

**EAST FORK SWIMMING POOL DISTRICT
BOARD OF TRUSTEES MEETING AGENDA
November 14th, 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 & 1b

- 1a. For Possible Action. Approval of previous minutes from the October 19th, 2023 Meeting.
- 1b. For Possible Action. Approval of general ledger cash balances, expenditures and investments through October 31st, 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. For Possible Action. Discussion and adoption of the 2022-2023 Audit Report. (Joan Sciarani-Blake CPA from Arrighi Blake & Associates, LLC)
3. Discussion Only. Discussion and update on the Capital Improvement Plan ongoing and possible future projects.
4. For Possible Action. Discussion and possible action to approve design services contract with TSK Architects for the Maintenance Storage Building Project in the amount of \$39,840.
5. 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
6. For Possible Action. Discussion and possible action on proposed agenda items for the December 21st, 2023 general meeting.

Adjournment

Copies of the agenda were posted at 3:00pm, Tuesday November 7th, 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 October 19th, 2023

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

Funding: NA

Recommended Motion: Move to approve the General Meeting minutes from October 19th, 2023

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

**EAST FORK SWIMMING POOL DISTRICT
BOARD OF TRUSTEES
GENERAL MEETING MINUTES
October 19, 2023 at 9:00 a.m.
Carson Valley Swim Center
1600 Hwy 88, Minden, Nevada**

The Board of Trustees October 19th, 2023 general meeting was called to order by Chairperson Sharon DesJardins at 9:00 AM at the Carson Valley Swim Center, Minden, NV. Board members present were, Vice Chairman Travis Lee, Doug Robbins, Frank Dressel and Trustee Teresa Duffy.

No Public Comment: Chairperson DesJardins recognized Allen Biaggi as a visitor.

AGENDA

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

No Public Comment

CONSENT AGENDA ITEMS

- 1a. For possible action. Approval of previous minutes from the September 29th, 2023 General Meeting
- 1b. For possible action. Approval of general ledger cash balances, expenditures, and investments through September 30th, 2023

Upon motion made by Dressel and seconded by Lee. The consent agenda items 1a & 1b were unanimously approved.

No Public Comment

ADMINISTRATIVE AGENDA

- 2. **Discussion Only. Discussion and update on the Capital Improvement Plan ongoing projects**
Chairperson DesJardins introduced item. Harris states that the ADA bathroom are 98% done. Maintenance has a few things to complete such as replacing both doors and both set of locks. The Roof Restoration is being done now. Robbins asked how many coats will they put on. McCullough states there will be one primer coat and then the color coat. Harris states there is no estimated date of completion because the job is so weather and temperature dependent. The other project we want to talk about is replacing our toys in the activity pool. DesJardins went around and spoke to different vendors so I will turn the discussion over to her. Desjardins states that there were not as many vendors as I thought I remembered from last year. A lot of the vendors were splash pad people but those splash pad toys could be used in our facility. One vendor there had just created the splash pad/pool for the new Royal Caribbean Line Ship. Harris states that many of the toys were for dry land and standing water. Sharon collected many brochures from the conference, at least 7 or 8 and I have them in my office for anyone who is interested in looking at them. Take them home and bring them back. Lee states that's great he looks forward to looking at the brochures. He states that also contacted a company and has requested a catalog from them.

No Public Comment

- 3. **Discussion Only. Discussion on design concepts and budget for the "Eastside Expansion Project" consisting of expanding the lobby and concession storage area.**
Chairperson DesJardins introduced item. Harris states that we received 4 options. Option 1 was out of the question, option 2 we liked the roof lines, option 3 we like the entrance way and option 4 is really a combination of all of the ideas. Harris states that option 4 has less air flow and the ADA doors are such

that the 1st set will close before the 2nd set opens. Robbins states how will we keep it warm in the winter and cold in the summer. McCullough states that it will be conditioned space. Lee states the functionality of the flow on option 4, the only doors are going in, is it all open all the way to the side space. Harris states that it's all open and will still be able to use the columns for bulletin boards. Harris states that option 1 was priced out months ago. McCullough states that price was 1.2M. Harris states that the 1.2M probably won't change much for option 4. Chairperson DesJardins called on Biaggi for comment. Biaggi wanted to follow up on a question that was asked by Lee. What is that wall going from the entrance doors to the existing building? Harris states that's to have a closed area to stop the wind tunnel. After much discussion, the Trustees decided on option 4. Harris states she will go forward with the design team on option 4 and will come to the Trustees next month with the new pricing and have a larger discussion.

Public Comment:

4. **Discussion Only. Report from the Swim Center Director.**

CVSC October 2023 Director's Report

User Attendance: See board binder documents.

- Sept 2022 Attendance was 9,610. Sept 2023 Attendance was 8,898

Programming, Staffing and Training:

- Molly Meet had over 350 registered swimmers – all went well.
- Special events being planned for Oct – pumpkins, haunted house
- Maintenance Department has a Part-time vacancy and we are advertising internally –qualified candidates
- Leadership Team (Director and Supervisors) meet monthly to plan and discuss CVSC programming & staffing.
- Part-time employee evaluations have been completed.
- Monthly In-Service Training/Meeting was conducted by all supervisors.
- 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:

- Website has been redesigned and the district has received positive feedback.
- Social media exposure, information sharing and flyers: Facebook & Instagram updates (Sarah & Catherine).
- Website updates (Justin, Paul, Sharon), 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: TBD

Maintenance Updates:

- Roof coating project has begun.
- ADA Bathroom remodels have been completed – positive feedback but hard to keep white floor tile clean.
- LED lights in the Natatorium have been replaced. Softer light with required amount of lumens. Less energy.
- Indoor Emergency Lights replaced.
- Daily, weekly, monthly and annual maintenance projects and asset management are being completed... 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.

Correspondence: See board binder documents (if applicable)

No Public Comment

5. For Possible Action. Discussion and possible action on proposed agenda items for the Tuesday November 14th, 2023 meeting

**CIP Update
Eastside Expansion
Activity Pool Toys
Audit
Thermal Discussion**

Upon motion made by Robbins and seconded by Dressel 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 October 31st, 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 October 31, 2023.

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

9:14 AM

EAST FORK SWIMMING POOL DISTRICT

11/06/23

Balance Sheet

Accrual Basis

As of October 31, 2023

	Oct 31, 23
ASSETS	
Current Assets	
Checking/Savings	
101 · WELLS FARGO CHECKING ACCT.	169,905.60
108 · CASH ON HAND	850.00
112-4 · LOCAL GOV'T INVESTMENT POOL	3,226,122.67
112-5 · LOCAL GOV'T POOL OPERATING	191,381.32
Total Checking/Savings	3,588,259.59
Accounts Receivable	
121 · ACCOUNTS RECEIVABLE	3,108.00
Total Accounts Receivable	3,108.00
Other Current Assets	
12100 · INVENTORY	
115 · CHEMICALS INVENTORY	11,530.41
120 · MERCHANDISE INVENTORY	3,706.62
125 · FOOD INVENTORY	2,051.46
Total 12100 · INVENTORY	17,288.49
130 · Prepaid Expense	3,919.84
170-4 · DELIQUENT TAX REC	40,622.55
Total Other Current Assets	61,830.88
Total Current Assets	3,653,198.47
Fixed Assets	
150 · POOL EQUIPMENT	152,279.48
155 · CONSTRUCTION IN PROGRESS	299,743.63
156 · LAND IMPROVEMENTS	491,894.25
157 · BUILDING & IMPROVEMENT	14,337,233.16
158 · EQUIPMENT	1,312,376.79
160 · ACCUMMULATED DEPRECIATION	-9,962,354.85
175 · LAND APN#1320-30-411-005	1,353,232.09
Total Fixed Assets	7,984,404.55
Other Assets	
171 · DEFERRED PENSION OUTFLOWS	410,899.00
Total Other Assets	410,899.00
TOTAL ASSETS	12,048,502.02
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
201 · ACCOUNTS PAYABLE	168,050.46
Total Accounts Payable	168,050.46
Credit Cards	
202 · CITI VISA CREDIT CARD	9,765.14
Total Credit Cards	9,765.14
Other Current Liabilities	
200 · PAYROLL LIABILITIES	
221-1 · ACCRUED PAYROLL	51,916.80
221-2 · ACCRUED PAYROLL TAXES	9,545.51
229 · SUTA	600.09
234-3 · Aflac	329.64
Total 200 · PAYROLL LIABILITIES	62,392.04

9:14 AM

EAST FORK SWIMMING POOL DISTRICT

11/06/23

Balance Sheet

Accrual Basis

As of October 31, 2023

	Oct 31, 23
218 · ACCRUED VESTED VAC PAY	24,501.11
219 · OPEB LIABILITY	23,468.00
235 · ACCRUED WORKMANS COMPENSATION	-15,952.40
236 · NOTE PAYABLE - ZION	484,000.00
Total Other Current Liabilities	578,408.75
Total Current Liabilities	756,224.35
Long Term Liabilities	
220 · NET PENSION LIABILITY	1,126,751.00
225 · DEFERRED PENSION INFLOWS	179,203.00
Total Long Term Liabilities	1,305,954.00
Total Liabilities	2,062,178.35
Equity	
349 · RETAINED EARNINGS	6,273,238.34
351-1 · FUND BALANCE	1,452,260.17
355 · CONTRIBUTED CAPITAL	1,648,952.81
Net Income	611,872.35
Total Equity	9,986,323.67
TOTAL LIABILITIES & EQUITY	12,048,502.02

	Oct 2023	Budget	Jul-Oct 2023	YTD Budget	YTD Variance	Annual Budget	Annual Budget Remaining	YTD Total as % of Budget
Ordinary Income/Expense								
Income								
403 · USER FEES	31,700.60	32,279.04	234,275.10	242,471.08	(8,195.98)	630,450.00	396,174.90	37.16%
496 · FOOD	1,805.00	2,262.00	22,813.25	29,430.00	(6,616.75)	54,500.00	31,686.75	41.86%
497 · MERCHANDISE	656.40	869.00	8,125.30	8,415.00	(289.70)	20,500.00	12,374.70	39.64%
498 GRANT INCOME	0.00	6,952.00	-281.45	6,952.00	(7,233.45)	18,500.00	-	0.00%
Total Income	34,162.00	42,362.04	264,932.20	287,268.08	(22,335.88)	723,950.00	440,236.35	36.60%
Cost of Goods Sold								
COST OF GOODS SOLD								
550 · FOOD EXPENSE	540.56	1,387.00	11,407.14	14,769.00	3,361.86	27,250.00	15,842.86	41.86%
555 · MERCHANDISE EXPENSE	823.70	494.00	4,802.32	3,918.00	(884.32)	10,250.00	5,447.68	46.85%
560 · FOOD SUPPLIES	68.32	44.28	364.18	459.92	95.74	1,250.00	885.82	29.13%
565 · FOOD SPOILAGE	0.00	45.00	28.55	465.00	436.45	500.00	471.45	5.71%
Total COST OF GOODS SOLD	1,432.58	1,970.28	16,602.19	19,611.92	3,009.73	39,250.00	22,647.81	42.30%
Total COGS	1,432.58	1,970.28	16,602.19	19,611.92	3,009.73	39,250.00	22,647.81	42.30%
Gross Profit	32,729.42	40,391.76	248,330.01	267,656.16	(19,326.15)	684,700.00	417,588.54	36.27%
Expense								
GENERAL & ADMINISTRATIVE								
629 · ADVERTISING/PRINTING	1,877.79	959.00	5,758.36	2,735.00	(3,023.36)	13,000.00	7,241.64	44.30%
630 · POSTAGE	0.00	0.00	148.30	228.00	79.70	800.00	651.70	18.54%
631 · JANITORIAL EXPENSE	847.83	321.00	4,059.83	2,829.00	(1,230.83)	9,300.00	5,240.17	43.65%
632 · SOFTWARE - IT	1,025.43	211.00	11,491.31	5,663.00	(5,828.31)	28,500.00	17,008.69	40.32%
641 · POOL TRAINING AND EDUCATION	0.00	0.00	324.00	662.00	338.00	2,000.00	1,676.00	16.20%
645 · OFFICE SUPPLIES	822.89	196.00	5,754.73	2,563.00	(3,191.73)	6,500.00	745.27	88.53%
660 · SEMINARS & EDUCATION	604.00	939.00	1,502.00	1,555.00	53.00	4,500.00	2,998.00	33.38%
661 · DUES/SUBSCRIPTIONS	25.98	44.00	281.92	95.00	(186.92)	1,025.00	743.08	27.50%
680 · TRAVEL EXPENSE	3,917.23	2,603.00	7,233.86	6,690.00	(543.86)	9,000.00	1,766.14	80.38%
681 · MEALS	931.50	595.00	931.50	1,341.00	409.50	2,200.00	1,268.50	42.34%
683 · AUTO REIMBURSEMENT/MILEAGE	136.37	497.00	581.69	1,048.00	466.31	1,995.00	1,413.31	29.16%
690 · LEGAL EXPENSE	250.00	211.00	375.00	1,001.00	626.00	3,500.00	3,125.00	10.71%
691 · ACCOUNTING EXPENSE	595.00	962.00	2,100.00	2,628.00	528.00	18,250.00	16,150.00	11.51%
692 · BANK CHARGES	0.00	0.00	0.00	0.00	-	1,200.00	1,200.00	0.00%
693 · ENTRY SYSTEM CHARGES	1,853.22	1,321.00	16,242.98	9,750.00	(6,492.98)	26,000.00	9,757.02	62.47%
694 · DC VOTER FEES	0.00	0.00	0.00	0.00	-	5,300.00	5,300.00	0.00%
780 · CASH OVER/SHORT	-46.80	0.00	-179.70	0.00	179.70	-	179.70	#DIV/0!
Total GENERAL & ADMINISTRATIVE	12,840.44	8,859.00	56,605.78	38,788.00	(17,817.78)	133,070.00	76,464.22	42.54%
PAYROLL EXPENSES								
599 · BOARD EXPENSES	3,200.00	2,143.00	6,800.00	8,143.00	1,343.00	24,000.00	17,200.00	28.33%
600 · SALARIES & WAGES	92,903.20	97,274.00	489,498.27	501,776.00	12,277.73	1,305,687.00	816,188.73	37.49%
601 · SOCIAL SECURITY	3,327.22	3,919.00	19,099.56	20,034.00	934.44	50,835.00	31,735.44	37.57%
611 · MEDICARE	1,373.63	1,480.00	7,115.76	7,432.00	316.24	19,628.00	12,512.24	36.25%
613 · STATE UNEMPLOYMENT	599.91	612.00	3,541.88	4,077.00	535.12	14,899.00	11,357.12	23.77%
614 · HEALTH INSURANCE	5,015.18	5,446.00	19,861.99	21,829.00	1,967.01	65,142.00	45,280.01	30.49%

	Oct 2023	Budget	Jul-Oct 23	YTD Budget	YTD Variance	Annual Budget	Annual Budget Remaining	YTD Total as % of Budget
(Continued)								
615 · PERS	11,332.74	13,912.00	48,377.15	59,688.00	11,310.85	178,814.00	130,436.85	27.05%
617 · WORKMANS COMPENSATION	2,617.60	3,572.00	10,470.40	14,288.00	3,817.60	42,876.00	32,405.60	24.42%
639 · PAYROLL TAX ADJUSTMENTS	234.50	0.00	1,036.00	0.00	(1,036.00)	-	(1,036.00)	#DIV/0!
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	1,890.80	0.00	997.40	0.00	(997.40)	-	(997.40)	#DIV/0!
Total PAYROLL EXPENSES	122,494.78	128,358.00	606,798.41	637,267.00	30,468.59	1,701,881.00	1,095,082.59	35.65%
POOL OPERATIONS								
UTILITIES								
619 · GARBAGE	636.00	587.00	2,676.50	2,294.00	(382.50)	6,800.00	4,123.50	39.36%
621 · TELEPHONE EXPENSE	542.50	522.00	2,167.54	2,088.00	(79.54)	6,300.00	4,132.46	34.41%
622 · ELECTRIC	13,214.07	9,690.00	56,366.19	47,412.00	(8,954.19)	140,025.00	83,658.81	40.25%
624 · WATER	937.20	1,050.00	4,520.25	5,287.00	766.75	11,500.00	6,979.75	39.31%
625 · SEWER	1,016.10	1,027.00	2,032.20	2,054.00	21.80	4,075.00	2,042.80	49.87%
626 · NATURAL GAS	10,870.45	5,958.00	39,507.57	21,228.00	(18,281.57)	98,000.00	58,492.43	40.31%
Total UTILITIES	27,216.32	18,834.00	107,270.25	80,361.00	(26,909.25)	266,700.00	159,429.75	40.22%
623 · INSURANCE	0.00	0.00	36,453.43	36,453.43	-	36,453.43	-	100.00%
628 · CHEMICALS	10,850.69	3,192.00	24,977.37	29,960.00	4,982.63	65,000.00	40,022.63	38.43%
633 · MAINTENANCE & REPAIR	11,973.05	4,166.00	51,336.92	26,633.00	(24,703.92)	112,000.00	60,663.08	45.84%
634 · EQUIPMENT RENTAL	207.20	218.00	2,535.32	857.00	(1,678.32)	4,830.00	2,294.68	52.49%
636 · LANDSCAPE MAINTENANCE	740.00	817.00	2,960.00	3,268.00	308.00	11,796.57	8,836.57	25.09%
640 · EMPLOYEE INCENTIVES	0.00	151.00	1,421.96	761.00	(660.96)	2,500.00	1,078.04	56.88%
642 · SAFETY	3,250.56	475.00	6,037.14	1,640.00	(4,397.14)	8,000.00	1,962.86	75.46%
643 · SUPPLIES	1,409.26	446.00	3,091.60	1,810.00	(1,281.60)	5,750.00	2,658.40	53.77%
644 · UNIFORMS	1,144.60	340.00	2,101.42	2,126.00	24.58	8,000.00	5,898.58	26.27%
646 · SMALL EQUIPMENT	184.99	0.00	1,927.85	1,063.00	(864.85)	2,775.00	847.15	69.47%
Total POOL OPERATIONS	56,791.68	28,639.00	238,185.41	183,869.43	(54,315.98)	521,030.00	282,844.59	45.71%
850 · DEPRECIATION EXPENSE	44,059.58	44,059.58	176,238.32	176,238.32	-	528,715.00	429,240.00	33.33%
Total Expense	236,186.48	209,915.58	1,077,827.92	1,036,162.75	(41,665.17)	2,884,696.00	1,883,631.40	37.36%
Net Ordinary Income	(203,457.06)	(169,523.82)	(829,497.91)	(768,506.59)	(60,991.32)	(2,199,996.00)	(1,466,042.86)	37.70%
Other Income/Expense								
Other Income								
401.4 · AD VALOREM	201,459.17	119,505.00	1,402,623.14	1,218,143.00	184,480.14	2,886,595.00	1,483,971.86	48.59%
491 · INTEREST INCOME	9,823.48	593.00	40,987.76	1,947.00	39,040.76	16,125.00	(24,862.76)	254.19%
499 · OTHER INCOME	0.00	0.00	-172.79	0.00	-	-	-	-
Total Other Income	211,282.65	120,098.00	1,443,438.11	1,220,090.00	223,520.90	2,902,720.00	1,459,109.10	49.73%
Other Expense								
899 · Interest Expense	0.00	0.00	0.00	0.00	0.00	(7,630.00)	(7,630.00)	-
Total Other Expense	-	-	-	-	-	(7,630.00)	(7,630.00)	-
Net Other Income	211,282.65	120,098.00	1,443,438.11	1,220,090.00	223,520.90	2,902,720.00	1,451,479.10	49.73%
Net Income	7,825.59	(49,425.82)	613,940.20	451,583.41	162,529.58	702,724.00	(14,563.76)	87.37%

	Account	Amount	Memo
A-1 Chemical	631 - JANITORIAL	420.43	Motion Towel Roll, Toilet Paper, Waxed Liners, Large Trash Bags
ABE Printing	629 - ADVERTISING/PRINTING	5.04	Prints for Lobby Remodel
Ace Hardware	633 - MAINTENANCE & REPAIR	120.89	Havahart Cage Trap, Metallic Spray, Screwdrivers, Caulking, Silicone Filler/Glue Cold Weld
AIRGAS	628 - CHEMICALS	2,098.39	Carbon Dioxide Liquid
Amazon	645 - OFFICE SUPPLIES	2,380.84	Subscription, food supplies, Maintenance, Janitorial Supplies, Office Supplies, Computer Monitor, Webcam, Merchandise, Halloween Event, Nevada Flag, Safety Documents Destroyed
American Document Destruction, Inc	642 - SAFETY	132.00	(C: Hight, M: Pietras, A: LaMora, N: Bennett
American Red Cross	660 - SEMINARS & EDUCATION	484.00	AOAP Conference 2024
Association of Aquatic Pros	633 - MAINTENANCE & REPAIR	1,112.10	Repair Pump (labor/Parts)
Brown-Milbery, Inc	634 - EQUIPMENT RENTAL	207.20	Copier Lease/Equip Insurance (Oct 2023)
Cannon Financial Services	642 - SAFETY	2,612.00	Pool Permits
Carson City Health and Human Services	691 - ACCOUNTING EXPENSE	275.00	Monthly site visit
Carson Valley Accounting LLC	644 - UNIFORMS	529.88	LG Sweats Screening, Employee Only Lettering
CGI Communications	643 - SUPPLIES	70.00	Halloween Event
Catherine Wedin	629 - ADVERTISING/PRINTING	1,323.75	Next Ad Agency (3 of 4)
CGI Communications	621 - TELEPHONE EXPENSE	247.49	Internet/TV
Charter Business	633 - MAINTENANCE & REPAIR	658.48	Food Food Supplies, Gloves, Janitorial, Halloween Candy (Safe Street)
Costco	683 - AUTO REIMBURSEMENT/MILEAGE	22.96	Wstr Pro 9x328 Woven RC 3pk
David Long	638 - LANDSCAPE MAINTENANCE	46.77	(Mileage (Costco Run, Aug, Sep, Oct 2023)
Deanna Abbott	680 - TRAVEL EXPENSE	740.00	Contract Oct 2023
Desert Star Landscaping	614 - HEALTH INSURANCE	55.00	Dallas Conference (Oct 2023)
DFW Taxi Limo Service	633 - MAINTENANCE & REPAIR	5,365.58	Health Insurance Oct 23 (7)FT/(1) Dependents- Long
Douglas County School District	633 - MAINTENANCE & REPAIR	373.02	Back Check Tee, Emergency Response Sticker, Film Resistor, Grinder Slide Tool, Husky Drive Socket, Tamper Proof Bit
Ebay	633 - MAINTENANCE & REPAIR	200.00	Demok&Repair, Re-install 2sr of 2x2 tile w/epoxy grout (Women's Locker Room)
Foothill Tilesetting, Inc	693 - ENTRY SYSTEM CHARGES	1,853.22	
Global Payments	632 - SOFTWARE-IT	29.99	Monthly Renewal
Go Diddy	631 - JANITORIAL	326.57	Ball Cone, Check Valve, Backlit Panel, Urinal Block, Pine Cleaner
Granger	643 - SUPPLIES	675.00	Pumpkins
Grocery Outlet	645 - OFFICE SUPPLIES	66.16	Copy fee for 4 copiers/printers (Sep 2023)
High Sierra Business Systems	660 - SEMINARS & EDUCATION	120.00	S:Davenport (EMT Renewal)
Impact EMS	631 - JANITORIAL	77.01	Foamclean Anti hand soap
KleenMark Distribution	628 - CHEMICALS	5,149.41	Phenol Red, Chlorine Free Calcium Hardness, Pulsar Briquettes (June 2023), ORP Sensor w/Cable
Knorrr	633 - MAINTENANCE & REPAIR	2,756.15	Weighted DLX Cover
Lincoln Aquatics	642 - SAFETY	32.42	Bandages
McKesson Medical Supplies	633 - MAINTENANCE & REPAIR	59.47	Hinge Template, Joint Compound
Meek's	632 - SOFTWARE-IT	5.52	Cloud Backup
Microsoft Corp	629 - SEWER	1,016.10	City Sewer Fees (Oct-Dec 2023)
Minden-Gardnerville Sanitation District	642 - SAFETY	10.00	Finger printing
Miriam Smithen	633 - MAINTENANCE & REPAIR	51.99	BOCV Results Magazine
MSC	629 - ADVERTISING/PRINTING	549.00	Fingerprinting
Nevada News Group	622 - SAFETY	10.00	
Nicole Bennett	622 - ELECTRIC	13,214.07	
NV Energy	680 - TRAVEL EXPENSE	2,732.49	NRPA Conference Dallas (Oct 2023)
Omni Hotels	621 - TELEPHONE EXPENSE	295.01	Monthly Service Fee (Sep 2023)
OOMA, INC	690 - LEGAL EXPENSE	250.00	Review request for audit report, ABA Policy, Prepare response
Oshinski & Forsberg, Ltd	633 - MAINTENANCE & REPAIR	133.24	Shipment of Repair (equipment)
Pirate Ship Postage	632 - SOFTWARE-IT	9.95	Monthly Recurring Charge
Poster My Wall	614 - HEALTH INSURANCE	47.06	Oct 2023 #834
Public Employees Benefits Program	639 - PAYROLL TAX ADJUSTMENTS	234.50	Fees for Direct Deposit
QuickBooks Payroll Service	643 - SUPPLIES	27.47	Halloween Event
Raley's	680 - TRAVEL EXPENSE	675.74	LV Conference (Nov 2023 P. Uhrig, J. Stevenson)
RWLV Hotels	681 - MEALS	310.50	Perdiem for Dallas NRPA Conf
Sarah Davenport	681 - MEALS	73.74	
Schwens Sales Ent.	681 - MEALS	310.50	
Shannon Harris	681 - MEALS	474.10	Perdiem for Dallas NRPA Conf, Mileage, Reno/Tahoe Airport Fees
Sharon DesJardins	691 - ACCOUNTING EXPENSE	320.00	Sep 2023 Payroll/PERS/Bookkeeping Svcs
Sierra Booking Services, Inc	680 - TRAVEL EXPENSE	380.00	Davenport/Des.Jardins (Dallas Conf 2023)
Southwest Airlines	626 - NATURAL GAS	10,870.45	
SOUTHWEST GAS	655 - MERCHANDISE	823.70	Goggles, Swim Caps
Speedo	681 - DUES/SUBSCRIPTIONS	10.99	
Spotify	633 - MAINTENANCE & REPAIR	323.80	Canopy for 720A, 45 degree elbows, copper press adaptors, EP reducing tee
Supply House	628 - CHEMICALS	4,008.69	Chemicals
Thatcher Company, Inc	624 - WATER & TRASH	1,573.20	Water/Garbage
Town Of Minden	633 - MAINTENANCE & REPAIR	3,150.00	Boilers
Trane U.S. Inc.	633 - MAINTENANCE & REPAIR	3,136.00	Med Pressure UVC Lamp Wires/Quartz Sleeve
UVC LLC	633 - MAINTENANCE & REPAIR	21.72	
Walmart	633 - MAINTENANCE & REPAIR	35.33	Wood Yoke Nut
Western Nevada Supply	633 - MAINTENANCE & REPAIR	206.99	Tunnel Hammer Drill
Zoro Tools			
Total		75,554.76	

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

AGENDA ACTION SHEET

Agenda Item #2

Title: For Possible Action. Discussion and adoption of the 2022-2023 Audit Report. (Joan Sciarani-Blake CPA from Arrighi Blake & Associates, LLC)

Background: The East Fork Swimming Pool District Board of Trustees annually reviews and adopts the Audit report and findings.

Funding: NA

Recommended Motion: Move to approve the adoption of the 2022-2023 Audit Report.

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

**EAST FORK SWIMMING POOL DISTRICT
JUNE 30, 2023**

**EAST FORK SWIMMING POOL DISTRICT
JUNE 30, 2023**

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Independent Auditor's Report

To the Board of Trustees of East Fork Swimming Pool District
Minden, Nevada

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activity East Fork Swimming Pool District (the "District") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Schedule of Changes in Total OPEB Liability and Related Ratios, Schedule of the District's Proportionate Share of the Net Pension Liability and the Schedule of the District's Contributions on pages 3-6 and pages 25-27, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 3, 2023 on our consideration of East Fork Swimming Pool District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Yerington, Nevada
November 3, 2023

Arrighi, Blake & Associates, LLC

**East Fork Swimming Pool District
Management Discussion and Analysis
For the year ended June 30, 2023**

This section of the East Fork Swimming Pool District annual financial report presents a discussion and analysis of the District's financial performance comparing the fiscal years ended June 30, 2023 and 2022. We encourage readers to read this information in conjunction with the financial statements and notes to gain a more complete picture of the information presented. The District oversees the Carson Valley Swim Center.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of the following:

Statement of Net Assets - provides a picture of the assets and liabilities of the District at the end of its fiscal year, along with the difference between assets and liabilities, which is referred to as net assets.

Statement of Revenues, Expenses and Changes in Net Assets - shows the revenues and expenses that resulted from the District's operations during the fiscal year, regardless of when cash is received or paid, or how those results of operations affected net assets of the District.

Statement of Cash Flows - presents a summary of cash balances at the beginning of the period, increases and decreases in cash during the period, and the balance of the District's cash at the end of the period.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

Financial Highlights

The chart below provides a summary of the basic financial statements:

**East Fork Swimming Pool District
Management Discussion and Analysis
For the year ended June 30, 2023 (Continued)**

	District June 30 Totals (000's)	
	2023	2022
Net Assets		
Assets:		
Cash and other assets	\$ 3,010	\$ 2,048
Capital assets	7,908	7,935
Total assets	10,918	9,983
Deferred pension outflows	411	264
Liabilities:		
Current liabilities	256	211
Noncurrent liabilities	1,520	1,053
Total liabilities	1,776	1,264
Deferred pension inflows	179	648
Net Position:		
Invested in capital assets	7,908	7,935
Unrestricted	1,466	400
Total net position	\$ 9,374	\$ 8,335
Changes in Net Position		
Revenues:		
User fees and sales	543	553
Ad valorem taxes	2,904	2,668
Grant revenue	14	38
Other income	2	-
Interest earnings	67	4
Total revenue	3,530	3,263
Expenses:		
Operating expense	2,491	2,191
Change in net position	\$ 1,039	\$ 1,072

**East Fork Swimming Pool District
Management Discussion and Analysis
For the year ended June 30, 2023
(Continued)**

1. The District's investment in banks, certificates of deposits, and the State of Nevada Local Investment Government Pool was \$ 2,941,149 as of June 30, 2023. This compares to a total of \$1,984,345 as of June 30, 2022.
2. Revenues from user fees and merchandise sales were \$543,210 during fiscal year 2022-2023. This compares to \$553,125 for 2021-2022 for a decrease of \$9,915.
3. The District's 2022-2023 total operating costs included \$1,294,790 for personnel and \$734,622 for services and supplies for a total of \$2,029,412 compared to the prior fiscal year of \$1,800,981.
4. The District's operating expenses of \$2,491,043 came in under the approved budget operating expense of \$2,611,292.

Operating Fund Ad Valorem Tax Rate

The tax rate for fiscal year 2022-2023 is 0.1300.

Capital Assets

The Nevada Department of Taxation requires the District to have a five-year capital improvement plan. The District knows that many capital expense projects will need to be done in future years but the exact year that each project will be done in is unknown. At the same time, unexpected capital projects may occur that were not anticipated.

The District completed the ADA Bathroom Remodel and New Filter replacement projects during the fiscal year.

- The District completed the ADA Bathroom Remodel and New Filter projects during the fiscal year.

**East Fork Swimming Pool District
Management Discussion and Analysis
For the year ended June 30, 2023
(Continued)**

Summary

During the 2022-2023 fiscal year, the Carson Valley Swim Center was maintained in a clean and like new condition while offering a wide range of aquatic programs and extensive hours of operation will adhering to the pandemic mandates set forth by Governor Sisolak. Attendance for the year was approximately 87,000. There were some significant variations in expenses compared to the budget driven by COVID-19 safety protocols that were put into place. Capital improvement plans for 2022-2023 were used with existing funds. The vacant land purchase was completed using a combination of existing funds and the issuance of a single General Obligation- Medium Term Bond. Your Carson Valley Swim Center is financially sound and operating cost effectively, while providing a first-class water recreational experience for area residents.

Requests for Information

This financial report is designed to provide a general overview of East Fork Swimming Pool District's finances for those interested. Questions concerning any of the information provided in this report or requests for additional financial information can be addressed to the East Fork Swimming Pool District, P.O. Box 1972, Minden, Nevada or by calling (775) 782-8841.

Shannon Harris
Director

EAST FORK SWIMMING POOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2023

ASSETS

Current Assets:

Cash and investments	\$ 2,941,149
Accounts receivable	3,108
Taxes receivable	40,622
Prepaid expense	7,840
Inventory	<u>17,073</u>

Total Current Assets 3,009,792

Noncurrent Assets:

Capital assets, net	<u>7,908,560</u>
---------------------	------------------

Total Assets 10,918,352

DEFERRED OUTFLOWS OF RESOURCES

Deferred pension outflows	<u>410,899</u>
---------------------------	----------------

LIABILITIES

Current Liabilities:

Accounts payable	60,141
General obligation medium term bond	116,000
Accrued payroll and benefits	62,572
Compensated absences	<u>17,242</u>

Total Current Liabilities 255,955

Noncurrent Liabilities:

Note payable	368,000
Compensated absences, due after one year	6,263
Other postemployment benefits liability	18,628
Net pension liability	<u>1,126,751</u>

Total Noncurrent Liabilities 1,519,642

Total Liabilities 1,775,597

DEFERRED INFLOWS OF RESOURCES

Deferred pension inflows	<u>179,203</u>
--------------------------	----------------

NET POSITION

Invested in capital assets	7,908,560
Unrestricted	<u>1,465,891</u>

Total Net Position \$ 9,374,451

The accompanying notes are an integral part of these financial statements.

EAST FORK SWIMMING POOL DISTRICT
 SWIMMING POOL ENTERPRISE FUND
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
 NET POSITION
 FOR THE YEAR ENDED JUNE 30, 2023

OPERATING REVENUES	
User fees	\$ 480,315
Merchandise sales	<u>62,895</u>
Total Operating Revenues	<u>543,210</u>
OPERATING EXPENSES	
Salaries and benefits	1,294,790
Services and supplies	734,622
Interest expense	8,455
Depreciation	<u>453,176</u>
Total Operating Expenses	<u>2,491,043</u>
Operating Loss	<u>(1,947,833)</u>
NONOPERATING REVENUES (EXPENSES)	
Ad valorem taxes	2,903,843
PACT grant revenue	13,326
Other income	2,280
Interest earnings	<u>67,331</u>
Total Nonoperating Revenues (Expenses)	<u>2,986,780</u>
Change in Net Position	1,038,947
Net Position, July 1	<u>8,335,504</u>
Net Position, June 30	<u><u>\$ 9,374,451</u></u>

The accompanying notes are an integral part of these financial statements.

**EAST FORK SWIMMING POOL DISTRICT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023**

CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from users	\$ 542,363
Cash paid for salaries and benefits	(1,294,359)
Cash paid for services and supplies	(722,269)
Interest paid	<u>(8,455)</u>
Net Cash Provided (Used) by Operating Activities	<u>(1,482,720)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Ad valorem taxes received	2,898,647
PACT grant revenue	13,326
Other income	<u>2,280</u>
Net Cash Provided (Used) by Noncapital Financing Activities	<u>2,914,253</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Principal on note payable	(116,000)
Acquisition of capital assets	<u>(426,060)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>67,331</u>
Net Increase (Decrease) in Cash	956,804
CASH AND CASH EQUIVALENTS, July 1	<u>1,984,345</u>
CASH AND CASH EQUIVALENTS, June 30	<u><u>\$ 2,941,149</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	<u>\$ (1,947,833)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	453,176
(Increase) decrease in:	
Accounts receivable	(847)
Prepaid expense	(7,840)
Inventory	8,601
Increase (decrease) in:	
Accounts payable	11,592
Accrued payroll and benefits	<u>431</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (1,482,720)</u></u>

The accompanying notes are an integral part of these financial statements.

EAST FORK SWIMMING POOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - Summary of Significant Accounting Policies:

The accompanying financial statements of East Fork Swimming Pool District (the "District") have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and reporting. The GASB periodically updates its codification of the existing Governmental and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units.

Reporting Entity:

The East Fork Swimming Pool District (the "District") was created by a majority vote of the electors of the East Fork Township at a general election on November 4, 1958 and declared organized by District Judge Richard R. Hanna on November 21, 1958. On September 17, 1977 the Douglas County Board of Commissioners (the "Commission") by Resolution No. 77-41 placed the District in an inactive status and transferred its operation to Parks and Recreation. The Commission, by Resolution No. 86-16 reactivated the District on April 3, 1986. The District's purpose was to construct and operate a swimming pool facility to replace the old facility. The service area of the District (approximately 624 square miles) is that portion of Douglas County consisting of the Town of Gardnerville, the East Fork Fire District and the Sierra Forest Fire Protection District. The District currently maintains and operates the Carson Valley Swim Center in Minden, Nevada.

The Board of Trustees of the East Fork Swimming Pool District consists of citizens of the District who are elected for four-year staggered terms.

Basis of Accounting:

The District's activities are accounted for as an enterprise fund (proprietary fund type). A fund is an accounting entity with a self-balancing set of accounts established to record the financial position and results of operations of the governmental entity. Activities of enterprise funds resemble activities of business enterprises; the purpose is to obtain and use economic resources to meet its operating objectives. The financial statements for the District are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recognized at the time they are earned and expenses are recognized when the related liabilities are incurred.

A proprietary fund distinguishes operating revenue and expenses from nonoperating items. Operating revenues and expenses generally result from an exchange transaction such as providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Nonoperating revenues result from nonexchange transactions or ancillary services.

EAST FORK SWIMMING POOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

The District applies all applicable GASB pronouncements in accounting and reporting for proprietary activities, as well as all Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB's) of the Committee of Accounting procedures, (unless those pronouncements conflict with or contradict GASB pronouncements) issued on or before November 30, 1989 in accounting and reporting its operations.

Property Taxes:

All real property in the District is assigned a parcel number in accordance with state law, with each parcel being subject to physical reappraisal every five years. A factoring system is used to adjust the appraised value during the years between physical appraisals. The valuation of the property and its improvements is computed at 35% of "taxable value" as defined by statute. The amount of tax levied is developed by multiplying the assessed value by the tax rate applicable to the area in which the property is located. The maximum tax rate was established in the State Constitution at \$5.00 per hundred dollars of assessed valuation; however, as a result of legislative action the tax rate was further limited to \$3.66 per \$100.00 of assessed valuation, except in cases of severe financial emergency as defined in NRS 354.705.

Taxes on real property are a lien on the property and attach on July 1 (the levy date) of the year for which the taxes are levied.

Taxes may be paid in four installments payable on the third Monday in August, and the first Monday in October, January, and March. Penalties are assessed if a taxpayer fails to pay an installment within ten days of the installment due date. After a two year waiting period, if the taxes remain unpaid, a tax deed is issued conveying the property to Douglas County with a lien for back taxes and accumulated charges. Redemption may be made by the owner and such persons as described by statute by paying all back taxes and accumulated penalties, interest and costs before sale.

Secured roll property taxes receivable reflect only those taxes receivable from the last two delinquent roll years. Delinquent taxes from all roll years prior to fiscal year 2020-21 have been written off.

Budgets and Budgetary Accounting:

The District adheres to the Local Government Budget and Finance Act incorporated within the statutes of the State of Nevada, which include the following procedures to establish the budgetary data, which is reflected in these financial statements.

1. On or before April 15, the Board of Trustees of the District files a tentative budget with the Nevada Department of Taxation.
2. Public hearings on the tentative budget are held in May.

EAST FORK SWIMMING POOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

3. Prior to June 1, at a public hearing, the Board indicates changes, if any, to be made to the tentative budget and adopts a final budget by the favorable vote of a majority of the members of the Board. The final budget must then be forwarded to the Nevada Tax Commission for final hearings and approval.
4. Formal budgetary integration in the financial records is employed to enhance management control during the year.
5. The budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP), and appropriations lapse at year end.
6. Budget amounts may be transferred if amounts do not exceed the original budget. Budget augmentations in excess of original budgetary amounts may not be made without prior approval of the Board of Trustees following a scheduled and noticed public hearing. The budget was not augmented during the year.
7. In accordance with State Statute, actual expenditures may not exceed appropriations in the fund, except as permitted by law by NRS 354.626.

Cash and Investments:

For the purposes of the statement of cash flows presented for proprietary funds, cash equivalents are defined as short-term, highly liquid investments, generally with original maturities of three months or less.

Investments are recorded at fair value.

Pursuant to NRS 355.167 and 355.170, the District may only invest in the following types of securities:

- United States bonds and debentures maturing within ten (10) years from the date of purchase.
- Bills and notes of the United States Treasury and obligations of an agency or instrumentality of the United States of America or a corporation sponsored by the government maturing within ten (10) years from the date of purchase.
- Negotiable certificates of deposit from commercial banks and insured credit unions or savings and loan associations.
- Certain securities issued by local governments of the State of Nevada.
- State of Nevada Local Government Investment Pool.

EAST FORK SWIMMING POOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

- Other securities expressly provided by other statutes, including repurchase agreements.
- Certain banker's acceptances, commercial paper issued by a corporation organized and operating in the United States, and Money Market Mutual Funds.

Capital Assets:

Capital assets are reported in the basic financial statements. Assets are recorded at historical cost or estimated historical cost. Contributed assets are recorded at their estimated fair market value at the date of donation. The District has set a capitalization policy of \$5,000 for all classifications of capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation is computed using the straight-line method over the following estimated useful lives:

Pool Facility	5-30 Years
Equipment	5-10 Years

Net Position:

In the Statement of Net Position, equity is classified as net assets displayed in two components:

- **Invested in capital assets**-consists of capital assets, net of accumulated depreciation.
- **Unrestricted net assets**-All other net assets that do not meet the definition of the above category.

Inventory:

Inventory is valued at the lower of cost (first-in, first-out) or market. Inventory in the Statement of Net Assets includes consumable supplies and materials used for maintenance of the water pool facility and aquatic merchandise and concession food items held for resale.

Accounts Receivable:

The District makes no provision for user fees receivable. Adequate legal remedies are presently available to enforce the collection of such taxes as well as user fees, and any amounts which may ultimately prove uncollectible should not be material in amount.

Compensated Absences:

In proprietary funds, compensated absences are recorded when the liabilities are incurred.

EAST FORK SWIMMING POOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Cash and Cash Equivalents:

For purposes of the statement of cash flows, cash equivalents include time deposits, certificates of deposit, all highly liquid debt instruments with original maturities of three months or less and investments in pool accounts which are available upon request.

Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 – Stewardship, Compliance and Accountability:

- The District conformed to all significant statutory and code requirements on its financial administration during the year.

NOTE 3 – Cash and Investments:

As of June 30, 2023, the District had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>	
		<u>Less than 1</u>	<u>1 to 5</u>
State of NV Local Government Investment Pool*	\$ 2,769,192	\$ 2,769,192	\$ -
Total Cash (Carrying Amount)	<u>53,683</u>	<u>53,683</u>	<u>-</u>
 Total Cash and Investments	 <u>\$ 2,822,875</u>	 <u>\$ 2,822,875</u>	 <u>\$ -</u>

*Average weighted maturity is 113 days.

The District is a voluntary participant in the State of Nevada Local Government Investment Pool (LGIP), which has regulatory oversight from the Board of Finance of the State of Nevada. The District's investment in the LGIP is equal to its original investment plus monthly allocation of interest income and realized and unrealized gains and losses, which is the same as the value of pool shares. The District's investment in LGIP is reported at fair value.

Nevada Revised Statutes (NRS 355.170) set forth acceptable investments for Nevada local governments. The District has not adopted a formal investment policy that would further limit its exposure to certain risks as set forth below:

EAST FORK SWIMMING POOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Interest Rate Risk – Interest rate risk is the risk of possible reduction in the value of a security, especially a bond, resulting from a rise in interest rates. As noted above, the District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates beyond those specified in the Statute.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation and is a function of the credit quality ratings of investments. The State of Nevada Investment Pool is unrated, and as noted above, the District does not have a formal investment policy that specifies minimum credit ratings.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. The District's bank deposits are covered by FDIC insurance and collateralized by the Office of the State Treasurer/Nevada Collateral Pool.

NOTE 4 – Risk Management:

The District purchases commercial insurance for various risks of loss related to torts, errors and omissions and theft, damage to, and destruction of assets. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 5 – Subsequent Events:

Management has evaluated subsequent events through November 3, 2023, which is the date these financial statements were available to be issued and these financial statements have not been updated for subsequent events occurring after that date.

EAST FORK SWIMMING POOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 – Capital Assets:

A summary of changes in capital assets for the year ended June 30, 2023 follows:

	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2023</u>
Capital assets, not being depreciated				
Land	\$ 1,353,232	-	\$ -	\$ 1,353,232
Construction in progress	<u>36,987</u>	<u>10,704</u>	<u>-</u>	<u>47,691</u>
Total capital assets not being depreciated	<u>1,390,219</u>	<u>10,704</u>	<u>-</u>	<u>1,400,923</u>
Capital assets, being depreciated:				
Pool	13,450,392	183,542	-	13,633,934
Equipment	<u>2,402,719</u>	<u>231,814</u>	<u>-</u>	<u>2,634,533</u>
Total capital assets being depreciated	<u>15,853,111</u>	<u>415,356</u>	<u>-</u>	<u>16,268,467</u>
Less accumulated depreciation for:				
Pool	(8,097,074)	(406,463)	-	(8,503,537)
Equipment	<u>(1,210,580)</u>	<u>(46,713)</u>	<u>-</u>	<u>(1,257,293)</u>
Total accumulated depreciation	<u>(9,307,654)</u>	<u>(453,176)</u>	<u>-</u>	<u>(9,760,830)</u>
Total capital assets, net	<u>\$ 7,935,676</u>	<u>\$ (27,116)</u>	<u>\$ -</u>	<u>\$ 7,908,560</u>

EAST FORK SWIMMING POOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 7 – Long-term Liabilities:

	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Due Within One Year
General obligation medium term bond- Series 21	\$ 600,000	\$ -	\$ 116,000	\$ 484,000	\$ 116,000
Compensated absences	26,750	16,377	19,622	23,505	17,242
Other postemployment benefits	48,285	-	29,657	18,628	-
Net pension liability	513,449	613,302	-	1,126,751	-
	<u>\$1,188,484</u>	<u>\$ 629,679</u>	<u>\$ 165,279</u>	<u>\$ 1,652,884</u>	<u>\$ 133,242</u>

Debt service requirements on long-term debt at June 30, 2023, are as follows:

Year Ending June 30,	Principal	Interest	Total Annual Payments
2024	118,000	6,630	124,630
2025	120,000	4,774	124,774
2026	122,000	2,886	124,886
2027	124,000	967	124,967
	<u>\$ 484,000</u>	<u>\$ 15,257</u>	<u>\$ 499,257</u>

The District purchased a vacant parcel adjacent to the primary facility on November 11, 2021 for \$1,353,232. The District used a combination of existing funds and the issuance of General Obligation Medium-Term Bond, Series 2021 for the purchase. The bond has a principal amount of \$484,000, payable over 4 remaining years with an interest rate of 1.56% per annum.

NOTE 8 – Postemployment Health Care Plan:

Plan Descriptions: East Fork Swimming Pool District administers a single-employer defined benefit healthcare plan. The plan provides medical, vision, dental, and life insurance benefits to eligible retired East Fork Swimming Pool District's employees and beneficiaries.

Benefit provisions for the plan are established pursuant to NRS 287.023. NRS 288.150 assigns the authority to establish benefit provisions to the Board of Trustees. The plan provides healthcare insurance for eligible retirees and their beneficiaries through East Fork Swimming Pool District's group health insurance plan, which covers both active and retired members. Under NRS

EAST FORK SWIMMING POOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2023

287.023, eligible retirees are able to participate in the plan with blended rates, thereby benefitting from an implicit subsidy. Retirees are required to pay 100% of their premiums under the plan. As of June 30, 2023, no retirees were using this plan. The plan does not issue a publicly available financial report.

Funding Policy: The District pays the full cost of active employee coverage. Employees pay the full cost of any optional dependent care coverage and retirees pay the full cost of their personal and dependent coverage. Claims experience of employees and retirees are pooled when determining premiums and retiree and active employees pay the same rates resulting in an “implicit” subsidy of retirees’ cost by active employees. Following is the number of inactive and active employees eligible for benefits at June 30, 2023:

Inactive employees currently enrolled	4
Active employees enrolled	6

A separate plan is not issued for the plan.

Total OPEB Liability: Following is the District’s total OPEB liability that was measured as of June 30, 2023, and was determined by an actuarial valuation as of June 30, 2023.

District Plan	\$18,628
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Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the District and the plan members to that point. Projections of benefits for financial reported purposes do not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future. Actuarial calculations reflect long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculation.

EAST FORK SWIMMING POOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Significant methods and assumptions used in the June 30, 2023 actuarial valuation were as follows:

Valuation date	June 30, 2023
Funding method	Entry Age Normal Cost, closed group, level percent of pay
Asset valuation method	N/A-No OPEB trust established
Discount rate (S & P General Obligation Municipal Bond 20 Year High Grade Index	4.13% as of June 30, 2022 4.09% as of June 30, 2023
Participants valued District Plan	Only current active employees and retired participants and covered spouses are valued. No future entrants are considered
Actuarial assumptions:	
Projected salary increase	3.0%
General inflation rate	2.50%
Healthcare cost trend rates	6.8% in 2024 to 3.9% in 2075 thereafter

Mortality:

The mortality rates were described in the June 30, 2021 actuarial valuation of the Nevada PERS program as being reasonably representative of mortality experience as of that measurement date. Non-disabled life rates for Regular employees:

Males: PUB 2010 Tables
Females: PUB 2010 Tables

Mortality Improvement: The mortality rates described above were then adjusted to to anticipate future mortality improvement by applying MacLeod Watts Scale 2021 from 2010 forward, on a fully generational basis.

EAST FORK SWIMMING POOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Changes in Total OPEB Liability

		District
Balance at June 30, 2022		\$ 48,285
Changes for the year:		
Service cost	\$ 2,720	
Interest	2,065	
Differences between expected and actual experience	(55,420)	
Changes of assumptions	21,986	
Benefit payments	(1,008)	
Net Change		(29,657)
Balance at June 30, 2023		\$ 18,628

Sensitivity of the total OPEB liability to changes in the discount rate:

The following presents the District's total OPEB liability calculated using the discount rate of 4.13 percent, as well as what the District's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.13%) or 1-percentage-point higher (5.13%) than the current rate:

1% Decrease	Current Discount Rate	1% Increase
3.13%	4.13%	5.13%
\$20,334	\$18,628	\$17,122

Sensitivity of the total OPEB liability to changes in the healthcare cost trend:

The following presents the District's total OPEB liability, as well as what the District's OPEB liability would be if it were calculated using a healthcare cost trend rates that 1-percentage-point lower or 1-percentage-point higher than the current rate:

1% Decrease	Current Trend Rate	1% Increase
5%-4%	6%-5%	7%-6%
\$17,488	\$18,628	\$19,932

EAST FORK SWIMMING POOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB:

For the year ended June 30, 2023, the District recognized OPEB expense of \$913. At June 30, 2022, the District reported deferred inflows of resources related to OPEB from changes in assumptions and plan experience in the District's Plan of \$37,566. The District will recognize the deferred resources as follows:

Year Ending June 30,	Amount
2023	\$ (5,193)
2024	(5,193)
2025	(5,193)
2026	(5,257)
2027	(4,631)
Thereafter	(12,099)
	\$ (37,566)

NOTE 9 – Defined Benefit Pension Plan:

Plan Description. All permanent full time employees are provided pensions through the Public Employees Retirement Plan (PERS). The plan is a multiple employer defined benefit pension plan administered by the Public Employees Retirement System of the State of Nevada (PERS). Chapter 286 of the Nevada Revised Statutes (NRS) establishes a governing board, appointed by the Governor that is responsible for managing the System, including arranging for a biennial actuarial valuation and adoption of actuarial tables and formulas prepared and recommended by the actuary.

Benefits Provided. Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at time of retirement and the members' highest average compensation in any 36 consecutive months with special provisions for members entering the System on or after January 1, 2010. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.5% service time factor and for regular members entering the system on or after July 1, 2015, there is a 2.25% factor. The system offers several alternatives to the unmodified service requirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death. Post-retirement increases are provided by authority of NRS 286.575-.579.

Regular members are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, or at any age with thirty years of service. Regular members entering the

EAST FORK SWIMMING POOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with ten years of service, or any age with thirty years of service.

The normal ceiling limitation on monthly benefit allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Regular members become fully vested as to benefits upon completion of five years of service.

Contributions. The authority for establishing and amending the obligation to make contributions, and member contribution rates is set by statute. The contribution rates are based on biennial actuarial valuations and expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983 have the option of selecting one of two contribution plans. One plan provides for matching employee and employer contributions, while the other plan provides for employer-pay contributions only. Under the matching Employee/Employer Contribution plan a member may, upon termination of service for which contribution is required, withdraw employee contributions which have been credited to their account. All membership rights and active service credit in the System are canceled upon withdrawal of contributions from the member's account. If EPC was elected, the member cannot convert to the Employee/Employer Contribution plan.

East Fork Swimming Pool District has elected the EPC plan for all employees. The District's contributions to the plan totaled \$137,294 for the year ended June 30, 2022 of which 50% or \$68,647 is considered employees contributions for reporting purposes. Total contributions were based on a rate of 25.87% of covered compensation.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2023, the District reported a liability of \$1,126,751 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension relative to the projected contributions of all participating employers for the year ended June 30, 2022. At June 30, 2022, the District's proportion was .00624% compared to .00563% at June 30, 2021.

For the year ended June 30, 2023, the District recognized pension expense of \$38,504. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

EAST FORK SWIMMING POOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 145,896	\$ 805
Changes of assumptions	144,739	-
Net difference between projected and actual earnings on pension plan investments	13,747	
Changes in proportion and differences between actual and proportionate share of contributions	77,408	111,723
District contributions subsequent to the measurement date	79,011	-
	<hr/>	<hr/>
Total	\$ 460,801	\$ 112,528

\$79,011 reported as deferred outflows related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2024	\$ (13,119)
2025	(39,042)
2026	(32,353)
2027	(152,035)
2028	(32,714)
Thereafter	-
	<hr/>
	\$ (269,263)

Actuarial Assumption. The total pension liability in the June 30, 2022 actuarial valuation was determined using the following assumptions, applied to all periods including the measurement:

Inflation	2.50%
Payroll growth	5.0%, including inflation
Investment rate of return	7.25%
Productivity pay increases	0.5% Plus
Salary increases	
Regular	4.20% to 9.10%
Consumer Price Index	2.75%
Other assumptions	Same as those used in the June 30, 2021 funding actuarial valuation

EAST FORK SWIMMING POOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

Investments: The Board evaluates and establishes expected real rates of return (expected returns, net of investment expenses and inflation) for each asset class. The Board reviews these capital market expectations annually. The PERS current long-term geometric expected real rates of return for each asset class included in the plan's investment portfolio as of June 30, 2019 are included in the following table:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return*
Domestic equity	42%	5.50%
International equity	18%	5.50%
Domestic fixed income	28%	0.75%
Private markets	12%	6.65%

*As of June 30, 2022, PERS' long-term inflation assumption was 2.50%.

Discount rate. The discount rate used to measure the total pension liability was 7.25% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed plan contributions will be made in amounts consistent with statutory provisions and recognizing the plan's current funding policy and cost-sharing mechanism between employers and members. For this purpose, all contributions that are intended to fund benefits for all plan members and their beneficiaries are included, except that projected contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate. The following represents the District's proportionate share of the net pension liability calculated using the discount rate of 7.5% as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower (6.50%) or 1 percentage point higher (8.50%) than the current discount rate:

	1% Decrease	Current Rate	1% Increase
District's net pension liability	6.25% \$1,729,931	7.25% \$1,126,751	8.25% \$629,037

EAST FORK SWIMMING POOL DISTRICT
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
June 30, 2023, 2022 and 2021

<u>East Fork Swimming Pool Health Benefits Plan</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total OPEB Liability			
Service cost	\$ 2,720	\$ 3,712	\$ 4,418
Interest	2,065	1,352	988
Benefit payments	(1,008)	(5,857)	(1,138)
Unexpected Changes	(33,434)	(12,161)	25,393
Net Change in total OPEB Liability	(29,657)	(12,954)	29,661
Total Liability, July 1	48,285	61,239	31,578
Total Liability, June 30	\$ 18,628	\$ 48,285	\$ 61,239
Covered employee payroll	\$ 438,387	\$ 456,156	\$ 407,986
Total liability as a percentage of covered-employee payroll	4.25%	10.59%	15.01%
Notes to Schedule:			
Changes to assumptions and other inputs reflect the effects of changes in the discount rate each period. (The Discount rate was used to determine the July 1, 2022 values was 4.13%)			
Applicable discount rates	4.13%	4.09%	2.18%

**EAST FORK SWIMMING POOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

**Schedule of the District's Proportionate Share of the Net Pension Liability
Last 8 Fiscal Years**

Last 8 Fiscal Years*

	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015
District's proportion of the net pension liability (asset)	0.00624%	0.00563%	0.00581%	0.00654%	0.00624%	0.00713%	0.00974%	0.00922%
District's proportionate share of the net pension liability (asset)	1,126,751	513,449	808,815	892,383	851,268	948,659	1,310,584	1,056,323
District's covered-employee payroll	438,387	456,156	407,986	470,129	452,047	384,938	462,830	608,808
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	257.02%	112.56%	198.25%	189.82%	188.31%	246.44%	283.17%	173.51%
Plan fiduciary net position as a percentage of the total pension liability	75.12%	86.51%	71.22%	79.68%	72.20%	72.19%	75.48%	75.10%

*Amounts presented above were determined as of 6/30. Additional years will be presented as they become available.

**EAST FORK SWIMMING POOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

Schedule of the District's Contributions

Last 8 Fiscal Years*

	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015
Statutorily required employer contribution	\$ 68,647	\$ 58,931	\$ 50,101	\$ 54,726	\$ 55,472	\$ 51,959	\$ 82,572	\$ 46,908
Contributions in relation to the actuarially determined contribution	68,647	58,931	50,101	54,726	55,472	51,959	82,572	46,908
Contribution deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered employee payroll	\$ 438,387	\$ 456,156	\$ 407,986	\$ 470,129	\$ 452,047	\$ 384,938	\$ 462,830	\$ 608,808
Contributions as a percentage of covered-employee payroll	15.66%	12.92%	12.28%	11.64%	12.27%	13.50%	17.84%	15.41%

*Amounts presented above were determined as of 6/30. Additional years will be presented as they become available.

**EAST FORK SWIMMING POOL DISTRICT
SWIMMING POOL ENTERPRISE FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)**

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>	<u>2022</u>
OPERATING REVENUES				
User fees	\$ 561,775	\$ 480,315	\$ (81,460)	\$ 486,507
Merchandise sales	67,350	62,895	(4,455)	66,618
Total Operating Revenues	<u>629,125</u>	<u>543,210</u>	<u>(85,915)</u>	<u>553,125</u>
OPERATING EXPENSES				
Salaries and benefits	1,448,722	1,294,790	153,932	1,151,284
Services and supplies	647,482	734,622	(87,140)	649,697
Interest expense	-	8,455	(8,455)	-
Depreciation	515,088	453,176	61,912	389,768
Total Operating Expenses	<u>2,611,292</u>	<u>2,491,043</u>	<u>120,249</u>	<u>2,190,749</u>
Operating Income (Loss)	<u>(1,982,167)</u>	<u>(1,947,833)</u>	<u>34,334</u>	<u>(1,637,624)</u>
NONOPERATING REVENUES (EXPENSES)				
Ad valorem taxes	2,664,694	2,903,843	239,149	2,667,581
PACT grant revenue	10,000	13,326	3,326	37,904
Other income	-	2,280	2,280	-
Interest earnings	4,395	67,331	62,936	4,076
Total Nonoperating Revenues (Expenses)	<u>2,679,089</u>	<u>2,986,780</u>	<u>307,691</u>	<u>2,709,561</u>
Change in Net Position	<u>\$ 696,922</u>	<u>1,038,947</u>	<u>\$ 342,025</u>	<u>1,071,937</u>
Net Position, July 1		<u>8,335,504</u>		<u>7,263,567</u>
Net Position, June 30		<u>\$ 9,374,451</u>		<u>\$ 8,335,504</u>



Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed
In Accordance with *Government Auditing Standards*

To the Board of Trustees of
East Fork Swimming Pool District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activity of East Fork Swimming Pool District (the "District") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the East Fork Swimming Pool District's basic financial statement and have issued our report thereon dated November 3, 2022.

Internal Control over Financial Reporting:

In planning and performing our audit of the financial statements, we considered East Fork Swimming Pool District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters:

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report:

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Yerington, Nevada
November 3, 2023

Arrighi, Blake - Associates, LLC



Report on Nevada Revised Statute 354.6241

To the Honorable Board of Trustees of
East Fork Swimming Pool District

We have reviewed the assertion provided by management in accordance with Nevada Revised Statute 354.624(5)(a):

- The identified fund is being used expressly for the purpose for which it was created.
- The fund is administered in accordance with accounting principles generally accepted in the United States of America.
- The sources of revenues available for the fund are as noted in the financial statements.
- The fund conformed to significant statutory and regulatory constraints on its financial administration during the year ended June 30, 2023.
- The net position of the fund is as noted in the financial statements.

This assertion is the responsibility of the management of East Fork Swimming Pool District.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the assertion. Accordingly, we do not express such an opinion.

Based on our review, nothing came to our attention that caused us to believe that the assertion provided by management referred to above is not fairly stated in all material respects.

Yerington, Nevada
November 3, 2023

Arrighi, Blake - Associates, LLC

AUDITOR'S COMMENTS

STATUTE COMPLIANCE

The required disclosure on compliance with Nevada Revised Statutes and the Nevada Administrative Code is contained in Note 2 to the financial statements.

CURRENT YEAR RECOMMENDATIONS

There are no specific recommendations made in the audit report for the current year.

PRIOR YEAR STATUTE COMPLIANCE

The District conformed to all significant statutory constraints on its financial administration during the year ended June 30, 2022.

PRIOR YEAR RECOMMENDATIONS

There were no prior year recommendations to be implemented during the 2022-2023 fiscal year.

EAST FORK SWIMMING POOL DISTRICT BOARD OF TRUSTEES

AGENDA ACTION SHEET

Agenda Item #3

Title: Discussion Only. Discussion and update on the Capital Improvement Plan ongoing and possible future 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 2023/2024**

Construction Funds Available as of:

Local Government Investment Pool

October 31st
\$ 3,226,122

2023/2024 Projects

- Eastside Expansion
- Splash Park (TRE)
- Roof Restoration ('22-'23)
- Project Management ('23-'24 Scott McCullough)
- Asset Mang Plan (rockwall, diving board, ada remodel, Slide seam work, repipe work pump room, ada lift)
- Contingency ()

Company	2023/2024 Budget	Contract Amount/Expense	Remaining Amts. Payable
Plenium / TSK	1,187,245	1,187,245	1,168,584
Douglas County	50,000	50,000	50,000
CTR/Garland	212,755	164,850	8,243
Douglas County	13,000	13,000	9,504
Reserve Analyst	282,554	282,554	208,338
Contingency for Asset Mang	30,000	30,000	30,000
'23/'24 Capital Budget	1,775,554	1,727,649	

Remaining Construction Funds Available

1,474,669
\$ 1,751,453

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

AGENDA ACTION SHEET

Agenda Item #4

Title: For Possible Action. Discussion and possible action to approve design services contract with TSK Architects for the Maintenance Storage Building Project in the amount of \$39,840.

Background: East Fork Swimming Pool District identified in their Capital Improvement plan the need for more secured storage in the maintenance yard to protect the assets and allow for more proper chemical storage.

Funding: NA

Recommended Motion: Move to approve design services contract with TSK Architects for the Maintenance Storage Building Project in the amount of \$39,840.

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

CONTRACT FOR SERVICES OF INDEPENDENT CONTRACTOR

A CONTRACT BETWEEN
EAST FORK SWIMMING POOL DISTRICT
1600 STATE ROUTE 88
MINDEN NV 89423
("DISTRICT")

AND

TSK ARCHITECTS
225 SOUTH ARLINGTON AVENUE, SUITE B
RENO NV 89502
("CONTRACTOR")

WHEREAS, East Fork Swimming Pool District is a political subdivision of the State of Nevada, from time to time requires the services of independent contractors; and

WHEREAS, it is deemed that the personal services of Contractor herein specified are both necessary and desirable and in the best interests of, East Fork Swimming Pool District; and

WHEREAS, Contractor represents that he is duly qualified, equipped, staffed, ready, willing and able to perform and render the personal services hereinafter described;

NOW, THEREFORE, in consideration of the agreements herein made, the parties mutually agree as follows:

1. EFFECTIVE DATE AND TERM OF CONTRACT. This contract shall not become effective until and unless approved by both parties.

2. INDEPENDENT CONTRACTOR STATUS. The parties agree that Contractor shall have the status of an independent contractor and that this contract, by explicit agreement of the parties, incorporates and applies the provisions of NRS 284.713, as necessarily adapted, to the parties, including that Contractor is not a County employee and that

There shall be no:

- (1) Withholding of income taxes by the District;
- (2) Industrial insurance coverage provided by the District;
- (3) Participation in group insurance plans which may be available to employees of the District;
- (4) Participation or contributions by either the independent contractor or the District to the public employees retirement system;
- (5) Accumulation of vacation leave or sick leave;
- (6) Unemployment compensation coverage provided by the District if the requirements of NRS 612.085 for independent contractors are met.

3. INDUSTRIAL INSURANCE.

A. Unless the Contractor complies with ¶ B below, Contractor further agrees, as a precondition to the performance of any work under this contract and as a precondition to any obligation of the District to make any payment under this contract, to provide the District with a work certificate and/or a certificate issued by a qualified insurer in accordance with NRS § 616B.627. Contractor also agrees, prior to commencing any work under the contract, to complete and to provide the following written request to the insurer:

TSK ARCHITECT has entered into a contract with EAST FORK SWIMMING POOL DISTRICT to perform work from at Carson Valley Swim Center and requests that the State Industrial Insurance System provide to EAST FORK SWIMMING POOL DISTRICT 1) a certificate of coverage issued pursuant to NRS § 616B.627 and 2) notice of any lapse in coverage or nonpayment of coverage that the contractor is required to maintain. The certificate and notice should be mailed to:

Carson Valley Swim Center
1600 State Route 88
Minden, Nevada 89423

Contractor agrees to maintain required workers compensation coverage throughout the entire term of the contract. If contractor does not maintain coverage throughout the entire term of the contract, contractor agrees that District may, at any time the coverage is not maintained by contractor, order the contractor to stop work, suspend the contract, or terminate the contract. For each six month period this contract is in effect, contractor agrees, prior to the expiration of the six month period, to provide another written request to the insurer for the provision of a certificate and notice of lapse in or nonpayment of coverage. If contractor does not make the request or does not provide the certificate before the expiration of the six month period, contractor agrees that District may order the contractor to stop work, suspend the contract, or terminate the contract.

B. Contractor may, in lieu of furnishing a certificate of an insurer, provide an affidavit indicating that he is a sole proprietor and that:

1. In accordance with the provisions of NRS 616B.659, has not elected to be included within the terms, conditions and provisions of chapters 616A to 616D, inclusive, of NRS; and
2. Is otherwise in compliance with those terms, conditions and provisions.

4. **SERVICES TO BE PERFORMED.** The parties agree that the personal services to be performed by Contractor are outlined in the TSK ARCHITECTS FEE PROPOSAL DATED 17 OCTOBER, 2023. The Proposal attached hereto as Exhibit 1 to perform SD-DD-CD-CD Design Services at Carson Valley Swim Center for the Storage Building East Side Expansion Project.

5. **PAYMENT FOR SERVICES.** Contractor agrees to provide the professional services set forth in ¶ 4 at a cost not to exceed **\$39,840.00**. Unless Contractor has received a written exemption from the District, Contractor shall be paid in full only upon completion of all of the Services set forth in ¶ 4 and after a satisfactory final inspection of the work is completed by EAST FORK SWIMMING POOL DISTRICT

6. NON APPROPRIATION. All payments under this contract are contingent upon the availability to the District of the necessary funds. In accordance with NRS § 354.626 and any other applicable provision of law, the financial obligations under this contract between the parties shall not exceed those monies appropriated and approved by the District for this contract for the then current fiscal year under the Local Government Budget Act. This contract shall terminate and the District's obligations under it shall be extinguished if the District fails to appropriate monies.

Nothing in this contract shall be construed to provide Contractor with a right of payment over any other entity. Any funds obligated by the District under this contract that are not paid to Contractor shall automatically revert to the District's discretionary control upon the completion, termination, or cancellation of the agreement. The District shall not have any obligation to re-award or to provide, in any manner, the unexpended funds to Contractor. Contractor shall have no claim of any sort to the unexpended funds.

7. CONSTRUCTION OF CONTRACT. This agreement shall be construed and interpreted according to the laws of the State of Nevada. Any dispute regarding this agreement shall be resolved by binding arbitration, with an arbiter selected from a list maintained by the Nevada Supreme Court of senior/retired district court judges, with both parties to pay their own attorney fees. The party defending the action shall be entitled to select the arbiter from the list. There shall be no presumption for or against the drafter in interpreting or enforcing this Agreement.

8. COMPLIANCE WITH APPLICABLE LAWS. Contractor shall fully and completely comply with all applicable local, state and federal laws, regulations, orders, or requirements of any sort in carrying out the obligations of this contract, including, but not limited to, all federal, state, and local accounting procedures and requirements and all immigration and naturalization laws.

9. ASSIGNMENT. Contractor shall neither assign, transfer nor delegate any rights, obligations or duties under this contract without the prior written consent of the District.

10. DISTRICT INSPECTION. The books, records, documents and accounting procedures and practices of Contractor related to this contract shall be subject to inspection, examination and audit by the District, including, but not limited to, the contracting agency, and, if applicable, the Comptroller General of the United States, or any authorized representative of those entities.

11. DISPOSITION OF CONTRACT MATERIALS. Any books, reports, studies, photographs, negatives or other documents, data, drawings or other materials prepared by or supplied to Contractor in the performance of its obligations under this contract shall be the exclusive property of the District and all such materials shall be remitted and delivered, at Contractor's expense, by Contractor to the District upon completion, termination or cancellation of this contract. Alternatively, if the District provides its written approval to Contractor, any books, reports, studies, photographs, negatives or other documents, data, drawings or other materials prepared by or supplied to Contractor in the performance of its obligations under this contract must be retained by Contractor for a minimum of six years after final payment is made and all other pending matters are closed. If, at any time during the retention period, the District, in writing, requests any or all of the materials, then Contractor shall promptly remit and deliver the materials, at Contractor's expense, to the District. Unless the District has requested remittance and delivery by Contractor of the items. Contractor shall not use, willingly allow or cause to have such

materials used for any purpose other than the performance of Contractor's obligations under this contract without the prior written consent of the District.

12. PUBLIC RECORDS LAW. Contractor expressly agrees that all documents ever submitted, filed, or deposited with the District by Contractor, unless designated as confidential by a specific statute of the State of Nevada, shall be treated as public records pursuant to NRS Chapter 239 and shall be available for inspection and copying by any person, as defined in NRS 0.039, or any governmental entity. Contractor expressly and indefinitely waives all of its rights to bring, including but not limited to, by way of complaint, interpleader, intervention, or any third party practice, any claims, demands, suits, actions, judgments, or executions, for damages or any other relief, in any administrative or judicial forum, against the District or any of its officers or employees, in either their official or individual capacity, for violations of or infringement of the copyright laws of the United States or of any other nation.

13. INDEMNIFICATION. Contractor agrees to indemnify and save and hold the District, its agents and employees harmless from any and all claims, causes of action or liability arising from the performance of this contract by Contractor or Contractor's agents or employees.

14. MODIFICATION OF CONTRACT. This contract constitutes the entire contract between the parties and may only be modified by a written amendment signed by the parties.

IN WITNESS WHEREOF, the parties hereto have caused this contract to be signed and intend to be legally bound thereby.



11/1/2023

KEVIN KEMNER, PRINCIPLE
TSK ARCHITECTS

(Date)

Shannon Harris, Director
East Fork Swimming Pool District

(Date)



225 south arlington avenue, suite a, reno | nevada 89501

October 17, 2023

Shannon Harris

Carson Valley Swim Center Director
1600 NV-88
Minden, NV 89423
P. 775.392.4062
E. director@cvswim.com

Scott McCullough

Project Manager
E. smccullough@douglasnv.us

**RE: Carson Valley Swim Center
East Lobby Expansion
Additional Service Request #1 (Storage Building)**

Dear Shannon and Scott,

This Task Order Addendum is to add a 50' x 25' Storage Room Building adjacent to the existing maintenance building (approx. 10' separation). Our understanding is this would be a masonry building with a gable roof, wood trusses and metal roofing to match existing that would tie into the existing maintenance building roof to from a breezeway. The top of masonry would be 11'-4" (to match maintenance building). A 16' wide x 8' h sectional garage door, 2 exterior doors and 1 interior door would be provided. An interior wood framed wall would divide the interior into two approx. 25' x 25' spaces. A drywall ceiling would be attached to the bottom side of trusses. Masonry walls would be uninsulated. The attic space would be insulated with batt insulation. Heating would be by natural gas fired unit heaters. Air-conditioning is not a part of our scope. Electrical outlets would be provided to satisfy applicable codes. Data outlets are not a part of our scope.

ASR-2.0 Proposed Fee:

\$18,240	TSK Architects
\$7,500	Nelson Wilcox Structural Engineers
\$2,800	CR Engineering
\$11,300	PK Electrical
<u>\$39,840</u>	Total

Contract Summary

\$55,537	Original A/E Contract Amount
<u>\$39,840</u>	ASR -01 (Storage Building)
\$95,377	Total revised Contract Amount



225 south arlington avenue, suite a, reno | nevada 89501

ACCEPTED AND AGREED: TSK Architects is hereby authorized to proceed with this scope of work.
for individual project phases which is approved by Carson Valley Swim Center.

CVSC Signatory

Date

Respectfully,

Kevin Kemner, Reno Office Director



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Consultant

PLEASE RECYCLE

**CONCRESSION
 STORAGE ADDITION/
 EAST SIDE
 EXPANSION**

1600 NV-88, MINDEN,
 NV 89423

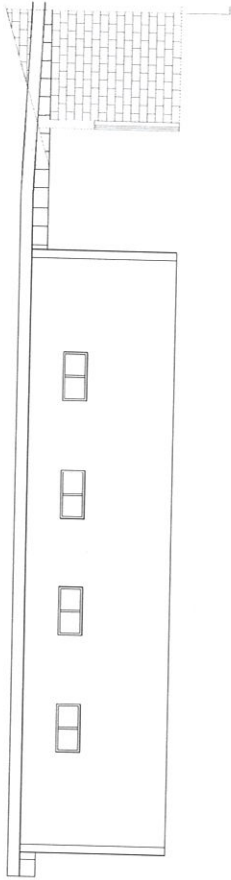
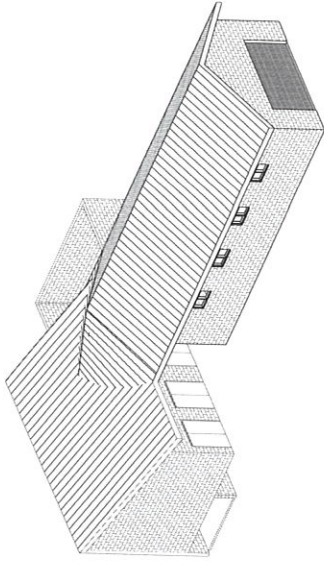
JOB No. 210865.00
 Center

SCHEMATIC DESIGN

REV.	DATE	DESCRIPTION

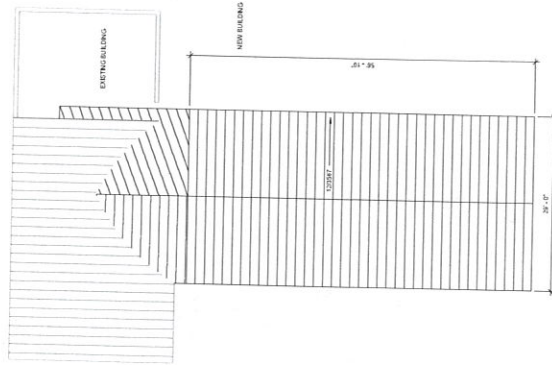
Sheet Title
**STORAGE BUILDING
 ADDITION**

Date: AUGUST 11, 2023
 Sheet No.

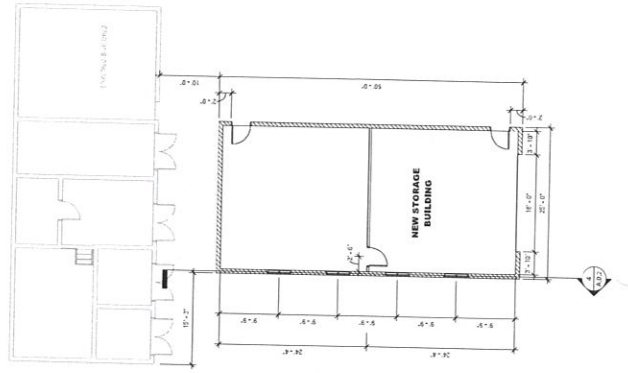


4 SECTION
 SCALE: 1/8"=1'-0"

3 PERSPECTIVE
 SCALE



2 ENLARGED ROOF PLAN
 SCALE: 1/8"=1'-0"



1 ENLARGED PLAN
 SCALE: 1/8"=1'-0"

CVSC November 2023 Director's Report

User Attendance: See board binder documents.

- Oct 2022 Attendance was 8,532. Oct 2023 Attendance was 8,057 (See attached docs)

Programming, Staffing and Training:

- Sharon (Chair), Sarah and Shannon attended the NRPA National Conference in Dallas, TX
- Special events were well received and went great – Pumpkin Patch, Haunted Pool Party – The Team was very successful!
- Maintenance Department Part-time position was filled by one of the current lifeguards.
- Leadership Team (Director and Supervisors) meet monthly to plan and discuss CVSC programming & staffing.
- Part-time employee evaluations have been completed.
- Monthly In-Service Training/Meeting was conducted by all supervisors.
- 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:

- The Swim Center has hung their "Best of" 1st place banner in the lobby.
- Shannon was the MC for the Chamber Community Recognition Awards.
- Shannon and Paul attended the NRPS meeting online.
- Shannon and Sarah were interviewed for the "Best in Aquatics" Award that will be presented at the AOAP National Conference to be held in Reno, NV.
- Shannon and Sharon T. (Admin Asst.) attended the Annual Pool Pact HR Conference in Reno, NV.
- Shannon attended (online) the Executive and General NRPS Board Meetings.
- Social media exposure, information sharing and flyers: Facebook & Instagram updates (Sarah & Catherine).
- Website updates (Justin, Paul, Sharon), 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: September Alicia Suttor, Cashier. Alicia has developed a strong relationship with the patrons and has done a great job enforcing rules, policies and procedures. She has been reliable and never sits still. She is consistent in her workload and accomplished whatever has been assigned to her. She also has added paintings and decorations to the front office.

Maintenance Updates:

- Roof coating project has been completed. Walk thru is scheduled for November 8th, 2023. Retention is being held.
- Rockwall has been delivered and is being anchored to the deck with inserts.
- Dive stand pad has been manufactured and shipped.
- New ADA lift has been delivered and installed.
- Daily, weekly, monthly and annual maintenance projects and asset management are being completed... 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.

Correspondence: See board binder documents (if applicable).

User Attendance Breakdown

Summary

	Oct 2023			
	Drop-Ins	Passes	Total	%
Senior	304	2,549	2,853	46%
Adult	847	330	1,177	19%
Youth	1,625	20	1,645	26%
Complimentary	25	-	25	0%
Family	43	57	100	2%
Disabled	27	164	191	3%
Therapy	100	-	100	2%
Other	37	96	133	2%
	3,008	3,216	6,224	100%

	July 1, 2023 thru Oct 31, 2023			
	Drop-Ins	Passes	Total	%
	2,450	11,185	13,635	30%
	9,480	1,364	10,844	24%
	17,918	315	18,233	40%
	501	-	501	1%
	558	248	806	2%
	182	732	914	2%
	339	-	339	1%
	184	460	644	1%
	31,612	14,304	45,916	100%



Carson Valley Chamber of Commerce
Community Recognition Awards

The Heart of the Carson Valley

NOVEMBER

Saturday

04

AT 5:30 PM

2023

Carson Valley Inn & Casino
1627 U.S. Hwy 395 N. Minden, NV

Dinner
No-Host Reception

\$95 Per Guest

'Carson Valley Formal' Attire

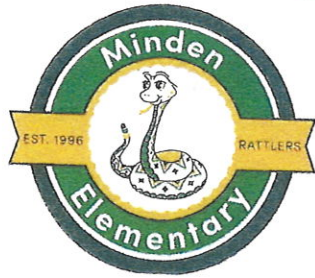


RSVP by October 27th

775-782-8144

carsonvalleynv.org





THANK
YOU

YOU ARE VERY APPRECIATED!

[Handwritten signature]

[Handwritten signature]

Thank you for making a difference in the lives of the MES families. Our Health Fair was a SUCCESS thanks to you and your team! We look forward to working with you in the future.

[Handwritten signature]
Lisa M...

[Handwritten signature]

Minden Fortnightly Club

est. 1910

PO Box 543 Minden, NV 89423

Dear Carson Valley Swim Center,

Thank you for your donation of
the swim passes. We appreciate
your generous support. All money
we raise is put back into the
community of Douglas County.

Sincerely,

Nicole Lewis

Dear Carson Valley Swim
Center

We want to thank you
for your donation to our
18th Annual Dinner
Auction. Your generosity
makes it possible for
more students in our
Valley to receive a
Classical Christian education

Our faculty and Staff
are truly blessed by
your support.

Thank You,
Grace Christian
Academy Faculty &
Staff