

**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

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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

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 fellowship 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

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 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 17<sup>th</sup> 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**

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**Trustee  
Russ Siegman**