



August 27, 2025

Nevada Department of Taxation
Attn: Kellie Grahmann and Kelly Langley
3850 Arrowhead Drive
Carson City, Nevada 89706

Re: Corrective Action Plan – FY24 Budget Appropriations

To Kellie Grahmann and Kelly Langley:

The Incline Village General Improvement District (IVGID) acknowledges the Department of Taxation's citation regarding the District exceeding adopted appropriations for FY24. We further recognize that the adopted FY24 budget does not align with the amounts reflected in the FY24 audited financial statements. We appreciate the opportunity to address these findings and provide the following corrective action plan.

Corrective Action Plan

1. **Budget Reconciliation** – IVGID will perform a reconciliation of the Board-adopted Budget Form 4404-LGF to the Tyler trial balance shortly after budget adoption to ensure estimated revenues and appropriations are in balance.
2. **Ongoing Monitoring** – The District will maintain timely cash and expenditure processing, coupled with close monitoring of budget-to-actual activity, to ensure appropriations remain within adopted limits.
3. **Budget Augmentations** – When necessary, IVGID will prepare and submit timely budget augmentations in accordance with Nevada Revised Statutes (NRS) to maintain compliance.
4. **Supplemental Budget Breakdown Report** – IVGID will prepare and submit a breakdown of appropriations according to the categories mandated by the Department of Taxation. We are currently coordinating with the new Auditor to ensure the proper format is included in the FY25 Audit.



We also note that due to last-minute budget reductions imposed by the predecessor Board of Trustees, a similar challenge is anticipated in FY25. However, the above measures will be implemented to strengthen internal controls, improve oversight, and ensure compliance with statutory budget requirements going forward.

We appreciate the Department's guidance and will provide the requested supplemental worksheet detailing the FY24 adopted budget along with this corrective plan. Please let us know if additional information or clarification is required.

Respectfully,

A handwritten signature in black ink, appearing to read "Michelle Jezycki", written over a horizontal line.

Michelle Jezycki
Board of Trustees Vice Chairperson
Incline Village General Improvement District