



**Sun Valley General Improvement District
Board Meeting Minutes of
November 14, 2019**

Board Members Present:

Sandra Ainsworth	Chair
Susan Severt	Vice Chair
Carmen Ortiz	Treasurer
Joseph Barstow	Secretary
Michael Rider	Trustee

Board Members Not Present:

Staff Present:

Jon Combs	SVGID, General Manager
Chris Melton	SVGID, Public Works Director
Erin Dowling	SVGID, Customer Service Supervisor
Jennifer Merritt	SVGID, Administrative Assistant
Maddy Shipman	SVGID, Legal Counsel

Other Members Present:

Ralynn James	Audience
Jeffrey Peek	CliftonLarsonAllen LLP

The meeting of the Sun Valley General Improvement District was called to order by Chair Ainsworth at 6:00 pm in the Sun Valley District Administrative Building, 5000 Sun Valley Blvd., Sun Valley, NV.

Item# 1. Roll call and determination of a quorum.

Board members present; Chairperson Ainsworth, Vice Chair Severt, Treasurer Ortiz, Trustee Barstow and Trustee Rider. A quorum was present.

Item# 2. Pledge of Allegiance.

Led by Mr. Melton.

Item# 3. Public comments for items not on the agenda.

None

Item# 4. Motion to approve the agenda.

Secretary Barstow made a motion to approve the agenda. Treasurer Ortiz seconded the motion. The motion carried unanimously.

Item# 5. Certify posting of the agenda.

Ms. Merritt certified posting of the agenda.

Item# 6. Trustee/Manager's announcements, request for information, and statements relating to items not on the agenda.

Mr. Combs announced the District office will be closed Thursday, November 28th and Friday, November 29th in observance of Thanksgiving. He also reminded the Board and audience the District only has one meeting in December, December 12, 2019.

Item# 7. Discussion and action to approve accounts payable for November 14, 2019.

Treasurer Ortiz gave a brief report of the accounts payable, customer refunds and payroll checks for November 14, 2019.

Treasurer Ortiz made a motion to approve the accounts payable for November 14, 2019 in the total amount of \$162,920.68. Trustee Rider seconded the motion. After discussion the motion carried unanimously.

There were no public comments.

Item# 8. Discussion and action to approve Board Meeting Minutes of October 24, 2019.

Treasurer Ortiz made a motion to approve the Board Meeting Minutes of October 24, 2019 as submitted. Secretary Barstow seconded the motion. The motion carried unanimously.

There were no public comments.

Item# 9. Presentation by CliftonLarsonAllen LLP regarding the Sun Valley General Improvement District fiscal year 2018/2019 audit with action to approve.

Mr. Peek with CliftonLarsonAllen LLP gave a brief presentation of the Sun Valley General Improvement District audit for fiscal year ending June 30, 2019. Mr. Peek reported under the Independent Auditor's Report it states CliftonLarsonAllen LLP conducted the audit in accordance with auditing standards applicable to the Government Auditing Standards. He reported the first part of the audit report is the Independent Auditor's Report that includes their Qualified Opinion. The second section is a detailed overview of all the District Financial Statements.

Mr. Peek reported there was one Material Weakness Finding regarding the capital cost related to the Washoe County School District project. The District did not capitalize costs related to a project shared with the Washoe County School District. In addition, the District did not properly record capital contributions received from the Washoe School District for the project. During the year, the District received reimbursements from Washoe County School District for costs incurred by the District in a capital project that would benefit the Washoe County School District. His recommendation, Management should review all potential capital asset activity, including donated assets and contributed costs, as part of its year end closing process. Mr. Peek also reported on the 2018 Material Weakness findings regarding Capital Assets. He gave an update on the finding status; recommendation has been implemented in the current year. Management has implemented policies and procedures to record land and water rights assets into their capital asset system when assets are purchased or donated. It has been determined the historical costs and values to support the land and water rights on their listing. A prior period adjustment was recorded in the current year to agree with the value of the land and water rights in the financial statements to the District's listing.

He thanked the District staff for their assistance with preparation of the audit and looks forward to the continued partnership with the District.

Mr. Combs reported the finding regarding the Washoe County School District Capital Asset was no fault of the current Accountant, Ms. James. Ms. James performed an audit of the entire Washoe County School District capital project and it was determined the capital assets that were not properly recorder was during prior year's budget under the supervision of the District's former accountant.

Trustee Rider made a motion to accept CliftonLarsonAllen LLP audit for the District's fiscal year ending June 30, 2019 as presented. Vice Chair Sever seconded the motion.

During discussion District's Accountant, Ms. James commented she assisted CliftLarsonAllen LLP with determining when the Washoe County School District Capital Asset should have been properly recorded. She reported the Washoe County School District capital project started in September of 2017. During that time the prior accountant was not recording the expenses and revenues to the correct general ledger. Between her and Mr. Peek, they were able to correct it for the purpose of recording. Ms. James stated going forward, she has implemented policies and procedures how to properly record all new capital assets. She also stated she will be preparing a complete Capital Asset system for the District to be used going forward.

Mr. Combs thanked Mr. Peek and Ms. James for their assistance and hard work with this year's audit.

After further discussion the motion carried unanimously.

There were no public comments.

Item# 10. Discussion and possible action to approve request to purchase map file cabinets, with a not to exceed amount of \$10,000, for development and capital project maps for archiving purposes.

Mr. Melton stated staff is actively working on improving the District's filing system. Staff will be inventorying all maps, labeling and filing them properly in efforts for staff to retrieve any map when needed. In addition to filing the original maps, staff would like to create a digital data base as well. Due to the amount of time needed for this project, staff will be implementing the new filing system in phases over the course of 1 to 2 years.

Mr. Melton provided a copy of Easi File quote for three map cabinets, accessories and shipping and delivery for the total amount of \$8,619.81. He also provided a copy of Ricks AEC Reprographics Quote for scanning, with a proposal of a large format scanning of black/white of \$1.00 per page and \$2.50 per page for color. He stated it is undetermined at this time how many maps will need to be scanned until staff performs an inventory of maps on hand.

Mr. Melton reported staff is requesting approval to purchase map cabinets and accessories, as well as, outsourcing scanning for a digital library for a not to exceed amount of \$10,000.00 for phase 1. The District's current FY 2019/2020 board approved budget includes \$20,000.00 allocated for the map filing project.

After some discussion Vice Chair Severt made a motion to approve staff's request to purchase map file cabinets and accessories as presented with a not exceed amount of \$10,000.00. Chairperson Ainsworth seconded the motion. The motion carried unanimously.

There were no public comments.

Item# 11. Legal report by Maddy Shipman.

Ms. Shipman briefly reported the State of Nevada Attorney General's office has various cases regarding public records. As a reminder personal emails are subject to being a public record if any email received and/or sent via a personal email. She had suggested for consideration not to have svgid.com emails forwarded to a personal email in efforts to keep work and personal emails separate from one another. She also stated work emails are to be kept for a certain amount of years; retention schedule is dependent of content/subject. Ms. Shipman stated she is aware that District staff is currently working on a formal District Retention Schedule and a Public Records Request Policy.

Item# 12. Field report by Chris Melton.

Mr. Melton reported on the following items;

- He reported last week the District was notified that a contractor on the new Wild Creek High School project hit one of the sewer interceptor manholes. Some debris entered the interceptor but has been cleared and the City of Sparks is overseeing the repair work and making sure there is no additional damage to the interceptor.
- The new playground equipment has been installed at Gepford Park.

Item# 13. Office report by Ms. Dowling.

Ms. Dowling reported on the following items;

- She gave a brief recap of the Veteran's Day Event. It was a very successful event; the event received good social outreach to various governmental agencies. There were eleven different veteran agency tables. There was a larger attendance this year in comparison to prior years.

Item# 14. Manager report by Jon Combs.

Mr. Combs reported on the following items;

- He gave a brief report on the District's Cash/Debt Analysis for the first fiscal year quarter. The District currently has a little over \$14M in cash reserves; some of this is restricted due to the District's State Water Bonds and City of Sparks Sewer Loans. The District's total debt is a little over \$9.5M, this includes principal and interest through the end of the loan term. Staff is considering paying off a portion of the debt to save on interest. This would be brought before the board at a future meeting.
- He wished Vice Chair Severt and Ms. Shipman a happy birthday on behalf of the District.

Item# 15. Public Comments.

None

Item# 16. Board Comments.

Chairperson Ainsworth thanked Ms. Dowling, Mr. Melton and all other District staff for the Veterans Event. She too was pleased with the attendance of the other governmental and veteran agencies. She also thanked Ms. James for all her hard work with the preparation of the District's audit as well as providing the board with a financial statement showing the

District's current reserves and debt expenses.

Trustee Rider has attended the Veterans Event in the past as a patron and he was pleased to attend this year's event as a Trustee. He was pleased to see the entire District board present at the event and he agrees this year's event was well attended. He heard a lot of positive comments from the veterans. He also thanked Ms. James for the financial statement.

Treasurer Ortiz thanked both Ms. Dowling and Mr. Melton for all their help with the Veterans Day event.

Secretary Barstow was pleased with the Veterans Event, he was happy to help serve breakfast to all the event patrons. He also thanked Ms. James for the financial statement.

Vice Chair Severt thanked District staff for the planning of the Veterans Event and working during the event. She appreciated once again the Boy Scouts for their color guard, Washoe County School District student performing the National Anthem and the Girl Scouts serving breakfast. She was able to provide information regarding the Sun Valley Senior Program to some of the patrons. She also suggested the District provide program/resource information at the next year's event.

Vice Chair Severt briefly commented on the naming of the new Wild Creek High School. The new high school will be continued to be called Proctor Hug High School. The second school has not been named yet, but during the naming survey, Debbie Smith received majority of the survey votes. She also commented that there are park users at Gepford Park who are letting their dogs run off their leashes and are not picking up after their dogs. She requested staff to look into this matter.

Item# 17. Future Agenda Items.

Mr. Combs reported the following items will be on the next agenda;

- Workers Comp Renewal
- Review and approval of the 2020 meeting schedule
- Election of 2020 District officers
- Proclaiming January National Radon Awareness month
- Review of District credit card fees
- Review of the 2020/2021 Ad valorem Tax percentage collected by Washoe County Treasurer

Treasurer Ortiz requested a presentation by Washoe County School District regarding the new high school construction facilities in relation to the District's sewer interceptor.

Item# 18. Adjournment.

Secretary Barstow made a motion to adjourn at 6:49pm. Treasurer Ortiz seconded the motion. The motion carried unanimously.

Approved by the SVGID Board of Trustees on December 12, 2019.

Minutes Prepared by:
Jennifer Merritt, Administrative Assistant