

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

November 21st, 2024 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 and 1b

- 1a. For Possible Action. Approval of previous minutes from the October 24th, 2024 general meeting.
- 1b. For Possible Action. Approval of general ledger cash balances, expenditures and investments through October 31st, 2024.

ADMINISTRATIVE AGENDA

The Administrative Agenda will proceed as follows:

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

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

CONSENT AGENDA ITEMS PULLED FOR FURTHER DISCUSSION:

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

Administrative Agenda

2. Discussion Only. Discussion and update on the Capital Improvement Plan ongoing and possible future projects.
3. For Discussion and Possible Action. Discussion and adoption of the 2023-2024 Audit Report. (Joan Sciarani-Blake, CPA, Arrighi Blake & Associates, LLC)
4. For Discussion and Possible Action. Discussion and possible action to approve Aquatic Design Group's Activity Pool Modernization Project proposal in the amount of \$1,146,072.75.
5. For Discussion and Possible Action. Discussion and possible action to approve the Economic & Community Benefit Analysis.
6. Discussion Only. Discussion and update on the Strategic Plan.
7. Discussion Only. Report from the Swim Center Director:
 - User Attendance
 - Staffing and Programming
 - Marketing and Public Relations Information
 - Employee Recognition
 - Maintenance Updates
 - Monthly Financial Update
 - Correspondence
8. Discussion Only. Proposed agenda items for the December 19th, 2024 general meeting.
9. For Discussion and Possible Action. Meeting adjournment.

Copies of the agenda were posted at 2:00pm, Friday, November 15th, 2024 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.cvswim.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 24th, 2024

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

Funding: NA

Recommended Motion: Move to approve the General Meeting minutes from October 24th, 2024

Trustee Action: ☐ Approved
☐ Denied
☐ No Action
☐ Other

**EAST FORK SWIMMING POOL DISTRICT
BOARD OF TRUSTEES
GENERAL MEETING MINUTES
October 24th, 2024 at 9:00 a.m.
Carson Valley Swim Center
1600 Hwy 88, Minden, Nevada**

The Board of Trustees October 24th, 2024 meeting was called to order at 9:00 AM at the Carson Valley Swim Center, Minden, NV. Board members present were Vice Chairman Travis Lee, Trustees Allen Biaggi, & Frank Dressel. Teresa Duffy was on the phone. Chairman Sharon DesJardins was absent.

No Public Comment

AGENDA

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

CONSENT AGENDA ITEMS

- 1a. For possible action. Previous minutes from the September 19th, 2024 General Meeting.
- 1b. For possible action. Approval of general ledger cash balances, expenditures, and investments through September 30th, 2024.

Upon motion made by Biaggi with one change to the and seconded by Duffy. The consent agenda items 1a and 1b were unanimously approved.

ADMINISTRATIVE AGENDA

2. Discussion only. Discussion Only. Discussion and update on the Capital Improvement Plan ongoing projects.

Vice Chairman Lee introduced item. Harris states the completion of Roof Restoration, they did come in and put down the base paint and coating. We had a representative from Garland come and we inspected the roof together. The coating looks good. But on the north side, that doesn't get much sun, there are a couple of spots still bubbling up and they will be back to fix them. Garland is the company that will hold the 20 year warranty and they are very particular that everything is done right. Once that is done, there will be a team of us that will do a walk thru and inspection on top of the roof before we make final payment. Let's talk construction, the construction is moving along. We have found 2 things that have been identified as our responsibility. When digging up the concrete in the lobby, we found a huge clog in the main sewer line, maintenance was able to fix that and also added some two-way clean outs that didn't exist. During this time, we also noticed a crack in the main sewer line and that was also fix by our maintenance crew. We purchased a self-leveling camera and they scoped the entire sewer line from connection point to connection point and we found additional cracking. We have contacted Hoffman Plumbing and it will cost \$5700 to have the pipe blasted and new pipe put in. That will take care of the sewer pipe for another 40-50 years. It's the chemicals that have caused the cracking of the lines. In the garage area, the size of the garage wasn't lining up just right because it was a little too big. We ended up taking about 3 feet off and it fits perfect. We have also moved the main water line and the gas line. Next will be relocating the irrigation system and the Flag Pole. Dressel asks are we still ok with our budget? Harris says yes, we are. We haven't even touched my 10% yet. We will have a new timeline on Wednesday.

Public Comment: Douglas Robbins asks why don't we put radiant heat in the garage instead of running a gas line? Harris states we aren't running a gas line over there, we are going to use mini splits. Mr Robbins states that even in the lobby radiant heat would work. Harris states that is a great suggestion but we just didn't build that into our plans.

3. Possible Action. Discussion and possible action to approve Aquatic Design Group's Activity Pool Modernization Project proposal in the amount of \$1,146,072.75.

Vice Chairman Lee introduced item. Harris states I am going to be completely transparent as I always am, the bid came in much high than I thought. It is a possible action item but we don't have to take action. We don't have to do the entire scope of this project. There were a couple of things added based on safety driven standards. Our pool is not unsafe. When should we do this project? Biaggi states that a small part of this project is toys. All the rest of the cost is to bring the pool up to code. Is it a requirement that we bring it up to code if we start this project. Harris says yes, as soon as we pull a permit, it has to be brought up to code. Lee states that we are acknowledging in a public meeting that our kiddie pool is out of compliance. Biaggi states that he disagrees with that, we are not out of compliance now but when we are ready to do a redo, it has to be brought up to the current code. Dressel states should we get another bid? Harris states that we can. Dressel states that we should put this on hold. Harris states that Aquatic Design Group probably did get more than one bid from all of their sub-contractors. Lee states that this project now has nothing to do with toys, it is bringing the pool up to code. Lee asks what is the potential life cycle of this pool? How long is this price good, and is there an end date to the contract.

Public Comment Doug Robbins states we should go and talk to the parents to see what the kids love about this pool.

Motion was made by Biaggi that we direct the director to go back to Aquatic Design Group to revisit the cost of what is needed for toy upgrade and what can be deferred. More information on toys and the sub-contractors to try and reduce cost when possible. This project will be at least in the next fiscal year. Dressel seconded the motion. The motion was unanimously approved.

4. Possible Action. Discussion and possible action to approve Sierra Electronics quote for the Phase 2 surveillance camera project in the amount not to exceed \$20,000.

Vice Chairman Lee introduced item. Harris states that Phase 1 was exterior cameras. Board approved knowing that there would be a Phase 2. It was brought to our attention, thru audits, that its best to have surveillance. We do have grant opportunity with PoolPact. They did pay for 80% of our Phase 1. Desert Hills did our Phase 1 but were high on their bid for Phase 2. Sierra Electronics quote was \$4000 less. We will install 3 interior cameras. With Phase 2, we will have complete surveillance of our interior. Once lobby is done, we will add one more camera. Biaggi states where are the integration fees on Sierra Electronics quote. Harris states she thought they said that was all included. Will get clarification. Duffy ask what is the \$500 rental fee. Harris states it's a one time fee and she will get clarification on it.

Motion was made by Biaggi to direct the director to get with Sierra Electronics to make sure that programming and integration are included in their quote. If it is, go forward with the approval of Sierra Electronics quote for the Phase 2 surveillance camera project in the amount not to exceed \$20,000. If not, come back to the board for further discussion and consideration. Duffy seconded the motion. The motion was unanimously approved.

5. Discussion Only. Discussion and update on the Economic Vitality Plan.

Vice Chairman Lee introduced item. Harris states have been in discussion with Brian with UNR. This is a rough draft. I am hoping to have a final by November. Biaggi states he thinks it is a very creditable effort so far. We haven't seen section 3 and section 3 is very important. Some of the numbers need clarification. I also have a question about where he got a lodging number of \$39. Overall, I felt the numbers are low. Harris agrees that the numbers are low. Dressel states are all of the multipliers standard. Biaggi states yes, they have actually done models to establish the multipliers. Lee asks if he contacted the Chamber of Commerce? Harris stated she's not sure but she can ask him.

6. Discussion Only. Discussion and update on the Strategic Plan.

Vice Chairman Lee introduced item. Harris states we review our strategic plan a couple of times a year. As an aside, I went to a Strategic Planning session at the conference I just attended and they stated don't create a strategic plan unless you are going to review it at least a couple of times a year. Our strategic plan is one of our main working documents. We reference it a lot. It is time for us to update it and add additional years to it. It can be a 3,5,7-year plan. I'd like to get the board a draft in November, December. We are just getting to the last goal which is the Economic Vitality Plan. Lee suggested the first page which is how have we and when did we meet our goals. Biaggi states he thinks 5 years should be the maximum. When I have done these in the past, sometimes we have hired someone to facilitate the meeting. Harris is not against hiring a facilitator. Dressel states the last time we invited the staff and supervisors to attend our meeting. We did hire a facilitator. He thinks we should follow the same process. Harris states we should tackle this within the next 4-6 months.

7. Discussion Only. Discussion and update on the credit card processing charges and quote received from three potential future processing companies.

Vice Chairman Lee introduced item. Harris states that we have noticed that the entry system charges have been creeping up. Taylor, Admin Supervisor we have information on three processors. Beacon Payments, WFB, Greater Nevada Credit Union. We went to Bookking in 2019 and our fees were half what they were. We were approached by Beacon Payments first but they don't integrate with Univerus. I'm waited for Univerus, our processor to do an integration with Clover. Greater Nevada also uses Clover. Biaggi states that Greater Nevada Credit Union would be great.

Public Comment Doug Robbins asks why can't we just do cash? Harris states that we couldn't do anything online if we just took cash.

**8. Discussion Only. Report from the Swim Center Director.
October 2024 Director Report
CVSC October 2024 Director's Report**

User Attendance: See board binder documents.

- Sept Attendance 2023 was 8,898. Sept 2024 Attendance was 9,222 (See attached docs)

Programming, Staffing and Training:

- 2nd Annual Haunted Pool Party and 5th annual pumpkin patch being planned for Oct 19th.
- Lifeguard Instructors, Paul and Justin, held a LG class with all passing and 4 applications turning in.
- Programming will not be interrupted during construction lasting until May 2025.
- E-learning continues to be sent out monthly to staff by Andrew, Admin Asst./HR
- Leadership Team (Director and Supervisors) meet monthly to plan and discuss CVSC programming & staffing.
- 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:

- Visitors Authority, Chamber, R-C, social media and website: Haunted Pool Party and pumpkin patch flyer.
- Shannon chaired the executive and general NRPS Board meetings as President of the society.
- Shannon, Justin, Allen (Board), Sharon (Chair) attended the National Recreation and Parks Association (NRPA) conference in Atlanta, Georgia.
- Shannon attended the Critical Issues Conference at Tahoe blue Events Center hosted by the Business Council.

- Shannon was invited to sit on the interview panel for Deputy Director position for the DCCSC.

- Social media exposure, information sharing and flyers: Facebook & Instagram updates (Sarah & Catherine).
- Website updates (Justin, Paul, Sharon), Google Business updates (Shannon), Alignable updates (Shannon)
- Annual publications: Carson Valley Business Directory, Getaway Reno/Tahoe Area, Best of CV, Almanac, R-C.
- 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: Lizzy Peck, Lifeguard, she is dependable, hardworking, takes initiative and has very high cleaning standards with a positive attitude.

Maintenance Updates:

- Dave attends the weekly construction meetings with Shannon, Scott and contractors.
- Jack and Dave have taken care of plumbing concerns: clogged main sewer pipe and added two-way cleanouts saving us having to call an outside plumber.
- Maintenance shed demolition completed by Dave, Scott and Shannon with pleasure.
- Dave is continuing to research the replacement of the Therapy Pool filter as part of the Asset Mang Plan.
- Daily, weekly, monthly and annual maintenance projects and asset management are being completed... excel document updated by Maintenance Supervisor and Director.
- 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 October 24th, 2024 meeting.**

CIP Update

Update on Activity Pool

Update on Economic Vitality

Phase 2 Surveillance System

Upon motion made by Dressel and seconded by Biaggi 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, 2024.

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 31st, 2024.

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

Ordinary Income/Expense		Oct 24	Budget	Jul-Oct 24	YTD Budget	YTD Variance	Annual Budget	Annual Budget Remaining	YTD Total as % of Budget
Income									
403 · USER FEES		44,270.00	34,619.00	247,426.15	255,842.00	(8,415.85)	640,650.00	393,223.85	38.62%
496 · FOOD		1,215.50	2,598.00	21,451.75	32,836.00	(11,384.25)	66,146.00	44,694.25	32.43%
497 · MERCHANDISE		750.45	799.00	7,184.00	9,887.00	(2,703.00)	25,409.00	18,225.00	28.27%
498 · GRANT INCOME		0.00	1,250.00	0.00	5,000.00	(5,000.00)	15,000.00	-	0.00%
Total Income		46,235.95	39,266.00	276,061.90	303,565.00	(27,503.10)	747,205.00	456,143.10	36.95%
Cost of Goods Sold									
COST OF GOODS SOLD									
550 · FOOD EXPENSE		409.29	897.00	8,110.52	18,935.00	10,824.48	34,247.00	26,136.48	23.68%
555 · MERCHANDISE EXPENSE		164.54	985.00	3,575.23	5,742.00	2,166.77	13,613.00	10,037.77	26.26%
560 · FOOD SUPPLIES		48.97	53.00	370.10	283.00	(87.10)	1,250.00	879.90	29.61%
565 · FOOD SPOILAGE		0.00	0.00	106.75	248.00	141.25	750.00	643.25	14.23%
Total COST OF GOODS SOLD		622.80	1,935.00	12,162.60	25,208.00	13,045.40	49,860.00	37,697.40	24.39%
Total COGS		622.80	1,935.00	12,162.60	25,208.00	13,045.40	49,860.00	37,697.40	24.39%
Gross Profit		45,613.15	37,331.00	263,899.30	278,357.00	(14,457.70)	697,345.00	418,445.70	37.84%
Expense									
GENERAL & ADMINISTRATIVE									
629 · ADVERTISING/PRINTING		1,823.75	2,456.00	5,687.57	7,599.00	\$ 1,911.43	15,000.00	9,312.43	37.92%
630 · POSTAGE		0.00	0.00	182.07	319.00	\$ 136.93	800.00	617.93	22.76%
631 · JANITORIAL EXPENSE		1,102.73	987.00	3,858.76	4,727.00	\$ 868.24	12,775.00	8,916.24	30.21%
632 · SOFTWARE - IT		1,704.88	1,321.00	8,203.12	14,800.00	\$ 6,596.88	33,555.00	25,351.88	24.45%
641 · POOL TRAINING AND EDUCATION		268.00	76.00	1,583.38	304.00	\$ (1,279.38)	910.00	(673.38)	174.00%
645 · OFFICE SUPPLIES		247.21	729.00	1,480.36	3,349.00	\$ 1,868.64	6,071.00	4,590.64	24.38%
660 · SEMINARS & EDUCATION		0.00	603.00	2,370.06	1,499.00	\$ (871.06)	7,325.00	4,954.94	32.36%
661 · DUES/SUBSCRIPTIONS		26.98	23.00	107.92	246.00	\$ 138.08	2,045.00	1,937.08	5.28%
680 · TRAVEL EXPENSE		8,463.27	4,251.00	11,080.64	7,851.00	\$ (3,229.64)	10,093.00	(987.64)	109.79%
681 · MEALS		0.00	190.00	1,332.00	760.00	\$ (572.00)	2,274.00	942.00	58.58%
683 · AUTO REIMBURSEMENT/MILEAGE		211.16	151.00	537.33	646.00	\$ 108.67	2,975.00	2,437.67	18.06%
690 · LEGAL EXPENSE		0.00	417.00	1,595.00	1,668.00	\$ 73.00	5,000.00	3,405.00	31.90%
691 · ACCOUNTING EXPENSE		455.00	667.00	2,100.00	2,355.00	\$ 255.00	19,001.00	16,901.00	11.05%
692 · BANK CHARGES		0.00	100.00	0.00	400.00	\$ 400.00	1,200.00	1,200.00	0.00%
693 · ENTRY SYSTEM CHARGES		2,538.65	1,743.00	20,820.78	15,273.00	\$ (5,547.78)	39,000.00	18,179.22	53.39%
694 · DC VOTER FEES		0.00	0.00	0.00	0.00	\$ -	5,500.00	5,500.00	0.00%
780 · CASH OVER/SHORT		-72.20	0.00	-262.40	0.00	\$ 262.40	-	262.40	#DIV/0!
Total GENERAL & ADMINISTRATIVE		16,769.43	13,714.00	60,676.59	61,796.00	1,119.41	163,524.00	102,847.41	37.11%
PAYROLL EXPENSES									
599 · BOARD EXPENSES		0.00	1,917.00	7,600.00	7,668.00	68.00	23,000.00	15,400.00	33.04%
600 · SALARIES & WAGES		93,972.90	108,189.00	524,548.59	570,038.00	45,489.41	1,472,939.00	948,390.41	35.61%
601 · SOCIAL SECURITY		3,036.42	4,250.00	20,628.17	24,399.00	3,770.83	57,894.00	37,265.83	35.63%
611 · MEDICARE		1,342.76	1,621.00	7,635.91	8,397.00	761.09	21,706.00	14,070.09	35.18%
613 · STATE UNEMPLOYMENT		440.87	1,023.00	3,282.86	6,038.00	2,755.14	16,606.00	13,323.14	19.77%
614 · HEALTH INSURANCE		5,860.15	5,229.00	23,212.06	20,916.00	(2,296.06)	62,750.00	39,537.94	36.99%

	Oct 2024	Budget	Jul - Oct 24	YTD Budget	YTD Variance	Annual Budget	Annual Budget Remaining	YTD Total as % of Budget
(Continued)								
615 · PERS	12,047.70	13,108.00	53,649.33	55,955.00	2,305.67	188,658.00	135,008.67	28.44%
617 · WORKMANS COMPENSATION	4,221.75	4,279.00	16,887.00	17,116.00	229.00	51,351.00	34,464.00	32.89%
639 · PAYROLL TAX ADJUSTMENTS	512.00	0.00	2,840.00	0.00	(2,840.00)	-	(2,840.00)	#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	1,065.93	0.00	-630.54	0.00	630.54	-	630.54	#DIV/0!
Total PAYROLL EXPENSES	122,500.48	139,616.00	659,653.38	710,527.00	50,873.62	1,894,904.00	1,235,250.62	34.81%
POOL OPERATIONS								
UTILITIES								
619 · GARBAGE	795.12	693.00	3,296.74	2,917.00	(379.74)	8,200.00	4,903.26	40.20%
621 · TELEPHONE EXPENSE	390.63	596.00	2,312.24	2,342.00	29.76	6,800.00	4,487.76	34.00%
622 · ELECTRIC	9,891.61	14,193.00	43,512.73	60,543.00	17,030.27	145,000.00	101,487.27	30.01%
624 · WATER	1,013.05	1,047.00	5,547.00	5,049.00	(498.00)	11,500.00	5,953.00	48.23%
625 · SEWER	1,612.51	1,247.00	3,225.02	2,494.00	(731.02)	6,450.00	3,224.98	50.00%
626 · NATURAL GAS	7,391.18	10,793.00	24,965.92	39,226.00	14,260.08	158,000.00	133,034.08	15.80%
Total UTILITIES	21,094.10	28,559.00	82,859.65	112,571.00	29,711.35	335,950.00	253,090.35	24.66%
623 · INSURANCE	3,165.19	3,083.00	12,660.76	12,332.00	(328.76)	37,000.00	24,339.24	34.22%
628 · CHEMICALS	3,798.50	10,430.00	29,031.94	24,008.00	(5,023.94)	62,125.00	33,093.06	46.73%
633 · MAINTENANCE & REPAIR	7,730.91	16,136.00	30,505.26	43,062.00	12,556.74	110,000.00	79,494.74	27.73%
634 · EQUIPMENT RENTAL	185.59	254.00	742.36	3,109.00	2,366.64	5,000.00	4,257.64	14.85%
636 · LANDSCAPE MAINTENANCE	740.00	1,490.00	3,310.00	5,960.00	2,650.00	17,885.00	14,575.00	18.51%
640 · EMPLOYEE INCENTIVES	705.00	0.00	1,769.25	1,745.00	(24.25)	3,200.00	1,430.75	55.29%
642 · SAFETY	257.63	3,150.00	1,663.03	6,331.00	4,667.97	12,500.00	10,836.97	13.30%
643 · SUPPLIES	791.33	1,520.00	4,337.90	3,335.00	(1,002.90)	7,050.00	2,712.10	61.53%
644 · UNIFORMS	0.00	1,147.00	2,585.28	2,106.00	(479.28)	8,175.00	5,589.72	31.62%
646 · SMALL EQUIPMENT	0.00	400.00	612.41	1,600.00	987.59	4,800.00	4,187.59	12.76%
Total POOL OPERATION EXPENSES	38,468.25	65,769.00	169,465.43	214,559.00	45,093.57	598,885.00	429,419.57	28.30%
850 · DEPRECIATION EXPENSE	41,666.67	41,666.67	166,666.68	166,666.68	-	528,715.00	429,240.00	31.52%
Total Expense	219,404.83	260,765.67	1,056,462.08	1,153,548.68	97,086.60	3,186,028.00	2,196,757.60	33.16%
Net Ordinary Income	(173,791.68)	(223,434.67)	(792,562.78)	(875,191.68)	82,628.90	(2,488,683.00)	(1,778,311.90)	31.85%
Other Income/Expense								
Other Income								
401.4 · AD VALOREM	130,683.45	195,843.00	1,456,433.20	1,363,520.00	92,913.20	3,054,254.00	1,597,820.80	47.69%
491 · INTEREST INCOME	14,989.40	6,667.00	61,115.87	26,668.00	34,447.87	80,000.00	18,884.13	76.39%
499 - OTHER INCOME	0.00	0.00	0.00	0.00	-	-	-	-
Total Other Income	145,672.85	202,510.00	1,517,549.07	1,390,188.00	127,361.07	3,134,254.00	1,616,704.93	48.42%
Other Expense								
899 · Interest Expense	0.00	0.00	0.00	0.00	0.00	4,773.00	4,773.00	-
Total Other Expense	0.00	0.00	0.00	0.00	-	(4,773.00)	4,773.00	-
Net Other Income	145,672.85	202,510.00	1,517,549.07	1,390,188.00	127,361.07	3,139,027.00	1,621,477.93	48.34%
Net Income	(28,118.83)	(20,924.67)	724,986.29	514,996.32	209,989.97	650,344.00	(156,833.97)	111.48%

EAST FORK SWIMMING POOL DISTRICT

11/06/24

Balance Sheet

Accrual Basis

As of October 31, 2024

	Oct 31, 24
ASSETS	
Current Assets	
Checking/Savings	
101 · WELLS FARGO CHECKING ACCT.	227,360.12
108 · CASH ON HAND	850.00
112-4 · LOCAL GOV'T INVESTMENT POOL	4,324,602.48
112-5 · LOCAL GOV'T POOL OPERATING	49,610.20
Total Checking/Savings	4,602,422.80
Accounts Receivable	
121 · ACCOUNTS RECEIVABLE	2,314.00
Total Accounts Receivable	2,314.00
Other Current Assets	
12100 · INVENTORY	
115 · CHEMICALS INVENTORY	10,757.02
120 · MERCHANDISE INVENTORY	3,811.23
125 · FOOD INVENTORY	1,869.61
Total 12100 · INVENTORY	16,437.86
130 · Prepaid Expense	33,760.17
170-4 · DELIQUENT TAX REC	40,622.55
Total Other Current Assets	90,820.58
Total Current Assets	4,695,557.38
Fixed Assets	
150 · POOL EQUIPMENT	152,279.48
155 · CONSTRUCTION IN PROGRESS	682,200.23
156 · LAND IMPROVEMENTS	491,894.25
157 · BUILDING & IMPROVEMENT	14,337,233.16
158 · EQUIPMENT	1,312,376.79
160 · ACCUMMULATED DEPRECIATION	-10,481,498.17
175 · LAND APN#1320-30-411-005	1,353,232.09
Total Fixed Assets	7,847,717.83
Other Assets	
171 · DEFERRED PENSION OUTFLOWS	410,899.00
Total Other Assets	410,899.00
TOTAL ASSETS	12,954,174.21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
201 · ACCOUNTS PAYABLE	11,887.76
Total Accounts Payable	11,887.76
Credit Cards	
202 · CITI VISA CREDIT CARD	13,110.20
Total Credit Cards	13,110.20
Other Current Liabilities	
200 · PAYROLL LIABILITIES	
221-1 · ACCRUED PAYROLL	72,704.71
221-2 · ACCRUED PAYROLL TAXES	11,003.11
229 · SUTA	440.84
234-3 · Aflac	329.64
Total 200 · PAYROLL LIABILITIES	84,478.30

EAST FORK SWIMMING POOL DISTRICT

Balance Sheet

As of October 31, 2024

	Oct 31, 24
218 · ACCRUED VESTED VAC PAY	34,251.99
219 · OPEB LIABILITY	31,563.00
235 · ACCRUED WORKMANS COMPENSATION	-12,060.05
236 · NOTE PAYABLE - ZION	366,000.00
Total Other Current Liabilities	504,233.24
Total Current Liabilities	529,231.20
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	1,835,185.20
Equity	
349 · RETAINED EARNINGS	7,293,402.15
351-1 · FUND BALANCE	1,452,260.17
355 · CONTRIBUTED CAPITAL	1,648,952.81
Net Income	724,373.88
Total Equity	11,118,989.01
TOTAL LIABILITIES & EQUITY	12,954,174.21

	Account	Amount	Memo
Air Filter Sales	633 - MAINTENANCE & REPAIR	305.22	
AIRGAS	628 - CHEMICALS	3,710.59	Carbon Dioxide Liquid/Service Charge voted in
Allen Blaggi		1,491.92	Mileage Hotel Atlanta Conf 2024, Airport Fees
Amazon		1,121.63	Subscription, Janitorial Supplies, Safety Chemicals, Office Supplies, Maintenance, Haunted Pool, Night Walkie Talkies, Sewer Camera
American Red Cross	641 - POOL TRAINING AND EDUCATION	268.00	Staff Recerts Lifeguard Interest Class
Buyrite Electric	633 - MAINTENANCE & REPAIR	305.00	Envision LED Brackets
Cannon Financial Services	634 - EQUIPMENT RENTAL	185.59	Copier Lease/Equip Insurance (Oct 2024)
Carson Valley Accounting LLC	691 - ACCOUNTING EXPENSE	275.00	Monthly site visit
CGI Communications	629 - ADVERTISING/PRINTING	1,248.75	3 OF 4 Payments
Clear Solutions International, Inc	632 - SOFTWARE-IT	55.06	Back office no connectivity someone unplugged network switch
Cocos on Main	640 - EMPLOYEE INCENTIVES	540.00	Holiday Staff Party
Costco		625.96	Food, Janitorial, Copy Paper, Chemicals, Gloves, Food Supplies
Dairy Queen	640 - EMPLOYEE INCENTIVES	38.55	D Long
Dave Taylor Appliance Service	633 - MAINTENANCE & REPAIR	329.97	Service/Repair Snack Bar Refrigerator
Desert Star Landscaping	636 - LANDSCAPE MAINTENANCE	740.00	Contract Oct 2024
Douglas County School District	614 - HEALTH INSURANCE	6,270.17	Health Insurance Oct 24 (7/1/1) Dependents- Long
DTS Fiber	621 - TELEPHONE EXPENSE	94.98	Internet Service
Ebay	633 - MAINTENANCE & REPAIR	82.92	Handicap Sticker Service Bell Pressure Washer Nozzle Nozzle Tips Axial Flow Cooling Fan Pressure Washer Nozzle
Global Payments	693 - ENTRY SYSTEM CHARGES	2,603.65	
Granger	642 - SAFETY	23.68	Gauze Dressing, Bandages, Topical Antibiotic
Grocery Outlet	643 - SUPPLIES	538.50	Pumpkin Float
Harbor Freight Tools	633 - MAINTENANCE & REPAIR	49.99	Armex Soda
High Sierra Business Systems	645 - OFFICE SUPPLIES	112.98	Copy fee for 5 copiers (Sep 2024)
Home Depot	633 - MAINTENANCE & REPAIR	404.97	Outlet Cover Tape Plug Tape Screws Wire Connectors, Handheld Showerhead Size Bulb Point Extension Mounting Patch, Portable Heater, Tees, Adaptors, Nipple, Cable Ties
Inland Supply Co	631 - JANITORIAL EXPENSE	504.92	Hand Soap, Green Linens, Toilet Paper, Roll Towels
Jack Stevenson	683 - AUTO REIMBURSEMENT/ MILEAGE	29.48	
Justin Gross		1,252.58	Mileage, Uber, Atlanta Conf Hotel
Lincoln Aquatics	628 - CHEMICALS	120.87	
Microsoft Corp	632 - SOFTWARE-IT	9.79	iCloud Backup
Minden-Gardenville Sanitation District	625 - SEWER	1,612.51	14th Qtr Billing (Oct-Dec 2024)
Nevada News Group	628 - ADVERTISING/PRINTING	575.00	BOCV Results Magazine
NV Energy	622 - ELECTRIC	9,891.61	
Office Supply.com	631 - JANITORIAL EXPENSE	94.48	Scott Rags in a box
OOMA, INC	621 - TELEPHONE EXPENSE	295.65	Monthly Service Fee (Oct 24)
P.R. Door & Glass	633 - MAINTENANCE & REPAIR	310.00	Pivot Sets/Labor
Pacific Gasoline	633 - MAINTENANCE & REPAIR	129.85	Propane
Paul Uhlig	643 - SUPPLIES	57.81	Haunted Pool Night (Fog Liquid)
Porter My Wall	632 - SOFTWARE-IT	9.95	Monthly Recurring Charge
Public Employees Benefits Program	614 - HEALTH INSURANCE	47.06	Oct 2024 #834
QuickBooks Payroll Service	639 - PAYROLL TAX ADJUSTMENTS	512.00	Fees for Direct Deposit
Reno-Tahoe Airport	680 - TRAVEL EXPENSE	180.00	Long Term Parking (S. Harris Atlanta Conf 2024)
Sarah Davenport	643 - SUPPLIES	44.04	Haunted Pool Night
Shannon Harris		279.93	Mileage, EOM, S. Thompson, A. Sturgess, R. Cannon
Sharon Desjardins		1,402.14	Mileage, Atlanta Conf 2024 Hotel
Sherwin-Williams	633 - MAINTENANCE & REPAIR	107.65	Paint for Locker Room/Front Office
Sierra Booking Services, Inc	691 - ACCOUNTING EXPENSE	180.00	Sep 2024 2 Payroll/PERS
Sigma by Hilton	680 - TRAVEL EXPENSE	1,542.04	S. Harris Hotel Atlanta Conf 2024
Sonic Electric	633 - MAINTENANCE & REPAIR	1,799.99	10 Envision LED ARL3 Lights
Southwest Airlines	680 - TRAVEL EXPENSE	2,542.79	Feb 2025 Conference FL (Harris, Duffy, Davenport, Dressel) S. Harris LV Conference Oct 2024
SOUTHWEST GAS	626 - NATURAL GAS	7,391.18	
Speedo USA, Inc	555 - MERCHANDISE	164.54	Goggles
Spotify	661 - DUES/SUBSCRIPTIONS	11.99	
Staples	645 - OFFICE SUPPLIES	49.13	3 hole copy paper (Board Agenda)
Supply House	633 - MAINTENANCE & REPAIR	1,275.23	Circulator Pump, Flange Kit, Flame Sensor w/gasket, Ignitor
Taxi Co	680 - TRAVEL EXPENSE	55.00	Atlanta Conference 2024
Tool Experts	633 - MAINTENANCE & REPAIR	573.86	Worthog Jetter Nozzle 4-4 5gpm Swivel Hose Reel
Town Of Minden	624 - WATER & TRASH	1,808.17	Water/Garbage
Tractor Supply	633 - MAINTENANCE & REPAIR	14.99	7 gal Feed Dish
Trudoor LLC	633 - MAINTENANCE & REPAIR	327.04	Cylinder Assembly
Ultra Beauty	640 - EMPLOYEE INCENTIVES	25.00	EOM (E. Peck)
United Rentals, Inc	633 - MAINTENANCE & REPAIR	555.74	Forklift (Reimbursed by Pool/Equip)
WalMart	631 - JANITORIAL EXPENSE	341.60	Bath Tissue, Dispensers, Resolver/Cleaning Brush, Ice Cream
Western Nevada Supply	633 - MAINTENANCE & REPAIR	967.15	ABS Pipe, ABS Combo, CPLG, ABS Cement, BRS, INS XM THD Adpt, ABS Piping and supplies (Lobby Drain)
Zoro Tools	633 - MAINTENANCE & REPAIR	71.58	Grabber Reachers
Total		58,587.41	

EAST FORK SWIMMING POOL DISTRICT BOARD OF TRUSTEES

AGENDA ACTION SHEET

Agenda Item #2

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

Background: East Fork Swimming Pool District's capital improvement plan 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 2024/2025**

Construction Funds Available as of:

Local Government Investment Pool

	Oct 31st, 2024
	\$ 4,324,602

2024/2025 Projects

Eastside Expansion (FY's '24-'25 & '25-'26 = generator \$444,000)

Roof Restoration ('22-'23)

Project Management (Scott McCullough)

Asset Mang Plan (Reserve Analyst - UV parts, Aquatic Design Group)

Contingency (R.O. Anderson, Do. Co. Permits ESE)

Company	2024/2025 Budget	Contract Amount/ Expense	Remaining Amts. Payable
Plenium / TSK	2,550,000	2,356,000	2,169,508
CTR/Garland	8,243	164,850	8,243
Douglas County	15,000	15,000	11,196
Reserve Analyst	280,758	280,758	271,350
Contingency for Asset Mang	30,000	30,000	2,710
'24/'25 Capital Budget	2,884,001	2,846,608	

2,957,007

Remaining Construction Funds Available

	\$ 1,367,595
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EAST FORK SWIMMING POOL DISTRICT BOARD OF TRUSTEES

AGENDA ACTION SHEET

Agenda Item #3

Title: For Discussion and Possible Action. Discussion and adoption of the 2023-2024 Audit Report. (Joan Sciarani-Blake, CPA, 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 2023-2024 Audit Report.

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

EAST FORK SWIMMING POOL DISTRICT
JUNE 30, 2024

**EAST FORK SWIMMING POOL DISTRICT
JUNE 30, 2024**

TABLE OF CONTENTS

	<u>PAGE NO.</u>
INDEPENDENT AUDITOR'S REPORT	
On Financial Statements	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Statement of Net Position	7
Statement of Revenues, Expenses and Changes in Net Position	8
Statement of Cash Flows	9
Notes to Financial Statements	10-24
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Changes in Total OPEB Liability and Related Ratios	25
Schedule of the District's Proportionate Share of the Net Pension Liability	26
Schedule of the District's Contributions	27
SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenses, and Change in Net Position – Budget and Actual	28
COMPLIANCE SECTION	
Report on Internal Control over Financial Reporting on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	29-30
Independent Accountant's Report on Nevada Revised Statute 354.6241	31
AUDITOR'S COMMENTS	
Statute Compliance	32
Progress on Prior Year Statute Compliance	32
Prior Year Recommendations	32
Current Year Recommendations	32



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, 2024, 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, 2024, 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 7, 2024 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 7, 2024

Arrighi, Blake - Associates, LLC

**East Fork Swimming Pool District
Management Discussion and Analysis
For the year ended June 30, 2024**

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, 2024 and 2023. 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, 2024 (Continued)**

	District June 30 Totals (000's)	
	2024	2023
Net Assets		
Assets:		
Cash and other assets	\$ 3,926	\$ 3,010
Capital assets	7,969	7,908
Total assets	11,895	10,918
Deferred pension outflows	313	411
Liabilities:		
Current liabilities	264	256
Noncurrent liabilities	1,306	1,520
Total liabilities	1,570	1,776
Deferred pension inflows	182	179
Net Position:		
Invested in capital assets	7,969	7,908
Unrestricted	2,486	1,466
Total net position	\$ 10,455	\$ 9,374
Changes in Net Position		
Revenues:		
User fees and sales	653	543
Ad valorem taxes	3,137	2,904
Grant revenue	10	14
Other income		2
Interest earnings	162	67
Total revenue	3,962	3,530
Expenses:		
Operating expense	2,881	2,491
Change in net position	\$ 1,081	\$ 1,039

**East Fork Swimming Pool District
Management Discussion and Analysis
For the year ended June 30, 2024
(Continued)**

1. The District's investment in banks, certificates of deposits, and the State of Nevada Local Investment Government Pool was \$ 3,856,029 as of June 30, 2024. This compares to a total of \$2,941,149 as of June 30, 2023.
2. Revenues from user fees and merchandise sales were \$653,486 during fiscal year 2023-2024. This compares to \$543,210 for 2022-2023 for an increase of \$110,276.
3. The District's 2023-2024 total operating costs included \$1,688,365 for personnel and \$711,864 for services and supplies for a total of \$2,881,365 compared to the prior fiscal year of \$2,491,043.
4. The District's operating expenses of \$2,881,365 came in under the approved budget operating expense of \$2,881,474.

Operating Fund Ad Valorem Tax Rate

The tax rate for fiscal year 2023-2024 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:

- "Water Slide Seam Sealing Project."
- "Roof Restoration Project."
- "Natatorium UV Light Replacement Project."
- "BBQ Area Landscaping Project."

**East Fork Swimming Pool District
Management Discussion and Analysis
For the year ended June 30, 2024
(Continued)**

Summary

During the 2023-2024 fiscal year, the Carson Valley Swim Center was maintained in a clean and like new condition while offering a wide range of aquatic programs, special events, extensive hours of operation and kept the outdoor open beyond what any other Northern Nevada pool does. The district is customer-service driven focusing on innovative programming. 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, 2024

ASSETS

Current Assets:

Cash and investments	\$ 3,856,029
Accounts receivable	2,314
Taxes receivable	35,941
Prepaid expense	14,959
Inventory	<u>16,546</u>

Total Current Assets	<u>3,925,789</u>
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Noncurrent Assets:

Capital assets, net	<u>7,969,257</u>
---------------------	------------------

Total Assets	<u>11,895,046</u>
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DEFERRED OUTFLOWS OF RESOURCES

Deferred pension outflows	<u>313,174</u>
---------------------------	----------------

LIABILITIES

Current Liabilities:

Accounts payable	31,558
General obligation medium term bond	120,000
Accrued payroll and benefits	86,357
Compensated absences	<u>26,162</u>

Total Current Liabilities	<u>264,077</u>
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Noncurrent Liabilities:

Note payable	246,000
Compensated absences, due after one year	8,721
Other postemployment benefits liability	20,263
Net pension liability	<u>1,031,314</u>

Total Noncurrent Liabilities	<u>1,306,298</u>
------------------------------	------------------

Total Liabilities	<u>1,570,375</u>
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DEFERRED INFLOWS OF RESOURCES

Deferred pension inflows	<u>182,376</u>
--------------------------	----------------

NET POSITION

Invested in capital assets	7,969,257
Unrestricted	<u>2,486,212</u>

Total Net Position	<u>\$ 10,455,469</u>
--------------------	----------------------

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, 2024**

OPERATING REVENUES	
User fees	\$ 586,645
Merchandise sales	66,841
	<u>653,486</u>
Total Operating Revenues	
OPERATING EXPENSES	
Salaries and benefits	1,688,365
Services and supplies	711,864
Interest expense	6,630
Depreciation	474,506
	<u>2,881,365</u>
Total Operating Expenses	
Operating Loss	<u>(2,227,879)</u>
NONOPERATING REVENUES (EXPENSES)	
Ad valorem taxes	3,137,164
PACT grant revenue	10,344
Other income	35
Interest earnings	161,354
	<u>3,308,897</u>
Total Nonoperating Revenues (Expenses)	
Change in Net Position	1,081,018
Net Position, July 1	<u>9,374,451</u>
Net Position, June 30	<u>\$ 10,455,469</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, 2024**

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	\$ 654,280
Cash paid for salaries and benefits	(1,646,107)
Cash paid for services and supplies	(747,038)
Interest paid	(6,630)

Net Cash Provided (Used) by Operating Activities	(1,745,495)
--	-------------

CASH FLOWS FROM NONCAPITAL

FINANCING ACTIVITIES:

Ad valorem taxes received	3,141,845
PACT grant revenue	10,344
Other income	35

Net Cash Provided (Used) by Noncapital Financing Activities	3,152,224
--	-----------

**CASH FLOWS FROM CAPITAL AND
RELATED FINANCING ACTIVITIES:**

Principal on note payable	(118,000)
Acquisition of capital assets	(535,203)

CASH FLOWS FROM INVESTING ACTIVITIES

Interest received	161,354
-------------------	---------

Net Increase (Decrease) in Cash	914,880
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CASH AND CASH EQUIVALENTS, July 1	2,941,149
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CASH AND CASH EQUIVALENTS, June 30	\$ 3,856,029
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**RECONCILIATION OF OPERATING INCOME
(LOSS) TO NET CASH PROVIDED (USED)
BY OPERATING ACTIVITIES:**

Operating income (loss)	\$ (2,227,879)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	474,506
(Increase) decrease in:	
Accounts receivable	794
Prepaid expense	(7,119)
Inventory	527
Increase (decrease) in:	
Accounts payable	(28,582)
Accrued payroll and benefits	42,258

Net Cash Provided (Used) by Operating Activities	\$ (1,745,495)
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The accompanying notes are an integral part of these financial statements.

EAST FORK SWIMMING POOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

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, 2024

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 2021-22 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, 2024

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, 2024

- 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, 2024

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, 2024, the District had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)	
		Less than 1	1 to 5
State of NV Local Government Investment Pool*	\$ 3,539,811	\$ 3,539,811	\$ -
Total Cash (Carrying Amount)	198,059	198,059	-
Total Cash and Investments	<u>\$ 3,737,870</u>	<u>\$ 3,737,870</u>	<u>\$ -</u>

*Average weighted maturity is 82 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, 2024

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 – Significant Commitment:

On July 18, 2024, the District entered into an agreement for the Eastside Expansion Project for \$2,809,004.

NOTE 6 – Subsequent Events:

Management has evaluated subsequent events through November 7, 2024, 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, 2024

NOTE 7 – Capital Assets:

A summary of changes in capital assets for the year ended June 30, 2024 follows:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
Capital assets, not being depreciated				
Land	\$ 1,353,232	-	\$ -	\$ 1,353,232
Construction in progress	47,691	312,984	-	360,675
Total capital assets not being depreciated	1,400,923	312,984	-	1,713,907
Capital assets, being depreciated:				
Pool	13,633,934	68,729	-	13,702,663
Equipment	2,634,533	153,490	-	2,788,023
Total capital assets being depreciated	16,268,467	222,219	-	16,490,686
Less accumulated depreciation for:				
Pool	(8,503,537)	(412,820)	-	(8,916,357)
Equipment	(1,257,293)	(61,686)	-	(1,318,979)
Total accumulated depreciation	(9,760,830)	(474,506)	-	(10,235,336)
Total capital assets, net	\$ 7,908,560	\$ 60,697	\$ -	\$ 7,969,257

EAST FORK SWIMMING POOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 8 – Long-term Liabilities:

	Balance July 1, 2023	Additions	Reductions	Balance June 30, 2024	Due Within One Year
General obligation medium term bond- Series 21	\$ 484,000	\$ -	\$ 118,000	\$ 366,000	\$ 120,000
Compensated absences	23,505	28,620	17,242	34,883	26,162
Other postemployment benefits	18,628	1,635	-	20,263	-
Net pension liability	1,126,751	-	97,072	1,031,314	-
	<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, 2024, are as follows:

Year Ending June 30,	Principal	Interest	Total Annual Payments
2025	120,000	4,774	124,774
2026	122,000	2,886	124,886
2027	124,000	967	124,967
	<u>\$ 366,000</u>	<u>\$ 8,627</u>	<u>\$ 374,627</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 \$366,000, payable over 3 remaining years with an interest rate of 1.56% per annum.

NOTE 9 – 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, 2024

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, 2024, 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	7

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, 2024.

District Plan	\$20,263
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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 reporting 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, 2024

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, 2023 4.21% as of June 30, 2024
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, 2023 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 2022 from 2010 forward, on a fully generational basis.

EAST FORK SWIMMING POOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

Changes in Total OPEB Liability

	District
Balance at June 30, 2023	\$ 18,628
Changes for the year:	
Service cost	\$ 2,005
Interest	830
Changes of assumptions	(147)
Benefit payments	(1,053)
Net Change	1,635
Balance at June 30, 2024	\$ 20,263

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
3.21%	4.21%	5.21%
\$ 22,215	\$ 20,263	\$ 18,552

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%
\$ 19,043	\$ 20,263	\$ 21,661

EAST FORK SWIMMING POOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

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

For the year ended June 30, 2024, the District recognized OPEB income of \$2,416. At June 30, 2023, the District reported deferred inflows of resources related to OPEB from changes in assumptions and plan experience in the District's Plan of \$32,462. The District will recognize the deferred resources as follows:

Year Ending June 30,	Amount
2025	\$ (5,204)
2026	(5,204)
2027	(5,268)
2028	(4,642)
2029	(4,157)
Thereafter	(7,987)
	\$ (32,462)

NOTE 10 – 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, 2024

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 \$130,818 for the year ended June 30, 2023 of which 50% or \$65,409 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, 2024, the District reported a liability of \$1,031,314 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, 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, 2023. At June 30, 2023, the District's proportion was .00565% compared to .00624% at June 30, 2022.

For the year ended June 30, 2024, the District recognized pension expense of \$75,975. At June 30, 2023, 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, 2024

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 134,426	\$ -
Changes of assumptions	96,654	-
Net difference between projected and actual earnings on pension plan investments		9,653
Changes in proportion and differences between actual and proportionate share of contributions	57,479	115,645
District contributions subsequent to the measurement date	81,555	-
Total	\$ 370,114	\$ 125,298

\$81,555 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Amount
2025	\$ (17,411)
2026	(10,722)
2027	(130,404)
2028	(11,083)
2029	6,359
Thereafter	-
	\$ (163,261)

Actuarial Assumption. The total pension liability in the June 30, 2023 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, 2024

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, 2023, 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, 2023. 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
	6.25%	7.25%	8.25%
District's net pension liability	\$1,604,876	\$1,031,314	\$557,957

EAST FORK SWIMMING POOL DISTRICT
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
June 30, 2024, 2023 and 2022

<u>East Fork Swimming Pool Health Benefits Plan</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Total OPEB Liability			
Service cost	\$ 2,005	\$ 2,720	\$ 3,712
Interest	830	2,065	1,352
Benefit payments	(1,053)	(1,008)	(5,857)
Unexpected Changes	(147)	(33,434)	(12,161)
Net Change in total OPEB Liability	1,635	(29,657)	(12,954)
Total Liability, July 1	18,628	48,285	61,239
Total Liability, June 30	<u>\$ 20,263</u>	<u>\$ 18,628</u>	<u>\$ 48,285</u>
Covered employee payroll	\$ 539,754	\$ 438,387	\$ 456,156
Total liability as a percentage of covered-employee payroll	3.75%	4.25%	10.59%
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, 2024 values was 4.13%)			
Applicable discount rates	4.21%	4.13%	4.09%

**EAST FORK SWIMMING POOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024**

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

Last 8 Fiscal Years*

	FY 2023	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)	0.00565%	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)	1,031,314	1,126,751	513,449	808,815	892,383	851,268	948,659	1,310,384	1,056,323
District's covered-employee payroll	539,754	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	191.07%	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	76.16%	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, 2024

Schedule of the District's Contributions

Last 9 Fiscal Years*

	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015
Statutorily required employer contribution	\$ 65,409	\$ 68,647	\$ 58,931	\$ 50,101	\$ 54,726	\$ 55,472	\$ 51,959	\$ 82,572	\$ 46,908
Contributions in relation to the actuarially determined contribution	65,409	68,647	58,931	50,101	54,726	55,472	51,959	82,572	46,908
Contribution deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered employee payroll	\$539,754	\$438,387	\$456,156	\$407,986	\$470,129	\$452,047	\$384,938	\$462,830	\$608,808
Contributions as a percentage of covered-employee payroll	12.12%	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, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2023)**

	FINAL BUDGET	ACTUAL	VARIANCE	2023
OPERATING REVENUES				
User fees	\$ 630,450	\$ 586,645	\$ (43,805)	\$ 480,315
Merchandise sales	75,000	66,841	(8,159)	62,895
Total Operating Revenues	705,450	653,486	(51,964)	543,210
OPERATING EXPENSES				
Salaries and benefits	1,701,881	1,688,365	13,516	1,294,790
Services and supplies	656,875	711,864	(54,989)	734,622
Interest expense	7,630	6,630	1,000	8,455
Depreciation	515,088	474,506	40,582	453,176
Total Operating Expenses	2,881,474	2,881,365	109	2,491,043
Operating Income (Loss)	(2,176,024)	(2,227,879)	(51,855)	(1,947,833)
NONOPERATING REVENUES (EXPENSES)				
Ad valorem taxes	2,886,595	3,137,164	250,569	2,903,843
PACT grant revenue	18,500	10,344	(8,156)	13,326
Other income	-	35	35	2,280
Interest earnings	16,125	161,354	145,229	67,331
Total Nonoperating Revenues (Expenses)	2,921,220	3,308,897	387,677	2,986,780
Change in Net Position	\$ 745,196	1,081,018	\$ 335,822	1,038,947
Net Position, July 1		9,374,451		8,335,504
Net Position, June 30		\$10,455,469		\$ 9,374,451



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, 2024, 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 7, 2024.

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 7, 2024

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, 2024.
- 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 7, 2024

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, 2023.

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 #4

Title: For Discussion and Possible Action. Discussion and possible action to approve Aquatic Design Group's Activity Pool Modernization Project proposal in the amount of \$1,146,072.75.

Background: East Fork Swimming Pool District contracted with or used as a consultant, Aquatic Design Group, for several projects. One was the original design and installation of the Activity Pool Toys.

In Feb 2024, CVSC approved a contract for basic services with Aquatic Design Group in the amount of \$32,500 for the Activity Pool Toy replacement project and authorize the Director to approve contract change orders up to 10% for any required added scope of service and to sign contract documents.

Funding: NA

Recommended Motion: Move to approve Aquatic Design Group's Activity Pool Modernization Project proposal in the amount of \$1,146,072.75.

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

Greetings Shannon,

In response to your email please find my responses below in red.

- Would these prices extend to the '25-'26 FY or would we need to update before then? **DB Response: No, we will want to add an escalation or inflation index to the numbers to carry us out to the 25-26 FY. Current escalation numbers are 6% per year to the midpoint of our construction.**
- Would your contract extend to '25-'26 FY? I ask because the cost of this project and scope is much larger than anticipated. **DB Response: Yes, we can carry our contract out if desired.**
- The Board would like additional detail on the toys that were quotes such as manufacturer, warranty, lifespan etc. to see if there can be some cost savings in that area. **DB Response: We have assumed an average number for these types of equipment. Typical vendors include, Vortex, Water Odyssey, Water Play, Rain Drop to name a few.**
- Could we carry the Insurance listed or would your team have to carry it? **DB Response: This insurance and bond is assumed to be a contractor expense that they will pass on to you.**
- Would you or your team be able to tell us the current condition of our equipment and have an estimate on lifespan? Your team put them in in 1999 so they are 25yrs old. **DB Response: We typically find the life span of this equipment to be 20 to 25 years.**

Please let me know if you have any other questions or wish to discuss further.

Best of Regards,
Dennis

Dennis Berkshire \ President



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Main 800.938.0542

dberkshire@aquaticdesigngroup.com

www.aquaticdesigngroup.com



MEMORANDUM

DATE: 18 September 2024

TO: Shannon Harris, Director
Carson Valley Swim Center

FROM: Aquatic Design Group

RE: Activity Pool Modernization

Sharon,

We have reviewed the site and previous plans for the Carson Valley Swim Center Activity Pool modernization and offer the following comments and observations. We have also prepared a preliminary opinion of the probable cost for the project. This opinion assumes all items in the cost estimate are included in the project. The purpose of this preliminary step is to make sure the scope is in line with your budget. We can discuss potential value engineering if desired before we put construction document plans together.

The last major renovation of the activity pool was done in 1999-2000 with the construction completed approximately May 2000. The activity pool and its play equipment has provided many years of recreation, activity and fun for the community served by the Carson Valley Swim Center. This is attributed to the outstanding maintenance and operations the staff has provided these past 24 years. The scope of this modernization is to replace the aging and tired interactive water play features. The manufacturer of this equipment, SCS is no longer in business. We then can look at new play equipment and theming to offer new excitement and fun for your patrons. This new equipment will require new footings installed below the pool floor. The scope of removing sections of the pool floor to install this new equipment will damage the pool plaster finish and will require it to be replaced at the same time.

Codes and requirements have also changed since the pool was remodeled in 2000. The activity pool main drains do not comply with the current Virginia Graeme Baker Pool and Spa Safety Act (VGB). I have spoken with the local health department, and they tell me the main drains must be brought into compliance with the code as part of toy change-out. In addition, minor modifications of the pool skimmers will be required and the addition of floor inlets to meet current code standards. The health department also tells us that they require the pool to have an ultraviolet (UV) disinfection system that has been certified to the National Sanitation Foundation (NSF) Standard 50 for secondary disinfection. This will require the installation of a new medium pressure UV system.

Other items listed in our preliminary opinion of probable cost are measures to improve environmental quality, reduce operating costs, or improve the patron experience. We will increase the pool filtration flow rate as much as possible with the existing piping to improve water quality and clarity. Small portions of the pool deck will need to be removed to provide access for the under-deck piping to replace the lemon drop water features that no longer work. Since a contractor is working in this area of the pool, we have also recommended that the pool coping stones be replaced with new ones as the existing ones have become stained and porous allowing potential mold and mildew growth and extra labor to maintain. We have also noted that you may want to add a second set of stairs on the west end of the pool at the 2-foot water depth for easier patron access.

We look forward to any input you and your board have as we moved forward with this project. Thank you.

Activity Pool Modernization Preliminary Opinion of Probable Cost

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT</u>	<u>UNIT PRICE</u>	<u>EXTENSIONS</u>
1.0	CONSTRUCTION COSTS				
1.1	Mobilization	1	LS	\$ 20,000.00	\$ 20,000.00
1.2	Activity Pool Plaster and Tile Finish	1,000	SF	\$ 55.00	\$ 55,000.00
1.3	Pool Main Drain VGB Compliance Upgrade	1	LS	\$ 55,000.00	\$ 55,000.00
1.4	Pool Coping Stone Replacement	130	LF	\$ 250.00	\$ 32,500.00
1.5	Floor Inlet Code Compliance Upgrade	1	LS	\$ 20,000.00	\$ 20,000.00
1.6	Pool Turnover Flow Rate Upgrade	1	LS	\$ 30,000.00	\$ 30,000.00
1.7	Pool Skimmer VGB Compliance Upgrade	1	LS	\$ 5,000.00	\$ 5,000.00
1.8	Pool Deck Remove & Replace for Pipe Access	1	LS	\$ 20,000.00	\$ 20,000.00
1.9	Add Stairs at 2-foot Depth	1	LS	\$ 10,000.00	\$ 10,000.00
1.10	New Play Features in Pool	1	LS	\$ 75,000.00	\$ 75,000.00
1.11	Replace Lemon Drops with Flush Water Sprays	1	LS	\$ 8,000.00	\$ 8,000.00
1.12	New Medium Pressure UV Secondary Disinfectant	1	LS	\$ 50,000.00	\$ 50,000.00
1.13	New Play Equipment Footings & Pool Floor Alterations	1	LS	\$ 40,000.00	\$ 40,000.00
1.14	SUBTOTAL CONSTRUCTION COSTS				\$ 420,500.00
1.15	Contractor Mark-Up & Overhead	15%			\$ 63,075.00
1.16	Construction Contingency	15%			\$ 63,075.00
1.17	TOTAL CONSTRUCTION COSTS				\$ 546,650.00
2.0	Soft Costs				
2.1	Insurance & bonds	3%			\$ 29,014.50
2.2	Inspection & Permits	0.5%			\$ 4,835.75
2.3	Design Contingency	15%			\$ 145,072.50
2.4	TOTAL SOFT COSTS				\$ 178,922.75
3.0	TOTAL ESTIMATED PROJECT COST				\$ 1,146,072.75

CC. File

EAST FORK SWIMMING POOL DISTRICT BOARD OF TRUSTEES

AGENDA ACTION SHEET

Agenda Item #5

Title: For Discussion and Possible Action. Discussion and possible action to approve the Economic & Community Benefit Analysis.

Background: The Board of Trustees and Director identified in the Districts Strategic plan the need for an economic impact analysis to demonstrate the value of the facility to the region.

Funding: NA

Recommended Motion: Move to approve the Economic & Community Benefit Analysis.

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

November 6, 2024

CARSON VALLEY SWIM CENTER

Economic & Community Benefit Analysis



Center For Regional Studies
College of Business
University of Nevada, Reno

Table of Contents

Executive Summary	1
Introduction	3
I. Economic Impact Analysis of CVSC Operations & Capital Improvements	5
Table 1. Economic Impacts of the Carson Valley Swim Center Operations - Fiscal Year 2023.....	6
Table 2. Top 25 Industries Impacted by CVSC Operation Expenditures	7
Table 3. Economic Impacts of the Carson Valley Swim Center Capital Improvements (Annual Average of FY25-FY29 CIP).....	8
Table 4. Top 25 Industries Impacted by CVSC Capital Improvement Expenditures.....	9
II. Economic Impact Analysis of Visitor Spending	10
Table 5. Non-Resident Visitation to the Carson Valley Swim Center (2024).....	10
Table 6. Spending Budgets of Non-Resident Visitor	11
Table 7. Economic Impacts of Visitor Spending (2024).....	12
Table 8. Top 25 Industries Impacted by Non-Resident Expenditures.....	13
III. Qualitative Impacts.....	14
Community Benefits	14
Health Benefits	15
Public Safety	17
Conclusion	19
Appendix 1 The IMPLAN Input-Output Model.....	20



Executive Summary

The total annual economic impact of the Carson Valley Swim Center (CVSC) on the Douglas County economy is estimated at nearly \$6.0 million. The majority of the impacts are generated by facility operations (\$3.1 million), followed by annual capital improvements (\$1.9 million), and spending on goods and services by non-resident visitors to the swim center (\$1.0 million).

Source	Total Economic Impact	Occurrence
CVSC Operations	\$ 3,078,368	Annual
CVSC Capital Improvements	\$ 1,867,934	Annual
CVSC Non-Resident Visitors	\$ 972,515	Annual
Total	\$5,918,818	

Economic impacts are a culmination of direct spending (in this case, by the Carson Valley Swim Center and its visitors), secondary spending by businesses that provide goods and services to the CVSC and its visitors, and by the spending of new wages by households employed in impacted industries.

Economic contributions by the Carson Valley Swim Center also include jobs. The annual spending by CVSC and impacted businesses and households is estimated to support 60 jobs in Douglas County. As with the swim center's economic output, the majority of the jobs supported are through operations (35), followed by capital improvements (16), and spending by non-residents that visited Douglas County because of the swim center (9).

Source	Employment Impact	Occurrence
CVSC Operations	35	Annual
CVSC Capital Improvements	16	Annual
CVSC Non-Resident Visitors	9	Annual
Total	60	

Douglas County industries most impacted by Carson Valley Swim Center's operations, facility improvements, and non-local visitors include construction, restaurants, retail, professional and business services, health care, and real estate activities. The collection of industries benefited



by CVSC-related expenditures reflects how a vibrant, successful recreational attraction can also improve community prosperity.

Top 25 Industries Benefiting from CVSC	Annual Impact
505 - Fitness and recreational sports centers	\$2,210,677
55 - Construction of new commercial structures, including farm structures	\$1,351,593
447 - Other real estate	\$423,063
510 - Limited-service restaurants	\$379,966
449 - Owner-occupied dwellings	\$123,189
408 - Retail - Gasoline stores	\$55,748
469 - Management of companies and enterprises	\$55,216
396 - Wholesale - Other durable goods merchant wholesalers	\$51,525
441 - Monetary authorities and depository credit intermediation	\$42,009
476 - Services to buildings	\$38,331
509 - Full-service restaurants	\$35,977
60 - Maintenance and repair construction of nonresidential structures	\$32,376
413 - Retail - Nonstore retailers	\$32,142
457 - Architectural, engineering, and related services	\$31,955
472 - Employment services	\$25,956
534 - Other local government enterprises	\$24,609
490 - Hospitals	\$23,895
436 - Data processing, hosting, and related services	\$23,538
453 - Commercial and industrial machinery and equipment rental and leasing	\$22,456
207 - Other concrete product manufacturing	\$22,281
442 - Other financial investment activities	\$22,132
477 - Landscape and horticultural services	\$21,771
483 - Offices of physicians	\$21,653
445 - Insurance agencies, brokerages, and related activities	\$20,722
405 - Retail - Building material and garden equipment and supplies stores	\$20,416

In addition to the economic and employment contributions, the Carson Valley Swim Center also provides a myriad of qualitative benefits that include improving mental and physical health of residents and visitors of all ages, increasing public safety through swim lessons and first responder training, and fulfilling key quality of life objectives by providing a coveted recreational asset to the Carson Valley community.



Introduction

The Center for Regional Studies at the University of Nevada, Reno was retained to conduct an economic impact analysis of the Carson Valley Swim Center operations.

The Carson Valley Swim Center (CVSC) opened in 1989 after decades of local government policy, voter approval, and land assemblage activity provided the organization, funding, and location for the recreational asset. In 1986, the majority of voters in the East Fork Township (Carson Valley) approved a \$2,500,000 construction bond with a vote of 57% to 43%. In the following year, Nevada Department of Taxation approved Ad Valorem Tax authority to fund the CVSC construction, operations, and future capital improvements. The East Fork Swimming Pool District, created in 1958, continues to maintain and operate the Carson Valley Swim Center using enterprise funds (property taxes).

The swim center, located in Minden, includes six pools (two outdoor and four indoor) that contain an impressive 557,000 gallons of water for aquatic activities. A 25-yard, eight-lane outdoor pool is complemented by a shallow family pool that provides swim lessons. The 25-yard (can also configure to 25 meters), six-lane indoor pool is complemented by a climbing wall, 1-meter and 3-meter diving boards, and a basketball hoop. Also indoors are a 93-degree therapy pool, an interactive pool (mushroom and bucket water features), a slide pool (fed by two outdoor slides), and a fitness center.

Along with the fitness center, the facility also expands on its “dry” offerings through a variety of rent space for celebrations, company meetings, and/or barbeques. An outdoor, handicapped-accessible patio includes shaded outside tables with a grill. Indoor rent space options include a year-round Mezzanine and entire facility can be rented for large parties or company events after normal operating hours.

Due to its amenity-rich assets that invite social cohesion, the Carson Valley Swim Center entertains and educates an impressive 147,000 clients per year. Half of visitation is by drop-ins, but a quarter of turnstile totals are by members, indicating a successful ongoing attraction offered by the swim center. Organized aquatics (including lessons) represent the remaining



25% of visitors, reflecting the swim center's significant contribution to community team-building, health, and safety.

The impacts that CVSC provides to Carson Valley communities and beyond are both quantitative and qualitative. Quantitative impacts can easily be calculated by applying expenditures to economic input-output models, whereas qualitative impacts are much harder to enumerate but are integral to quality of life and overall health and happiness of individuals and communities. The following sections provide breakdowns of quantitative and qualitative impacts provided by the Carson Valley Swim Center:

Section I estimates the economic impact of operating and capital expenditures on Douglas County. Using the 2022 IMPLAN input-output model (most recent) for Douglas County, the analysis estimates the direct, indirect (secondary spending by businesses caused by direct spending), and induced impacts (spending of new wages generated by direct and indirect impacts).

Section II estimates the economic impact of non-local visitor expenditures in Douglas County driven by Carson Valley Swim Center amenities. As with Section I, the analysis estimates the direct, indirect (secondary spending by businesses caused by direct spending), and induced impacts (spending of new wages generated by direct and indirect impacts).

Section III discusses the qualitative impacts on community health, preparedness, quality of life, and overall happiness as a result of significant recreational opportunities and infrastructure provided by the Carson Valley Swim Center.



I. Economic Impact Analysis of CVSC Operations & Capital Improvements

An economic impact analysis estimates the impact of an industry change on a region's economy. Using the Douglas County IMPLAN (Impact Analysis for Planning) input-output model based on 2022 data (most recent), the analysis estimates the direct, indirect, and induced impact¹ of operating and capital expenditures. The economic impact analysis measures three impacts of each activity: output, employment, and labor income.² IMPLAN models are available at the county, state, and national levels; the analysis uses the model for Douglas County. Information regarding the IMPLAN model, including relevant terms, is summarized in Appendix 1 of this report.

The economic impacts, based on operating expenditures of \$1.96 million in fiscal year 2023, are summarized in Table 1. Secondary spending by businesses servicing the direct expenditures created another \$0.60 million in indirect impacts, and spending of new wages brought about by

¹ Indirect and induced impacts are estimated by applying IMPLAN-generated multipliers to direct impact amounts. Definitions of these impact types are provided below:

Multipliers: Multipliers are predicated upon a domino theory of economic change. They translate the consequences of change in one retail sub-sector upon others in other industries. Multipliers are estimators of the "ripple effect."

Direct Economic Impact: Represents the expenditure amounts from the project that directly impact the regional economy. The direct impact of operating expenses represents the current operating expenses necessary for the project to operate the separate business sections; and the direct impact of employment represents the employment level directly associated with the project.

Indirect Economic Impact: Represents the impact from the project's purchases of goods and services from supplying vendors. Purchases made by supplying vendors to restock their inventory by purchasing goods and services from other vendors who in turn restock by purchasing from other vendors and so on is the indirect impact. These purchases are also commonly referred to as the "ripple effect."

Induced Economic Impact: The direct activity and the resulting indirect activity generate some increases in the general level of employment and income in the study area, leading to a tertiary level of economic impact through the higher level of household expenditures on goods and services. These impacts reflect the increase in spending from the household sector as income increases or decreases due to changes in production of goods and services.

² **Output:** Output represents the value of industry production. In IMPLAN these are annual production estimates for the year of the data set and are in producer prices. For manufacturers this would be sales plus/minus change in inventory. For service sectors production = sales. For Retail and wholesale trade, output = gross margin and not gross sales.

Employment: Represents the total number of people employed by the project as well as the jobs created or supported in the regional economy to support the project's economic activity.

Labor Income: All forms of employment income, including Employee Compensation (wages and benefits) and Proprietor Income.



the direct and indirect expenditures created an additional \$0.52 million in induced impacts. As a result, the total economic impact of CVSC operations was \$3.08 million in fiscal year 2023. The mathematical formula for the economic ripple effect of the initial direct spending is known as the “economic multiplier”. For CVSC operations in fiscal year 2023, the multiplier of 1.568 indicates that for every \$1 directly spent, another \$0.57 ripples through the economy as secondary spending.

Table 1. Economic Impacts of the Carson Valley Swim Center Operations - Fiscal Year 2023

Source	OUTPUT IMPACTS			
	Direct Impact	Indirect Impact	Induced Impact	Total Impact
CVSC Operations	\$ 1,963,810	\$ 597,058	\$ 517,500	\$ 3,078,368
MULTIPLIERS				
	1.0000	0.3040	0.2635	1.5675

Source	LABOR INCOME IMPACTS			
	Direct Impact	Indirect Impact	Induced Impact	Total Impact
CVSC Operations	\$ 1,513,181	\$ 129,001	\$ 138,809	\$ 1,780,991
MULTIPLIERS				
	1.0000	0.0853	0.0917	1.1770

Source	EMPLOYMENT IMPACTS			
	Direct Impact	Indirect Impact	Induced Impact	Total Impact
CVSC Operations	29	3	3	35
MULTIPLIERS				
	1.0000	0.1145	0.1009	1.2154

The majority of CVSC economic output is through labor income. The swim center’s full-time equivalent staffing is 29 employees, however, the facility employs over 50 persons year-round and up to 85-90 employees in the summer. Each spring, the swim center hires 25-30 high school students for summer lifeguarding and operational support. As a result, the swim center is one of the largest employers of teenagers in Douglas County.

Applying the full-time equivalent employment of 29 persons to the economic input-output model calculates an additional three full-time employees resulting from secondary spending (indirect impacts) and three full-time employees resulting from new wage spending (induced impacts). As a result, a total of 35 full-time jobs are supported by fiscal year 2023 operational



expenditures. *The direct spending on CVSC operations supports an additional six full-time jobs in Douglas County.*

Table 2 provides a breakdown of the top 25 industries impacted by CVSC operation expenditures. Outside the direct impacts on recreational centers, real estate, retail, health care, and management companies dominate the industries in Douglas County that benefit from the swim center's operations.

Table 2. Top 25 Industries Impacted by CVSC Operation Expenditures

Industry	Direct	Indirect	Induced	Output
505 - Fitness and recreational sports centers	\$1,963,810	\$116	\$541	\$1,964,467
447 - Other real estate	\$0	\$285,368	\$14,070	\$299,438
449 - Owner-occupied dwellings	\$0	\$0	\$62,656	\$62,656
476 - Services to buildings	\$0	\$24,677	\$1,752	\$26,429
469 - Management of companies and enterprises	\$0	\$20,850	\$4,562	\$25,411
60 - Maintenance and repair construction of nonresidential structures	\$0	\$20,380	\$1,736	\$22,116
441 - Monetary authorities and depository credit intermediation	\$0	\$11,579	\$8,745	\$20,324
509 - Full-service restaurants	\$0	\$7,493	\$12,262	\$19,754
413 - Retail - Nonstore retailers	\$0	\$657	\$15,006	\$15,663
534 - Other local government enterprises	\$0	\$10,121	\$4,947	\$15,068
445 - Insurance agencies, brokerages, and related activities	\$0	\$11,811	\$2,814	\$14,625
472 - Employment services	\$0	\$11,807	\$2,711	\$14,519
510 - Limited-service restaurants	\$0	\$2,318	\$11,326	\$13,644
477 - Landscape and horticultural services	\$0	\$11,430	\$1,141	\$12,571
490 - Hospitals	\$0	\$0	\$12,188	\$12,188
436 - Data processing, hosting, and related services	\$0	\$6,978	\$4,874	\$11,851
456 - Accounting, tax preparation, bookkeeping, and payroll services	\$0	\$9,983	\$1,477	\$11,459
442 - Other financial investment activities	\$0	\$1,544	\$9,564	\$11,108
483 - Offices of physicians	\$0	\$0	\$11,020	\$11,020
439 - Nondepository credit intermediation and related activities	\$0	\$4,860	\$4,660	\$9,520
455 - Legal services	\$0	\$7,029	\$2,244	\$9,273
511 - All other food and drinking places	\$0	\$3,603	\$4,969	\$8,573
411 - Retail - General merchandise stores	\$0	\$276	\$7,629	\$7,906
457 - Architectural, engineering, and related services	\$0	\$7,128	\$698	\$7,827
405 - Retail - Building material and garden equipment and supplies stores	\$0	\$4,781	\$2,628	\$7,409

The Carson Valley Swim Center generates additional expenditures through annual capital improvements. The East Fork Swimming Pool District's five-year capital improvement plan (FY25-FY29) projects an average of \$1,351,593 per year to be spent on facility renovations and new construction. Applying this annual average to the IMPLAN input-output model results in impacts summarized in Table 3. The \$1.35 million in capital improvement expenditures generates an additional \$0.29 million in purchases from construction vendors and suppliers



(indirect impact), and \$0.23million in new household spending (induced impacts), for a total of \$1.87 million. This means that for every \$1 spent on capital projects by CVSC, the Douglas County economy benefits by an additional \$0.38.

As with the economic impact from operations, the majority total economic output from capital expenditures (\$0.77 million) is from labor income benefits. However, unlike operational expenditures where the majority of labor impacts are from CVSC employees, all jobs created and supported by capital improvements spending are located outside the swim center. The projected annual spending on capital improvements between FY25 and FY29 is estimated to support 16 jobs in Douglas County in every year of improvements.

Table 3. Economic Impacts of the Carson Valley Swim Center Capital Improvements (Annual Average of FY25-FY29 CIP)

Source	OUTPUT IMPACTS			
	Direct Impact	Indirect Impact	Induced Impact	Total Impact
Capital Improvements	\$ 1,351,593	\$ 289,919	\$ 226,422	\$ 1,867,934
	MULTIPLIERS			
	1.0000	0.2145	0.1675	1.3820
Source	LABOR INCOME IMPACTS			
	Direct Impact	Indirect Impact	Induced Impact	Total Impact
Capital Improvements	\$ 624,884	\$ 86,018	\$ 60,713	\$ 771,615
	MULTIPLIERS			
	1.0000	0.1377	0.0972	1.2348
Source	EMPLOYMENT IMPACTS			
	Direct Impact	Indirect Impact	Induced Impact	Total Impact
Capital Improvements	13	1	1	16
	MULTIPLIERS			
	1.0000	0.0950	0.0962	1.1912

Table 4 shows the top 25 industries impacted by CVSC's five-year capital improvement plan. Unlike industries impacted by CVSC operations, the top beneficiaries include manufacturing, and wholesale, in addition to real estate, retail, and health care.



Table 4. Top 25 Industries Impacted by CVSC Capital Improvement Expenditures

Industry	Direct	Indirect	Induced	Output
55 - Construction of new commercial structures, including farm structures	\$1,351,593	\$0	\$0	\$1,351,593
449 - Owner-occupied dwellings	\$0	\$0	\$43,049	\$43,049
396 - Wholesale - Other durable goods merchant wholesalers	\$0	\$40,940	\$1,795	\$42,735
447 - Other real estate	\$0	\$30,843	\$9,676	\$40,519
457 - Architectural, engineering, and related services	\$0	\$21,274	\$479	\$21,752
207 - Other concrete product manufacturing	\$0	\$21,361	\$37	\$21,398
453 - Commercial and industrial machinery and equipment rental and leasing	\$0	\$14,956	\$408	\$15,364
441 - Monetary authorities and depository credit intermediation	\$0	\$8,190	\$6,499	\$14,689
394 - Wholesale - Household appliances and electrical and electronic goods	\$0	\$13,025	\$956	\$13,981
469 - Management of companies and enterprises	\$0	\$8,209	\$3,143	\$11,352
413 - Retail - Nonstore retailers	\$0	\$780	\$10,417	\$11,197
399 - Wholesale - Petroleum and petroleum products	\$0	\$9,224	\$1,972	\$11,196
509 - Full-service restaurants	\$0	\$1,520	\$8,396	\$9,915
405 - Retail - Building material and garden equipment and supplies stores	\$0	\$7,514	\$1,824	\$9,337
417 - Truck transportation	\$0	\$8,040	\$974	\$9,013
490 - Hospitals	\$0	\$0	\$8,338	\$8,338
510 - Limited-service restaurants	\$0	\$451	\$7,761	\$8,212
442 - Other financial investment activities	\$0	\$969	\$6,721	\$7,689
483 - Offices of physicians	\$0	\$0	\$7,569	\$7,569
472 - Employment services	\$0	\$4,415	\$1,865	\$6,280
436 - Data processing, hosting, and related services	\$0	\$2,785	\$3,302	\$6,087
411 - Retail - General merchandise stores	\$0	\$348	\$5,233	\$5,582
20 - Oil and gas extraction	\$0	\$4,499	\$907	\$5,407
477 - Landscape and horticultural services	\$0	\$4,569	\$778	\$5,347
154 - Petroleum refineries	\$0	\$4,392	\$859	\$5,250

Carson Valley Swim Center's five-year capital improvement plan (FY25-FY29) includes the following new assets that will be added to the CVSC recreational facility and in Topaz Ranch Estates:

- Lobby remodel, concession expansion, splash pad in Topaz Ranch Estates, and a new backup generator (\$2.60M; FY25)
- Parking lot expansion (\$0.45M; FY26)
- AH MP Room (\$0.75M; FY27)
- Indoor wall & deck resurfacing (\$0.84M; FY28)
- Aquatic multiuse expansion (\$.55M; FY29)



II. Economic Impact Analysis of Visitor Spending

This section estimates the economic impact of expenditures in Douglas County by non-residents (those living outside Douglas County) who were attracted by the Carson Valley Swim Center in fiscal year 2024. Detailed non-resident visitation data (Table 5) was provided by CVSC. All non-residents are assumed to have traveled to Douglas County with the swim center as the primary reason.

Table 5. Non-Resident Visitation to the Carson Valley Swim Center (FY2024)

Day Visitors	Non-Douglas County Residents
Physical Therapy	85
Groups	2,333
Swim Lessons	576
Training	25
Passes	122
Biz Hour Rentals	5,045
After Hour Rentals	1,300
Dolphin Swim Meets (day)	743
Total Day Visitors	10,229
Overnight Visitors	
Dolphin Swim Meets (overnight)	149
Grand Total Visitors	10,378

The overwhelming majority of non-resident visitors are assumed to visit Douglas County for one day only. Only those that traveled from other Nevada counties (other than Carson City and Washoe County) and from California for Dolphin swim meets are assumed to stay two nights as there meets are held over three days. Combined, a total of 10,738 non-residents visited the Carson Valley Swim Center in fiscal year 2024 and supported businesses within Douglas County through their spending.

Visitor spending budgets are normally quantified using survey intercepts of those attending events or attractions, but the process is onerous and expensive. However, visitor budgets can also be estimated using surveys of broader collection of visitor population. For this study,



visitor budgets are estimated using Reno-Sparks Convention & Visitors Authority's annual visitor profile data. The Reno Tahoe 2023 Visitor Profile uses online surveys of adults that recently visited the Reno-Tahoe region. Table 6 breaks down selected visitor budgets from the 2023 profile and applied to fiscal year 2024 swim center visitation totals.

Table 6. Spending Budgets of Non-Resident Visitor

Average Expenditures Per Person Per Day			
Lodging	Food & Drink ¹	Recreation	Transportation
\$ 39.00	\$33/\$44	\$ 23.00	\$ 19.00
Average total budget per day - Day Visitors			\$ 75.00
Average total budget per day - Overnight Visitors			\$ 125.00

Expenditures by Non-Douglas County Residents (2024)			
Lodging	Food & Drink	Recreation	Transportation
\$ 11,622	\$ 353,774	\$ 245,548	\$ 202,844

1. Day visitor expenditures for food/drink uses GSA per diem rates to exclude breakfast.

Tourism spending also includes shopping and entertainment, but these expenditures are excluded from swim center impacts due to the assumption that the swim center was the source of entertainment and side trips for shopping by the significant amount of day visitors was impractical.

The total visitor spending by the 10,378 non-Douglas County residents that visited the swim center in fiscal year 2024 spent an estimated \$796,828 on Douglas County goods and services. In order to capture secondary spending by impacted businesses and households, the expenditure is applied to the IMPLAN input-output model to calculate the total economic impact found in Table 7.

After adjusting the \$0.81 million in total visitor expenditures for retail margins (only the amount of retail markups are included in impact calculations), the resulting direct impact of \$0.66 million is calculated to generate an additional \$0.22 million in purchases from vendors and suppliers (indirect impact), and \$0.09 million in new household spending (induced impacts), for a total of \$0.97 million. This means that for every \$1 spent by a visitor to the Carson Valley Swim Center, the Douglas County economy benefits by an additional \$0.47.



Table 7. Economic Impacts of Visitor Spending (2024)

OUTPUT IMPACTS			
Direct Impact	Indirect Impact	Induced Impact	Total Impact
\$ 661,138	\$ 218,314	\$ 93,064	\$ 972,515
MULTIPLIERS			
1.0000	0.3302	0.1408	1.4710
LABOR INCOME IMPACTS			
Direct Impact	Indirect Impact	Induced Impact	Total Impact
\$ 230,760	\$ 56,085	\$ 24,892	\$ 311,737
MULTIPLIERS			
1.0000	0.2430	0.1079	1.3509
EMPLOYMENT IMPACTS			
Direct Impact	Indirect Impact	Induced Impact	Total Impact
7	1	1	9
MULTIPLIERS			
1.0000	0.1595	0.0702	1.2296

A significant amount of the total economic impact is realized as labor income. The spending by non-residents results in \$0.31 million in wage earnings by Douglas County businesses, supporting an estimated 9 jobs.

Table 8 shows the top 25 industries in Douglas County that are supported by non-resident spending. Thriving local economies are driven by “basic” industries. Basic industries are industries similar to the Carson Valley Swim Center that import new dollars to the region by offering a quality recreational asset not found in neighboring communities. The importance of the swim center to local small businesses and government tax revenues cannot be overlooked. The CVSC deserves recognition for its economic contributions to Douglas County, in addition to the myriad of health, public safety, and quality of life benefits discussed in the next section.



Table 8. Top 25 Industries Impacted by Non-Resident Expenditures

Industry	Direct	Indirect	Induced	Output
510 - Limited-service restaurants	\$353,774	\$1,198	\$3,139	\$358,110
505 - Fitness and recreational sports centers	\$245,548	\$53	\$150	\$245,751
447 - Other real estate	\$0	\$79,183	\$3,923	\$83,106
408 - Retail - Gasoline stores	\$50,194	\$38	\$744	\$50,975
469 - Management of companies and enterprises	\$0	\$17,178	\$1,274	\$18,452
449 - Owner-occupied dwellings	\$0	\$0	\$17,483	\$17,483
507 - Hotels and motels, including casino hotels	\$11,622	\$5	\$7	\$11,634
476 - Services to buildings	\$0	\$7,637	\$485	\$8,121
441 - Monetary authorities and depository credit intermediation	\$0	\$4,368	\$2,629	\$6,996
60 - Maintenance and repair construction of nonresidential structures	\$0	\$6,207	\$479	\$6,686
422 - Warehousing and storage	\$0	\$5,586	\$759	\$6,345
509 - Full-service restaurants	\$0	\$2,902	\$3,405	\$6,307
436 - Data processing, hosting, and related services	\$0	\$4,263	\$1,337	\$5,600
413 - Retail - Nonstore retailers	\$0	\$1,065	\$4,218	\$5,283
472 - Employment services	\$0	\$4,401	\$756	\$5,157
534 - Other local government enterprises	\$0	\$3,286	\$1,371	\$4,656
477 - Landscape and horticultural services	\$0	\$3,537	\$316	\$3,853
511 - All other food and drinking places	\$0	\$2,407	\$1,382	\$3,789
456 - Accounting, tax preparation, bookkeeping, and payroll services	\$0	\$3,362	\$410	\$3,772
405 - Retail - Building material and garden equipment and supplies stores	\$0	\$2,931	\$739	\$3,670
431 - Radio and television broadcasting	\$0	\$3,099	\$282	\$3,382
490 - Hospitals	\$0	\$0	\$3,370	\$3,370
442 - Other financial investment activities	\$0	\$587	\$2,748	\$3,335
439 - Nondepository credit intermediation and related activities	\$0	\$1,741	\$1,404	\$3,145
483 - Offices of physicians	\$0	\$0	\$3,065	\$3,065



III. Qualitative Impacts

This section discusses qualitative impacts on Douglas County from the Carson Valley Swim Center. Unlike the quantitative impacts explained above, qualitative impacts are difficult to quantify, but provide immeasurable benefits to community health, safety, and overall happiness.

Community Benefits

The first American public swimming pool was the Cabot Street Bath, opened in Boston in 1868, 17 years after Nevada's first settlement (Genoa) was established. The municipal bath movement had begun as a hygiene measure for the poor and working class crowded into the city. The poor and working class, however, seem to have taken to the facilities more as entertainment - swimming - than simply as bathing establishments. And so the city shifted from bath houses to swimming pools. At the same time, gymnasiums were built, in some cases combining the two facilities in one building.

Nevada's first public swimming pool, Moana Springs located in Reno, opened in 1910. Just this year, the new Moana Springs Community Aquatics & Fitness Center opened after an upswell of community activism and private fundraising pressured the City to replace the previous facility that was closed in 2009.

Public swimming pools offer a multitude of benefits that extend beyond mere recreational enjoyment, playing a crucial role in community building, health promotion, and safety enhancement. They're catalysts for fostering a sense of community and provide opportunities to meet new people and reconnect with friends from school or the neighborhood, turning the local pool into a vibrant social hub. They host family gatherings, social events, and informal meetups, fostering a sense of belonging and community cohesion. This interaction is essential for building relationships, creating shared memories, and developing a supportive environment.

Because of the plethora of community benefits that public swimming pools provide, these community assets also increase property values. People want to live near fun things to do. They



also want to live in communities that have strong bonds with each other, because that's what makes a community feel safe and inviting.

Additionally, public pools serve as platforms for community outreach programs, creating avenues for personal and professional development. The resources that the Carson Valley Swim Center provides to children and young adults cannot be overstated. The swim center hosts two Douglas High School aquatic classes every semester, reaching about 50 kids per year. The swim center's ideal location that is adjacent to Douglas High School provides additional educational infrastructure and a seamless conduit to an important target population.

The swim center is also highly popular with school field trips from regional institutions, girls and boys clubs, and daycare centers. Three schools from California also take advantage of swim lessons and water safety training at the facility. The swim center provides a safe place where kids can socialize, recreate, or perform homework in a supervised but fun atmosphere.

Community pools provide valuable job opportunities for teens and young adults, especially as lifeguards and support staff. This experience not only allows them to earn money but also equips them with essential skills and a sense of responsibility. Many parks and recreation jobs serve as a steppingstone for first-time employment, helping young people develop a strong work ethic and gain insights into potential career paths.

Health Benefits

As concerns grow over post-pandemic mental health of our youth, employment at community pools provides outdoor enjoyment while teaching teens and young adults to earn money on their own. Financial health is also an important aspect of health that should not be overlooked.

Of course, swimming also offers numerous physical health benefits. Swimming is a low-impact exercise that benefits cardiovascular health, muscular strength, and endurance. Beyond physical fitness it can help reduce stress, improve mental health, and promote relaxation. A few



laps in a pool improves heart health and lung capacity, lowers blood pressure, reduces joint pain, and increases bone strength, according to research.³

Public swimming pools are very important for the health of children, providing a fun and easy off-ramp for childhood obesity which continues to rise in America every year. Swimming is one of the best ways to maintain physical fitness, so it can greatly decrease the number of children struggling with obesity and excessive caloric intake. Parents of children with developmental disabilities find that recreational activities, such as swimming, improve family connections. The importance of public swimming pools to families is not lost on Carson Valley residents. For nine years in a row, the Carson Valley Swim Center was voted as the “Best Place to Take Your Kids”.

Public swimming pools are very important for the health of adults, especially for those with chronic health issues. People can exercise longer in water without increased joint or muscle pain, which has been shown to be especially helpful for people with arthritis and osteoarthritis. Water-based exercise can help people with arthritis improve the use of their arthritic joints, decrease pain, and not worsen symptoms. People with rheumatoid arthritis have shown more health improvements after participating in hydrotherapy (exercising in warm water) than with other activities. For people with fibromyalgia, a debilitating pain condition, swimming in warm water can decrease anxiety and depression and improve mood. Water-based exercise can also benefit older adults by improving their quality of life and decreasing disability. Swimming can improve or help maintain the bone health of post-menopausal women. Swimming has also been shown to improve memory, cognitive function, and mental health.⁴

Community health benefits provided by the Carson Valley Swim Center is especially important for seniors due their significant concentration in Carson Valley and nearby. The median age of Douglas County residents (53.5) ranks third in Nevada (39.4), behind Storey County (55.7) and Esmeralda County (55.0). The swim center reports that seniors represent 33% of total visitation.

³ <https://blogs.bmj.com/bjbm/2017/06/23/major-new-study-health-benefits-swimming-released/>

⁴ <https://physoc.onlinelibrary.wiley.com/doi/10.14814/phy2.14851> and <https://physoc.onlinelibrary.wiley.com/doi/full/10.14814/phy2.14247>



The Carson Valley Swim Center fully embraces its role in providing health benefits to Carson Valley residents and beyond. Several occupational and physical therapy entities, including Great Basin PT & Performance Center, Rehab Wave, Carson Valley Medical Center, and Carson Tahoe Hospital, conduct treatment plans on over 75 patients per month in the swim center's 93-degree therapy pool. At all times during open hours, a water-walking lane is available for those seeking unsupervised rehabilitation and low-impact exercise.

Public Safety

Swimming is often seen as purely a recreational or sporting activity. However, public pools play a vital role in enhancing public safety through various initiatives. By offering swimming lessons and general water safety courses, they empower individuals with the essential lifesaving skills to navigate water environments confidently. In the US, over 4,500 people died from drowning each year (over 10 persons per day) from 2020 to 2022, according to CDC data. According to the Red Cross, 52% of adults are considered unsafe around water. Drowning is the number one cause of unintentional deaths for children between the ages of one and four, and 75% of drowning deaths for those under 15-years old occur at private swimming pools. It is therefore no surprise that several studies (Journal of Injury Prevention, Journal of Injury Control and Safety Promotion, Journal of Urban Health, and Journal of Urban Safety and Health) found that swimming pool access is associated with lower drowning rates, particularly in communities where swimming lessons are a routine part of school curricula.

As a result, public swimming pools are not just optional recreational assets; they are critical for preventing drowning, especially in regions with significant water bodies like the Sierra Nevada. An interesting angle on the importance of swimming ability is provided by a well-known African American swimmer named Sabir Muhammad who once said, "No one dies from not being able to play basketball."

Lifeguard training programs ensure there are well-trained professionals on-site to prevent accidents and respond promptly in emergencies. With a focus on education and preparedness, public swimming pools serve as a crucial community resource that promotes the safety of the general public. According to the NRPA's seasonal hiring report, lifeguards account for two-thirds of the summer's seasonal hires at parks and rec centers across the country. Many of these



park employees are under the age of 24, suggesting that pools — and parks and recreation jobs in general — offer teens and young adults first-time job experience.

The Carson Valley Swim Center employs over 20 Red Cross certified lifeguards that provide swim lessons to approximately 400 kids per year. Adult Learn-To-Swim classes are provided by a certified US Swimming Master Instructor to all levels of swimming capabilities, from beginners to accomplished swimmers wanting more out of their stroke. Every summer a two-week Junior Lifeguard Program teaches 11 to 15-year olds basic water safety, CPR and first aid, and lifeguard training. During the summer, Douglas County Search & Rescue hosts “Safety Day” to educate students how to alleviate dangerous situation in and around water.

In addition to providing swimming lessons and lifeguard training, the Carson Valley Swimming Center also provides an important training facility for local and regional first responders. Douglas County Search & Rescue, Douglas County Sheriff’s Office, US Marine Corps, US Navy, and the Army National Guard uses the center for aquatics training and fitness.



Conclusion

A community without a public swimming pool is a community that is less cohesive, less healthy, less safe, less available for development of youth, and less mindful of public safety resources. In summary, public swimming pools are invaluable community resources that support social interaction, health, safety, and personal growth. They contribute significantly to the physical and mental well-being of individuals while fostering a strong sense of community and connection among residents. As such, investing in public pools is a vital step toward building healthier, more cohesive communities.

These qualitative impacts provided by the Carson Valley Swim Center are extensive and integral to Douglas County's economy and community. The return on investment provided by the facility reaches all levels of government, industry, and households. A public swimming pool should be accepted with similar importance as public infrastructure, public safety entities, educational institutions, and community town halls because a public swimming pool contributes to all four. Although its total benefit is immeasurable, the fact that Carson Valley Swim Center annual attendance is almost three times that of Douglas County's population also documents the swim center's success. The demographic benefits provided by the swim center are bookended by its location adjacent to Douglas High School and also within a community with a significant senior population.

This community demand for the Carson Valley Swim Center ripples both socially and economically in Douglas County. Swimming pool operations generate over \$1 million per year in secondary spending, with annual capital improvements generating another \$0.5 million of additional spending in the community. Visitation to the swim center by non-residents provides \$0.3 million in spending on mainly food and beverage. Altogether, the economic activity spurred by the swim center supports small and big businesses and employs 60 full-time jobs in Carson Valley.



Appendix 1

The IMPLAN Input-Output Model

The IMPLAN system enables construction of regional input-output models for any county or state in the United States. The IMPLAN model is a technique built around quantifying the interaction between industries and industry sub-sectors within an economy. Each industrial or service activity within the economy (retail, agriculture, mining, manufacturing, trade, services, etc.) is assigned to an economic sector.

The model is based on the theory that when new money enters a community through investments, revenue or income, some of it is re-spent one or more times in the regional economy, creating additional impacts. IMPLAN estimates these impacts using specific data on what inputs are needed to produce the goods and services for the 546 identified industries. The economic activity in the industry under study (i.e. the construction industry) serves as the base for estimating the total economic impact generated by that industry across all industry sub-sectors.

The industries are classified in sectors corresponding to NAICS codes. To calculate economic impacts, multipliers for each industry sub-sector are available for various indicators. The multipliers are based on relationships among industries or industry sub-sectors and estimate the purchases of a particular industry from other industries.

Multipliers translate the consequences of change in one variable upon others. They are ratios that estimate the “ripple effect” throughout the economy. In more “technical terms,” they are numerical coefficients, which relate a change in a component of aggregate demand or employment to a consequent change in total income or total employment. Multipliers are applied to the direct economic impact to derive other (non-direct) economic impacts.

Data in the IMPLAN database is based on the BEA21 Covered Employment and Wages (CEW) program (formerly known as the ES202 program), the County Business Pattern data provided by the US Census, and the Regional Economic Information System data provided by the BEA. The IMPLAN model database also draws from secondary economic data at the county level from a variety of public sources.



It is important to understand several concepts related to the economic impacts using the list of definitions provided below.

Economic Impact:	Output represents the value of industry production. In IMPLAN these are annual production estimates for the year of the data set and are in producer prices. For manufacturers this would be sales plus/minus change in inventory. For service sectors production = sales. For Retail and wholesale trade, output = gross margin and not gross sales.
Output:	Output represents the value of industry production. In IMPLAN these are annual production estimates for the year of the data set and are in producer prices. For manufacturers this would be sales plus/minus change in inventory. For service sectors production = sales. For Retail and wholesale trade, output = gross margin and not gross sales.
Employment:	Represents the total number of people employed by the project as well as the jobs created or supported in the regional economy to support the project's economic activity.
Labor Income:	All forms of employment income, including Employee Compensation (wages and benefits) and Proprietor Income.
Multipliers:	Multipliers are predicated upon a domino theory of economic change. They translate the consequences of change in one retail sub-sector upon others in other industries. Multipliers are estimators of the "ripple effect."
Direct Economic Impact:	Represents the expenditure amounts from the project that directly impact the regional economy. The direct impact of operating expenses represents the current operating expenses necessary for the project to operate the separate business sections; and the direct impact of employment represents the employment level directly associated with the project.
Indirect Economic Impact:	Represents the impact from the project's purchases of goods and services from supplying vendors. Purchases made by supplying vendors to restock their inventory by purchasing goods and services from other vendors who in turn restock by purchasing from other vendors and so on is the indirect impact. These purchases are also commonly referred to as the "ripple effect."
Induced Economic Impact:	The direct activity and the resulting indirect activity generate some increases in the general level of employment and income in the study area, leading to a tertiary level of economic impact through the higher level of household expenditures on goods and services. These impacts reflect the increase in spending from the household sector as income increases or decreases due to changes in production of goods and services.



EAST FORK SWIMMING POOL DISTRICT BOARD OF TRUSTEES

AGENDA ACTION SHEET

Agenda Item #6

Title: Discussion Only. Discussion and update on the Strategic Plan.

Background: East Fork Swimming Pool District approved the 2021-2023 Strategic Plan for the Carson Valley Swim Center. Periodically the Board and Director will review any updates or changes to the plan.

Funding: NA

Recommended Motion: Discussion only

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

CVSC November 2024 Director's Report

User Attendance: See board binder documents.

- Oct Attendance 2023 was 8,057. Oct 2024 Attendance was 9,112 (See attached docs)

Programming, Staffing and Training:

- Lifeguard Certification class is being planned for December/January.
- E-learning continues to be sent out monthly to staff by Andrew, Admin Asst./HR
- Leadership Team (Director and Supervisors) meet monthly to plan and discuss CVSC programming & staffing.
- 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:

- Visitors Authority, Chamber, R-C, social media and website: Underwater Santa Flyer
- CVSC hosted the Chamber of Commerce Coffee Networking Event
- Shannon was the Emcee for the Chamber of Commerce Gala – Community Recognition awards.
- Shannon as NRPS President co-hosted the Park & Rec Southern Nevada Directors Forum in Vegas.
- Shannon attended in person the Loss Control Committee Meeting in Boulder City.
- Shannon networked at the Nevada Planning Association in Las Vegas.
- Shannon chaired the executive and general NRPS Board meetings as President of the society.
- Social media exposure, information sharing and flyers: Facebook & Instagram updates (Sarah & Catherine).
- Website updates (Justin, Paul, Sharon), Google Business updates (Shannon), Alignable updates (Shannon)
- Annual publications: Carson Valley Business Directory, Getaway Reno/Tahoe Area, Best of CV, Almanac, R-C.
- 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: Kylie Lazzarino, Lifeguard and Swim Instructor. Kylie has been an exceptional swim instructor who receives regular compliments on her diligence, teaching style and successes with the students. Kylie is also a lifeguard that can be counted on in any situation that she has been presented with. She is professional, respected and consistent in her work day. She has been a true asset to our team.

Maintenance Updates:

- Dave attends the weekly construction meetings with Shannon, Scott and contractors.
- Jack and Dave continue to take care of plumbing needs and upgrades discovered during construction.
- Maintenance team is addressing and preparing with Director safety concerns as winter approaches by adding additional lighting in entrance areas, order anti-slip mats for outdoor decking.
- Construction team is working with maintenance and Director on building a breezeway as part of alternative entrance area.
- Dave is continuing to research the replacement of the Therapy Pool filter as part of the Asset Mang Plan.
- Daily, weekly, monthly and annual maintenance projects and asset management are being completed... excel document updated by Maintenance Supervisor and Director.
- 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).

Attendance Report Fiscal Year: 2023-2024[illegible]**Attendance Report Fiscal Year: 2024-2025**[illegible]

Attendance Report Fiscal Year: 2023-2024

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Attendance	22813	14787	8898	8057	7373	7389	8997	8630	10647	11561	13362	19057	141571
Attendance:													
Lessons	1703	786	548	415	481	200	260	506	567	638	1215	1288	8607
DDST	1000	1100	1050	1100	1000	1000	1150	950	1050	1100	1150	1000	12650
Mem/Pass Visits	3964	3914	3210	3216	3096	3051	3410	3025	3240	3400	3628	3648	40802
DHS Aquatics	0	172	447	318	404	344	447	318	429	379	472	241	3971
DHS Swim/Dive	0	0	0	0	0	0	0	420	462	484	192	0	1558
Drop-In Visits	16146	8815	3643	3008	2392	2794	3730	3411	4899	5560	6705	12880	73983
User Fees	100,273	70,785	35,787	31,700	28,920	22,819	44,971	34,219	39,770	48,250	52,989	77,116	\$587,599

Attendance Report Fiscal Year: 2024-2025[illegible]

User Attendance Breakdown

Summary

	Oct 2023			
	Drop-Ins	Passes	Total	%
Senior	310	2,908	3,218	47%
Adult	881	332	1,213	18%
Youth	1,842	10	1,852	27%
Complimentary	33	-	33	0%
Family	35	7	42	1%
Disabled	26	150	176	3%
Therapy	89	-	89	1%
Other	75	165	240	3%
	3,291	3,572	6,863	100%

July 1, 2023 thru Oct 31, 2023			
Drop-Ins	Passes	Total	%
2,394	12,157	14,551	30%
9,321	1,602	10,923	23%
19,251	123	19,374	40%
364	-	364	1%
560	120	680	1%
184	661	845	2%
349	-	349	1%
274	744	1,018	2%
32,697	15,407	48,104	100%

East Fork Swim Pool District

Lifeguard Activity Report, Fiscal Year: '23-'24

[illegible]

East Fork Swim Pool District

Lifeguard Activity Report, Fiscal Year: '24-'25

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Total
Swim Rescues	10	5	0	1									16
Minor First Aid	31	19	6	4									60
Major First Aid	4	1	1	1									7
Resuscitations	0	0	0	0									0
Near Drownings	0	0	0	0									0
Drownings	0	0	0	0									0
Major First Aid Description:													
Backboard	0	0	0	0									0
911 Calls	4	0	1	1									6
Ambulance Transport	3	0	0	0									3
Oxygen uses	0	0	1	0		1							1

Chamber names former principal Citizen of the Year



Henderson Citizen of the Year Marty Swisher at Saturday's Community Recognition Awards.
Photo by Kurt Hildebrand

By Kurt Hildebrand

Wednesday, November 6, 2024

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"Once a Tiger always a Tiger," Former Douglas High School Principal Marty Swisher said wrapping up his remarks upon receiving the Bill Henderson Citizen of the Year award from the Carson Valley Chamber of Commerce on Saturday night.

The Community Recognition Awards were conducted at the Carson Valley Inn in Minden and co-sponsored by The Record-Courier.

"I'm extremely humbled and honored to receive the citizen of the year award from the Carson Valley Chamber of Commerce," he said. "This award is named after Bill Henderson and that has a special place in my heart."

Swisher coached Henderson's child in eighth-grade basketball at Carson Valley Middle School.

"Bill was always super supportive, encouraging and really there," Swisher said. "As I moved through my teaching and into administration, he continued to always encourage and support. I appreciated that about Bill. I always knew that Bill and Steve Chappell were only a phone call away."

Swisher shouted out fellow honorees The Kids Fish Derby, which was named nonprofit of the year.

"I vividly remember taking (my sons) to the fishing derby and I think it was Joey who caught a big old fish one time, and it was magnificent," he said, saying he was planning on volunteering next year.

To which organizer Tiffany Ellis replied that two of Swisher's students were sitting at the Fishing Derby table.

When accepting the award on behalf of the group, organizer Stu Hill said volunteers are critical to the event's success. With 1,200 children participating he urged the crowd to lend a hand.

Volunteer of the Year Elise Erickson, who has given 2,500 hours over the last five years to the Carson Valley Community Food Closet, said that organization could use some volunteers, too.

A Wildflower Florist was named Business of the Year. Owner Lori Britton got her start working as a teenager at Aladdin before striking out on her own.

"I get to take creation and turn it into emotion," she said.

She thanked Laurie and Shannon Hickey who helped out with her business on multiple occasions.

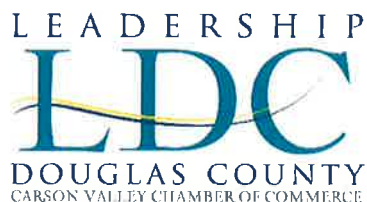
Fromarc Insurance Agency's Courtney Ahnlund is Employee of the Year.

"I would say every single employee looks to Courtney for her guidance," Owner Christy Lyons wrote. "Because she is so well-versed, she is the employee I can count on to train any new employee. She takes so much pride in her job and our agency both at work and away, helping guide customers, family and friends through the process of insurance."

The theme for Saturday's event was "A Roaring Good Time" and many attendees dressed in 1920s period costume.

Emcee Shannon Harris, who is director of the Carson Valley Swim Center, said she'd planned to wear an old-timey bathing suit complete with red and white stripes, but was dissuaded.





Dear Carson Valley Swim Center,

Thank you for your generous contribution to the Leadership Douglas County Bingo for Buddies event on August 25, 2024. With your support, we were able to raise over \$6,000 for Douglas County Animal Services. Again, thank you for your support of our wonderful community.

Sincerely,

Leadership Douglas County, Class of 2024



Geoffrey Bonar

Whitney Bullion

Erin Dudley

Kara Easton

Rachel Gasporra

Pamela Litka

Meggan Melandow

Jake Mitchell

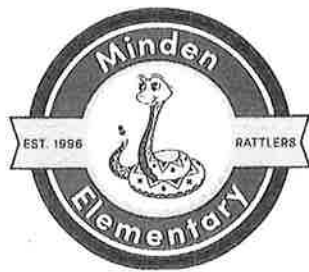
Nikki Rudelbach

Michelle Simpson

David Stanley

Chris Wiggins

Farmer Wilson



THANK
you

YOU ARE VERY APPRECIATED!

Sherry

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.

Andrew

Molly

Art Mc

*John's
Gering*