

**Indian Hills General Improvement District
Board of Trustees**

Trustee Robert Garcia	Trustee Dale Dunham	Trustee Russ Siegman	Trustee Vicky Lufrano	Trustee Robert Stulac
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**January 18, 2023
Regular Board Meeting
6:00 P.M.
District Board Room
3394 James Lee Park Road
Carson City, NV
89705
(775) 267-2805**

MISSION STATEMENT

The Mission of the District is to provide, within its Charter, those public facilities and services which maintain and improve the quality of life of its resident families and to maintain and operate those facilities and services at the highest quality and in the most cost-effective manner possible, with the intent to continue to do so for a growing population of residents.

It is the intent of the Board of Trustees to protect the dignity of citizens who wish to comment before the Board. It is also the Board of Trustees' wish to provide the citizens of the district with an environment that upholds the highest professional standards.

In order to ensure that every citizen desiring to speak before the Board has the opportunity to express his/her opinion, it is requested that the audience refrain from making comments, hand clapping or making any remarks or gestures that may interrupt, interfere, or prevent the speaker from commenting on any present or future project.

In accordance with Federal law and U.S. Department of Agriculture policy, IHGID is prohibited from discriminating on the basis of race, color, national origin, sex, religion, age, disability (Not all prohibited bases apply to all programs.) To file a complaint of discrimination, write to USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, or call (800) 795-3272 (voice) or (202) 720-6382 (TDD). USDA is an equal opportunity provider, employer, and lender.

Communication for Hearing Impaired: Nevada Relay Service is available by calling 711. The TTY or HCO (hearing carry over) number is 800-326-6868, Voice only is 800-326-6888, VCO (voice carry over) is 800-326-4013.

Notice to Persons with Disabilities: Members of the public who are disabled and require special assistance or accommodations at the meeting are requested to notify the District Office in writing at 3394 James Lee Park Road, Carson City, NV 89705, or by calling 267-2805 at least 24 hours in advance.

Following is the Agenda, which is also posted on IHGID's website at: www.indianhillsnevada.com

AGENDA

6:00 P.M.

1. Call to Order - Regular Meeting of the Board of Trustees
2. Pledge of Allegiance
3. Discussion and possible action to elect officers of the IHGID Board of Trustees for calendar year 2023 – Vice Chairman
 - a. Election of Chairman
 - b. Election of Vice Chairman
 - c. Election of Secretary/Treasurer
4. Public Interest Comment (No Action)

The public may comment on any subject that is pertinent to IHGID. The public may comment on any item that is on this agenda at the time it is discussed. Therefore, the public is encouraged and permitted to make comments on any non-agenda items during the public interest comment period. Comments may be limited by the discretion of the Chair and may not exceed three (3) minutes. Please note that the Board is prohibited by law from deliberating or taking action on issues raised by the public that are not listed on this agenda.

5. Approval of Agenda-Chairman
Items on this agenda may be taken out of order. Two or more agenda items may be combined for consideration. Any item appearing on this agenda may be removed, or its discussion delayed at any time.
6. Presentation from Kelli Nevills from Nevada Division of Forestry for Indian Hills GID to become a Firewise Community. (General Manager, Chris Johnson/NDF, Kelli Nevills)
 - Board of Trustees Discussion
 - Open Public Comment
 - Close Public Comment
7. Discussion only regarding updates on the New Year storm.
(General Manager, Chris Johnson)
 - Board of Trustees Discussion
 - Open Public Comment
 - Close Public Comment

8. Reports to the Board:

- a. General Manager Report
 1. Administrative
 2. Water
 3. Wastewater
- b. District Accountant Report
- c. Engineer Report
- d. Attorney Report

- Board of Trustees Discussion
- Open Public Comment
- Close Public Comment

9. Discussion and possible action to approve Draft Minutes from the December 8, 2022, Board Meeting.

- Board of Trustees Discussion
- Open Public Comment
- Close Public Comment

10. Chairman and Trustees Reports, Correspondence

Under this item the Board Members will briefly identify relevant communications received by them before the meeting, or meetings attended, or potential business of the district. No action will be taken on any of these items, but a member may request such item or topic be placed on a future agenda.

11. Adjournment

This agenda is posted at www.indianhillsnevada.com, <https://notice.nv.gov> and at the following locations:
District Main Office, 3394 James Lee Park Road

As of 8:30 A.M., January 12, 2023,

by

A handwritten signature in black ink that reads "Brooke Thompson". The signature is written in a cursive style with a long horizontal flourish extending to the right.

AGENDA ITEM 3.

Discussion and possible action to elect officers of the IHGID Board of Trustees for calendar year 2023 – Vice Chairman

- a. Election of Chairman**
- b. Election of Vice Chairman**
- c. Election of Secretary/Treasurer**

AGENDA ITEM 6.

**Presentation from Kelli Nevills from Nevada
Division of Forestry for Indian Hills GID to become
a Firewise Community.**

**(General Manager, Chris Johnson/NDF, Kelli
Nevills)**

Indian Hills

Douglas County, Nevada



Community Wildfire Risk Assessment

Total Assessed Rating

105 - High

Suppression Rating

Low Hazard

Surrounding Environment Rating

High Hazard

Structures Rating

High Hazard

Fire Protection District

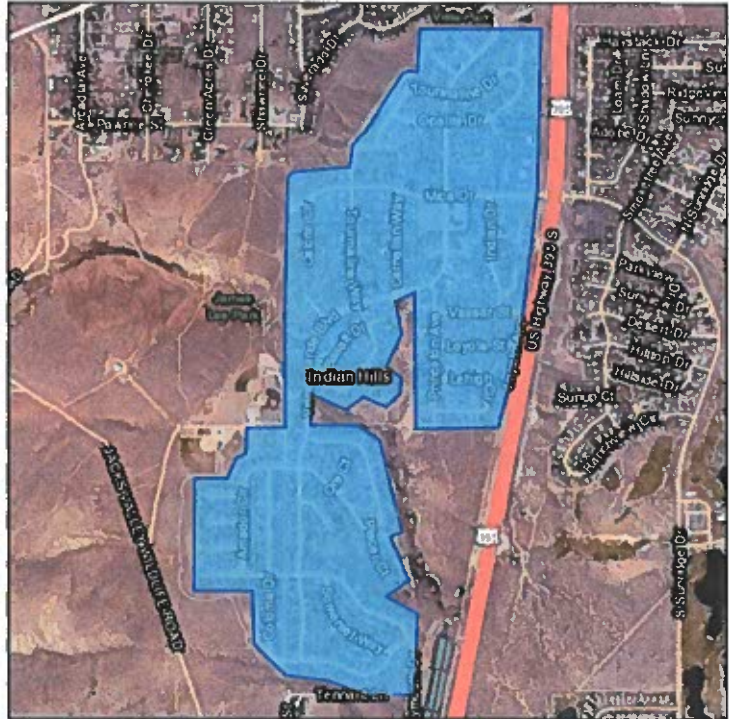
East Fork Fire

Fireshed(s)

Carson Valley-Carson River

Community Information

Latitude	39° 5' 13"
Longitude	-119° 46' 52"
Dwelling Units	1500
Size	279.97 acres
Community Type	Residential - Mixed
Assessed By:	Cole Brandeburg
Assessment Date:	11-04-2022



Indian Hills

Douglas County, Nevada





SUPPRESSION ASSESSMENT

Ingress and Egress

2 or more roads in/out with NO response/evacuation complexity

→ **2 or more roads in/out with SLIGHT response/evacuation complexity**

2 or more roads in/out with MODERATE/HIGH response/evacuation complexity

One road in and out (entrance and exit is the same)

Recommended Mitigation Strategies

- Keep community ingress/egress open and maintained (cleared of vegetation)
- Develop community plan for evacuation routes, safe zones, staging areas
- If community is gated, develop evacuation plan and ensure emergency responder access
- Ensure residents know their closest exit in case of emergency
- Ask Local Fire Department about Ready, Set, Go!

Road Width

→ **Road width is > 24 feet**

Road width is > 20 feet and < 24 feet

Road width is < 20 feet

Recommended Mitigation Strategies

- Keep shoulders of road clear for emergency vehicle use whenever possible

Road Accessibility

→ **Surfaced road**

Non-surfaced road, grade less than or equal to 5%

Non-surfaced road, grade greater than 5%

Non-maintained dirt road

Recommended Mitigation Strategies

- Ensure that road maintenance plan is in place

Indian Hills

Douglas County, Nevada



Secondary Road Terminus

- Roads ends in a cul-de-sac, diameter > 100 feet
- Roads ends in a cul-de-sac, diameter < 100 feet
- Dead end roads <200 feet long
- Dead end roads >200 feet long

Recommended Mitigation Strategies

- Maintain unobstructed access into cul-de-sacs
- Ensure cul-de-sacs are free of vehicles and/or other items

Street Signs

- Present throughout, lettering 4 inches high, non-flammable and reflective
- Inconsistent throughout, lettering 4 inches high, non-flammable and reflective
- Present or inconsistent but wooden, non-reflective, or lettering less than 4"
- Not present

Recommended Mitigation Strategies

- Keep street signs visible and clear of vegetation and fine fuels

Driveways

- Average driveway allows access to homes
- Average driveway restricts access to homes

Recommended Mitigation Strategies

- Maintain driveway access and clearance

Water Supply

- Pressurized hydrants spaced less than 1000 feet apart
- Pressurized hydrants spaced more than 1000 feet apart
- Dry Hydrant(s) / Draft available within the community
- Other accessible sources within community (pond, lake, etc.)
- Water sources located within 4 miles of community (incl heli dip sites)
- No water sources in or within 4 miles of the community

Recommended Mitigation Strategies

- Ensure hydrants and water sources are marked, accessible and properly maintained
- Keep hydrants clear of obstructions and vegetation

Indian Hills

Douglas County, Nevada



Geographic Features

No notable geographical features present to hinder fire suppression

→ **Suppression efforts hindered by geographical features (e.g. hazardous terrain)**

Recommended Mitigation Strategies

- Ensure emergency responders are aware of local geographic features that can hinder fire suppression efforts; consider pre-suppression plan

Local Response Resources

→ **5 mi. or less from Agency with Response Authority (Staffed FD)**

5 mi. or less from Agency with Response Authority (Mixed Staff/VFD)

5 mi. or less from Agency with Response Authority (VFD)

> 5 mi. from Agency with Response Authority FD

Recommended Mitigation Strategies

- Establish and maintain contact with the closest Fire Department; consider pre-suppression plan
- Be aware of the importance of early detection and reporting of any emergency

Community Organization/Governance

GID present; HAS structure for sustained fire prevention and mitigation

HOA present; HAS structure for sustained fire prevention and mitigation

→ **Municipal govt present; HAS structure for sustained fire prevention and mitigation**

GID present; LACKS structure for sustained fire prevention and mitigation

HOA present; LACKS structure for sustained fire prevention and mitigation

Municipal govt present; LACKS structure for sustained fire prevention and mitigation

Lacks any structure for sustained fire prevention and mitigation

Recommended Mitigation Strategies

- Host a Community Education Event at least once a year; Become a Firewise USA® Site
- Complete Community Risk Mitigation Project(s) as identified by Community Action Plan

Indian Hills

Douglas County, Nevada



SURROUNDING ENVIRONMENT ASSESSMENT

Predominant Vegetation

- Light (grass)
- Medium (brush)
- Heavy (timber, overgrown sage, Pinyon/Juniper with dead/down, etc)
- Extreme / Slash (Any Combination of contiguous Light, Medium, Heavy)

Recommended Mitigation Strategies

- Consider removal of ladder fuels that allow fire to climb from lower to higher vegetation
- Trim tree canopies regularly to keep their branches a minimum of 10' from structures and other trees
- Leave 30 feet between clusters of two to three trees, or 20 feet between individual trees
- Prune trees 6-10 feet from the ground

Defensible Space

- > 75% of homes meet criteria in Zone 0, 1 & 2
- 50 to 75% of homes meet criteria in Zone 0, 1 & 2
- < 50% of homes meet criteria in Zone 0, 1 & 2 - Light fuels amongst structures
- < 50% of homes meet criteria in Zone 0, 1 & 2 - Moderate fuels amongst structures
- Fuels heavy/extreme amongst structures & other urban hazards/materials are present

Recommended Mitigation Strategies

- Be aware of the risks from falling embers in relation to nearby fuels and defensible space
- Mow lawns regularly
- Water grass, plants, trees and mulch regularly
- Create a spacing of 30 feet between tree crowns
- Create a non-combustible area (zone 0) within 5 feet of your home, using non-flammable landscaping materials
- Remove dead vegetation from under the deck and within 10 feet of the house; stack firewood away from structures
- Consider xeriscaping
- Plant a mixture of deciduous trees (e.g. oak and maple) and coniferous trees (e.g. pine)
- Create fuel breaks like driveways and gravel walkways

Indian Hills

Douglas County, Nevada



Structure-to-Structure Ignition
No Possible Structure-to-Structure Ignition
→ Possible Structure-to-Structure Ignition
<i>Recommended Mitigation Strategies</i>
<input type="checkbox"/> Work with neighbors to remove/prune vegetation between houses to mitigate structure-to-structure ignition risk; consider non-combustible fencing 5 feet from structure
<input type="checkbox"/> Consider use of sprinkler systems to keep vegetation moisture levels up
<input type="checkbox"/> Replace flammable roofs, siding, soffits, etc. with nonflammable when possible

Slope
Slope 0% - 5%
→ Slope 6% - 10%
Slope 11% - 30%
Slope > 31%
<i>Recommended Mitigation Strategies</i>
<input type="checkbox"/> N/A

Vegetation on Electric Transmission Lines
→ No above ground electric transmission lines present
Above ground electric transmission lines are maintained
Above ground electric transmission lines are NOT maintained
<i>Recommended Mitigation Strategies</i>
<input type="checkbox"/> Know who to call should there be a problem with electric lines in community

Topographical Features
No topographical features adversely affect wildland fire behavior
→ Topographical features adversely affect wildland fire behavior (box canyons, chimneys, etc.)
<i>Recommended Mitigation Strategies</i>
<input type="checkbox"/> Maintain situational awareness of fire danger in your area, as local topographical features can adversely affect wildland behavior

Indian Hills

Douglas County, Nevada



Adjacency to Wildlands
Not adjacent to wildlands with accumulated fuels
→ Adjacent to wildlands with accumulated fuels
Recommended Mitigation Strategies
<input type="checkbox"/> When possible, install firebreaks and reduce fuel loads around community boundary to reduce risk from adjacent wildlands; Work with neighboring land owners

Undeveloped Lots with Restricted Access and/or Not Maintained
→ Fewer than 10% of lots are undeveloped
10% to 30% of lots are undeveloped
31% to 50% of lots are undeveloped
Greater than 51% of lots are undeveloped
Recommended Mitigation Strategies
<input type="checkbox"/> Provide Living with Fire/Firewise construction guidelines to developers /owners
<input type="checkbox"/> Consider developing covenant restrictions, if applicable



STRUCTURES ASSESSMENT

Roofing Materials

- **> 75% of homes have metal, tile or class A asphalt or fiberglass shingles**
50 to 75% of homes have metal, tile or class A asphalt or fiberglass shingles
< 50% of homes have metal, tile or class A asphalt or fiberglass shingles

Recommended Mitigation Strategies

- Use fire-resistant roofing material such as metal, tile or Class A shingles
- Inspect for and address gaps in roofing that can expose roof decking or supports
- Place angle flashing over openings between the roof decking and fascia board

Debris on Roof and/or Gutters

- **No**
Yes

Recommended Mitigation Strategies

- Clear branch, leaf-litter and other debris from roof and gutters regularly
- Prune tree limbs away from roof

Ventilation and Soffits

- **> 75% of homes have non-combustible ventilation soffits with mesh or screening**
50-74% of homes have non-combustible ventilation soffits with mesh or screening
< 50% of homes have non-combustible ventilation soffits with mesh or screening

Recommended Mitigation Strategies

- Clean vents to keep them free of debris, allowing them to keep embers out while allowing air flow for ventilation
- Enclose or box-in eaves with non-combustible materials such as metal, cement board or stucco
- Install a 1/8 inch metal screen behind roof vents

Siding

- > 75% of homes have non-combustible siding
50-74% of homes have non-combustible siding
- **< 50% of homes have non-combustible siding**

Recommended Mitigation Strategies

- Keep landscaping materials and vegetation away from combustible siding
- Create 5-foot non-combustible area (Zone 0) around house
- Replace with noncombustible siding when possible

Indian Hills

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Underskirting

- **> 75% of homes have skirting underneath raised floors/decks**
- 50-74% of homes have skirting underneath
- < 50% of homes have skirting underneath

Recommended Mitigation Strategies

- Remove combustible vegetation and leaf litter
- Spread gravel or other non-combustible material under the deck
- Screen in the bottom of the deck with metal 1/8-inch screening
- Separate wooden fences from the house with a stone or metal barrier

Wooden Attachments

- > 75% of homes have NO Wooden Attachments
- 50-74% of homes have NO Wooden Attachments
- **< 50% of homes have NO Wooden Attachments**

Recommended Mitigation Strategies

- Maintain debris-free decks (e.g. remove ignitable furniture, planters and covering propane grills, especially during high fire danger periods)
- Consider disconnecting fences from structures, or replacing materials directly attached to structures with fire resistant materials
- Be aware that wooden attachments can act as a fuse to the structure

Building Setback

- Not applicable
- Greater than or equal to 30 feet from slope
- **Less than 30 feet from slope**

Recommended Mitigation Strategies

- Review suggested defensible space and vegetation management as pertains to building setback

Propane

- > 30 feet from the house and surrounding vegetation maintained
- Fewer than 30 feet from the house and/or surrounding vegetation not maintained
- **N/A**

Recommended Mitigation Strategies

- N/A

Indian Hills

Douglas County, Nevada



Electric Utilities

- **Electric Underground**
 - Electric Overhead drop maintained
 - Electric Overhead drop not maintained

Recommended Mitigation Strategies

- Keep vegetation pruned and mowed around electric cabinets
- Place non-flammable materials (rock, stone) around base of electrical cabinets
- Plant less flammable bushes and shrubs around electrical cabinets

Non-Combustible Zone 0

- > 75% of homes/outbuildings have adjacent 5-ft non-combustible zone
- **50-74% of homes/outbuildings have adjacent 5-ft non-combustible zone**
- < 50% of homes/outbuildings have adjacent 5-ft non-combustible zone

Recommended Mitigation Strategies

- N/A

COMMENTS

AGENDA ITEM 7.

Discussion only regarding updates on the New Year storm.

(General Manager, Chris Johnson)

AGENDA ITEM 8a.

Reports to the Board:

a. General Manager Report

- 1. Administrative**
- 2. Water**
- 3. Wastewater**

General Manager Report

January 18, 2023

It has been an eventful holiday season!

Business wise it has been reasonably quiet in the district. As you will see in Brooke's report the district hosted a couple of events. We hosted both the General Manager's meeting here as well as the NV League of Cities and Municipalities luncheon.

The work on the Sewer Lift Station 3 is underway and got a lot done just in time for the winter weather to hammer us.

I am doing a separate report on the winter storm that hit on New Year's Eve, so I will not go into any detail here. What I will do at this point is give a public recognition to Kevin McAdoo. Kevin ended up working over 40 hours of overtime during that storm due to the loss of power, loss of communication lines, and threat to our infrastructure. Every time I spoke to him, he was positive and ready to go. That was a heavy load, and I want it known that I appreciate his work. Behind the scenes, our Water Operations Supervisor Matt Bell, and our Wastewater Supervisor Dave Jenks, were both available and communicating constantly to ensure that our district's critical infrastructure was maintained and operational. It was a long weekend with a lot of challenges, and our team really stepped up to make it happen. The board and public should know how much effort our team put into ensuring that the water, sewer, and critical roads were maintained.

Finally, I want to welcome our new Board Trustees, and remind our Trustees that my door is always open to them. Please feel free to call and communicate with me via phone, email, or visit.

Administrative Report

January 18, 2023

The ACH program continues to be well received. Residents are thankful the district has implemented this option for payments. We currently have 499, 24.70% of residents taking advantage of automatic withdraw. We continue to receive requests and new authorization forms daily.

In November we sent out 62 past due bills resulting in two disconnections. Three of the four accounts have since paid in full, and service has been restored, the other homes is vacant and remains disconnected. In December we sent out 57 past due bills resulting in zero disconnections.

The district's Gazebo reservations are done for the season. We had 13 tennis court reservations in November and 10 in December.

We had 3 new account sign ups in November and 9 new account sign ups in December. These are homes that have changed ownership.

Our Annual Christmas Celebration on Saturday, December 17, 2022, was a great success. We had a tremendous turn out after not having the event for two years due to COVID and a very small turn out in 2021. This generous community donated 152 pounds of food which was brought down to the Carson Valley Food Closet on December 19, 2022, and our TV and Olive Garden gift card raffle raised \$215.00 which was delivered to Austin's House on December 19, 2022.

We have scheduled our three Community Clean-Up days for 2023. The Clean-Up days will be on Saturday, April 22, 2023, Saturday, July 15, 2023, and Saturday, October 21, 2023, from 9:00a.m. and ending when the containers are filled.

Indian Hills yearly Recreation Events have also been scheduled. Our Annual Easter Egg Hunt will be on Saturday, April 8, 2023, starting promptly at 10:00A.M. in James Lee Park. Our Annual Summer Kick-Off will be Saturday, June 24, 2023, from 11:00A.M. – 2:00P.M. in James Lee Park. Our Trunk-or-Treat will be on Saturday, October 28, 2023, from 3:00P.M. – 5:00P.M. and our Annual Christmas Celebration will be Saturday, December 16, 2023, beginning at 10:00A.M. in the District Board Room.

We will continue our partnership with Common Ground Church to offer two "Movie in the Park" nights. Movie in the Park nights are schedule for Saturday, June 24, 2023, and Saturday, August 12, 2023, both beginning at dusk. Once movies have been selected the Board will be advised.

Water Department Report

January 2023

Water Quality:

- The Bac-T sample results for November and December 2022 came back good.
- The Hobo water plant received 8.8 MG of (Minden) water for November and 9.6 MG for December.
- North Well and South Well have been shut off for the winter due to low water demand.
- Ridgeview Well pumped 0.5 MG of water for the month of November and 0.6 MG for December.
- Hobo well has been shut down for the winter.

Water Plant Rounds:

Every morning all operations of the Water plant are checked. Morning rounds consist of,

- The water level and operation of all water storage tanks are checked and recorded.
- The water pressure at the plant and off-site booster stations is checked and recorded.

- All flow and totalizer meters are checked, and the amount of water used is recorded.
- The booster pumps at the plant are checked for proper voltage and current. They are also checked for excessive temperatures at bearings and checked for any water leaks. All information is recorded.
- Water samples are taken from the plant, and we check the water for proper chlorine residual and calibrate the chlorine analyzer as needed. We also check the water for PH, clarity, and temperature. All information is recorded.
- Trends of the water system are checked through SCADA. Checking these trends for anomalies in the distribution system can give us an early warning of future problems.

Maintenance:

- The water department excavated a water meter pit at 3546 Haystack Dr. due to a leak in the hose on the back side of the meter.
- All annual and quarterly reports have been completed and sent to the Bureau of Safe Drinking Water.
- The Water department is continually working with Sierra Control Systems during the SCADA upgrade project to work out bugs and troubleshoot problems in the SCADA system.

Wastewater Department Report

January 2023

1: Treatment plant: We have been plowing, shoveling snow at the WWTP and Lift stations through record storms starting on New Year's Eve 2022 and continuing through today (1-11-2023). We have also been maintaining water runoff ditches along Hobo Hot Springs Road and the WWTP. We have had two extensive rain/snowmelt events that have taxed all our drainage. Ryan has done a great job operating the Backhoe digging out plowing, ditches, and culverts.

We switched Effluent storage flow to pond 5 (empty) from pond 6 (¾ full), to leave room in pond 6 for snow /rain fall and runoff. This was great timing considering the storms we have had since. All of our emergency generators performed well throughout a 13-hour power outage New Year's Eve into New Year's Day. All gensets have about 2 days run time on a full tank of fuel.

Ray called in a fuel truck and topped off the WWTP generator fuel tank and Lift 2,3 and 5 fuel tanks.

Ryan has dragged the roads on a regular basis, especially after any rain.

2: Lift Stations: Knox construction installed a new manhole and emergency bypass quick disconnect at Lift 3 the end of December. I have been ordering the parts we need to set up and test the 4" self-priming Godwin pump soon.

Lift 4 was out of power for 13 hours New Year's Eve into New Year's Day. Fortunately, it had enough water storage that it did not overflow and fortunately the power came back on 12 hours earlier at 5:00 am than was estimated at 6:00 pm.

All 4 lift stations continue to perform satisfactorily.

3: Sewer Collection: Ryan inspected problem manholes and is editing the list as needed. He is up to date on manhole flushing.

Continue weekly check of sewer hot spots (manholes that develop above average grease buildup) and physically pulling sewer lids, checking for flow, debris, root intrusion and confirming locations in relation to our plot maps. This ongoing maintenance of the sewer system has been very successful; we have identified potential problems long before they develop into messy situations.

AGENDA ITEM 8b.

Reports to the Board:

b. District Accountant Report

**INDIAN HILLS GID
CASH BALANCES
AS OF 12/31/22**

CASH BALANCES	12/31/2022
Operating	\$ 5,188,843.19
Reserved from rate increase	\$ 2,398,372.10
Reserved for streets	\$ 1,276,314.42
Reserved Donations	\$ 2,691.17
Reserved for water tank	\$ 20,735.65
Operating Available	\$ 1,490,729.85
Payroll	\$ 26,723.74
Money Market	\$ 3,937,700.86
Reserve for Infrastructure	\$ 567,711.89
Reserve for Connections	\$ 409,364.29
Reserve for storm water mgt	\$ 35,520.11
Reserve for sewer debt reserves	\$ 53,720.20
Reserve for short lived assets	\$ 41,758.70
Money Market Available	\$ 2,829,625.67
Pipeline	\$ 544,635.64
Reserve for USDA debt service	\$ 40,284.00
Reserve for O&M	\$ 67,941.82
Reserve for short lived assets	\$ 307,145.95
Reserve for AB198 capital repl	\$ 112,916.32
Reserve for construction	\$ 16,347.55
Pipeline Available	\$ -
Total	\$ 4,347,079.26
Investment Pool	
IHGID	\$ 8,866.75
IHCIP (2m 2007 Bonds)	\$ 123,511.21
Drinking Revenue Bond	\$ 255,822.95
Total	\$ 388,200.91

**INDIAN HILLS GID
CASH BALANCES BY FUND
12/31/2022**

CASH BALANCES	12/31/2022		
	WATER	SEWER	ADMIN
Operating	1,300,976.95	2,053,684.02	1,834,182.22
Reserved from rate increase	1,116,056.89	1,282,315.21	
Reserved for streets			1,276,314.42
Reserved Donations			2,691.17
Reserved for water tank	20,735.65		
Operating Available	164,184.41	771,368.81	555,176.63
Money Market	1,232,582.58	1,449,563.27	1,255,555.01
Reserve for Infrastructure	119,229.88	194,796.96	253,685.05
Reserve for Connections	234,944.29	174,420.00	
Reserve for storm water mgt			35,520.11
Reserve for sewer debt service		53,720.20	
Reserve for sewer short lived assets		41,758.70	
Money Market Available	878,408.41	984,867.41	966,349.85
Pipeline	544,635.64		
Reserve for debt service (fully funded)	40,284.00		
Reserve for O&M	67,941.82		
Reserve for short lived assets	307,145.95		
Reserve for AB198 capital replacement	112,916.32		
Reserve for construction	16,347.55		
	0.00		
TOTAL AVAILABLE	1,042,592.82	1,756,236.22	1,521,526.48

INDIAN HILLS GID
ATTORNEY EXPENSES
DECEMBER 2022

MONTHLY FEE	3,013.25
TOTAL	<u>3,013.25</u>

INDIAN HILLS GID
LONG TERM DEBT
AS OF 12/31/22

DEBT	BALANCE	PAYMENT	FINAL PAYMENT
WATER 2000 BOND	\$ -	PAID OFF	
WATER 2003 BOND	\$ 334,762.68	59,220.37 due Jan and July	1/1/2026
SEWER 1999 BOND	\$ -	PAID OFF	
WATER/SEWER 2007 BOND *	\$ 555,000.00	** due May and Nov	11/1/2026
USDA SEWER	\$ 1,138,856.66	4,754.08 MONTHLY	1/1/2052
USDA PIPELINE	\$ 750,310.16	3,357.00 MONTHLY	8/1/2051
PIPELINE 2010 STATE	\$ 547,216.96	due Jan and July	7/1/2030
	<u>\$ 3,326,146.46</u>		

* (35% WATER, 65% SEWER)

** payment amount varies

**INDIAN HILLS GID
ENGINEERING EXPENSES
DECEMBER 2022**

Engineering fees	2,000.00
Plymouth drive	643.00
Lift station #3 bypass	350.00
	<u>2,993.00</u>

**INDIAN HILLS GID
REVENUE AND EXPENSE
NOT INCLUDING DEPRECIATION
FOR THE PERIOD ENDED DECEMBER 31, 2022
WATER**

INCOME	BUDGET	ACTUAL	(OVER)/ UNDER	50.00%
FEES	1,365,000.00	779,585.78	585,414.22	57.11%
CONNECTION FEES	82,080.00	-15,390.00	97,470.00	-18.75%
CRICKET/VERIZON	12,441.60	6,220.80	6,220.80	50.00%
GRANT INCOME	0.00	0.00	0.00	0.00%
INTEREST	2,000.00	3,775.18	(1,775.18)	188.76%
MISCELLANEOUS	0.00	5,985.00	(5,985.00)	0.00%
TOTAL REV	1,461,521.60	780,176.76	681,344.84	53.38%
EXPENSES				
SALARIES/BENEFITS	393,355.78	180,022.22	213,333.56	45.77%
OPERATING EXP	461,125.00	227,433.81	233,691.19	49.32%
DEBT PRINCIPAL	230,883.66	138,782.63	92,101.03	60.11%
DEBT INTEREST	62,707.23	45,685.10	17,022.13	72.85%
** CAPITAL OUTLAY	108,000.00	138,662.70	(30,662.70)	128.39%
TOTAL EXP	1,256,071.67	730,586.46	525,485.21	58.16%
PROFIT	205,449.93	49,590.30	155,859.63	
NON-CASH				
infrastructure depletion (DEPRECIATION)	551,000.00	267,049.12	283,950.88	48.47%

** Reserves from rate reserves used to fund SCADA improvements

**INDIAN HILLS GID
REVENUE AND EXPENSE
NOT INCLUDING DEPRECIATION
FOR THE PERIOD ENDED DECEMBER 31, 2022
SEWER**

INCOME	BUDGET	ACTUAL	(OVER)/ UNDER	50.00% %
FEES	968,000.00	546,374.25	421,625.75	56.44%
CONNECTION FEES	82,080.00	-15,390.00	97,470.00	-18.75%
INTEREST	25.00	56.91	(31.91)	227.64%
MISCELLANEOUS	0.00	0.00	0.00	0.00%
TOTAL REV	968,025.00	531,041.16	519,063.84	54.86%
EXPENSES				
SALARIES/BENEFITS	389,257.95	178,141.17	211,116.78	45.76%
OPERATING EXP	211,675.00	76,713.06	134,961.94	36.24%
DEBT PRINCIPAL	110,136.39	97,230.02	12,906.37	88.28%
DEBT INTEREST	47,532.57	22,847.08	24,685.49	48.07%
CAPITAL OUTLAY	262,000.00	31,224.22	230,775.78	11.92%
TOTAL EXP	1,020,601.91	406,155.55	614,446.36	39.80%
PROFIT (LOSS)	-52,576.91	124,885.61	(95,382.52)	
NON-CASH:				
infrastructure depletion (DEPRECIATION)	378,000.00	183,695.98	194,304.02	48.60%

**INDIAN HILLS GID
REVENUE AND EXPENSE
NOT INCLUDING DEPRECIATION
FOR THE PERIOD ENDED DECEMBER 31, 2022
GENERAL**

<u>INCOME</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>(OVER)/ UNDER</u>	<u>50.00% %</u>	
AD VALOREM	1,066,626.00	687,095.24	379,530.76	64.42%	
DOUGLAS CO. CONSOLIDATED TAX	382,383.00	245,758.89	136,624.11	64.27%	
PARK REV	500.00	194.00	306.00	38.80%	
GRANT	0.00	0.00	0.00	0.00%	
DONATIONS	0.00	0.00	0.00	0.00%	
MISCELLANEOUS	0.00	0.00	0.00	0.00%	
INTEREST	1,600.00	2,235.86	(635.86)	139.74%	
STORM WATER	21,200.00	10,934.00	10,266.00	51.58%	
TOTAL REV	1,472,309.00	946,217.99	526,091.01	64.27%	
<u>EXPENSES</u>					
ADMIN	SALARIES/BENEFITS	88,155.74	40,775.13	47,380.61	46.25%
	OPERATING EXP	223,550.00	111,712.90	111,837.10	49.97%
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00%
PARKS	SALARIES/BENEFITS	215,749.98	77,283.95	138,466.03	35.82%
	OPERATING EXP	148,725.00	66,652.68	82,072.32	44.82%
	CAPITAL OUTLAY	24,000.00	0.00	24,000.00	0.00%
STREETS	SALARIES/BENEFITS	197,349.98	66,921.51	130,428.47	33.91%
	OPERATING EXP	93,175.00	26,198.72	66,976.28	28.12%
	CAPITAL OUTLAY	427,000.00	0.00	427,000.00	0.00%
TOTAL EXP		1,417,705.70	389,544.89	1,028,160.81	27.48%
PROFIT		54,603.30	556,673.10	(502,069.80)	
NON-CASH:					
infrastructure depletion (DEPRECIATION)		300,700.00	147,484.91	153,215.09	49.05%

**INDIAN HILLS GID
WATER FUND SUMMARY
12/31/2022**

CASH BALANCES	LOAN BALANCES	REVENUES / EXPENSES
Operating Reserved from rate increase Reserved for water tank Operating Available	Water Bond-2000 Water Bond-2003 Water Bond-2012 (35%) Pipeline USDA Pipeline State	User Fees Base Rate Fees Late fees Connection fees Interest Verizon Misc Income TOTAL REVENUE
Money Market Reserve for Infrastructure Reserve for Connections Money Market Available	\$ - \$ 334,762.68 \$ 194,250.00 \$ 750,310.16 \$ 547,216.96	\$ 307,935.96 \$ 463,275.42 \$ 8,374.40 -\$15,390.00 \$ 3,775.18 \$ 6,220.80 \$ 5,985.00 \$ 780,176.76
Pipeline Reserve for debt service (fully funded) Reserve for O&M Reserve for short lived assets Reserve for AB198 capital replacement Reserve for construction TOTAL AVAILABLE	\$544,635.64 \$40,284.00 \$67,941.82 \$307,145.95 \$112,916.32 \$16,347.55 \$0.00	Salaries/Benefits Operating Exp Interest Exp Capital Outlay TOTAL EXPENSES
\$1,300,976.95 \$1,116,056.89 \$20,735.65 \$164,184.41		\$ 180,022.22 \$ 227,433.81 \$ 45,685.10 \$ 138,662.70 \$ 591,803.83
\$1,232,582.58 \$119,229.88 \$234,944.29 \$878,408.41		INCOME (LOSS)
\$1,042,592.82	TOTAL LOANS	\$ 188,372.93
\$1,042,592.82	\$ 1,826,539.80	

**INDIAN HILLS GID
SEWER FUND SUMMARY
12/31/2022**

CASH BALANCES	LOAN BALANCES	REVENUES / EXPENSES
Operating		User Fees
Reserved from rate increase	Sewer Bond-1999 \$ -	Late fees \$8,374.38
	Sewer Bond-2012 (65%) \$ 360,750.00	Connection fees -\$15,390.00
	USDA sewer bond \$ 1,138,856.66	Interest \$56.91
Operating Available		Misc income \$0.00
		TOTAL REVENUE <u>\$531,041.16</u>
Money Market		
Reserve for Infrastructure		Salaries/Benefits \$ 178,141.17
Reserve for Connections		Operating Exp \$ 76,713.06
Reserve for sewer O&M		Interest Exp \$ 22,847.08
Reserve for sewer debt service		Capital Outlay \$ 31,224.22
Reserve for sewer short lived assets		TOTAL EXPENSES <u>\$ 308,925.53</u>
Money Market Available		
TOTAL AVAILABLE	TOTAL LOANS	INCOME (LOSS)
#REF!	\$ 1,499,606.66	\$ 222,115.63
#REF!		

**INDIAN HILLS GID
ADMIN, PARKS, STREETS SUMMARY
(AD VALOREM)
12/31/2022**

CASH BALANCES	ADMIN	REVENUES / EXPENSES
Operating	\$1,834,182.22	Storm water fees \$10,934.00
Reserved for streets	\$1,276,314.42	Consolidated Tax \$245,758.89
Reserved for Donations	\$2,691.17	Ad Valorem Tax \$687,095.24
Operating Available	\$555,176.63	Recreation Fees \$194.00
		Interest Income \$2,235.86
		Grant fund received \$0.00
		Miscellaneous \$0.00
Money Market	\$1,255,555.01	TOTAL REVENUE \$946,217.99
Reserve for Infrastructure	\$253,685.05	
Reserve for storm water mgt	\$35,520.11	Salaries/Benefits \$184,980.59
		Operating Exp \$204,564.30
		Capital Outlay \$0.00
Money Market Available	\$966,349.85	TOTAL EXPENSES \$389,544.89
TOTAL AVAILABLE	\$1,521,526.48	INCOME (LOSS) \$556,673.10

**INDIAN HILLS GID
CASH BALANCES
AS OF 11/30/22**

<u>CASH BALANCES</u>	<u>11/30/2022</u>
Operating	\$ 5,047,505.60
Reserved from rate increase	\$ 2,359,197.13
Reserved for streets	\$ 849,314.42
Reserved Donations	\$ 2,691.17
Reserved for water tank	\$ 20,735.65
Operating Available	\$ 1,815,567.23
Payroll	\$ 50,923.65
Money Market	\$ 3,937,280.14
Reserve for Infrastructure	\$ 559,153.56
Reserve for Connections	\$ 409,364.29
Reserve for storm water mgt	\$ 34,606.61
Reserve for sewer O&M	\$ -
Reserve for sewer debt reserves	\$ 53,244.80
Reserve for short lived assets	\$ 41,170.95
Money Market Available	\$ 2,839,739.93
Pipeline	\$ 540,716.23
Reserve for USDA debt service	\$ 40,284.00
Reserve for O&M	\$ 67,941.82
Reserve for short lived assets	\$ 304,122.70
Reserve for AB198 capital repl	\$ 112,020.16
Reserve for construction	\$ 16,347.55
Pipeline Available	\$ -
Total	\$ 4,706,230.81
Investment Pool	
IHGID	\$ 8,845.57
IHCIP (2m 2007 Bonds)	\$ 123,216.14
Drinking Revenue Bond	\$ 255,211.78
Total	\$ 387,273.49

**INDIAN HILLS GID
CASH BALANCES BY FUND
11/30/2022**

CASH BALANCES	11/30/2022		
	WATER	SEWER	ADMIN
Operating	1,352,195.86	2,001,105.69	1,694,204.05
Reserved from rate increase	1,095,826.86	1,263,370.27	
Reserved for streets			849,314.42
Reserved Donations			2,691.17
Reserved for water tank	20,735.65		
Operating Available	235,633.35	737,735.42	842,198.46
Money Market	1,232,582.58	1,449,563.27	1,255,134.29
Reserve for Infrastructure	116,204.88	192,671.96	250,276.72
Reserve for Connections	234,944.29	174,420.00	
Reserve for storm water mgt			34,606.61
Reserve for sewer O&M		0.00	
Reserve for sewer debt service		53,244.80	
Reserve for sewer short lived assets		41,170.95	
Money Market Available	881,433.41	988,055.56	970,250.96
Pipeline	540,716.23		
Reserve for debt service (fully funded)	40,284.00		
Reserve for O&M	67,941.82		
Reserve for short lived assets	304,122.70		
Reserve for AB198 capital replacement	112,020.16		
Reserve for construction	16,347.55		
	0.00		
TOTAL AVAILABLE	1,117,066.76	1,725,790.98	1,812,449.42

INDIAN HILLS GID
ATTORNEY EXPENSES
NOVEMBER 2022

MONTHLY FEE	3,000.00
TOTAL	<u>3,000.00</u>

INDIAN HILLS GID
LONG TERM DEBT
AS OF 11/30/22

DEBT	BALANCE	PAYMENT	FINAL PAYMENT
WATER 2000 BOND	\$ -	PAID OFF	
WATER 2003 BOND	\$ 387,283.06	59,220.37 due Jan and July	1/1/2026
SEWER 1999 BOND	\$ -	PAID OFF	
WATER/SEWER 2007 BOND *	\$ 555,000.00	** due May and Nov	11/1/2026
USDA SEWER	\$ 1,140,990.51	4,754.08 MONTHLY	1/1/2052
USDA PIPELINE	\$ 751,631.31	3,357.00 MONTHLY	8/1/2051
PIPELINE 2010 STATE	\$ 580,105.66	due Jan and July	7/1/2030
	\$ 3,415,010.54		

* (35% WATER, 65% SEWER)

** payment amount varies

**INDIAN HILLS GID
REVENUE AND EXPENSE
NOT INCLUDING DEPRECIATION
FOR THE PERIOD ENDED NOVEMBER 30, 2022
WATER**

INCOME	BUDGET	ACTUAL	(OVER)/ UNDER	41.67%
FEES	1,365,000.00	683,542.83	681,457.17	50.08%
CONNECTION FEES	82,080.00	10,260.00	71,820.00	12.50%
CRICKET/VERIZON	12,441.60	5,184.00	7,257.60	41.67%
GRANT INCOME	0.00	0.00	0.00	0.00%
INTEREST	2,000.00	2,861.53	(861.53)	143.08%
MISCELLANEOUS	0.00	5,985.00	(5,985.00)	0.00%
TOTAL REV	1,461,521.60	707,833.36	753,688.24	48.43%
EXPENSES				
SALARIES/BENEFITS	393,355.78	146,898.14	246,457.64	37.34%
OPERATING EXP	461,125.00	212,745.78	248,379.22	46.14%
DEBT PRINCIPAL	230,883.66	52,052.40	178,831.26	22.54%
DEBT INTEREST	62,707.23	14,196.35	48,510.88	22.64%
** CAPITAL OUTLAY	108,000.00	132,249.82	(24,249.82)	122.45%
TOTAL EXP	1,256,071.67	558,142.49	697,929.18	44.44%
PROFIT	205,449.93	149,690.87	55,759.06	
NON-CASH				
infrastructure depletion (DEPRECIATION)	551,000.00	239,410.16	311,589.84	43.45%

** Reserves from rate reserves used to fund SCADA improvements

**INDIAN HILLS GID
REVENUE AND EXPENSE
NOT INCLUDING DEPRECIATION
FOR THE PERIOD ENDED NOVEMBER 30, 2022
SEWER**

INCOME	BUDGET	ACTUAL	(OVER)/	41.67%
			UNDER	%
FEEs	968,000.00	455,151.07	512,848.93	47.02%
CONNECTION FEES	82,080.00	10,260.00	71,820.00	12.50%
INTEREST	25.00	43.14	(18.14)	172.56%
MISCELLANEOUS	0.00	0.00	0.00	0.00%
TOTAL REV	968,025.00	465,454.21	584,650.79	48.08%

EXPENSES	BUDGET	ACTUAL	(OVER)/	
			UNDER	%
SALARIES/BENEFITS	389,257.95	146,354.65	242,903.30	37.60%
OPERATING EXP	211,675.00	62,207.11	149,467.89	29.39%
DEBT PRINCIPAL	110,136.39	95,096.17	15,040.22	86.34%
DEBT INTEREST	47,532.57	20,535.58	26,996.99	43.20%
CAPITAL OUTLAY	262,000.00	32,524.22	229,475.78	12.41%
TOTAL EXP	1,020,601.91	356,717.73	663,884.18	34.95%

PROFIT (LOSS)	-52,576.91	108,736.48	(79,233.39)	
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NON-CASH:

infrastructure depletion (DEPRECIATION)	378,000.00	152,820.90	225,179.10	40.43%
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**INDIAN HILLS GID
REVENUE AND EXPENSE
NOT INCLUDING DEPRECIATION
FOR THE PERIOD ENDED NOVEMBER 30, 2022
GENERAL**

<u>INCOME</u>		<u>BUDGET</u>	<u>ACTUAL</u>	<u>(OVER)/ UNDER</u>	<u>41.67% %</u>
	AD VALOREM	1,066,626.00	462,652.16	603,973.84	43.38%
	DOUGLAS CO. CONSOLIDATED TAX	382,383.00	154,112.94	228,270.06	40.30%
	PARK REV	500.00	194.00	306.00	38.80%
	GRANT	0.00	0.00	0.00	0.00%
	DONATIONS	0.00	0.00	0.00	0.00%
	MISCELLANEOUS	0.00	0.00	0.00	0.00%
	INTEREST	1,600.00	1,815.14	(215.14)	113.45%
	STORM WATER	21,200.00	9,107.00	12,093.00	42.96%
	TOTAL REV	1,472,309.00	627,881.24	844,427.76	42.65%
<u>EXPENSES</u>					
ADMIN	SALARIES/BENEFITS	88,155.74	33,649.16	54,506.58	38.17%
	OPERATING EXP	223,550.00	58,298.58	165,251.42	26.08%
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00%
PARKS	SALARIES/BENEFITS	215,749.98	64,943.65	150,806.33	30.10%
	OPERATING EXP	148,725.00	60,027.50	88,697.50	40.36%
	CAPITAL OUTLAY	24,000.00	0.00	24,000.00	0.00%
STREETS	SALARIES/BENEFITS	197,349.98	53,988.62	143,361.36	27.36%
	OPERATING EXP	93,175.00	20,008.58	73,166.42	21.47%
	CAPITAL OUTLAY	427,000.00	0.00	427,000.00	0.00%
	TOTAL EXP	1,417,705.70	290,916.09	1,126,789.61	20.52%
	PROFIT	54,603.30	336,965.15	(282,361.85)	
NON-CASH:					
	infrastructure depletion (DEPRECIATION)	300,700.00	122,911.75	177,788.25	40.88%

**INDIAN HILLS GID
WATER FUND SUMMARY
11/30/2022**

CASH BALANCES	LOAN BALANCES	REVENUES / EXPENSES
Operating		User Fees
Reserved from rate increase	Water Bond-2000	Base Rate Fees
Reserved for water tank	Water Bond-2003	Late fees
Operating Available	Water Bond-2012 (35%)	Connection fees
	Pipeline USDA	Interest
	Pipeline State	Verizon
		Misc Income
Money Market		TOTAL REVENUE
Reserve for Infrastructure		
Reserve for Connections		
Money Market Available		
		Salaries/Benefits
		Operating Exp
		Interest Exp
		Capital Outlay
		TOTAL EXPENSES
		INCOME (LOSS)
TOTAL AVAILABLE	TOTAL LOANS	

**INDIAN HILLS GID
SEWER FUND SUMMARY
11/30/2022**

CASH BALANCES	LOAN BALANCES	REVENUES / EXPENSES
Operating		
Reserved from rate increase	Sewer Bond-1999 \$ -	User Fees \$448,111.25
	Sewer Bond-2012 (65%) \$ 360,750.00	Late fees \$7,039.82
	USDA sewer bond \$ 1,140,990.51	Connection fees \$10,260.00
Operating Available		Interest \$43.14
		Misc income \$0.00
		TOTAL REVENUE \$465,454.21
Money Market		
Reserve for Infrastructure		Salaries/Benefits \$ 146,354.65
Reserve for Connections		Operating Exp \$ 62,207.11
Reserve for sewer O&M		Interest Exp \$ 20,535.58
Reserve for sewer debt service		Capital Outlay \$ 32,524.22
Reserve for sewer short lived assets		TOTAL EXPENSES \$ 261,621.56
Money Market Available		
TOTAL AVAILABLE	TOTAL LOANS	INCOME (LOSS)
\$1,703,587.88	\$ 1,501,740.51	\$ 203,832.65

**INDIAN HILLS GID
ADMIN, PARKS, STREETS SUMMARY
(AD VALOREM)
11/30/2022**

<u>CASH BALANCES</u>	<u>ADMIN</u>	<u>REVENUES / EXPENSES</u>
Operating	\$1,694,204.05	Storm water fees
Reserved for streets	\$849,314.42	Consolidated Tax
Reserved for Donations	\$2,691.17	Ad Valorem Tax
Operating Available	\$842,198.46	Recreation Fees
		Interest Income
		Grant fund received
		Miscellaneous
Money Market	\$1,255,134.29	TOTAL REVENUE
Reserve for Infrastructure	\$250,276.72	\$627,881.24
Reserve for storm water mgt	\$34,606.61	Salaries/Benefits
		Operating Exp
		Capital Outlay
Money Market Available	\$970,250.96	TOTAL EXPENSES
		\$290,916.09
TOTAL AVAILABLE	\$1,812,449.42	INCOME (LOSS)
		\$336,965.15

AGENDA ITEM 8c.

Reports to the Board:

c. Engineer Report

AGENDA ITEM 8d.

Reports to the Board:

d. Attorney Report

AGENDA ITEM 9.

Discussion and possible action to approve Draft Minutes from the December 8, 2022, Board Meeting.

**Minutes
Indian Hills General Improvement District
Board of Trustees Meeting
District Office
3394 James Lee Park Rd. #A
Carson City, NV 89705
December 8, 2022
Regular Board Meeting 2:00 P.M.**

Trustees Present: Chairman Kathryn Clark-Ross, Vice Chairman Dunham, Secretary/Treasurer Sageman, Trustee Eisele and Trustee Garcia.

Trustees Present via Zoom Meeting: none.

Trustees Absent: none.

Staff Present: General Manager Chris Johnson and Administrative Services Supervisor/Human Resources Brooke Thompson.

Others Present: District Counsel Chuck Zumpft, Jonathan Steele with the District's Auditing Firm Steele and Associates and Residents Kendra Wilson, Penni Eisele, and Dale Morlan.

Others Present via Zoom Meeting: none.

6:00 P.M. - Regular Meeting

- 1. Call to Order**
Request that Cell Phones and Pagers be turned off for recording purposes.
Chairman Clark-Ross called the meeting to order at 2:01PM.
- 2. Pledge of Allegiance:** Led by Trustee Garcia.
- 3. Public Interest Comment:** none
- 4. Approval of Agenda**

Trustee Eisele motioned to approve the agenda as is. Vice Chairman Dunham seconded. Motion carried unanimously.

- 5. Discussion and possible action to accept the annual audit for fiscal year ending June 30, 2022.**
Jonathan Steele introduced himself to the board. Jonathan stated you have your June 30, 2022, audit, he stated there is one minor change that he will show as we go through it, but they added a paragraph to note nine, on page 34, talking about the benefit coverage. Essentially this is to hopefully save Stacie some work. It does not change any numbers. Jonathan stated on page four is the independent auditor's report which states that the

Minutes of the December 8, 2022, Regular Board of Trustees Meeting

financials are presented fairly in all material respects, which is good and what the state wants to see from you. As a reminder in the last paragraph their goal, putting these financial statements together is that they are presented fairly, they are not looking for fraud, it gives a good picture the financials. On page seven is the management discussion and analysis, this basically what the management summarizes for the year, pages 7-10 are managements responsibility. On page eleven we start getting into the numbers of the financials. Before we start, he was talking with Vanessa who does the majority of the work for your audits. She was saying when they first started doing the district's audit's the numbers were vastly different, now you have money in the bank and things are getting paid off. It is night and day from before, this board and management has worked very hard to improve the financial status of the district. Starting off with the statement of net position, for government agencies and nonprofits this is kind of like your balance sheet. It lists your assets and liabilities, the cash is about 1.2 million higher than it was a year ago, your overall assets about one million higher than they were a year ago. Your liabilities, short term liabilities which is everything due within the next twelve months is down about \$77,000 and about \$700,000 down in long term liabilities. Assets are going up liabilities are going down, that is a good thing. On page twelve we have the statement of activities which is like an income statement. Expenses were virtually the same year over year, they actually went down about \$30,000, which is a good thing, you are keeping things in line and doing a good job. The general revenues, tax revenues were about the same it only went up \$48,000. On page seventeen this is the statement of revenue and expenses for the enterprise funds, your water and sewer funds, towards the bottom is the change in net position, the net income, this is basically showing your income and expenses for the water and sewer fund, both are profitable to the tune of about \$756,000. The main GID functions are where it is earning its revenue, is a profitable enterprise and is then helping fund the rest of the organization. On page eighteen the statement of cash flow for the enterprise funds. On the statement of cash flow, we get rid of all the accounting adjustments and look at what cash is coming in and what cash is going out, overall, the cash flow of the enterprise funds was up about that \$700,000. Once again even with debt servicing, interest, depreciation, and all that the cash is in the positive and not a negative which is also a positive. The last part of the financial statements starts on page twenty, this is the notes section to the financial statements, this section summarizes and gives a description about the organization or what is happening behind all the numbers. Not a whole lot to highlight there except note nine and ten, note nine we briefly talked about. We added paragraph that states, "The benefits overage is a result of GASB 68 required adjustments, which are out of the control of management. Once the required adjustments are removed as well as the adjustment for the change in the governmental fund change in long term assets and liabilities related to the pension liabilities, deferred inflows and deferred outflows related to the pension, the benefits expense in both the governmental funds and enterprise fund areas are well within budgeted amounts." This is a roundabout request from the state, they want to know that your pension expenses and funding is what you are budgeting and by putting it here in the statement hopefully Stacie wont have to write a letter basically saying the same thing. Note ten is the adoption of GASBS 87 which concerns leases. The organization was required this year to adopt this standard. Leases are now recorded as assets and liabilities now, your cell phone tower lease we now have deferred revenue and deferred liabilities. Years ago, you had capital leases and operating leases. They want it reported as capital leases now, that is the main difference between last year's

financial and this year's financial. The powers that be think it is more beneficial, they are required to do it.

Trustee Garcia stated his only question was on note nine, but Stacie gave him the amendment before the meeting, and you answered his question.

Jonathan stated the pension one is another weird accounting standard basis that people in New York create for the rest of the world. It's weird when you are in PERS the State is kind of responsible and the chances of the GID being responsible for any of this pension stuff is probably slim to none, but they make us put it in here like you are responsible for it.

Public comment: none

Board of Trustees further discussion/comment: none

Trustee Garcia motioned to accept the annual audit for fiscal year ending June 30, 2022, with amendments to page 34, note nine, adopting GASB 68. Trustee Eisele seconded. Motion carried unanimously.

Trustee Eisele stated that he would like to thank Stacie too for all the work she puts into this.

6. Discussion and possible action to approve a quote from Maxwell Products Inc. in the amount of \$10,150.00 for 15,000 pounds of crack seal material.

General Manager Chris Johnson stated as you may have noticed if you drove down Plymouth our roads team was out, that was their first job doing road work. They have been doing crack sealing on Plymouth and Princeton. We only had two and a half pallets of material to work with, and that is what went on to those roads. We usually order two to six pallets to use for the year and order it from Sparks, this year the cost came to .96 cents a pound which is almost double what we use to get it for which was .54 cents a pound. We all know inflation is crazy, but he didn't think it would be that much. Chris stated that he called around to all organizations in the County who have roads, he asked Douglas County and Mike Davies told him to call a place in Utah, they came back with a quote of .62 cents a pound before shipping. He asked for a breakdown with shipping it comes to .68 cents per pound, which is still more that we use to pay but less that what we would get it from in Sparks. The .68 cents per pound is including the shipping. Chris stated it is in the budget but is over \$5,000 so he needs board approval to purchase it.

Secretary/Treasurer Siegman asked how many pallets this is. General Manager Chris Johnson stated it is six almost seven pallets.

Trustee Garcia stated this is perishable product, we are going to use it before it goes bad. General Manager Chris Johnson stated oh yes, will we use it before it goes bad and store it at the water plant where it is temperature regulated. We will probably use this all if not this year next fall. It won't be sitting around for a year.

Vice Chairman Dunham stated do they actually give a shelf life on it and do we plan to use it soon. General Manager Chris Johnson stated he is not sure, but the key is you don't want to leave it outside. It is basically tar if we leave it outside and it is cold it takes a long time to heat up.

Trustee Eisele stated this is a petroleum product. Chris, you did a good job getting this cost, everything is going through the roof right now. General Manager Chris Johnson stated he appreciated that and this reenforces some of the things he has talked about in previous

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meetings with working with other managers and entities around here. He is working with other entities to get things like this it is beneficial for us.

Public comment: none

Board of Trustees further discussion/comment: Secretary/Treasurer Siegman stated so this is the same product we have used in past. General Manager Chris Johnson stated yes, it is basically the same thing

Trustee Garcia stated he would like to point out that our cooperation with other entities not only gives us the opportunity to get information on best pricing but I'm sure you are already doing this Chris but have an opportunity to let others know what we are buying so we might be able to find price break points. General Manager Chris Johnson stated yes, he has addressed that Mike just placed an order and uses a different material and rents machines for his material. They discussed this at the last manager's meeting.

Trustee Garcia stated he wanted to acknowledge the roads staff this is something that we use to contract out and now we are doing it in house. Kudos to the road staff.

Trustee Garcia motioned to approve a quote from Maxwell Products Inc. in the amount of \$10,150.00 for 15,000 pounds of crack seal material. Trustee Eisele seconded. Motion carried unanimously.

7. Discussion and possible action to approve commencement of fundraising via a “buy a brick” program for purchase and donation of engraved paver bricks to the hardscape segment of the South Sunridge Dog Park project.

Vice Chairman Dunham stated buy a brick beautification project, he has talked to some of the board. Dale stated basically the last real job he had was with the mason's union and he has been doing mason work for almost fifty years. Dale went through the slideshow in the board packet. The project summary is to reduce water use and maintenance, beautify grounds and honor community, and make affordable for all to participate. The goal is to honor current and past community service, We have the opportunity to engage the entire community to commemorate a person or event. Affordability is key to bolster maximum interest to achieve lower purchase price. As a bonus, this project will beautify our parks and, in some cases, reduce water consumption and maintenance. The objectives of this project are to get approval from IHGID to start fundraising, approve coordination with RCT project, define/approve area, achieve pledges/donation for 50+ bricks, designate citizens versus sponsors placement. 50+ bricks improves affordability. Citizen's order four-by-eight bricks at cost plus. Sponsors order eight-by-eight bricks at premium, defraying overall project cost. Limit sponsor placement to area borders. The next cost reduction comes at 250. Limit proof of concept to one location optimize the successful completion with public donated/purchased bricks. Coordinate project with RCT funded projects to defray installation cost and improve reserves for maintenance. The key benefits of this project are to honor community service, promote community pride in our parks and reduce water consumption and maintenance. This proposal offers community the opportunity to leave a lasting legacy honoring loved ones and stand out community servants. Participants become vested in park beautification. This project is a proof of concept that may be replicated to replace underutilized grass area reducing water consumption, while creating unique areas for followship and reflections. We hope to gain additional endorsements as a grass roots

movement across the entire district. We hope to gain corporate endorsement by approaching local business and leveraging the fundraising expertise of interested board/community members. The questionnaire feedback was almost a year ago we had 76.2% positive, 14.3% negative and 9.5% other. At that time, we looked at a price cost of \$19.99 although the suggested retail is much higher. Endorsements Dale stated he has talked to some of the people here personally and he has talked to Home Depot Management and other business managers, and they are willing to 66.7% said yes, they are interested in buying/donating a commemorative engraved brick. Dale stated that he has talked to some people here personally and some business managers once we get a hard proof and pass with this they want to see and hear more and then they are willing to listen to more once we get a hard proof and this passed by the board. Dale stated he has an anonymous pledge of \$100.00 each for each board member for a total of \$500.00 and he is pledging \$200. Request approval for board to designate an account to begin fundraising, earmark park reserve funds to expedite completion. Funds can be reimbursed as additional bricks are purchased. Blank bricks at lower costs can be installed to complete defined coverage area. Personalized bricks can replace blanks once a favorable quantity has been achieved to warrant purchase/ install efforts. Once the public sees one projected completed, anticipate more public interest for future projects in other district locations (IHGID grounds and parks) to further reduce water consumption. Dale showed the patterns with the options for the layout. Statement of work to be provided by dog park contractor. This project will seek to supply the primary hardscape material with public funding and create a maintenance reserve for this portion of the RCT funded dog park. Hardscape design to be integrated into dog park design plan according to favorable aesthetics and realistic targets for public donated/purchased bricks. Project timeline, start fundraising/ selling bricks upon board approval and stage bricks for RCT project implementation. This project timeline relies heavily on completion of the new dog park design, cost projections and project plan for hardscape portion. The sooner the promotion of the brick sales the sooner we can fill up spaces required to meet the hardscape design vs. using blanks. Phase 1 fundraising, asap to T-60 days groundbreaking, Phase 2 order and delivery, T-60 days to groundbreaking, Phase 3 install and maintenance, TBD to TBD see reserve projection. Key personnel would be the General Manager, volunteers, the contractor, and the community. Dale stated he is happy to answer any questions and if he can't his colleague Robert Garcia who has helped him very dearly on this project will.

Vice Chairman Dunham stated that he started this because of a place and need for a tree, that Kathryn spoke of. In his lifetime there have been other things going on, buying bricks he has a brick at the train depot museum. This came to mind to create for our parks, he thinks it is a good thing.

Trustee Garcia stated all he did was help Dale put his ideas in a presentation format. Robert stated as Dale said originally it was \$100 per brick and corporations was \$250 per brick but who can afford that. Understanding there is a park project going he saw an opportunity to defray the installation cost and reduce brick cost, that will make this possible for public participation. It is up to the board to decide if we want to just keep it public or do we want to open this up to corporate sponsorship too. It is a small project based on 4x8 when the park is going, they may define a different area. We might be able to do this elsewhere if it takes off, this could be something that hopefully snowballs and gets the community involved. Dale has some people in mind that he wants to honor, it might be someone in this room. Can you get 30 people to buy a brick for \$30, he thinks so and maybe before the dog park gets going.

Secretary/Treasurer Siegman stated this is informative but he thinks it would be easier and

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better in a different format. How many bricks are needing to be sold.

Trustee Garcia stated 36 plus 12 so 48 for that is the defined area. Secretary/Treasurer Siegman stated \$30 per brick, and in the 4x8 format.

Trustee Garcia stated yes \$30 for public regardless, anything above \$30 goes to reserves.

Secretary/Treasurer Siegman but the reserve is going for maintenance not buying more bricks. Trustee Garcia stated that is possible and that is for the board to decide on. Still only having to sell thirty bricks to the public, because of the donations, earmarks from others.

Secretary/Treasurer Siegman stated when do we start.

General Manager Chris Johnson stated you are overlooking a demographic that would probably fund this for you. If you are going to build an entry way to the dog park, go after pet owners, pet owners would love this.

Trustee Garcia stated he agrees wholeheartedly that is a great idea. The objective here is to be inclusive. If we get twenty dog owners and we can't finish the project. This proposal is flexible and for the board to decide.

General Manager Chris Johnson stated most engraving places these days can do symbols too, like a little paw print next to the dog's name.

Trustee Garcia stated Chris what is the timeline for the dog park design. He needs to know for lee time. General Manager Chris Johnson stated he would love to give you an answer on that, but he doesn't know, he meets with Tim tomorrow to discuss this. His guess is a month at least. Chris stated the timeline on the design of the park isn't going to hold you guys up with fundraising.

Trustee Eisele stated why are we doing this in Sunridge, why isn't it here by James Lee Park. His other questions is if someone wants to put a memorial bench in one of our parks does this stop that or eliminate that.

Vice Chairman Dunham stated that he does not see how this would eliminate that.

Trustee Garcia stated that he has walked the parks and sat on the benches. This will be a pilot program to see what can be done. For benches and things like that it is at one park. It is being put in at Sunridge because it will help with installation, the valuations here since the district is putting in hardscape and putting in work then it will help with it.

Trustee Eisele stated so we are taking money from the dog park. Trustee Garcia stated no it is money that they would already be spending, this project would actually donate bricks to the dog park project and reduce the cost.

General Manager Chris Johnson stated that he spoke to Scott Morgan and the legality of using RCT funds there has to be a distinction, to make sure that we are not building a commemorative brick garden in the dog park because we cannot use RCT funds to buy commemorative bricks, the grant funds have to be used for the dog park. These bricks are going to be donated and the cost is not coming from the Dog park grant.

Secretary/Treasurer Siegman stated would we buy a set number of bricks and replace them as they are purchased.

General Manager Chris Johnson stated yes or just extend it out.

Chairman Clark-Ross stated so I can get a brick engraved for \$30 and put the brick anywhere I want, or it has to be in South Sunridge.

Trustee Garcia stated the \$30 is just for the brick, there is another \$13 per brick for installation so by leveraging what is already going to be done with the project defers the costs. Chairman Clark-Ross stated so to get it at \$30 we have to do it with that project.

Trustee Garcia stated to piggyback it on the dog park would be great this is a pilot program to see if we get interest.

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Chairman Clark-Ross stated this is a little more complicated than she has in mind, the original proposal was to honor different people. Kathryn stated that she envisioned it at the office here off the patio, an extension of the bench out there so the seniors and others could afford. It is a good project.

Public comment: Resident Kendra Wilson stated she thinks she said this the first time this was brought up, as a resident, business owner and pet owner this is a great idea. Kendra stated that she would love to have one for her business and her pet. She is confused on the cost is it \$100 or \$30 per brick. Kendra stated that it is a cool idea.

Vice Chairman Dunham stated the difference personal is 4x8 is personal, the corporate is 8x8 so there is a distinction between the two. The reason it came to the dog park was to bring the cost of \$100 to \$29, it will be a minimum of 70 per square foot in labor, it is not a simple thing. He would love to see a place all over the GID, but we chose this to get some funds from the dog park project.

General Manager Chris Johnson stated for clarification no funds from dog park project will be used for the bricks, the bricks will be donated into the dog park.

Board of Trustees further discussion/comment: Chairman Clark-Ross stated she understands more now and the pricing. She has a problem when she thinks about selling it the price is good but that it is going to be put on a park for everyone to step on and dogs to poop on. It is the location that she does not agree with.

Trustee Garcia stated the people that sell bricks have a suggested sale price of \$100 but, they are fundraising, and we are not fundraising to get money for a project. That is why the cost is not what they are recommending. One if the proposals if we do the dog park and we incorporate RCT we have \$3,000 set aside and left we could use that for maintenance and or to offset the cost to put in bricks at another park that is why this is a pilot program. For future project without having to rely on district funds to pay for it.

General Manager Chris Johnson stated this item only approves to commence fundraising of the buy a brick program. So, when the dog park goes in, they already have the bricks to donate towards. The bricks and brick funds can be used at another location. All this does is authorize the commencement of fundraising. He just wanted to clarify that because we are getting into the weeds of this, and it is a very simple item actually.

Secretary/Treasurer Siegman stated what is the plan for fundraising that is not even in the presentation.

Vice Chairman Dunham stated he already started talking about this, he has talked to a lot of people about it. Dale stated out of his pocket he will get fliers made and knock-on doors. Dale stated he will talk to everyone.

General Manager Chris Johnson stated yes you can put it in the newsletter and on the webpage. Your big push and support is going to come from Sunridge pet owners. Again, this item is to approve the commencement of fundraising.

Trustee Eisele stated that he is concerned about this knocking out the benches, putting up benches if someone wants to purchase a memorial bench and put it in one of our parks, he has been approached by a number of people who want to do that. He is concerned that this will take away from that.

General Manager Chris Johnson stated since we do not have a policy on so, he can't see how it will limit anything like that a commemorative bench in the future. The one thing that will limit that is we can't have 50 commemorative benches in our parks.

Vice Chairman Dunham stated who pays for the installation for the bench.

Chairman Clark-Ross stated she paid for the bench and the plaques; Indian Hills installed them for her. Administrative Services Supervisor/Human Resources Brooke Thompson stated it took five minutes to install.

Chairman Clark-Ross stated for for clarification she goes to her vet, which would be a strong supporter of the dog park bricks. If this, it is ok'd tonight how does she sell this.

Trustee Garcia stated he would envision the corporate ones we are only allowing 12 corporate bricks on this pilot program. So, we are limiting it you will be one of a small number of people 12 to have this not only that but the recommended retail for corporate is \$250 show them the pattern that we are looking at and tell them that they would be at the boarder to the entrance to the dog park. Robert stated that Dale can get the paperwork.

Secretary/Treasurer Siegman stated he is ok with the concept.

Vice Chairman Dunham motioned to approve commencement of fundraising via a "buy a brick" program. Chairman Clark-Ross seconded. Motion carried unanimously.

8. Discussion and possible action to approve Draft Minutes from the November 16, 2022, Board Meeting.

Trustee Eisele motioned to approve Draft Minutes from the November 16, 2022, Board Meeting. Trustee Garcia seconded. Motion carried unanimously.

9. Chairman and Trustees Reports, Correspondence

Under this item the Board Members will briefly identify relevant communications received by them before the meeting, or meetings attended, or potential business of the district. No action will be taken on any of these items, but a member may request such item or topic be placed on a future agenda.

General Manager Chris Johnson stated this is Bill and Kathryn's final meeting, he wants to thank you both for your years of service, it has been 16 years for Bill and 6 years for Kathryn. Thank you for your service. Chris stated that you will be receiving some nice photos and would like to bring you both back probably in January.

Trustee Eisele stated that he has spent 16 years on the board. Bill stated that Kathryn has done a hell of a lot. Thank you for your time, there is so many things she is responsible for thank you.

Chairman Clark-Ross stated don't think you will get rid of her. Kathryn stated the last four was a bummer because of being locked down, we didn't get all that she would have hoped to get accomplished but those things were beyond her control. Kathryn stated they finally got this board and the General Manager up to par and she has to leave. It is a bummer, but she is confident the next will do a good job.

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Administrative Services Supervisor/Human Resources Brooke Thompson stated she would like to remind everyone that our Christmas Celebration is on December 17th starting at 10:00AM. In the past the board has been gracious to donate \$20.00 towards turkeys. We will reach out to our Engineer and Attorney for donations towards the TV and gift card. Chairman Clark-Ross stated that is great, you guys are so generous, thank you. Trustee Garcia stated he would also like to thank Bill and Kathryn for your years of service, your expertise, ideas and passion. Robert stated that he will miss you both. Robert stated that he did have some communication during the preelection. He won't go into details on the boards behavior when they are here, he will say that that they get their board packets emailed in advanced. Personally, he reviews it electronically, when it comes to the board packet if he is flipping through it during the meeting it doesn't mean he hasn't made notes and he is writing notes during the meeting. He likes to reference comments made. He just wanted to make that comment. No one should assume that because we are flipping through the agenda and packet during the meeting that they are not prepared for the meeting.

10. **Adjournment**

Trustee Eisele motioned to adjourn the meeting. Trustee Garcia seconded. Motion carried unanimously.

Meeting adjourned at 3:32P.M.

FINAL APPROVED MINUTES AS PRESENTED

**Trustee
Russ Siegman**