beach House
    - Removed from 5-year plan and incorporated into the Community Services Master Plan process as directed by the Board of Trustees on March 23, 2017.
  - Mountain Course Clubhouse
    - Renovation project pushed back two years
    - Capital maintenance projects continue
  - Diamond Peak Master Plan
    - Implementation budget pushed back one year to reflect slower pace of entitlement process
### 2017/2018 - 5 Year Project Summary Totals - FINAL

<table>
<thead>
<tr>
<th>Division</th>
<th>Project Number</th>
<th>Project Title</th>
<th>2017/18</th>
<th>2018/19</th>
<th>2019/20</th>
<th>2020/21</th>
<th>2021/22</th>
<th>Total</th>
<th>Project Type</th>
<th>Number of Projects</th>
</tr>
</thead>
<tbody>
<tr>
<td>Terms</td>
<td>450401904</td>
<td>Tennis Centre Renovation</td>
<td>30,000</td>
<td>30,000</td>
<td>23,000</td>
<td>5,000</td>
<td>5,000</td>
<td>130,000</td>
<td>D</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>450411105</td>
<td>Parental Maintenance, Tennis Facility</td>
<td>5,000</td>
<td>5,000</td>
<td>23,000</td>
<td>5,000</td>
<td>5,000</td>
<td>42,000</td>
<td>G</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>450415001</td>
<td>Baseball Tennis Site Project</td>
<td>11,662</td>
<td>-</td>
<td>-</td>
<td>17,662</td>
<td>12,662</td>
<td>85,000</td>
<td>E</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>450415002</td>
<td>Batcave Tennis Courts - 3, 4 &amp; 5</td>
<td>-</td>
<td>52,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>52,000</td>
<td>E</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>450415003</td>
<td>Batcave Tennis Courts - 3, 4 &amp; 5</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>E</td>
<td>1</td>
</tr>
<tr>
<td>Recreation Center</td>
<td>450415004</td>
<td>Recreation Centre Illumination</td>
<td>5,000</td>
<td>5,000</td>
<td>23,000</td>
<td>5,000</td>
<td>5,000</td>
<td>42,000</td>
<td>D</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>450415005</td>
<td>Access Lamps for TR Suspension</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>72,000</td>
<td>28,000</td>
<td>100,000</td>
<td>E</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>450415006</td>
<td>Heliport Access Roads</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>12,000</td>
<td>12,000</td>
<td>24,000</td>
<td>E</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>450415007</td>
<td>Improved Access Roads, Recreation Center Area</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>43,000</td>
<td>5,000</td>
<td>48,000</td>
<td>E</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>450416005</td>
<td>Pool Deck Resurfacing</td>
<td>34,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>34,000</td>
<td>G</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>450421004</td>
<td>Parking Management</td>
<td>47,000</td>
<td>47,000</td>
<td>47,000</td>
<td>47,000</td>
<td>47,000</td>
<td>235,000</td>
<td>E</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>450421005</td>
<td>Parking Interior of Recreation Centres</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>45,000</td>
<td>45,000</td>
<td>90,000</td>
<td>E</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>450421006</td>
<td>Curb, Sidewalks at Access Area</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>15,000</td>
<td>15,000</td>
<td>30,000</td>
<td>E</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>450421007</td>
<td>2016 Chev Compact SUV Vehicles</td>
<td>26,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>26,000</td>
<td>E</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>450421008</td>
<td>Recreation Centre Prime, Center Replacement &amp; Index Way</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>G</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>450421009</td>
<td>Roadway &amp; Sidewalk</td>
<td>15,000</td>
<td>15,000</td>
<td>15,000</td>
<td>15,000</td>
<td>15,000</td>
<td>75,000</td>
<td>G</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>450421010</td>
<td>Community Service Web Order Software</td>
<td>30,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>30,000</td>
<td>G</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>450421102</td>
<td>B.A.S. 911</td>
<td>60,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>60,000</td>
<td>G</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>450421103</td>
<td>Emergency Services, Master Plan Implementation</td>
<td>184,000</td>
<td>184,000</td>
<td>184,000</td>
<td>184,000</td>
<td>184,000</td>
<td>920,000</td>
<td>D</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>450421104</td>
<td>Total Community Services, Master Plan Implementation</td>
<td>184,000</td>
<td>184,000</td>
<td>184,000</td>
<td>184,000</td>
<td>184,000</td>
<td>920,000</td>
<td>D</td>
<td>1</td>
</tr>
</tbody>
</table>

### Project Types

- **New Initiative**: Creates new amenities or significantly expands existing facilities with new programming, operations, or capacity.
- **Existing Facilities**: Maintains, renews, and re-invests in existing facilities without significantly adding new programming, operations, or capacity.
- **Major Project**: A nonrecurring project with scope and management complexity with a project budget greater than $1M and a 25-year minimum asset life.
- **Capital Improvement**: A nonrecurring project with some scope and management complexity and a project budget generally less than $1M.
- **Capital Maintenance**: A generally recurring project at an existing facility with limited scope and management complexity and a project budget less than $1M.
- **Rolling Stock**: On-going replacement of vehicles, heavy and light-duty wheeled machinery, tractors, mowers, trailers, etc.
- **Equipment & Software**: On-going replacement of non-rolling stock and non-building systems equipment (kitchen, dry rental, uniforms, furniture, workbenches, etc.), IT hardware, and software.
### Community Services Capital Expenditure Fund

#### Planned Facility Fees - Capital Maintenance

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Championship</td>
<td>$335,462</td>
<td>$417,894</td>
<td>$426,088</td>
<td>$434,282</td>
<td>$442,476</td>
<td>$458,864</td>
</tr>
<tr>
<td>Mountain</td>
<td>$171,822</td>
<td>$180,268</td>
<td>$188,462</td>
<td>$196,656</td>
<td>$204,850</td>
<td>213,044</td>
</tr>
<tr>
<td>Facilities</td>
<td>$122,730</td>
<td>$131,104</td>
<td>$139,298</td>
<td>$139,298</td>
<td>$139,298</td>
<td>$139,298</td>
</tr>
<tr>
<td>Ski Resort</td>
<td>$908,202</td>
<td>$934,116</td>
<td>$956,304</td>
<td>$975,086</td>
<td>$1,007,862</td>
<td>1,032,444</td>
</tr>
<tr>
<td>New Resources post Ski Bond</td>
<td>-</td>
<td>-</td>
<td>901,340</td>
<td>901,340</td>
<td>901,340</td>
<td>901,340</td>
</tr>
<tr>
<td>Community Programming</td>
<td>$245,460</td>
<td>$254,014</td>
<td>$262,208</td>
<td>$270,402</td>
<td>$278,596</td>
<td>286,790</td>
</tr>
<tr>
<td>Community Services Admin</td>
<td>$548,194</td>
<td>$491,640</td>
<td>$434,282</td>
<td>$376,924</td>
<td>$311,372</td>
<td>245,820</td>
</tr>
<tr>
<td>Parks</td>
<td>$245,460</td>
<td>$254,014</td>
<td>$262,208</td>
<td>$270,402</td>
<td>$278,596</td>
<td>286,790</td>
</tr>
<tr>
<td>Tennis</td>
<td>$40,910</td>
<td>$40,970</td>
<td>$40,970</td>
<td>$40,970</td>
<td>$40,970</td>
<td>$40,970</td>
</tr>
<tr>
<td><strong>Total Community Services</strong></td>
<td>$2,616,240</td>
<td>$2,704,020</td>
<td>$3,605,360</td>
<td>$3,605,360</td>
<td>$3,605,360</td>
<td>$3,605,360</td>
</tr>
</tbody>
</table>

#### Planned Other Sources:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund Balance for Legacy Proj.</td>
<td>-</td>
<td>$1,300,000</td>
<td>100,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance for DP Master Plan</td>
<td>-</td>
<td>-</td>
<td>150,000</td>
<td>1,183,000</td>
<td>1,183,000</td>
<td>978,887</td>
</tr>
<tr>
<td><strong>Total Community Service Sources</strong></td>
<td>$2,616,240</td>
<td>$4,004,020</td>
<td>$3,855,360</td>
<td>$4,788,360</td>
<td>$4,788,360</td>
<td>$4,584,287</td>
</tr>
</tbody>
</table>

#### Scheduled Capital Expenditures

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Championship</td>
<td>$373,500</td>
<td>$570,100</td>
<td>$553,400</td>
<td>$977,750</td>
<td>317,700</td>
<td>284,280</td>
</tr>
<tr>
<td>Mountain</td>
<td>$264,620</td>
<td>$413,000</td>
<td>$108,000</td>
<td>$270,500</td>
<td>$246,000</td>
<td>707,500</td>
</tr>
<tr>
<td>Facilities</td>
<td>$254,570</td>
<td>$109,950</td>
<td>$7,860</td>
<td>$146,400</td>
<td>$57,620</td>
<td>188,820</td>
</tr>
<tr>
<td>Ski Resort</td>
<td>$1,320,420</td>
<td>$862,622</td>
<td>$337,500</td>
<td>$859,000</td>
<td>$969,260</td>
<td>620,200</td>
</tr>
<tr>
<td>Ski Legacy Projects</td>
<td>-</td>
<td>$1,442,500</td>
<td>$2,087,500</td>
<td>$420,000</td>
<td>$1,500,000</td>
<td>-</td>
</tr>
<tr>
<td>Ski Master Plan</td>
<td>$350,000</td>
<td>-</td>
<td>150,000</td>
<td>1,183,000</td>
<td>1,183,000</td>
<td>978,887</td>
</tr>
<tr>
<td>Community Programming</td>
<td>$579,820</td>
<td>$194,130</td>
<td>$125,000</td>
<td>$49,200</td>
<td>121,340</td>
<td>119,120</td>
</tr>
<tr>
<td>Community Services Admin</td>
<td>$28,500</td>
<td>95,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Parks</td>
<td>$235,100</td>
<td>$268,000</td>
<td>$119,900</td>
<td>$213,300</td>
<td>$271,300</td>
<td>581,150</td>
</tr>
<tr>
<td>Tennis</td>
<td>$77,020</td>
<td>46,660</td>
<td>$367,000</td>
<td>$57,500</td>
<td>22,600</td>
<td>5,000</td>
</tr>
</tbody>
</table>

### Community Services Cumulative

#### Sources versus Uses

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Beach</strong></td>
<td>$185,856</td>
<td>$302,484</td>
<td>$302,484</td>
<td>$302,484</td>
<td>$302,484</td>
<td>$302,484</td>
</tr>
</tbody>
</table>

#### Planned Other Sources:

- **New Bond - Incline Beach**
  - Budget 2016-17: $ -
  - Proposed 2017-18: $ -
  - Projected 2018-19: $2,500,000
  - 2019-20: $ -
  - 2020-21: $ -
  - 2021-22: $ -

- **Transfers from Fund Balance**
  - Budget 2016-17: $208,444
  - Proposed 2017-18: $ -
  - Projected 2018-19: $500,000
  - 2019-20: $ -
  - 2020-21: $ -
  - 2021-22: $ -

#### Total Beach Sources

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Beach</strong></td>
<td>$394,300</td>
<td>$302,484</td>
<td>$302,484</td>
<td>$302,484</td>
<td>$302,484</td>
<td>$302,484</td>
</tr>
</tbody>
</table>

#### Scheduled Capital Expenditures

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Beach</strong></td>
<td>$394,300</td>
<td>$130,500</td>
<td>$3,388,400</td>
<td>$182,000</td>
<td>$186,500</td>
<td>$163,560</td>
</tr>
</tbody>
</table>

#### Beach Cumulative Sources vs Uses

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Beach</strong></td>
<td>$171,984</td>
<td>$86,058</td>
<td>$206,552</td>
<td>$322,596</td>
<td>$461,460</td>
<td>1266,654</td>
</tr>
<tr>
<td></td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------------</td>
<td>-----------</td>
<td>-----------</td>
<td>-----------</td>
<td>-----------</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>ACTUAL PRIOR YEAR ENDING 6/30/2017</td>
<td>ESTIMATED CURRENT YEAR ENDING 6/30/2018</td>
<td>TENTATIVE APPROVED</td>
<td>FINAL APPROVED</td>
<td></td>
<td></td>
</tr>
<tr>
<td>REVENUES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for Services</td>
<td>1,055,015</td>
<td>1,322,000</td>
<td>1,322,000</td>
<td>1,322,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Facility Fees</td>
<td>775,337</td>
<td>989,500</td>
<td>989,500</td>
<td>989,500</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment Income</td>
<td>0.070</td>
<td>13,000</td>
<td>13,000</td>
<td>13,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subtotal</td>
<td>1,836,420</td>
<td>2,344,500</td>
<td>2,345,500</td>
<td>2,321,200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>OTHER FINANCING SOURCES:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating Transfers In (Schedule T)</td>
<td>-</td>
<td>35,000</td>
<td>-</td>
<td>15,125</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>BEGINNING FUND BALANCE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prior Period Adjustment(s)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residual Equity Transfers</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL BEGINNING FUND BALANCE</td>
<td>1,839,750</td>
<td>1,076,237</td>
<td>1,355,687</td>
<td>1,444,487</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL RESOURCES</td>
<td>2,908,180</td>
<td>3,369,737</td>
<td>3,701,387</td>
<td>3,778,122</td>
<td></td>
<td></td>
</tr>
<tr>
<td>EXPENDITURES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and Wages</td>
<td>733,285</td>
<td>745,000</td>
<td>633,105</td>
<td>633,105</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>208,141</td>
<td>230,500</td>
<td>230,334</td>
<td>230,334</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Services and Supplies</td>
<td>646,303</td>
<td>670,000</td>
<td>674,797</td>
<td>690,027</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subtotal</td>
<td>1,587,739</td>
<td>1,645,500</td>
<td>1,567,136</td>
<td>1,583,466</td>
<td></td>
<td></td>
</tr>
<tr>
<td>OTHER USES</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contingency (not to exceed 3% of total expenditures)</td>
<td>-</td>
<td>-</td>
<td>50,000</td>
<td>50,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers Out (Schedule T)</td>
<td>248,684</td>
<td>310,240</td>
<td>310,240</td>
<td>314,084</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ENDING FUND BALANCE</td>
<td>1,079,237</td>
<td>1,444,497</td>
<td>1,423,681</td>
<td>1,460,682</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL COMMITMENTS &amp; FUND BALANCE</td>
<td>2,866,180</td>
<td>3,389,737</td>
<td>3,701,397</td>
<td>3,778,122</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Incline Village General Improvement District

Beach Special Revenue Fund

FORM 4404LGF

Last Revised 12/6/2017
WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS
JULY 24, 2018 REGULAR IVGID BOARD MEETING – AGENDA ITEM C –
PUBLIC COMMENTS – STAFF’S REFUSAL TO FOLLOW IVGID POLICY
OF ATTACHING MY WRITTEN CORRESPONDENCE TO THE
BOARD IN THE PACKETS OF MATERIALS PREPARED
IN ANTICIPATION OF PUBLIC MEETINGS

Introduction: Since the first of this (2013) year, our unelected staff have begun censoring written correspondence from the packets of materials prepared in anticipation of the IVGID Board's public meetings. What's most bothersome besides the disingenuous effort at censorship, is that this behavior violates Board policy and it comes after a prior unsuccessful attempt and explicit instructions to the contrary from at least two Board members. In other words, another example of staff arrogance and the "IVGID Culture;" i.e., where unelected staff care more about themselves, their public employee colleagues, and their version of "favored collaborators" than the Board and the public they were hired to serve. Since staff have excluded my written correspondence from board packets, the only way that they can be legally compelled to include it, is by making them part of a written statement submitted for inclusion in the minutes of this meeting. And that's the purpose of this written statement.

Why Do I Continue to Submit Written Statements on Matters Such as These? Because there are REAL problems here in Incline Village/Crystal Bay which are regularly hidden by staff’s deceit, misrepresentation(s), misuse of the vehicles of public communication, and outright propaganda staff call "transparency." Every one of my written statements attempts to identify one or more of these problems. And every one includes a detailed discussion about the problem(s), how we got there, and what I view is required to remedy them. And here I provide another example.

Board members can stick their collective heads in the sand and deny there are problems (because you can "bring a horse to water, but you can’t make him drink"). Or it can defer to the biased responses by a less than forthright staff and attorney who are part of the problem. Or it can look for ways to attack and marginalize critics like me who are nothing more than messengers. Regardless, at the end of the day each of you should be asking yourself:

1. How much of the nearly $7 Million in annual losses\(^1\) this and past Boards have racked up, and continue to rack up year-after-year, have we messengers incurred?

2. How much bonded indebtedness, which gets involuntarily repaid with our children’s and grandchildren’s Beach ("BFF") and/or Recreation ("RFF") Facility Fee, in addition to excessive public utility rates, tolls and charges\(^2\), have we messengers incurred?

\(^1\) On several previous occasions I have documented that: the RFF represents the difference (aka the "subsidy") between revenues and expenses unilaterally assigned by staff to "recreation," and the BFF represents the same insofar as revenues and expenses unilaterally assigned to the "beaches."

\(^2\) Such as the 10% "franchise fee" IVGID imposes on Waste-Management ("W-M") [see ¶12.1 of the solid waste franchise agreement (https://www.yourtahoeplace.com/uploads/pdf-public-works/2016-1)
3. How much pressure have we messengers placed on perpetuating and inevitably increasing the RFF/BFF?

4. And how much free recreation and other public privileges have we messengers taken or given away to others at the public's expense?

When each of you answers these questions, hopefully, you the Board will understand that we messengers are not the problem. You Board members are because there is no accountability nor consequence! And here, it's staff's arrogant refusal to include written correspondence from the public in the Board's packets in order to hide legitimate criticisms of themselves that is the problem!

Since the First of This Year, Unelected IVGID Staff Have Quietly Omitted Essentially All Written Correspondence From the Public in the Packets of Material Prepared in Anticipation of Public Meetings: Since the first of this year, there have been twelve board meetings. Of those twelve, ten of the packets of materials prepared in anticipation have included no correspondence from the public whatsoever in their board packets. One included a single piece of correspondence from a member of the public who asked her statement either be attached to the minutes of a meeting, or that it be included in a future Board packet under "correspondence" (staff electing to include it as correspondence rather than attaching it to the minutes of a meeting). And one included what appears to be a normal amount of correspondence.


Next Let's go to the board packet for the Board's regular January 24, 2018 (https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet.Regular_1-24-18.pdf) and May 23, 2018 https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet.Regular_5-23-18.pdf) meetings. Although "Correspondence Received by the District" was agendized, you will see that none was included in either board packet.

10-01_Waste_Management_Franchise_Agreement_no_Exhibit_B.pdf] which W-M passes onto each trash customer [see ¶11.2 of the trash franchise (WM's "rates...shall be adjusted (whenever)...the District increase(s)...changes...or adds...new services that result in...cost...increase(s)...to") W-M].
Next, let's go to the board packet for the Board's March 28, 2018 meeting (https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Packet_Regular_3-28-18.pdf). Here you will see that only a single page of correspondence was included because Margaret Martini asked her written remarks either be attached to the minutes of the meeting or included as correspondence for a future meeting, and Ms. Herron chose to include it as the latter.

Finally, let's go to the board packet for the Board's regular February 7, 2018 meeting (https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Agenda_Regular_2-7-18.pdf). Here you will see that correspondence was included from a number of persons, at pages 190-216.

Summarizing then, there has been no correspondence from the public included in the board packets for any public meeting taking place within the last four months!

Notwithstanding, the Board Has Had and For Some Number of Years Has Had a Policy Which Requires Written Correspondence From the Public to Be Included in All of its Board Packets: Since April 14, 1999 written correspondence addressed to the IVGID Board from members of the public have not only been the subject of a Board meeting agenda item, copies of that correspondence have been included in the packets of materials prepared by staff in anticipation of Board meetings\(^3\). The District has adopted handbooks for its employees as well as its Trustees\(^4\) which speak to its policies. And insofar as correspondence from the public is concerned, let me quote from page 12 of the Trustee "member handbook:"

"Correspondence is included in the Board packet if it is received in time for its inclusion. Correspondence received after production of the Board packet is verbally noted as received and then included in the following Board packet."

On April 25, 2018 Staff Disingenuously Recruited Trustee Horan to do Their Bidding Insofar as Written Correspondence is Concerned: On April 25, 2018 unelected staff used Trustee Horan as a tool (the way they use Chairperson Wong and Trustee Morris for similar purposes) to adopt a correspondence policy which differed markedly from the current policy\(^5\). Under their version of "transparency," staff proposed a policy whereby:

"2. The District Clerk (i.e., Susan Herron) w(ould)...no (longer)...include...correspondence (from)...members of the public...within the Board packet or successive ones;" and,

---


"5. If a member of the public is unable to attend a Board meeting\(^6\), to...submit their comments
...in writing, (although) they are welcome to transmit their comments...via e-mail to the Board...
the(ir) transmittals will be treated as Correspondence." In other words, since "correspondence (from)
...members of the public...will...no (longer be)...include(d)...within the Board packet or successive
ones," neither will comments submitted by members of the public who are unable to attend Board
meetings and which are requested to be attached to the minutes of those meetings.

Given the Board chose not to modify the current policy, Trustee Horan's efforts were tabled
and no action was taken\(^7\).

**The Subject Came Up Again at the Board's May 9, 2018 Meeting:** When staff had again
omitted written correspondence from the public in the packet of materials prepared in anticipation of
the Board's May 9, 2018 meeting, the subject was brought up by Trustee Dent\(^8\) (listen to the
commentary):

Trustee Dent: "General Manager Pinkerton, the last couple of board packets haven't included
 correspondence received, and this one doesn't either...It was my understanding we weren't making
any changes (i.e., including written correspondence to the board in the board packet).

GM Pinkerton: That's right. We're not making any changes to the correspondence.

Trustee Dent: So we haven't received any correspondence over the last couple of months?
They haven't been in the board packet?

GM Pinkerton: We have, have been including pertinent correspondence...I think we're
comfortable that any correspondence that hasn't already been communicated to the board and is not
in any way, we think derogatory in manner or exposing the district, we've included that
 correspondence\(^9\). And we will continue to include that correspondence...The clerk (Susan Herron),

---

\(^6\) Remember. According to staff some two-thirds (2/3) of local property owners are absentee vacation
and/or second homeowners. In other words, they do not reside in Incline Village or Crystal Bay and
therefore likely cannot physically attend more than one or two Board meetings at best.

\(^7\) See page 13 of the minutes of that meeting which appears at page 187 of the packet of materials
prepared by staff in anticipation of the Board's regular May 23, 2018 meeting ["the 5/23/2018 Board

\(^8\) See 3:28:48-3:33:25 of the May 9, 2018 livestream of this meeting

\(^9\) This is an untrue statement Mr. Pinkerton. Given the review of all past Board meetings prior to May
9, 2018 given herein, the reader can see for him/herself that when Mr. Pinkerton states staff "has
been including pertinent correspondence" in board packets, either nothing in his opinion has been
"pertinent," or he speaks with forked tongue.
myself and legal counsel always review correspondence and determine whether things are appropriate to be included in correspondence.

Trustee Dent: So we're filtering our correspondence rather than just including all the correspondence? We're filtering based upon whether we like or don't like the comments?"

Now listen to Trustee Callicrate's comments on this subject:

Trustee Callicrate: "As I recall, the Board never decided to not include the correspondence in our packets. It was brought up (on April 25, 2018) by Vice-Chairman Horan, and the Board decided that we didn't want to take action so that (agenda item) was pulled...The Board makes the final decision what's going to go in the packet and not go in the packet. And defamatory or not...these are public records which should be included since we have a correspondence section (on our agendas)...What we receive as an e-mail (or otherwise) is public information. And it should be included in here...I don't think that it's up to us to be filtering or removing or leaving out (any) information. I would vehemently disagree about removing correspondence from our packet It's inflammatory, it can be defamatory, it can rake each one of us over the coals umpteen days to Sunday. But that's part of being a public body...This just to me this sends a chilling effect and once again opens us up to perception is reality. That we're trying to hide something...filter it...I don't agree with that at all."

Given the foregoing, one would have expected written correspondence from the public to be included in the board packets for the Board's May 23, 2018, June 13, 2018 and July 25, 2018 meetings. But if so, one would be mistaken!

Instead, Staff Have Responded With Another Agenda Item to Modify the Current Policy and Ratify its Omission of Written Correspondence From the Public in Board Packets: The reader's attention is directed to agenda item F(7) for this meeting:\(^\text{10}\): "approve a (modified) Board Correspondence Policy."

Since Unelected Staff Have Omitted My Written Correspondence to the Board Since its June 13, 2018 Meeting, Here I Attach it to This Written Statement For Inclusion in the Minutes of This Meeting: Let's start with my e-mail of June 20, 2018. Here I reiterated my earlier request to examine the District's 20 (year multi-year capital plan) MYCP our Public Records Officer ("PRO"), Susan Herron, continues to conceal, and the cover up efforts staff engaged in to sanitize GM Pinkerton's reference to it in his June 11, 2018 "GM Column." And not that I had to ask that this string of e-mails be included in the packet of materials prepared in anticipation of the Board's upcoming meeting, I have placed an asterisk where I expressly made that request. Yet notwithstanding, this e-mail string has been omitted. A copy of the string is attached as Exhibit "A" to this written statement.

Next, let's go to my e-mail of June 27, 2018. Here I reiterated my earlier request to examine all records evidencing the District's payment or guaranty of payment of any product, service or event

\(^\text{10}\): Reference the 7/24/2018 Board packet.
connected in any manner whatsoever with 4th of July fireworks for 2018. Here I sent a copy to the Board requesting they do their job of compelling unelected staff to comply with Board policy and the NRS by producing the requested records for my examination. And not that I had to ask that this string of e-mails be included in the packet of materials prepared in anticipation of the Board's upcoming meeting, I have placed an asterisk where I expressly made that request. Yet notwithstanding, this e-mail string has been omitted. A copy of the string is attached as Exhibit "B" to this written statement.

Next, let's go to my e-mail of July 4, 2018. Here I asked the Board to agendize what to do with an arrogant public employee, the PRO no less, who conceals public records. And not that I had to ask that this e-mail be included in the packet of materials prepared in anticipation of the Board's upcoming meeting, I have placed an asterisk where I expressly made that request. Yet notwithstanding, this e-mail has been omitted. A copy of the e-mail is attached as Exhibit "C" to this written statement.

Next, let's go to my e-mail of July 5, 2018. Here I followed up an earlier e-mail request to examine written communications between Chairperson Wong, or anyone on her behalf, and anyone at IVGID, giving rise to her published "note" in the second quarter 2018 IVGID Quarterly. You can see that rather than making these records available for my examination, Ms. Herron informed me of her improper assessment\(^\text{11}\) of §6 (to examine eleven pages of material). Given this request relates to a similar request by fellow citizen Mark Alexander (see below), a copy of the string is attached as Exhibit "D" to this written statement.

Next, let's go to my e-mail of July 11, 2018. Here I wrote to the Board advising of Ms. Herron's improper assessment of $210 in fees to fellow citizen Mark Alexander, in exchange for examining public records, notwithstanding nothing in the NRS nor the Board's Resolution 1801 authorizes such fees. I asked the Board to agendize this issue for possible action. And not that I had to ask that this e-mail string be included in the packet of materials prepared in anticipation of the Board's upcoming meeting, I have placed an asterisk where I expressly made that request. Yet notwithstanding, this e-mail string has been omitted. A copy of the string is attached as Exhibit "E" to this written statement.

Next, let's go to my e-mail of July 16, 2018. Here I wrote to the Board advising of our Chairperson's misrepresentation of fact made at the July 9, 2018 IVGID candidate's forum. I wanted the Board and the public to see that when she speaks, just like so many of IVGID's employees, she speaks with forked tongue. A copy of the e-mail is attached as Exhibit "F" to this written statement.

Next, let's go to my e-mail of July 18, 2018. Here Ms. Herron provided redacted (i.e., altered) copies of attorney's billings in response to my request to examine public records. Because the act of redaction by our staff is criminal\(^\text{12}\), in my opinion, I e-mailed the Board asking it direct Ms. Herron to

\(^{11}\) Nothing in the NRS nor the Board's Resolution 1801 authorizes such fees to be assessed for mere "examination."

\(^{12}\) NRS 197.140 makes it unlawful for a "public officer (i.e., a PRO) who, being authorized by law to make or give a...writing (i.e., a public record), shall knowingly make and deliver as true such a...writing containing any statement which the public officer knows to be false." NRS 239.300(4) makes it
provide un-redacted versions of the records sought to be examined. And not that I had to ask that this e-mail be included in the packet of materials prepared in anticipation of the Board's upcoming meeting. I have placed an asterisk where I expressly made that request. Yet notwithstanding, this e-mail has been omitted. A copy of the e-mail is attached as Exhibit "G" to this written statement.

Finally, let's go to my e-mail of July 23, 2018. Here Ms. Herron refused to provide a series of billing and financial records pertaining to the Board's investigations insofar as possible purchase of the Parasol Building is concerned. Instead, you can see she led me on a "wild goose chase" to examine those records elsewhere when it turns out the requested records were not published elsewhere. And not that I had to ask that this e-mail be included in the packet of materials prepared in anticipation of the Board's upcoming meeting, I have placed an asterisk where I expressly made that request. Yet notwithstanding, this e-mail has been omitted. A copy of the e-mail is attached as Exhibit "H" to this written statement.

**Conclusion:** Maybe most residents don't care about how IVGID staff repeatedly conceal public records. Maybe most residents don't care about how the IVGID Board does nothing, whenever its members are put on notice of inappropriate staff action. But maybe some do care because they are treated similarly and don't know they are not alone, because staff has chosen to censor these facts from public purview. That's one of the wrongs with staff censorship.

But there's a second wrong insofar as censoring written correspondence to the board is concerned. And that's staffs' protection of favored board members who are more committed to staff (who are mostly nonresidents) than the local residents and property owners they were elected to serve. Especially in an election year, members of the public are interested in learning how their fellow citizens' requests for relief are ignored by our Board Chairperson who together with GM Pinkerton control the agenda, and thus control the "gate" to possible board action. But by censoring the public's view of such written correspondence, the public is deprived of this knowledge. And if you think about it, what we really have is further evidence of staff's discriminatory application of public communication via the public's vehicle of communication. Stated differently, when staff tout the word "transparency," what they are really touting insofar as you and I are concerned, is concealment.

I never thought I would need a dictionary to understand IVGID speak talk. Well it turns out I do. And I imagine, so does the rest of our community.

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

---

unlawful for "a(any) person (to)...alter...deface...or falsify(y) any...document, book...belonging to any public office within this state."
RE: Records Request - Latest 20 year Multi Year Capital Plan - Follow Up

From: "s4s@ix.netcom.com" <s4s@ix.netcom.com>
To: "Herron, Susan"
Cc: Devon Reese <dreese@rkglawyers.com>, "Wong, Kendra" <Kendra_Wong@lvgid.org>, "Horan, Phil" <Horan_Trustee@lvgid.org>, Matthew Dent <dent_trustee@lvgid.org>, Tim Callicrate <tim_callicrate2@lvgid.org>, Peter Morris <Peter_Morris@lvgid.org>
Subject: RE: Records Request - Latest 20 year Multi Year Capital Plan - Follow Up
Date: Jun 20, 2018 8:37 AM

No Ms. Herron, I won’t.

Moreover, whatever the "reference document," staff either has a 20 MYCIP or it doesn’t. Given our GM, Mr. Eick, YOU, Chairperson Wong and me ALL know that we do, what is your problem with producing a copy for my examination? It’s called "transparency" and honest government. It’s called fulfilling your duties openly and honestly as the district’s Public Records Officer.

I am sending a copy of this e-mail string to the Board because I want each member to see for him/herself how dirty, non-transparent and untruthful our staff really is. And I am asking the Board intervene to compel you and Mr. Pinkerton to produce the requested 20 MYCIP. And within the statutory time limits required.

Chairperson Wong, you’re running for re-election. You have touted that under your “proven, positive leadership” IVGID’s financial records are "transparent." Well demonstrate to me that they are. Demonstrate to the public you are honest when you represent your qualifications for re-election. So Ms. Wong,

1. Do you know what a multi-year capital improvement plan/program ("MYCIP") is?
2. Does IVGID have such a MYCIP?
3. Does it have a 5 MYCIP?
4. Does it have a 20 MYCIP?
5. If you state it does not have a 20 MYCIP then IMO, you are not fit to hold office. You being a CPA should know more than your trustee colleagues all the hidden nooks and crannies of the public’s financial system.
6. If you state it does have a 20 MYCIP, then why do you stand still for our staff disgraciously denying its existence and failing to share a copy with the public?

And now I’m going to share evidence of more dishonesty at the hands of our beloved staff.

Mr. Pinkerton prepared a "GM Corner" on June 11, 2018. It was posted on IVGID’s web site at https://www.yourtahoeplace.com/news/gms-corner-investment-in-our-community. In that piece Mr. Pinkerton explained that IVGID has two MYCIPs; a 5 year, and a 20 year. He explained that every year the two plans get updated and a distilled 5 year plan is presented, which appears on the district’s web site.

I guess Ms. Herron didn’t realize that this admission contradicted her previous mis-statements to me (see October 10, 2017 request below). That was until I made the most current (June 19, 2018) records request below. After I did, our honest and transparent staff updated the page to selectively delete reference to the 20 MYCIP. That’s right. Overt action to hide, deceive and present a picture which is the exact opposite of “transparent.”

So Ms. Herron, I now have an updated records request.

I want to examine all versions of Mr. Pinkerton’s June 11, 2018 "GM Corner" from the first moment it was loaded onto the district’s web site at https://www.yourtahoeplace.com/news/gms-corner-investment-in-our-community, until right now. All modifications, all updates, all changes. And if you answer as I expect you will, I am asking the Board in advance to bring in a computer expert to retrieve all those versions to prove who is telling the truth and who is lying. Because if there are earlier versions than the "sanitized" one which now sits on the district’s web site, we’re talking public wrongdoing and fraud. In other words, we now will have evidence that warrants a forensic audit. Something a number of us in the community have been asking for since our current chairperson took office, if not before.

And I am letting you Ms. Herron and staff know in advance that if you lie and deceive about changes to this piece and existence of the district’s 20 MYCIP, I intend to turn all of this over to the State Attorney General and I predict there will be consequences. NRS 239.0107 specifies how a public agency must respond to a public records request. And when an agency does not respond truthfully, it becomes criminal concealment. So please respond truthfully.

http://wwwmail.earthlink.net/com/9765740_12112000.html
Finally, I want the entire community to see what I have seen. So I am expressly asking Ms. Herron include a copy in the next Board packet. And if she doesn’t, I will create another written statement to attach to the minutes of the next Board meeting which includes all of this. And I will create another “What’s Right Versus What’s Wrong” piece which responds to Ms. Wong’s assertions of financial transparency.

And so we're clear Ms. Herron, none of this changes my June 19, 2018 request (below) to examine the district's 20 MYCIP. The clock is ticking.

Thank you for your cooperation. Respectfully, Aaron Katz

-----Original Message-----
From: "Herron, Susan"
Sent: Jun 19, 2018 5:03 PM
To: "s4s@ix.netcom.com"
Cc: Devon Reese, "Wong, Kendra", "Horan, Phil", Matthew Dent, Tim Callicrate, Peter Morris
Subject: RE: Records Request - Latest 20 year Multi Year Capital Plan

Dear Mr. Katz,

Would you please be so kind as to send me either a link to or a copy of the reference document you are citing below as I don’t see that text in the copy that was e-blasted out on June 12, 2018.

Thank you,

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

From: Aaron L Katz <s4s@ix.netcom.com>
Sent: Tuesday, June 19, 2018 4:35 PM
To: Herron, Susan <Susan_Herron@ivgid.org>
Cc: Devon Reese <drezee@riglawyers.com>; Wong, Kendra <Kendra_Wong@ivgid.org>; Horan, Phil <Horan_Trustee@ivgid.org>; Matthew Dent <dent_trustee@ivgid.org>; Tim Callicrate <tim_callicrate2@ivgid.org>; Peter Morris <Peter_Morris@ivgid.org>
Subject: Re: Records Request - Latest 20 year Multi Year Capital Plan

Hello Ms. Herron -

Another records request.

On October 7, 2017 I asked to examine staff’s latest 20 (multi) year capital plan (see below). You did not provide it for examination. Instead you attempted to run me on another wild goose chase.

Well now I am asking to examine the 20 year MYCIP. Please don’t tell me it doesn’t exist because in GM’s latest June 11, 2018 “Qrner,” he expressly states IVGID maintains such a beast together with its 5 year MYCIP.

Thank you for your cooperation. Aaron Katz

On 10/10/2017 4:34 PM, s4s@ix.netcom.com wrote:

Do you really, really think the public is stupid Susan?

The link to which you refer is a link to IVGID’s “Capital Projects 5 Year Project Summary (through 2020-2021), by venue, with project datasheets.” Notably 5 years and NOT 20 years. YOU KNOW I didn’t ask for this. YOU KNOW I asked for the 20 year MYCP which is a very, very different record. YOU KNOW you didn’t provide the requested MYCP.
So now I will provide a link to you: https://www.yourtahoeplace.com/uploads/pdf-ivgid/2017.6.28_Capital_Improvement_Budget_2017-2018_7-20-2017.pdf. This is IVGID's "Annual Capital Improvement Budget...for Fiscal Year 2018" (but you already know this). Let me quote from page 5 of the document:

"The Senior Team, in cooperation with the Department Managers puts together a Multi Year Capital Plan (MYCP) that addresses capital infrastructure, operational equipment, and rolling stock and other requests over the next 20 years. The current fiscal year Capital Improvement Plan Budget is established from projects listed in Year 1, while the 5 Year Project Summary is comprised of first 5 years under the MYCP...The MYCP processes identifies a funding source as fund balance, charges for services/user fees, the Recreation Facility Fee, the Beach Facility Fee, debt issuance or grant funding and sets the budget for each capital improvement project budget from the first year of the MYCP." But you already know this, don't you.

Did I not ask to examine this MYCP? Does what you linked address capital infrastructure, operational equipment, and rolling stock and other requests over the next 20 years?" So why did you try to lead me on a wild goose chase? Inadvertent, negligent or intentional Susan?

So you've got 48 hours. If the requested MYCP isn't produced within that time, I will submit this evidence of clear concealment to the A.G. who is ALREADY investigating IVGID for public records concealment. Is that what you want me to do? If not, produce the requested public record.

I am sending a copy of this string of e-mails to the Board in the hope one or more members will instruct you to produce the requested public record within the next 48 hours. Because if they don't, they can deal with the aftermath. Is that what the Board wants given the existence of the requested MYCP is so clear?

The choice is yours Susan.

And I request you make a copy of these e-mail strings and they be included in the next Board packet. I want the public to see what your definition of "transparency" represents so they can compare it to the truth.

Thank you for your cooperation. Aaron Katz

-----Original Message-----
>From: "Herron, Susan"
>Sent: Oct 10, 2017 3:38 PM
>To: "s4s@ix.netcom.com"
>Cc: Jason Guinasso
>Subject: RE: Records Request - Latest 20 year Multi Year Capital Plan
>
>Dear Mr. Katz,
>
>In response to your public records request for the latest 20 Year Multi-Year Capital Plan, here is a link to our website where this information is location:
>
>
>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 [mailto:s4s@ix.netcom.com]
>Sent: Saturday, October 07, 2017 11:46 PM
>To: Herron, Susan
>Cc: Devon Reese
>Subject: Records Request - Latest 20 year Multi Year Capital Plan
>
>Hello Susan -
>
>I would like to examine staff's latest Multi Year Capital Plan (MYCP) that addresses capital infrastructure, operational equipment, and rolling stock and other requests over the next 20 years. This MYCP is identified in the latest annual capital improvement projects.
>
>Thank you for your cooperation. Aaron
Thank you Ms. Herron -

But you know what you provided is nonresponsive to my request (an invoice from a third party vendor to IVGID is not a writing originating from IVGID).

And you know this document does not "complete my request."

Kristin Corman testified before the County Board of Commissioners and explained how IVGID had stepped in and agreed to pay for the fireworks. She went on to testify that hopefully RWTB would be able to pay some or all of what IVGID was paying. Was Ms. Corman NOT testifying truthfully?

This means there is some writing(s) between IVGID staff and RWTB (probably including e-mails) which evidence this arrangement. There probably are the same writings between IVGID staff and the Hyatt regarding the same thing. And there are probably some writings between IVGID and the fireworks provider. There are probably are one or more payments to the fireworks provider.

Yet you have provided none of this and declare what you have provided "completes my request in its entirety."

Again you are guilty of concealment. If you are not, I ask you verify your response to me under penalty of perjury. Because if you won't, it sends the message to our community that you are untruthful.

I want to examine ALL the records requested.

I am sending a copy of this e-mail string to our Board of Trustees. I am asking they do their job and agendize this issue at the next board meeting. Make staff tell the truth. Make staff turnover the public records which evidence IVGID's bail out of RWTB. Take action against staff for failing to comply with IVGID policy (Resolution 1801) and the Public Records Act (NRS 239).

And please put a copy of this e-mail string in the next Board packet Ms. Herron. Because if you refuse, I will submit the string as an attachment to a written statement to be included in the minutes of that meeting.
Thank you for your cooperation. Aaron Katz

-----Original Message-----
From: "Herron, Susan" <Susan_Herron@ivgid.org>
Sent: Jun 27, 2018 8:28 AM
To: "s4s@ix.netcom.com" <s4s@ix.netcom.com>
Cc: "Jason D. Guinasso" <jguinasso@hutchlegal.com>
Subject: RE: Records Request - IVGID's Agreement to be Financially Responsible for Payment of 4th of July Fireworks

Dear Mr. Katz,

This e-mail shall serve as IVGID's response to your request made on June 26, 2018 as follows:

I would like to examine copies of any writings originating from IVGID whereby IVGID has promised to pay or guaranty payment of any product, service or event connected with 4th of July fireworks for 2018. Since the document exists now, it is my hope you will make it available for examination in the least amount of time.

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 <s4s@ix.netcom.com>
Sent: Tuesday, June 26, 2018 1:50 PM
To: Herron, Susan <Susan_Herron@ivgid.org>
Subject: Records Request - IVGID's Agreement to be Financially Responsible for Payment of 4th of July Fireworks

Hello Ms. Herron -

I just listened to the Board of Commissioners' meeting on RWTB's request for a permit to put on this 4th of July's fireworks.

Kristin Corman made a presentation where she referred to a writing arguably signed by IVGID agreeing to pay for the 4th of July fireworks on RWTB's behalf. I could not read the document put Ms. Corman clearly referred to it.
I would like to examine copies of any writings originating from IVGID whereby IVGID has promised to pay or guaranty payment of any product, service or event connected with 4th of July fireworks for 2018. Since the document exists now, it is my hope you will make it available for examination in the least amount of time.

Thank you for your cooperation. Aaron Katz
It's Time to Terminate Susan Herron's Employment Because She Intentionally Conceals Public Records - Records Request - IVGID's Agreement to be Financially Responsible for Payment of 4th of July Fireworks

From:    "s4s@ix.netcom.com" <s4s@ix.netcom.com>
To:      Wong Kendra
Cc:      "DReese@rkglawyers.com" <DReese@rkglawyers.com>, Horan Phil <horan_trustee@ivgid.org>, Callicrate Tim Trustee <callicrate_trustee@ivgid.org>, Dent Matthew <denti_trustee@ivgid.org>, Morris Peter <morris_trustee@ivgid.org>
Subject: It's Time to Terminate Susan Herron's Employment Because She Intentionally Conceals Public Records - Records Request - IVGID's Agreement to be Financially Responsible for Payment of 4th of July Fireworks
Date:    Jul 4, 2018 8:40 AM

Dear Chairperson Wong and Other Honorable Members of the IVGID Board -

When is enough, enough?

How much evidence must members of the public obtain in order to support action by the IVGID Board?

I now provide evidence of intentional concealment by Susan Herron that should result in the termination of her employment - NOW! Inasmuch as she is an at will employee, all that's required is minimal notice.

Look at my June 26, 2018 records request below which asks to examine any writings originating from IVGID whereby IVGID has promised to pay or guaranty payment of any product, service or event connected with 4th of July fireworks for 2018.

I have attached to this e-mail a June 20, 2018 Rental Order from Silver State Barricade & Sign which has been agreed to by GM Pinkerton. You can see where IVGID has agreed to pay the costs associated with a service connected with today's fireworks. And since Mr. Pinkerton signed it, the document with his signature becomes one which originated from IVGID.

I have also attached t his e-mail a June 25, 2018 guaranty letter from the Hyatt. This letter evidences that the cost with Silver State Barricades is $13,000.

IVGID staff cannot claim ignorance insofar as these two documents are concerned for two reasons. First, Mr. Pinkerton signed the Rental Order. And second, Indra Winquest was sitting in the County Board of Commissioners chambers when these two documents were submitted in support of RWTB's application to appeal denial of its application for an event permit.

The subject Silver State Barricades document was NOT made available for my examination by Ms. Herron even though as you can see from my second e-mail below, I objected that what she produced (a January 12, 2018 invoice for barricades - which is also attached) was non-responsive to my request.

What we have here is arrogance by a public employee. Many of our staff feel they can get away with malfeasance such as this because they think IVGID really isn't a public body. According to the, IVGID is nothing more than a quasi public body. Which according to them means they don't have to comply with NRS which governs public bodies; they only need to quasi comply. And here we have Ms. Herron's version of quasi complying.

This isn't the first or only episode evidencing Ms. Herron's concealment of public records. I recently e-mailed the Board concerning Ms. Herron's refusal to make IVGID's 20 MYCIP available for my examination. She didn't even comply with the NRS requirements for responding even though she claims to be a public records ("NPRA") expert. The failure to comply, itself, is a NPRA violation.

And I provided evidence to the Board that staff was playing with documents posted to its web site. In particular a June 11, 2018 "GM Corner" document where after Mr. Pinkerton admitted the existence of my requested 20 MYCIP, staff modified the document to delete reference to the 20 MYCIP (a fact evidencing intent).

 Doesn't the public have the right to expect that our public employees will be forthcoming with all public records for our examination? Doesn't it have the right to demand that our public employees comply with their obligations under the NPRA?

http://webmail.earthlink.net/wam/printable.jsp?msgid=7077&x=-1469905483
NRS, and if they don't, terminate their employ? And doesn't it have the right to demand all of this for a public employee who is being paid nearly $100K annually in salary plus benefits?

I ask this matter be agendized for the IVGID Board's next meeting. What do we do with public employees who arrogantly failure to comply with their duties under the NRS because they're more committed to the interests of themselves, their fellow public employees, and the special interests in our community, than the public they were hired to serve?

Also, let me remind all of you of Mr. Pinkerton's admissions at the Board's May 9, 2018 meeting where he stated that he, this same Ms. Herron, and attorney Guinasso censor any written communications to the Board they feel looks unkindly on staff (what they themselves label "defamation"). I guess none of them understand that there can be no defamation where the truth is spoken. Exactly what I have spoken in this e-mail.

Finally Ms. Herron, please include copies of all of these e-mails in the next Board packet. And assuming you don't, I will make my own copy and attach it to a written statement requested to be included in the minutes of that meeting. I want the public to see what I and others in our community who are forced to deal with Ms. Herron endure.

Thank you for your cooperation and hopeful positive action.

-----Original Message-----
>From: "s4s@ix.netcom.com"
>Sent: Jun 27, 2018 9:04 AM
>To: "Herron, Susan"
>Cc: "DReese@rklawyers.com", Wong Kendra Trustee, Horan Phil, Callicrate Tim Trustee, Dent Matthew, Morris Peter
>Subject: RE: Records Request - IVGID's Agreement to be Financially Responsible for Payment of 4th of July Fireworks
>
>Thank you Ms. Herron -
>
>But you know what you provided is nonresponsive to my request (an invoice from a third party vendor to IVGID is not a writing originating from IVGID).
>
>And you know this document does not "complete my request."
>
>Kristin Corman testified before the County Board of Commissioners and explained how IVGID had stepped in and agreed to pay for the fireworks. She went on to testify that hopefully RWTB would be able to pay back some or all of what IVGID was paying. Was Ms. Corman NOT testifying truthfully?
>
>This means there is some writing(s) between IVGID staff and RWTB (probably including e-mails) which evidence this arrangement. There probably are the same writings between IVGID staff and the Hyatt regarding the same thing. And there are probably some writings between IVGID and the fireworks provider. There are probably are one or more payments to the fireworks provider.
>
>Yet you have provided none of this and declare what you have provided "completes my request in its entirety."
>
>Again you are guilty of concealment. If you are not, I ask you verify your response to me under penalty of perjury. Because if you won't, it sends the message to our community that you are untruthful.
>
>I want to examine ALL the records requested.
>
>I am sending a copy of this e-mail string to our Board of Trustees. I am asking they do their job and agendize this issue at the next board meeting. Make staff tell the truth. Make staff turnover the public records which evidence IVGID's bail out of RWTB. Take action against staff for failing to comply with IVGID policy (Resolution 1801) and the Public Records Act (NRS 239).
>
>And please put a copy of this e-mail string in the next Board packet Ms. Herron. Because if you refuse, I will submit the string as an attachment to a written statement to be included in the minutes of that meeting.
>
>Thank you for your cooperation. Aaron Katz

-----Original Message-----
>>From: "Herron, Susan"
>>Sent: Jun 27, 2018 8:28 AM
>>To: "s4s@ix.netcom.com"
>>Cc: "Jason D. Guinasso"
>>Subject: RE: Records Request - IVGID's Agreement to be Financially Responsible for Payment of 4th of July Fireworks
>>
Dear Mr. Katz,

This e-mail shall serve as IVGID’s response to your request made on June 26, 2018 as follows:

I would like to examine copies of any writings originating from IVGID whereby IVGID has promised to pay or guaranty payment of any product, service or event connected with 4th of July fireworks for 2018. Since the document exists now, it is my hope you will make it available for examination in the least amount of time.

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: Tuesday, June 26, 2018 1:50 PM
To: Herron, Susan
Subject: Records Request - IVGID's Agreement to be Financially Responsible for Payment of 4th of July Fireworks

Hello Ms. Herron -

I just listened to the Board of Commissioners’ meeting on RWTB’s request for a permit to put on this 4th of July’s fireworks.

Kristin Corman made a presentation where she referred to a writing arguably signed by IVGID agreeing to pay for the 4th of July fireworks on RWTB’s behalf. I could not read the document put Ms. Corman clearly referred to it.

I would like to examine copies of any writings originating from IVGID whereby IVGID has promised to pay or guaranty payment of any product, service or event connected with 4th of July fireworks for 2018. Since the document exists now, it is my hope you will make it available for examination in the least amount of time.

Thank you for your cooperation. Aaron Katz
RE: Records Request - Written Communications re Kendra Wong's "Note From Our Chairwoman" in Latest IVGID Quarterly

From: "s4s@ix.netcom.com" <s4s@ix.netcom.com>  
To: "Herron, Susan"  
Cc: "DReese@rkglawyers.com" <DReese@rkglawyers.com>  
Subject: RE: Records Request - Written Communications re Kendra Wong's "Note From Our Chairwoman" in Latest IVGID Quarterly  
Date: Jul 5, 2018 10:23 AM

Again you have failed to comply with the Public Records Act.

Did I ask to receive copies of requested records?

Since the answer is no, why are you attempting to extract a fee from me as a pre-condition?

Didn't I ask to examine requested records? Is there a fee to "examine" because if there is, I don't see it in Resolution 1801.

And I don't see it in NRS 239.052(1) which states: "a governmental entity may charge a fee for providing a copy of a public record." It says nothing about charging a fee to merely examine a public record. IVGID has no power to create legislation nor to pass laws. It has no power to restrict any subject the State Legislature has chosen to embody into law. Here the State Legislature has designated what records can be the subject of a fee and there is nothing which permits a governmental entity to charge a fee when it comes simply to "examination."

Since you admit there are 11 such e-mails, it is your obligation to make them available for me to examine at no charge.

Furthermore, I am entitled to examine them in the format within which they exist (which is electronic and now in printed format). I would like to examine them in the unfiltered electronic version.

Furthermore still, Resolution 1801 makes clear that "records which have been specifically identified as being able to be provided by e-mail, i.e. in digital form, will be provided to the Requester at no charge." E-mails represent records in digital form. They can very quickly and easily be forwarded electronically which you can accomplish for no cost. So why haven't they been provided at no charge?

Notwithstanding, please advise when I can examine these e-mails. I am available anytime today during normal IVGID office hours. Should I elect to request copies and should they not be capable of electronic forwarding, we can have a discussion of the cost at that time.

Thank you for your cooperation.

Aaron Katz

-----Original Message-----
>From: "Herron, Susan"
>Sent: Jul 5, 2018 10:02 AM
>To: "s4s@ix.netcom.com"
>Cc: "Jason D. Guinasso"
>Subject: RE: Records Request - Written Communications re Kendra Wong's "Note From Our Chairwoman" in Latest IVGID Quarterly
>
>Dear Mr. Katz,
>
>This e-mail shall serve as IVGID's response to your records request of July 5, 2018 as follows:
>
>I would like to examine ALL written/electronic communications from/to Kendra Wong and any IVGID employee pertaining to any communications giving rise to Ms. Wong's dedicated message in the most recent edition of IVGID quarterly from January 1, 2016 through the present labeled "Note From Our Chairwoman." This request includes but is not limited to ALL e-mails addressing the requested subject matter.
>
>The e-mails have been printed and constitute 11 pages. In accordance with the District's Public Records policy 137 (see attached), 4. b) II, the cost to obtain these records will be $6. If you would kindly advise if you would like these records at this cost. 
cost, we can arrange a time for the exchange of fees and the records.
>
>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: Thursday, July 05, 2018 7:53 AM
>To: Herron, Susan
>Subject: Records Request - Written Communications re Kendra Wong's "Note From Our Chairwoman" in Latest IVGID Quarterly
>
>Hello Ms. Herron -
>
>Another records request.
>
>I would like to examine ALL written/electronic communications from/to Kendra Wong and any IVGID employee pertaining to any communications giving rise to Ms. Wong's dedicated message in the most recent edition of IVGID quarterly from January 1, 2018 through the present labeled "Note From Our Chairwoman." This request includes but is not limited to ALL e-mails addressing the requested subject matter.
>
>Thank you for your cooperation.
>
>Aaron Katz
EXHIBIT "E"
Dear Chairperson Wong and Other Honorable Members of the IVGID Board -

Mark Alexander has forwarded me the string of e-mails below associated with his requests for public records.

What don't you people understand insofar as what Ms. Herron, GM Pinkerton, Gerry Eick and probably others are doing to conceal public records (Ms. Herron is a puppet. The puppet masters are Mssrs. Pinkerton, Eick and probably others)?

When are you going to put your collective feet down and terminate the employ of these GROSSLY overpaid public employees who think it's a sport to conceal public records?

I recently went through a similar episode with Ms. Herron. I asked to examine records and instead, she wrote back pre-conditioning examination upon my paying $1/page because she took it upon herself to print out records already in digital form. And now she has done it again to Mark Alexander. This is nothing more than a latent means of depriving the public of public records. Another tool in staffs' tool belt to hide the truth from the public.

PLEASE DO SOMETHING!

And while we're doing something, please revisit Resolution 1801. This is one of the issues my lawsuit against the District was about.

IVGID cannot charge members of the public $1/page for copies of requested public records, assuming copies are actually requested, because this greatly exceeds the district's actual cost. Didn't your attorneys tell you this? Or were they more committed to the concealment interests of un-elected public employees than the Board and the public they were supposedly hired to serve?

Although NRS 239.052(1) states that "a governmental entity may charge a fee for providing a copy of a public record(,) such a fee must not exceed the actual cost to the governmental entity to provide the copy of the public record unless a specific statute or regulation sets a fee that the governmental entity must charge for the copy."

Please don't tell me Resolution 1801 represents a "specific statute or regulation" because IVGID has no power to legislate nor make laws. The only similar power it has is "to adopt and amend bylaws, not in conflict with the Constitution and laws of the State" (NRS 239.205).

What are IVGID's actual costs to make copies?

NRS 239.005(1) instructs that "a cial cost means the direct cost related to the reproduction of a public record. The term does not include a cost that a governmental entity incurs regardless of whether or not a person requests a copy of a particular public record." In other words, Ms. Herron's or any other public employee's time spent making the copy is NOT a recoverable cost. Nor is the cost of the copy machine itself. Nor the toner that goes into the machine. So what direct cost exactly is left over?

Whatever the answer, it's NOT $1/page. So why did the Board rubber stamp staff's request for adoption of Resolution 1801 which was clearly intended to provide an additional grounds for de facto concealment? Whatever the answer, un-do the wrongdoing by modifying or rescinding the resolution. Rescind it because staff must comply with NRS 239 whether/not there is a Resolution 1801. Which means, what purpose does Resolution 1801 really serve? Put this matter on the agenda for the next meeting and take action.

Please put a copy of this e-mail along with the string below in the next Board packet. I want the public to see how our public employees manipulate the NRS to conceal legitimate public records whenever they're embarrassing to themselves/their colleagues or they point to their wrongdoing.

338
Thank you for your cooperation. Aaron Katz

---Original Message---
From: Mark Alexander Jr
Sent: Jul 11, 2018 12:05 AM
To: "Herron, Susan"
Cc: 'Kendra Wong', "Horan, Phil", 'Peter Morris', 'Matthew Dent', 'Tim Callicrate', "'Pinkerton, Steve J.'", "Gerry Eick (vigid)'", 'Sara Schmitz', "Berkbigler, Marsha"
Subject: RE: Follow-up to my Public Records Request - Individuals in the Non-Buildable Lot Sale (List / Folder)

Dear Susan,

Thank you for finally responding. I guess late is better than never. Unfortunately, we are out of town on a family holiday and will not be returning until the end of July. At that time, I can make contact with you to examine the records I have requested. (It is my understanding that there is no charge to "examine" public records.) Of course, this would not be necessary after all this time, if you simply complied with the Nevada Public Records Act and provided the emails that respond to my public records request, as they already exist in digital form and can be provided to me at no charge. These could easily be downloaded onto a zip drive and I could have a friend stop by your office and mail it to me.

On another note, but directly related to the Non-Buildable Lot Sale List/Folder, Gerry informed me that I was number 6 ("six") on the wait list when we spoke. However, the contents of the public records List/Folder do not provide the five interested buyers preceding me on the wait list. In addition, there also appears to be an error in the date for the Wilcox entry, as they knew nothing about contacting Gerry for placement on the wait list until after I had spoken with Gerry. So, if Gerry told me the truth that I was number 6 on the wait list (aka "Folder") then why am I the first one in the previously provided packet? Where/who are the other five? Attached, you will find once again, a complete copy of the contents of the list (aka "Folder") that you shared with me the last time we met in your offices on this matter.

So, to be perfectly clear, Gerry informed me that three transactions had already taken place and there were five other interested buyers ahead of me on the wait list. Bottom line, I am reiterating my public records request for the complete, unedited contents of the wait list (aka "Folder"). Please be kind enough to have Gerry comply with providing these public records for my examination.

**Susan, please place a copy of this ‘full’ exchange in the next BOT packet.**

Thank you,
Mark
Mark Alexander, Jr
M – 775 772-9128

---

From: Herron, Susan <Susan_Herron@vigid.org>
Sent: Tuesday, July 3, 2018 6:28 AM
To: Mark Alexander Jr <markalexanderjr@att.net>
Cc: Kendra Wong <Kwong.vigid@gmail.com>; Horan, Phil <Horan_Trustee@vigid.org>; Peter Morris <Peter_Morris@vigid.org>; Matthew Dent <dent_trustee@vigid.org>; Tim Callicrate <tim_callicrate2@vigid.org>; Pinkerton, Steve J. <steve_pinkerton@vigid.org>; 'Sara Schmitz' <schmitz61@gmail.com>; 'Berkbigler, Marsha' <MBerkbigler@washoeCounty.us>
Subject: RE: Follow-up to my Public Records Request - Individuals in the Non-Buildable Lot Sale (List / Folder)

Dear Mr. Alexander,

Thank you for the reminder e-mail.
The e-mails have been printed and constitute 215 pages. In accordance with the District's Public Records policy 137 (see attached), 4. b) II. the cost to obtain these records will be $210. If you would kindly advise if you would like these records at this cost, we can arrange a time for the exchange of fees and the records.

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: 775-846-8188
sah@ivgid.org
http://ivgid.org

From: Mark Alexander Jr <markalexanderjr@att.net>
Sent: Monday, July 02, 2018 2:12 PM
To: Herron, Susan <Susan_Herron@ivgid.org>
Cc: Kendra Wong <kwong.ivgid@gmail.com>; Horan, Phil <Horan_Trustee@ivgid.org>; Peter Morris <Peter_Morris@ivgid.org>; Matthew Dent <dent_trustee@ivgid.org>; Tim Callicrate <tim_callicrate2@ivgid.org>; Pinkerton, Steve J. <steve_pinkerton@ivgid.org>; ‘Sara Schmitz’ <schmitz61@gmail.com>; ‘Berkbigler, Marsha’ <MBerkbigler@washoecounty.us>
Subject: RE: Follow-up to my Public Records Request - Individuals in the Non-Builideble Lot Sale (List / Folder)

Importance: High

Hi Susan,

Well, your ‘end of May’ response date has come and past - - - as in 30 plus days ago! Please keep in mind that IVGID is now significantly overdue in responding to my records request. Can you please clarify for me when I can expect to receive IVGID’s full response to my outstanding Public Records Request dated 28 March 2018?

Please note, you have previously assured me (as noted and confirmed in the below email exchanges) that:

- I [Susan Herron] will provide you with an update on or about April 30, 2018
- I [Susan Herron] hope to provide you with an update by the end of May.

I do acknowledge that I am a lowly Crystal Bay resident of the district, and over the years have come to accept my second class citizen status given me by IVGID - BUT, when is enough enough of IVGID’s continued and sustained disregard of a voting tax and rec fee paying property owner’s request?

Susan, please place a copy of this ‘full’ exchange in the next BOT packet.

Thank you, Mark
Mark Alexander, Jr
M – 775 772-9128

From: Herron, Susan <Susan_Herron@ivgid.org>
Sent: Monday, May 21, 2018 8:52 AM
To: 'Mark Alexander Jr' <markalexanderjr@att.net>
Cc: Kendra Wong <kwong.ivgid@gmail.com>; Horan, Phil <Horan_Trustee@ivgid.org>; Peter Morris <Peter_Morris@ivgid.org>; Matthew Dent <dent_trustee@ivgid.org>; Tim Callicrate <tim_callicrate2@ivgid.org>; Pinkerton, Steve J. <steve_pinkerton@ivgid.org>
Subject: RE: Follow-up to my Public Records Request - Individuals in the Non-Builideble Lot Sale (List / Folder)

Good Morning Mark,
Welcome back! Staff is continuing to work on your request (as we have another request that is very similar to yours). **I hope to provide you with an update by the end of May.**

Thanks for following up!

**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@lvigid.org
http://lvigid.org

From: Mark Alexander Jr <markalexanderjr@att.net>
Sent: Friday, May 18, 2018 9:29 PM
To: Herron, Susan <Susan_Herron@lvigid.org>
Cc: Kendra Wong <kwong.lvigid@gmail.com>; Horan, Phil <Horan_Trustee@lvigid.org>; Peter Morris <Peter_Morris@lvigid.org>; Matthew Dent <dent_trustee@lvigid.org>; Tim Callicrate <tim_callicrate2@lvigid.org>; Pinkerton, Steve J. <steve_pinkerton@lvigid.org>
Subject: RE: Follow-up to my Public Records Request - Individuals in the Non-Buildable Lot Sale (List / Folder)
Importance: High

Good evening Susan,

We are now back from our trip and I have tried to diligently go through all of my backlog of emails to find your response and have also gone through all of our USPS mail deliveries. Unfortunately, I have been unsuccessful in finding your response to my outstanding Public Records Request that was to be provided to me with an update on or about 30 April, although it is now 18 May.

Can you please clarify for me when I can expect to receive LVIGID’s full response to my outstanding Public Records Request dated 28 March 2018?

**Susan, please place a copy of this ‘full’ exchange in the next BOT packet.**

Thank you, Mark
Mark Alexander, Jr
M – 775 772-9128

From: Herron, Susan <Susan_Herron@lvigid.org>
Sent: Monday, April 9, 2018 8:32 AM
To: 'Mark Alexander Jr' <markalexanderjr@att.net>
Cc: Kendra Wong <kwong.lvigid@gmail.com>; Horan, Phil <Horan_Trustee@lvigid.org>; Peter Morris <Peter_Morris@lvigid.org>; Matthew Dent <dent_trustee@lvigid.org>; Tim Callicrate <tim_callicrate2@lvigid.org>; Pinkerton, Steve J. <steve_pinkerton@lvigid.org>
Subject: RE: Follow-up to my Public Records Request - Individuals in the Non-Buildable Lot Sale (List / Folder)

Dear Mr. Alexander,

It is my recollection that on April 3, during your visit, that I did acknowledge that your public records request had been received and that Staff was working on it. Staff continues to work on it and **I will provide you with an update on or about April 30, 2018.**
From: Mark Alexander Jr <markalexanderjr@att.net>
Sent: Sunday, April 08, 2018 3:46 PM
To: Herron, Susan <Susan_Herron@ivgid.org>
Cc: Kendra Wong <Kwong.ivgid@gmail.com>; Horan, Phil <Horan_Trustee@ivgid.org>; Peter Morris <Peter_Morris@ivgid.org>; Matthew Dent <dent_trustee@ivgid.org>; Tim Callicrate <tim_callicrate2@ivgid.org>; Pinkerton, Steve J. <steve_pinkerton@ivgid.org>
Subject: Follow-up to my Public Records Request - Individuals in the Non-Buildable Lot Sale (List / Folder)

Dear Gerry and Susan,

I am still awaiting the complete fulfillment of my Public Record Requests on the above subject matter.

On April 3rd, when I arrived at the IVGID Southwood Office, Susan acknowledged that my Public Records Request had not been satisfied. She informed me that I would receive ALL public records requested (for ease of reference, I have bolded, underlined and yellow highlighted the referenced text) in the 2nd paragraph of my 29 March 2018 email – see below). Please advise when I will receive these PUBLIC RECORDS.

For those on copy reference, I have attached a copy of the contents of the ‘folder’ as they were represented to me in their totality. Interesting to note that the word ‘list’ appears in hand-written notes on many of the entries, and it is my understanding that the hand-written entries were by and large made by Gerry, so perhaps the word ‘list’ is in IVGID’s glossary of terms!

Susan, please place a copy of this ‘full’ exchange, to include attachments, in the next BOT packet.

Thank you, Mark
Mark Alexander, Jr
M – 775 772-9128

From: Mark Alexander <markalexanderjr@att.net>
Sent: Tuesday, April 3, 2018 10:26 AM
To: Herron, Susan <Susan_Herron@ivgid.org>
Cc: Kendra Wong <Kwong.ivgid@gmail.com>; Horan, Phil <Horan_Trustee@ivgid.org>; Peter Morris <Peter_Morris@ivgid.org>; Matthew Dent <dent_trustee@ivgid.org>; Tim Callicrate <tim_callicrate2@ivgid.org>; Pinkerton, Steve J. <steve_pinkerton@ivgid.org>
Subject: Re: Records Request - Individuals in the Non-Buildable Lot Sale 'FOLDER'

Let's target 11AM if we can.

Sent from Mark's iPhone

(775) 772-9128

On Apr 3, 2018, at 8:36 AM, Herron, Susan <Susan_Herron@ivgid.org> wrote:

Good Morning Mr. Alexander,

Today, Tuesday, April 3 works — what time are you thinking? I am available up until 1 p.m. and then after 4 p.m. today. Yes, you will be able to request copies and I will make those in accordance with the attached.

Thanks,
From: Mark Alexander <markalexanderjr@att.net>
Sent: Monday, April 02, 2018 6:11 PM
To: Herron, Susan <Susan_Herron@lvgid.org>
Cc: Kendra Wong <Kwong.lvgid@gmail.com>; Horan, Phil <Horan_Trustee@lvgid.org>; Peter Morris <Peter_Morris@lvgid.org>; Matthew Dent <dent_trustee@lvgid.org>; Tim Callicrate <tim_callicrate2@lvgid.org>; Pinkerton, Steve J. <steve_pinkerton@lvgid.org>
Subject: Re: Records Request - Individuals in the Non-Buildable Lot Sale 'FOLDER'

Susan - How about tomorrow? Presumably I will be able to make copies but with the confidential bits if any blocked out. Mark

Sent from Mark's iPhone
(775) 772-9128

On Apr 2, 2018, at 9:21 AM, Herron, Susan <Susan_Herron@lvgid.org> wrote:

Dear Mr. Alexander,

When (date and time) would you like to come into our offices at 893 Southwood to examine the referenced folder?

Thank you,
Susan

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@lvgid.org
http://lvgid.org

From: Mark Alexander Jr <markalexanderjr@att.net>
Sent: Thursday, March 29, 2018 11:09 AM
To: Eick, Gerald W. <gwa@lvgid.org>
Cc: Kendra Wong <Kwong.lvgid@gmail.com>; Horan, Phil <Horan_Trustee@lvgid.org>; Peter Morris <Peter_Morris@lvgid.org>; Matthew Dent <dent_trustee@lvgid.org>; Tim Callicrate <tim_callicrate2@lvgid.org>; Herron, Susan <Susan_Herron@lvgid.org>; Pinkerton, Steve J. <steve_pinkerton@lvgid.org>
Subject: Records Request - Individuals in the Non-Buildable Lot Sale 'FOLDER'
Importance: High

Gerry, Gerry, Gerry;

Have I now hopefully gotten to the bottom of your nonsense by asking for the contents of the non-buildable lot sale folder?? To be clear, when challenged by me yesterday evening before the commencement of the BOT meeting, you informed me that as much as I was asking for the 'list', there isn’t a 'list' per say of interested parties, but if ‘perhaps’ I had asked about a "folder" in which you may have placed the names of parties interested in the non-buildable lots, that just 'perhaps' I would receive what I and others have been asking for. Now, quite honestly, I don’t care what I need call it – but again to be clear, and at your specific suggestion, I am requesting copies of ALL of the contents of the 'FOLDER', to include the covers back and front, inside and out, just in case there may be notes scribbled on them.
So now that I hopefully have your, the BOT's, General Managers, IVGID's Legal Counsel, IVGID (to include it's staff and management team) in general, and the BOT's Secretary's attention, I would also like copies of ALL correspondence, whether it be notes, emails, text messages, letters, notes, etc., etc., etc., with ALL parties (do I need to clarify what I mean by the word 'ALL', or how about the term 'parties'??) concerning the non-buildable lot transaction(s) dating back three years (do I need to clarify what I mean by the words 'three years'??) in IVGID's possession that it presumably and hopefully hasn't advanced the destruction of.

Please don't have Susan respond with one of her nonsense statements that there are no records to have me once again play a guessing game as to what I need to ask for in IVGID / Gerry Eick / Steve Pinkerton / Jason Guinassio speak. You and IVGID have played out this hand of non-responsiveness.

I am looking forward to receiving copies of ALL requested documents, records, etc., etc., etc., in a timely manner. Should you or those on copy need clarification as to this request, or its intent, please do not send me another nonsense response that records do not exist, but instead simply pick up the phone, drop me a text message or send me an email and I will promptly come to your office and provide direct clarification, and hopefully be able to qualify and quantify what is being asked for, in IVGID speak. To do so though, please share with me IVGID's glossary of IVGID terms so that future confusion can be minimized and negated.

Susan, please place a copy of this 'full' exchange in the next BOT packet.

Regards, Mark

From: Mark Alexander Jr <markalexanderjr@att.net>
Sent: Tuesday, March 27, 2018 4:11 PM
To: Gerry Eick (ivgid) <gwe@ivgid.org>
Cc: 'Kendra Wong' <kwong.iv gid@gmail.com>; 'Phil' <Horan_Trustee@iv gid.org>; 'Peter Morris' <Peter_Morris@ivgid.org>; 'Matthew Dent' <dent_trustee@ivgid.org>; 'Tim Callcrate' <tim_callcrate2@ivgid.org>; 'Herron, Susan' <Susan_Herron@iv gid.org>
Subject: Records Request - List of Individuals on the Non-Buildable Lot Sale List
Importance: High

Dear Gerry,

Please find Susan's note below advising that there is 'no list' as described in my request of 13 March for IVGID to produce. I am sure you have been waiting with baited breath for me to address this with you however we have been out of town and just returned late in the afternoon of the 26th. I can only express my surprise and disappointment as to the content of Susan's brief response as you and I had direct and personal conversations in which you told me I was now on the 'list', and in fact was then the sixth individual on the list! Gerry, how can I possibly have gotten that wrong, let alone multiple other
Crystal Bay neighbors who subsequently reached out to you at my suggestion pursuant to our conversations?

One of us has this wrong, and if it is me, then it includes multiple additional Crystal Bay homeowners as well who called you to be placed on the list should they be interested in buying one of the non-buildable lots to obtain unlimited I VGID Rec privileges. Did we all miss hear you inform us that we were now on the list that you personally maintain of parties interested in buying one of the ‘non’ buildable lots in the Bitterbrush HOA subdivision???

Gerry, as a licensed CPA, I am trying hard not to call you out and challenge your truthfulness, but quite honestly you aren’t leaving me much recourse. Why in the world would you outright tell me and other members of the community one thing and then subsequently through Susan tell me (us) that I (we) have it wrong? I, like I assume you, have a strong code of ethics, and to outright misrepresent a simple item such as a list of interested parties and risk your credibility is just plain crazy. You and I have known each other on a personal level through having served together on IV/CB Advisory Board in prior years. So, to be clear, I am not going to let this go as I don’t appreciate receiving misrepresentations on your behalf through Susan who was not a party of you and my conversation. Bottom line, simply send me a copy of the list of interested parties that you personally told me you maintained at your desk without further delay.

Susan, please place a copy of this ‘full’ exchange in the next BOT packet.

Kind regards, Mark

From: Herron, Susan <Susan.Herron@lvgid.org>
Sent: Monday, March 19, 2018 9:47 AM
To: ‘Mark Alexander Jr’ <markalexanderjr@att.net>; Eick, Gerald W. <gwe@lvgid.org>
Cc: Kendra Wong <Kwong.lvgid@gmail.com>; Horan; Phil; <Horan_Trustee@lvgid.org>; Peter Morris <Peter_Morris@lvgid.org>; Matthew Dent <dent_trustee@lvgid.org>; Tim Callicrate <tim_callicrate2@lvgid.org>
Subject: RE: Records Request - List of Individuals on the Non-Buildable Lot Sale List

Dear Mr. Alexander,

There is no list thus there is no public record to provide to you in response to this request.

This completes your 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
shh@lvgid.org
http://lvgid.org

From: Mark Alexander Jr <markalexanderjr@att.net>
Sent: Tuesday, March 13, 2018 12:45 PM
Hi Gerry,

It has been brought to my attention that IVGID community members have asked IVGID, namely through our Public Records Officer Susan Herron, for the names of individuals and parties on the 'list' you informed me you maintain of those interested in the IVGID 'non-buildable' lot sale. It has been reported that IVGID, through prior Records Request(s), have advised that no such list of interested individuals and / or parties exists. I find this odd as I specifically called you and we spoke at length of the process and, while there were apparently delays in the processing of the sales pursuant to direction you had received from the General Manager, that once you were released to do so you would facilitate the sales transactions just as you had previously done so for my neighbor here in Crystal Bay. While selected information has been brought to light since our conversation concerning the matter of the sale, I distinctly recall you informing me that you were personally maintaining a list of interested individuals and parties and that I was now number six (# 6) on your list. We also talked about whether it would be okay for me to speak with my neighbors, who are property owners, here in Crystal Bay concerning the 'non-buildable' lot sale by IVGID and you said it would be fine to mention the sale to them as well. To this end I contacted numerous homeowners in Crystal Bay and when they expressed an interest in pursuing a 'non-buildable' lot purchase, I provided your contact details. All of us who contacted you were assured directly by you that we had been placed on the 'list' of interested parties to purchase one of the IVGID 'non-buildable' lots.

To be clear, I have been assured by multiple neighbors that when they contacted you, they were all given similar details, such as how Washoe County would value the lot going forward for property tax consideration, the payment of IVGID Rec Fees and Beach Fees going forward, that we would hold two separate deeds, one for our home and another for the 'non-buildable' lot and that the two could not be joined to name a few of the points of clarification you provided. In addition, you cited that the purchase of the lot would provide full IVGID recreation privileges including beach privileges, unlike the limited recreation privileges available to Crystal Bay property owners which exclude our use of beach facilities and services.

Bottom line, given the above, this is a public records request for the comprehensive list of all interested parties in the IVGID "non-buildable" lot sale, to include a comprehensive listing of all interested parties in the IVGID 'non-buildable' lot sale. For the avoidance of doubt, this is the list that you assured through direct contact that I had been placed on.

Kind regards, Mark
Mark Alexander, Jr
M – 775 772-9128
Dear Chairperson Wong and other honorable members of the IVDG Board -

At the most recent candidate for trustee forum Chairperson Wong represented that 80% of the rounds of golf played at the public's golf courses were played by residents. As a result of this assertion of fact, on July 14, 2018 I made a records request for evidence of this fact (see below). This morning Ms. Herron provided a link to records evidencing the truth.

I direct the Board to page 124 of the packet which evidences the combined percentage of the rounds of golf played at BOTH of our golf courses. For 2018, 53% and for 2017, 55%. Let the record evidence the truth.

And now my question for Ms. Wong. If these numbers created by IVDG staff are wrong, and the percentage is 80% as you represented, please provide the records which support your assertion of fact. If you refuse, then let the record reflect the truth.

BTW, the real question is what is the percentage insofar as the Champ Course is concerned because how many nonresidents even know the Mountain Course exists? I suspect the percentage is far less than 53% or 55%. And if this be the case, the question is for whose benefit does the Champ Course really exist?

I am sending a copy of this e-mail string to Ms. Herron asking it be included in the next Board packet because I want the public to see the truth. If Ms. Herron refuses, I shall be attaching a copy to a written statement to be attached to the minutes of the Board's July 24, 2018 meeting.

Thank you, Aaron Katz

---Forwarded Message-----

From: "Herron, Susan"
Sent: Jul 16, 2018 8:34 AM
To: "s4s@ix.netcom.com"
Cc: "Jason D. Guinasso"
Subject: RE: Records Request - Nos. of Passholders Paying to Play Golf at Our Golf courses

Dear Mr. Katz,

This e-mail shall serve as IVDG's response to your public records request made on July 14, 2018 which reads as follows:

Therefore I would like to examine records evidencing the numbers of persons broken down by parcel owners paying to play rounds of golf at either of IVDG's golf courses for the period May 1-October 20, 2017, and May 1, 2018 to the present.

The following link has the 2017 golf information which begins on packet page 116. Season to date information is generally given during verbal updates made at Board meetings with the last one provided at the May 23, 2018 meeting; please feel free to review the Livestream unless you desire a copy of the audio of that meeting.
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

From: s4s@ix.netcom.com <s4s@ix.netcom.com>
Sent: Saturday, July 14, 2018 8:47 PM
To: Herron, Susan <Susan_Herron@ivgid.org>
Subject: Records Request - Nos. of Passholders Paying to Play Golf at Our Golf courses

Hello Ms. Herron -
A records request.

As you know Kendra Wong stated percentages of property owners accessing the golf courses as well as Diamond Peak. Either she made these numbers up or they come from records made available to her by IVGID staff.

Therefore I would like to examine records evidencing the numbers of persons broken down by parcel owners paying to play rounds of golf at either of IVGID’s golf courses for the period May 1-October 20, 2017, and May 1, 2018 to the present.

Thank you for your cooperation. Aaron Katz
Thank you for your response -

Your redacted attorney's billings from Mr. Guinasso are unacceptable.

I want the unredacted versions.

Staff's redaction represents the altering of a public record. Altering public records is criminal.

Additionally, you haven't explained what it is that's confidential or privileged in the redacted bills you have supplied. Surely EVERYTHING cannot be confidential or privileged. Yet all substantive entries have been redacted.

Additionally, you also haven't identified the statute or other law that makes these redacted bills privileged or confidential. For example, why is a meeting between an attorney and GM Pinkerton on the IVGID time clock confidential? Or privileged? This means you haven't complied with the NPRA...again. Please comply.

Finally, the Government Services case is over. It has been resolved. To my knowledge there is nothing more outstanding. So there's nothing confidential or privileged about it.

I am sending a copy of this e-mail string to the board asking the issue of staff's continued concealment of public records be agendized for the next board meeting. Explain what's confidential or privileged. Explain why the public cannot get the same records that are shared with the board (or are you telling me the board only sees redacted billings?).

Also, I ask any Board member to make unredacted versions of these bills public. In other words, to waive any claim of confidentiality or privilege attorney Guinasso is asserting on your behalves (the client has the power to waive a privilege - Mr. Guinasso doesn't).

If the Board won't step in and put its foot down, then this district is being run by unelected staff. Is this why board members exist? How about demonstrating you exist for some reason other than to rubber stamp whatever it is that staff do?

Finally, I ask that this e-mail string be placed in the next board packet. I want the public to see what I see.
Thank you for your cooperation. Aaron Katz

-----Original Message-----
>From: "Herron, Susan" <Susan_Herron@ivgid.org>
>Sent: Jul 18, 2018 9:48 AM
>To: "s4s@ix.netcom.com" <s4s@ix.netcom.com>
>Cc: "Jason D. Guinasso" <jguinasso@hutchlegal.com>
>Subject: RE: Records Request - Invoicing for Select CIPs

>Dear Mr. Katz,
>
>In working with Staff and in accordance with District policy, this e-mail shall serve as an estimate for the extraordinary work (for Items 1. through 7. below) required to pull together your records request. Staff estimates 40 hours at a cost of $35 per hour for a total of $1,400. If you desire these records, please provide a check in the amount of $50 (as a deposit) so that work can proceed. As an alternate, the District posts its weekly check run on its website (yourtahoeplace.com) and in the description section of the list the CIP # is included therefore you could do this work yourself from publicly available information and then request specific invoices/payments. For Item 8., attached are those requested invoices. For Item 9., please see the attached information document.

>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 <s4s@ix.netcom.com>
>Sent: Tuesday, June 26, 2018 10:17 AM
>To: Herron, Susan <Susan_Herron@ivgid.org>
>Cc: Devon Reese <dreese@rkglawyers.com>
>Subject: Records Request - Invoicing for Select CIPs

>Hello Ms. Herron -

>I have another records request. I would like to examine all the invoicing/payments assigned by staff to the following CIPs:

>1. The Public Works Equipment Storage Building - Project No. 2297BD1301; 2. The Diamond Peak Master Plan - Project No. 3653BD1501; 3. The Incline Beach Snack Bar Building Replacement - Project No. 3973LI1302; 4. The Ski Beach Bathroom Remodel/Replacement - Project No. 3999BD1303; 5. The Village Green Bathroom Remodel/Replacement - Project No. 4378BD1204; 6. The Pool Boiler Replacement - Project No. 4884BD1602; 7. The Rec Center
Roof Replacement - Project No. 4884BD1304; 8. The litigation brought by IVGID against FlashVote (Government Sciences?). Also, I would like to examine records which have assigned a project number to these expenditures assuming a number has been assigned, and if not, a chart of account number assigned; and, 9. IVGID's possible purchase of the Parasol Foundation Building. Also, I would like to examine records which have assigned a project number to these expenditures assuming a number has been assigned, and if not, a chart of account number assigned.

> Thank you for your cooperation. Aaron Katz
EXHIBIT “H”
RE: Records Request - Invoicing for Select CIPs - Follow Up

From: "s4s@ix.netcom.com" <s4s@ix.netcom.com>
To: Herron Susan
Cc: Wong Kendra Trustee <wong_trustee@ivgid.org>, Callicrate Tim <tim_callicrate2@ivgid.org>, Horan Phil <horan_trustee@ivgid.org>, Dent Matthew <dent_trustee@ivgid.org>, Morris Peter <morris_trustee@ivgid.org>
Subject: RE: Records Request - Invoicing for Select CIPs - Follow Up
Date: Jul 23, 2018 1:13 PM

Thank you Ms. Herron:

With respect to my latter request (9) for records evidencing expenditures for IVGID’s possible purchase of the Parasol Foundation Building which include records which have assigned a project number to these expenditures assuming a number has been assigned, and if not, a chart of account number assigned, you have referred me to an attached information document.

That document states that the records I have asked to examine are all located on IVGID’s website at the following link: https://www.yourtahoeplace.com/ivgid/resources/ptcf-modification-request.

I have gone to that linked web site and CANNOT find the requested records for expenditures with the following vendors:

Ballard*King & Associates;
Barker Rinker Seacat
Whomever prepared the linked CIP Sources and Uses Projection with Stress Test (September 26, 2017)
Whomever prepared the linked Operating Cost Estimate (August 11, 2017)
Lynn Barnett (there are proposals but no invoicing nor evidences of payment)
Precision Budgets
Whomever prepared the linked Reynolds Space Allocation (August 9, 2017)
Holland and Hart (there is a proposal but no invoicing nor evidences of payment. Your independent transmittal of this invoice is discussed below)

Although some invoices appear on the web site for the invoicing from the Smith Design Group, I want to make sure these are the final invoices. Moreover, there is no indication of the project number nor chart of account number assigned (although there is a purchase order number, that is not what I requested).

For the record, you did not independently send me Smith Design Group invoicing on August 24, 2017 as you represent. Rather, you referred me to a link (https://www.yourtahoeplace.com/uploads/pdf-ivgid/Smith_Design_Group_-_PO_Contract_and_Invoices.pdf) which no longer appears on IVGID's web site. That link did not include invoicing that

And although you did send me an invoice from Holland and Hart, there is no indication of the project number or chart of account number assigned. Furthermore, you impermissibly redacted information on that invoice that I now want to examine UNREDACTED.

As such, all of the records I have requested that are identified above are NOT included in the linked web site you have referred me to, nor have they previously been independently provided.

I am therefore reaffirming the request expressly with respect to the subject matter of this e-mail.

And I am sending a copy of this e-mail to the Board to demonstrate yet again, that members of the public just don't seem to be able to get the precise public records they have requested. I am again asking the Board to do something since we have a systemic problem with getting public records.

I have issues with some of your response insofar as my other requests in addition to staff’s IMPROPER redaction/alteration of public records, however, I shall deal with those issues in a subsequent e-mail.

And BTW, even though nothing in this e-mail string represents inappropriate or defamatory material, I am expressly asking you include a copy in the next Board packet. And BTW again, contrary to attorney Guinasso's assertion of fact, the Board has indeed adopted a correspondence policy which requires inclusion of this e-mail in the next Board packet whether or not expressly requested.
Thank you for your cooperation. Aaron Katz

-----Original Message-----
>From: "Herron, Susan"
>Sent: Jul 18, 2018 9:48 AM
>To: "s4s@ix.netcom.com"
>Cc: "Jason D. Guinasso"
>Subject: RE: Records Request - Invoicing for Select CIPs
>
>Dear Mr. Katz,
>
>In working with Staff and in accordance with District policy, this e-mail shall serve as an estimate for the extraordinary work (for Items 1. through 7. below) required to pull together your records request. Staff estimates 40 hours at a cost of $35 per hour for a total of $1,400. If you desire these records, please provide a check in the amount of $50 (as a deposit) so that work can proceed. As an alternate, the District posts its weekly check run on its website (yourtahooplace.com) and in the description section of the list the CIP # is included therefore you could do this work yourself from publicly available information and then request specific invoices/payments. For Item 8., attached are those requested invoices. For Item 9., please see the attached information document.
>
>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: 775-846-8158
>sah@ivgid.org
>http://ivgid.org
>
>-----Original Message-----
>From: s4s@ix.netcom.com
>Sent: Tuesday, June 26, 2018 10:17 AM
>To: Herron, Susan
>Cc: Devon Reese
>Subject: Records Request - Invoicing for Select CIPs
>
>Hello Ms. Herron -
>
>I have another records request. I would like to examine all the invoicing/payments assigned by staff to the following CIPs;
>
>1. The Public Works Equipment Storage Building - Project No. 2297BO1301; 2. The Diamond Peak Master Plan - Project No. 3653BD1501; 3. The Incline Beach Snack Bar Building Replacement - Project No. 3973LI1302; 4. The Ski Beach Bathroom Remodel/Replacement - Project No. 3999BD1303; 5. The Village Green Bathroom Remodel/Replacement - Project No. 4378BD1204; 6. The Pool Boiler Replacement - Project No. 4884BD1602; 7. The Rec Center Roof Replacement - Project No. 4884BD1304; 8. The litigation brought by IVGID against FlashVote (Government Sciences?). Also, I would like to examine records which have assigned a project number to these expenditures assuming a number has been assigned, and if not, a chart of account number assigned; and, 9. IVGID's possible purchase of the Parasol Foundation Building. Also, I would like to examine records which have assigned a project number to these expenditures assuming a number has been assigned, and if not, a chart of account number assigned.
>
>Thank you for your cooperation. Aaron Katz
**WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS**
**JULY 24, 2018 REGULAR IVGID BOARD MEETING – AGENDA ITEM C –**
**PUBLIC COMMENTS – ANOTHER ANATOMICAL LOOK AT ONE OF**
**THE MAJOR REASONS WHY OUR RECREATIONAL FACILITY**
**FEE ("RFF") IS AS HIGH AS IT IS**

**Introduction:** According to IVGID staff, IVGID's *raison d'être* (reason for being\(^1\)) is to "deliver... exemplary recreational experiences and...the highest level of water, sewer, and solid waste services"\(^2\). primarily to "the inhabitants...of (incline Village, Crystal Bay) and of the State of Nevada."\(^3\) But at the IVGID Board's regular meeting of May 9, 2018\(^4\) I shared with the Board and the public that one IVGID's *real purposes*, which differs markedly from the above-propaganda IVGID spews, is IVGID staff's favored collaborators’\(^5\) use of the public's recreational facilities for free or at a cost which is less than the cost the public actually incurs and is involuntarily subsidized by local property owners whose properties/residential dwelling units are assessed the Beach Facility Fee ("BFF") and/or RFF. And now I share another *real purpose*; providing over-compensated and over-benefited employment so our "beloved" employees (over 40% of our total employee court) live places *other than* Incline Village or Crystal Bay\(^6\) can put food on their families' tables. And that's the purpose of this written statement.

**Why Do I Continue to Submit Written Statements on Matters Such as These?** Because there are *REAL* problems in Incline Village/Crystal Bay which are regularly hidden by staff's deceit and mis-representation(s). Every one of my written statements attempts to identify one or more of these problems\(^7\). And every one includes a detailed discussion about those problems, how we got there, and what I view is required to remedy them. And here I provide another. Board members can stick their collective heads in the sand and deny there are problems (because you can "bring a horse to water, but you can't make him drink"). Or it can defer to the biased responses by a less than forth-

---

1 See https://en.wiktionary.org/wiki/raison_d%27etre.


3 See NRS 318.015(1). Also see https://www.yourtahoeplace.com/ivgid/about-ivgid where IVGID represents it is "chartered to provide water, sewer, trash and recreation services for the (unincorporated) communities of Incline Village and Crystal Bay, Nevada."


5 Such as IVGID's 967 or more public employees\(^15\) and their household family members, Sierra Nevada College ("SNC"), Lake Tahoe School ("LTS"), Little League and Babe Ruth Baseball, American Youth Soccer Organization ("AYSO"), Diamond Peak Ski & Education Foundation ("DPSEF"), etc., etc.


7 Oftentimes, something latent compared to the subject matter at issue.
right staff and attorney who are more committed to themselves, their public employee colleagues and favored special interest "collaborators" than the public they were hired to serve⁸, notwithstanding NRS 318.015(1) instructs general improvement districts ("GIDs") exist "to provide county and municipal governments in the State of Nevada with a financing tool flexible...and capable enough to finance a variety of infrastructure projects designed to encourage private sector investment in (and operation of) property-based projects."⁹ Or it can look for ways to attack and marginalize critics who are nothing more than messengers. Regardless, at the end of the day each of you should ask yourself: how much of the nearly $7 Million in annual losses this and past Boards have racked up, and continue to rack up year-after-year, have we messengers incurred? How much bonded indebtedness, which gets repaid with our children's and grandchildren's Recreation RFF/BFF in addition to excessive public utility rates, tolls and charges, have we messengers incurred? How much pressure have we messengers placed on perpetuating and inevitably increasing the RFF/BFF? And how much free recreation and other public privileges have we messengers taken or given away to others at the public's expense? When each of you answers these questions, you will understand that we messengers are not the problem. You Board members are because you're the ones spending and/or allowing/encouraging/rubber stamping staffs' expenditures on your behoves!

The Event Which Sparked This Written Statement – The Following June 24, 2018 Advertisement by the City of West Wendover, Nevada, Recruiting a Chief Financial Officer ("CFO"):¹⁰

West Wendover is One of Nineteen Cities in the State¹¹: In contrast, IVGID is one of 138 limited, purpose special districts in the State¹¹.

West Wendover's Demographics: West Wendover is located in the eastern portion of the State bordering Utah. Its sister city is Wendover, Utah. West Wendover has a population of nearly 4,400. Incline Village's is a bit over 8,600.

As a Full Fledged Municipality, West Wendeavor Provides a Myriad of Services to its Residents IVGID Does Not: Such as¹² police, fire, medical emergency, community development, municipal and justice court, animal control, public works, social services, city attorney, transportation,

---

⁸ What I call "the IVGID culture."
¹⁰ A copy of this advertisement which appeared in the Reno Gazette Journal is attached to this written statement as Exhibit "A."
¹¹ See https://ballotpedia.org/Cities_in_Nevada.
¹² Go to http://www.westwendovercity.com/services/general-city-services.
library, business licensing, etc. Recreation is provided by the West Wendover Recreation District\(^{13}\) ("WWRC"), a limited special district similar to IVGID.

Yet West Wendover Reports 79 Employees to Transparent Nevada\(^{14}\): In contrast, IVGID reports an unbelievable 967\(^{15}\)!

What Are the Requirements for West Wendover's CFO Position? "An experienced individual who will...have a combination of training, education and practical experience that my include: graduation from an accredited four-year college or university with a degree in Accounting, Finance, Business or Public Administration, or a closely related field, and (a minimum of) five (5) years of progressively responsible municipal finance employment...A CPA Certification is...highly desirable...as is...expertise and practical financial experience within the public sector."\(^{10}\)

What Are the Requirements for IVGID's CFO Position? Pretty much the same thing.

What Duties Will West Wendover's CFO be Tasked With Performing? "The ideal candidate will be responsible for...utility billing, purchasing, payroll, accounting, auditing, budgeting and investment of City funds (and)...the supervision of full time accounting staff while performing a wide variety of complex professional accounting duties (such as)...prepar(ing), analyz(ing) and maintain(ing) financial records, reports and programs...monitoring revenues and expenditures, perform(ing) cost control activities, prepar(ing) annual budgets and assur(ing) that all areas are performed within the budget."\(^{10}\)

What Are the Duties IVGID's CFO is Tasked With Performing? Staff have created a "job description" for many of its jobs. Although IVGID does not have such a description for CFO, it does for its Director of Finance and the latest (July 1, 2017) version is attached as Exhibit "H" to this written statement. If one compares IVGID's duties to West Wendover's, one will see they're comparable.

What is the Compensation and Benefits Being Offered by West Wendover to its CFO? "The starting pay range for this position is currently up to $78,083 annually (and)...the City of West Wendover offers a full range of benefits including: vacation/personal leave beginning at 20 days per year...sick leave with no maximum accrual limits...100% employer plan contribution with the Nevada Public Employees Retirement System (Nevada PPERS) with vesting at 5 years, longevity pay, merit pay, City provided health insurance...for employee with two-party and family options and an additional (section) 457 retirement investment plan available."\(^{10}\)

What Are the Compensation and Benefits Being Provided by IVGID to its CFO? In addition to "recreation privileges (which) are available to District employees at no cost,"\(^{16}\) $140,729.78 in annual compensation plus an additional $42,574.86 in annual benefits\(^{17}\).

\(^{13}\) See https://wendoverrec.com/.

\(^{14}\) Go to http://transparentnevada.com/salaries/2017/west-wendover/.

\(^{15}\) Go to http://transparentnevada.com/salaries/2017/incline-village-general-improvement-district/.
What Type of IVGID Job Qualifies for Roughly $78,000 of Annual Compensation? According to what IVGID reports to Transparent Nevada, "Park Superintendent."  

Who Sets the Salaries and Benefits For IVGID Employees? Because "the District operates under a Board-Manager form of government (where)...IVGID Staff is appointed to administer and execute day-to-day operations, the (Board has determined that the General)...Manager's role is to...hir(e), fir(e), motivat(e), promot(e), demot(e), compensat(e), and train...individual employees." Thus it is "the General Manager (who is)...given the authority to administer personnel matters without direct Trustee intervention or influence." Thus it is the General Manager who:

- "Set(s) a specific salary for each employee within the salary range established by the Board of Trustees;"
- "Recommend(s)...salary ranges (to the Board) for all non-contract, full-time permanent employment classifications;"
- "May create temporary, seasonal and part-time positions of employment, and the wages and terms of employment thereof;" and,
- "Ha(s) the authority to establish and revise chains of command, reporting relationships among personnel, organization charts, and other structural matters pertaining to...District...organization."

How can this be given NRS 318.180 declares it is "the board (which) shall have the power to hire and retain agents, employees, servants, engineers and attorneys, and any other persons necessary or desirable to effect the purposes of...chapter" 318? Why don't you ask the IVGID Board?

IVGID Staff Are So Narcissistic THEY Actually Believe They Are IVGID's "Most Important and Valued Asset." In recent years IVGID staff have "cleansed" the truth from Board and public purview. One example is the budget they approve, convert into tangible booklet form, and post on the public's

---


17 These numbers come from Transparent Nevada. I have attached a copy Gerry Eick's 2017 salary and benefit information (http://transparentnevada.com/salaries/2017/incline-village-general-improvement-district/gerald-w-eick/) as Exhibit "B" to this written statement:

18 I have attached a copy of Transparent Nevada's report of 2017 salary and benefits for Steven Phillips, Park Superintendent, as Exhibit "C" to this written statement, who in 2017 received regular pay of $77,390.31.


20 See ¶IV of Resolution 1480.

21 See page 139 of the 6/13/2018 budget.
web site. Until 2016 IVGID’s budgets included a section on "Personnel." In that section staff proclaimed they are the District’s most important and valued asset. Do you think anything has changed?

Is it Any Wonder Then That in the Last Four Years (Since GM Pinkerton Was Hired) the Number of FTE Employees Have Increased by 15.76%, and Personnel/Benefit Costs Have Increased by 27.23%? To make it easier to visualize, I have created a spreadsheet which replicates the numbers, and it appears below:

<table>
<thead>
<tr>
<th></th>
<th>2014-15</th>
<th>2018-19</th>
<th>Difference</th>
<th>% Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Benefit Costs</td>
<td>$14,823,661</td>
<td>$18,860,331</td>
<td>$4,036,670</td>
<td>27.23%</td>
</tr>
<tr>
<td>Number of FTEs</td>
<td>233.5</td>
<td>270.3</td>
<td>36.8</td>
<td>15.76%</td>
</tr>
</tbody>
</table>

Let me try to put these figures into perspective. Not that I and others I know believe what staff report insofar as the public's finances are concerned, let's assume those numbers are accurate for purposes of this discussion. For the fiscal year ending June 30, 2018, IVGID reports $14,772,000 in "charges for services" revenue assigned to recreation. For the same time period, IVGID reports...

---


23 Page 46 of IVGID’s 2014-15 budget budgeted for $14,823,661 in total personnel costs. Pages 16, 30 and 32 of Schedules A-1 and F-1 of Form 4404LGF of IVGID’s current 2018-19 budget (see pages 52, 66 and 68 of the 5/23/2018) has budgeted for $18,860,331 in personnel costs. Copies of these pages are attached as Exhibit "E" to this written statement.

24 Full Time "Equivalent" Employees.

25 For example, millions of dollars annually in employee wages and benefits properly assigned to IVGID's recreation venues, are disingenuously assigned to its General (government) fund. If they were properly assigned to recreation, we'd be looking at an even higher percentage of sales and fee revenue required to pay personnel and benefit costs. For another example, who amongst us really believe that IVGID staff are able to generate a whopping $1,282,000 of sales and fee revenue at the beaches (see Exhibit "F") for the less than approximately four months (the end of May through the beginning of September) the beaches are staffed during the year? Moreover, some in our community have discovered that a good portion of reported beach sales and fee revenue represents the value of admissions not realized in currency because they have been paid with picture passes and punch cards.

26 See page 57 of the 5/23/2018 Board packet. I have attached a copy of this page along with page 59 of the 5/23/2018 Board packet as Exhibit "F" to this written statement.
$1,282,000 in "charges for services" revenue assigned to the beaches\textsuperscript{27}. This means that over 60% of this of revenue ($9,640,056) was spent just on employee salaries and benefits assigned to recreation.

**One Cannot Generate a Profit, Especially Operating Capital Intensive Recreation Businesses (Like Golf Courses and Ski Resorts) When Over 60% of the Sales and Fee Revenues Staff Are Able to Generate Are Spent on Their Salaries and Benefits:** Yet these are IVGID’s numbers and unbelievably staff want us to believe our recreation businesses are profitable (they're not).

**IVGID Spends More on Salaries and Benefits Than the City of West Wendover Spends, Globally, Providing True Municipal Services to its Residents:** IVGID’s yearly expenditure of $18,860,331 on employee salaries and benefits is nearly $3M more than all the revenues the City of West Wendover realized from all operations in 2017\textsuperscript{28}.

**Conclusion:** The deeper one digs, the dirtier it gets. NEVER will you reach a core of truth nor goodness. The entire system is built upon lies and deceit perpetrated by un-elected staff who are more concerned with creating over compensated and over benefitted "busy" work for themselves and their public employee colleagues, than we local property/residential dwelling unit owners who involuntarily subsidize their salaries and benefits. Mr. Pinkerton calls it "Investing in Our Community."\textsuperscript{6} I call it stealing from local property owners to feed bloated staff. This is the IVGID "way," the IVGID "culture;" the truth as to where your RFF/BFF really go; and, the reason why the RFF/BFF will NEVER be eliminated nor reduced.

**Pandering to Poppy:** How are IVGID staff able to get away with this? By \textit{pandering to poppy}. You know, the "takers" in our community who will eagerly turn their cheeks to these realities as long as the "gravy" they've become addicted to continues to flow. Those who covet a quasi-private golf country club which is paid for by those in our community least able to afford it, rather than about 250 elitist core golfers. Or the local businesses in our community who covet free access to the public's recreational facilities (such as Diamond Peak season passes) so they can use this access to promote "events" which generates additional business revenues they get to keep for themselves without having to pay for their promotion. Or the local businesses who rely upon our community's largest employer to steer lucrative contracts in their favor in violation of Nevada's public bidding purchase requirements by IVGID staff's disingenuous resort to exemptions (like soft drink syrup being a "perishable good," or inventory at our two golf pro shops and the Hyatt Sport Shop being "goods for sale at retail," or EXL Media's purchase of media advertising as our salesperson somehow being a "professional service"). Or the nonprofits in our community who covet free or discounted access to the public's community centers (which are disingenuously labeled recreational facilities so IVGID can

\textsuperscript{27} See page 59 of the 5/23/2018 Board packet. I have attached a copy of this page along with page 57 of the 5/23/2018 Board packet as Exhibit "F" to this written statement.

\textsuperscript{28} Page 8 of the City of Wendover's 2017 CAFR (http://www.westwendovercity.com/Home/ShowDocument?id=2261) reports a bit over $16M of revenue, from all sources globally. A copy of that page with an asterisk placed next to this revenue number is attached as Exhibit "G" to this written statement.
use the RFF to subsidize their massive losses) so these nonprofits can pull off fund raising events which benefit their particular "social causes of the moment." Or they can hold their meetings at The Chateau without having to pay published user rates. Or those in our community who aren't IVGID employees, however, long to become such employees, so they can work a couple of hours a week and treat their families to "recreation privileges (and beach access which) are available to District employees at no cost."\textsuperscript{16}

Naysayers will argue that these giveaways of public assets for endeavors like these are a good thing for our community. They will assert these are the kinds of giveaways that make a community what it is. I call it the subliminal corruption of a community.

**So You Wonder Why Our RFF and BFF Which Impermissibly Support This And Other Equally Colossal Waste/Wrongdoing 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!
WEST WENDOVER, NEVADA
Now Recruiting For a
CHIEF FINANCIAL OFFICER

The City of West Wendover is seeking a Chief Financial Officer to serve as the Department Head of the Finance Department. The ideal candidate will be responsible for the supervision of full-time accounting staff, while performing a wide variety of complex professional accounting duties. The incoming CFO will prepare, analyze and maintain financial records, reports and programs. Responsibilities include utility billing, purchasing, payroll, accounting, auditing, budgeting and investment of City funds. The selected candidate will be an experienced individual who will be responsible for monitoring revenues and expenditures, perform cost-control activities, prepare annual budgets and assure that all areas are performed within the budget. The selected candidate will have a combination of training, education, and practical experience that may include; graduation from an accredited four-year college or university with a degree in Accounting, Finance, Business or Public Administration, or a closely related field, and five (5) years of progressively responsible municipal finance employment. Expertise and practical financial experience within the public sector or a large business is highly desirable. A CPA Certification is also highly desirable. The starting pay range for this position is currently up to $78,083 annually. DOQ: The City of West Wendover offers a full range of benefits including; Vacation/Personal Leave beginning at 20 days per year and increasing with years of service, Sick Leave with no maximum accrual limits at 80 hours per year, 100% Employer Plan Contribution with the Nevada Public Employees Retirement System (Nevada PERS) with vesting at 5 years, Longevity Pay, Merit Pay, Employee Health Insurance Plan for employee with two-party and family options and an additional 457 retirement investment plan available. If you are interested in this outstanding opportunity, please apply online at westwendovercity.com/jobs. Feel free to contact Mr. Chris Melville, City Manager at (775) 664-3081 should you have any questions. Closing date Friday August 24, 2018, 4:30 pm Mountain Time.
Help keep government accountable by donating to TransparentNevada

Home (/) / Special Districts (/agencies/salaries/special-districts/) / 2017 (/salaries/2017/) / Incline Village General Improvement District (/salaries/2017/incline-village-general-improvement-district/) / Gerald W Eick

Gerald W Eick (/salaries/search/?q=Gerald%20W%20Eick)

DIRECTOR OF FINANCE (/salaries/search/?q=DIRECTOR%20OF%20FINANCE)

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular pay</td>
<td>$140,579.78</td>
</tr>
<tr>
<td>Overtime pay</td>
<td>$0.00</td>
</tr>
<tr>
<td>Other pay</td>
<td>$150.00</td>
</tr>
<tr>
<td>Total pay</td>
<td>$140,729.78</td>
</tr>
<tr>
<td>Total benefits</td>
<td>$42,574.86</td>
</tr>
<tr>
<td>Total pay &amp; benefits</td>
<td>$183,304.64</td>
</tr>
</tbody>
</table>

Share: [Share]

© 2018 Transparent Nevada
About (/pages/about/) | Contact (/pages/contact/) | Disclaimer (/pages/disclaimer/) | FAQ (/pages/faq/)
EXHIBIT “C”
Help keep government accountable by donating to TransparentNevada

Donate

Home (/) / Special Districts (/agencies/salaries/special-districts/) / 2017 (/salaries/2017/) / Incline Village General Improvement District (/salaries/2017/incline-village-general-improvement-district/) / Steven Phillips

Steven Phillips (/salaries/search/?q=Steven%20Phillips)

🌟 PARK SUPERINTENDENT (/salaries/search/?q=PARK%20SUPERINTENDENT)

Regular pay: $77,390.31
Overtime pay: $0.00
Other pay: $0.00
Total pay: $77,390.31
Total benefits: $28,027.89
Total pay & benefits: $105,418.20

© 2018 Transparent Nevada
About (/pages/about/) | Contact (/pages/contact/) | Disclaimer (/pages/disclaimer/) | FAQ (/pages/faq/)
EXHIBIT "D"
### Incline Village General Improvement District
#### 2014-2015 Budget

**Full-Time Equivalent (FTE) Personnel Summary**

_July 1, 2014_

<table>
<thead>
<tr>
<th>No. Positions</th>
<th>FTE</th>
<th>FTYR</th>
<th>Total FTE</th>
<th>FTE</th>
<th>FTYR</th>
<th>Total FTE</th>
<th>FTE</th>
<th>FTYR</th>
<th>Total FTE</th>
<th>FTE</th>
<th>FTYR</th>
<th>Total FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2012-2013</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Golf - Championship</td>
<td>72.1</td>
<td>26.0</td>
<td>5.1</td>
<td>33.1</td>
<td>67.1</td>
<td>27.1</td>
<td>5.2</td>
<td>32.3</td>
<td>78.0</td>
<td>27.7</td>
<td>5.6</td>
<td>33.5</td>
</tr>
<tr>
<td>Golf - Mountain</td>
<td>31.4</td>
<td>8.8</td>
<td>1.7</td>
<td>10.5</td>
<td>30.4</td>
<td>8.2</td>
<td>1.5</td>
<td>9.7</td>
<td>29.2</td>
<td>9.3</td>
<td>1.4</td>
<td>10.7</td>
</tr>
<tr>
<td>Facilities</td>
<td>15.0</td>
<td>4.6</td>
<td>4.0</td>
<td>5.6</td>
<td>15.3</td>
<td>3.9</td>
<td>3.4</td>
<td>7.0</td>
<td>1.7</td>
<td>1.2</td>
<td>1.2</td>
<td>2.3</td>
</tr>
<tr>
<td>Ski</td>
<td>239.0</td>
<td>45.1</td>
<td>12.9</td>
<td>59.0</td>
<td>247.3</td>
<td>48.8</td>
<td>14.7</td>
<td>64.3</td>
<td>250.0</td>
<td>46.0</td>
<td>14.4</td>
<td>60.4</td>
</tr>
<tr>
<td>Parks &amp; Recreation</td>
<td>104.8</td>
<td>27.7</td>
<td>11.8</td>
<td>39.4</td>
<td>98.3</td>
<td>25.9</td>
<td>8.0</td>
<td>33.8</td>
<td>103.4</td>
<td>25.5</td>
<td>8.8</td>
<td>36.3</td>
</tr>
<tr>
<td>Other Recreation</td>
<td>3.1</td>
<td>1.1</td>
<td>1.1</td>
<td>2.9</td>
<td>2.4</td>
<td>0.1</td>
<td>0.1</td>
<td>1.6</td>
<td>2.0</td>
<td>1.4</td>
<td>1.6</td>
<td>3.0</td>
</tr>
<tr>
<td><strong>Sustained Community Svcs</strong></td>
<td>450.4</td>
<td>116.3</td>
<td>38.2</td>
<td>153.5</td>
<td>460.1</td>
<td>114.6</td>
<td>35.2</td>
<td>149.0</td>
<td>459.0</td>
<td>113.1</td>
<td>34.1</td>
<td>145.2</td>
</tr>
<tr>
<td>Beach</td>
<td>88.1</td>
<td>15.2</td>
<td>2.1</td>
<td>10.3</td>
<td>88.0</td>
<td>14.3</td>
<td>2.8</td>
<td>17.1</td>
<td>84.0</td>
<td>17.3</td>
<td>3.0</td>
<td>50.3</td>
</tr>
<tr>
<td>General Fund</td>
<td>2.0</td>
<td>0.3</td>
<td>0.2</td>
<td>2.0</td>
<td>2.0</td>
<td>0.4</td>
<td>0.4</td>
<td>2.3</td>
<td>2.0</td>
<td>0.4</td>
<td>0.4</td>
<td>2.3</td>
</tr>
<tr>
<td>Engineering</td>
<td>1.0</td>
<td>0.3</td>
<td>0.2</td>
<td>1.0</td>
<td>1.0</td>
<td>0.3</td>
<td>0.3</td>
<td>1.3</td>
<td>1.0</td>
<td>0.3</td>
<td>0.3</td>
<td>1.3</td>
</tr>
<tr>
<td>Fire</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Buildings</td>
<td>1.0</td>
<td>0.6</td>
<td>0.5</td>
<td>1.0</td>
<td>1.0</td>
<td>0.5</td>
<td>0.5</td>
<td>1.0</td>
<td>1.0</td>
<td>0.5</td>
<td>0.5</td>
<td>1.0</td>
</tr>
<tr>
<td>Utilities</td>
<td>2.0</td>
<td>0.7</td>
<td>0.7</td>
<td>2.0</td>
<td>2.0</td>
<td>0.7</td>
<td>0.7</td>
<td>2.0</td>
<td>2.0</td>
<td>0.7</td>
<td>0.7</td>
<td>2.0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>550.9</td>
<td>130.3</td>
<td>104.5</td>
<td>234.2</td>
<td>556.1</td>
<td>131.4</td>
<td>204.7</td>
<td>236.8</td>
<td>559.0</td>
<td>131.7</td>
<td>102.3</td>
<td>233.8</td>
</tr>
</tbody>
</table>

*Supplemental Breakdowns for informational purposes only.*

- Marketing | 2.0 | 0.7 | 2.0 | 2.0 | 0.7 | 2.0 | 0.7 | 2.0 | 0.7 | 2.0 | 0.7 | 2.0 | 0.7 | 2.0 | 0.7 | 2.0 |
- G. S. Food and Beverage | 67.0 | 14.4 | 4.0 | 18.4 | 66.0 | 13.8 | 4.0 | 17.6 | 66.0 | 13.8 | 4.0 | 17.6 | -18.7 | -2.6 | -2.6 | -5.4 |

**Legend**

SM = Seasonal Management
S = Seasonal
PT = Part-Time
FTYR = Full-Time Year-Round
FT = Full-Time Equivalent

---

*Numbers in the table represent FTE, FTYR, and Total FTE for each position.*
### Full Time Equivalent Employees by Function

<table>
<thead>
<tr>
<th>Function</th>
<th>Actual Prior Year Ending 06/30/16</th>
<th>Estimated Current Year Ending 08/30/17</th>
<th>Budget Year Ending 08/30/16</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>39.8</td>
<td>39.4</td>
<td>39.9</td>
</tr>
<tr>
<td>Judicial</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Safety</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Works</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sanitation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Health</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Welfare</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Culture and Recreation</td>
<td>165.3</td>
<td>179</td>
<td>185.1</td>
</tr>
<tr>
<td>Community Support</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL GENERAL GOVERNMENT</strong></td>
<td>240.5</td>
<td>253</td>
<td>259.6</td>
</tr>
<tr>
<td>Utilities</td>
<td>34.5</td>
<td>34.6</td>
<td>34.6</td>
</tr>
<tr>
<td>Hospital</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transit Systems</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Airports</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>240.5</td>
<td>253</td>
<td>259.6</td>
</tr>
</tbody>
</table>

### Population (as of July 1)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessed Valuation (Secured and Unsecured Only)</td>
<td>$1,484,824,556</td>
<td>$1,532,912,733</td>
<td>$1,623,315,601</td>
</tr>
<tr>
<td>Net Proceeds of Mines</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL ASSESSED VALUE</strong></td>
<td>$1,484,824,556</td>
<td>$1,532,912,733</td>
<td>$1,623,315,601</td>
</tr>
<tr>
<td><strong>TAX RATE</strong></td>
<td>0.1259</td>
<td>0.1183</td>
<td>0.1182</td>
</tr>
<tr>
<td>General Fund</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Revenue Funds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Projects Funds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debt Service Funds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Enterprise Fund</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL TAX RATE</strong></td>
<td>0.1259</td>
<td>0.1183</td>
<td>0.1182</td>
</tr>
</tbody>
</table>

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

Inclina Village General Improvement District

**Schedule S-2 - Statistical Data**
EXHIBIT "E"
### Full Time Equivalent Employees by Function

<table>
<thead>
<tr>
<th>Department</th>
<th>Actual Prior Year Ending 06/30/17</th>
<th>Estimated Current Year Ending 06/30/18</th>
<th>Budget Year Ending 06/30/19</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>30.4</td>
<td>38.2</td>
<td>41.9</td>
</tr>
<tr>
<td>Judicial</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Safety</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Works</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sanitation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Health</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Welfare</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Culture and Recreation</td>
<td>179.0</td>
<td>198.1</td>
<td>193.8</td>
</tr>
<tr>
<td>Community Support</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total General Government</strong></td>
<td>218.4</td>
<td>225.0</td>
<td>233.7</td>
</tr>
<tr>
<td>Utilities</td>
<td>34.6</td>
<td>34.6</td>
<td>34.6</td>
</tr>
<tr>
<td>Hospitals</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transit Systems</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Airports</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Other</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>253.0</td>
<td>259.6</td>
<td>270.3</td>
</tr>
</tbody>
</table>

### Population (as of July 1)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessed Valuation (Secured and Unsecured Only)</td>
<td>$1,532,912,733</td>
<td>$1,623,315,601</td>
<td>$1,666,387,475</td>
</tr>
<tr>
<td>Net Proceeds of Mines</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>Total Assessed Value</strong></td>
<td>$1,532,912,733</td>
<td>$1,623,315,601</td>
<td>$1,666,387,475</td>
</tr>
</tbody>
</table>

**Tax Rate**

- General Fund: 0.1183, 0.1182, 0.1224
- Special Revenue Funds
- Capital Projects Funds
- Debt Service Funds
- Enterprise Fund
- Other

**Total Tax Rate:** 0.1183, 0.1182, 0.1224

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

---

Incline Village General Improvement District

**Schedule S-2 - Statistical Data**
### Total Personnel Cost by Fund

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Fund: Total</strong></td>
<td>2,230,637</td>
<td>2,545,896</td>
<td>2,446,896</td>
<td>2,318,862</td>
<td>(227,738)</td>
<td>(128,818)</td>
</tr>
<tr>
<td><strong>Utility Fund</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Water</td>
<td>1,244,811</td>
<td>1,321,597</td>
<td>1,297,600</td>
<td>1,411,037</td>
<td>89,530</td>
<td>113,437</td>
</tr>
<tr>
<td>Sewer</td>
<td>1,559,724</td>
<td>1,719,420</td>
<td>1,847,900</td>
<td>1,832,866</td>
<td>112,648</td>
<td>181,168</td>
</tr>
<tr>
<td>Solid Waste</td>
<td>142,018</td>
<td>156,187</td>
<td>144,400</td>
<td>159,673</td>
<td>3,416</td>
<td>15,173</td>
</tr>
<tr>
<td>Tahoe Water Suppliers Assoc</td>
<td>47,946</td>
<td>54,335</td>
<td>48,900</td>
<td>52,588</td>
<td>(2,247)</td>
<td>4,588</td>
</tr>
<tr>
<td><strong>Utility Fund - Total</strong></td>
<td>2,994,499</td>
<td>3,251,019</td>
<td>3,137,890</td>
<td>3,455,366</td>
<td>203,347</td>
<td>317,366</td>
</tr>
<tr>
<td><strong>Internal Services Fund</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fleet</td>
<td>590,379</td>
<td>604,637</td>
<td>597,800</td>
<td>635,142</td>
<td>30,505</td>
<td>37,342</td>
</tr>
<tr>
<td>Engineering</td>
<td>361,378</td>
<td>412,097</td>
<td>404,900</td>
<td>444,860</td>
<td>32,783</td>
<td>39,980</td>
</tr>
<tr>
<td>Buildings</td>
<td>340,329</td>
<td>352,400</td>
<td>355,000</td>
<td>469,839</td>
<td>117,439</td>
<td>114,838</td>
</tr>
<tr>
<td><strong>Internal Services Fund - Total</strong></td>
<td>1,292,077</td>
<td>1,369,134</td>
<td>1,357,700</td>
<td>1,549,860</td>
<td>180,728</td>
<td>192,160</td>
</tr>
<tr>
<td><strong>Community Services Fund</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Golf</td>
<td>1,608,036</td>
<td>1,628,207</td>
<td>1,614,900</td>
<td>1,744,851</td>
<td>115,644</td>
<td>129,961</td>
</tr>
<tr>
<td>Facilities</td>
<td>490,312</td>
<td>330,127</td>
<td>289,200</td>
<td>155,621</td>
<td>(174,506)</td>
<td>(143,579)</td>
</tr>
<tr>
<td>Ski</td>
<td>2,239,104</td>
<td>2,694,857</td>
<td>2,425,400</td>
<td>2,693,361</td>
<td>(1,598)</td>
<td>207,961</td>
</tr>
<tr>
<td>Recreation</td>
<td>1,361,408</td>
<td>1,285,606</td>
<td>1,216,500</td>
<td>1,334,193</td>
<td>147,687</td>
<td>117,893</td>
</tr>
<tr>
<td>Parks</td>
<td>206,096</td>
<td>328,635</td>
<td>331,900</td>
<td>328,567</td>
<td>(68)</td>
<td>(3,332)</td>
</tr>
<tr>
<td>Tennis</td>
<td>128,105</td>
<td>139,749</td>
<td>131,300</td>
<td>143,610</td>
<td>4,969</td>
<td>12,518</td>
</tr>
<tr>
<td>Other</td>
<td>203,043</td>
<td>222,224</td>
<td>56,200</td>
<td>297,498</td>
<td>241,298</td>
<td>185,298</td>
</tr>
<tr>
<td><strong>Community Services Fund - Total</strong></td>
<td>6,262,104</td>
<td>6,431,405</td>
<td>6,117,400</td>
<td>6,997,869</td>
<td>256,507</td>
<td>580,556</td>
</tr>
<tr>
<td><strong>Beach Enterprise Fund - Total</strong></td>
<td>.554,750</td>
<td>.693,051</td>
<td>.699,400</td>
<td>.802,544</td>
<td>109,483</td>
<td>103,144</td>
</tr>
<tr>
<td><strong>Total Revenues and Other Sources</strong></td>
<td>13,354,367</td>
<td>14,291,369</td>
<td>13,759,300</td>
<td>14,823,851</td>
<td>532,282</td>
<td>1,064,961</td>
</tr>
</tbody>
</table>
## SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

### Budget Summary for Incline Village General Improvement District

<table>
<thead>
<tr>
<th>GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS</th>
<th>SALARIES AND WAGES</th>
<th>EMPLOYEE BENEFITS</th>
<th>SERVICES, SUPPLIES AND OTHER CHARGES</th>
<th>CAPITAL OUTLAY</th>
<th>CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS</th>
<th>OPERATING TRANSFERS</th>
<th>ENDING FUND BALANCES</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>FUND NAME</td>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
</tr>
<tr>
<td>General</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Community Services Special Revenue</td>
<td>R</td>
<td>6,669,156</td>
<td>2,068,482</td>
<td>3,532,997</td>
<td></td>
<td>500,000</td>
<td>6,481,175</td>
<td>8,913,811</td>
</tr>
<tr>
<td>Beach Special Revenue</td>
<td>R</td>
<td>883,105</td>
<td>926,384</td>
<td>880,537</td>
<td></td>
<td>50,000</td>
<td>314,084</td>
<td>1,492,062</td>
</tr>
<tr>
<td>Community Services Capital Projects</td>
<td>C</td>
<td>837,92,260</td>
<td>3,207,196</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>9,431,733</td>
</tr>
<tr>
<td>Beach Capital Projects</td>
<td>C</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>402,900</td>
</tr>
<tr>
<td>Community Services Debt Service</td>
<td>D</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>82,193</td>
</tr>
<tr>
<td>Beach Debt Service</td>
<td>D</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>6,137</td>
</tr>
</tbody>
</table>

**TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS**: 9,546,279 3,267,701 10,720,141 10,270,583 650,000 6,755,299 12,869,246 53,819,209

* **FUND TYPES**:  
  - **R** - Special Revenue  
  - **C** - Capital Projects  
  - **D** - Debt Service  
  - **T** - Expendable Trust

**Include Debt Service Requirements in this column**

**Capital Outlay must agree with CIP.**

FORM 4404LGF

Last Revised 12/6/2017

Page 18

Schedule A-1
<table>
<thead>
<tr>
<th>PROPRIETARY FUND</th>
<th>(1) ACTUAL PRIOR YEAR ENDING 6/30/2017</th>
<th>(2) ESTIMATED CURRENT YEAR ENDING 6/30/2018</th>
<th>(3) TENTATIVE APPROVED</th>
<th>(4) FINAL APPROVED</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPERATING REVENUE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for Services</td>
<td>11,423,577</td>
<td>11,590,000</td>
<td>11,871,080</td>
<td>11,871,080</td>
</tr>
<tr>
<td>Operating Grants</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental (Tahoe Water Suppliers Assc)</td>
<td>127,535</td>
<td>145,000</td>
<td>145,000</td>
<td>145,000</td>
</tr>
<tr>
<td>Interfund (snow removal &amp; work orders)</td>
<td>202,057</td>
<td>152,000</td>
<td>141,400</td>
<td>141,400</td>
</tr>
<tr>
<td><strong>Total Operating Revenue</strong></td>
<td><strong>11,813,169</strong></td>
<td><strong>11,887,000</strong></td>
<td><strong>12,167,480</strong></td>
<td><strong>12,167,480</strong></td>
</tr>
<tr>
<td>OPERATING EXPENSE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>2,480,511</td>
<td>2,470,000</td>
<td>2,663,557</td>
<td>2,663,557</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>1,077,836</td>
<td>1,140,000</td>
<td>1,204,294</td>
<td>1,304,294</td>
</tr>
<tr>
<td>Services &amp; Supplies</td>
<td>1,922,802</td>
<td>2,080,000</td>
<td>2,103,110</td>
<td>2,103,110</td>
</tr>
<tr>
<td>Utilities</td>
<td>806,413</td>
<td>960,000</td>
<td>920,133</td>
<td>920,133</td>
</tr>
<tr>
<td>Legal &amp; Audit</td>
<td>74,746</td>
<td>110,000</td>
<td>98,260</td>
<td>98,260</td>
</tr>
<tr>
<td>Central Services Cost</td>
<td>326,405</td>
<td>297,000</td>
<td>318,300</td>
<td>338,600</td>
</tr>
<tr>
<td>Defensible Space</td>
<td>97,045</td>
<td>100,000</td>
<td>100,000</td>
<td>100,000</td>
</tr>
<tr>
<td>Depreciation/Amortization</td>
<td>2,945,922</td>
<td>3,000,000</td>
<td>3,150,000</td>
<td>3,150,000</td>
</tr>
<tr>
<td><strong>Total Operating Expense</strong></td>
<td><strong>9,729,775</strong></td>
<td><strong>10,007,000</strong></td>
<td><strong>10,655,634</strong></td>
<td><strong>10,647,934</strong></td>
</tr>
<tr>
<td>Operating Income or (Loss)</td>
<td>2,083,394</td>
<td>1,880,000</td>
<td>1,501,846</td>
<td>1,509,546</td>
</tr>
<tr>
<td>NONOPERATING REVENUES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest Earned</td>
<td>69,132</td>
<td>110,000</td>
<td>120,000</td>
<td>120,000</td>
</tr>
<tr>
<td>Property Taxes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Subsidies</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Consolidated Tax</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Sales of assets</td>
<td>17,790</td>
<td>40,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital Grants</td>
<td>425,509</td>
<td>187,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Nonoperating Revenues</strong></td>
<td><strong>503,371</strong></td>
<td><strong>337,000</strong></td>
<td><strong>120,000</strong></td>
<td><strong>120,000</strong></td>
</tr>
<tr>
<td>NONOPERATING EXPENSES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest Expense</td>
<td>154,186</td>
<td>147,373</td>
<td>133,457</td>
<td>133,457</td>
</tr>
<tr>
<td><strong>Total Nonoperating Expenses</strong></td>
<td><strong>154,186</strong></td>
<td><strong>147,373</strong></td>
<td><strong>133,457</strong></td>
<td><strong>133,457</strong></td>
</tr>
<tr>
<td>Net Income before Operating Transfers</td>
<td>2,432,579</td>
<td>2,069,627</td>
<td>1,486,389</td>
<td>1,486,089</td>
</tr>
<tr>
<td>Transfers (Schedule T)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>In</td>
<td>-</td>
<td>120,000</td>
<td>-</td>
<td>45,000</td>
</tr>
<tr>
<td>Out</td>
<td>-</td>
<td>120,000</td>
<td>-</td>
<td>45,000</td>
</tr>
<tr>
<td>Net Operating Transfers</td>
<td>-</td>
<td>120,000</td>
<td>-</td>
<td>45,000</td>
</tr>
<tr>
<td><strong>CHANGE IN NET POSITION</strong></td>
<td><strong>2,432,579</strong></td>
<td><strong>2,189,627</strong></td>
<td><strong>1,486,389</strong></td>
<td><strong>1,541,089</strong></td>
</tr>
</tbody>
</table>

Incline Village General Improvement District

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Utility Fund

Page 30
Schedule F-1

FORM 4404LGF
Last Revised 12/6/2017

667
<table>
<thead>
<tr>
<th>PROPRIETARY FUND</th>
<th>(1) ACTUAL PRIOR YEAR ENDING 6/30/2017</th>
<th>(2) ESTIMATED CURRENT YEAR ENDING 6/30/2018</th>
<th>(3) TENTATIVE APPROVED</th>
<th>(4) FINAL APPROVED</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPERATING REVENUE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interfund:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fixed Services</td>
<td>1,065,825</td>
<td>1,040,000</td>
<td>1,082,554</td>
<td>1,082,554</td>
</tr>
<tr>
<td>Engineering</td>
<td>722,849</td>
<td>785,000</td>
<td>941,100</td>
<td>941,100</td>
</tr>
<tr>
<td>Building Services</td>
<td>883,975</td>
<td>930,000</td>
<td>1,024,185</td>
<td>1,024,185</td>
</tr>
<tr>
<td>Workers Compensation</td>
<td>352,538</td>
<td>455,000</td>
<td>500,000</td>
<td>500,000</td>
</tr>
<tr>
<td><strong>Total Operating Revenue</strong></td>
<td><strong>3,114,747</strong></td>
<td><strong>3,210,000</strong></td>
<td><strong>3,565,810</strong></td>
<td><strong>3,565,819</strong></td>
</tr>
<tr>
<td>OPERATING EXPENSE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>1,283,941</td>
<td>1,316,000</td>
<td>1,518,840</td>
<td>1,518,840</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>616,679</td>
<td>625,000</td>
<td>759,870</td>
<td>759,870</td>
</tr>
<tr>
<td>Services &amp; Supplies</td>
<td>1,171,654</td>
<td>1,205,000</td>
<td>1,270,845</td>
<td>1,270,845</td>
</tr>
<tr>
<td>Utilities</td>
<td>12,411</td>
<td>10,500</td>
<td>10,860</td>
<td>10,860</td>
</tr>
<tr>
<td>Legal &amp; Audit</td>
<td>9,090</td>
<td>10,000</td>
<td>9,000</td>
<td>9,000</td>
</tr>
<tr>
<td>Depreciation</td>
<td>11,888</td>
<td>12,000</td>
<td>12,000</td>
<td>12,000</td>
</tr>
<tr>
<td><strong>Total Operating Expense</strong></td>
<td><strong>3,107,665</strong></td>
<td><strong>3,172,500</strong></td>
<td><strong>3,591,015</strong></td>
<td><strong>3,591,015</strong></td>
</tr>
<tr>
<td>Operating Income or (Loss)</td>
<td>7,079</td>
<td>37,500</td>
<td>(15,198)</td>
<td>(15,198)</td>
</tr>
<tr>
<td>NONOPERATING REVENUES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest Earned</td>
<td>2,476</td>
<td>3,000</td>
<td>3,750</td>
<td>3,750</td>
</tr>
<tr>
<td>Property Taxes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subsidies</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Consolidated Tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales of assets</td>
<td>684</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Nonoperating Revenues</strong></td>
<td><strong>3,000</strong></td>
<td><strong>3,000</strong></td>
<td><strong>3,750</strong></td>
<td><strong>3,750</strong></td>
</tr>
<tr>
<td>NONOPERATING EXPENSES</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest Expense</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Nonoperating Expenses</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
<td><strong>-</strong></td>
</tr>
<tr>
<td>Net Income before Operating Transfers</td>
<td>10,079</td>
<td>40,500</td>
<td>(11,446)</td>
<td>(11,446)</td>
</tr>
<tr>
<td>Transfers (Schedule T)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>In Out</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Out</td>
<td>(800,000)</td>
<td></td>
<td>(300,000)</td>
<td>(300,000)</td>
</tr>
<tr>
<td>Net Operating Transfers</td>
<td>(800,000)</td>
<td></td>
<td>(300,000)</td>
<td>(300,000)</td>
</tr>
<tr>
<td>CHANGE IN NET POSITION</td>
<td>10,079</td>
<td>(759,500)</td>
<td>(11,446)</td>
<td>(311,446)</td>
</tr>
</tbody>
</table>

Incline Village General Improvement District

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

\[ \text{Internal Services Fund} \]

Page 32
Schedule F-1

FORM 4404LGF
Last Revised 12/6/2017
<table>
<thead>
<tr>
<th>REVENUES</th>
<th>(1) ACTUAL PRIOR YEAR ENDING 6/30/2017</th>
<th>(2) ESTIMATED CURRENT YEAR ENDING 6/30/2018</th>
<th>(3) TENTATIVE APPROVED</th>
<th>(4) FINAL APPROVED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges for Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Championship Golf Course</td>
<td>3,542,383</td>
<td>3,735,000</td>
<td>3,992,444</td>
<td>3,992,444</td>
</tr>
<tr>
<td>Mountain Golf Course</td>
<td>627,966</td>
<td>670,000</td>
<td>680,926</td>
<td>680,926</td>
</tr>
<tr>
<td>Facilities (Chateau &amp; Aspen Grove)</td>
<td>387,701</td>
<td>388,000</td>
<td>406,900</td>
<td>406,900</td>
</tr>
<tr>
<td>Ski</td>
<td>11,285,989</td>
<td>11,226,000</td>
<td>9,875,000</td>
<td>9,875,000</td>
</tr>
<tr>
<td>Community Programming</td>
<td>1,274,149</td>
<td>1,280,000</td>
<td>1,284,414</td>
<td>1,284,414</td>
</tr>
<tr>
<td>Parks</td>
<td>45,330</td>
<td>35,000</td>
<td>97,740</td>
<td>67,740</td>
</tr>
<tr>
<td>Tennis</td>
<td>165,577</td>
<td>165,000</td>
<td>159,700</td>
<td>159,700</td>
</tr>
<tr>
<td>Recreation Administration</td>
<td>(573,542)</td>
<td>(670,000)</td>
<td>(493,800)</td>
<td>(510,800)</td>
</tr>
<tr>
<td><strong>Facility Fee</strong></td>
<td><strong>679,969</strong></td>
<td><strong>794,819</strong></td>
<td><strong>794,318</strong></td>
<td><strong>604,520</strong></td>
</tr>
<tr>
<td>Championship Golf Course</td>
<td>679,969</td>
<td>794,819</td>
<td>794,318</td>
<td>604,520</td>
</tr>
<tr>
<td>Mountain Golf Course</td>
<td>441,969</td>
<td>568,028</td>
<td>568,028</td>
<td>517,230</td>
</tr>
<tr>
<td>Facilities (Chateau &amp; Aspen Grove)</td>
<td>486,523</td>
<td>568,028</td>
<td>568,028</td>
<td>517,230</td>
</tr>
<tr>
<td>Ski</td>
<td>285,682</td>
<td>221,238</td>
<td>221,238</td>
<td>226,090</td>
</tr>
<tr>
<td>Community Programming</td>
<td>1,294,388</td>
<td>1,294,682</td>
<td>1,294,352</td>
<td>1,305,390</td>
</tr>
<tr>
<td>Parks</td>
<td>957,801</td>
<td>958,088</td>
<td>958,088</td>
<td>958,790</td>
</tr>
<tr>
<td>Tennis</td>
<td>147,323</td>
<td>183,880</td>
<td>183,880</td>
<td>184,200</td>
</tr>
<tr>
<td>Recreation Administration</td>
<td>1,395,785</td>
<td>1,376,592</td>
<td>1,376,592</td>
<td>1,321,810</td>
</tr>
<tr>
<td><strong>Other miscellaneous</strong></td>
<td><strong>17,000</strong></td>
<td><strong>17,000</strong></td>
<td><strong>17,000</strong></td>
<td><strong>17,000</strong></td>
</tr>
<tr>
<td>Operating Grants</td>
<td>17,000</td>
<td>17,000</td>
<td>17,000</td>
<td>17,000</td>
</tr>
<tr>
<td>Investment income</td>
<td>23,508</td>
<td>52,000</td>
<td>52,000</td>
<td>52,000</td>
</tr>
<tr>
<td>Sale of Assets</td>
<td>10,000</td>
<td>40,000</td>
<td>40,000</td>
<td>40,000</td>
</tr>
<tr>
<td>Interfund services (green spaces)</td>
<td>87,711</td>
<td>72,000</td>
<td>77,920</td>
<td>77,920</td>
</tr>
<tr>
<td>Intergovernmental (IV high school fields)</td>
<td>22,233</td>
<td>28,000</td>
<td>21,000</td>
<td>21,000</td>
</tr>
<tr>
<td>Miscellaneous other</td>
<td>3,244</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous - Cell Tower Leases</td>
<td>104,375</td>
<td>104,030</td>
<td>106,480</td>
<td>105,480</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>23,115,720</td>
<td>20,859,770</td>
<td>21,082,894</td>
<td>21,087,974</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (specify)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers in (Schedule 1)</td>
<td>400,000</td>
<td>845,000</td>
<td>-</td>
<td>241,875</td>
</tr>
<tr>
<td><strong>TOTAL BEGINNING FUND BALANCE</strong></td>
<td><strong>23,515,720</strong></td>
<td><strong>21,704,770</strong></td>
<td><strong>21,324,894</strong></td>
<td><strong>21,329,849</strong></td>
</tr>
<tr>
<td><strong>TOTAL AVAILABLE RESOURCES</strong></td>
<td><strong>31,398,648</strong></td>
<td><strong>31,634,811</strong></td>
<td><strong>31,957,185</strong></td>
<td><strong>32,235,200</strong></td>
</tr>
</tbody>
</table>

Incline Village General Improvement District
Community Services Special Revenue Fund

Page 21
Schedule B-12

FORM 4404LGF Last Revised 12/6/2017
<table>
<thead>
<tr>
<th>REVENUES</th>
<th>ACTUAL PRIOR YEAR ENDING 5/30/2017</th>
<th>ESTIMATED CURRENT YEAR ENDING 6/30/2018</th>
<th>TENTATIVE APPROVED</th>
<th>FINAL APPROVED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges for Services</td>
<td>1,985,015</td>
<td>1,282,000</td>
<td>1,365,500</td>
<td>1,388,500</td>
</tr>
<tr>
<td>Facility Fees</td>
<td>775,337</td>
<td>969,300</td>
<td>969,500</td>
<td>999,500</td>
</tr>
<tr>
<td>Investment income</td>
<td>5,078</td>
<td>13,000</td>
<td>13,500</td>
<td>13,500</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>1,866,430</td>
<td>2,264,300</td>
<td>2,345,500</td>
<td>2,382,500</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating Transfers in (Schedule 1)</td>
<td>-</td>
<td>35,000</td>
<td>-</td>
<td>13,125</td>
</tr>
<tr>
<td><strong>TOTAL BEGINNING FUND BALANCE</strong></td>
<td>1,901,430</td>
<td>2,299,300</td>
<td>2,380,625</td>
<td>2,405,625</td>
</tr>
<tr>
<td><strong>TOTAL RESOURCES</strong></td>
<td>2,906,180</td>
<td>3,369,737</td>
<td>3,701,397</td>
<td>3,779,122</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and Wages</td>
<td>735,287</td>
<td>745,000</td>
<td>823,105</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>208,161</td>
<td>200,000</td>
<td>239,334</td>
</tr>
<tr>
<td>Services and Supplies</td>
<td>548,802</td>
<td>670,000</td>
<td>874,757</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>1,492,250</td>
<td>1,615,000</td>
<td>1,937,196</td>
</tr>
<tr>
<td><strong>OTHER USES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contingency (not to exceed 3% of total expenditures)</td>
<td>-</td>
<td>-</td>
<td>50,000</td>
</tr>
<tr>
<td>Transfers Out (Schedule 1)</td>
<td>246,684</td>
<td>310,240</td>
<td>310,240</td>
</tr>
<tr>
<td><strong>ENDING FUND BALANCE</strong></td>
<td>1,645,937</td>
<td>1,944,497</td>
<td>1,923,981</td>
</tr>
<tr>
<td><strong>TOTAL COMMITMENTS &amp; FUND BALANCE</strong></td>
<td>2,906,180</td>
<td>3,369,737</td>
<td>3,701,397</td>
</tr>
</tbody>
</table>

Incline Village General Improvement District
Reach Special Revenue Fund

Page 23
Schedule B-14

FORM 4404LGF Last Revised 12/6/2017
EXHIBIT "G"
City of West Wendover, Nevada
Changes in Net Position

<table>
<thead>
<tr>
<th>Revenues:</th>
<th>Governmental activities</th>
<th>Business-type activities</th>
<th>Combined Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program revenues:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$673,238</td>
<td>$655,207</td>
<td>$3,621,350</td>
</tr>
<tr>
<td>Operating grants</td>
<td>325,958</td>
<td>358,805</td>
<td>-</td>
</tr>
<tr>
<td>Capital grants</td>
<td>3,603,861</td>
<td>2,366,659</td>
<td>23,350</td>
</tr>
<tr>
<td>General revenues:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Consolidated taxes</td>
<td>2,576,081</td>
<td>2,658,461</td>
<td>-</td>
</tr>
<tr>
<td>Room taxes</td>
<td>2,377,383</td>
<td>2,332,928</td>
<td>-</td>
</tr>
<tr>
<td>Ad valorem taxes</td>
<td>1,495,024</td>
<td>1,455,243</td>
<td>-</td>
</tr>
<tr>
<td>County gaming taxes</td>
<td>431,418</td>
<td>450,808</td>
<td>-</td>
</tr>
<tr>
<td>Franchise taxes</td>
<td>376,520</td>
<td>368,276</td>
<td>-</td>
</tr>
<tr>
<td>Right of way toll</td>
<td>281,227</td>
<td>253,897</td>
<td>-</td>
</tr>
<tr>
<td>Motor vehicle taxes</td>
<td>112,291</td>
<td>110,443</td>
<td>-</td>
</tr>
<tr>
<td>Investment earnings</td>
<td>6,837</td>
<td>3,267</td>
<td>126,406</td>
</tr>
<tr>
<td>Gain on sale of capital assets</td>
<td>-</td>
<td>3,850</td>
<td>-</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>17,024</td>
<td>15,946</td>
<td>32,005</td>
</tr>
<tr>
<td>Total revenues</td>
<td>12,276,862</td>
<td>10,943,798</td>
<td>3,797,076</td>
</tr>
<tr>
<td>Expenses:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General government</td>
<td>1,444,873</td>
<td>1,298,173</td>
<td>-</td>
</tr>
<tr>
<td>Judicial</td>
<td>323,764</td>
<td>322,844</td>
<td>-</td>
</tr>
<tr>
<td>Public safety</td>
<td>3,370,826</td>
<td>2,989,121</td>
<td>-</td>
</tr>
<tr>
<td>Public works</td>
<td>618,991</td>
<td>597,320</td>
<td>-</td>
</tr>
<tr>
<td>Community development</td>
<td>281,337</td>
<td>226,546</td>
<td>-</td>
</tr>
<tr>
<td>Health and sanitation</td>
<td>148,599</td>
<td>132,464</td>
<td>-</td>
</tr>
<tr>
<td>Culture and recreation</td>
<td>2,441,894</td>
<td>2,487,335</td>
<td>-</td>
</tr>
<tr>
<td>Community support</td>
<td>264,366</td>
<td>356,004</td>
<td>-</td>
</tr>
<tr>
<td>Interest on long term debt</td>
<td>287,050</td>
<td>317,367</td>
<td>-</td>
</tr>
<tr>
<td>Water</td>
<td>-</td>
<td>-</td>
<td>1,306,789</td>
</tr>
<tr>
<td>Sewer</td>
<td>-</td>
<td>-</td>
<td>1,690,624</td>
</tr>
<tr>
<td>Garbage/Compost</td>
<td>-</td>
<td>-</td>
<td>1,109,909</td>
</tr>
<tr>
<td>Total expenses</td>
<td>9,181,700</td>
<td>8,737,813</td>
<td>4,110,322</td>
</tr>
<tr>
<td>Increase in net position before transfers</td>
<td>$3,095,662</td>
<td>$2,205,985</td>
<td>(313,241)</td>
</tr>
<tr>
<td>Transfers</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Increase in net position</td>
<td>$3,095,662</td>
<td>$2,205,985</td>
<td>(313,241)</td>
</tr>
<tr>
<td>Net position, beginning</td>
<td>7,985,635</td>
<td>5,779,650</td>
<td>16,656,734</td>
</tr>
<tr>
<td>Reinvested adjustment</td>
<td>11,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net position, ending</td>
<td>$11,090,797</td>
<td>$7,985,655</td>
<td>16,332,520</td>
</tr>
</tbody>
</table>

Total resources available during the year to finance governmental operations were $20,262,497 consisting of Net position at July 1, 2015 of $7.9 million, program revenues of $4.6 million and General Revenue of $7.6 million. Total Governmental Activities during the year were $9.1 million; thus Governmental Net Position increased by $3.1 million to $11.1 million.
Incline Village General Improvement District
Job Description

Job Title: Director of Finance
Job Number: 1220A
Salary Grade: 40
Department: Finance
Reports To: General Manager
FLSA Status: Exempt - Executive
Prepared By: G. Eick/ D. Carey/S. Pinkerton
Prepared Date: 10/11/95  Revised 07/01/17
Approved By: D. Carey
Approved Date: 07/01/17

SUMMARY
This position is responsible for the overall leadership and management of the District's Finance, Accounting and Risk Management divisions and regularly required to prepare presentations for the Board of Trustees. The incumbent performs high level administrative, technical, and professional work and supervises staff and management of resources consistent with the general administrative direction of the General Manager. An employee in this position is "at will," serving at the pleasure of the Incline Village General Improvement District.

ESSENTIAL DUTIES AND RESPONSIBILITIES, not necessarily in order of priority, include the following. Assigned job tasks/duties are not limited to the essential functions.

1. Provides excellent customer service to customers and business partners.

2. Directs and coordinates day to day operations of the Finance, Accounting and Risk Management Divisions to meet the processing, reporting and analysis needs of the District.

3. Oversees, coordinates, and directs the analysis of the data and makes recommendations regarding revenue, expenditures, investments, indebtedness, bond issues, bond refinancing, capital improvements projects and infrastructure financing and cash requirements.

4. Prepares reports that summarize and analyze District business activity and financial position in areas of income, expenses and other sources and uses based on past, present and expected operations.

5. Recommends, establishes, and monitors accounting, reporting and internal controls, Board Policies and Practices and District Procedures.

6. Supervises preparation of monthly, annual and ad hoc financial reports for review by management and the Board of Trustees.

7. Ensures the integrity of the District's computerized financial accounting system by maintaining expertise on this system; troubleshoots and solves system processing problems.


9. Oversees preparation of the District's annual consolidated operating and capital budgets for presentation to the Board, the public, and Department of Taxation.

10. Arranges and coordinates audits of the District's accounts.

11. Prepares reports required by regulatory agencies.

12. Develops and administers annual operating budget and capital improvement budget for assigned areas of responsibility; monitors and controls budgets utilizing a computerized financial accounting system.
13. Coordinates the development of goals and objectives for the Revenue Office and Finance Division. Collaborates with Human Resources to develop Risk Management’s goals and objectives.

14. Interfaces with other District staff to research and resolve a variety of accounting related issues.

15. Establishes and maintains effective working relationships with business partners, including representatives of banks, auditing firm, Nevada Public Agency Insurance Pool and the District’s Insurance Brokers, etc.

16. Serves as a member of the Senior Management Teams; participates in formulating and administering District policies and developing long range goals and objectives.

17. Assists with and performs special projects and duties that require research and analysis.

18. Inputs and/or monitors employee time & pay records using an automated system. Ensures records are accurate each month.

19. Manages the District’s risk insurance programs, including liability, property and workers compensation; recommends the selection of insurance brokers and/or self-insurance administrators and carriers to the Board of Trustees. Places insurance as directed.


21. Develops, updates, administers and/or oversees the District’s Risk Management Worker’s Compensation and Safety Programs in conjunction with the Director of Human Resources.; analyzes information pertaining to the various programs and makes recommendations regarding changes.

22. Represents District as member of the local disaster committee; assists in development of Washoe County Disaster Plan as mandated by the State; acts as liaison at emergency operations center; in corporation with Washoe County helps plan, coordinate and conduct emergency disaster training in conjunction with local police, fire, and roads; represents the District at Washoe County Homeland Security Council.

23. Acts as liaison with other local governmental entities (Tahoe Regional Planning Agency, Nevada Department of Forestry, Washoe County, etc.)

24. Reviews proposed legislation affecting the District; communicates information to Senior Staff and makes recommendations regarding District action or response.

SUPERVISORY RESPONSIBILITIES
Manages supervisors in the Revenue Office, Finance and Risk Management Divisions. Is responsible for the overall direction, coordination, and evaluation of these units. Carries out supervisory responsibilities in accordance with the organization's policies and applicable laws. Responsibilities include interviewing, hiring, and training employees; planning, assigning, and directing work; appraising performance; rewarding and disciplining employees; addressing complaints and resolving problems.

QUALIFICATIONS To perform this job successfully, an individual must be qualified to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION and/or EXPERIENCE
Bachelor's degree (BA or BS) in Accounting from four-year college or university; and seven years related experience with automated financial and accounting systems, including five years supervisory experience; or equivalent combination of education and experience. Certification as a Certified Public Accountant (CPA) or MBA. Five years public sector experience preferred.

KNOWLEDGE Thorough knowledge of the principles, practices, and methods of current public sector accounting, auditing and budgeting methods; knowledge of insurance programs and actuary reviews, principles and practices of
leadership, management and supervision; knowledge of FASB and GASB pronouncements and the rules and preparation of financial statement in compliance with these rules; knowledge of the principles and practices of management and supervision; knowledge of methods and techniques of data collection, analysis and report preparation, extensive knowledge of word processing, spreadsheets, database and presentation computer applications for accounting records, budget preparation and financial analysis.

COMPREHENSION/COMMUNICATION SKILLS
Ability to read, analyze, and interpret technical journals, financial reports, and legal documents. Ability to respond to inquiries or complaints from customers, regulatory agencies, or members of the community. Ability to develop presentations and write articles for publication that conforms to prescribed style and format. Ability to effectively present information to employees, management, public groups, and the Board of Trustees. Ability to maintain composure when responding to inquiries or complaints. The duties and responsibilities of this position necessitate the use of a cellular phone for District business reasons.

MATHEMATICAL SKILLS
Ability to work with mathematical concepts such as probability and statistical inference to review and analyze financial transactions and reports. Ability to apply concepts such as fractions, percentages, ratios and proportions to practical situations.

REASONING ABILITY
Ability to define problems, collect data, establish facts, and draw valid conclusions. Ability to interpret an extensive variety of data and deal with several abstract and concrete variables.

CERTIFICATES, LICENSES, REGISTRATIONS
Valid Driver's License. Certification as a Certified Public Accountant (CPA) or MBA. Successful completion State of Nevada/Federal background check through fingerprinting because position has unsupervised access to children, the elderly or individuals with disabilities and/or has access to their records. Pursuant to National Child Protection Act (NCPA) of 1993 as amended by the Volunteers for Children Act (VCA). It is the employee's responsibility to maintain all required certifications and licenses and to report any changes to the supervisor.

OTHER SKILLS OR ABILITIES
Very good organizational, administrative, analytical, interpersonal, supervisory, and customer service skills; computer skills for word processing, spreadsheet and financial accounting applications; ability to operate 10-key calculator by touch. In support of Risk Management, the ability to hike, ski or snowshoe all forms of terrain.

PHYSICAL DEMANDS The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. In compliance with applicable disability laws, reasonable accommodations may be provided for qualified individuals with a disability who require and request such accommodations. Applicants and incumbents are encouraged to discuss potential accommodations with the employer.

While performing the duties of this job, the employee is regularly required to sit and talk or hear. The employee frequently is required to use hands to finger, handle, or feel. The employee is occasionally required to stand; walk; reach with hands and arms; climb or balance; and stoop, kneel, crouch, or crawl. The employee must occasionally lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception and ability to adjust focus.

WORK ENVIRONMENT The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is occasionally exposed to fumes or airborne particle; risk of electrical shock; high, precarious places; and outside weather conditions. The noise level in the work environment is usually moderate.

I have read and understand this explanation and job description.
INTRODUCTION: This agenda item reports the results of the Office of Attorney General's ("OAG's") letter finding in its File No. 138997-263 of no OML violation. The fact the letter is even agendized ("for possible action"), and the way it has been described as "No Open Meeting Law Violation" (in bold type font no less), demonstrates our staff uses information such as this to further its bias and incomplete messages intended to mould the minds of those less knowledgeable in our community. And that's the purpose of this written statement.

WHY DO I CONTINUE TO SUBMIT WRITTEN STATEMENTS ON MATTERS SUCH AS THESE? Because there are REAL problems here in Incline Village/Crystal Bay which are regularly hidden by staffs' deceit, misrepresentation(s), misuse of the vehicles of public communication, and outright propaganda staff call "transparency." Every one of my written statements attempts to identify one or more of these problems. And every one includes a detailed discussion about the problem(s), how we got there, and what I view is required to remedy them. And here I provide another example.

Board members can stick their collective heads in the sand and deny there are problems (because you can "bring a horse to water, but you can't make him drink"). Or it can defer to the biased responses by a less than forthright staff and attorney who are part of the problem. Or it can look for ways to attack and marginalize critics like me who are nothing more than messengers. Regardless, at the end of the day each of you should be asking yourself:

1. How much of the nearly $7 Million in annual losses this and past Boards have racked up, and continue to rack up year-after-year, have we messengers incurred?

2. How much bonded indebtedness, which gets involuntarily repaid with our children's and grandchildren's Beach ("BFF") and/or Recreation ("RFF") Facility Fee, in addition to excessive public

---


2 On several previous occasions I have documented that: the RFF represents the difference (aka the "subsidy") between revenues and expenses unilaterally assigned by staff to "recreation," and the BFF represents the same insofar as revenues and expenses unilaterally assigned to the "beaches."
utility rates, tolls and charges, have we messengers incurred?

3. How much pressure have we messengers placed on perpetuating and inevitably increasing the RFF/BFF?

4. And how much free recreation and other public privileges have we messengers taken or given away to others at the public’s expense?

When each of you answers these questions, hopefully, you the Board will understand that we messengers are not the problem. You Board members are, because there is no accountability nor consequence! And here, it’s staff’s bias that is the problem!

Why Has This Matter Been Agendized, Let-Along "For Possible Action?" The OML appears at NRS 241, et seq. NRS 241.039(1) states that anyone who "alleges a violation of this chapter may...file...a complaint...with the Office of the Attorney General" (OAG). Once a complaint is filed, NRS 241.039(2) instructs that "except as otherwise provided in NRS 241.0365", the (OAG) shall investigate and prosecute any violation. NRS 241.0395(1) instructs that only if the OAG "makes findings of fact and conclusions of law that a public body has taken action in violation of any provision of this chapter...must...the public body...include an item on the next agenda posted for a meeting...which acknowledges the findings...and conclusions."

What must a public body do, if anything, when the OAG makes no "findings of fact and conclusions of law?" Or makes no determination that "a public body has taken action in violation of" NRS 241? The answer is NOTHING! Given that in this instance the OAG has neither made "findings of fact and conclusions of law" nor determined that the IVGD Board "has taken action in violation of" NRS 241, why exactly has it been agendized?

Moreover, why exactly has this matter been agendized "for possible action?" Exactly what type of "possible action" is contemplated?

---

3 Such as the 10% "franchise fee" IVGD imposes on Waste-Management ("W-M") [see ¶12.1 of the solid waste franchise agreement (https://www.yourtahoeplace.com/uploads/pdf-public-works/2016-10-01_Waste_Management_Franchise_Agreement_no_Exhibit_B.pdf)] which W-M passes onto each trash customer [see ¶11.2 of the trash franchise {WM’s "rates...shall be adjusted (whenever)...the. District increase(s)...changes...or adds...new services that result in...cost...increase(s)...to"} W-M].

4 Given the IVGD Board took no corrective action insofar as the complaint were concerned [see NRS 241.0365]; this, matter involves no such exemption [see NRS 241.0395(1)].

5 NRS 241.020(2)(d)(2) instructs there must be "written notice of all meetings...of public bodies (and that notice)...must...include...a list describing the items on which action may be taken and clearly denoting that action may be taken on those items by placing the term 'for possible action'...or, if the item is placed on the-agenda pursuant to NRS 241.0365 (and here it has not3), by placing the term 'for possible corrective action' next to the appropriate item."
Where Does the OAG's Letter State That the "Board...Must Place...(it)...on Their Next Meeting Agenda? The answer is nowhere!  

The Answers to the Previous Questions, at a Minimum, Demonstrate Staff Incompetence:
Given there is no requirement under NRS 241.0395(1) that the "letter" be acknowledged, nor that it be "placed on this agenda," the fact a "clear and concise" description on the agenda demonstrates the contrary ("placed on this agenda in accordance with NRS 241.0395") evidences our professional staff's basic misunderstanding and misapplication of NRS 241.

Or Do These Facts Demonstrate Something More Nefarious? Such as staff intentionally using the letter as a propaganda tool the way they use the district's other communication vehicles? After all, in contrast to the "letter," listen to the Findings of Fact and Conclusions of Law issued in OAG File No. 13897-260:

"The Board...must place these...Findings of Fact and Conclusions of Law...on (its) next meeting agenda...(and) must acknowledge the(m)...to be the result of th(is) OAG investigation...and that it has been placed there as a requirement of NRS 241.0395." Therefore acknowledgment of the "letter" has been agendized neither because the OAG has so directed, nor that it is mandated by NRS 241.0395 but rather, for propaganda purposes.

Let's examine some additional facts which suggest the same conclusion.

The March 13, 2018 Special Board Meeting Agenda: A copy of that agenda is attached as Exhibit "C" to this written statement. I have placed an asterisk next to item F(2) which was supposed to have clearly and concisely informed the public of the OAG's Findings of Fact and Conclusions of Law in OAG File No. 13897-260 which found IVGID guilty of fifteen OML violations. Compare this agenda item description to the subject agenda description for item F(6). Do you see any reference to an Open Meeting Violation? Is that reference highlighted in bold type face? How come when the IVGID Board is found guilty of having committed an OML violation, this fact isn't clearly and concisely

---

6 NRS 241.020(2)(d)(1) instructs that the "written notice...must...include...an agenda consisting of...a clear and complete statement of the topics scheduled to be considered during the meeting."

7 Go to https://www.yourtahoeplace.com/uploads/pdf-ivgid/BOT_Agenda.Regular7-24-18.pdf. A copy of this agenda is attached as Exhibit "A" to this written statement. I have affixed an asterisk next to the quoted language.


described in the agenda whereas when the OAG finds the opposite, staff is capable of drafting a clear and concise description to this effect ("No Open Meeting Law Violation"). And how come staff then italicize and print it in bold type face to make sure everyone knows exactly what the OAG has found?

The Minutes of the Board's Special March 13, 2018 Board Meeting: I have placed an asterisk on the page where these Findings of Fact and Conclusions of Law are discussed. Do you see any reference to an OML Violation? Do you see where Chairperson Wong states that this agenda item "require(s) no vote" notwithstanding the fact the agenda represented it was placed on the General Business portion of the calendar "for possible action?"

Agenda Item F(7) to the Board's July 24, 2018 Meeting: Here the subject of adopting a possible modification to Policy.3.1.0, insofar as "correspondence" is concerned, is addressed. Why does this item represent additional evidence our staff are nefarious? Look at who the "requesting board member" is: Tim Callicrate. Now look at the staff memorandum in support of this agenda item. Who is it who has drafted the memorandum? Attorney Guinasso. Where is Trustee Callicrate's name?

Moreover, anyone who knows Trustee Callicrate knows he would never propose something like what attorney Guinasso has proposed. The subject of correspondence from the public came up at the Board's May 9, 2018 meeting. Listen to Trustee Callicrate's position on the subject:

"The Board never decided to not include the correspondence in our packets (notwithstanding)...the Board makes the final decision what's going to go in the packet or not go in the packet. And defamatory or not...these are public records which should be included since we have a correspondence section (on our agendas) ...What we receive as an e-mail (or otherwise) is public information. And it should be included in here...I don't think that it's up to us to be filtering or removing or leaving out (any) information. (It can be)...inflammatory, it can be defamatory, it can rake each one of us over the coals umpteen days to Sunday. But that's part of being a public body...This just to me (has)...a chilling effect and once again opens us up to perception is reality. That we're trying to hide something...filter it."\(^1\)

So why is Trustee Callicrate connected with this agenda item when he probably has no connection whatsoever? Was it another one of those "typographical" mistakes? Of course not. It was very intentional in that staff want to use Trustee Callicrate's alleged connection for propaganda purposes. They want to point the finger of blame at him so he can be painted as the one who allowed inappropriate correspondence from the public to be shared in the Board's packets.

---


The Fact Chairperson Wong and GM Pinkerton Are the Ones Who Prepare the Agenda and its Descriptive Language, Aren't They Also Guilty of Using the Letter\textsuperscript{1} as a Propaganda Tool? Listen to ¶0.8 of Board Policy 3.1.0\textsuperscript{12}:

"Agenda Preparation. The Board Chair, in cooperation with the General Manager, is responsible for preparing the agenda for each meeting."

Conclusion: So there you have it. Manipulation of agenda item descriptions and the wording of the minutes to board meetings intended to suppress in any manner possible the fact the OAG has found the IVGID Board guilty of OML violations. Yet whenever there is a letter finding of "no violation," forget the fact that it need neither be agendized for the next Board meeting nor acknowledged. Include the letter and agenda item because they have propaganda value to make the casual observer believe Chairperson Wong and IVGID staff are good, and those who filed the OML complaint are bad.

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

\textsuperscript{12} See page 11 of Policy 3.1.0.
EXHIBIT "A"
NOTICE OF MEETING

The regular meeting of the Incline Village General Improvement District will be held starting at 6:00 p.m. on Tuesday, July 24, 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....Sara Schmitz.... Bruce Simonian....Kendra Wong

C. 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 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.

D. APPROVAL OF AGENDA (for possible action)

The Board of Trustees may make a motion for a flexible agenda which is defined as taking items on the agenda out of order; combining agenda items with other...
NOTICE OF MEETING

Agenda for the Board Meeting of July 24, 2018 - Page 2

agenda items; removing items from the agenda; moving agenda items to an agenda of another meeting, or voting on items in a block.

-OR-

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

E. DISTRICT STAFF UPDATES*

1. Recap of 4th of July activities/events – a verbal report provided by Director of Parks and Recreation Indra Winquest

F. GENERAL BUSINESS (for possible action)

1. Receive and Review the Draft 2018 Community Services Master Plan (Requesting Staff Members: Director of Parks and Recreation Indra Winquest and Director of Asset Management Brad Johnson)

2. Approval of the District’s Form 4410LGIF Indebtedness Report and related Debt Management Policy as of June 30, 2018 for filing with the Nevada Department of Taxation and the Washoe County Debt Commission AND Approval of Form 4411LGIF Five Year Capital Improvement Plan, related IVGID prepared Five Year Capital Project Summary, and Carry Over Schedule, for the fiscal years starting 2018-2019, for filing with the Nevada Department of Taxation, the Washoe County Clerk and the State of Nevada Legislative Counsel Bureau (Requesting Staff Member: Director of Finance Gerry Eick)

3. Review, Discuss, and Comment on a Sample Popular Reporting format under 2018 Board Work Plan. (No action will be taken to adopt a specific report.) (Financial Reporting Board Work Plan) (Presenting Staff Member: Director of Finance Gerry Eick)

4. Review, discuss, and possibly authorize an Additional Services Addendum for Electromagnetic Remote Field Testing Inspections of the Effluent Export Pipeline – 2018/2019 CIP Project: Fund: Utilities; Division: Sewer; Project # 2524SS1010; Vendor: PICA Corp in the Amount of $480,000 (Requesting Staff Member: Director of Asset Management Brad Johnson)
5. Current and Potential Outside Agency Project Partnerships (Master Plan/Capital Plan Board Work Plan) (Presenting Staff Member: Director of Asset Management Brad Johnson)

6. Open Meeting Law Results – Acknowledgement of the Findings of Fact and Conclusions of Law (No Open Meeting Law Violation) as the result of the State of Nevada Office of the Attorney General investigation in the matter of Attorney General File No. 13897-263, Open Meeting Law Complaint – Placed on this agenda in accordance with Nevada Revised Statutes 241.0395 and to inform our public (Chairwoman Kendra Wong)

7. Review, discuss, receive Board direction and possibly approve a Board Correspondence Policy to be included in Policy 3.1.0. (Requesting Board Member: Trustee Tim Callicrate)

G. DISTRICT STAFF UPDATE (for possible action)

1. General Manager Steve Pinkerton

H. APPROVAL OF MINUTES (for possible action)

1. Regular Meeting of May 23, 2018

2. Regular Meeting of June 13, 2018

I. REPORTS TO THE IVGID BOARD OF TRUSTEES*

1. District General Counsel Jason Guinasso

J. BOARD OF TRUSTEES UPDATE (No Discussion or Action) ON ANY MATTER REGARDING THE DISTRICT AND/OR COMMUNITIES OF CRYSTAL BAY AND INCLINE VILLAGE, NEVADA*

K. CORRESPONDENCE RECEIVED BY THE DISTRICT*

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.

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

CERTIFICATION OF POSTING OF THIS AGENDA

I hereby certify that on or before Thursday, July 19, 2018 at 9:00 a.m., a copy of this agenda (IVGID Board of Trustees Session of July 24, 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; 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.
Chairwoman Wong referred back to e-mail that the Board received and said that we are at a place on waiting for the appeal period to pass. Chairwoman Wong said that this item required no vote and asked if there were any comments; no comments were made by any Board member.

F.2. Open Meeting Law Results – Acknowledgement of the Findings of Fact and Conclusions of Law as the result of the State of Nevada Office of the Attorney General investigation in the matter of Attorney General File No. 13897-260, Open Meeting Law Complaint – Placed on this agenda in accordance with Nevada Revised Statutes 241.0395 (Chairwoman Kendra Wong)

Chairwoman Wong said that the Board received a copy of the findings and that there is a requirement for this to be on the agenda and that has been done. There is no remediation, no fines, and this is related to how we were calculating days. We now have more guidance going forward.

Trustee Horan said his view of the Open Meeting Law is that it is very, very important and that he takes all the Open Meeting Law items seriously and that this is about correct and move on.

Chairwoman Wong said that this item required no vote and asked if there were any further comments; no further comments were made by any Board member.

F.3. Adoption of District Boundary Map as presented by the Washoe County Registrar of Voters – Map dated January 24, 2018 (Requesting Staff Member: General Manager Steve Pinkerton)

District General Manager Pinkerton gave an overview of the submitted memorandum. Trustee Horan asked if there were any changes in the boundaries; District General Manager Pinkerton said no.

Trustee Morris made a motion to adopt the District Boundary Map as presented by the Washoe County Registrar of Voters (map dated January 24, 2018) and execute the requested declaration. Trustee Callricrate seconded the motion. Chairwoman Wong asked for comments, receiving none, called the question – the motion was passed unanimously.
NOTICE OF MEETING

The special meeting of the Incline Village General Improvement District will be held starting at 11:30 a.m. on Tuesday, March 13, 2018 in the Chateau, 955 Fairway Boulevard, Incline Village, Nevada.

**Time Certain - 11:30 a.m.** - A presentation will be given to the Board of Trustees by State of Nevada, Ethics Commission, Executive Director Nevarez-Goodson. This presentation is informational/educational in nature.

A. **PLEDGE OF ALLEGIANCE**

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

C. **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 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.

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

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

-OR-

The Board of Trustees may make a motion to accept and follow the agenda as submitted/posted.
E. APPROVAL OF MINUTES (for possible action)

1. Regular Meeting of February 7, 2018 – pages 4 - 36

F. GENERAL BUSINESS (for possible action)

1. Order of Affirmance from the Supreme Court of the State of Nevada, Aaron L. Katz, Appellant vs. Incline Village General Improvement District, Respondent, No. 70440 dated February 26, 2018 (Chairwoman Kendra Wong) – pages 37 - 47

2. Open Meeting Law Results – Acknowledgement of the Findings of Fact and Conclusions of Law as the result of the State of Nevada Office of the Attorney General investigation in the matter of Attorney General File No. 13897-260, Open Meeting Law Complaint – Placed on this agenda in accordance with Nevada Revised Statutes 241.0395 (Chairwoman Kendra Wong) – pages 48 - 57

3. Adoption of District Boundary Map as presented by the Washoe County Registrar of Voters – Map dated January 24, 2018 (Requesting Staff Member: General Manager Stephen Pinkerton) – pages 58 - 60

4. Review, discuss, and possibly provide input to the Overview of 2018/2019 Operating Budget Presentation (Requesting Staff Member: District General Manager Stephen Pinkerton) – pages 61 - 169

Order of Presentation:
Beaches .................................................. pages 68-75
Recreation Programming .......................... pages 76-84
Community Services Administration .......... pages 85-90
Tennis ....................................................... pages 91-96
Parks ......................................................... pages 97-104
Diamond Peak Ski Resort ........................ pages 105-113
Golf Courses at Incline Village ............... pages 114-128
(Championship and Mountain)
Facilities .................................................. pages 129-136
General Fund .......................................... pages 137-143
Internal Services ..................................... pages 144-162
Utilities .................................................... pages 163-169

G. 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.

H. ADJOURNMENT (for possible action)
WRITTEN STATEMENT TO BE INCLUDED IN THE WRITTEN MINUTES OF THIS
JULY 24, 2018 REGULAR IVGID BOARD MEETING – AGENDA ITEM C –
PUBLIC COMMENTS – WHY ISN'T STAFF ASSESSING "EACH ROOM
OR UNIT INTENDED FOR OCCUPANCY BY A PERSON(S)...AS
A SINGLE UNIT WITHIN A HOTEL OR MOTEL" A BEACH
("BFF") AND/OR RECREATION ("RFF") FACILITY FEE?

Introduction: As I recently shared with the public, Incline Village as it is known today was
initially developed by Crystal Bay Development Co. ("CBD"). In anticipation of acquiring the beaches,
on October 5, 1967, the I VGID Board adopted Resolution No. 419 which fixed rates, tolls and charges
for the availability to access and use the beaches. Given it was contemplated that the occupants of
hotels and motels within I VGID's boundaries at the time would expressly be given beach access, ¶7(e)
of Resolution Nos. 419 and 420 both expressly provided that "each room or unit intended for
occupancy by a person or persons as a single unit within a hotel or motel" would be assessed a RFF.

Following through with the reasons for assessing each unit in a hotel or motel, on May 20,
1968 the I VGID Board adopted Resolution No. 486 which approved the form and content of what
would become the deed to the beaches. And that language expressly stated that I VGID would hold
title to the beaches "for the benefit of, property owners and their tenants (specifically including
occupants of motels and hotels) within the Incline Village General Improvement District as (then)
constituted, and, as the Board of Trustees of said District may determine, the guests of such property
owners" (i.e., the guests of the occupants of motels and hotels).

Thereafter, through and including fiscal year 1981-82, the owners of hotels and motels with
beach privileges were assessed RFFs based upon the number of rooms or units therein. To prove this
assertion I have obtained a copy of Resolution No. 1397 which was adopted by the Board on May 14,
1981. That resolution "approved a) report for collection on (the) county tax roll of recreation standby
and service charges" for fiscal year 1981-82. You can see ¶3(f) of that report assesses "each room or
unit intended for occupancy by a person or persons as a single unit within a hotel or motel" a RFF.

1 ¶7 of Resolution No. 419 is attached as Exhibit "A" to this written statement. I have placed an
asterisk next to ¶7(e) which recites the language quoted.

2 The rates and charges fixed therein were subsequently modified by Resolution No. 451 adopted
April 16, 1968. The RFF for single family parcels was fixed at $50, and the RFF for rooms or units
within hotels and motels was fixed at 50% of that amount, or $25. A copy of these portions of
Resolution No. 451 is attached as Exhibit "B" to this written statement. I have placed asterisks next to
the portions addressing single family parcels and hotels and motels.

3 The first two pages of the recorded beach deed are attached as Exhibit "C" to this written statement.
I have placed an asterisk next to the language quoted. I have also placed an asterisk at ¶4 of said
report which identifies the total amount of the RFF assessed; $1,865,853.

4 ¶3(f) of the report is attached as Exhibit "D" to this written statement. I have placed an asterisk next
to the language quoted.
But starting with fiscal year 1982-83, that all changed. A separate RFF for each room or unit within a hotel or motel was quietly replaced with a single RFF "for each commercial parcel zoned TC or GC, which includes Hotel and Motel parcels." To prove this assertion I have obtained a copy of Resolution No. 1424 which was adopted by the Board on April 15, 1982. That resolution "appro(ved a) report for collection on (the) county tax roll of recreation standby and service charges" for fiscal year 1982-83. And ¶III(F) of that report assesses replaced the separate RFF for "each room or unit intended for occupancy by a person or persons as a single unit within a hotel or motel" with one RFF/parcel\(^5\). Thus the question WHY? After all, the occupants of "each room or unit intended for occupancy...as a single unit within a hotel or motel," and their guests, were still expressly entitled to beach access under the beach deed. And they were entitled to the same recreation privileges as the owners of every other parcel within IVGID’s boundaries. And each unit in multi-residential parcel was still being assessed a separate RFF.

That’s the purpose of this written statement; why?

**Why Do I Continue to Submit Written Statements on Matters Such as These?** Because there are REAL problems here in Incline Village/Crystal Bay which are regularly hidden by staffs’ deceit and misrepresentation(s). Every one of my written statements attempts to identify one or more of these problems. And every one includes a detailed discussion about the problem(s), how we got there, and what I view is required to remedy them. And here I provide another example.

Board members can stick their collective heads in the sand and deny there are problems (because you can "bring a horse to water, but you can't make him drink"). Or it can defer to the biased responses by a less than forthright staff and attorney who are part of the problem. Or it can look for ways to attack and marginalize critics like me who are nothing more than messengers. Regardless, at the end of the day each of you should be asking yourself:

1. How much of the nearly $7 Million in annual losses\(^6\) this and past Boards have racked up, and continue to rack up year-after-year, have we messengers incurred?

2. How much bonded indebtedness, which gets involuntarily repaid with our children's and grandchildren's RFF/BFF, in addition to excessive public utility rates, tolls and charges\(^7\), have we messengers incurred?

---

\(^5\) ¶3(F) of the report is attached as Exhibit "E" to this written statement. I have placed an asterisk next to the language quoted. I have also placed an asterisk at ¶IV of said report which identifies the total amount of the RFF assessed; $1,662,461.

\(^6\) On several previous occasions I have documented that the RFF represents the difference (aka "subsidy") between revenues and expenses unilaterally assigned by staff to "recreation," and the BFF represents the same thing insofar as revenues and expenses unilaterally assigned to the "beaches."

\(^7\) Such as the 10% "franchise fee" which IVGID imposes upon Waste-Management ["WM" (see ¶12.1 of the franchise agreement between IVGID/WM (https://www.yourtahooplaces.com/uploads/pdf-public-works/2016-10-01_Waste_Management_Franchise_Agreement_no_Exhibit_B.pdf - "the trash
3. How much pressure have we messengers placed on perpetuating and inevitably increasing the RFF/BFF?

4. And how much free recreation and other public privileges have we messengers taken or given away to others at the public's expense?

When each of you answers these questions, hopefully you will understand that we messengers are not the problem. You Board members are because you're the ones spending and/or allowing/encouraging/rubber stamping staffs' expenditures on your behaves!

Here We're Talking 773 Units in Incline Village/Crystal Bay Hotels and Motels: First, there's the Lake Tahoe Hyatt Hotel. According to their web site, "422 guestrooms, suites and Lakeside Cottages" (8 there are 48 Lakeside Cottages). Next, there's the Parkside Inn in Incline Village. According to their web site, "38 guestrooms." Next, there's the Biltmore Hotel. According to their web site, "113 reasonably priced rooms" [including "quaint cottages (which are)...separate from the casino tower," and those in the Crystal Bay "Motel located across the street"]. Next, there's the franchise], which in turn, WM passes onto each solid waste disposal customer [see ¶11.2 of the trash franchise {WM's "rates...shall be adjusted (whenever)...the District increase(s) the franchise fee or...changes...or adds...new services that result in...cost...increase(s)...to"} WM].

8 See https://www.hyatt.com/en-US/hotel/nevada/hyatt-regency-lake-tahoe-resort-spa-and-casino/tvlt. I have attached a screenshot from the Assessor's web site that shows the single card for APN 127-010-09 as Exhibit "F" to this written statement. Unlike some of the other records for hotels or motels, it does not list the number of "units/parcel."

9 I have attached a screenshot from the Assessor's web site that shows the second card for APN 127-280-02 as Exhibit "G" to this written statement. I have placed an asterisk next to the number of "units/parcels." This is broken down by the Assessor as a twelve 4-unit motels (cottages) and one restaurant.

10 See https://www.reservations.com/hotel/parkside-inn-at-incline?gclid=Cj0KCQjwm6HaBRcBARI6AFDNK-jmZj8vwyGq4DxgIDjOPPfe9bWTFCongHbi_XWruX9UUhMvHSVCIC5AaAk92EALw_wcB#amenities. But really, there are 39 living units. I have attached a screenshot from the Assessor's web site that shows the first of 2 cards for APN 130-163-31 as Exhibit "H" to this written statement. I have placed an asterisk next to the number of "units/parcels." This is broken down by the Assessor as a 38-unit motel, and 1 single family residence.

11 I have attached a screenshot from the Assessor's web site that shows the seventh card for APN 123-052-04 as Exhibit "I" to this written statement. I have placed an asterisk next to the number of "units/parcels." This is broken down by the Assessor as a two 4-unit motels, one 8-unit motel, three 12-unit motels and 48 hotel rooms, for a total of 100 units. However, when added to the 18 motel units "located across the street" (see Exhibit "J"), the total is 118 units instead of 113.

12 See http://www.tahoebiltmore.com/about/hotel. I have attached a screenshot from the Assessor's web site that shows the first card for APN 123-042-01 as Exhibit "J" to this written statement. I have placed an asterisk next to the number of "units/parcels" for this "motel" - eighteen.
Crystal Bay Casino’s Border House. According to their web site, "10 guest rooms."\(^{13}\) Finally, there's the Cal Neva Lodge. Since there is no operational web site for the Lodge, I went to the Assessor's Web Site for APN 123-031-01. And I found "199 living units"\(^{14}\) broken down as 178 hotel rooms, 13 single family residences, 1 duplex, and a 4 unit motel. Add all of these hotel/motel rooms up and we're looking at a total of 460 rooms in Incline Village, and 313 rooms in Crystal Bay.

For the Subject 773 Units in Incline Village/Crystal Bay Hotels and Motels, Our Staff is Assessing a Total of 7 RFFs and 3 BFFs: That's right. I went to the Treasurer's Office to obtain tax collection records for 2018-19 which reveal the RFFs/BFFs IVGID staff have assessed against these 773 units. I have printed out the breakdown behind each APN's property data sheet as part of Exhibits "F" - "L." Total up the numbers and you will see the 7 RFFs and 3 BFFs.

Under IVGID Staff's Professional Stewardship, it Has Intentionally Failed to Assess/Collect Many, Many Millions of Dollars in Legitimate RFFs/BFFs, Just From the Owners of Hotels/Motels: Let's do the math. For 2018-19, 460 units at $830/unit = $381,800, 313 units at $705/unit = $220,665, and the total is $602,465 per year. Now it would take some time to come up with an exact number for the 36 years since 1981-82 because the RFF/BFF have not been at the current levels but take my word, the number is in the millions! And remember this doesn't include the hundreds or more of residential dwelling units in our community IVGID staff refused to identify/assess!

Why Did Staff Stop Assessing Units in Hotels/Motels? I can't tell you for sure, however, given IVGID staff's checkered past, it seems the parsing of special treatment for "favored collaborators."

Conclusion: Given the occupants of every one of these hotel/motel rooms and their guests realize the very same availability to access and use IVGID's public recreational facilities, as do the owners of the remaining parcels/residential dwelling units which are assessed the RFF/BFF, there is no valid explanation for not treating their owners the same. After all, don't the occupants of any single family residence or unit in a multi-residential parcel realize the same benefits as the occupants hotel/motel rooms? The fact they are not similarly assessed suggests that IVGID staff's classifications are violative of Article 4, section 21 of the Nevada Constitution ("all laws shall be general and of uniform operation"). And the fact these units fell off the recreation roll in 1982-83, their owners remained beneficiaries of the beach deed, and the occupants of their hotel/motel rooms retained the same availability to use the public recreational facilities available to every other parcel/residential dwelling unit owner, suggests that here we have another example of the parsing out of special benefits for "favored collaborators" such as the Hyatt and Biltmore Hotels, and the Cal Neva Lodge.

---

\(^{13}\) See http://www.crystalbaycasino.com/borderhouse/. But really, it's 11 living units. I have attached a screenshot from the Assessor's web site that shows the card for APN 123-042-07 as Exhibit "K" to this written statement. I have placed an asterisk next to the number of "units/parcels." This is broken down by the Assessor as an 11-unit motel.

\(^{14}\) A screenshot from the Assessor's web site that shows the first of 18 cards for APN 123-031-01 is attached as Exhibit "L" to this written statement. I have placed an asterisk next to the number of "units/parcels." The Assessor defines "units/parcels" as the "number of living units per building."
Moreover, consider the fact that if all hotel/motel rooms were assessed the RFF/BFF, the owners of all other parcels/residential dwelling units would see their RFFs/BFFs reduced by a like amount. Given IVGID reports that there are 8,194 parcels/residential dwelling units being assessed the RFF, and 7,756 being assessed the BFF\textsuperscript{15}, and its staff has declared that for 2018-19 it "requires \$5,776,700 for the RFF and \$969,500 for the BFF,"\textsuperscript{16} every parcel/residential dwelling unit's RFF by \$54.67, and every parcel/residential dwelling unit with beach access' RFF/BFF by \$61.67!

Therefore, the time has come to:

1. Treat everyone equally by assessing all rooms in hotels/motels just like it assesses all units in multi-residential parcels;

2. Reduce everyone else's RFF/BFF accordingly; and,

3. Terminate the employ of every IVGID employee who has had any hand in the removal of hotel/motel rooms from the Rec Roll since 1981-82.

And you Wonder Why Our RFF and BFF Which Impermissibly Support This And Other Equally Colossal Waste/Wrongdoing 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!


\textsuperscript{16}See ¶¶II at page 208 of the 4/11/2018 Board packet.
EXHIBIT “A”
5. **Usefulness of Lands.** The lands for which said charges are imposed consist of two parcels of land lying between State Highway No. 28 and Lake Tahoe and having a beach frontage of 1170 feet and 1340 feet, respectively, and both said parcels, and the lake by reason thereof, are accessible only to property owners of the District, and their tenants, hotel and motel patrons, and their guests, whether or not said lands so charged are improved for occupancy.

6. **Intrinsic Distinctions in Lands Charged.** The lands charged herein have natural, intrinsic and fundamental distinctions which are reasonable in their relation to the object of the charges herein imposed, and based thereon are herein classified for the purpose of such charges.

7. **Charges.** The following rates, tolls and charges are prescribed and imposed for each fiscal year ending on June 30 commencing with July 1, 1968 for the various classifications as follows:

   (a) **Single Family Parcel.** $50 for each subdivided lot or unsubdivided parcel constituting a single family home site, zoned for a single family residential structure whether or not so improved.

   (b) **Duplex Parcel.** $100 for each subdivided lot or unsubdivided parcel constituting a duplex site zoned for a duplex residential structure, whether or not so improved.

   (c) **Improved Multiple Residential Parcel.** $50 for each single family unit in a multiple residential structure of three or more complete and independent single family residential units, or in a condominium structure or town house cluster.

   (d) **Unimproved Multiple Residential Parcel.** $200 for each acre, and a pro rata thereof for each fraction of an acre, in a parcel of unimproved, subdivided or unsubdivided land zoned R-3 for a multiple residential structure or
structures of three or more complete and independent single family residential units, or a condominium structure or town house cluster.

(e) Hotel and Motel. $15 for each room or unit intended for occupancy by a person or persons as a single unit within a hotel or a motel.

(f) C-1 and C-2 Commercial Parcel. $200 for each acre, or a pro rata thereof for each fraction of an acre, in a parcel of unimproved land, and in a parcel of land improved with other than a hotel or a motel, whether or not subdivided, and zoned C-1 or C-2 commercial.

(g) M-1 Light Industrial Parcel. $100 for each acre, or a pro rata thereof for each fraction of an acre, in a parcel of improved or unimproved land, whether or not subdivided, and zoned M-1 light industrial.

(h) Unsubdivided Residential Acreage. $5 for each acre, and a pro rata thereof for each fraction of an acre, in an unimproved and unsubdivided tract of acreage containing ten or more acres, zoned E-1, E-2, A-1, A-2, or A-4, and intended for residential use.

(i) Exceptions. Lots, parcels and areas of land used, or the portions thereof used, or intended to be used, for recreational or religious purposes, and publicly owned lands, are excepted and excluded from the charges imposed by subdivisions (a) through (h) of this section.

(j) Guests. Only guests of a person entitled to beach privileges shall be admitted, and a charge of $1.00 per day per guest and $0.75 per day per child guest of 12 years or under is imposed and shall be collected at the time of admission.

8. Discount, Deposit or Guaranty. The Board may provide for; but is not limited to:

3.
RESOLUTION NO. 451

A RESOLUTION AMENDING RESOLUTION NO. 419, ESTABLISHING RATES, TOLLS AND CHARGES FOR RECREATION SERVICE

BURNT CEDAR AND INCLINE COMMUNITY BEACHES

RESOLVED, by the Board of Trustees of the Incline Village General Improvement District, Washoe County, Nevada, that Section 7 of Resolution No. 419, A Resolution Fixing Rates, Tolls and Charges for the Recreational Services and Facilities of Burnt Cedar and Incline Community Beaches, adopted by this Board on October 5, 1967, is amended to read, as follows:

7. Charges. The following rates, tolls and charges are prescribed and imposed for each fiscal year ending on June 30 commencing with July 1, 1968, for the various classifications, as follows:

(a) Single Family Parcel. $50 for each of the following:

(1) Each lot, whether or not improved, which is zoned El, E2, A1, A2, A3 or A4, is shown on a recorded subdivision map and is separately assessed by the County Assessor; and

(2) Each subdivided or unsubdivided parcel of land of any zoning which is improved with one single family residential structure and is separately assessed by the County Assessor.

(b) Multi Residential Unit or Parcel. $50 for each of the following:

(1) Each single family residential unit, not separately assessed by the County Assessor, in a completed multiple residential structure of two or more single family residential units, whether or not situate on land zoned R3. (For purposes hereof, a structure shall be deemed to be completed upon the issuance of a Certificate of Occupancy with regard thereto);

(2) Each single family residential unit in a multiple residential structure if such unit is shown on a recorded condominium map and is separately assessed by the County Assessor;

(3) Each unimproved parcel which is shown on a recorded condominium map and is separately assessed by the County Assessor;

(4) Each single family residential unit on a parcel which is shown on a recorded subdivision map, is zoned R1A or R1B, and is separately assessed by the County Assessor, though such unit is a part of a multiple residential structure;

(5) Each unimproved parcel which is shown on a recorded subdivision map, is zoned R1A or R1B, and is
separately assessed by the County Assessor; and

(5) Each unimproved parcel of land of 2/10th of an acre or less, which is shown on a recorded subdivision map, is zoned R2 or R3, is separately assessed by the County Assessor and is not a condominium unit.

(c) Multi Residential Acreage. $250 for each acre, and a pro rata thereof for each fraction of an acre, for the following:

(1) Any parcel of unimproved subdivided or unsubdivided land which is greater than 2/10th of an acre and which is zoned R2 or R3; and

(2) Any parcel zoned R2, R3, R1A or R1B which is subdivided for and consists of improved or unimproved multi residential units or parcels that will be, but have not as yet been separately assessed by the County Assessor.

(d) Single Family Acreage. $15 for each acre, and a pro rata thereof for each fraction of an acre, for the following:

(1) A parcel of unimproved and unsubdivided land zoned E1, E2, A1, A2, A3 or A4; and

(2) Any subdivided parcel zoned E1, E2, A1, A2, A3 or A4 which consists of improved or unimproved single family parcels that have not yet been separately assessed by the County Assessor.

(e) Hotel or Motel. $25 for each room or unit intended for occupancy by a person or persons as a single unit within a hotel or a motel.

(f) Exceptions. Lots, parcels and areas of land used, or the portions thereof used, or intended to be used, for recreational or religious purposes; common areas appurtenant to a condominium or town house cluster; properties zoned C1A, C1B, C2, M1, ME, NW, M3 or M3, being commercial or light industrial, unless improved with a hotel, motel, multiple units or a single family dwelling; and publicly owned lands, are excepted and excluded from the charges imposed by subsections (a) through (e) of this section.

(g) Guests. Only guests of a person entitled to beach privileges shall be admitted, and a charge of $1.00 per day per guest and $0.75 per day per child guest of 12 years or under is imposed and shall be collected at the time of admission.
THIS INDENTURE, made the ___ day of June, 1968,
between VILLAGE DEVELOPMENT CO., formerly known as CRYSTAL BAY
DEVELOPMENT CO., a Nevada corporation, party of the first part,
(hereinafter referred to as "Grantor"), and INCLINE VILLAGE
GENERAL IMPROVEMENT DISTRICT, a quasi-municipal corporation organized
and existing pursuant to the provisions of the General Improvement
District Law, Chapter 318, Nevada Revised Statutes, party of the
second part (hereinafter referred to as "Grantee"),

W I T N E S S E S:

That the said party of the first part, for and in con-
sideration of the sum of TEN DOLLARS ($10.00), lawful money of
the United States, to it in hand paid by the said party of the
second part, the receipt whereof is hereby acknowledged, does
by these presents grant, bargain, sell and convey unto the said
party of the second part, and to its successors and assigns, all
that certain lot, piece or parcel of land situate in the County
of Washoe, State of Nevada, more particularly described in Exhibit
"A" attached hereto.

TOGETHER with all and singular the tenements, heredita-
ments and appurtenances thereunto belonging, or in anywise apper-
taining and the reversion and reversions, remainder and remainder
rents, issues and profits thereof.

TO HAVE AND TO HOLD, all and singular the said premises,
together with the appurtenances, unto the said party of the second
part, and to its successors and assigns forever.

It is hereby covenanted and agreed that the real property
above described, and any and all improvements now or hereafter
located thereon, shall be held, maintained and used by grantee,
its successors and assigns, only for the purposes of recreation
by, and for the benefit of, property owners and their tenants
(specifically including occupants of motels and hotels) within the
Incline Village General Improvement District as now constituted,
and, as the Board of Trustees of said District may determine, the
guests of such property owners, and for such other purposes as
are herein expressly authorized.

This covenant shall be in perpetuity, shall be binding
upon the successors and assigns of grantee, shall run with and be
a charge against the land herein described, shall be for the
benefit of each parcel of real property located within the area
presently designated and described as Incline Village General
Improvement District and shall be enforceable by the owners
of such parcels and their heirs, successors and assigns; provided,
however, that said Board of Trustees shall have authority to levy
assessments and charges as provided by law, and to control, regu-
late, maintain and improve said property as in its sole discretion
it shall deem reasonable and necessary to effectuate the purposes
herein mentioned; and provided, further, the said District shall
have the right to use the real property above described for the
maintenance and operation of the water pumping facilities now
located thereon and such other utility facilities necessary to
the operation of the District.

Grantor, for the benefit of itself and its successors
and assigns in the ownership of real properties located within the
presently constituted boundaries of Incline Village General Improve-
ment District, and for the benefit of all other owners of property
located within said boundaries, and their respective successors
and assigns in such ownership, hereby specifically reserves an
easement to enter upon the above described real property and to
(1) A parcel of unimproved and unsubdivided land zoned RDR or RF and

(2) Any subdivided parcel zoned RDR, RF or OR, which consists of improved or unimproved single family parcels that have not been separately assessed by the County Assessor.

(3) Single-family residences, pursuant to a permit issued by the Board of County Commissioners or a single unit within a mobile home park.

(4) Recreational land use, the portion thereof intended to be used for recreational purposes, campgrounds, park areas, hunting areas, or a combination thereof.

(5) A parcel of land zoned RDR, RF or OR, which consists of a single-family residence on a lot within a mobile home park.

(6) Recreational land use, a parcel of land used for a camp area, park, or recreational area.

(7) Improvement and repair of a vacant parcel of land used for a camp area, park, or recreational area.

(8) Recreational land use, a parcel of land used for a camp area, park, or recreational area.

(9) Improvement and repair of a vacant parcel of land used for a camp area, park, or recreational area.

(10) Improvement and repair of a vacant parcel of land used for a camp area, park, or recreational area.

(11) Improvement and repair of a vacant parcel of land used for a camp area, park, or recreational area.

(12) Improvement and repair of a vacant parcel of land used for a camp area, park, or recreational area.

(13) Improvement and repair of a vacant parcel of land used for a camp area, park, or recreational area.

(14) Improvement and repair of a vacant parcel of land used for a camp area, park, or recreational area.

(15) Improvement and repair of a vacant parcel of land used for a camp area, park, or recreational area.

(16) Improvement and repair of a vacant parcel of land used for a camp area, park, or recreational area.

(17) Improvement and repair of a vacant parcel of land used for a camp area, park, or recreational area.

(18) Improvement and repair of a vacant parcel of land used for a camp area, park, or recreational area.

(19) Improvement and repair of a vacant parcel of land used for a camp area, park, or recreational area.

(20) Improvement and repair of a vacant parcel of land used for a camp area, park, or recreational area.

(21) Improvement and repair of a vacant parcel of land used for a camp area, park, or recreational area.

(22) Improvement and repair of a vacant parcel of land used for a camp area, park, or recreational area.

(23) Improvement and repair of a vacant parcel of land used for a camp area, park, or recreational area.

(24) Improvement and repair of a vacant parcel of land used for a camp area, park, or recreational area.

(25) Improvement and repair of a vacant parcel of land used for a camp area, park, or recreational area.
EXHIBIT “E”
(1) A parcel of unimproved and unsubdivided land zoned LDR or RE; and

(2) Any subdivided parcel zoned LDR, RE or GF, which consists of improved or unimproved single family parcels that have not yet been separately assessed by the County Assessor.

(E) Single Family Acreage Zoned GF. $26.25 per annum for each acre and a pro rata thereof for each fraction of an acre, with a minimum charge of $175.00; for a parcel of unimproved and unsubdivided acreage zoned GF.

(F) Commercial Property. $175.00 per annum for each commercial parcel zoned TC or GC, which includes Hotel and Motel parcels.

(G) Exceptions. Lots, parcels and areas of land used, or the portions thereof used, or intended to be used, for religious purposes, educational purposes; common areas appurtenant to a condominium or townhouse cluster; and properties zoned PS, being publicly owned lands, are excepted and excluded from the charges imposed by subsections (A) through (F) of this section.

(H) Daily Passes - Guests. Each parcel which is charged a $175.00 recreation assessment is entitled to three photo identification cards. The photo identification card is valid for free admission to the beaches, and qualifies cardholder to a reduced season pass rate at the golf courses, the ski area, and tennis courts. The photo identification card is non-transferable.

(1) Upon proper authorization, additional daily guest passes to the beaches may be purchased at the Recreation Department for a charge of $2.50 per adult and children under 18 years, $1.00 each.

(I) Properties Annexed After June 1, 1968. Properties annexed to the District after June 1, 1968, shall have the following annual charges:

(1) 130.00 per annum for each parcel described in (A) and (B) above.

(2) $650.00 per annum for each acre, and a pro rata thereof for each fraction of an acre for parcels described in (C) above.

(3) $39.00 per annum for each acre and a pro rata thereof for each fraction of an acre, with a minimum charge of $130.00, for parcels described in (D) above.

(4) $19.50 per annum for each acre and a pro rata thereof for each fraction of an acre, with a minimum charge of $130.00 for parcels described in (E) above.

(5) Each parcel that is assessed the yearly recreation fee is entitled to receive three (3) photo I.D. cards.

(a) Photo I.D. card entitles holder to: Reduced season pass rate or reduced daily rate at golf courses, ski area and tennis courts.

Owners of property annexed after June 1, 1968, are not entitled to the use of the beaches or boat launching area.

(J) Boat Launching Privileges. Property owners with photo identification cards will be eligible to purchase a season boat launching pass for use at the Incline Beach Boat Launching Ramp for $25.00, or may choose to pay $2.50 on a daily basis. Those not possessing the photo identification
(6) Governmental, Service and Social Group Activities. Any group, governmental, service or social group desiring permission to participate in the Village General Improvement District property, open space, parks, governmental, service or social groups in recreation or other community activities may upon application by the sponsoring group of, or in the village general improvement district, property owners, and when approved as to the time and use of the village general improvement district property, may designate the beach, park or other facilities to be used subject to the time and manner of operation as determined by the owner of the property.

(7) The sponsoring group shall accept, in writing, full responsibility for their guests in their use of the village general improvement district facilities.

(9) The approval of the village general improvement district shall be for such specific group and specific purpose and may be subject to the discretion of the general manager at least ten days prior to the requested group activity.

(10) Such approval shall be granted only for such times as the group activity shall not constitute material interference with the normal use of the district facilities.

(11) The annual charge for the use of the facilities from July 1, 1970, to June 30, 1971, as determined by the budget to be adopted by the board of directors for the period of said service, for the operation, maintenance and improvement of said real property and facilities.

(12) Said sum has been determined under the general, lots, parcels or parts of real property within the district in accordance with the applicable rules and charges prescribed and established therefor as set forth in this report.

(13) The lots and parcels of real property as charged have been determined by their respective owners and are kept on file in the office of the county assessor of the county.

(14) The schedules, if any, as determined and determined to have such charges for the valuation fiscal year collected in the general funds of the county, are kept on file in the office of the county assessor of the county.

(15) The amounts of the charges shall constitute a lien against the lot or parcel of real property against which the charge has been imposed as of the date (September 1, 1970), when the charge in the net assessment, and as the result of such assessments, and shall be payable in accordance with the rules and regulations of the county, and shall be payable in accordance with the rules and regulations of the county, and shall be delinquent at the same time and in the same manner and by the same means as, and the same amount of said charges shall be collected at the same time and in the same manner and by the same person as, together with and not separately from, the general taxes for the district, and shall be delinquent at the same time and shall be subject to the same delinquency proceedings provided for in the county.
APN: 127-010-09  Card 1 of 1

### Owner Information & Legal Description

- **Situs:** 111 COUNTRY CLUB DR, WASHOE COUNTY 89451
- **Owner 1:** HYATT EQUITIES LLC
- **Mail Address:** PO BOX 2196 CHICAGO IL 60690
- **Rec Doc No:** 2112102  Rec Date: 06/26/1997
- **Prior Owner:**
- **Prior Doc:**
- **Keyline Desc:** PM 3225 LT 2
- **Subdivision:** UNSPECIFIED
- **Lot:** 2  **Block:**  **Sub Map #:**
- **Record of Survey Map:** 3225  **Parcel Map #:** 3225
- **Section:** 22  **Township:** 16  **Range:** 18  **SPC:** 070  **Tax Dist:** 5200  **Add'l Tax Info:**  **Prior APN:**  **Multiple**
- **Tax Cap Status:** Use does not qualify for Low Cap, High Cap Applied

### Building Information

- **Property Name:** HYATT TAHOE
- **Quality:** C30 Abv Avg
- **Occupancy:** Sec Occupancy
- **Casino Hotel, Full St:**
- **Stories:** 8.00
- **Year Built:** 1970
- **Square Feet:** 289,293
- **Square Feet does not include Baseme Garage Conversion Area.**
- **W.A.Y.:** 1993  **Finished Bsmt:** 32,200  **Unfin Bsmt:** 0
- **Bedrooms:** 0  **Full Baths:** 0  **Half Baths:** 0  **Gar Conv Sq Foot:** 0
- **Fixtures:**
- **Total Gar Area:** 0  **Gar Type:**
- **Fireplaces:** 0  **Heat Type:** WARM/COOL  **Det Garage:** 0
- **Sec Heat Type:**
- **Ext Walls:** CONC FORMED  **Sub Floor:**
- **Sec Ext Walls:** CURTAIN-MTL  **Frame:** MASONRY B
- **Roof Cover:**
- **Construction Mod:** 1.09  **Obso/Bldg Adj:** 0  **Units/Bldg:** 1
- **% Complete:** 100 %  **Units/Parcel:** 1
### Washoe County Parcel Information

<table>
<thead>
<tr>
<th>Parcel ID</th>
<th>Status</th>
<th>Last Update</th>
</tr>
</thead>
<tbody>
<tr>
<td>12701009</td>
<td>Active</td>
<td>7/13/2018 2:06:23 AM</td>
</tr>
</tbody>
</table>

**Current Owner:**
HYATT EQUITIES LLC
PO BOX 2196
CHICAGO, IL 60690

**Situs:**
111 COUNTRY CLUB DR
INCL NV

**Taxing District:**
5200

**Legal Description**
Section 22 Township 16 Subdivision Name _UNSPECIFIED_ Range 18 Lot 2

### Installments

<table>
<thead>
<tr>
<th>Period</th>
<th>Due Date</th>
<th>Tax Year</th>
<th>Tax</th>
<th>Penalty/Fee</th>
<th>Interest</th>
<th>Total Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>INST 1</td>
<td>8/20/2018</td>
<td>2018</td>
<td>$142,535.54</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$142,535.54</td>
</tr>
<tr>
<td>INST 2</td>
<td>10/1/2018</td>
<td>2018</td>
<td>$142,535.41</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$142,535.41</td>
</tr>
<tr>
<td>INST 3</td>
<td>1/7/2019</td>
<td>2018</td>
<td>$142,535.41</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$142,535.41</td>
</tr>
<tr>
<td>INST 4</td>
<td>3/4/2019</td>
<td>2018</td>
<td>$142,535.41</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$142,535.41</td>
</tr>
<tr>
<td><strong>Total Due:</strong></td>
<td></td>
<td></td>
<td><strong>$570,141.77</strong></td>
<td><strong>$0.00</strong></td>
<td><strong>$0.00</strong></td>
<td><strong>$570,141.77</strong></td>
</tr>
</tbody>
</table>

### Tax Detail

<table>
<thead>
<tr>
<th>Land Description</th>
<th>Gross Tax</th>
<th>Credit</th>
<th>Net Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Incline Recreati</td>
<td>$830.00</td>
<td>$0.00</td>
<td>$830.00</td>
</tr>
<tr>
<td>Incline Village</td>
<td>$20,188.24</td>
<td>$0.00</td>
<td>$20,188.24</td>
</tr>
<tr>
<td>North Lake Tahoe 2</td>
<td>$103,761.61</td>
<td>$0.00</td>
<td>$103,761.61</td>
</tr>
<tr>
<td>State of Nevada</td>
<td>$28,039.22</td>
<td>$0.00</td>
<td>$28,039.22</td>
</tr>
<tr>
<td>Washoe County</td>
<td>$229,542.26</td>
<td>$0.00</td>
<td>$229,542.26</td>
</tr>
<tr>
<td>Washoe County Sc</td>
<td>$187,780.31</td>
<td>$0.00</td>
<td>$187,780.31</td>
</tr>
<tr>
<td>LAKE TAHOE WATER BASIN</td>
<td>$0.13</td>
<td>$0.00</td>
<td>$0.13</td>
</tr>
<tr>
<td><strong>Total Tax</strong></td>
<td><strong>$570,141.77</strong></td>
<td><strong>$0.00</strong></td>
<td><strong>$570,141.77</strong></td>
</tr>
</tbody>
</table>

### Payment History

No Payment Records Found

---

The Washoe County Treasurer's Office makes every effort to produce and publish the most current and accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use, or its interpretation. If you have any questions, please contact us at (775) 328-2510 or tax@washoeounty.us

This site is best viewed using Google Chrome, Internet Explorer 11, Mozilla Firefox or Safari.
**WASHOE COUNTY ASSESSOR PROPERTY DATA**  
07/13

Parcel Map | Map Index | WRMS | Sales/Transfer/Doc History | Additional Owners | Valuation History | Improvement Dev

Permits

Last Recorded Document in our records: # 2075974  February 28, 1997

**APN: 127-280-02**  Card 2 of 13  Previous Card | Next Card

<table>
<thead>
<tr>
<th>Owner/Information &amp; Legal Description</th>
<th>Quality</th>
<th>Building Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>(add'l) Situs 998 LAKESHORE BLVD, WASHOE COUNTY 89451</td>
<td>C5 Abv Avg/High</td>
<td>Occupancy</td>
</tr>
<tr>
<td>Owner 1 HYATT EQUITIES LLC</td>
<td></td>
<td>Sec Occupancy</td>
</tr>
<tr>
<td>Mail Address PO BOX 2196</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>CHICAGO IL 60650</td>
<td></td>
</tr>
<tr>
<td>Rec Doc No 2075974</td>
<td>Rec Date 02/28/1997</td>
<td></td>
</tr>
<tr>
<td>Prior Owner</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prior Doc CHK</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Keyline Desc FR N2 SEC 22 TWP 16 RGE 18</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subdivision UNSPECIFIED</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lot: Block: Sub Map:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Record of Survey Map:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parcel Map: 0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Section: 22 Township: 16 Range: 18</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax Dist: 5200 Add'l Tax Info Prior APN</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax Cap Status Use does not qualify for Low Cap, High Cap Applied</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Quality</td>
<td>Stories</td>
<td>Occupancy</td>
</tr>
<tr>
<td>C5 Abv Avg/High</td>
<td>Square Feet 2,656</td>
<td>Sec Occupancy</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>W.A.Y. 1990</td>
<td>Square Feet does not include Basempar Garage Conversion Area.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bedrooms 0</td>
<td>Finished Bsmt 0</td>
<td></td>
</tr>
<tr>
<td>Full Baths 0</td>
<td>Unfin Bsmt 0</td>
<td></td>
</tr>
<tr>
<td>Half Baths 0</td>
<td>Bsmt Type</td>
<td></td>
</tr>
<tr>
<td>Fixtures 0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fireplaces 2</td>
<td>Gar Type</td>
<td></td>
</tr>
<tr>
<td>Heat Type PACKAGE UNIT</td>
<td>Det Garage 0</td>
<td></td>
</tr>
<tr>
<td>Sec Heat Type</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ext Walls STUD-WD SID</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sec Ext Walls</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Roof Cover</td>
<td>Construction Mod 0</td>
<td></td>
</tr>
<tr>
<td>Obso/Bldg Adj 0</td>
<td>Units/Bldg 4</td>
<td></td>
</tr>
<tr>
<td>% Complete 100%</td>
<td>* Units/Parcel 49</td>
<td></td>
</tr>
</tbody>
</table>

**Land Information**

<table>
<thead>
<tr>
<th>Land Use</th>
<th>Zoning TC</th>
<th>Sewer Municipal</th>
<th>NBC = Neighborhood Code</th>
<th>NBC TAES</th>
</tr>
</thead>
<tbody>
<tr>
<td>400</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Washoe County Parcel Information

<table>
<thead>
<tr>
<th>Parcel ID</th>
<th>Status</th>
<th>Last Update</th>
</tr>
</thead>
<tbody>
<tr>
<td>12728002</td>
<td>Active</td>
<td>7/13/2018 2:06:23 AM</td>
</tr>
</tbody>
</table>

**Current Owner:**
HYATT EQUITIES LLC  
PO BOX 2196  
CHICAGO, IL 60690

**Situs:**
998 LAKESHORE BLVD  
INCLINE VILLAGE NV

**Taxing District:** 5200

**Legal Description:**
Township 16 Section 22 Lot Block Range 18 Subdivision Name UNSPECIFIED

### Installments

<table>
<thead>
<tr>
<th>Period</th>
<th>Due Date</th>
<th>Tax Year</th>
<th>Tax</th>
<th>Penalty/Fee</th>
<th>Interest</th>
<th>Total Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>INST 1</td>
<td>8/20/2018</td>
<td>2018</td>
<td>$73,701.60</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$73,701.60</td>
</tr>
<tr>
<td>INST 2</td>
<td>10/1/2018</td>
<td>2018</td>
<td>$73,701.47</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$73,701.47</td>
</tr>
<tr>
<td>INST 3</td>
<td>1/7/2019</td>
<td>2018</td>
<td>$73,701.46</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$73,701.46</td>
</tr>
<tr>
<td>INST 4</td>
<td>3/4/2019</td>
<td>2018</td>
<td>$73,701.46</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$73,701.46</td>
</tr>
</tbody>
</table>

**Total Due:** $294,805.99  

### Tax Detail

<table>
<thead>
<tr>
<th>Description</th>
<th>Gross Tax</th>
<th>Credit</th>
<th>Net Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Incline Recreati</td>
<td>$830.00</td>
<td>$0.00</td>
<td>$830.00</td>
</tr>
<tr>
<td>Incline Village</td>
<td>$12,692.62</td>
<td>($2,613.44)</td>
<td>$10,079.18</td>
</tr>
<tr>
<td>North Lake Tahoe 2</td>
<td>$65,236.31</td>
<td>($11,591.58)</td>
<td>$53,644.73</td>
</tr>
<tr>
<td>State of Nevada</td>
<td>$17,628.63</td>
<td>($3,132.36)</td>
<td>$14,496.27</td>
</tr>
<tr>
<td>Washoe County</td>
<td>$144,316.28</td>
<td>($25,642.98)</td>
<td>$118,673.30</td>
</tr>
<tr>
<td>Washoe County Sc</td>
<td>$118,059.99</td>
<td>($20,977.61)</td>
<td>$97,082.38</td>
</tr>
<tr>
<td>LAKE TAHOE WATER BASIN</td>
<td>$0.13</td>
<td>$0.00</td>
<td>$0.13</td>
</tr>
</tbody>
</table>

**Total Tax:** $358,763.96  

**Refund:** ($63,957.97)  
**Payment Due:** $294,805.99

### Payment History

No Payment Records Found
EXHIBIT "H"
Last Recorded Document in our records: # 1521814  November 5, 1991

APN: 130-163-31  Card 2 of 2  Previous Card

<table>
<thead>
<tr>
<th>Owner Information &amp; Legal Description</th>
<th>Building Information</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>(addl) Situs</strong> 1003 TAHOE BLVD, WASHOE COUNTY 89451</td>
<td>Quality C20 Avg</td>
</tr>
<tr>
<td><strong>Owner 1</strong> BETANCOURT, VICTOR M &amp; SARA O et al</td>
<td>Occupancy Sec Occupancy</td>
</tr>
<tr>
<td><strong>Mail Address</strong> 1003 TAHOE BLVD</td>
<td>Stories 2.00</td>
</tr>
<tr>
<td><strong>Owner 2 or Trustee</strong> LEAL, PEDRO &amp; CARMEN</td>
<td>Square Feet 16,494</td>
</tr>
<tr>
<td><strong>Rec Doc No</strong> 1521814</td>
<td>Year Built 1969</td>
</tr>
<tr>
<td><strong>Prior Owner</strong></td>
<td>Square Feet does not include Basement Conversion Area.</td>
</tr>
<tr>
<td><strong>Prior Doc</strong> CHK</td>
<td><strong>W.A.Y.</strong> 1975</td>
</tr>
<tr>
<td><strong>Keyline Desc</strong> FRAC SW 4 14 &amp; FRAC NW 4</td>
<td>Finished Bsmt 0</td>
</tr>
<tr>
<td><strong>Subdivision</strong> UNSPECIFIED</td>
<td>Bedrooms 0</td>
</tr>
<tr>
<td><strong>Lot</strong> Block: Sub Map #: Record of Survey Map: Parcel Map #: 0</td>
<td>Full Baths 0</td>
</tr>
<tr>
<td><strong>Section:</strong> 23 <strong>Township:</strong> 16 <strong>Range:</strong> 18 <strong>SPC</strong></td>
<td>Half Baths 0</td>
</tr>
<tr>
<td><strong>Tax Dist:</strong> 5200 <strong>Add'l Tax Info:</strong> Prior APN</td>
<td>Fixtures</td>
</tr>
<tr>
<td><strong>Tax Cap Status</strong> Use does not qualify for Low Cap, High Cap Applied</td>
<td><strong>Gar Type</strong></td>
</tr>
<tr>
<td><strong>Ext Walls</strong> STUD-WD SID</td>
<td><strong>Sec Heat Type</strong></td>
</tr>
<tr>
<td><strong>Sec Ext Walls</strong></td>
<td><strong>Construction Mtd</strong> 0</td>
</tr>
<tr>
<td><strong>Roof Cover</strong> Frame WD/STL FRA</td>
<td><strong>Units/Bldg</strong> 38</td>
</tr>
<tr>
<td><strong>Obso/Bldg Adj</strong> 0</td>
<td><strong>% Complete</strong> 100 %</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Land Information</th>
<th>NBC = Neighborhood Code</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Land Use</strong> 430</td>
<td>NBC TAEQ</td>
</tr>
<tr>
<td><strong>Size</strong> 24,002 SqFt or ~0.551 Acre</td>
<td>NBC Map NBC Map Index</td>
</tr>
</tbody>
</table>
**Washoe County Parcel Information**

<table>
<thead>
<tr>
<th>Parcel ID</th>
<th>Status</th>
<th>Last Update</th>
</tr>
</thead>
<tbody>
<tr>
<td>13016331</td>
<td>Active</td>
<td>7/13/2018 2:06:23 AM</td>
</tr>
</tbody>
</table>

**Current Owner:**
BETANCOURT, VICTOR M & SARA O  
1003 TAHOE BLVD  
INCLINE VILLAGE, NV 89451

**SITUS:**
1003 TAHOE BLVD  
INCLINE VILLAGE NV

**Taxing District:**
5200

**Legal Description:**
Section 23 Lot Block SubdivisionName _UNSPECIFIED Range 18 Township 16

**Installsments**

<table>
<thead>
<tr>
<th>Period</th>
<th>Due Date</th>
<th>Tax Year</th>
<th>Tax</th>
<th>Penalty/Fee</th>
<th>Interest</th>
<th>Total Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>INST 1</td>
<td>8/20/2018</td>
<td>2018</td>
<td>$3,288.23</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$3,288.23</td>
</tr>
<tr>
<td>INST 2</td>
<td>10/1/2018</td>
<td>2018</td>
<td>$3,288.09</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$3,288.09</td>
</tr>
<tr>
<td>INST 3</td>
<td>1/7/2019</td>
<td>2018</td>
<td>$3,288.09</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$3,288.09</td>
</tr>
<tr>
<td>INST 4</td>
<td>3/4/2019</td>
<td>2018</td>
<td>$3,288.09</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$3,288.09</td>
</tr>
</tbody>
</table>

**Total Due:** $13,152.50

**Tax Detail**

<table>
<thead>
<tr>
<th>Description</th>
<th>Gross Tax</th>
<th>Credit</th>
<th>Net Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Incline Recreati</td>
<td>$830.00</td>
<td>$0.00</td>
<td>$830.00</td>
</tr>
<tr>
<td>Incline Village</td>
<td>$436.96</td>
<td>$0.00</td>
<td>$436.96</td>
</tr>
<tr>
<td>North Lake Tahoe 2</td>
<td>$2,245.85</td>
<td>$0.00</td>
<td>$2,245.85</td>
</tr>
<tr>
<td>State of Nevada</td>
<td>$606.89</td>
<td>$0.00</td>
<td>$606.89</td>
</tr>
<tr>
<td>Washoe County</td>
<td>$4,968.29</td>
<td>$0.00</td>
<td>$4,968.29</td>
</tr>
<tr>
<td>Washoe County Sc</td>
<td>$4,064.38</td>
<td>$0.00</td>
<td>$4,064.38</td>
</tr>
<tr>
<td>LAKE TAHOE WATER BASIN</td>
<td>$0.13</td>
<td>$0.00</td>
<td>$0.13</td>
</tr>
</tbody>
</table>

**Total Tax:** $13,152.50

**Payment History**

No Payment Records Found
**WASHOE COUNTY ASSESSOR PROPERTY DATA**

**Last Recorded Document in our records: #4446447 March 12, 2015**

**APN: 123-052-04 Card 7 of 7 Previous Card**

<table>
<thead>
<tr>
<th>Owner Information &amp; Legal Description</th>
<th>Building Information</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>(addl) Situs</strong></td>
<td><strong>Property Name:</strong> TAHOE BILTMORE 🟠</td>
</tr>
<tr>
<td><strong>Owner 1</strong></td>
<td><strong>Quality:</strong> C20 Avg</td>
</tr>
<tr>
<td><strong>Mail Address</strong></td>
<td><strong>Occupancy:</strong> Casino Hotel, Full Ser</td>
</tr>
<tr>
<td><strong>Rec Doc No</strong></td>
<td><strong>Stories:</strong> 2.00</td>
</tr>
<tr>
<td><strong>Prior Owner</strong></td>
<td><strong>Year Built:</strong> 1946</td>
</tr>
<tr>
<td><strong>Keyline Desc</strong></td>
<td><strong>Square Feet does not include Basement Garage Conversion Area.</strong></td>
</tr>
<tr>
<td><strong>Subdivision</strong></td>
<td><strong>W.A.Y:</strong> 1962</td>
</tr>
<tr>
<td><strong>Loc:</strong></td>
<td><strong>Bedrooms:</strong> 12</td>
</tr>
<tr>
<td><strong>Block:</strong></td>
<td><strong>Unfin Bsmt:</strong> 0</td>
</tr>
<tr>
<td><strong>Sub Map#</strong></td>
<td><strong>Full Baths:</strong> 0</td>
</tr>
<tr>
<td><strong>Record of Survey Map:</strong></td>
<td><strong>Bsmt Type:</strong></td>
</tr>
<tr>
<td><strong>Parcel Map#</strong></td>
<td><strong>Half Baths:</strong> 0</td>
</tr>
<tr>
<td><strong>Section:</strong> 30</td>
<td><strong>Gar Conv Sq Foot:</strong> 0</td>
</tr>
<tr>
<td><strong>Township:</strong> 16</td>
<td><strong>Fireplaces:</strong> 0</td>
</tr>
<tr>
<td><strong>Range:</strong> 18</td>
<td><strong>Total Gar Area:</strong> 0</td>
</tr>
<tr>
<td><strong>SPC:</strong> 070</td>
<td><strong>Heat Type:</strong> HOT/CHILL</td>
</tr>
<tr>
<td><strong>Tax Dist:</strong> 5200</td>
<td><strong>Det Garage:</strong> 0</td>
</tr>
<tr>
<td><strong>Add'l Tax Info:</strong></td>
<td><strong>Ext Walls:</strong> CONC FORMED</td>
</tr>
<tr>
<td><strong>Prior APN:</strong></td>
<td><strong>Sub Floor:</strong></td>
</tr>
<tr>
<td><strong>Tax Cap Status:</strong></td>
<td><strong>Sec Ext Walls:</strong> STUD-WD SID</td>
</tr>
<tr>
<td><strong>Use does not qualify for Low Cap, High Cap Applied</strong></td>
<td><strong>Roof Cover:</strong> Construction Mod 0</td>
</tr>
<tr>
<td><strong>Obso/Bldg Adj:</strong> 0</td>
<td><strong>Units/Bldg:</strong> 48</td>
</tr>
<tr>
<td><strong>% Complete:</strong> 100%</td>
<td><strong>Units/Parcel:</strong> 100</td>
</tr>
</tbody>
</table>

**Land Information**

**NBC = Neighborhood Code**
Bill Detail

Pay By Check

Please make checks payable to:
WASHOE COUNTY TREASURER

Mailing Address:
P.O. Box 30039
Reno, NV 89520-3039

Overnight Address:
1001 E. Ninth St., Ste D140
Reno, NV 89512-2845

Change of Address

All requests for a mailing address change must be submitted in writing, including a signature (unless using the online form).

To submit your address change online click here.

Address change requests may also be faxed to:
(775) 328-2500

Address change requests may also be mailed to:
Washoe County Treasurer
P.O. Box 30039
Reno, NV 89520-3039

Pay By Check

Please make checks payable to:
WASHOE COUNTY TREASURER

Mailing Address:
P.O. Box 30039
Reno, NV 89520-3039

Overnight Address:
1001 E. Ninth St., Ste D140
Reno, NV 89512-2845

Change of Address

All requests for a mailing address change must be submitted in writing, including a signature (unless using the online form).

To submit your address change online click here.

Address change requests may also be faxed to:
(775) 328-2500

Address change requests may also be mailed to:
Washoe County Treasurer
P.O. Box 30039
Reno, NV 89520-3039

Section 30 Township 16 Subdivision Name NEVADA VISTA SUBDIVISION ADD Range 18

Washoe County Parcel Information

<table>
<thead>
<tr>
<th>Parcel ID</th>
<th>Status</th>
<th>Last Update</th>
</tr>
</thead>
<tbody>
<tr>
<td>12305204</td>
<td>Active</td>
<td>7/13/2018 2:06:23 AM</td>
</tr>
</tbody>
</table>

Current Owner:
BOULDER BAY LLC
PO BOX 115
CRYSTAL BAY, NV 89402

Situs:
5 STATE ROUTE 28
INCL NV

Taxing District
5200

Geo CD:

Legal Description:

Installments

<table>
<thead>
<tr>
<th>Period</th>
<th>Due Date</th>
<th>Tax Year</th>
<th>Tax</th>
<th>Penalty/Fee</th>
<th>Interest</th>
<th>Total Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>INST 1</td>
<td>8/20/2018</td>
<td>2018</td>
<td>$8,604.10</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$8,604.10</td>
</tr>
<tr>
<td>INST 2</td>
<td>10/1/2018</td>
<td>2018</td>
<td>$8,603.97</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$8,603.97</td>
</tr>
<tr>
<td>INST 3</td>
<td>1/7/2019</td>
<td>2018</td>
<td>$8,603.96</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$8,603.96</td>
</tr>
<tr>
<td>INST 4</td>
<td>3/4/2019</td>
<td>2018</td>
<td>$8,603.96</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$8,603.96</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Total Due: $34,415.99</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$34,415.99</td>
</tr>
</tbody>
</table>

Tax Detail

<table>
<thead>
<tr>
<th>Incline Recreation</th>
<th>Gross Tax</th>
<th>Credit</th>
<th>Net Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>$705.00</td>
<td>$0.00</td>
<td>$705.00</td>
<td></td>
</tr>
<tr>
<td>Incline Village</td>
<td>$1,489.47</td>
<td>($333.67)</td>
<td>$1,155.80</td>
</tr>
<tr>
<td>North Lake Tahoe 2</td>
<td>$7,655.45</td>
<td>($1,503.90)</td>
<td>$6,151.55</td>
</tr>
<tr>
<td>State of Nevada</td>
<td>$2,068.71</td>
<td>($406.39)</td>
<td>$1,662.32</td>
</tr>
<tr>
<td>Washoe County</td>
<td>$16,935.46</td>
<td>($3,326.93)</td>
<td>$13,608.53</td>
</tr>
<tr>
<td>Washoe County Sc.</td>
<td>$13,854.30</td>
<td>($2,721.64)</td>
<td>$11,132.66</td>
</tr>
<tr>
<td>Lake Tahoe Water Basin</td>
<td>$0.13</td>
<td>$0.00</td>
<td>$0.13</td>
</tr>
<tr>
<td>Total Tax</td>
<td>$42,708.52</td>
<td>($8,292.53)</td>
<td>$34,415.99</td>
</tr>
</tbody>
</table>

Payment History

No Payment Records Found

The Washoe County Treasurer's Office makes every effort to produce and publish the most current and accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use, or its interpretation. If you have any questions, please contact us at (775) 328-2516 or tax@washoeCounty.us

This site is best viewed using Google Chrome, Internet Explorer 11, Mozilla Firefox or Safari.
EXHIBIT "J"
WASHOE COUNTY ASSESSOR PROPERTY DATA

Parcel Map | Map Index | WRMS | Sales/Transfer/Doc History | Additional Owners | Valuation History | Improvement Data

Permits

Last Recorded Document in our records: # 4446443  March 12, 2015

APN: 123-042-01  Card 1 of 2  Next Card

<table>
<thead>
<tr>
<th>Owner Information &amp; Legal Description</th>
<th>Building Information</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Property Name:</strong> CRYSTAL BAY MO</td>
<td></td>
</tr>
<tr>
<td><strong>Quality:</strong> C20 Avg</td>
<td></td>
</tr>
<tr>
<td><strong>Occupancy:</strong> Motel</td>
<td></td>
</tr>
<tr>
<td><strong>Stories:</strong> 2.00</td>
<td></td>
</tr>
<tr>
<td><strong>Square Feet:</strong> 5,788</td>
<td></td>
</tr>
<tr>
<td><strong>Year Built:</strong> 1956</td>
<td></td>
</tr>
<tr>
<td><strong>Finished Bsmt:</strong> 1,107</td>
<td></td>
</tr>
<tr>
<td><strong>Bedrooms:</strong> 0</td>
<td></td>
</tr>
<tr>
<td><strong>Unfin Bsmt:</strong> 0</td>
<td></td>
</tr>
<tr>
<td><strong>Full Baths:</strong> 0</td>
<td></td>
</tr>
<tr>
<td><strong>Bsmt Type:</strong> MULT TYPE</td>
<td></td>
</tr>
<tr>
<td><strong>Half Baths:</strong> 0</td>
<td></td>
</tr>
<tr>
<td><strong>Gar Conv Sq Foot:</strong> 0</td>
<td></td>
</tr>
<tr>
<td><strong>Fixtures:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Total Gar Area:</strong> 0</td>
<td></td>
</tr>
<tr>
<td><strong>Fireplaces:</strong> 0</td>
<td></td>
</tr>
<tr>
<td><strong>Gar Type:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Heat Type:</strong> WARM/COOL</td>
<td></td>
</tr>
<tr>
<td><strong>Det Garage:</strong> 0</td>
<td></td>
</tr>
<tr>
<td><strong>Sec Heat Type:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Bsmt Gar Door:</strong> 0</td>
<td></td>
</tr>
<tr>
<td><strong>Ext Walls:</strong> STUD-WD</td>
<td></td>
</tr>
<tr>
<td><strong>SID:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Sec Ext Walls:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Roof Cover:</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Frame:</strong> WD/STL FR</td>
<td></td>
</tr>
<tr>
<td><strong>Construction Mod:</strong> 0</td>
<td></td>
</tr>
<tr>
<td><strong>Obso/Blgd Adj:</strong> -454,913</td>
<td></td>
</tr>
<tr>
<td><strong>Units/Bldg:</strong> 18</td>
<td></td>
</tr>
<tr>
<td><strong>% Complete:</strong> 100 %</td>
<td></td>
</tr>
<tr>
<td><strong>Units/Parcel:</strong> 19</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Land Information</th>
<th>NBC - Neighborhood Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land Use: 430</td>
<td>Zoning</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tax Dist: 5200</th>
<th>Add'l Tax Info</th>
<th>Prior APN</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lot: 1</td>
<td>Block: F</td>
<td>Sub Map: SPC</td>
</tr>
<tr>
<td>Section: 30</td>
<td>Township: 16</td>
<td>Range: 18</td>
</tr>
<tr>
<td>Tax Cap Status: Use does not qualify for Low Cap, High Cap Applied</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Record of Survey Map: SPC | Parcel Map: SPC
### Washoe County Parcel Information

<table>
<thead>
<tr>
<th>Parcel ID</th>
<th>Status</th>
<th>Last Update</th>
</tr>
</thead>
<tbody>
<tr>
<td>12304201</td>
<td>Active</td>
<td>7/13/2018 2:06:23 AM</td>
</tr>
</tbody>
</table>

**Current Owner:**
BOULDER BAY LLC  
PO BOX 115  
CRYSTAL BAY, NV 89402

**Situs:**
22 STATE ROUTE 28  
INCL NV

**Taxing District:**
5200

**Geo CD:**

Township 16 Lot 1 Block F Range 18 Subdivision

### Installments

<table>
<thead>
<tr>
<th>Period</th>
<th>Due Date</th>
<th>Tax Year</th>
<th>Tax</th>
<th>Penalty/Fee</th>
<th>Interest</th>
<th>Total Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>INST 1</td>
<td>8/20/2018</td>
<td>2018</td>
<td>$1,833.29</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$1,833.29</td>
</tr>
<tr>
<td>INST 2</td>
<td>10/1/2018</td>
<td>2018</td>
<td>$1,833.16</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$1,833.16</td>
</tr>
<tr>
<td>INST 3</td>
<td>1/7/2019</td>
<td>2018</td>
<td>$1,833.15</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$1,833.15</td>
</tr>
<tr>
<td>INST 4</td>
<td>3/4/2019</td>
<td>2018</td>
<td>$1,833.15</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$1,833.15</td>
</tr>
</tbody>
</table>

**Total Due:** $7,332.75

### Tax Detail

<table>
<thead>
<tr>
<th></th>
<th>Gross Tax</th>
<th>Credit</th>
<th>Net Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Incline Recreati</td>
<td>$705.00</td>
<td>$0.00</td>
<td>$705.00</td>
</tr>
<tr>
<td>Incline Village</td>
<td>$281.45</td>
<td>($54.22)</td>
<td>$227.23</td>
</tr>
<tr>
<td>North Lake Tahoe 2</td>
<td>$1,446.55</td>
<td>($237.14)</td>
<td>$1,209.41</td>
</tr>
<tr>
<td>State of Nevada</td>
<td>$390.90</td>
<td>($64.08)</td>
<td>$326.82</td>
</tr>
<tr>
<td>Washoe County</td>
<td>$3,200.07</td>
<td>($524.61)</td>
<td>$2,675.46</td>
</tr>
<tr>
<td>Washoe County Sc</td>
<td>$2,617.87</td>
<td>($429.17)</td>
<td>$2,188.70</td>
</tr>
<tr>
<td>LAKE TAHOE WATER BASIN</td>
<td>$0.13</td>
<td>$0.00</td>
<td>$0.13</td>
</tr>
</tbody>
</table>

**Total Tax:** $8,641.97 ($1,309.22) $7,332.75

### Payment History

No Payment Records Found
<table>
<thead>
<tr>
<th>Owner Information &amp; Legal Description</th>
<th>Building Information</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Situs</strong></td>
<td>24 STATELINE RD, WASHOE COUNTY 89402</td>
</tr>
<tr>
<td><strong>Owner 1</strong></td>
<td>MIRACLE INVESTMENTS LLC</td>
</tr>
<tr>
<td><strong>Mail Address</strong></td>
<td>PO BOX 37</td>
</tr>
<tr>
<td><strong>Keyline Desc</strong></td>
<td>NEVADA VISTA ADDITION LT 11 BLK B</td>
</tr>
<tr>
<td><strong>Subdivision</strong></td>
<td>NEVADA VISTA SUBDIVISION ADD</td>
</tr>
<tr>
<td><strong>Recommend Survey Map</strong></td>
<td>Parcel Map#</td>
</tr>
<tr>
<td><strong>Proper Name</strong>: BOARDERHOUSE HOTEL</td>
<td></td>
</tr>
<tr>
<td><strong>Quality / C30 Abv Avg</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Occupancy / Sec Occupancy</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Stories</strong></td>
<td>3.00</td>
</tr>
<tr>
<td><strong>Year Built</strong></td>
<td>1935</td>
</tr>
<tr>
<td><strong>Square Feet</strong></td>
<td>5,573</td>
</tr>
<tr>
<td><strong>W.A.Y.</strong></td>
<td>2000</td>
</tr>
<tr>
<td><strong>Finished Bsmt</strong></td>
<td>0</td>
</tr>
<tr>
<td><strong>Bedrooms</strong></td>
<td>0</td>
</tr>
<tr>
<td><strong>Unfin Bsmt</strong></td>
<td>0</td>
</tr>
<tr>
<td><strong>Full Baths</strong></td>
<td>0</td>
</tr>
<tr>
<td><strong>Bsmt Type</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Half Baths</strong></td>
<td>0</td>
</tr>
<tr>
<td><strong>Gar Conv Sq Foot</strong></td>
<td>0</td>
</tr>
<tr>
<td><strong>Fixtures</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Total Gar Area</strong></td>
<td>0</td>
</tr>
<tr>
<td><strong>Fireplaces</strong></td>
<td>6</td>
</tr>
<tr>
<td><strong>Gar Type</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Heat Type</strong></td>
<td>HOT WATR RAD</td>
</tr>
<tr>
<td><strong>Det Garage</strong></td>
<td>0</td>
</tr>
<tr>
<td><strong>Sec Heat Type</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Ext Walls</strong></td>
<td>STUD-WD SID</td>
</tr>
<tr>
<td><strong>Bsmt Gar Door</strong></td>
<td>0</td>
</tr>
<tr>
<td><strong>Sub Floor</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Sec Ext Walls</strong></td>
<td>STUD-RUB STN</td>
</tr>
<tr>
<td><strong>Frame</strong></td>
<td>WD/STL FRA</td>
</tr>
<tr>
<td><strong>Roof Cover</strong></td>
<td>Construction Mod 0</td>
</tr>
<tr>
<td><strong>Obso/Bldg Adj</strong></td>
<td>0</td>
</tr>
<tr>
<td><strong>Units/Bldg</strong></td>
<td>11</td>
</tr>
<tr>
<td><strong>% Complete</strong></td>
<td>100 %</td>
</tr>
<tr>
<td><strong>Units/Parcel</strong></td>
<td>11</td>
</tr>
</tbody>
</table>
Bill Detail

Washoe County Parcel Information

<table>
<thead>
<tr>
<th>Parcel ID</th>
<th>Status</th>
<th>Last Update</th>
</tr>
</thead>
<tbody>
<tr>
<td>12304207</td>
<td>Active</td>
<td>7/13/2018 2:06:23 AM</td>
</tr>
</tbody>
</table>

**Current Owner:**
MIRACLE INVESTMENTS LLC
PO BOX 37
CRYSTAL BAY, NV 89402-0037

**Situs:**
24 STATELINE RD
INCLINE VILLAGE NV

**Taxing District:**
5200

**Legal Description**
Township 16 Lot 11 Block B Range 18 Subdivision Name NEVADA VISTA SUBDIVISION ADD Section 30

Installments

<table>
<thead>
<tr>
<th>Period</th>
<th>Due Date</th>
<th>Tax Year</th>
<th>Tax</th>
<th>Penalty/Fee</th>
<th>Interest</th>
<th>Total Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>INST 1</td>
<td>8/20/2018</td>
<td>2018</td>
<td>$944.01</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$944.01</td>
</tr>
<tr>
<td>INST 2</td>
<td>10/1/2018</td>
<td>2018</td>
<td>$943.88</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$943.88</td>
</tr>
<tr>
<td>INST 3</td>
<td>1/7/2019</td>
<td>2018</td>
<td>$943.88</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$943.88</td>
</tr>
<tr>
<td>INST 4</td>
<td>3/4/2019</td>
<td>2018</td>
<td>$943.87</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$943.87</td>
</tr>
</tbody>
</table>

**Total Due:** $3,775.64

Tax Detail

<table>
<thead>
<tr>
<th></th>
<th>Gross Tax</th>
<th>Credit</th>
<th>Net Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Incline Recreation</td>
<td>$705.00</td>
<td>$0.00</td>
<td>$705.00</td>
</tr>
<tr>
<td>Incline Village</td>
<td>$334.11</td>
<td>($228.47)</td>
<td>$105.64</td>
</tr>
<tr>
<td>North Lake Tahoe 2</td>
<td>$1,717.21</td>
<td>($1,156.97)</td>
<td>$560.24</td>
</tr>
<tr>
<td>State of Nevada</td>
<td>$464.04</td>
<td>($312.65)</td>
<td>$151.39</td>
</tr>
<tr>
<td>Washoe County</td>
<td>$3,798.83</td>
<td>($2,559.46)</td>
<td>$1,239.37</td>
</tr>
<tr>
<td>Washoe County Sc</td>
<td>$3,107.68</td>
<td>($2,093.81)</td>
<td>$1,013.87</td>
</tr>
<tr>
<td>LAKE TAHOE WATER BASIN</td>
<td>$0.13</td>
<td>$0.00</td>
<td>$0.13</td>
</tr>
</tbody>
</table>

**Total Tax:** $10,127.00 ($6,351.36) $3,775.64

Change of Address

All requests for a mailing address change must be submitted in writing, including a signature (unless using the online form).

To submit your address change online click here

Address change requests may also be faxed to:
(775) 328-2500

Address change requests may also be mailed to:
Washoe County Treasurer
P O Box 30039
Reno, NV 89520-3039

Payment History

No Payment Records Found
EXHIBIT “L”
Last Recorded Document in our records: #4778541 January 10, 2018

APN: 123-031-01 Card 1 of 18 Next Card

<table>
<thead>
<tr>
<th>Owner Information &amp; Legal Description</th>
<th>Building Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>(add1) Situs 2 STATELINE RD, WASHOE COUNTY 89402</td>
<td>Property Name: CAL NEVA LODGE</td>
</tr>
<tr>
<td>Owner 1 CN HOTEL HOLDINGS LLC</td>
<td>Quality: R15 Low-Fair</td>
</tr>
<tr>
<td>Mail Address 101 YGNACIO VALLEY RD STE 320 WALNUT CREEK CA 94596</td>
<td>Stories: SINGLE STORY</td>
</tr>
<tr>
<td>Rec Doc No 4778541</td>
<td>Square Feet: 1,040</td>
</tr>
<tr>
<td>Prior Owner NEW CAL-NEVA LODGE LLC</td>
<td>Year Built: 1952</td>
</tr>
<tr>
<td>Prior Doc 4963424</td>
<td>Square Feet does not include Basement Garage Conversion Area.</td>
</tr>
<tr>
<td>Keyline Desc FR W2 E2 SEC 30 TWP 16 RGE 18</td>
<td>W.A.Y.: 1952</td>
</tr>
<tr>
<td>Subdivision UNSPECIFIED</td>
<td>Finished Bsmt: 448</td>
</tr>
<tr>
<td></td>
<td>Unfin Bsmt: 0</td>
</tr>
<tr>
<td></td>
<td>Full Baths: 3</td>
</tr>
<tr>
<td></td>
<td>Half Baths: 0</td>
</tr>
<tr>
<td></td>
<td>Fixtures: 11</td>
</tr>
<tr>
<td></td>
<td>Fireplaces: 0</td>
</tr>
<tr>
<td></td>
<td>Heat Type: WALL FURNACE</td>
</tr>
<tr>
<td></td>
<td>Sec Heat Type:</td>
</tr>
<tr>
<td></td>
<td>Ext Walls: SIDING/FR</td>
</tr>
<tr>
<td></td>
<td>Sec Ext Walls:</td>
</tr>
<tr>
<td></td>
<td>Roof Cover: WOOD SHINGLE</td>
</tr>
<tr>
<td></td>
<td>Obso/Bldg Adj: -7,251,557</td>
</tr>
<tr>
<td></td>
<td>% Complete: 100%</td>
</tr>
<tr>
<td></td>
<td>Units/Bldg: 1</td>
</tr>
<tr>
<td></td>
<td>Units/Parcel: 199</td>
</tr>
</tbody>
</table>

Record of Survey Map: Parcel Map: 070

Lot: Block: Sub Map:

Use does not qualify for Low Cap, High Cap Applied

Gar Conv Sq Foot: 0
Gar Type: Det Garage: 0
## Washoe County Parcel Information

<table>
<thead>
<tr>
<th>Parcel ID</th>
<th>Status</th>
<th>Last Update</th>
</tr>
</thead>
<tbody>
<tr>
<td>12303101</td>
<td>Active</td>
<td>7/13/2018 2:06:23 AM</td>
</tr>
</tbody>
</table>

**Current Owner:**
CN HOTEL HOLDINGS LLC
101 VNACIO VALLEY RD STE 320
WALNUT CREEK, CA 94596

**Situs:**
2 STATELINE RD
INCLINE VILLAGE NV

**Taxing District:**
5200

**Legal Description:**
Lot Block Range 18 SubdivisionName _UNSPECIFIED Township 16 Section 30

## Installments

<table>
<thead>
<tr>
<th>Period</th>
<th>Due Date</th>
<th>Tax Year</th>
<th>Tax</th>
<th>Penalty/Fee</th>
<th>Interest</th>
<th>Total Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>INST 1</td>
<td>8/20/2018</td>
<td>2018</td>
<td>$12,691.81</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$12,691.81</td>
</tr>
<tr>
<td>INST 2</td>
<td>10/1/2018</td>
<td>2018</td>
<td>$12,691.67</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$12,691.67</td>
</tr>
<tr>
<td>INST 3</td>
<td>1/7/2019</td>
<td>2018</td>
<td>$12,691.67</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$12,691.67</td>
</tr>
<tr>
<td>INST 4</td>
<td>3/4/2019</td>
<td>2018</td>
<td>$12,691.67</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$12,691.67</td>
</tr>
</tbody>
</table>

**Total Due:** $50,766.82

## Tax Detail

<table>
<thead>
<tr>
<th>Description</th>
<th>Gross Tax</th>
<th>Credit</th>
<th>Net Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Incline Recreation</td>
<td>$705.00</td>
<td>$0.00</td>
<td>$705.00</td>
</tr>
<tr>
<td>Incline Village</td>
<td>$1,775.23</td>
<td>$0.00</td>
<td>$1,775.23</td>
</tr>
<tr>
<td>North Lake Tahoe 2</td>
<td>$9,124.15</td>
<td>$0.00</td>
<td>$9,124.15</td>
</tr>
<tr>
<td>State of Nevada</td>
<td>$2,465.59</td>
<td>$0.00</td>
<td>$2,465.59</td>
</tr>
<tr>
<td>Washoe County</td>
<td>$20,184.49</td>
<td>$0.00</td>
<td>$20,184.49</td>
</tr>
<tr>
<td>Washoe County Sc</td>
<td>$16,512.23</td>
<td>$0.00</td>
<td>$16,512.23</td>
</tr>
<tr>
<td>LAKE TAHOE WATER BASIN</td>
<td>$0.13</td>
<td>$0.00</td>
<td>$0.13</td>
</tr>
</tbody>
</table>

**Total Tax:** $50,766.82

## Payment History

No Payment Records Found
July 24, 2018

Written Comments to be included with the July 24, 2018 Board Meeting Minutes

To: Board of Trustees

From: Clifford F. Dobler

Re: Effluent Pipeline - Phase 2 ("the Project")

This Project is the remaining 6 miles of the 12 mile pipeline within the Tahoe Basin. When the first six miles was completed between 2006 and 2009, it was determined that the remaining segments were in good condition and were "not identified for replacement."

In 2012, HDR Engineering prepared an estimate of $23,000,000 to replace the Project and preliminary design work was initiated. THE ESTIMATE DOES NOT HAVE LINE ITEMS for lining the upper emergency pond or for investigative work.

Two pipe breaks occurred in 2009 and 2014 whereby consultants THEN determined the remaining 6 miles was "nearing the end of its service". The Nevada Environmental Protection Agency issued an Administrative Order to repair the pipeline.

IVGID immediately issued contacts for electromagnetic testing together with required design and construction contracts to find out the condition of the remaining six miles. Several problems arose and over the next 12 months ONLY HALF of the pipeline was tested. Tonight, almost two years later, the Board is being asked to approve an additional $605,000 to complete the testing. As I read the contract it appears the entire 6 miles will be tested.

Last year, a contract was issued to repair 13 breaks in the pipeline for an estimated cost of $1,322,000. I believe the work was completed which purportedly satisfies the requirements of the NEPA administrative order. This work only repaired 3.1% of the Project's length.
Setting aside the interlocking agreement with the Tahoe Transportation District to potentially locate a portion of the pipeline in future phases of the Shared Use Bike Path which requires continuous grants, I make the following observations:

At the end of fiscal 2018, over $4,029,000 was spent on this Project. With this new testing contract and the $300,000 to complete the 2018 repairs, the costs will be about $5,000,000 - 22% of the estimate. Last year, $705,000 was included and listed as the Upper Pond lining. No lining was actually done nor am I aware of any contracts issued. This is a bogus charge to the pipeline project. With this new testing contract, almost $3,000,000 alone will be spent on just investigating what we have.

WHILE delaying completing this Project we have incurred enormous costs as none of this additional work was actually in the budget estimate! Waiting to relocate a portion of the Project in the Proposed Bike Path for the touted millions in savings appears to be a "pipe dream".

Two months ago, I asked and have not received a transaction register listing all charges for the Project. I believe this Project has become a dumping ground for other unrelated projects because, after all, this is where the money is. Could a Trustee request a transaction register so we together can determine if the charges assigned to this project are appropriate?

My recommendation is to remove the administration of this project from IVGID staff and use a competent third party management firm.