

**EAST FORK SWIMMING POOL DISTRICT
BOARD OF TRUSTEES MEETING AGENDA
March 16th, 2023 at 9:00 a.m.
Carson Valley Swim Center
1600 Hwy 88, Minden, Nevada**

Pursuant to Chapter 241 of the Nevada Revised Statutes, the East Fork Swimming Pool District hereby notifies all interested parties that the Board of Trustees will conduct business of the district as noted below.

9:00am Call to Order and Recognition of Quorum

PUBLIC COMMENT (No Action Can be Taken)

At this time, public comment will be taken on those items that are within the jurisdiction and control of the Board of Trustees. Public Comment is limited to 3 minutes per speaker.

If you are going to comment on a specific agenda item scheduled for action, please do so when that item is opened for public comment. Please identify yourself and sign in on the sign-up sheet. Do not offer comment until acknowledged by the Chair.

APPROVAL OF AGENDA

The Board of Trustees reserves the right to take items in a different order to accomplish business in the most efficient manner; to combine two or more agenda items for consideration, and; to remove items from the agenda or delay discussion relating to items on the agenda.

CONSENT AGENDA

Items appearing on the Consent Agenda are items that can be adopted with one motion and vote unless an item is pulled for discussion by a Trustee or a member of the public. Members of the public who wish to have a consent item placed on the Administrative Agenda shall make that request during public comment at the beginning of the meeting and state why they are making that request. When items are pulled from the Consent Agenda, they will automatically be placed at the beginning of the Administrative Agenda or, may be continued until the next meeting.

PUBLIC COMMENT

Motion to Approve Consent Calendar items 1a-b

- 1a. For Possible Action. Approval of previous minutes from the February 9th, 2023 Meeting.
- 1b. For Possible Action. Approval of general ledger cash balances, expenditures and investments through January 31st and February 28th, 2023.

ADMINISTRATIVE AGENDA

The Administrative Agenda will proceed as follows:

- The Chairman will read the agenda title into the public record.
- Staff and/or Trustees will provide relevant information on the matter.
- The Board will discuss the item. Once that discussion is concluded, the Chair will take public comment at three minutes per speaker.
- Once public comment is completed, the Board may again discuss or proceed directly to vote.

**For agenda items that are listed as "Discussion Only" with no action, public comment is not legally required. Public comment may be accepted by the Chair at their discretion.

CONSENT AGENDA ITEMS PULLED FOR FURTHER DISCUSSION:

Any item pulled for discussion from the Consent Agenda will be heard at this time unless continued to a later meeting.

Administrative Agenda

2. Discussion Only. Discussion and update on the Capital Improvement Plan ongoing projects.
3. For Possible Action. Discussion and possible action to allocate \$50,000 to the swim districts capital improvement plan for fiscal year 2023-2024 to be used toward the Douglas County's splash pad project.
4. For Possible Action. Discussion and possible action awarding the "Roof Rehabilitation Project" to CTR Roofing Ltd. in the amount of \$164,850.00 and authorize the director to approve change orders up to 10%.
5. For Possible Action. Discussion and possible action on the tentative '23-'24 budget and 5-Year Capital Improvement Plan.
6. For Possible Action. Discussion on the Swim Center Director's annual evaluation and possible action approving Director's Merit increase between 0-5%.
7. Discussion Only. Report from the Swim Center Director:
 - User Attendance
 - Staffing and Programming
 - Marketing and Public Relations Information
 - Employee Recognition
 - Maintenance Updates
 - Monthly Financial Update
 - Correspondence
8. For Possible Action. Discussion and possible action on proposed agenda items for the April 13th, 2023 meeting at 4:00pm.

Adjournment

Copies of the agenda were posted at 4:00pm, Thursday March 9th, 2023 at the following locations:

1. Carson Valley Swim Center, 1600 Highway 88, Minden, NV.
2. Douglas Co. Administration Building (Historic Courthouse) 1616 Eighth St., Minden, NV.
3. Douglas County Administration Office (Minden Inn) 1594 Esmeralda St., Minden, NV
4. Carson Valley Swim Center Web Site: www.cvs swim.com
5. State of NV web site: <https://notice.nv.gov/>

Posted By: _____ Signed: _____

Reasonable efforts will be made to accommodate disabled individuals desiring to attend the meeting. If you are interested in materials call Sharon Thompson at 775-392-4063 24 hours in advance so that arrangements may be made.

**EAST FORK SWIMMING POOL DISTRICT
BOARD OF TRUSTEES**

AGENDA ACTION SHEET

Agenda Item # 1a

Title: Approval of the General Meeting minutes from February 9, 2023.

Background: These are the draft minutes from your previous meetings.

Funding: NA

Recommended Motion: Move to approve the General Meeting minutes from February 9, 2023.

Trustee Action: _____ **Approved**
 _____ **Denied**
 _____ **No Action**
 _____ **Other**

**EAST FORK SWIMMING POOL DISTRICT
BOARD OF TRUSTEES
GENERAL MEETING MINUTES
February 9, 2023 at 4:00 P.M.
Carson Valley Swim Center
1600 Hwy 88, Minden, Nevada**

The Board of Trustees February 9, 2023 meeting was called to order at 4:00 PM at the Carson Valley Swim Center, Minden, NV. Board members present were Vice Chairman Travis Lee, Trustees Teresa Duffy, Frank Dressel, and Doug Robbins. Chairman Sharon DesJardins was absent.

No Public Comment

AGENDA

Upon motion by Dressel to approve agenda, seconded by Robbins, the motion was unanimously approved.

No Public Comment

CONSENT AGENDA ITEMS

- 1a. For possible action: Previous minutes from the January 19, 2023 General Meeting.
- 1b. No Financials – meeting was held too early in the month. Next board meeting will have February and March financials.

Upon motion made by Robbins and seconded by Duffy. The consent agenda items 1a was unanimously approved.

No Public Comment

ADMINISTRATIVE AGENDA

- 2. **Discussion Only. Discussion and update on the Capital Improvement Plan ongoing projects.**
Harris states that the balance under the remaining amounts payable include the Roof Restoration which will be on the agenda next month for approval. That amount also included projects in the Asset Management Plan as Project Management. The \$1,748,601 will be the ending balance for this fiscal year and will roll over to the next fiscal year. Robbins states what landscape improvements is. Harris states that is already paid out. That was the entire north and west landscaping and it carried over from the last fiscal year. Dressel states that the landscaping also included the chain link fencing for the new area.

No Public Comment

- 3. **For Possible Action. Discussion and possible action on changing the District's current Tax Revenue Rate at .13%.**

Harris states that she gets a letter from the Board of Taxation every year. Douglas County came to us in 2012 and ask us to give up some of our tax money. We gave up approximately \$290,000 and once you give it up, you never get it back. Dressel states do we have the heart to give a portion back to the county. Lee states that is what we will be deciding. Dressel states can we ask for more money? Harris says no but can go after money given up by another district. Duffy asked if we are anticipating giving more back. Harris states no. Robbins states that he would like to keep it as it is. Lee states that he doesn't feel it's appropriate at this time to giving any back.

Upon motion made by Dressel to keep the East Fork Swimming Pool District's Tax Rate at .13% and seconded by Robbins. The motion was unanimously approved.

No Public Comment

4. **For Possible Action. Discussion and possible action to award the ADA Restroom Remodel labor contract to Majestic Marble and Tile in the amount of \$35,240 and authorize the director to approve contract change orders up to 10% for any required scope of services.**

Harris states that the ADA Restroom Remodel is a smaller in house project. Lee asks if we know what the warranty is. McCullough the warranty is typically 12 months. Harris states that we requested quotes from 3 contractors and 2 came back with bids. This item is for labor only. Robbins asks when the remodel will start. Harris states ASAP. We will do one restroom at a time. Each should take about one week. We are only demoing the floors, not the walls. The new material that we purchased for the walls will go right over the existing tile. This will help with easier upkeep and cleaning.

Upon motion made by Robbins and seconded by Duffy to approve awarding the ADA Restroom Remodel labor contract to Majestic Marble and Tile in the amount of \$35,240 and authorize the director to approve contract change orders up to 10% for any required scope of services. The motion was unanimously approved.

No Public Comment

5. **For Possible Action. Discussion and possible action to award the ADA Restroom Remodel material contract to Nova Tile and Stone Nevada Inc. in the amount of \$39,166.58 and authorize the director to approve contract change orders up to 10% for any required scope of services.**

Harris states we told these three companies what materials we wanted to use. Therefore these quotes are straight apples to apples comparisons. There was no further discussion.

Upon motion made by Duffy and seconded by Dressel to approve awarding the ADA Restroom Remodel materials contract to Nova Tile and Stone Nevada Inc. in the amount of \$39,166.58 and authorize the director to approve contract change orders up to 10% for any required scope of services. The motion was unanimously approved.

No Public Comment

6. **Discussion Only. Discussion of the proposed '23-'24 operating budget and 5 year capital improvement budget**

Harris states that she has supplied several different supporting documents. First is the 2023-2024 Forecasted Budget with a 30.1% cost recovery, second is the 5 year CIP with all the changes the board requested I make last board meeting and third is the 5 year remaining balances document. As you will see in the forecasted budget, I did build in higher user fees that we are forecasting to get with our new fee increases that take effect May 1, 2023. You will also see increases in Payroll. We knew this was going to happen because on July 1, 2023 we are giving all of our employees' raises across the board. We also know there is going to be a rather significant raise in PERS and so we have built that into the budget. We also know that social security will go up as our salaries go up so we have also built that into the budget. We have also anticipating an increase in Health Insurance and so we have also built that into the budget. Lee state with all the increases, good job in keeping it at a 30.1% cost recovery. Robbins asks why the IT Work/Software keeps going up. Harris states there are always new updates and we have already been noticed that QuickBooks, Timeforce, and Bookking are going up. Robbins states is there anything we can do to lower our electric bill. Harris states that we are experiencing increases regularly. We just had one in January that is just now hitting us. We have a lot of equipment running plus the entire building is now using LED lighting. We are doing everything we can. Harris states if there are no more questions about the forecasted budget, let's move on to the 5 year CIP. Dressel states that he feels that the Topaz Splash Park is not right for us. I am against it. I feel it is setting the wrong impression. This isn't a partnership, in a partnership there is give and take. We are only giving money. I don't feel it would benefit us. The word will get out to other commissioners and they will be coming to us for their projects.

One reason I joined the board was to keep our money for our facility. Why would we want to transfer money out of this facility when we have all that dirt that we need to develop? If we say no now, we won't have to worry about other commissioners coming to us for money. We have the 1.3 acres to develop and one of the reasons I wanted that property is so we could show that we have major projects for 10-15 years down the line to develop this land. Robbins states I remember when we didn't have money. I'm in agreement with Frank, let's keep our money here. We have the best facility in this area. This is a wonderful safe place that we can be proud of. The lobby remodel was brought up by Dressel. He states that he has 3 safety concerns that need to be address during the lobby remodel. They are the roof, proper drainage in the floors, and the entry to the building because it creates such a wind tunnel. Harris states that these are all things that will be addressed in the remodel. Lee states that the park in Topaz is not used much. The area is disconnected from the county. TRE wants to be their own community. The commissioners already know we have money. They can come after it whenever they want. I am not afraid to invest in the core value of water activities. I think we are more than this building. I think we have opportunities. I proposed \$50,000, I feel that \$100,000 is overkill. The question is do you want to participate in a community building project for an underserved part of our county. I would suggest that we split out the splash park, take out TRE and just make it money for a splash park. Duffy states she feels \$50,000 is good. It doesn't make sense to have a splash park here. TRE is an underserved area of Douglas County. Keeping the kids busy will keep them out of trouble. It will be a valuable asset that we could be connected to. Lee states that the county will own it, we will just be a sponsor. We could separate out the TRE splash park and just make an action item that is Splash Park. Harris states she will make an action item for \$50,000 and an action item for \$100,000 for Splash Parks in the March Board Meeting.

No Public Comment

7. Discussion Only. Discussion on the evaluation process of the District's Director to be held during the March 2023 meeting.

Thompson, Administration Assistant, discussed the documents in the board package to assist them is the rating of the director's performance for 2022. Please take the time to review these documents and be ready to discuss your ratings in the next board meeting.

No Public Comment

**8. Discussion Only. Report from the Swim Center Director.
CVSC February 2023 Director's Report**

User Attendance: See board binder documents.

- Jan 2022 Attendance was 7638. Jan 2023 Attendance was 7138. (Decrease due to Closures/Weather)

Programming, Staffing and Training:

- Facility was closed Jan 1-3 due to extreme weather conditions.
- Flick 'N Float brought in a few families and individuals on Jan 21st. Sold Pizza, drinks and inner tubes.
- Shannon submitted her professional article to the NRPA for March's Parks & Recreation Magazine publication.
- Shannon attended 3 Nevada Recreation & Parks Society (NRPS) Trainings relating to 3yr term Presidential Responsibilities.
- Adaptive Swim Lesson Program is up and running and classes have been scheduled.
- Session, Drop-In and Private swim and dive lessons are combined numbers and classes have been successful (see attached #'s)
- Water Aerobics Class attendance is staying steady at 35+ participants in the morning classes. Evening classes are smaller but well likes and attended.

Marketing and Public Relations

- Tour of facility: Great Western Recreation Owner and company's Nevada Rep. (Shannon).
- Tour of facility: Two Fernley Board Members reached out for professional aquatic advice (Shannon).
- Participated in the last Pool Pact HR Assessment Workgroup (Shannon).
- Created and sent out the "2022 Year in Review" document to staff, Board & patrons & posted to website (Shannon)

- Participated in the “Special Districts Roundtable Discussion” hosted by Pool Pact (Shannon)
- Social media exposure and information sharing: Facebook & Instagram updates (Sarah & Catherine).
- Website updates (Tyler), Google Business updates (Shannon), Alignable updates (Shannon)
- Publications: Carson Valley Business Directory, Getaway Reno/Tahoe Area, Best of CV, Almanac, Record Courier.
- CGI Marketing Group continues to do a good job managing our online reputation with Google, Yelp (Shannon)
- Phone Message updates (Sherrie)
- Water Aerobics Coordinator (Deanna) is emailing staff and patrons on our internal water aerobics list to keep up-to-date on schedule or procedure changes.
- **Employee Recognition:**
- Employee of the Month: Miriam Smithen, Cashier. Miriam has been with the swim center for many years. She is professionalism, reliable, dedicated, and friendly and she covers for others when they need time off.

Maintenance Updates:

- 3M Dive stand is in production and once notified will be picked up at the Reno location to avoid high delivery fee.
- Working closely with Trane and Seresco regarding the DH1 operations has paid off for Dave and the Facility. Operations are running much smoother.
- FT Maintenance Assistance position has been filled with a qualified candidate. Jack Stevenson accepted the offer and will start immediately. PT Maintenance Aide position has also been filled with a qualified candidate. Dean will start Feb 8th.
- Daily maintenance projects and asset management are being completed daily... excel document updated by Maintenance Supervisor and Director regularly.
- Updating and improving the data information in Reserve Analyst (Asset Management Program).

Monthly Financial: WILL BE PRESENTED IN THE MARCH MEETING See board binder documents. User fee income does not have a direct correlation to attendance. Income is dependent on timing of payments from Point of Sale System as well as billing.

Correspondence: See board binder documents (if applicable).

No Public Comment

7. For Possible Action. Discussion and possible action on proposed agenda items for the March 16, 2023 meeting.

- **Budget**
- **CIP**
- **Roof Restoration**
- **TRE Splash Pad**
- **Director’s Annual Evaluation**

Upon motion made by Dressel and seconded by Robbins to adjourn meeting. Motion to adjourn meeting was unanimously approved.

**EAST FORK SWIMMING POOL DISTRICT
BOARD OF TRUSTEES**

AGENDA ACTION SHEET

Agenda Item # 1b

Title: For possible action. Approval of general ledger cash balances, expenditures and investments through January 30, 2023 and February 28, 2023.

Background: NRS requires local government entities governing boards to approve expenditures for their entity and to report cash balances as well as investments. It is important for Trustees to be aware of the financial status of the District.

Funding: NA

Recommended Motion: Move to approve the report of general ledger cash balances, expenditures and investments through January 30, 2023 and February 28, 2023.

Trustee Action: _____ **Approved**
_____ **Denied**
_____ **No Action**
_____ **Other**

11:04 AM

03/09/23

Accrual Basis

EAST FORK SWIMMING POOL DISTRICT

Balance Sheet

As of February 28, 2023

	Feb 28, 23
ASSETS	
Current Assets	
Checking/Savings	
101 · WELLS FARGO CHECKING ACCT.	323,617.79
108 · CASH ON HAND	850.00
112-4 · LOCAL GOV'T INVESTMENT POOL	2,535,638.25
112-5 · LOCAL GOV'T POOL OPERATING	102,222.62
Total Checking/Savings	2,962,328.66
Accounts Receivable	
121 · ACCOUNTS RECEIVABLE	2,261.00
Total Accounts Receivable	2,261.00
Other Current Assets	
12100 · INVENTORY	
115 · CHEMICALS INVENTORY	12,583.42
120 · MERCHANDISE INVENTORY	4,606.77
125 · FOOD INVENTORY	1,546.95
Total 12100 · INVENTORY	18,737.14
130 · Prepaid Expense	11,759.60
170-4 · DELIQUENT TAX REC	30,984.95
Total Other Current Assets	61,481.69
Total Current Assets	3,026,071.35
Fixed Assets	
150 · POOL EQUIPMENT	134,952.27
155 · CONSTRUCTION IN PROGRESS	2,097,185.78
156 · LAND IMPROVEMENTS	415,799.25
157 · BUILDING & IMPROVEMENT	13,032,403.36
158 · EQUIPMENT	500,291.14
160 · ACCUMMULATED DEPRECIATION	-9,700,249.53
175 · LAND APN#1320-30-411-005	1,353,232.09
Total Fixed Assets	7,833,614.36
Other Assets	
171 · DEFERRED PENSION OUTFLOWS	140,321.00
Total Other Assets	140,321.00
TOTAL ASSETS	11,000,006.71
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
201 · ACCOUNTS PAYABLE	109,182.97
Total Accounts Payable	109,182.97
Credit Cards	
202 · CITI VISA CREDIT CARD	7,939.53
Total Credit Cards	7,939.53
Other Current Liabilities	
200 · PAYROLL LIABILITIES	
229 · SUTA	755.39
234-3 · Aflac	-247.20
Total 200 · PAYROLL LIABILITIES	508.19

11:04 AM

03/09/23

Accrual Basis

EAST FORK SWIMMING POOL DISTRICT

Balance Sheet

As of February 28, 2023

	Feb 28, 23
218 · ACCRUED VESTED VAC PAY	20,469.48
219 · OPEB LIABILITY	79,639.00
235 · ACCRUED WORKMANS COMPENSATION	718.80
236 · NOTE PAYABLE - ZION	484,000.00
Total Other Current Liabilities	585,335.47
Total Current Liabilities	702,457.97
Long Term Liabilities	
220 · NET PENSION LIABILITY	808,815.00
225 · DEFERRED PENSION INFLOWS	316,130.00
Total Long Term Liabilities	1,124,945.00
Total Liabilities	1,827,402.97
Equity	
349 · RETAINED EARNINGS	5,051,739.78
351-1 · FUND BALANCE	1,452,260.17
355 · CONTRIBUTED CAPITAL	1,648,952.81
Net Income	1,019,650.98
Total Equity	9,172,603.74
TOTAL LIABILITIES & EQUITY	11,000,006.71

	Feb 2023	Budget	Jul 22-Feb 23	YTD Budget	YTD Variance	Annual Budget	Annual Budget Remaining	YTD Total as % of Budget
Ordinary Income/Expense								
Income								
403 · USER FEES	30,146.25	36,446.87	290,323.19	339,049.88	(48,726.69)	561,775.00	271,451.81	51.68%
496 · FOOD	1,780.25	2,238.52	29,094.90	29,557.26	(462.36)	51,225.00	22,130.10	56.80%
497 · MERCHANDISE	1,121.50	945.01	11,162.75	9,168.12	1,994.63	16,125.00	4,962.25	69.23%
498 · GRANT INCOME	0.00	883.93	8,677.70	4,455.36	4,222.34	10,000.00	-	0.00%
Total Income	33,048.00	40,514.33	339,258.54	382,230.62	(42,972.08)	639,125.00	298,544.16	53.08%
Cost of Goods Sold								
COST OF GOODS SOLD								
550 · FOOD EXPENSE	698.29	678.50	14,745.88	13,400.34	(1,345.54)	23,500.00	8,754.12	62.75%
555 · MERCHANDISE EXPENSE	0.00	347.64	4,417.12	4,100.49	(316.63)	8,325.00	3,907.88	53.06%
560 · FOOD SUPPLIES	61.50	101.09	692.96	404.32	(288.64)	925.00	232.04	74.91%
565 · FOOD SPOILAGE	0.00	134.39	379.62	205.00	(174.62)	205.00	(174.62)	185.18%
Total COST OF GOODS SOLD	759.79	1,261.62	20,235.58	18,110.15	-2,125.43	32,955.00	12,719.42	61.40%
Total COGS	759.79	1,261.62	20,235.58	18,110.15	-2,125.43	32,955.00	12,719.42	61.40%
Gross Profit	32,288.21	39,252.71	319,022.96	364,120.47	(45,097.51)	606,170.00	285,824.74	52.63%
Expense								
GENERAL & ADMINISTRATIVE								
629 · ADVERTISING/PRINTING	400.00	127.47	3,693.00	4,793.84	1,100.84	14,125.00	10,432.00	26.15%
630 · POSTAGE	0.00	61.97	400.25	248.57	-151.68	675.00	274.75	59.30%
631 · JANITORIAL EXPENSE	768.01	655.57	6,221.19	4,685.22	-1,535.97	7,795.00	1,573.81	79.81%
632 · SOFTWARE - IT	474.68	3,588.59	12,575.03	16,243.38	3,668.35	25,450.00	12,874.97	49.41%
641 · POOL TRAINING AND EDUCATION	0.00	0.00	1,531.00	1,686.55	155.55	1,995.00	464.00	76.74%
645 · OFFICE SUPPLIES	371.06	199.50	2,877.08	6,752.48	3,875.40	8,225.00	5,347.92	34.98%
660 · SEMINARS & EDUCATION	0.00	0.00	1,752.00	1,973.21	221.21	4,200.00	2,448.00	41.71%
661 · DUES/SUBSCRIPTIONS	359.98	64.56	754.84	900.32	145.48	1,200.00	445.16	62.90%
680 · TRAVEL EXPENSE	1,265.93	1,782.66	8,029.91	5,131.27	-2,898.64	6,030.00	(1,999.91)	133.17%
681 · MEALS	715.35	0.00	1,831.85	1,775.00	-56.85	1,775.00	(56.85)	103.20%
683 · AUTO REIMBURSEMENT/MILEAGE	196.25	95.50	1,149.82	357.63	-792.19	895.00	(254.82)	128.47%
690 · LEGAL EXPENSE	250.00	0.00	2,778.35	7,011.93	4,233.58	7,050.00	4,271.65	39.41%
691 · ACCOUNTING EXPENSE	455.00	672.55	15,480.00	17,464.42	1,984.42	19,750.00	4,270.00	78.38%
692 · BANK CHARGES	0.00	0.00	382.17	1,225.00	842.83	1,225.00	842.83	31.20%
693 · ENTRY SYSTEM CHARGES	2,570.94	1,541.32	18,619.75	12,466.99	-6,152.76	18,675.00	55.25	99.70%
694 · DC VOTER FEES	0.00	0.00	5,336.40	5,307.00	-29.40	5,307.00	(29.40)	100.55%
780 · CASH OVER/SHORT	-43.05	0.00	-490.63	0.00	490.63	-	490.63	#DIV/0!
GENERAL & ADMINISTRATIVE - Other								
Total GENERAL & ADMINISTRATIVE	7,784.15	8,789.69	83,004.96	88,022.81	5,100.80	124,372.00	41,449.99	66.74%
PAYROLL EXPENSES								
599 · BOARD EXPENSES	3,600.00	2,012.50	14,800.00	16,100.00	1,300.00	24,150.00	9,350.00	61.28%
600 · SALARIES & WAGES	66,263.99	78,728.72	651,733.48	693,337.33	41,603.85	1,109,744.00	458,010.52	58.73%
601 · SOCIAL SECURITY	2,466.77	2,643.74	23,293.06	26,232.94	2,939.88	43,525.00	20,231.94	53.52%
611 · MEDICARE	994.79	1,131.35	9,556.95	10,325.77	768.82	16,439.00	6,882.05	58.14%
613 · STATE UNEMPLOYMENT	413.02	1,338.62	3,011.38	8,922.88	5,911.50	15,775.00	12,763.62	19.09%
614 · HEALTH INSURANCE	3,605.18	5,043.96	33,104.56	35,140.73	2,036.17	53,580.00	20,475.44	61.79%

	Feb 2023	Budget	Jul 22-Feb 23	YTD Budget	YTD Variance	Annual Budget	Annual Budget Remaining	YTD Total as % of Budget
(Continued)								
615 · PERS	8,009.27	11,203.12	69,059.19	93,481.57	24,422.38	144,324.00	75,264.81	47.85%
617 · WORKMANS COMPENSATION	2,617.60	3,060.08	20,940.80	24,480.64	3,539.84	36,721.00	15,780.20	57.03%
639 · PAYROLL TAX ADJUSTMENTS	410.29	255.37	15,362.76	-4,249.44	(19,612.20)	4,464.00	(10,898.76)	344.15%
640-1 · ACCRUED WAGES	0.00	0.00	0.00	0.00	-	-	0.00	#DIV/0!
640-2 · ACCRUED PAYROLL TAXES	0.00	0.00	0.00	0.00	-	-	0.00	#DIV/0!
640-3 · ACCRUED VACATION	-434.05	0.00	-6,280.94	0.00	6,280.94	-	6,280.94	#DIV/0!
PAYROLL EXPENSES - Other	0.00		99.75					
Total PAYROLL EXPENSES	87,946.86	105,417.46	834,680.99	903,772.42	69,191.18	1,448,722.00	614,140.76	57.61%
POOL OPERATIONS								
UTILITIES								
619 · GARBAGE	502.00	521.73	4,291.50	4,393.52	102.02	6,755.00	2,463.50	63.53%
621 · TELEPHONE EXPENSE	247.49	514.61	3,963.40	4,068.52	105.12	6,125.00	2,161.60	64.71%
622 · ELECTRIC	11,695.93	10,402.60	95,211.44	86,002.14	(9,209.30)	131,125.00	35,913.56	72.61%
624 · WATER	481.85	675.47	6,989.70	8,168.63	1,178.93	12,500.00	5,510.30	55.92%
625 · SEWER	0.00	0.00	3,026.21	3,092.81	66.60	4,120.00	1,093.79	73.45%
626 · NATURAL GAS	8,751.70	10,350.76	59,623.70	60,396.62	772.92	95,775.00	36,151.30	62.25%
Total UTILITIES	21,678.97	22,465.17	173,105.95	166,122.24	(6,983.71)	256,400.00	83,294.05	67.51%
623 · INSURANCE	0.00	0.00	32,746.84	32,746.00	(0.84)	31,545.00	(1,201.84)	103.81%
628 · CHEMICALS	3,109.23	2,768.78	40,268.32	29,298.83	(10,969.49)	44,775.00	4,506.68	89.93%
633 · MAINTENANCE & REPAIR	5,077.16	17,993.11	81,405.38	97,348.70	15,943.32	126,595.00	45,189.62	64.30%
634 · EQUIPMENT RENTAL	185.59	443.73	2,538.69	3,549.84	1,011.15	5,324.00	2,785.31	47.68%
636 · LANDSCAPE MAINTENANCE	740.00	956.83	7,751.62	7,751.62	0.00	11,760.00	5,840.00	50.34%
640 · EMPLOYEE INCENTIVES	0.00	0.00	2,366.00	1,867.61	(498.39)	2,875.00	509.00	82.30%
642 · SAFETY	828.78	0.00	9,786.68	15,750.00	5,963.32	15,750.00	5,963.32	62.14%
643 · SUPPLIES	161.73	113.57	3,331.87	3,284.20	(47.67)	5,800.00	2,468.13	57.45%
644 · UNIFORMS	494.00	858.96	5,287.21	4,886.03	(401.18)	8,225.00	2,937.79	64.28%
646 · SMALL EQUIPMENT	2,597.76	333.66	4,511.10	3,456.39	(1,054.71)	5,605.00	1,093.90	80.48%
Total POOL OPERATIONS	34,873.22	45,933.81	361,268.04	366,061.46	5,848.13	509,049.00	152,292.06	70.97%
850 · DEPRECIATION EXPENSE	42,924.00	42,924.00	343,392.00	343,392.00	-	515,088.00	429,240.00	66.67%
Total Expense	173,528.23	203,064.96	1,622,345.99	1,701,248.69	80,140.11	2,597,231.00	1,237,122.81	62.46%
Net Ordinary Income	(141,240.02)	(163,812.25)	(1,303,323.03)	(1,337,128.22)	35,042.60	(1,991,061.00)	(951,298.07)	65.46%
Other Income/Expense								
Other Income								
401.4 · AD VALOREM	557,866.99	450,919.27	2,295,337.22	2,332,042.85	(36,705.63)	2,873,111.00	577,773.78	79.89%
491 · INTEREST INCOME	7,165.72	201.84	32,316.79	1,747.12	30,569.67	4,395.00	(27,921.79)	735.31%
Total Other Income	565,032.71	451,121.11	2,327,654.01	2,333,789.97	(6,135.96)	2,877,506.00	549,851.99	80.89%
Other Expense								
899 · Interest Expense	0.00	4,680.00	4,680.00	4,680.00	0.00	8,455.20	3,775.20	
Total Other Expense	-	4,680.00	4,680.00	4,680.00	-	8,455.20	3,775.20	
Net Total Other Income	565,032.71	451,121.11	2,322,974.01	2,333,789.97	(6,135.96)	2,877,506.00	553,627.19	80.73%
Net Income	423,792.69	287,308.86	1,019,650.98	996,661.75	28,906.64	886,445.00	(397,670.88)	115.03%

	Account	Amount	Memo
A-1 Chemical	631 - JANITORIAL	351.12	Motion Towel Rolls, Toilet Tissue, Lemon Scent, Wax Liners, Mop Heads
Ace Hardware	633 - MAINTENANCE & REPAIR	58.34	Cleaner, Fasteners, Screw Drivers, Drill Bits, Fuse
AIRGAS	628 - CHEMICALS	649.75	Carbon Dioxide Liquid
Amazon	642 - SAFETY	612.28	Subscription, food supplies, Maintenance, Janitorial, Safety, Adaptive Lesson Supplies, Gauges, Office Supplies, Wristbands
American Red Cross-SABA Collection	632 - SOFTWARE-IT	132.00	Winter Break Lifeguard Class (CLS-03335258)
Axiom Internet Solutions	633 - SOFTWARE-IT	35.00	Updates/Fixes (Website)
BOS Control Services	633 - MAINTENANCE & REPAIR	410.00	Labor troubleshooting Boilers
Broadmoor Resorts	680 - TRAVEL EXPENSE	1,026.00	Colorado Conference
Cannon Financial Services	634 - EQUIPMENT RENTAL	185.59	Copier Lease/Equip Insurance (Feb 2023)
Carson Valley Accounting LLC	691 - ACCOUNTING EXPENSE	275.00	Monthly site visit (Feb 2023)
Carson Valley Chamber of Commerce	661 - DUES/SUBSCRIPTIONS	335.00	Annual Membership Renewal
Charles Maslowski	683 - AUTO REIMBURSEMENT/MILEAGE	105.00	Mileage/Fingerprinting
Charter Business	621 - TELEPHONE EXPENSE	247.49	Internet/TV
Clean Solutions International	632 - SOFTWARE-IT	137.81	Admin NAS Backup wasn't working/Update TXT record emails for BK/Update Firewall
Clock Parts	633 - MAINTENANCE & REPAIR	44.02	Clock Hardware/Parts
Costco	642 - SAFETY	512.85	Janitorial, Gloves, Food, Food Supplies, Copy Paper
Desert Hills Fire & Security Systems	636 - LANDSCAPE MAINTENANCE	740.00	New Anchors(Remove/Install Camera), Camera knocked down, change IP address, Connected to Director Cell Phone
Desert Star Landscaping	632 - SOFTWARE-IT	288.00	Contract Feb 2023
Domain Listings LLC	632 - SOFTWARE-IT	288.00	
Douglas County School District	614 - HEALTH INSURANCE	3,955.58	Health Insurance Feb 23 (5)T(1) Dependents- Long
Douglas Disposal	619 - GARBAGE	25.00	Dispose of Freezer
Douglas Disposal	633 - MAINTENANCE & REPAIR	727.72	Air Filters
Filters Delivered LLC	693 - ENTRY SYSTEM CHARGES	1,593.41	System Entry Charges and Refunds
Global Payments	633 - MAINTENANCE & REPAIR	20.85	Street Elbow, Fuse Holder
Grainger	680 - TRAVEL EXPENSE	87.68	LV Conference (S.Harris)
Henderson Taxi	645 - OFFICE SUPPLIES	95.74	Copy fee for 4 copiers/printers (Jan 2023)
High Sierra Business Systems	633 - MAINTENANCE & REPAIR	307.18	Fan Balancing Kit, Shower Curtain Rings, Foam Floor Squeegee, APC Back UPS Protector
Home Depot	633 - MAINTENANCE & REPAIR	189.00	Torque Actuator
HVAC Quick	642 - SAFETY	10.00	Finger Printing
Jack Stevenson	628 - CHEMICALS	627.98	Phenol Red, Chlorine Free, Total Alkalinity, Calcium, Calicool
Mary Brennan	403 - USER FEES	50.00	Overcharged her membership
Maul Rippers	644 - UNIFORMS	494.00	LG Men's Shorts
Microsoff Corp	632 - SOFTWARE-IT	3.92	Cloud Backup
National Gym Supply	633 - MAINTENANCE & REPAIR	221.00	Handgrip Kit (Blue)
NV Energy	622 - ELECTRIC	11,695.93	
Oshinski & Forsberg, Ltd	690 - LEGAL EXPENSE	250.00	Review Letter & Tort Report from Pool/Pact. Review firm files & confirm accuracy of tort report
OOMA, INC	621 - TELEPHONE EXPENSE	0.00	Monthly Service Fee (Due to fraud on card billing was done in Mar 2023 \$290.83)
Papa Murphy's	550 - FOOD EXPENSE	97.96	Pizza (FlickNFloat)
Poster My Wall	632 - SOFTWARE-IT	9.95	Monthly Recurring Charge
Public Employees Benefits Program	614 - HEALTH INSURANCE	47.06	Feb 2023 #834
QuickBooks Payroll Service	639 - PAYROLL TAX ADJUSTMENTS	213.50	Fees for Direct Deposit
Reno Media Group	629 - ADVERTISING	400.00	pymt 2of3 (Advertising Jan, Feb&Mar 2023 FlickNFloat)
Sara Davenport	681 - MEALS	355.50	Colorado Conference/Mileage
Schwans Sales Ent.	550 - FOOD EXPENSE	124.21	
Seven Up/RC Bottling Co.	550 - FOOD EXPENSE	138.40	
Shannon Harris	681 - MEALS	588.00	Conference Colorado/Meals, Parking, Mileage, Taxi
Shaw-Tronics	633 - MAINTENANCE & REPAIR	601.95	Drive Belts/Wave Belt
Shory's Mobile Surface Prep	633 - MAINTENANCE & REPAIR	1,800.00	Deposit for Sandblasting outside pool deck (Labor/Material)
Sierra Bookkeeping Services, Inc	691 - ACCOUNTING EXPENSE	180.00	Jan 2023 Bookkeeping Services/Payroll/PERS
SOUTHWEST GAS	626 - NATURAL GAS	8,751.70	
Spotify	661 - DUES/SUBSCRIPTIONS	9.99	
Staples	645 - OFFICE SUPPLIES	139.55	3 hole punch paper, pens, rulers, calculators, binder clips
Swimoutlet	643 - SUPPLIES	44.60	Swim Fins (Angelfish)
Thatcher Company, Inc	628 - CHEMICALS	1,831.50	
The Parts House	633 - MAINTENANCE & REPAIR	24.98	FHP Belt
Town Of Minden	624 - WATER & TRASH	998.85	Water/Garbage
Ultimate Pool Tool	633 - MAINTENANCE & REPAIR	372.00	Extension Pole for Cleaning Pools
Univerus Software Canada, Inc	632 - SOFTWARE-IT	12,750.38	Annual Software Membership, eCommerce Fees (990.76)
Webstaurant Store	646 - SMALL EQUIPMENT	2,597.76	Front Office Freezer/Warranty (Snack Bar)
Western Nevada Supply	633 - MAINTENANCE & REPAIR	248.67	SPEA T/112, MISC SPEA, Bushing, CPLG, IELL
Zoro Tools	633 - MAINTENANCE & REPAIR	47.10	Toilet Paper Dispenser
Total		59,473.85	

EAST FORK SWIMMING POOL DISTRICT

Balance Sheet

As of January 31, 2023

	Jan 31, 23
ASSETS	
Current Assets	
Checking/Savings	
101 · WELLS FARGO CHECKING ACCT.	132,562.91
108 · CASH ON HAND	850.00
112-4 · LOCAL GOV'T INVESTMENT POOL	2,179,079.38
112-5 · LOCAL GOV'T POOL OPERATING	201,615.77
Total Checking/Savings	2,514,108.06
Accounts Receivable	
121 · ACCOUNTS RECEIVABLE	2,261.00
Total Accounts Receivable	2,261.00
Other Current Assets	
12100 · INVENTORY	
115 · CHEMICALS INVENTORY	12,583.42
120 · MERCHANDISE INVENTORY	4,606.77
125 · FOOD INVENTORY	1,546.95
Total 12100 · INVENTORY	18,737.14
170-4 · DELIQUENT TAX REC	30,984.95
Total Other Current Assets	49,722.09
Total Current Assets	2,566,091.15
Fixed Assets	
150 · POOL EQUIPMENT	134,952.27
155 · CONSTRUCTION IN PROGRESS	1,977,515.14
156 · LAND IMPROVEMENTS	415,799.25
157 · BUILDING & IMPROVEMENT	13,032,403.36
158 · EQUIPMENT	500,291.14
160 · ACCUMMULATED DEPRECIATION	-9,657,325.53
175 · LAND APN#1320-30-411-005	1,353,232.09
Total Fixed Assets	7,756,867.72
Other Assets	
171 · DEFERRED PENSION OUTFLOWS	140,321.00
Total Other Assets	140,321.00
TOTAL ASSETS	10,463,279.87
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
201 · ACCOUNTS PAYABLE	1,903.50
Total Accounts Payable	1,903.50
Credit Cards	
202 · CITI VISA CREDIT CARD	6,091.42
Total Credit Cards	6,091.42
Other Current Liabilities	
200 · PAYROLL LIABILITIES	
229 · SUTA	342.37
234-3 · Aflac	-247.20
Total 200 · PAYROLL LIABILITIES	95.17

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Accrual Basis

EAST FORK SWIMMING POOL DISTRICT

Balance Sheet

As of January 31, 2023

	Jan 31, 23
218 · ACCRUED VESTED VAC PAY	20,903.53
219 · OPEB LIABILITY	78,429.00
235 · ACCRUED WORKMANS COMPENSATION	-1,898.80
236 · NOTE PAYABLE - ZION	484,000.00
Total Other Current Liabilities	581,528.90
Total Current Liabilities	589,523.82
Long Term Liabilities	
220 · NET PENSION LIABILITY	808,815.00
225 · DEFERRED PENSION INFLOWS	316,130.00
Total Long Term Liabilities	1,124,945.00
Total Liabilities	1,714,468.82
Equity	
349 · RETAINED EARNINGS	5,051,739.78
351-1 · FUND BALANCE	1,452,260.17
355 · CONTRIBUTED CAPITAL	1,648,952.81
Net Income	595,858.29
Total Equity	8,748,811.05
TOTAL LIABILITIES & EQUITY	10,463,279.87

	Jan 2023	Budget	Jul 22-Jan 23	YTD Budget	YTD Variance	Annual Budget	Annual Budget Remaining	YTD Total as % of Budget
Ordinary Income/Expense								
Income								
403 · USER FEES	31,606.50	36,816.31	260,176.94	302,603.01	(42,426.07)	561,775.00	301,598.06	46.31%
496 · FOOD	1,095.00	1,702.59	27,314.65	27,318.74	(4.09)	51,225.00	23,910.35	53.32%
497 · MERCHANDISE	1,124.50	887.54	10,041.25	8,223.11	1,818.14	16,125.00	6,083.75	62.27%
498 · GRANT INCOME	0.00	3,571.43	8,677.70	3,571.43	5,106.27	10,000.00	-	0.00%
Total Income	33,826.00	42,977.87	306,210.54	341,716.29	(35,505.75)	639,125.00	331,592.16	47.91%
Cost of Goods Sold								
COST OF GOODS SOLD								
550 · FOOD EXPENSE	658.74	648.37	14,047.59	12,721.84	(1,325.75)	23,500.00	9,452.41	59.78%
555 · MERCHANDISE EXPENSE	0.00	58.78	4,417.12	3,752.85	(664.27)	8,325.00	3,907.88	53.06%
560 · FOOD SUPPLIES	12.99	6.80	631.46	303.23	(328.23)	925.00	293.54	68.27%
565 · FOOD SPOILAGE	0.00	0.00	379.62	70.61	(309.01)	205.00	(174.62)	185.18%
Total COST OF GOODS SOLD	671.73	713.95	19,475.79	16,848.53	-2,627.26	32,955.00	13,479.21	59.10%
Total COGS	671.73	713.95	19,475.79	16,848.53	-2,627.26	32,955.00	13,479.21	59.10%
Gross Profit	33,154.27	42,263.92	286,734.75	324,867.76	(38,133.01)	606,170.00	318,112.95	47.30%
Expense								
GENERAL & ADMINISTRATIVE								
629 · ADVERTISING/PRINTING	409.00	786.48	3,293.00	4,666.37	1,373.37	14,125.00	10,832.00	23.31%
630 · POSTAGE	79.92	34.75	400.25	186.60	-213.65	675.00	274.75	59.30%
631 · JANITORIAL EXPENSE	701.58	807.33	5,413.54	4,029.65	-1,383.89	7,795.00	2,381.46	69.45%
632 · SOFTWARE - IT	4,720.45	4,428.51	12,100.35	12,654.79	554.44	25,450.00	13,349.65	47.55%
641 · POOL TRAINING AND EDUCATION	0.00	0.00	1,531.00	1,686.55	155.55	1,995.00	464.00	76.74%
645 · OFFICE SUPPLIES	456.48	-3,778.17	2,506.02	6,552.98	4046.96	8,225.00	5,718.98	30.47%
660 · SEMINARS & EDUCATION	0.00	0.00	1,752.00	1,973.21	221.21	4,200.00	2,448.00	41.71%
661 · DUES/SUBSCRIPTIONS	54.98	28.00	394.86	835.76	440.90	1,200.00	805.14	32.91%
680 · TRAVEL EXPENSE	532.98	0.00	6,763.98	3,348.61	-3,415.37	6,030.00	(733.98)	112.17%
681 · MEALS	0.00	1,172.91	1,116.50	1,775.00	658.50	1,775.00	658.50	62.90%
683 · AUTO REIMBURSEMENT/MILEAGE	14.88	0.00	953.57	262.13	-691.44	895.00	(58.57)	106.54%
690 · LEGAL EXPENSE	0.00	959.51	2,528.95	7,011.93	4,483.58	7,050.00	4,521.65	35.86%
691 · ACCOUNTING EXPENSE	455.00	727.23	15,025.00	16,791.87	1,766.87	19,750.00	4,725.00	76.08%
692 · BANK CHARGES	382.17	1,225.00	382.17	1,225.00	842.83	1,225.00	842.83	31.20%
693 · ENTRY SYSTEM CHARGES	1,277.85	879.46	16,048.81	10,925.67	-5,123.14	18,675.00	2,626.19	85.94%
694 · DC VOTER FEES	5,336.40	5,307.00	5,336.40	5,307.00	-29.40	5,307.00	(29.40)	100.55%
780 · CASH OVER/SHORT	-42.65	0.00	-447.58	0.00	447.58	-	447.58	#DIV/0!
GENERAL & ADMINISTRATIVE - Other								
Total GENERAL & ADMINISTRATIVE	14,379.04	12,578.01	75,181.17	79,233.12	4,134.90	124,372.00	49,273.78	60.45%
PAYROLL EXPENSES								
599 · BOARD EXPENSES	0.00	2,012.50	11,200.00	14,087.50	2,887.50	24,150.00	12,950.00	46.38%
600 · SALARIES & WAGES	57,602.57	75,873.46	585,469.49	614,608.61	29,139.12	1,109,744.00	524,274.51	52.76%
601 · SOCIAL SECURITY	1,791.23	2,323.66	20,826.29	23,589.20	2,762.91	43,525.00	22,698.71	47.85%
611 · MEDICARE	823.82	1,064.64	8,562.16	9,194.42	632.26	16,439.00	7,876.84	52.08%
613 · STATE UNEMPLOYMENT	342.37	1,259.73	2,598.36	7,584.26	4,985.90	15,775.00	13,176.64	16.47%
614 · HEALTH INSURANCE	3,605.18	5,010.87	29,499.38	30,096.77	597.39	53,580.00	24,080.62	55.06%

	Jan 2023	Budget	Jul 22-Jan 23	YTD Budget	YTD Variance	Annual Budget	Annual Budget Remaining	YTD Total as % of Budget
(Continued)								
615 · PERS	7,727.48	11,243.34	61,049.92	82,278.45	21,228.53	144,324.00	83,274.08	42.30%
617 · WORKMANS COMPENSATION	2,617.60	3,060.08	18,323.20	21,420.56	3,097.36	36,721.00	18,397.80	49.90%
639 · PAYROLL TAX ADJUSTMENTS	861.43	255.37	14,952.47	-4,504.81	(19,457.28)	4,464.00	(10,488.47)	334.96%
640-1 · ACCRUED WAGES	0.00	0.00	0.00	0.00	-	-	0.00	#DIV/0!
640-2 · ACCRUED PAYROLL TAXES	0.00	0.00	0.00	0.00	-	-	0.00	#DIV/0!
640-3 · ACCRUED VACATION	908.39	0.00	-5,846.89	0.00	5,846.89	-	5,846.89	#DIV/0!
PAYROLL EXPENSES - Other	0.00		99.75					
Total PAYROLL EXPENSES	76,280.07	102,103.65	746,734.13	798,354.96	51,720.58	1,448,722.00	702,087.62	51.54%
POOL OPERATIONS								
UTILITIES								
619 · GARBAGE	371.00	466.81	3,789.50	3,871.79	82.29	6,755.00	2,965.50	56.10%
621 · TELEPHONE EXPENSE	530.69	487.88	3,715.91	3,553.91	(162.00)	6,125.00	2,409.09	60.67%
622 · ELECTRIC	11,972.32	9,658.91	83,515.51	75,589.54	(7,915.97)	131,125.00	47,609.49	63.69%
624 · WATER	518.85	521.28	6,507.85	7,493.16	985.31	12,500.00	5,992.15	52.06%
625 · SEWER	994.01	1,015.89	3,026.21	3,082.81	66.60	4,120.00	1,093.79	73.45%
626 · NATURAL GAS	9,244.68	10,853.75	50,872.00	50,045.86	(826.14)	95,775.00	44,903.00	53.12%
Total UTILITIES	23,631.55	23,004.52	151,426.98	143,657.07	(7,769.91)	256,400.00	104,973.02	59.06%
623 · INSURANCE	0.00	0.00	32,746.84	32,746.00	(0.84)	31,545.00	(1,201.84)	103.81%
628 · CHEMICALS	337.45	9,919.24	37,159.09	26,530.05	(10,629.04)	44,775.00	7,615.91	82.99%
633 · MAINTENANCE & REPAIR	22,126.28	12,629.15	76,367.86	79,355.59	2,987.73	126,595.00	50,227.14	60.32%
634 · EQUIPMENT RENTAL	185.59	443.73	2,353.10	3,106.11	753.01	5,324.00	2,970.90	44.20%
636 · LANDSCAPE MAINTENANCE	740.00	956.83	5,180.00	6,794.79	1,614.79	11,760.00	6,580.00	44.05%
640 · EMPLOYEE INCENTIVES	283.34	92.22	2,386.00	1,867.61	(498.39)	2,875.00	509.00	82.30%
642 · SAFETY	501.10	0.00	8,957.90	15,750.00	6,792.10	15,750.00	6,792.10	56.88%
643 · SUPPLIES	499.01	374.32	3,170.14	3,170.63	0.49	5,800.00	2,629.86	54.66%
644 · UNIFORMS	1,527.72	938.74	4,793.21	4,027.07	(766.14)	8,225.00	3,431.79	58.28%
646 · SMALL EQUIPMENT	0.00	349.98	1,913.34	3,122.73	1,209.39	5,605.00	3,691.66	34.14%
Total POOL OPERATIONS	49,772.04	48,709.73	326,434.46	320,127.65	(7,516.20)	509,049.00	184,527.88	64.13%
850 · DEPRECIATION EXPENSE	42,924.00	42,924.00	300,468.00	300,468.00	-	515,088.00	429,240.00	58.33%
Total Expense	183,355.15	206,315.39	1,448,817.76	1,498,183.73	48,339.28	2,597,231.00	1,365,129.28	55.78%
Net Ordinary Income	(150,200.88)	(164,051.47)	(1,162,083.01)	(1,173,315.97)	10,206.27	(1,991,061.00)	(1,047,016.33)	58.37%
Other Income/Expense								
Other Income								
401.4 · AD VALOREM	0.00	157,136.04	1,737,470.23	1,881,123.58	(143,653.35)	2,873,111.00	1,135,640.77	60.47%
491 · INTEREST INCOME	6,540.38	120.34	25,151.07	1,545.28	23,605.79	4,395.00	(20,756.07)	572.27%
Total Other Income	6,540.38	157,256.38	1,762,621.30	1,882,668.86	(120,047.56)	2,877,506.00	1,114,884.70	61.26%
Other Expense								
899 · Interest Expense	0.00	4,680.00	4,680.00	4,680.00	8,455.20	-	(4,680.00)	
Total Other Expense	-	4,680.00	4,680.00	4,680.00	8,455.20	-	(4,680.00)	
Net Other Income	6,540.38	157,256.38	1,757,941.30	1,882,668.86	(111,592.36)	2,877,506.00	1,110,204.70	61.09%
Net Income	(143,660.50)	(6,795.09)	595,858.29	709,352.89	(101,386.09)	886,445.00	63,188.37	67.22%

	Account	Amount	Memo
A-1 Chemical	631 - JANITORIAL	516.71	Paper Towels, Toilet Tissue, Green Liners, Waxed Liners, Motion Towel Rolls
A.B.E. Printing	629 - ADVERTISING	9.00	Laminating (Swim Angelfish/P.Irving)
Ace Hardware	633 - MAINTENANCE & REPAIR	87.96	Brush, Gloves, Wire Connectors, Pail, Fasteners
AIRGAS	628 - CHEMICALS	337.45	Carbon Dioxide Liquid
Amazon	633 - MAINTENANCE & REPAIR	1,100.24	Subscription, food supplies, Maintenance, Janitorial, Safety, Adaptive Lesson Supplies, Solar Irradiance Meter, Office Supplies,
BGS Control Services	634 - EQUIPMENT RENTAL	10,200.34	Annual Boiler Inspections 5 units/Boiler Kits, Transformer, Switch
Cannon Financial Services	691 - ACCOUNTING EXPENSE	185.59	Copier Lease/Equip Insurance (Jan 1-31, 2023)
Carson Valley Accounting LLC	642 - SAFETY	275.00	Monthly site visit (Jan 2023)
Carson Valley Medical Center	621 - TELEPHONE EXPENSE	239.86	Internet/TV
Charter Business	631 - JANITORIAL	631.49	Janitorial, Gloves, Food, Food Supplies, Batteries
Costco	683 - AUTO REIMBURSEMENT/MILEAGE	14.88	Mileage
Deanna Abbott	636 - LANDSCAPE MAINTENANCE	740.00	Contract Jan 2023
Desert Star Landscaping	614 - HEALTH INSURANCE	3,955.58	Health Insurance Jan 23 (5)FT(1) Dependents- Long
Douglas County School District	694 - DC VOTERS FEES	5,336.40	Voter Maintenance Fee Active Voters FY 22/23
Douglas County Clerk	680 - TRAVEL EXPENSE	532.98	D.Robbins Flight (Colorado Conference Feb 2023)
Doug Robbins	633 - MAINTENANCE & REPAIR	13.50	Knob Assy Kit
Fitness Factory Outlet	693 - ENTRY SYSTEM CHARGES	1,430.85	System Entry Charges and Refunds
Global Payments	633 - MAINTENANCE & REPAIR	80.92	Urinal Block, Foam Hand Soap
Grainger	633 - MAINTENANCE & REPAIR	1,057.90	Installed Pump & repair toilet leak/Material, Replace Leaking T(Material, Labor)
High Quality Plumbing	645 - OFFICE SUPPLIES	138.72	Copy fee for 4 copiers/printers (Oct/Dec 2022)
High Sierra Business Systems	633 - MAINTENANCE & REPAIR	133.09	Fan Balancing Kit, Shower Handheld Sprayer, Poly Scoop, Wall Clock
Home Depot	632 - SOFTWARE-IT	549.00	Annual QB Renewal
Intuit Quickbooks Program	632 - SOFTWARE-IT	4,158.00	Annual Timeforce Fee (Payroll)
Isolved	644 - UNIFORMS	1,200.00	New Female Uniforms
Jolyn Clothing	633 - MAINTENANCE & REPAIR	694.58	Valve/Solenoid
Kelly Supply Company	642 - SAFETY	150.00	Fuel, EOM (K.Robinson)
Maverick	629 - ADVERTISING	62.79	Bandages
McKesson Medical Supplies	632 - SOFTWARE-IT	3.50	Cloud Backup
Microsoft Corp	625 - SEWER	994.01	Qrly Sewer Fees (Jan-Mar 2023)
Minden-Gardnerville Sanitation	640 - EMPLOYEE INCENTIVES	88.34	Staff Meeting
Minden Meat & Deli	661 - DUES/SUBSCRIPTIONS	30.00	
Nevada Recreation & Parks	622 - ELECTRIC	11,972.32	
NV Energy	640 - EMPLOYEE INCENTIVES	25.00	EOM (M.Smithen)
Oil Coffee	621 - TELEPHONE EXPENSE	290.83	Monthly Service Fee
OOMA, INC	550 - FOOD EXPENSE	48.98	Pizza (FlickNFloat)
Papa Murphy's	643 - SUPPLIES	158.96	Soft Wrist Weights
Paypal Business	632 - SOFTWARE-IT	9.95	Monthly Recurring Charge
Poster My Wall	614 - HEALTH INSURANCE	47.06	Jan 2023 #834
Public Employees Benefits Program	639 - PAYROLL TAX ADJUSTMENTS	199.50	Fees for Direct Deposit
QuickBooks Payroll Service	629 - ADVERTISING	400.00	pyrmt To3 (Advertising Jan, Feb&Mar 2023 FlickNFloat)
Reno Media Group	550 - FOOD EXPENSE	90.43	
Schwans Sales Ent.	550 - FOOD EXPENSE	154.58	
Seven Up/RC Bottling Co.	640 - EMPLOYEE INCENTIVES	100.00	K.Hayes
Shannon Harris	691 - ACCOUNTING EXPENSE	180.00	Dec 2022 Bookkeeping Services/Payroll/PERS
Sierra Bookkeeping Services, Inc	642 - SAFETY	175.00	2023 Compliance Program
Sinnett Consulting Services	633 - MAINTENANCE & REPAIR	780.57	Time/Material New Filter, Pipe Valves, Fittings, Hangars
SMI (Smith Mechanical, Inc)	626 - NATURAL GAS	9,244.68	
SOUTHWEST GAS	661 - DUES/SUBSCRIPTIONS	9.99	
Spotify	642 - SAFETY	120.75	Finger Printing (Z. Weber, P. Irving, D. Rand-Hawkins)
State of Nevada-Dept Public Safety	633 - MAINTENANCE & REPAIR	7.98	Spark Plug
The Parts House	633 - MAINTENANCE & REPAIR	77.78	Fluorescent Ballast
Too Many Amps	624 - WATER & TRASH	889.85	Water/Garbage
Town Of Minden	633 - MAINTENANCE & REPAIR	8,430.00	DH2 Unit, Tripping at Compressor
Trane U.S. Inc.	644 - UNIFORMS	327.72	Sr. Guard Polo (C. Taylor), Beansies, Logo Fees
Uniformity of Nevada, LLC	630 - POSTAGE	20.17	
USPS	643 - SUPPLIES	58.65	Tower Heater
Walmart	692 - BANK CHARGES	382.17	Wells Fargo Cking act./Client Analysis shortfall
Wells Fargo Bank	633 - MAINTENANCE & REPAIR	69,220.60	
Total			

**EAST FORK SWIMMING POOL DISTRICT
BOARD OF TRUSTEES**

AGENDA ACTION SHEET

Agenda Item #2

Title: Discussion Only. Discussion and update on the Capital Improvement Plan ongoing projects.

Background: East Fork Swimming Pool District contracted with Aquatic Design Group to complete an overall evaluation of the Carson Valley Swim Center's equipment. The capital improvement and maintenance priority list is a combination of that report along with the center's Director, Maintenance Supervisor and Project Manager's recommendations.

Funding: NA

Recommended Motion: Discussion only

Trustee Action: _____ **Approved**
_____ **Denied**
_____ **No Action**
_____ **Other**

**Carson Valley Swim Center
Capital Budget
Fiscal Year 2022/2023**

Construction Funds Available as of:

Local Government Investment Pool

Feb 28th
\$ 2,535,636

2022/2023 Projects

	Company	2022/2023 Budget	Contract Amount/ Expense	Remaining Amts. Payable
Concession & Roof Restoration ('21-'22) Pre Const. 100% Design	TSK	38,000	38,000	7,700
Roof Restoration ('22-'23)		212,755	212,755	211,995
Project Management ('22-'23 Scott McCullough)	Douglas County	13,000	13,000	7,781
Asset Mang Plan (Filters, Filter Media, socks, Diving Board 3M, DH1 Parts, Vacuum, Decking Rockwall, ADA Remodel)	Reserve Analyst	291,831	241,831	83,332
Radio Repeater System	Sierra Electronics	69,245	69,245	-
Contingency (Permits, Landscaping Improvement)	Contingency for Asset Mang	30,000	38,000	-
	'22/'23 Capital Budget	<u>654,831</u>	<u>612,831</u>	

310,808

Remaining Construction Funds Available

\$ 2,224,828

EAST FORK SWIMMING POOL DISTRICT BOARD OF TRUSTEES

AGENDA ACTION SHEET

Agenda Item #3

Title: For Possible Action. Discussion and possible action to allocate \$50,000 to the swim districts capital improvement plan for fiscal year 2023-2024 to be used toward the Douglas County's splash pad project.

Background: East Fork Swimming Pool District invited Community Services Director, Scott Morgan to a meeting in January 2023 to discuss the potential partnership opportunity to contribute money to the construction of a splash park in the Topaz Ranch Estates (TRE) area. TRE is within the swim centers tax district and is an underserved population due to distance from the swim center.

The Douglas County Parks and Recreation Department is requesting in its Capital Plan an improvement at Topaz Ranch Estates Park-TRE Splash Pad, our request is for \$145,000 for a splash pad in this Park. \$100,000 from Room Tax fund balance and \$45,000 from the Residential Construction Tax for Parks. If approved the project would go forward with this budget. If the District decides to fund a portion of the project those dollars would be added to the project and not reduce the County's contribution. If the District decides not to financially participate in the project is approved we will attempt to construct a splash pad for \$145,000.

Any funding from the District would be through an Interlocal Agreement with the County, which the District and their counsel would review and approve prior to anything going forward on the County's part. Even if the District allocates funds in their budget but does not approve the Interlocal Agreement there will be no expectation of funding from the District. If an agreement is approved there will be no risk associated with the construction and/or operation maintenance of this project. The only obligation will be for the District to write a check upon the project's completion and attend a ribbon-cutting party to celebrate his success.

The Interlocal Agreement would include language that includes but is not limited to the following:

The District would not be responsible for construction or permitting, operation and maintenance cost, and would only reimburse the funds identified if the County has completed the task and spent at least \$145,000 plus any commitment the District has made towards funding.

For example if the District committed \$100,000 towards the project the total project budget would be \$245,000. If Douglas County only spent \$200,000 then

the District would only be obligated under the agreement to reimburse Douglas County \$55,000. (The County Money is spent first)

Another example if the District committed \$100,000 towards the project the total project would be \$245,000. If Douglas County spent \$300,000 the district would only be obligated under the agreement to reimburse Douglas County \$100,000. (The County would be responsible for any cost overruns)

Again the District will not release funds until the project is complete. The District will be recognized through this partnership for this project if they choose to provide funding.

Funding: NA

Recommended Motion: Move to approve allocating \$50,000 to the swim districts capital improvement plan for fiscal year 2023-2024 to be used toward the Douglas County's splash pad project.

Trustee Action: _____ **Approved**
_____ **Denied**
_____ **No Action**
_____ **Other**

**EAST FORK SWIMMING POOL DISTRICT
BOARD OF TRUSTEES**

AGENDA ACTION SHEET

Agenda Item #4

Title: For Possible Action. Discussion and possible action awarding the "Roof Rehabilitation Project" to CTR Roofing Ltd. in the amount of \$164,850.00 and authorize the director to approve change orders up to 10%.

Background: The districts capital improvement plan, asset management plan and maintenance priority list are created by the center's Director, Maintenance Supervisor and Project Manager. Recommendations and requests for approvals are then presented to the board of trustees.

Funding: NA

Recommended Motion: Move to approve awarding the "Roof Rehabilitation Project" to CTR Roofing Ltd. in the amount of \$164,850.00 and authorize the director to approve change orders up to 10%.

Trustee Action: _____ **Approved**
_____ **Denied**
_____ **No Action**
_____ **Other**

Douglas County
1594 Esmeralda Avenue
Minden, Nevada 89423

Office **775-782-9821**
Fax **775-782-6255**
Website www.douglascountynv.gov

March 6, 2023

East Fork Swimming Pool District
1600 State Highway 88
Minden, Nevada 89423

Shannon Harris
Director

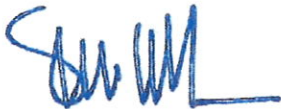
RE: Roof Coating Project

Dear Shannon,

The District publicly bid the Roof Coating Project. Three bids were received by the District. Find attached the bid tally.

CTR Roofing Ltd. bid is the lowest responsive and responsible and is recommended for contract approval for \$ 164,850.00. It is further requested to authorize the Director to approve change orders up to 10% of the contract amount for unknown conditions if needed.

Sincerely,



Scott McCullough
Douglas County
Project Manager

Bid Tally

Carson Valley Swim Center Roof Rehabilitation

PWP DO 2023-136

February 7, 2023
2:00 pm

Swim Center
1600 SR 88
Minden NV 89423

Name	Amount
1. CTR Roofing	\$ 164,850
2. STATE Roofing Systems	\$ 438,170
3. BRAZOS	\$ 438,533
4.	
5.	
6.	

BID FORM

PROJECT IDENTIFICATION: Roof Rehabilitation Project

CONTRACT IDENTIFICATION AND NUMBER: CVSC RR 2023

THIS BID IS SUBMITTED TO: East Fork Swimming Pool District
1600 HWY 88
Minden NV 89423

1.01 The undersigned BIDDER proposes and agrees, if this Bid is accepted, to enter into an agreement with OWNER in the form included in the Bidding Documents to perform all Work as specified or indicated in the Bidding Documents for the prices and within the times indicated in this Bid and in accordance with the other terms and conditions of the Bidding Documents.

2.01 BIDDER accepts all of the terms and conditions of the Advertisement or Invitation to Bid and Instructions to Bidders, including without limitation those dealing with the disposition of Bid security. The Bid will remain subject to acceptance for 60 days after the day of Bid opening, or for such longer period of time that Bidder may agree to in writing upon request of OWNER.

3.01 In submitting this Bid, BIDDER represents, as set forth in the Agreement, that:

A. BIDDER has examined and carefully studied the Bidding Documents and the following Addenda, receipt of all which is hereby acknowledged.

<u>Addendum No.</u>	<u>Addendum Date</u>
_____	_____
_____	_____
_____	_____
_____	_____

B. BIDDER has visited the Site and become familiar with and is satisfied as to the general, local and Site conditions that may affect cost, progress, and performance of the Work.

C. BIDDER is familiar with and is satisfied as to all federal, state and local Laws and Regulations that may affect cost, progress and performance of the Work.

D. BIDDER has carefully studied all: (1) reports of explorations and tests of subsurface conditions at or contiguous to the Site and all drawings of physical conditions in or relating to existing surface or subsurface structures at or contiguous to the Site (except Underground Facilities) which have been identified in the Supplementary Conditions as provided in paragraph 4.02 of the General Conditions, and (2) reports and drawings of a Hazardous Environmental Condition, if any, which has been identified in the Supplementary Conditions as provided in paragraph 4.06 of the General Conditions.

E. BIDDER has obtained and carefully studied (or assumes responsibility for having done so) all additional or supplementary examinations, investigations, explorations, tests, studies and data concerning conditions (surface, subsurface and Underground Facilities) at or contiguous to the Site which may affect cost, progress, or performance of the Work or which relate to any aspect of the means, methods,

techniques, sequences, and procedures of construction to be employed by BIDDER, and safety precautions and programs incident thereto.

- F. BIDDER does not consider that any further examinations, investigations, explorations, tests, studies, or data are necessary for the determination of this Bid for performance of the Work at the price(s) bid and within the times and in accordance with the other terms and conditions of the Bidding Documents.
- G. BIDDER is aware of the general nature of work to be performed by OWNER and others at the Site that relates to the Work as indicated in the Bidding Documents.
- H. BIDDER has correlated the information known to BIDDER, information and observations obtained from visits to the Site, reports and drawings identified in the Bidding Documents, and all additional examinations, investigations, explorations, tests, studies, and data with the Bidding Documents.
- I. BIDDER has given ENGINEER written notice of all conflicts, errors, ambiguities, or discrepancies that BIDDER has discovered in the Bidding Documents, and the written resolution thereof by ENGINEER is acceptable to BIDDER.
- J. The Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance of the Work for which this Bid is submitted.

4.01 BIDDER further represents that this Bid is genuine and not made in the interest of or on behalf of any undisclosed individual or entity and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation; BIDDER has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid; BIDDER has not solicited or induced any individual or entity to refrain from bidding; and BIDDER has not sought by collusion to obtain for itself any advantage over any other Bidder or over OWNER.

5.01 The requirements of the Nevada Revised Statutes (NRS) shall apply to this project. The BIDDER is responsible for compliance with all applicable statutes. These statutes include, but are not limited to:

- A. NRS 338.020 Hourly and daily rate of wages must not be less than prevailing wage in county.
- B. NRS 338.080 Exemptions
- C. NRS 338.141 Bids to include certain information concerning subcontractors; requirements for substitution of named subcontractors. (See Supplementary Condition 6.09.H)
- D. NRS 338.147 Award of contract to contractor who submits best bid. (See Supplementary Condition 6.09.I)

5.02 The entire set of Nevada Revised Statutes is available for review at Douglas County Community Development, 1594 Esmeralda Avenue, Minden, Nevada during normal County working hours.

6.01 BIDDER will complete the Work in accordance with the Contract Documents for the following prices:

SEE ATTACHED BID SCHEDULE

7.01 BIDDER agrees that the Work will be substantially completed and completed and ready for final payment in accordance with paragraph 14.07.B of the General Conditions on or before the dates or within the number of calendar days indicated in the Agreement.

7.02 BIDDER accepts the provisions of the Agreement as to liquidated damages in the event of failure to complete the Work within the times specified in the Agreement.

8.01 The following documents are attached to and made a condition of this Bid:

- A. Bid Form;
- B. A tabulation of Subcontractors, Suppliers and other individuals and entities required to be identified in this Bid;
- C. Bid Schedule;
- D. A tabulation of Subcontractors, Suppliers and other individuals and entities required to be identified within two hours of the bid opening;
- E. Bid Bond (or Certified or Cashier's Check);
- F. Construction Contractor's Qualification Statement for Engineered Construction.
- G. Non-collusion Affidavit

9.01 Communications concerning this Bid shall be addressed to:
(Contractor's mailing address to be filled in by Bidder)

395 Freeport Blvd #5
Sparks NV 89431

10.01 The terms used in this Bid with initial capital letters have the meanings indicated in the Instructions to Bidders, the General Conditions, and the Supplementary Conditions.

SUBMITTED on February 7th, 2023.

NV State Contractor License No. 84675 Class C-15

If BIDDER is:

An Individual

Name (typed or printed) _____
By _____ (SEAL)
(Individual's Signature)
Doing business as: _____
Business address: _____

Phone No.: _____ Fax No.: _____

A Partnership

Partnership Name _____ (SEAL)
By _____
(Signature of General Partner – attach evidence of authority to sign)
Name (typed or printed): _____
Business address: _____

Phone No.: _____ Fax No.: _____

A Corporation

Corporation Name: CTR Roofing Ltd (SEAL)
State of Incorporation: NV
Type (General Business, Professional, Service, Limited Liability): Limited Liability
By: _____
(Signature -- attach evidence of authority to sign)
Name (typed or printed): David Lytle
Title: Managing Member (Corporate Seal)
Attest: _____
(Signature of Corporate Secretary)
Business Address: 395 Freeport Blvd #5
Sparks NV 89431
Phone No.: 775 657 8020 Fax No.: _____
Date of Qualification to do business is 10/1/2018

A Joint Venture

Joint Venturer Name: _____ (SEAL)

By: _____

(Signature of joint venturer partner -- attach evidence of authority to sign)

Name (typed or printed): _____

Title: _____

Business Address: _____

Phone No.: _____ Fax No.: _____

Joint Venturer Name: _____ (SEAL)

By: _____

(Signature -- attach evidence of authority to sign)

Name (typed or printed): _____

Title: _____

Business Address: _____

Phone No.: _____ Fax No.: _____

Phone and FAX Number, and Address for receipt of official communications:

(Each joint venturer must sign. The manner of signing for each individual, partnership and corporation that is a party to the joint venture should be in the manner indicated above).

LIST OF SUBCONTRACTORS
(to be submitted with bid)

The name and address of each subcontractor who will be paid at least 5 percent of the prime contractor's total bid shall be listed below. To be deemed a responsive bid, this form must be submitted even if no subcontractors are required to be listed. In that case, the bidder should state "None" (or similar language stating that no subcontractors need to be listed) in the space below. (Refer to Supplementary Condition 6.09.H). Contractor shall list themselves for all work to be self performed.

<u>Name</u>	<u>Address of Subcontractor</u>	<u>Portion of Work</u>
<i>None</i>		

LIST OF SUBCONTRACTORS
(to be submitted after bid opening)

Within two hours after the completion of the opening of the bids, the general contractors who submitted the three lowest bids must provide a list of each subcontractor who will provide labor or a portion of the work or improvement to the contractor for which the subcontractor will be paid an amount exceeding one percent of the prime contractor's bid or \$50,000, whichever is greater, and the number of the license issued to the subcontractor, pursuant to NRS chapter 624. **If a general contractor fails to submit such a list within the required time, his bid shall be deemed not responsive.** To be deemed a responsive bid, this form must be submitted even if no subcontractors are required to be listed. In that case, the bidder should state "None" (or similar language stating that no subcontractors need to be listed) in the space below. (Refer to Supplementary Condition 6.09.H.)

<u>Subcontractor/Address/Nevada License No.</u>	<u>Dollar Value and description of work</u>
<i>NONE</i>	

BID SCHEDULE

Roof Rehabilitation Project

Lump Sum Basis

Total Lump Sum Price \$ 164,850

Total Lump Sum Price (Written)

One Hundred Sixty Four Thousand Eight Hundred Fifty

CHECK ONE:

- We qualify and claim the Preferential Bidder Status as specified in NRS 338.147, and have attached the Affidavit of Compliance and submitted a valid Certificate of Eligibility in accordance with the requirements of NRS 338.147 as referenced in Article 73.0 Bidder Preference General Condition.
- We do not qualify for the Preferential Bidder Status as specified in NRS 338.147.

AGREEMENT
BETWEEN
EAST FORK SWIMMING POOL DISTRICT,
AND
CTR Roofing Ltd

ON THE BASIS OF A STIPULATED PRICE

Whereas, **East Fork Swimming Pool District** (hereinafter OWNER) is a political subdivision of the State of Nevada, and is statutorily authorized to enter into contracts for construction projects, and;

Whereas **CTR Roofing Ltd** (hereinafter CONTRACTOR) is a construction company licensed as a specialty contractor in Nevada, and;

Whereas CONTRACTOR has submitted a bid in accord with the **Roof Rehabilitation Project** Construction Specifications and Contract Documents (hereinafter Contract Documents) as prepared by OWNER; and

Whereas, CONTRACTOR submitted a responsive and responsible Bid in the amount of **\$ 164,850.00** for the **Roof Rehabilitation Project** as outlined in the Contract Documents.

Now therefore, it is the intention of the OWNER and CONTRACTOR to enter into an Agreement to have CONTRACTOR complete all of the work as specified or indicated in the Contract Documents.

ARTICLE 1 - WORK

1.01 CONTRACTOR shall complete all Work as specified or indicated in the Contract Documents. The Work is generally described as follows:

Coat existing metal roof

ARTICLE 2 - THE PROJECT

2.01 The Project for which the Work under the Contract Documents may be the whole or only a part is generally described as follows:

Roof Rehabilitation Project

ARTICLE 3 - ARCHITECT

3.01 The Project has been designed by: **TSK Architects**

Who is hereinafter called ARCHITECT and who is to act as OWNER's representative, assume all duties and responsibilities, and have the rights and authority assigned to ARCHITECT in the Contract Documents in connection with completion of the Work in accordance with the Contract Documents.

The Project will be administered by:

Scott McCullough, Project Manager
Office of the County Manger, Douglas County
Douglas County
P.O. Box 218
Minden, NV 89423

ARTICLE 4 - CONTRACT TIMES

4.01 *Time of the Essence*

A. All time limits for Milestones, if any, Substantial Completion, and completion and readiness for final payment as stated in the Contract Documents are of the essence of the Contract.

4.02 *Dates for Substantial Completion and Final Payment*

A. The Work will be substantially completed within **60 calendar days** of issuance of Notice to Proceed, and completed and ready for final payment in accordance with paragraph 14.07 of the General Conditions within **90 calendar days** of issuance of Certificate of Substantial Completion.

4.03 *Liquidated Damages*

A. CONTRACTOR and OWNER recognize that time is of the essence of this Agreement and that OWNER will suffer financial loss if the Work is not completed within the times specified in paragraph 4.02 above, plus any extensions thereof allowed in accordance with Article 12 of the General Conditions. The parties also recognize the delays, expense and difficulties involved in proving in a legal or arbitration proceeding the actual loss suffered by OWNER if the Work is not completed on time. Accordingly, instead of requiring any such proof, OWNER and CONTRACTOR agree that as liquidated damages for delay (but not as a penalty) CONTRACTOR shall pay OWNER one hundred and fifty dollars (**\$150**) for each day that expires after the time specified in paragraph 4.02 for Substantial Completion until the Work is substantially complete. After Substantial Completion, if CONTRACTOR shall neglect, refuse or fail to complete the remaining Work within the time specified in paragraph 4.02 for completion and readiness for final payment or any proper extension thereof granted by OWNER, CONTRACTOR shall pay OWNER two hundred and fifty dollars (**\$250**) for each day that expires after the time specified in paragraph 4.02 for completion and readiness for final payment until the Work is completed and ready for final payment.

B. In the event that the CONTRACTOR fails to pay OWNER the specified liquidated damages amount within thirty (30) days of CONTRACTOR's being notified of said damages, OWNER may deduct the amount of the assessed liquidated damages from the final payment or retention withheld pursuant to Article 14 of the General Conditions.

ARTICLE 5 - CONTRACT PRICE

5.01 OWNER shall pay CONTRACTOR for completion of the Work in accordance with the Contract Documents an amount in current funds equal to the sum of the amounts determined below:

A. for all Unit Price Work, an amount equal to the stipulated sum of the established Unit Price for each separately identified item of Unit Price Work times the estimated quantity of that item, as indicated in the attached Bid Schedule;

B. as provided in paragraph 11.03 of the General Conditions estimated quantities are not guaranteed, and determinations of actual quantities and classification are to be made by ARCHITECT as provided in paragraph 9.08 of the General Conditions. Unit prices have been computed as provided in paragraph 11.03 of the General Conditions.

ARTICLE 6 - PAYMENT PROCEDURES

6.01 *Submittal and Processing of Payments*

A. CONTRACTOR shall submit Applications for Payment in accordance with Article 14 of the General Conditions. Applications for Payment will be processed by ARCHITECT as provided in the General Conditions.

6.02 *Progress Payments; Retainage*

A. OWNER shall make progress payments on account of the Contract Price on the basis of CONTRACTOR's Applications for Payment as recommended by ARCHITECT, on or about the Friday following either the first or third Thursday of each month, depending upon the timing of submittals and approvals, as provided in paragraphs 6.02.A.1 and 6.02.A.2 below. All such payments will be measured by the schedule of values established in paragraph 2.07.A of the General Conditions (and in the case of Unit Price Work based on the number of units completed) or, in the event there is no schedule of values, as provided in the General Requirements:

1. Prior to Substantial Completion, progress payments will be made in an amount equal to the percentage indicated below, but, in each case, less the aggregate of payments previously made and less such amounts as ARCHITECT shall determine or OWNER may withhold, in accordance with NRS 338.525 or paragraph 14.02 of the General Conditions:

a. 95% of Work completed (with balance being retainage). If Work has been 50% completed as determined by ARCHITECT, and if the character and progress of the Work have been satisfactory to OWNER and ARCHITECT, OWNER, on recommendation of ARCHITECT, may determine that as long as the character and progress of the Work remain satisfactory to them, there will be no retainage on account of Work subsequently completed, in which case the remaining progress payments prior to Substantial Completion will be in an amount equal to 100% of the Work completed less the aggregate of payments previously made; and

b. 95% of cost of materials and equipment not incorporated in the Work (with the balance being retainage).

2. Upon Substantial Completion, OWNER shall pay an amount sufficient to increase total payments to CONTRACTOR to 97.5% of the Work completed, less such amounts as ARCHITECT shall determine in accordance with paragraph 14.02.B.5 of the General Conditions and less 100 % of ARCHITECT's estimate of the value of Work to be completed or corrected as shown on the tentative list of items to be completed or corrected attached to the certificate of Substantial Completion.

6.03 *Final Payment*

A. Upon final completion and acceptance of the Work in accordance with paragraph 14.07 of the General Conditions, OWNER shall pay the remainder of the Contract Price as recommended by ARCHITECT as provided in said paragraph 14.07.

ARTICLE 7 - INTEREST

7.01 All moneys not paid when due as provided in Article 14 of the General Conditions shall bear interest at the rate that was in place at the time of the execution of the project. The interest rate shall be determined by the interest rate paid by Bank of America, Minden branch on a certificate of deposit time deposit.

ARTICLE 8 - CONTRACTOR'S REPRESENTATIONS

8.01 In order to induce OWNER to enter into this Agreement CONTRACTOR makes the following representations:

A. CONTRACTOR has examined and carefully studied the Contract Documents and the other related data identified in the Bidding Documents.

B. CONTRACTOR has visited the Site and become familiar with and is satisfied as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work.

C. CONTRACTOR is familiar with and is satisfied as to all federal, state, and local Laws and Regulations that may affect cost, progress, and performance of the Work.

D. CONTRACTOR has carefully studied all: (1) reports of explorations and tests of subsurface conditions at or contiguous to the Site and all drawings of physical conditions in or relating to existing surface or subsurface structures at or contiguous to the Site (except Underground Facilities) which have been identified in the Supplementary Conditions as provided in paragraph 4.02 of the General Conditions and (2) reports and drawings of a Hazardous Environmental Condition, if any, at the Site which has been identified in the Supplementary Conditions as provided in paragraph 4.06 of the General Conditions.

CONTRACTOR accepts the determination set forth in paragraph SC-4.2 of the Supplementary Conditions of the extent of the "technical data" contained in such reports and drawings upon which CONTRACTOR is entitled to rely as provided in paragraph 4.2 of the General Conditions. CONTRACTOR acknowledges that such reports and drawings are not Contract Documents and may not be complete for CONTRACTOR's purposes. CONTRACTOR acknowledges that OWNER and ARCHITECT do not assume responsibility for the accuracy or completeness of information and data shown or indicated in the Contract Documents with respect to Underground Facilities at or contiguous to the site.

E. CONTRACTOR has obtained and carefully studied (or assumes responsibility for having done so) all additional or supplementary examinations, investigations, explorations, tests, studies, and data concerning conditions (surface, subsurface and Underground Facilities) at or contiguous to the Site which may affect cost, progress, or performance of the Work or which relate to any aspect of the means, methods, techniques, sequences and procedures of construction, if any, expressly required by the Contract Documents to be employed by CONTRACTOR, and safety precautions and programs incident thereto.

F. CONTRACTOR does not consider that any further examinations, investigations, explorations, tests, studies, or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract Documents.

G. CONTRACTOR is aware of the general nature of work to be performed by OWNER and others at the Site that relates to the Work as indicated in the Contract Documents.

H. CONTRACTOR has correlated the information known to CONTRACTOR, information and observations obtained from visits to the Site, reports and drawings identified in the Contract Documents and all additional examinations, investigations, explorations, tests, studies, and data with the Contract Documents.

I. CONTRACTOR has given ARCHITECT written notice of all conflicts, errors, ambiguities or discrepancies that CONTRACTOR has discovered in the Contract Documents, and the written resolution thereof by ARCHITECT is acceptable to CONTRACTOR.

J. The Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.

ARTICLE 9 - CONTRACT DOCUMENTS

9.01 Contents

A. The Contract Documents consist of the following:

1. This Agreement (pages 1 to 7, inclusive);

2. Performance Bond (pages 1 to 2, and attachments inclusive);
 3. Payment Bonds (pages 1 to 2, and attachments inclusive);
 5. General Conditions (pages 1 to 44, inclusive, attached and incorporated);
 6. Supplementary Conditions (pages 1 to 17, inclusive, attached and incorporated);
 7. Specifications as listed in table of contents of the Project Manual (not attached);
 8. Drawings (attached and incorporated) consisting of a cover sheet and sheets numbered through inclusive with each sheet bearing the following general title
Roof Rehabilitation Project
 9. Addenda (numbers 0 to 0, inclusive);
 10. Notice to Proceed (pages _____ to _____ inclusive, attached)
 11. CONTRACTOR's Bid (pages 1 to 8, inclusive, attached and incorporated).
 12. The following which may be delivered or issued on or after the Effective Date of the Agreement and are not attached hereto:
 - a. Written Amendments
 - b. Work Change Directives
 - c. Change Order(s)
 13. Part 2 and Part 3 of the "Standard Specifications for Public Works Construction, Washoe County, City of Sparks, City of Reno, Carson City, City of Yerington," Latest Edition, incorporated by reference.
- B. The documents listed in paragraph 109.01.A are attached to this Agreement (except as expressly noted otherwise above).
- C. There are no Contract Documents other than those listed above in this Article 9.
- D. The Contract Documents may only be amended, modified or supplemented as provided in paragraph 3.04 of the General Conditions.

ARTICLE 10 - MISCELLANEOUS

10.01 *Terms*

A. Terms used in this will have the meanings indicated in the General Conditions.

10.02. *Assignment of Contract*

A. No assignment by a party hereto of any rights under or interests in the Contract will be binding on another party hereto without the written consent of the party sought to be bound; and, specifically but without limitation, moneys that may become due and moneys that are due may not be assigned without such consent (except to the extent that the effect of this restriction may be limited by law), and unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under the Contract Documents.

10.03 *Successors and Assigns*

A. OWNER and CONTRACTOR each binds itself, its partners, successors, assigns, and legal representatives to the other party hereto, its partners, successors, assigns, and legal representatives in respect to all covenants, agreements, and obligations contained in the Contract Documents.

10.04 *Severability*

A. Any provision or part of the Contract Documents held to be void or unenforceable under any Law or Regulation shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon OWNER and CONTRACTOR, who agree that the Contract Documents shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

10.05 *Legal*

A. In the event that there is any litigation relative to the interpretation or enforcement of this Agreement or any of the Contract Documents, any such matter must be litigated in the Ninth Judicial District Court of Nevada.

10.06 *Notices*

A. All notices, documents and or payments regarding this Agreement and Contract shall be sent to the following:

OWNER

East Fork Swimming Pool District
Attn: Larae Harris, Director
Carson Valley Swim Center
1600 HWY 88
Minden, NV 89423

CONTRACTOR

10.07 *Effective Date of the Agreement*

A. Both OWNER and CONTRACTOR agree that this Agreement and Contract as outlined in the Contract Documents become effective immediately upon the signing of this Agreement by both parties.

IN WITNESS WHEREOF, OWNER and CONTRACTOR have caused this Agreement for the **Roof Rehabilitation Project** to be executed and intend to be bound by the provisions of this Agreement as well as the Contract set forth in the Contract Documents.

CONTRACTOR: CTR Roofing Ltd _____

By: _____

Printed Name: _____

Title: _____

Date: This _____ day of _____, 2023.

OWNER: East Fork Swimming Pool District _____

By _____
Shannon Harris, Director

Date: This _____ day of _____, 2023

**EAST FORK SWIMMING POOL DISTRICT
BOARD OF TRUSTEES**

AGENDA ACTION SHEET

Agenda Item #5

Title: For Possible Action. Discussion and possible action on the tentative '23-'24 budget and 5-Year Capital Improvement Plan.

Background: The Board of Trustees will review the tentative budget during the January and February Board meetings. In March, the Board will approve the budget which will be filed with the Nevada Department of Taxation by April 15, 2023.

Funding: NA

Recommended Motion: Move to approve the tentative '23-'24 budget and 5-Year Capital Improvement Plan.

Trustee Action: _____ **Approved**
_____ **Denied**
_____ **No Action**
_____ **Other**

**Carson Valley Swim Center
2023 - 2024 Forecast**

Fiscal Year July 1, 2023 - June 30, 2024								
	Budget	Actual	Mar	Apr	May	June	Forecast	Total Budget 23/24
	Jul 22 - Feb 23	Jul 22 - Feb 23						
Income								
403 - USER FEES	339,049.88	290,323.19	46,608.04	45,477.83	56,829.66	73,809.59	513,048	630,450
496 - FOOD	29,557.26	29,094.90	2,966.98	3,746.18	4,404.50	10,550.09	50,783	54,500
497 - MERCHANDISE	9,168.12	11,162.75	1,452.80	1,390.34	1,577.93	2,535.81	18,120	20,500
498 - GRANT INCOME	4,455.36	8,677.70	0.00	4,473.21	1,071.43	0.00	14,222	18,500
	382,231	338,259	51,028	50,814	62,812	86,895	596,153	723,950
Cost of Goods Sold								
550 - FOOD EXPENSE	13,400.34	14,745.88	1,898.22	2,318.75	2,710.58	3,172.12	24,846	27,250
555 - MERCHANDISE EXPENSE	4,100.49	4,417.12	1,336.66	1,891.56	649.90	346.37	8,642	10,250
560 - FOOD SUPPLIES	404.32	692.96	57.63	162.84	119.63	180.60	1,214	1,250
565 - FOOD SPOILAGE	205.00	379.62	0.00	0.00	0.00	0.00	380	500
	16,110	20,236	3,293	4,373	3,480	3,899	35,080	39,250
PAYROLL EXPENSES								
599 - BOARD EXPENSES	16,100.00	14,800.00	2,012.50	2,012.50	2,012.50	2,012.50	22,850	24,000
600 - SALARIES & WAGES	693,337.33	651,733.48	131,339.48	84,348.41	89,787.03	110,931.76	1,068,140	1,305,687
601 - SOCIAL SECURITY	26,232.94	23,293.06	3,011.70	5,134.06	3,795.98	5,350.33	40,585	50,835
611 - MEDICARE	10,325.77	9,556.95	1,218.43	1,932.77	1,320.12	1,641.92	15,670	19,628
613 - STATE UNEMPLOYMENT	8,922.88	3,011.38	1,441.12	2,248.22	1,391.64	1,771.15	9,864	14,899
614 - HEALTH INSURANCE	35,140.73	33,104.56	5,043.96	4,812.31	3,909.36	4,673.62	51,544	65,142
615 - PERS	93,481.57	69,059.19	11,366.41	16,873.87	10,683.63	10,717.51	118,701	178,814
617 - WORKMANS COMPENSATION	24,480.64	20,940.80	3,060.08	3,060.08	3,060.08	3,060.08	33,181	42,877
639 - PAYROLL TAX ADJUSTMENTS	-4,249.44	15,362.76	404.54	1,767.78	2,407.74	4,133.39	24,076	-
640-3 - ACCRUED VACATION	-	-6,280.94	-	-	-	-	-	(6,281)
PAYROLL EXPENSES - Other	-	99.75	-	-	-	-	100	-
	903,772	834,681	158,898	122,190	118,368	144,292	1,378,430	1,701,881
GENERAL & ADMINISTRATIVE								
629 - ADVERTISING/PRINTING	4,793.84	3,693.00	607.48	4,684.72	1,487.36	2,551.60	13,024	13,000
630 - POSTAGE	248.57	400.25	65.75	61.97	181.21	117.50	827	800
631 - JANITORIAL EXPENSE	4,685.22	6,221.19	596.07	977.46	756.29	779.96	9,331	9,300
632 - IT Work/Software	16,243.38	24,334.63	318.05	1,217.49	6,952.46	718.62	33,541	28,500
641 POOL TRAINING & EDUCATION	1,686.55	1,531.00	283.22	-	25.23	-	1,839	2,000
645 - OFFICE SUPPLIES	6,752.48	2,877.08	191.72	304.55	92.15	884.08	4,350	6,500
660 - SEMINARS & EDUCATION	1,973.21	1,752.00	-	198.11	1,258.02	770.66	3,979	4,500
661 - DUES/SUBSCRIPTIONS	900.32	754.84	210.79	36.95	23.93	28.00	1,055	1,025
680 - TRAVEL EXPENSE	5,131.27	8,029.91	-	-	329.78	568.94	8,929	9,000
681 - MEALS	1,775.00	2,073.35	-	-	-	-	2,073	2,200
683 - AUTO REIMBURSEMENT/MILEAGE	357.63	1,149.82	-	97.96	376.37	63.04	1,687	1,995
690 - LEGAL EXPENSE	7,011.93	2,778.35	-	38.07	-	-	2,816	3,500
691 - ACCOUNTING EXPENSE	17,464.42	15,480.00	497.58	497.58	563.19	727.23	17,786	18,250
692 - BANK CHARGES	1,225.00	382.17	-	-	-	-	382	1,200
693 - ENTRY SYSTEM CHARGES	12,466.99	18,619.75	1,455.95	1,702.36	1,858.94	1,190.76	24,828	26,000
694 - DC VOTER FEES	5,307.00	5,336.40	-	-	-	-	5,336	5,300
780 - CASH OVER/SHORT	0.00	-490.63	-	-	-	-	(491)	-
GENERAL & ADMINISTRATIVE - Other	-	82.95	-	-	-	-	83	-
	86,023	95,006	4,227	9,817	13,805	8,400	131,365	133,078
POOL OPERATIONS								
530 - REFUNDS	-	-	-	-	-	-	-	-
623 - INSURANCE	32,746.00	32,746.84	-	-	-	-	32,747	32,750
628 - CHEMICALS	29,298.83	40,268.32	2,600.69	3,349.93	9,944.71	(419.15)	55,745	65,000
633 - MAINTENANCE & REPAIR	97,348.70	81,405.38	2,903.33	7,351.12	13,993.38	4,998.48	110,652	112,000
634 - EQUIPMENT RENTAL	3,549.84	2,538.69	443.73	443.73	443.73	443.73	4,314	4,830
636 - LANDSCAPE MAINTENANCE	7,751.62	5,920.00	956.83	1,137.86	956.83	956.83	9,922	15,500
640 - EMPLOYEE INCENTIVES	1,867.61	2,366.00	274.39	42.69	326.37	363.93	3,373	2,500
642 - SAFETY	15,750.00	9,786.68	-	-	-	-	9,787	8,000
643 - SUPPLIES	3,284.20	3,331.87	80.02	891.98	558.78	985.01	5,848	5,750
644 - UNIFORMS	4,886.03	5,287.21	59.86	135.80	-	3,143.32	8,626	8,000
646 - SMALL EQUIPMENT	3,456.39	4,511.10	471.31	619.58	504.67	553.05	6,680	2,775
	198,839	188,162	7,780	13,873	20,728	11,026	247,679	287,106
UTILITIES								
619 - GARBAGE	4,393.52	4,291.50	521.73	604.11	659.02	576.65	6,653	6,800
621 - TELEPHONE EXPENSE	4,068.52	3,963.40	514.06	514.01	514.21	514.21	6,020	6,300
622 - ELECTRIC	86,002.14	95,211.44	10,285.04	11,343.61	11,468.48	12,025.73	140,334	140,025
624 - WATER	8,168.63	6,989.70	727.55	955.20	1,240.45	1,408.17	11,321	11,500
625 - SEWER	3,092.81	3,026.21	-	1,027.18	-	-	4,053	4,075
626 - NATURAL GAS	60,396.62	59,623.70	7,725.61	8,852.32	10,935.49	7,864.95	95,002	98,000
	166,122	173,106	19,774	23,296	24,818	22,390	263,384	266,700
850 - DEPRECIATION EXPENSE	343,392.00	343,392.00	42,924.00	42,924.00	42,924.00	42,924.00	515,088	515,088
Total Expense	1,719,359	1,654,593	236,905	216,673	230,223	232,731	2,671,016	2,913,094
Net Ordinary Income	(1,337,128)	(1,315,324)	(185,878)	(165,959)	(167,411)	(145,835)	(1,628,570)	(2,189,144)
Other Income								
401.4 - AD VALOREM	2,332,042.85	2,295,337.22	94,836.92	387,449.64	43,248.48	15,533.11	2,836,405	2,886,595
491 - INTEREST INCOME	1,747.12	32,316.79	365.51	470.54	782.82	1,029.01	34,985	16,125
499 - OTHER INCOME	-	-	-	-	-	-	-	-
Other Expense								
899 - Interest Expense	(4,680.00)	(4,680.00)	-	-	-	(3,775.20)	(8,455)	(7,630)
Net Income	991,962	1,007,650	(90,875)	221,961	(123,380)	(133,048)	1,234,344	705,946
Cost Recovery %	28.1%	26.2%					28.9%	30.1%

**Carson Valley Swim Center
2023/2024 Budget**

	Actual 21-22	Budget 22-23	Forecast 23-24	12 Month Actual Jan - Dec 2022	Budget 23-24	% Diff 22- 23 Budget
Income						
403 · USER FEES	486,507	561,775	513,048	484,886	630,450	12.22%
496 · FOOD	47,695	51,225	50,763	50,064	54,500	6.39%
497 · MERCHANDISE	18,923	16,125	18,120	19,231	20,500	27.13%
498 · GRANT INCOME	11,200	10,000	14,222	19,878	18,500	
	564,325	639,125	596,153	574,058	723,950	13.27%
Cost of Goods Sold						
550 · FOOD EXPENSE	24,314	23,500	24,846	25,920	27,250	15.96%
555 · MERCHANDISE EXPENSE	10,510	8,325	8,642	10,303	10,250	23.12%
560 · FOOD SUPPLIES	1,266	925	1,214	1,453	1,250	35.14%
565 · FOOD SPOILAGE	516	205	380	755	500	143.90%
	36,606	32,955	35,080	38,432	39,250	19.10%
Expense						
PAYROLL EXPENSES						
599 · BOARD EXPENSES	22,800	24,150	22,850	22,400	24,000	-0.62%
600 · SALARIES & WAGES	986,672	1,109,744	1,068,140	1,035,550	1,305,687	17.66%
601 · SOCIAL SECURITY	34,576	43,525	40,585	36,718	50,835	16.79%
611 · MEDICARE	14,779	16,439	15,670	15,209	19,628	19.40%
613 · STATE UNEMPLOYMENT	4,977	15,775	9,864	5,238	14,899	-5.56%
614 · HEALTH INSURANCE	53,626	53,580	51,544	54,413	65,142	21.58%
615 · PERS	106,760	144,324	118,701	106,648	178,814	23.90%
617 · WORKMANS COMPENSATION	35,792	36,721	33,181	35,792	42,877	16.76%
639 · PAYROLL TAX ADJUSTMENT	3,090	4,464	24,076	20,475	-	-100.00%
640-3 · ACCRUED VACATION	7,128	-	(6,281)	1,292	-	
	1,270,201	1,448,722	1,378,330	1,333,734	1,701,881	17.47%
GENERAL & ADMINISTRATIVE						
629 · ADVERTISING/PRINTING	13,895	14,125	13,024	12,518	13,000	-7.96%
630 · POSTAGE	520	675	827	698	800	18.52%
631 · JANITORIAL EXPENSE	7,697	7,795	9,331	9,131	9,300	19.31%
632 · SOFTWARE	24,304	25,450	33,541	23,604	28,500	11.98%
641 · POOL TRAINING AND EDUCA'	4,306	1,995	1,839	2,562	2,000	
645 · OFFICE SUPPLIES	6,683	8,225	4,350	(471)	6,500	-20.97%
660 · SEMINARS & EDUCATION	3,462	4,200	3,979	3,222	4,500	7.14%
661 · DUES/SUBSCRIPTIONS	1,247	1,200	1,055	924	1,025	-14.58%
680 · TRAVEL EXPENSE	8,538	6,030	8,929	9,534	9,000	49.25%
681 · MEALS	1,619	1,775	2,073	2,186	2,200	23.94%
683 · AUTO REIMBURSEMENT/MILE	808	895	1,687	1,519	1,995	122.91%
690 · LEGAL EXPENSE	11,575	7,050	2,816	4,166	3,500	-50.35%
691 · ACCOUNTING EXPENSE	17,850	19,750	17,766	17,730	18,250	-7.59%
692 · BANK CHARGES	1,490	1,225	382	1,490	1,200	-2.04%
693 · ENTRY SYSTEM CHARGES	19,269	18,675	24,828	24,104	26,000	39.22%
694 · VOTER REGISTRATION	5,308	5,307	5,336	5,308	5,300	-0.13%
780 · CASH OVER/SHORT	-600	-	(491)	(728)	-	#DIV/0!
	127,971	124,372	131,272	117,498	133,070	6.99%
POOL OPERATIONS						
530 · REFUNDS	-	-	-	-	-	
623 · INSURANCE	30,868	31,545	32,747	32,747	32,750	3.82%
628 · CHEMICALS	51,447	44,775	55,745	69,172	65,000	45.17%
633 · MAINTENANCE & REPAIR	106,092	131,275	110,652	105,244	112,000	-14.68%
634 · EQUIPMENT RENTAL	8,066	9,100	4,314	6,253	4,830	-46.92%
636 · LANDSCAPE MAINTENANCE	9,095	11,760	9,928	9,020	15,500	31.80%
640 · EMPLOYEE INCENTIVES	2,892	2,875	3,373	3,209	2,500	-13.04%
642 · SAFETY	20,998	15,750	9,787	19,362	8,000	-49.21%
643 · SUPPLIES	3,874	5,800	5,848	3,828	5,750	-0.86%
644 · UNIFORMS	7,265	8,225	8,626	8,009	8,000	-2.74%
646 · SMALL EQUIPMENT	9,241	5,605	-	1,913	2,775	-50.49%
	249,839	266,710	241,019	258,757	257,105	-3.60%
UTILITIES						
619 · GARBAGE	6,519	6,755	6,653	6,652	6,800	0.67%
621 · TELEPHONE EXPENSE	6,321	6,125	6,020	6,342	6,300	2.86%
622 · ELECTRIC	120,565	131,125	140,334	131,478	140,025	6.79%
624 · WATER	11,998	12,500	11,321	11,295	11,500	-8.00%
625 · SEWER	4,031	4,120	4,053	4,031	4,075	-1.09%
626 · NATURAL GAS	80,509	95,775	95,002	89,191	98,000	2.32%
Total UTILITIES	229,944	256,400	263,384	248,989	266,700	4.02%
Total POOL OPERATIONS	479,783	523,110	504,403	507,746	523,805	0.13%
850 · DEPRECIATION EXPENSE	413,685	515,088	515,088	-	515,088	0.00%
Total Expense	2,328,245	2,644,247	2,564,173	1,997,410	2,913,094	10.17%
Net Ordinary Income	-1,763,921	-2,005,122	-1,968,020	(1,423,352)	-2,189,144	9.18%
Other Income						
401.4 · AD VALOREM	2,663,140	2,873,111	2,836,405	2,802,614	2,886,595	0.47%
499 · OTHER INCOME	3,176.60	-	34,965	670	-	
491 · INTEREST INCOME	4,076	4,395	-	21,365	16,125	266.89%
TOTAL Other Income	2,670,393	2,877,506	2,871,370	2,824,649	2,902,720	0.88%
Other Income						
899 · Interest Expense	-	-	(8,455.20)	-	(7,630.00)	#DIV/0!
TOTAL Other Expense	-	-	(8,455.20)	-	(7,630.00)	#DIV/0!
Net Income	906,472	872,384	894,895	1,401,298	705,946	-19.08%
Cost Recovery %	30.0%	30.0%	29.1%	28.7%	30.1%	
Net Income before Depreciation	1,320,157	1,387,472	1,409,983	1,401,298	1,221,034	

NUC and FUT 23-24

FUT

#DIV/0!

**EAST FORK SWIMMING POOL DISTRICT
PROJECTED FIVE YEAR CAPITAL IMPROVEMENT PLAN
INCLUDING PROJECTED OPERATING COSTS FOR EACH OF THE NEXT FIVE YEARS
AS REQUIRED BY NRS 350.0035**

Preliminary ideas and costs estimated on Capital Improvement for the next 5 years for the EFSPD Board to consider.

FISCAL YEAR 2023 – 2024

Item	Proposed Funding Source	Additional Maintenance Costs for Each of the Next Five Years
Fiscal Year 2023- 2024		
Capital Improvement Project (Lobby Remodel/Concession Expansion, TRE Splash Pad)	Property Tax - General Revenue	No additional costs expected
Asset Management (Activity Pool Toys, Slide Seam work, Sidewalks)	Property Tax - General Revenues	No additional costs expected
Project Management	Property Tax - General Revenues	No additional costs expected
Contingency	Property Tax - General Revenues	No additional costs expected
Total 2023 – 2024		

FISCAL YEAR 2024 – 2025

Item	Proposed Funding Source	Additional Maintenance Costs for Each of the Next Five Years
Fiscal Year 2024- 2025		
Capital Improvement Project (Maint. Yard Improvement, Parking Lot Expansion)	Property Tax - General Revenue	No additional costs expected
Asset Management (Score Board, ADA Lifts Resurface Parking lot)	Property Tax - General Revenues	No additional costs expected
Project Management	Property Tax - General Revenues	No additional costs expected
Contingency	Property Tax - General Revenues	No additional costs expected
Total 2024 – 2025		

FISCAL YEAR 2025 – 2026

Item Fiscal Year 2025- 2026	Cost	Proposed Funding Source	Additional Maintenance Costs for Each of the Next Five Years
Capital Improvement Projects (Deck Resurface)	250,000	Property Tax - General Revenue	No additional costs expected
Asset Management (Building controls, Wrought Iron, Guard Chair)	92,841	Property Tax - General Revenues	No additional costs expected
Project Management	13,000	Property Tax - General Revenues	No additional costs expected
Contingency	30,000	Property Tax - General Revenues	No additional costs expected
Total 2025 – 2026	<u>\$385,841</u>		

FISCAL YEAR 2026 – 2027

Item Fiscal Year 2026- 2027	Cost	Proposed Funding Source	Additional Maintenance Costs for Each of the Next Five Years
Capital Improvement Projects (Indoor Plaster/Paint)	838,000	Property Tax - General Revenue	No additional costs expected
Asset Management (Paint Exterior, Speakers)	87,035	Property Tax - General Revenues	No additional costs expected
Project Management	13,000	Property Tax - General Revenues	No additional costs expected
Contingency	30,000	Property Tax - General Revenues	No additional costs expected
Total 2026 – 2027	<u>\$968,035</u>		

FISCAL YEAR 2027 – 2028

<u>Fiscal Year 2027- 2028</u>	<u>Item</u>	<u>Cost</u>	<u>Proposed Funding Source</u>	<u>Additional Maintenance Costs for Each of the Next Five Years</u>
	Capital Improvement Projects (Cold Water Pool, New Therapy Pool)	550,000	Property Tax - General Revenue	No additional costs expected
	Asset Management (Heat Exchangers, CO2 Tank)	77,198	Property Tax - General Revenues	No additional costs expected
	Project Management	13,000	Property Tax - General Revenues	No additional costs expected
	Contingency	30,000	Property Tax - General Revenues	No additional costs expected
	Total 2027 – 2028	<u>\$670,198</u>		

Total of 5 year projects: \$4,394,391 or an average of \$878,878 / year

EAST FORK SWIMMING POOL DISTRICT BOARD OF TRUSTEES

AGENDA ACTION SHEET

Agenda Item #6

Title: For Possible Action. Discussion on the Swim Center Director's annual evaluation and possible action approving Director's Merit increase between 0-5%.

Background: East Fork Swimming Pool District Board of Trustees conduct an annual evaluation for the District's Director and discuss approving a merit increase between 0-5%. The EFSPD contracted with an independent contractor (Human Resources Dynamics) to conduct a "Salary Assessment" and the recommended salary range for the District's Director Position was \$105,000- \$130,000 in 2019.

However, the Trustees in the October 2019 meeting discussed and agreed that a salary range is not typical for a contracted employees positions such as the Directors and the EFSPD hasn't established a range in the Districts 30year history.

Current Salary = \$115,763
1% increase = \$116,921 (\$1,158)
2% increase = \$118,078 (\$2,315)
3% increase = \$119,235 (\$3,472)
4% increase = \$120,393 (\$4,630)
5% increase = \$121,551 (\$5,788)

Funding: NA

Recommended Motion: Move to approve the Director's merit by \$ _____ increase totaling \$ _____ annually.

Trustee Action: _____ **Approved**
_____ **Denied**
_____ **No Action**
_____ **Other**

CVSC March 2023 Director's Report

User Attendance: See board binder documents.

- February 2022 Attendance was 9075. February 2023 Attendance was 7915 (Weather and Closures)

Programming, Staffing and Training:

- Facility was closed a couple of days in Feb due to extreme weather conditions.
- Flick 'N Float brought in a close to 50 patrons on Feb 17th. Sold Pizza, drinks and inner tubes.
- Sherrie attended a PERS training as the representative for the District.
- Sarah and Shannon attended the Association of Aquatic Professionals Conference in Colorado Springs.
- Shannon's professional article was published in the NRPA for March's Parks & Recreation Magazine publication.
- Shannon attended the Nevada Recreation and Parks Society Conference in Henderson Nevada.
- Adaptive Swim Lesson Program continues to grow under Sarah's management.
- Tyler continues to do a good job managing staff scheduling.
- Tyler and Sarah trained and certified 4 more young adults in Lifeguarding, CPR, 1st Aid and AED.
- Monthly In-Service Training/Meeting was conducted by Tyler, Dave, Sherrie and Sharon.
- Douglas High School Swim and Dive Program started for the season.
- Session, Drop-In and Private swim and dive lessons are combined numbers and classes have been successful (see attached #'s)
- Water Aerobics Class attendance is staying steady at 35+ participants in the morning classes. Evening classes are smaller but well liked and attended.

Marketing and Public Relations

- DDST had a Swim Meet at the facility February 10,11,12 that was very successful and staff were complimented.
- Sarah started working with key staff in creating reels highlighting our current and upcoming programming.
- Shannon was sworn in as the Nevada Recreation and Parks Society President-Elect.
- Shannon attended the NRPS Aquatics meeting with other northern Nevada aquatic managers and directors.
- Social media exposure, information sharing and flyers: Facebook & Instagram updates (Sarah & Catherine).
- Website updates (Tyler), Google Business updates (Shannon), Alignable updates (Shannon)
- Publications: Carson Valley Business Directory, Getaway Reno/Tahoe Area, Best of CV, Almanac, Record Courier.
- CGI Marketing Group continues to do a good job managing our online reputation with Google, Yelp (Shannon)
- Phone Message updates (Sherrie)
- Water Aerobics Coordinator (Deanna) is emailing staff and patrons on our internal water aerobics list to keep up-to-date on schedule or procedure changes.

Employee Recognition:

- Employee of the Month: Jordan Washington, Lifeguard. Jordan is a newer employee that has impressed us with her professionalism, level of integrity and accountability, proactive decisions making, overall capability, availability and positive attitude.

Maintenance Updates:

- Large Blue CVSC clock is fixed and operational.... For now...
- 3M Dive stand is in place and operational and Dave will now work with Renosys to manufacture a new matt.
- Filter Project is scheduled to be completed in May and Dave, Maintenance Supervisor, has been in communication with Smith Mechanical who will complete the install. All material will be onsite to avoid unnecessary delays.
- Dave has been coordinating with Majestic Tile and Nova for the ADA bathroom remodel. Date of project: TBD
- Daily maintenance projects and asset management are being completed daily... excel document updated by Maintenance Supervisor and Director regularly.
- Updating and improving the data information in Reserve Analyst (Asset Management Program).

Monthly Financial:

See board binder documents. User fee income does not have a direct correlation to attendance. Income is dependent on timing of payments from Point of Sale System as well as billing.

Correspondence: See board binder documents (if applicable).

East Fork Swim Pool District

Attendance Report Fiscal Year: 2021-2022

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Attendance	21687	12132	8655	7448	7676	6722	7638	9075					81033
Attendance:													
Lessons	179	0	0	0	0	0	144	266					589
Swim Team	1430	850	1100	1100	1100	1035	945	1200					8760
Mem/Pass Visits	3523	3304	3260	2944	3013	2530	3078	2707					24359
DHS Aquatics	0	675	531	472	531	383	319	442					3353
DHS Swim/Dive	0	0	0	0	0	0	0	460					460
Drop-In Visits	16555	7303	3764	2932	3032	2774	3152	4000					43512
User Fees	84,116	49,588	27,200	22,848	28,367	18,069	31,885	31,565					\$293,638

East Fork Swim Pool District

Attendance Report Fiscal Year: 2022-2023

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Attendance	22265	15621	9610	8532	6962	6803	7138	7915	0	0	0	0	84846
Attendance:													
Lessons	1498	650	246	461	392	197	356	429					4229
Swim Team	1869	1440	1760	1680	1300	1320	1320	1200					11889
Mem/Pass Visits	3893	3968	3118	3052	2477	2523	2370	2331					23732
DHS Aquatics	0	125	588	434	620	272	558	464					3061
DHS Swim/Dive	0	0	0	0	0	0	0	400					400
Drop-In Visits	15005	9438	3898	2905	2173	2491	2534	3091					41535
User Fees	72,511	58,663	28,952	24,577	21,532	22,332	31,606	30,146					\$290,319

East Fork Swim Pool District

Attendance Report Fiscal Year: 2021-2022

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Attendance	21687	12132	8655	7448	7676	6722	7638	9075	12583	11789	12587	18042	136034
Attendance:													
Lessons	179	0	0	0	0	0	144	266	258	345	514	1316	3022
Swim Team	1430	850	1100	1100	1100	1035	945	1200	1380	1050	1100	1672	13962
Mem/Pass Visits	3523	3304	3260	2944	3013	2530	3078	2707	3474	3063	3162	3707	37765
DHS Aquatics	0	675	531	472	531	383	319	442	679	375	470	0	4877
DHS Swim/Dive	0	0	0	0	0	0	0	460	437	336	210	0	1443
Drop-In Visits	16555	7303	3764	2932	3032	2774	3152	4000	6355	6620	7131	11347	74965
User Fees	84,116	49,588	27,200	22,848	28,367	18,069	31,885	31,565	40,366	39,387	49,218	63,924	\$486,533

East Fork Swim Pool District

Attendance Report Fiscal Year: 2022-2023

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Attendance	22265	15621	9610	8532	6962	6803	7138	7915	0	0	0	0	84846
Attendance:													
Lessons	1498	650	246	461	392	197	356	429					4229
Swim Team	1869	1440	1760	1680	1300	1320	1320	1200					11889
Mem/Pass Visits	3893	3968	3118	3052	2477	2523	2370	2331					23732
DHS Aquatics	0	125	588	434	620	272	558	464					3061
DHS Swim/Dive	0	0	0	0	0	0	0	400					400
Drop-In Visits	15005	9438	3898	2905	2173	2491	2534	3091					41535
User Fees	72,511	58,663	28,952	24,577	21,532	22,332	31,606	30,146					\$290,319

User Attendance Breakdown

Summary

	Feb 2023			
	Drop-Ins	Passes	Total	%
Senior	301	1,827	2,128	39%
Adult	962	264	1,226	23%
Youth	1,696	15	1,711	32%
Complimentary	23	-	23	0%
Family	40	21	61	1%
Disabled	17	116	133	2%
Therapy	45	-	45	1%
Other	7	88	95	2%
	3,091	2,331	5,422	100%

July 1, 2021 thru Feb 28, 2023			
Drop-Ins	Passes	Total	%
3,540	16,032	19,572	33%
11,429	2,381	13,810	23%
21,415	268	21,683	37%
382	4	386	1%
623	305	928	2%
153	1,092	1,245	2%
338	-	338	1%
213	971	1,184	2%
38,093	21,053	59,146	100%

East Fork Swim Pool District

Lifeguard Activity Report, Fiscal Year: '21-'22

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Total
Swim Rescues	4	4	1	2	2	1	0	2	3	2	4	9	34
Minor First Aid	34	17	10	7	2	4	4	8	7	4	9	20	126
Major First Aid	0	0	0	0	0	0	0	0	0	1	0	3	4
Resuscitations	0	0	0	0	0	0	0	0	0	0	0	0	0
Near Drownings	0	0	0	0	0	0	0	0	0	0	0	0	0
Drownings	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Major First Aid Description:</i>													
Backboard	0	0	0	0	0	0	0	0	0	0	0	0	0
911 Calls	0	0	0	0	0	0	0	0	0	1	0	1	2
Ambulance Transport	0	0	0	0	0	0	0	0	0	1	0	1	2
Oxygen uses	3	0	2	0	0	0	0	0	0	1	0	0	6

East Fork Swim Pool District

Lifeguard Activity Report, Fiscal Year: '22-'23

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Total
Swim Rescues	4	0	1	2	1	2	0	0					
Minor First Aid	29	16	8	5	0	1	1	5					
Major First Aid	0	0	0	0	0	0	0	1					
Resuscitations	0	0	0	0	0	0	0	0					
Near Drownings	0	0	0	0	0	0	0	0					
Drownings	0	0	0	0	0	0	0	0					
<i>Major First Aid Description:</i>													
Backboard	0	0	0	0	0	0	0	0					
911 Calls	0	0	0	0	0	0	0	1					
Ambulance Transport	0	0	0	0	0	0	0	1					
Oxygen uses	1	2	1	1	0	0	1	1					

30 Jan 2023

Dear Shannon,

A thousand thanks to you for
your generosity + wisdom in
sharing your pool + your knowledge
with us. It was so informative,
inspiring, and real. If I can ever
return the favor, I would be
delighted to do so.

Suzanne Prouty
Fernley Swim Pool Dist.

