

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

January 20th, 2026 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

1. For Possible Action. Approval of previous minutes from the December 18th, 2025 general meeting.

Motion to Approve Consent Calendar items 1

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 and Possible Action. Elect the Chair and Vice Chair for the Board of Trustees.
3. Discussion Only. Update on the Capital Improvement Plan ongoing and possible future projects.
4. Discussion and Possible Action. Approval of Finest Fence quote in the amount of \$22,024.10 adding fencing around outdoor pool area south ledge and railing for the steps to Family Pool.
5. Discussion and Possible Action. Approval to keep the current operating property tax rate at .13 for the district for the '26-'27 budgets.
6. Discussion Only. Presentation of the proposed '25-'26 operating budget, 5-year capital improvement budget and population trends of Douglas County.
7. Discussion and Possible Action. Approval of general ledger cash balances, expenditures and investments through December 31st, 2025.
8. Discussion Only. Report from the Swim Center Director:
 - User Attendance
 - Staffing and Programming
 - Marketing and Public Relations Information
 - Employee Recognition
 - Maintenance Updates
 - Correspondence
9. Discussion and Possible Action. Approving the 2026 Board of Trustee meeting schedule.
10. Presentation Only. Presentation by Board members of requests for matters to be placed on the future agenda for February 26th, 2026.
11. Discussion and Possible Action. Meeting adjournment.

Copies of the agenda were posted at 4:00pm, Tuesday, January 13th, 2026 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 # 1

Title: Approval of the General Meeting minutes from December 18th, 2025

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

Funding: NA

Recommended Motion: Move to approve the General Meeting minutes from December 18th, 2025

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

**EAST FORK SWIMMING POOL DISTRICT
BOARD OF TRUSTEES
GENERAL MEETING MINUTES
December 18th, 2025 at 9:00 a.m.
Carson Valley Swim Center
1600 Hwy 88, Minden, Nevada**

The Board of Trustees December 18th, 2025 meeting was called to order at 9:00 AM at the Carson Valley Swim Center, Minden, NV. Board members present were Chairman Sharon DesJardins, Vice Chairman Allen Biaggi, Trustee Frank Dressel, Trustee Teresa Duffy and Trustee Linda Gilkerson.

No Public Comment

AGENDA

Upon Motion by Duffy and seconded by Gilkerson to approve the agenda. The motion was unanimously approved.

CONSENT AGENDA ITEM

1a. For possible action. Approval of previous minutes from the General Meeting on November 18th, 2025

Motion made by Gilkerson and seconded by Dressel to approve consent agenda items 1a. The motion was unanimously approved.

ADMINISTRATIVE AGENDA

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

Chairperson DesJardins introduced the item. Harris states section 2 in your binders shows nothing new. We made a couple payments. We are still making payments on the Eastside Expansion, since we have completed the front lobby and the ramp and that expansion area. We changed the drainage, which the staff loves, to make it easier to clean. We have one concern in relation to wheel chair use. We have one patron who brings their son in on more of a gurney and they find it hard to maneuver the slope even though the ramp is compliant and has been signed off on. Another patron has found they need more assistance. They are finding another way into the building. Another patron whose entire career has been in building and compliance has been advocating for the other patrons and has said that he knows its compliant but it's not convenient for everybody. What we have contemplated that I would like to talk to the board about is that we are underbudget on the Eastside Expansion. We have about \$80,000. So, we can remedy all of the patrons concerns by doing two small projects that are added as addendums to your board packages. Duffy asks if we will be moving the bike rack. Harris says no, we will not move the bike rack. Duffy asks if we can make it automatic so people don't have to call in? Harris states she is worried of people cutting. People will realize it's a shortcut and abandon the front entrance. We have 99% of our people that can use our front entrance. DesJardins asks if we can stay within that \$80,000. Harris states yes, we have already talked to Plenum and they said they would have one guy come out and do it. Dressel state it's a win/win. Can we have a buzzer? Harris states people may take advantage of that, but will look into it. Update on the Roof Restoration. We still haven't heard from them. Update on the Splash Pad. They have broken ground. They are doing trenching and will lay a pad soon. We are looking good. Update on Parking Lot Expansion. It has been advertised. We should be getting bids in soon. I know of two contractors that are very interested. R.O. Anderson quoted us \$320,185 for the milling, repaving, and additions to the parking lot such as sidewalks, lightening, etc. Biaggi asks will there be curbs and gutters all around. What will the interface be with Hwy 88? Harris states that the front sidewalk on Hwy 88 will come into our parking lot and we don't have to do sidewalk all the way down Hwy 88. The way they are designing it is it actually will come down and intercept into the parking lot because we are only adding 20 new parking spots. It is compliant for them to park, get out and use the ADA path that already built by the Town of Minden in front of our building. Biaggi states will the asphalt just stop on the eastside? Harris states that we will curb it.

3. For Possible Action. Discussion and possible action awarding the Activity Pool Modernization Project to Plenum Builders in the amount of \$489,436.00 and authorize the director to sign the contract and approve change orders up to 10%.

Chairman DesJardins introduced the item. Harris states that this is very good news. The amount is much less than we had anticipated. Originally, we had set aside \$1.2M. for this project. Our scope was quite lofty. We narrowed the scope and thought we'd still be around \$800,000-\$900,000. We decided that we were going to buy the toys direct. We were able to save quite a bit of money. Toys will be around \$200,000. Only Plenum put in a bid. So, the total would be around \$689,436.00 including the toys.

A motion was made by Biaggi and seconded by Dressel to approve awarding the contract for the Activity Pool Modernization Project to Plenum Builders in the amount of \$489,439 and authorize the director to sign the contract and approve change orders up to 10%. The motion was unanimously approved

4. For Possible Action. Discussion and possible approval of general ledger cash balances, expenditures and investments through November 30th, 2025.

Chairman DesJardins introduced the item. Harris states Harris states that we are currently 41.67% into the budget. Our cost recovery for the month is 34%. Next month we start the budgeting process all over again. We are still getting a decent amount of interest on our LGIP accounts. The interest income for this month is \$9100. Income, we almost hit budget, we are so close. Carson patrons started to kind of trickle in. We'll see more in December because a lot of Carson patrons have bought 30-day passes. It's also been nice to be able to keep the outdoor pool open. The weather has been nice. This is a record as far as how long we have been able to keep it open. We will be closing it on Sunday December 21. We usually reopen the outdoor pool in March unless we are having a long hard winter. Carson Swim Team has appreciated the use of our facility. Harris states that she understands that the Carson Pool will be reopening next week. We will bill the Carson Swim Team and you'll see that on next month's financials. Pool Training and Education is at 76% right now. We held a Certified Pool Operator training here with 12 people in attendance. Seven were from Douglas County because they are required to be CPO certified to run the splash park. It is required any time you're managing any body of water. Gilkerson ask if we charge for that. Harris states yes, we do. We didn't charge Douglas County as part of our partnership regarding the splash park but we did charge the other 5 participants. It was about \$250 each for the 5 participants. Office Supplies are a little high because I purchased two new computers. They were on sale on Black Friday. Seminars and Education is a little high because of the AOAP Conference in February 2026. DesJardins asked who was attending that seminar. Harris states it will be DesJardins, Biaggi, Harris, Davenport and Gross. Davenport and Gross will be speaking at the conference and I will be sitting on a professional panel. Accounting expenses are high due to audit expense. Duffy asks what is included in Safety. Harris states that is lifeguard tubes, first aid supplies, back boards that need to be replaced. Gilkerson asks about Grant income. Harris states that comes from our partner PoolPact. Those are educational grants for up to \$10,000 a year for conference we attend. Gilkerson asks what do we have to do to get the grants. We have to be a member and we have to apply for it. We fill out a document that says why do we want to go to see if its relevant under their educational grant process. After the conference, we fill out a document to tell them what we learned and how we can implement it into our organization. Biaggi mentioned that the graphs that were given out at the November board meeting were excellent and made some comments about the information in them.

Gilkerson made a motion to approve general ledger cash balances, expenditures and investments through November 30th, 2025. Duffy seconded the motion. The motion was unanimously approved

5. Discussion Only. Report from the Swim Center Director:

CVSC December 2025 Director's Report

User Attendance: See board binder documents.

- November 2024 Attendance 7,549. November 2025 Attendance was 7,655. (See attached docs)

Programming, Staffing and Training:

- Scott Morgan conducted stakeholder interviews along with Shannon as part of the Strategic Plan update.
- Outdoor pool has remained open to our patrons during the warmer weather.
- 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 swim angelfish are combined numbers and classes are successful (see attached #'s)
- Water Aerobics class attendance is steady at 35+ participants in the morning classes. Evening classes are smaller but well liked and attended.

Marketing and Public Relations:

- Shannon was invited in November to be the Keynote speaker for the southern Nevada Aquatics Conference.
- Shannon was invited by the Visitors Authority to promote “Underwater Santa” on KOLO 8 news.
- Shannon attended the Nevada Recreation & Parks Society meetings, the northern Director’s luncheon, participated in the quarterly Enterprise Risk management committee meeting with POOL PACT and attending their strategic planning meeting.
- Social media exposure, information sharing and flyers: Facebook & Instagram updates (Sarah).
- Website updates (Justin, Paul), 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/patrons to keep up-to-date on schedule/procedure changes.

Employee Recognition: Employee of the Month

November: Kim Copeland, Cashier. Kim started at the swim center as a patron after retiring from Nevada State

Parks. She was then interested in joining our team and was hired as a cashier. Kim has shown nothing but professionalism and came to us with a great understanding of customer service. She is respected by our team in every department and can be relied on for her consistency and positive attitude.

Maintenance Updates:

- Emergency AH project has been completed by ACCO.
- Painting and restoration of the Fin room was completed by Jack.
- Steps have been poured between the Family Pool and Outdoor pool deck for increased safety – railing will be added before re-opening the outdoor pool areas in the spring.
- Quotes are being gathered for additional concrete work by the outside pool deck garage and sheds will be replaced in that same area.
- Brad Hollander is still continuing his work with updating his companies UV bulb and will be placed in our facility in the near future.
- Quarterly Safety meetings are conducted by the maintenance team identifying any risk related concerns needing to be addressed.
- 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).
- **Correspondence:** See board binder documents (if applicable).

6. **Presentation only: Presentation by Board members of requests for matters to be placed on a future agenda for January 20th, 2026.**

**CIP
2026 Board Meeting Schedule
Splash Pad Pictures
Budgeting Process**

7. Motion was made by Gilkerson and seconded by Duffy to adjourn meeting. Motion to adjourn meeting was unanimously approved.

EAST FORK SWIMMING POOL DISTRICT BOARD OF TRUSTEES

AGENDA ACTION SHEET

Agenda Item #2

Title: Discussion and Possible Action. Elect the Chair and Vice Chair for the Board of Trustees.

Background: In January of each year the Board of Trustees elects a Chair and Vice Chair who serve in those positions for the next 12 months.

Funding: NA

Recommended Motion: Move to approve the appointment of _____ to serve as Chair and _____ to serve as Vice Chair.

Trustee Action:
 Approved
 Denied
 No Action
 Other

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

AGENDA ACTION SHEET

Agenda Item #3

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

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

Funding: NA

Recommended Motion: Discussion only

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

**Carson Valley Swim Center
Capital Budget
Fiscal Year 2025/2026**

Construction Funds Available as of:

Local Government Investment Pool

Dec 31st, 2025
\$ 3,253,163

2025/2026 Projects

Eastside Expansion (24-25 contract carryover - generator, paint)

Roof Restoration ('22-'23 retention)

Parking Lot expansion (Wilson Engineers)

Splash Pad - TRE

Activity Pool Upgrade

Project Management (Scott McCullough)

Asset Mang Plan (Reserve Analyst - Slides, AH (ACCO))

Contingency

Company	2025/2026 Budget	Contract Amount/Expense	Remaining Amts. Payable
Plenium / TSK	444,000	664,279	369,652
CTR/Garland		8,243	8,243
	450,000	450,000	400,150
Douglas County	50,000	100,000	100,000
Plenium/ CVSC Toys	1,200,000	800,000	795,125
Douglas County	15,000	15,000	15,000
Reserve Analyst	448,722	448,722	228,359
Contingency for Asset Mang	40,000	40,000	38,724
'25/'26 Capital Budget	2,647,722	2,526,244	

1,955,253

Remaining Construction Funds Available

\$ 1,297,910

EAST FORK SWIMMING POOL DISTRICT BOARD OF TRUSTEES

AGENDA ACTION SHEET

Agenda Item #4

Title: Discussion and Possible Action. Approval of Finest Fence quote in the amount of \$22,024.10 adding fencing around outdoor pool area south ledge and railing for the steps to Family Pool.

Background: East Fork Swimming Pool District previous director had fencing and railing added around the Family Pool and southwest corner of the pool deck but did not continue the fencing the entire distance of the south end of the outdoor deck. The deck has significant drop off to the grass causing a safety concern and additional railing needs to be added to the newly poured steps to the Family pool.

Funding: NA

Recommended Move to approve the Finest Fence quote in the amount of \$22,024.10 adding fencing around outdoor pool area south ledge and railing for the steps to Family Pool.

Motion:

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

9 Adair Dr
Carson City, NV 89706
+17758818892
PM.FinestCarson@gmail.com

Estimate

ADDRESS

Dave Long
Carson Valley Swim Center
1600 NV-88 #88
Minden, NV 89423

ESTIMATE # 6014

DATE 12/02/2025

EXPIRATION DATE 01/19/2026

SALES REP

James/Bill

ACTIVITY

AMOUNT

Ornamental metal

16,080.22

Materials and installation:

77' of 46" tall custom made black powder coated fencing with 3" top and 3" bottom rail and 1 1/2" pickets.

3" square black posts and secured to concrete wall, Panels sleeved together on site, 6' on center. See attached sketch for details.

0.00

A 10% deposit required prior to scheduling. Agreement of terms by paying deposit and/or signing contract. Home owners are responsible for marking private utilities such as conduit / electrical, water / sewer or sprinkler systems. Utilities not marked properly are not the responsibility of Finest LLC. Materials used in the performance of this work will remain the property of Finest LLC until all sums due are paid in full. A 1.5% monthly interest charge assessed on unpaid balances. Materials are subject to flaws such as scratches, shrinking, dings, warping, splitting and knots which are beyond our control. Building permits are not included unless otherwise indicated. Fences are to follow the contour of the ground. Does not include paint or stain. Finest LLC provides a one year warranty on workmanship performed by our company. By signing this estimate you are agreeing that you have received the Mechanics Lien & Recovery Fund attachments, as required by Nevada State Law.
*Warranty does not cover mistreatment or acts of God.

Thank you for your business. Please send checks to 9
Adair Dr Carson City, NV 89706
Lic # 84811. Bid limit 240K.

SUBTOTAL

16,080.22

TAX

0.00

TOTAL

\$16,080.22

22,024.10

Accepted By

Accepted Date

9 Adair Dr
Carson City, NV 89706
+17758831117
PM.FinestCarson@gmail.com

Estimate

ADDRESS

Dave Long
Carson Valley Swim Center
1600 NV-88 #88
Minden, NV 89423

ESTIMATE # 6085

DATE 12/26/2025

EXPIRATION DATE 01/09/2026

SALES REP

James/Bill

ACTIVITY	AMOUNT
Hand Rail Materials and labor" 4 of 1 1/2 x .120 304 brushed stainless steel round tube handrail. Includes tear out and haul away. See attached sketch for details. * * *	5,943.88
A 10% deposit required prior to scheduling. Agreement of terms by paying deposit and/or signing contract. Home owners are responsible for marking private utilities such as conduit / electrical, water / sewer or sprinkler systems. Utilities not marked properly are not the responsibility of Finest LLC. Materials used in the performance of this work will remain the property of Finest LLC until all sums due are paid in full. A 1.5% monthly interest charge assessed on unpaid balances. Materials are subject to flaws such as scratches, shrinking, dings, warping, splitting and knots which are beyond our control. Building permits are not included unless otherwise indicated. Fences are to follow the contour of the ground. Does not include paint or stain. Finest LLC provides a one year warranty on workmanship performed by our company. By signing this estimate you are agreeing that you have received the Mechanics Lien & Recovery Fund attachments, as required by Nevada State Law. *Warranty does not cover mistreatment or acts of God.	0.00

Thank you for your business. Please send checks to 9
Adair Dr Carson City, NV 89706
Lic # 84811. Bid limit 240K.

SUBTOTAL	5,943.88
TAX	0.00
TOTAL	\$5,943.88

Accepted By

Accepted Date

Thomas Precision Welding LLC

28 Industrial Pkwy
 Mound House, NV 89706
 Accounts@thomasprecisionwelding.com



Estimate

ADDRESS
 Dave
 Carson Valley Swim Center

ESTIMATE TPW103175
 DATE 12/31/2025
 EXPIRATION DATE 01/07/2026

DESCRIPTION	QTY	RATE	AMOUNT
Labor to shop fabricate and install 76' of guard railing to match existing railing. 3x3" frame. 1.5" intermediate pickets. Side mounted plates and concrete anchored into the wall. Custom sleeves to attach railing together at connection points for the runs over 20'. No field welding or touch up necessary.	50	135.00	6,750.00
3x3" .120 wall square tubing posts. 1.5" x 1.5" .090 wall square tubing posts. 1/4" thick custom laser cut base plates for side mount attachment. Misc hardware.	1	4,428.00	4,428.00
76 linear feet x 4' height of guard railing powder coated semi-gloss black (Bk08) UV protection added to powder before shoot for longevity. 1 YEAR WARRANTY offered with this product for any product failures. Does not cover damage caused. 304 sq ft total.	304	12.00	3,648.00
Labor to shop fabricate and install 3 stainless steel brushed hand railings. 2 new railings on the new concrete steps. 1 on existing steps to match existing railing. Polish rusting spots on existing railing as best as possible. Install with base plates to match existing railing.	50	135.00	6,750.00
1.5" brushed stainless steel grade 304 tubing. Custom laser cut stainless baseplates to match existing railing. Misc hardware.	1	1,571.00	1,571.00

- Excluding :
1. Electrical
 2. Engineering, Permits
 3. Any and all materials not in scope
 4. Any labor not mentioned in above scope
 5. Special inspections
 6. Any and all delays beyond our control
 7. More than one mobilization and demobilization

SUBTOTAL	23,147.00
TAX	425.93
TOTAL	\$23,572.93

This price is effective only for above mentioned scope of work within normal business hours (M-F). Shall any part of this project fall on weekends, after hours or holidays, additional charges will apply.

I have read, understand and agree with all the terms and conditions stated



Rhyno Built LLC
2542 Business Parkway, Suite 3
Minden, NV 89423

Bid Proposal

Date: 12/29/25
E-mailed: maintenance@cvswim.com
To: Carson Valley Swin Center
Attn: Dave

Subject to the conditions and exclusions specified below, Rhyno Built LLC proposes to furnish and install the necessary labor and equipment required for the handicap ramps at the Carson Valley Swin Center remodel.

Scope of work/Inclusions: Materials and labor to fabricate and install 67' of handrail (with HSS3x3 posts and HSS1-1/2" pickets) face mounted and powder coated, and 18' of stainless hand rail (3 ea. 6' rails):

67' of rail: \$19,900.00

18' of rail (3 ea. 9'): \$4,050.00

Total Proposal: \$23,950.00

Basis for bid: The following documents and drawings, with the dates as listed, constitute the sole basis for calculating the bid price of the work quoted herein:

1 hand drawn diagram and field measurements.

Clarifications: Escutcheons have been omitted. Shop drawings are included and must be approved before purchasing material. **One coat shop primer is included.** A deposit will be required to begin production. Product will typically be available 3 weeks after approved shop drawings are received (depending on size, scope and complexity of project). Clear and adequate access must be provided at the job site. Lines, Grids, and elevations to be provided by contractor.

Exclusions:

1. All fire proofing/coatings, intumescent paint.
2. Tie downs in foundation.
3. Performance and payments bonds.
4. Core drilling, and concrete demolition.
5. Demolition and trash removal from job site.
6. Galvanizing or powder coating unless specified.
7. Roof drains, scuppers, sump pans, gutter, downspouts, hatch and framing thereof.
8. Roof jacks, curbs, access hatch.

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

AGENDA ACTION SHEET

Agenda Item #5

Title: Discussion and Possible Action. Approval to keep the current operating property tax rate at .13 for the district for the '26-'27 budgets.

Background: The Districts current tax rate is .13 down from .1645 in 2012 when the District gave back .345 that was voted on by commissions to go to the County which was the original intention when the district was approached.

Funding: NA

Recommended Move to approve keeping keep the current operating property tax rate at .13 for the district for the '26-'27 budgets.

Motion:

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

Date: February 13, 2026

East Fork Swimming Pool District

Budget Message

The District has chosen to levy an ad valorem rate for 2026-2027 operations of 0.1300.

Note that the East Fork Swimming Pool District no longer has a debt rate since the bonds were fully retired on November 1, 2006.

The Board of the East Fork Swimming Pool District believes in maintaining the present facility in a like new condition for the public's enjoyment as well as extended facility and equipment life.

EAST FORK SWIMMING POOL DISTRICT BOARD OF TRUSTEES

AGENDA ACTION SHEET

Agenda Item #6

Title: Discussion Only. Presentation of the proposed '25-'26 operating budget, 5-year capital improvement budget and population trends of Douglas County.

Background: The Board of Trustees will review the tentative budget during the January and February Board meetings. In March, the Board will approve the budget which will be filed with the Nevada Department of Taxation by April 15th, 2026.

Funding: NA

Recommended Motion: Discussion Only.

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

**Carson Valley Swim Center
2024/2025
Budget**

	Actual 25-26	Budget 25-26	Forecast 25-26	12 Month Actual Jan - Dec 2025	Budget 26-27	% Diff 26 Budget	25
Income							
403 · USER FEES	287,412	648,000	631,412	569,403	638,460	-1.47%	
496 · FOOD	24,754	66,146	57,754	38,395	59,135	-10.60%	
497 · MERCHANDISE	9,391	25,409	23,891	17,975	25,409	0.00%	
498 · GRANT INCOME	10,000	10,000	10,000	10,000	10,000		
	331,557	749,555	723,057	635,773	733,004		-2.21%
Cost of Goods Sold							
550 · FOOD EXPENSE	9,428	29,000	21,628	17,140	26,399	-8.97%	
555 · MERCHANDISE EXPENSE	4,707	13,613	10,907	9,240	13,062	-4.05%	
560 · FOOD SUPPLIES	373	1,450	1,248	906	1,300	-10.34%	
565 · FOOD SPOILAGE	48	437	224	101	300	-31.35%	
	14,556	44,500	34,007	27,388	41,061		-7.73%
Expense							
PAYROLL EXPENSES							
599 · BOARD EXPENSES	11,200	24,000	23,200	22,800	24,000	0.00%	
600 · SALARIES & WAGES	707,665	1,486,622	1,417,287	1,358,895	1,514,795	1.90%	
601 · SOCIAL SECURITY	25,452	57,104	50,056	46,011	57,537	0.76%	
611 · MEDICARE	10,303	21,904	20,607	19,311	22,313	1.87%	
613 · STATE UNEMPLOYMENT	5,254	21,750	19,454	12,425	16,967	-21.99%	NUC and FUT 26-27
614 · HEALTH INSURANCE	34,932	69,300	69,582	69,591	80,675	16.41%	
615 · PERS	88,487	216,674	199,987	168,479	224,463	3.59%	
617 · WORKMANS COMPENSATION	25,331	50,841	50,752	56,247	56,842	11.80%	
639 · PAYROLL TAX ADJUSTMENTS	7,670	-	7,670	20,475	-	#DIV/0!	FUT
640-3 · ACCRUED VACATION	-3,075	-	(3,075)	1,292	-	#DIV/0!	
	913,219	1,948,195	1,855,520	1,775,526	1,997,592		2.54%
GENERAL & ADMINISTRATIVE							
629 · ADVERTISING/PRINTING	9,458	13,500	19,568	15,790	16,500	22.22%	
630 · POSTAGE	167	800	589	552	600	-25.00%	
631 · JANITORIAL EXPENSE	6,640	11,500	13,347	10,855	12,775	11.09%	
632 · SOFTWARE	13,308	33,500	34,719	25,520	34,700	3.58%	
641 · POOL TRAINING AND EDUCATION	3,684	4,000	5,684	6,009	5,750	43.75%	
645 · OFFICE SUPPLIES	3,389	6,071	6,035	7,004	6,075	0.07%	
660 · SEMINARS & EDUCATION	4,897	7,325	8,559	6,372	8,500	16.04%	
661 · DUES/SUBSCRIPTIONS	1,252	2,045	2,838	2,240	2,545	24.45%	
680 · TRAVEL EXPENSE	10,519	14,000	17,519	18,213	17,500	25.00%	
681 · MEALS	1,487	3,200	3,087	4,065	3,100	-3.13%	
683 · AUTO REIMBURSEMENT/MILEAGE	641	1,600	1,441	1,519	1,600	0.00%	
690 · LEGAL EXPENSE	3,015	5,500	5,741	4,102	5,500	0.00%	
691 · ACCOUNTING EXPENSE	15,990	19,001	19,043	18,780	19,005	0.02%	
692 · BANK CHARGES	0	500	500	-	250	-50.00%	
693 · ENTRY SYSTEM CHARGES	21,733	35,000	38,262	39,021	39,000	11.43%	
694 · VOTER REGISTRATION	0	6,000	6,000	5,818	6,000	0.00%	
780 · CASH OVER/SHORT	-227	-	(227)	(454)	-	#DIV/0!	
	95,953	163,542	182,932	165,405	179,400		9.70%
POOL OPERATIONS							
623 · INSURANCE	19,102	37,000	37,600	38,093	39,250	6.08%	
628 · CHEMICALS	36,135	72,000	63,431	69,061	70,125	-2.60%	
633 · MAINTENANCE & REPAIR	78,168	110,000	140,120	117,535	122,750	11.59%	
634 · EQUIPMENT RENTAL	1,907	5,000	4,407	4,484	5,000	0.00%	
636 · LANDSCAPE MAINTENANCE	5,465	14,000	15,025	14,855	15,005	7.18%	
640 · EMPLOYEE INCENTIVES	2,245	3,200	3,270	3,056	3,200	0.00%	
642 · SAFETY	8,296	13,250	15,857	14,756	15,525	17.17%	
643 · SUPPLIES	5,217	6,000	8,205	14,909	8,345	39.08%	
644 · UNIFORMS	3,496	8,175	8,631	7,412	8,175	0.00%	
646 · SMALL EQUIPMENT	2,176	5,000	4,201	6,389	5,010	0.20%	
	162,207	273,625	300,747	290,551	292,385		6.86%
UTILITIES							
619 · GARBAGE	3,166	8,500	7,364	6,300	7,500	-11.76%	
621 · TELEPHONE EXPENSE	2,871	6,000	5,889	5,253	5,355	-10.75%	
622 · ELECTRIC	57,906	125,000	120,530	112,988	120,000	-4.00%	
624 · WATER	6,964	11,500	11,872	13,464	12,500	8.70%	
625 · SEWER	4,636	6,450	7,836	7,861	9,272	43.75%	
626 · NATURAL GAS	31,993	135,000	111,410	86,695	112,225	-16.87%	
Total UTILITIES	107,536	292,450	264,901	232,560	266,882		-8.75%
Total POOL OPERATIONS	269,743	566,075	565,648	523,112	559,237		-1.21%
850 · DEPRECIATION EXPENSE	300,000	500,000	600,000	470,803	600,000		20.00%
Total Expense	1,593,471	3,222,312	3,238,108	2,962,234	3,377,289		4.81%
Net Ordinary Income	-1,261,914	-2,472,757	-2,515,051	(2,326,461)	-2,644,285		6.94%
Other Income							
401.4 · AD VALOREM	2,143,999	3,200,000	3,423,499	3,503,561	3,300,000	3.13%	
499 · OTHER INCOME	0.00	-	-	-	-		
491 · INTEREST INCOME	57,775	80,000	97,777	141,033	100,000	25.00%	
TOTAL Other Income	2,201,774	3,280,000	3,521,276	3,644,594	3,400,000		3.66%
Other Expense							
899 · Interest Expense	1,919.00	4,000.00	3,974.80	3,837.60	1,900.00	-52.50%	
TOTAL Other Expense	1,919.00	4,000.00	3,974.80	3,837.60	1,900.00		-52.50%
Net Income	937,941	803,243	1,002,250	1,314,293	753,815		-6.15%
Cost Recovery %	25.92%	27.53%	27.41%	25.52%	26.41%		
Net Income before Depreciation	1,237,941	1,303,243	1,602,250	1,785,098	1,353,815		
Cost Recovery % with Interest Income	30.44%	30.47%	31.11%	31.18%	30.01%		

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

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

Item	Fiscal Year 2026- 2027	Cost	Proposed Funding Source	Additional Maintenance Costs for Each of the Next Five Years
Capital Improvement Projects (Activity Pool Renovation 800K Therapy Filter Replacement 100K)	900M	900M	Property Tax - General Revenue	No additional costs expected
Asset Management (Slide Frame paint/seal, Sidewalk Repair, UV)	173,566	173,566	Property Tax - General Revenues	No additional costs expected
Project Management	15,000	15,000	Property Tax - General Revenues	No additional costs expected
Contingency	40,000	40,000	Property Tax - General Revenues	No additional costs expected
Total 2026 – 2027	<u>\$1,128,566</u>			
Item	Fiscal Year 2027- 2028	Cost	Proposed Funding Source	Additional Maintenance Costs for Each of the Next Five Years
Capital Improvement Projects (Indoor Plaster/Paint, Deck Repair)	350,000	350,000	Property Tax - General Revenue	No additional costs expected
Asset Management (Spring Board, Pumps LG Stand)	54,873	54,873	Property Tax - General Revenues	No additional costs expected
Project Management	15,000	15,000	Property Tax - General Revenues	No additional costs expected
Prelim ACME Studies (Aquatic Multiuse Expansion)	200,000	200,000	Property Tax - General Revenues	No additional costs expected
Contingency	40,000	40,000	Property Tax - General Revenues	No additional costs expected
Total 2027 – 2028	<u>\$659,873</u>			

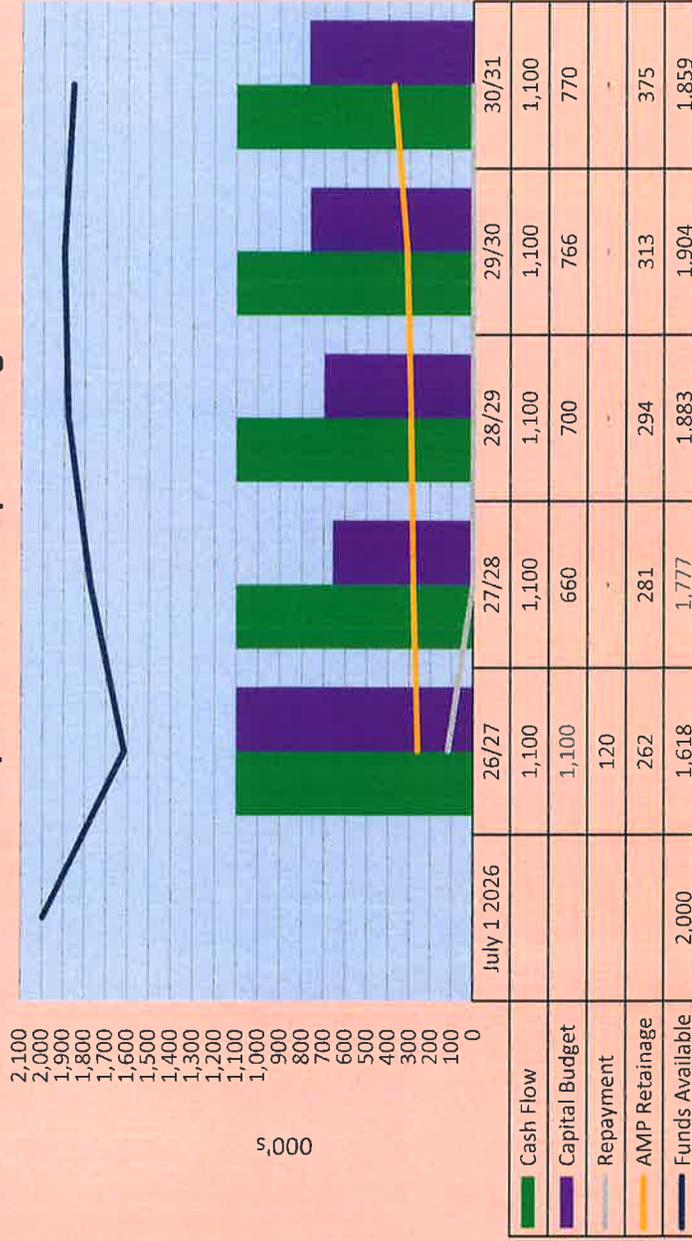
Item	Proposed Funding Source	Additional Maintenance Costs for Each of the Next Five Years
Fiscal Year 2028- 2029	Cost	
Capital Improvement Projects (ACME Project)	550,000	No additional costs expected
Asset Management (Quartz Thimble, Pumps ADA Lifts)	94,748	No additional costs expected
Project Management	15,000	No additional costs expected
Contingency	40,000	No additional costs expected
Total 2028 – 2029	\$699,748	

Item	Proposed Funding Source	Additional Maintenance Costs for Each of the Next Five Years
Fiscal Year 2029- 2030	Cost	
Capital Improvement Project (ACME Project)	550,000	No additional costs expected
Asset Management (LED Score Board, Therapy Pool Plaster)	160,664	No additional costs expected
Project Management	15,000	No additional costs expected
Contingency	40,000	No additional costs expected
Total 2029 – 2030	\$765,664	

Item	Cost	Proposed Funding Source	Additional Maintenance Costs for Each of the Next Five Years
Fiscal Year 2030- 2031			
Capital Improvement Project (ACME Project)	550,000	Property Tax - General Revenue	No additional costs expected
Asset Management (LED Score Board, Therapy Pool Plaster)	164,917	Property Tax - General Revenues	No additional costs expected
Project Management	15,000	Property Tax - General Revenues	No additional costs expected
Contingency	40,000	Property Tax - General Revenues	No additional costs expected
Total 2030 – 2031	<u>\$769,917</u>		

Total of 5-year projects: \$4,023,768 or an average of \$804,753 /year

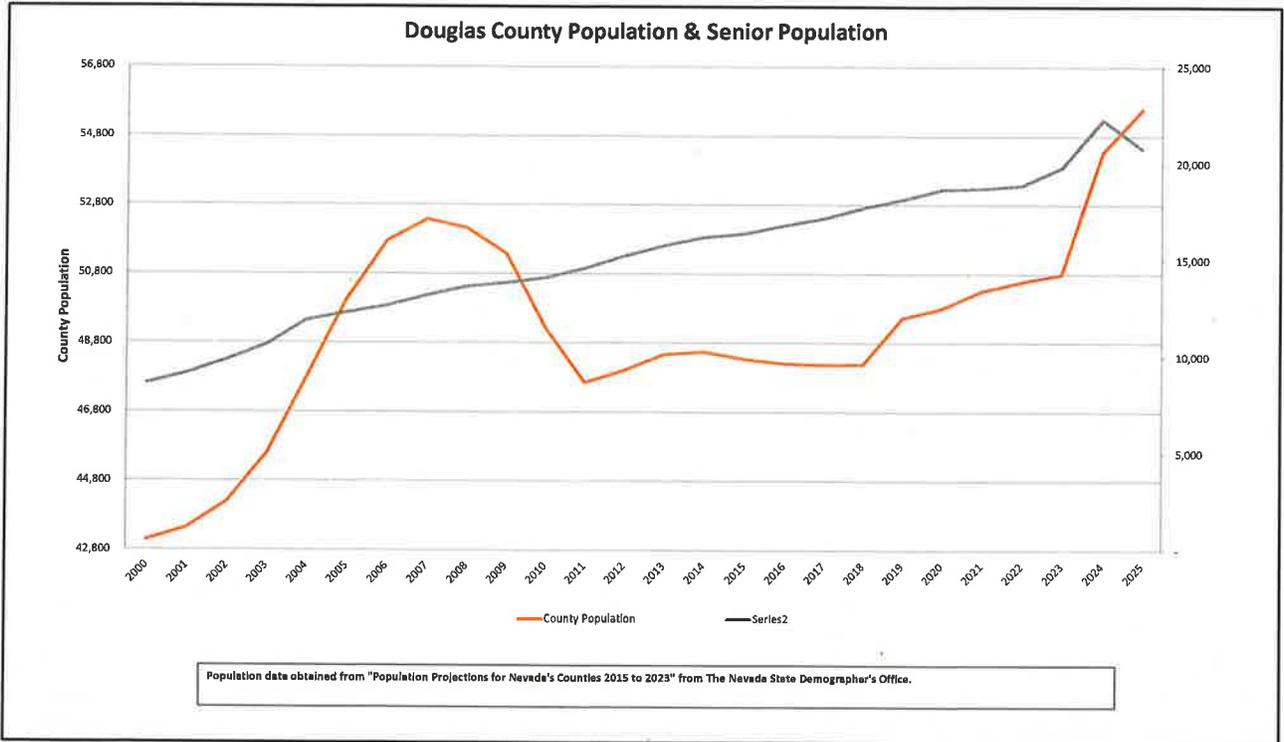
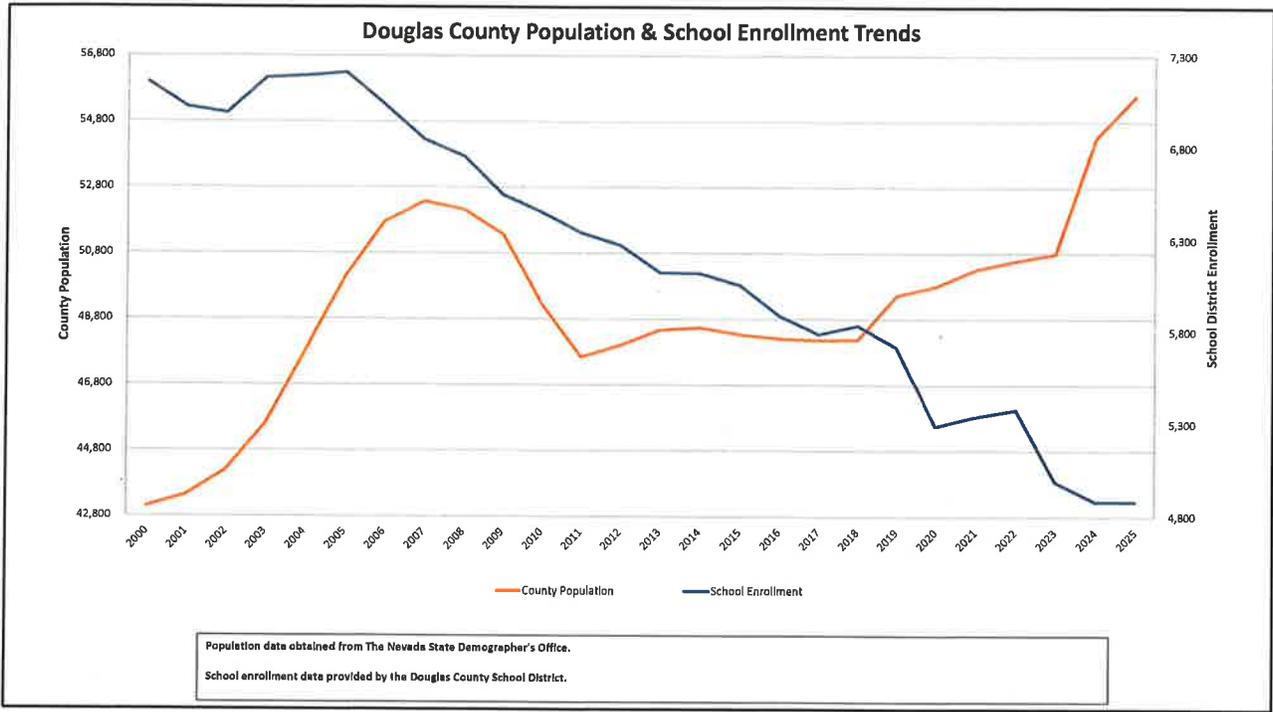
Proposed '26-'31 Capital Budget



2,100
2,000
1,900
1,800
1,700
1,600
1,500
1,400
1,300
1,200
1,100
1,000
900
800
700
600
500
400
300
200
100
0

\$,000

Cash Flow		1,100	1,100	1,100	1,100	1,100
Capital Budget		1,100	660	700	766	770
Repayment		120				
AMP Retainage		262	281	294	313	375
Funds Available	2,000	1,618	1,777	1,883	1,904	1,859



EAST FORK SWIMMING POOL DISTRICT BOARD OF TRUSTEES

AGENDA ACTION SHEET

Agenda Item #7

Title: Discussion and Possible Action. Approval of general ledger cash balances, expenditures and investments through December 31st, 2025.

Background: Each month, the East Fork Swimming Pool district prepares and presents a financial report detailing revenue, expenditures, fund balances, and budget-to-actual comparisons. This report is a key tool for ensuring financial transparency, supporting accountability to the public, and aiding in informed decision-making by the board.

Reviewing the monthly financials is important to track the district's fiscal health, assess whether operations are aligned with budgetary goals, and identify any emerging financial concerns or opportunities. It also provides a forum for board members to ask questions, provide guidance, and ensure that public funds are being managed responsibly and efficiently.

Funding: NA

Recommended

Motion: Move to approve general ledger cash balances, expenditures and investments through December 31st, 2025.

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

Balance Sheet

As of December 31, 2025

	<u>Dec 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
101 · WELLS FARGO CHECKING ACCT.	172,300.41
108 · CASH ON HAND	850.00
112-4 · LOCAL GOV'T INVESTMENT POOL	3,253,163.55
112-5 · LOCAL GOV'T POOL OPERATING	52,228.14
Total Checking/Savings	<u>3,478,542.10</u>
Accounts Receivable	
121 · ACCOUNTS RECEIVABLE	1,954.00
Total Accounts Receivable	<u>1,954.00</u>
Other Current Assets	
12100 · INVENTORY	
115 · CHEMICALS INVENTORY	7,876.32
120 · MERCHANDISE INVENTORY	4,096.67
125 · FOOD INVENTORY	1,287.86
Total 12100 · INVENTORY	<u>13,260.85</u>
130 · Prepaid Expense	23,590.61
170-4 · DELIQUENT TAX REC	33,428.00
Total Other Current Assets	<u>70,279.46</u>
Total Current Assets	<u>3,550,775.56</u>
Fixed Assets	
150 · POOL EQUIPMENT	205,495.39
155 · CONSTRUCTION IN PROGRESS	688,316.65
156 · LAND IMPROVEMENTS	506,644.25
157 · BUILDING & IMPROVEMENT	17,168,354.17
158 · EQUIPMENT	1,465,866.79
160 · ACCUMMULATED DEPRECIATION	-11,031,425.57
175 · LAND APN#1320-30-411-005	1,353,232.09
Total Fixed Assets	<u>10,356,483.77</u>
Other Assets	
171 · DEFERRED PENSION OUTFLOWS	556,295.00
Total Other Assets	<u>556,295.00</u>
TOTAL ASSETS	<u><u>14,463,554.33</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
201 · ACCOUNTS PAYABLE	18,607.76
Total Accounts Payable	<u>18,607.76</u>
Credit Cards	
202 · CITI VISA CREDIT CARD	5,464.13
Total Credit Cards	<u>5,464.13</u>
Other Current Liabilities	
200 · PAYROLL LIABILITIES	
221-1 · ACCRUED PAYROLL	77,860.00
221-2 · ACCRUED PAYROLL TAXES	12,422.99
229 · SUTA	1,891.13
234-3 · Aflac	398.52
Total 200 · PAYROLL LIABILITIES	<u>92,572.64</u>

EAST FORK SWIMMING POOL DISTRICT

Balance Sheet

01/12/26

As of December 31, 2025

Accrual Basis

	Dec 31, 25
2110 · Direct Deposit Liabilities	-39,952.30
218 · ACCRUED VESTED VAC PAY	39,717.87
219 · OPEB LIABILITY	25,421.00
235 · ACCRUED WORKMANS COMPENSATION	10,357.25
236 · NOTE PAYABLE - ZION	124,000.00
Total Other Current Liabilities	252,116.46
Total Current Liabilities	276,188.35
Long Term Liabilities	
220 · NET PENSION LIABILITY	1,250,010.00
225 · DEFERRED PENSION INFLOWS	250,070.00
Total Long Term Liabilities	1,500,080.00
Total Liabilities	1,776,268.35
Equity	
349 · RETAINED EARNINGS	8,635,613.28
351-1 · FUND BALANCE	1,452,260.17
355 · CONTRIBUTED CAPITAL	1,648,952.81
Net Income	950,459.72
Total Equity	12,687,285.98
TOTAL LIABILITIES & EQUITY	14,463,554.33

	Dec 25	Budget	Jul - Dec 25	YTD Budget	YTD Variance	Annual Budget	Annual Budget Remaining	YTD Total as % of Budget
Ordinary Income/Expense								
Income								
403 · USER FEES	32,198.38	25,000.00	287,411.54	304,000.00	(16,588.46)	648,000.00	360,588.46	44.35%
496 · FOOD	1,679.25	2,146.00	24,753.58	33,146.00	(8,392.42)	66,146.00	41,392.42	37.42%
497 · MERCHANDISE	1,401.40	1,250.00	9,391.10	10,909.00	(1,517.90)	25,409.00	16,017.90	36.96%
498 GRANT INCOME	0.00	0.00	10,000.00	10,000.00	-	10,000.00	-	0.00%
Total Income	35,279.03	28,396.00	331,556.22	358,055.00	(26,498.78)	749,555.00	417,998.78	44.23%
Cost of Goods Sold								
COST OF GOODS SOLD								
550 · FOOD EXPENSE	85.91	1,400.00	9,427.72	16,800.00	7,372.28	29,000.00	19,572.28	32.51%
555 · MERCHANDISE EXPENSE	-943.09	100.00	4,707.02	6,400.00	1,692.98	12,600.00	7,892.98	37.56%
560 · FOOD SUPPLIES	47.78	175.00	372.67	575.00	202.33	1,450.00	1,077.33	25.70%
565 · FOOD SPOILAGE	47.79	374.00	47.79	374.00	326.21	550.00	502.21	8.69%
Total COST OF GOODS SOLD	-761.61	2,049.00	14,555.20	24,149.00	9,593.80	43,600.00	29,044.80	33.38%
Total COGS	-761.61	2,049.00	14,555.20	24,149.00	9,593.80	43,600.00	29,044.80	33.38%
Gross Profit	36,040.64	26,347.00	317,001.02	333,906.00	(16,904.98)	705,955.00	388,953.98	44.90%
Expense								
GENERAL & ADMINISTRATIVE								
629 · ADVERTISING/PRINTING	2,773.96	32.00	9,438.38	3,390.00	(6,068.38)	13,500.00	4,041.62	70.06%
630 · POSTAGE	77.75	100.00	167.15	378.00	210.85	800.00	632.85	20.89%
631 · JANITORIAL EXPENSE	598.91	590.00	6,640.11	4,793.00	(1,847.11)	11,500.00	4,859.89	57.74%
632 · SOFTWARE - IT	2,493.86	271.00	13,308.09	12,089.00	(1,219.09)	33,500.00	20,191.91	39.73%
641 · POOL TRAINING AND EDUCATION	616.99	333.34	3,684.43	2,000.04	(1,684.39)	4,000.00	315.57	92.11%
645 · OFFICE SUPPLIES	151.12	493.00	3,388.68	3,435.00	46.32	6,071.00	2,682.32	55.82%
660 · SEMINARS & EDUCATION	0.00	610.42	4,897.00	3,662.52	(1,234.48)	7,325.00	2,428.00	66.85%
661 · DUES/SUBSCRIPTIONS	176.98	34.00	1,252.10	459.00	(793.10)	2,045.00	792.90	61.23%
680 · TRAVEL EXPENSE	2,718.82	1,166.67	10,519.29	7,000.02	(3,519.27)	14,000.00	3,480.71	75.14%
681 · MEALS	0.00	266.67	1,486.74	1,600.02	113.28	3,200.00	1,713.26	46.46%
683 · AUTO REIMBURSEMENT/MILEAGE	16.66	133.34	640.54	800.04	159.50	1,600.00	959.46	40.03%
690 · LEGAL EXPENSE	1,419.82	1,200.00	3,014.82	2,774.00	(240.82)	5,500.00	2,485.18	54.81%
691 · ACCOUNTING EXPENSE	515.00	673.00	15,990.00	15,948.00	(42.00)	19,001.00	3,011.00	84.15%
692 · BANK CHARGES	0.00	0.00	0.00	0.00	-	500.00	500.00	0.00%
693 · ENTRY SYSTEM CHARGES	5,127.98	1,537.00	21,733.02	18,471.00	(3,262.02)	35,000.00	13,266.98	62.09%
694 · DC VOTER FEES	0.00	0.00	0.00	0.00	-	6,000.00	6,000.00	0.00%
780 · CASH OVER/SHORT	-7.00	0.00	-226.95	0.00	226.95	-	226.95	#DIV/0!
Total GENERAL & ADMINISTRATIVE	16,680.85	7,440.44	95,953.40	76,799.64	(19,153.76)	163,542.00	67,588.60	58.67%
PAYROLL EXPENSES								
599 · BOARD EXPENSES	2,000.00	2,000.00	11,200.00	12,000.00	800.00	24,000.00	12,800.00	46.67%
600 · SALARIES & WAGES	97,026.50	100,000.00	707,664.53	777,000.00	69,335.47	1,486,622.00	778,957.47	47.60%
601 · SOCIAL SECURITY	3,179.50	3,500.00	25,451.86	32,500.00	7,048.14	57,104.00	31,652.14	44.57%
611 · MEDICARE	1,416.05	1,500.00	10,303.25	11,600.00	1,296.75	21,904.00	11,600.75	47.04%
613 · STATE UNEMPLOYMENT	623.56	700.00	5,254.39	7,550.00	2,295.61	21,750.00	16,495.61	24.16%
614 · HEALTH INSURANCE	5,867.76	5,775.00	34,932.31	34,650.00	(282.31)	69,300.00	34,367.69	50.41%

	Dec 25	Budget	Jul - Dec 25	YTD Budget	YTD Variance	Annual Budget	Annual Budget Remaining	YTD Total as % of Budget
(Continued)								
615 · PERS	14,009.68	17,000.00	88,486.51	105,174.50	16,687.99	216,674.00	128,187.49	40.84%
617 · WORKMANS COMPENSATION	4,221.75	4,236.77	25,330.50	25,420.62	90.12	50,841.00	25,510.50	49.82%
639 · PAYROLL TAX ADJUSTMENTS	0.00	0.00	7,670.00	0.00	(7,670.00)	-	(7,670.00)	#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	186.90	0.00	-3,074.87	0.00	3,074.87	-	3,074.87	#DIV/0!
Total PAYROLL EXPENSES	128,531.70	134,711.77	913,218.48	1,005,895.12	92,676.64	1,948,195.00	1,034,976.52	46.88%
POOL OPERATIONS								
UTILITIES								
619 · GARBAGE	539.39	700.00	3,166.36	4,302.00	1,135.64	8,500.00	5,333.64	37.25%
621 · TELEPHONE EXPENSE	390.65	497.00	2,870.75	2,982.00	111.25	6,000.00	3,129.25	47.85%
622 · ELECTRIC	8,173.50	10,700.00	57,905.59	62,376.00	4,470.41	125,000.00	67,094.41	46.32%
624 · WATER	629.85	530.00	6,964.25	6,592.00	(372.25)	11,500.00	4,535.75	60.56%
625 · SEWER	0.00	0.00	4,635.72	6,250.00	1,614.28	9,450.00	4,814.28	49.06%
626 · NATURAL GAS	7,192.07	10,439.00	31,993.43	47,583.00	15,589.57	127,000.00	95,006.57	25.19%
Total UTILITIES	16,925.46	22,866.00	107,536.10	130,085.00	22,548.90	287,450.00	179,913.90	37.41%
623 · INSURANCE	3,183.70	3,083.34	19,102.20	18,500.04	(602.16)	37,000.00	17,897.80	51.63%
628 · CHEMICALS	962.67	6,984.00	36,135.32	44,704.00	8,568.68	72,000.00	35,864.68	50.19%
633 · MAINTENANCE & REPAIR	9,434.80	10,384.00	73,223.47	48,048.00	(25,175.47)	110,000.00	36,776.53	66.57%
634 · EQUIPMENT RENTAL	335.59	416.67	1,907.14	2,500.02	592.88	5,000.00	3,092.86	38.14%
636 · LANDSCAPE MAINTENANCE	740.00	740.00	5,465.00	4,440.00	(1,025.00)	14,000.00	8,535.00	39.04%
640 · EMPLOYEE INCENTIVES	730.40	527.00	2,245.20	2,175.00	(70.20)	3,200.00	954.80	70.16%
642 · SAFETY	1,610.38	2,342.00	8,296.19	8,439.00	142.81	16,000.00	7,703.81	51.85%
643 · SUPPLIES	1,377.92	266.00	5,206.88	3,012.00	(2,194.88)	6,000.00	793.12	86.78%
644 · UNIFORMS	36.00	459.00	3,496.39	3,040.00	(456.39)	8,175.00	4,678.61	42.77%
646 · SMALL EQUIPMENT	897.70	1,000.00	2,176.21	2,975.00	798.79	5,000.00	2,823.79	43.52%
Total POOL OPERATIONS	36,234.62	49,068.01	264,790.10	267,918.06	3,127.96	563,825.00	299,034.90	46.96%
850 · DEPRECIATION EXPENSE	50,000.00	50,000.00	300,000.00	300,000.00	-	500,000.00	429,240.00	60.00%
Total Expense	231,447.17	241,220.22	1,573,961.98	1,650,612.82	76,650.84	3,175,562.00	1,830,840.02	49.56%
Net Ordinary Income	(195,406.53)	(214,873.22)	(1,256,960.96)	(1,316,706.82)	59,745.86	(2,469,607.00)	(1,441,886.04)	50.90%
Other Income/Expense								
Other Income								
401.4 · AD VALOREM	632,317.87	75,000.00	2,143,999.49	1,920,500.00	223,499.49	3,200,000.00	1,056,000.51	67.00%
491 · INTEREST INCOME	10,101.38	6,666.67	57,775.21	40,000.02	17,775.19	80,000.00	22,224.79	72.22%
499 - OTHER INCOME	0.00	0.00	0.00	0.00	-	-	-	-
Total Other Income	642,419.25	81,666.67	2,201,774.70	1,960,500.02	241,274.68	3,280,000.00	1,078,225.30	67.13%
Other Expense								
899 · Interest Expense	0.00	0.00	1,918.80	2,000.00	81.20	4,000.00	2,081.20	-
Total Other Expense	-	-	1,918.80	2,000.00	81.20	(4,000.00)	2,081.20	-
Net Other Income	642,419.25	81,666.67	2,199,855.90	1,958,500.02	241,355.88	3,276,000.00	1,080,306.50	67.15%
Net Income	447,012.72	(133,206.55)	942,894.94	641,793.20	301,101.74	806,393.00	(361,579.54)	116.93%

	Account	Amount	Memo
A.B.E. Printing	629 - ADVERTISING/PRINTING	31.96	Underwater Santa Posters
Abigail Dersch	640 - EMPLOYEE INCENTIVES	100.00	2 Employee Referrals (M.Detoch, H. Stroner)
Ace Hardware	633 - MAINTENANCE & REPAIR	87.71	Wallplate Fasteners, Primer, Paint, Stencil, Set, Utility Blades, Scraper, Paint Brush, Utility Flip Knife,
Air Filter Sales	633 - MAINTENANCE & REPAIR	684.00	Air Filters
AIRGAS	628 - CHEMICALS	1,879.15	Carbonyl Dioxide Liquid
Amazon		873.23	Subscription Food Supplies, LG Sweet Paris, Janitorial Office Supplies, Sensor Faucet, Shower/Curtains, Replacement Parts, Therapy, Fruit Bites, Flock/Flock WE, Xmas Party Underwater Santa Supplies
American Red Cross	641 - POOL TRAINING & EDUCATION	150.00	Dec 2025 Lifeguard Course
Baylen Rowlett	640 - EMPLOYEE INCENTIVES	50.00	Employee Referral (J. Yurubofe)
Caillin Taylor	640 - EMPLOYEE INCENTIVES	50.00	Employee Referral (H. Shah)
Cannon Financial Services	654 - EQUIPMENT RENTAL	185.59	Copier Lease/Equip Insurance (Dec 2025)
Carl Stevenson	640 - EMPLOYEE INCENTIVES	50.00	Employee Referral (N. Wallace)
Central Systems Electric	633 - MAINTENANCE & REPAIR	3.20	5S Blank
Cintas	631 - JANITORIAL	275.23	Weekly Services/Supplies
Clear Solutions International	632 - SOFTWARE-IT	550.59	Troubleshoot machines UPS installs, Replace Justin's computer, copy files, update software
CO2 Monitoring LLC	642 - SAFETY	245.39	2-Horn Strobes
Constant Contact	628 - ADVERTISING/PRINTING	55.00	Software program for email address for contacts
Costco		676.37	Food Postage-Janitorial Food Supplies
Daniel Vargas	642 - SAFETY	10.00	Fireproofing
Deanna Abbott		94.09	Food, Mileage
Desert Star Landscaping	636 - LANDSCAPE MAINTENANCE	740.00	Weekly Lawn Service
Dollar Tree	643 - SUPPLIES	11.78	Christmas Decorations
Douglas County School District	614 - HEALTH INSURANCE	6,389.20	Health Insurance Dec 25 (7/17/11) Dependents- Long
Douglas Disposal	619 - GARGABE	11.20	Trash
DTS Fiber	621 - TELEPHONE EXPENSE	390.65	Dec 25 Phone & Internet Service
Ebay	633 - MAINTENANCE & REPAIR	1,467.72	Plastic Reusable Stencil, Blank, Tags, Blow Guns, Dual Floor Machine
Harbor Freight Tools	633 - MAINTENANCE & REPAIR	163.94	Paint Chemicals, Spray Gun, Spray Gun Part
High Sierra Business Systems	645 - OFFICE SUPPLIES	97.83	Nov 25 (5 Copiers)
Highland Electronics	661 - DUES/SUBSCRIPTIONS	150.00	Asset Management Renewal Software
Home Depot	633 - MAINTENANCE & REPAIR	1,584.89	Nozzle Pressure Washer, Nut Coupling, Anchor, Paint Channel Bracket, Masking Tape, Washer, Tank, Rental Paint Supplies for Fin Room, LED Recessed Light, Trim, Underwater Santa Supplies, Sponges, Drill Bits, Tripod, Handheld Showerhead
iMemories	643 - SUPPLIES	535.74	copy photos, negatives, slides conversion
Inful Software	632 - SOFTWARE-IT	223.00	Monthly Fee
JT Basque	640 - EMPLOYEE INCENTIVES	480.40	Supervisor's Christmas Dinner Mtg
Key Blank	633 - MAINTENANCE & REPAIR	32.95	15 Keyboards
Kiefer Aquatics	643 - SUPPLIES	420.00	15 Kickboards
Knorr		1,173.30	ORP-Sensor, Cable Phenol Red, Chlorine Free Tests, Chlorine Free, Total Alkalinity, Calcium
Lincoln Aquatics		2,232.00	Whisperflow Pump, Granular Conditioner
Mavenck	633 - MAINTENANCE & REPAIR	2.82	Fuel
Merch Bnked Nsg	693 - ENTRY SYSTEM CHARGES	986.81	ICould Backup
Microsoft Corp	632 - SOFTWARE-IT	1,419.82	AD for RC Parking Lot
Motion Picture Licensing	690 - LEGAL EXPENSE	687.00	NRPS 2026 Conference Swag Sponsorship
Nevada News Group	629 - ADVERTISING/PRINTING	2,000.00	Annual Inspection Fire Alarm System Alarm Monitoring Reports
Nevada Recreation & Parks Society	629 - ADVERTISING/PRINTING	9.95	Monthly Recurring Charge
NV Energy	622 - ELECTRIC	47.06	Dec 2025 #634
Overhead Fire Protection	642 - SAFETY	1,355.00	Drinks for Snack Bar
Pool & Hot Tub Foundation	841 - POOL TRAINING & EDUCATION	466.99	Relaxo Exams 10 CPO Packets
Poster My Wall	632 - SOFTWARE-IT	9.95	Monthly Recurring Charge
Public Employees Benefits Program	814 - HEALTH INSURANCE	150.96	Drinks for Snack Bar
Seven Up/RC Bottling Co. of Reno	550 - FOOD EXPENSE	37.31	Underwater Santa Christmas Supplies
Shannon Harris	643 - SUPPLIES	30.95	Paint
Shenwin-Williams	633 - MAINTENANCE & REPAIR	240.00	Nov 2025 (2 Payroll/PERS/Audit GL Entries)
Sierra Booking Services, Inc	691 - ACCOUNTING EXPENSE	2,718.82	5 Flights Colorado Conference Feb 2026 (3 staff, 2 board members)
Southwest Airlines	690 - TRAVEL EXPENSE	7,192.07	
SOUTHWEST GAS	626 - NATURAL GAS	111.99	Temperature Control Cartridge Valve Carbon Monoxide Detector
Spotify	661 - DUES/SUBSCRIPTIONS	1,311.24	Temperature Control Cartridge Valve Carbon Monoxide Detector
Supon House	633 - MAINTENANCE & REPAIR	178.50	14 Acrobats
SwimOutlet	643 - SUPPLIES	275.00	Dec 25 Monthly Visit
Talbot Tax & Accounting, LLC	691 - ACCOUNTING EXPENSE	1,158.04	Water/Garbage
Town Of Minden	624 - WATER & TRASH	424.13	Ballroom Truck
ULINE	633 - MAINTENANCE & REPAIR	265.00	3-Footer Tool Box, Liners, Janitorial
Univers Software Canada	693 - ENTRY SYSTEM CHARGES	897.70	Side Pool Tubes
Walmart	646 - SMALL EQUIPMENT	44.39	Face Shield
Zeeac of North America	633 - MAINTENANCE & REPAIR	56,392.07	
Zoro Tools			
Total		56,392.07	

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

AGENDA ACTION SHEET

Agenda Item #8

Title: Discussion Only. Report from the Swim Center Director:

- User Attendance
- Staffing and Programming
- Marketing and Public Relations Information
- Employee Recognition
- Maintenance Updates
- Correspondence

Background: The Swim Center Director will provide a discussion-only report to inform the Board of recent operational updates. The report will include highlights on user attendance, staffing and programming, marketing and public relations activities, employee recognition, maintenance updates, and relevant correspondence. This item is for informational purposes only and does not require Board action.

Funding: NA

Recommended Motion: Discussion only

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

CVSC December Director's Report

User Attendance: See board binder documents.

- December 2024 Attendance 7,448. December 2025 Attendance was 8,469. (See attached docs)

Programming, Staffing and Training:

- Water Aerobics potluck party was a success for the holidays hosted and planned by Deanna.
- Staff holiday party was a success with approx. 30 in attendance and participated in a voluntary gift exchange planned by Sarah.
- 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 swim angelfish are combined numbers and classes are successful (see attached #'s)
- Water Aerobics class attendance is steady at 35+ participants in the morning classes. Evening classes are smaller but well liked and attended.

Marketing and Public Relations:

- Scott Morgan and Shannon continue to conduct stakeholder interviews as part of the Strategic Planning process.
- Shannon attended the Nevada Recreation & Parks Society meetings.
- Social media exposure, information sharing and flyers: Facebook & Instagram updates (Sarah).
- Website updates (Justin, Paul), 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/patrons to keep up-to-date on schedule/procedure changes.

Employee Recognition: Employee of the Month

December: Andrew Sturgess, Admin Assistant/HR – Andrew has been an incredible asset to me personally as well as for the entire team of supervisors and staff for the past couple of years. Andrew is reliable, engaging and is a quick learner. He is patient and kind and knows the facility well. He started as a Lifeguard in his youth then came back as a senior lifeguard and then moved into his current position. He has his Master's Degree and has recently become a commercial pilot.

January: Dalton Nixon, Lifeguard and Swim Instructor – Dalton is currently attending college and rodeoing and comes back to work during breaks and summer. Dalton has always been upbeat, professional and kind. He has taken more of leadership role and is strong swim instructor and lifeguard.

Maintenance Updates:

- Decking outside was extended between the garage and DH unit on the westside. Both sheds were hauled away and one new shed will replace them both.
- Brad Hollander is still continuing his work with updating his companies UV bulb and will be placed in our facility in March.
- Quarterly Safety meetings are conducted by the maintenance team identifying any risk related concerns needing to be addressed.
- 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).

Correspondence: See board binder documents (if applicable).

User Attendance Breakdown

Summary

	Dec 2025				July 1, 2025 thru Dec 31, 2025			
	Drop-Ins	Passes	Total	%	Drop-Ins	Passes	Total	%
Senior	409	2,716	3,125	45%	2,934	16,744	19,678	34%
Adult	1,057	313	1,370	20%	11,005	2,166	13,171	23%
Youth	1,714	30	1,744	25%	19,689	301	19,990	35%
Complimentary	22	-	22	0%	448	-	448	1%
Family	45	92	137	2%	531	651	1,182	2%
Disabled	60	174	234	3%	235	1,109	1,344	2%
Therapy	79	-	79	1%	539	-	539	1%
Other	55	146	201	3%	296	1,115	1,411	2%
	3,441	3,471	6,912	100%	35,677	22,086	57,763	100%

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	1	3	0	4	2	7	5	13	51
Minor First Aid	31	19	6	4	5	3	2	7	8	14	15	20	134
Major First Aid	4	1	1	1	1	0	0	0	0	0	0	0	8
Resuscitations	0	0	0	0	0	0	0	0	0	0	0	0	0
Near Drownings	0	0	0	0	0	0	0	0	0	0	0	0	0
Drownings	0	0	0	0	0	0	0	0	0	0	0	0	0
<i>Major First Aid Description:</i>													
Backboard	0	0	0	0	0	0	0	0	0	0	0	0	0
911 Calls	4	0	1	1	1	0	0	0	0	0	0	0	7
Ambulance Transport	3	0	0	0	1	0	0	0	0	0	0	0	4
Oxygen uses	0	0	1	0	1	0	0	0	0	1	0	0	3

East Fork Swim Pool District

Lifeguard Activity Report, Fiscal Year: '25-'26

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Total
Swim Rescues	6	6	0	0	2	2							16
Minor First Aid	36	23	2	5	4	2							72
Major First Aid	0	2	1	0	1	0							4
Resuscitations	0	0	0	0	0	0							0
Near Drownings	0	0	0	0	0	0							0
Drownings	0	0	0	0	0	0							0
<i>Major First Aid Description:</i>													
Backboard	0	0	0	0	0	0							0
911 Calls	0	1	0	0	1	0							2
Ambulance Transport	0	1	0	0	0	0							1
Oxygen uses	0	0	1	0	0	0							1

EAST FORK SWIMMING POOL DISTRICT BOARD OF TRUSTEES

AGENDA ACTION SHEET

Agenda Item #9

Title: Discussion and Possible Action. Approving the 2026 Board of Trustee meeting schedule.

Background: The Board of Trustees, with the Director's recommendation, look over the future dates and approve the proposed schedule. This does not mean that they cannot be changed at a future date as long as there is sufficient notice that will not affect operations and give staff time to adjust documents needed to present at the time.

Funding: NA

Recommended Motion: Move to approve the 2026 Board of Trustee meeting schedule.

Trustee Action:

- Approved**
- Denied**
- No Action**
- Other**

2026 EFSPD *Approved* Trustee Meeting Schedule

Date

*Tuesday January 20th @ 9:00am
*Thursday February 26th @ 9:00am (AOAP Conference)
Thursday March 19st @ 9:00am
Thursday April 16th @ 9:00am
*Thursday May 2st, @ 9:00am (Budget Final)
Thursday June 18th @ 9:00am
Thursday July 16th @ 9:00 am
Thursday August 20th @ 9:00am
Thursday September 17th @9:00am
*Thursday October 22nd @ 9:00am
Thursday November 19th @ 9:00am
Thursday December 17th @ 9:00am

Meetings are held at the Carson Valley Swim Center and are subject to change if the Trustees or the Director request a new date, day and/or time

*changed from the Third Thursday