

**ROUND HILL GENERAL IMPROVEMENT DISTRICT**

**BOARD OF TRUSTEES  
REGULAR MEETING**

**LOCATION: TAHOE DOUGLAS FIRE STATION  
193 ELKS POINT ROAD  
ZEPHYR COVE, NEVADA 89448**

**October 15, 2024**

**TUESDAY 4:30 PM**

**This is the agenda for all items scheduled to be considered. Unless otherwise stated, items may be taken out of the order presented at the discretion of the chairperson. The Board may combine two or more agenda items for consideration; and may remove an item from the agenda or delay discussion relating to an item on the agenda at any time. Action may only be taken on those items denoted "For Possible Action"**

- 1. Discussion Item: CALL TO ORDER 4:30 P.M.**
- 2. Discussion Item: PLEDGE OF ALLEGIANCE**
- 3. Discussion Item: ROLL CALL**
- 4. Discussion Item: PUBLIC COMMENT**

Public comment may be accepted on items not on today's agenda, but not acted upon until it is scheduled for a subsequent meeting or meets NRS 241.020 (2) "Emergency" criteria and may be limited to a maximum of five minutes.

For agenda items, the Chairman will read the agenda listing into public record. Staff will present a summary of the staff reports and recommendations, including any updated information that was received after the date when the staff reports were distributed. The Board of Trustees will follow with questions from staff. At that time, the Chairman will open the hearing to public testimony. Normally, the applicant and/or their representative are permitted to speak first, followed by Trustees questions. The Chairman will then request comments from the public at large. If you wish to speak on a particular item, please limit your comments to five minutes and be as brief and concise as possible so that all who wish to speak may do so. Comments may be prohibited if they become disruptive to the meeting by becoming irrelevant, repetitious, offensive, inflammatory, or amounting to personal attacks and interfering with the rights of other speakers. The Chairman has the right to establish time limits for comments and to allow for rebuttal.

- 5. For Possible Action: APPROVAL OF AGENDA**
- 6. For Possible Action: Discussion and possible action to adopt a Purchasing Policy for Round Hill General Improvement District.**

7. **For Possible Action:** Discussion and possible action to adopt an Investment Management Policy for Round Hill General Improvement District.

8. **Consent Calendar:** NOTE: Items on the Consent Calendar will be approved without discussion unless the item is specifically “brought forward” for discussion.

- i. Approval of September 17, 2024 Minutes
- ii. Approval of Account Receivable Report through October 10, 2024
- iii. Approval of September 2024 Wells Fargo Checking Bank Statement
- iv. Approval of Fiscal Year to Date Cash Positions
- v. Approval of Fiscal Year to Date Fund Balance
- vi. Approval of Fiscal Year to Date Balance Sheet
- vii. Approval of Fiscal Year to Date Budget vs. Actual

9. **Discussion Item:** STAFF REPORTS

- i. Manager’s Report
- ii. Engineer’s Report
- ii. Attorney’s Report
- iii. Association Reports
- iv. Correspondence

10. **For Possible Action:** Adjournment

This notice and agenda have been posted on or before 9:00 a.m., October 10, 2024 in accordance with NRS 241.020. Copies of the agenda were posted at the following locations: Round Hill G.I.D. office, Zephyr Cove Post Office, Douglas County Library, Tahoe Douglas Fire Station and the Douglas County Administration Building at Lake Tahoe.

Any member of the public may request the supporting material for this or any meeting by contacting the Administrative Assistant Patti Page at [ppage@rhgid.org](mailto:ppage@rhgid.org), 343 Ute Way, Zephyr Cove, NV 89448 or by call 775-588-2571.

*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 Round Hill General Improvement District office in writing at P.O. Box 976, Zephyr Cove, Nevada 89448 or by calling 775-588-2571 at least 20 hours in advance.

I HEREBY CERTIFY that the above-mentioned information is true and correct to the best of my knowledge and complies with provisions of NRS 241 and the laws of the State of Nevada. I also certify that this notice has been posted at least three working days before the convening of the meeting.



**ITEM #6 For Discussion and Possible Action to adopt a Purchasing Policy for Round Hill General Improvement District.**

**PRESENTED BY:** Brandon Garden, General Manager

**RECOMMENDED ACTION:** It is recommended that the Round Hill General Improvement Board of Trustees adopt the proposed Purchasing Policy

**BACKGROUND:** Round Hill General Improvement District is organized under the provisions of Nevada Revised Statutes Chapter 318 and as such is subject to the purchasing and bidding procedures of Nevada Revised Statutes Chapter 332 and budgeting procedures as set forth in Chapter 354 of the Nevada Revised Statutes. In keeping with this it is recommended that Round Hill General Improvement District establishes a policy that identifies those people who are authorized to purchase goods and/or services on its behalf and procedure to do so.

The proposed purchasing policy identifies authority and limits for the General Manager as well as all other employees. It also identifies different implements and forms of purchasing that will be used with normal day to day expenses along with contracts and emergency expenditures.

**INCLUDED:**

- Draft Round Hill General Improvement District Purchasing Policy

Fund impacted by above action:

- |                                       |   |
|---------------------------------------|---|
| <input type="checkbox"/> All Funds    | <input checked="" type="checkbox"/> Not a Budget Item |
| <input type="checkbox"/> Water Fund   | <input type="checkbox"/> Emergency Spending           |
| <input type="checkbox"/> General Fund |   |
| <input type="checkbox"/> Sewer Fund   |   |

**ROUND HILL GENERAL IMPROVEMENT DISTRICT**  
**Purchasing Policy**  
**Adopted October \_\_\_\_\_**

**1.0 Purpose**

Round Hill General Improvement District (RHGID or District) is organized under the provisions of Nevada Revised Statutes Chapter 318 and subject to the purchasing and bidding procedures of Nevada Revised Statutes Chapter 332 and budgeting procedures as set forth in Chapter 354 of the Nevada Revised Statutes. It is recognized that the annual fiscal budget is prepared to provide expenditure authority and compliance with NRS 354 and is not necessarily an approval of the District's Governing Board to expend the budgeted amounts. The purpose of the district procurement is to provide the goods and services needed to properly organize and operate the approved functions of the district. This policy is to be integrated into other district policies and procedures as may be established.

**2.0 General**

In general, the district management is authorized to spend up to \$10,000 for budgeted items and those necessary for normal operations of the district without board approval provided they are within the current budget balance. Standard overhead items such as utilities, payroll, employee benefits, insurance, telephone, phone answering services, legal fees, accounting fees, water monitoring, fuel purchases, office supplies, postage, minor vehicle repairs, equipment leases, etc. are not subject to these policies. There are three purchasing tools to be used by the district. Contracts, purchase orders, and credit cards.

**3.0 Purchasing Authority**

The General Manager has discretionary purchasing authority up to \$10,000 and may make procurement for items specifically approved in the budget up to \$25,000. All purchases or contracts in excess of \$25,000 will follow statute and will be brought before the Board of Trustees for consideration. Once a contract is approved it is management's responsibility to ensure that costs incurred are within the budget and the board approved contract amounts.

The following purchasing thresholds are established:

Executive Administrative Assistant - \$ 750

Water Treatment & Distribution Chief Operator - \$ 750

Water Treatment & Distribution Operator - \$500

**4.0 Contracts**

Contracts are the primary purchasing tool. These are in the form of Maintenance/Service Contracts, Construction/Improvement (Public Works) contracts, or simply contractual agreements between parties. Per NRS 332.039, the district is required to advertise all contracts for which the estimated annual amount required to perform the contract exceeds \$50,000.00. If the estimated annual amount required to perform the contract is \$50,000.00 or less, advertising is not required. If the estimated annual amount required to perform the contract is more than \$25,000.00 but not more than \$50,000.00 but less than \$100,000, requests for bids must be submitted or cause to be submitted by the district to two or more parties capable of performing the contract, if available.

Exceptions to this statute include emergency contracts affecting public health, safety or welfare of the public, professional services, computer equipment and software, purchases through the Nevada State Purchasing contracts or other public agencies purchasing cooperatives.

**Advertisement for bids:** In compliance with NRS 332.045, all notices for bids must be advertised at least once not less than 7 days before the opening of bids in both a qualified newspaper and on the district website.

**Capital Outlay Purchases/Expenditures:** Annually, the district adopts a budget including Capital Outlay Purchases/Expenditures which are defined as purchases in excess of \$5,000.00. Budgeted expenditures with an estimated cost of more than \$10,000 but less than \$25,000 may be authorized by the General Manager and will be reported to the Board of Trustees at the next regular board meeting.

### **5.0 Purchase Orders**

Purchase orders are used for purchases exceeding \$1,000.00 or when another purchasing tool is not available. Annually, standard purchase orders may be issued to vendors that the district frequently uses in amounts sufficient for normal operations and a contract was considered infeasible. The General Manager may authorize purchase orders up to \$25,000, provided the proposed expenses have been identified, are budgeted, and are within the current budget balance.

### **6.0 Credit Cards**

Each employee is issued a credit card for small, routine, and necessary purchases, such as supplies or travel. Managers may use credit cards for goods and materials up to the designated purchasing authority to obtain goods and services. The credit limits are consistent with this policy. Purchases made on credit cards are limited to district business only and any other use may be grounds for termination. Purchase orders are not required for credit card purchases exceeding \$1,000.00 provided that prior approval from his/her manager is obtained. Each employee is required to turn in credit card receipts for each credit card purchase with the annotation of the purpose of the purchase. A lost receipt form may be substituted when receipt is not issued or available.

### **7.0 Emergency Expenditures/Procurement**

During emergent events, it may be necessary for management to implement emergency procurements and deviate from policy. In the case of emergency expenditures, Management will identify the need and communicate with at least one board member and report the expense at the next regular meeting of the Board of Trustees and to be ratified once expenditure is completed.

### **8.0 Tracking and Reporting**

District expenses will be recorded and tracked using the software provided for this purpose. All expenses will be entered into the system in accordance with the procedures established but will not be less than twice each month. The district should endeavor to pay vendors accurately and timely, but not to excess of being a burden or jeopardize the bank balance.

**Budget to Actual:** Monthly reports comparing actual and budgeted performances shall be prepared by the Executive Administrative Assistant and reviewed by the General Manager and presented at least quarterly to the Board of Trustees.

**Reporting:** A monthly list of claims will be compiled and presented to the Board of Trustees for review and approval at the first available regular meeting following the close of the month.

**9.0 Local preference**

When feasible and the cost differential is determined to be less than significant, local businesses shall be used. Local businesses are defined as within the district, Tahoe Basin or Douglas County. Benefits to be derived to the district by reduced travel time and recognition of tax-exempt status.

Last Revision Dated: September 23, 2024

**Revision:**

Revision Date	Description or paragraph	Completed by

**ITEM #7 For Discussion and Possible Action to adopt an Investment Management Policy for Round Hill General Improvement District.**

**PRESENTED BY:** Brandon Garden, General Manager

**RECOMMENDED ACTION:** It is recommended that the Round Hill General Improvement District Board of Trustees adopt the proposed Investment Management Policy.

**BACKGROUND:** Currently RHGID does not have a policy for the management of investments. The proposed policy provides guidance and authority to the General Manager to pursue the highest investment returns while maintaining cash flow requirements and complying with all regulations and statutes governing the investment of public funds.

Delegation of authority would be to the designated Investment Officer, General Manager, with frequent reporting to the Secretary/Treasurer and the Board of Trustees on a minimum quarterly basis.

Fund impacted by above action:

- |                                       |   |
|---------------------------------------|---|
| <input type="checkbox"/> All Funds    | <input checked="" type="checkbox"/> Not a Budget Item |
| <input type="checkbox"/> Water Fund   | <input type="checkbox"/> Emergency Spending           |
| <input type="checkbox"/> General Fund |   |
| <input type="checkbox"/> Sewer Fund   |   |

**ROUND HILL GENERAL IMPROVEMENT DISTRICT**  
**Investment Management Policy**  
**Adopted October \_\_\_\_\_**

**1.0 Purpose**

The purpose of the Round Hill General Improvement District's (RHGID or District) Investment Policy is to provide guidance, assign responsibility, and ensure transparency as the district protects the ratepayers funds while it pursues the best returns from investments which are suited for a public agency. It is the intention of the district to invest public funds in a manner which provides the highest investment return after fulfilling the need for safety and liquidity, while meeting its cash flow requirements and complying with all federal, state and local statutes and regulations governing the investment of public funds.

**2.0 Definitions**

Funds considered for investment shall apply to all financial assets under the district's control or in its custody as accounted for in the district's financial accounting records and reported in its periodic financial statements. These funds include financial assets held in the following fiscal entities:

<u>Fund Type</u>	<u>District Fund Name</u>
Governmental.....	General Fund
Enterprise .....	Water Fund
.....	Sewer Fund

All other funds, unless specifically excluded from this practice by Board of Trustees.

**3.0 Prudence**

The district will use standards established by the Uniform Prudent Investors Act as the standard of care; portfolio strategy; risk and return objectives from the Act consider:

- 3.1 The district shall invest and manage its assets as a prudent investor would, by considering the purposes, terms, distribution requirements, and other circumstances of the district. In satisfying this standard, the district shall exercise reasonable care, skill, and caution.
- 3.2 The district's investment and management decisions respecting individual assets must be evaluated not in isolation but in the context of the district's portfolio as a whole and as a part of an overall investment strategy having risk and return objectives reasonably suited to the district's purposes.
- 3.3 Among circumstances that the district shall consider in investing and managing its assets are such of the following as are relevant:
  - 3.3.1 general economic conditions;
  - 3.3.2 the possible effect of inflation or deflation;



- 3.3.3 the role that each investment or course of action plays within the overall investment portfolio;
- 3.3.4 the expected total return from income and the appreciation of capital;
- 3.3.5 other resources of the district;
- 3.3.6 needs for liquidity, regularity of income, and preservation or appreciation of capital; and
- 3.3.7 an asset's special relationship/special value, if any, to the purposes of the district

3.4 The District shall make a reasonable effort to verify facts relevant to the investment and management of its assets.

#### **4.0 Objectives and Constraints**

The district's primary investment objective is to obtain the maximum investment return while adhering to the following constraints:

- 4.1 **Safety.** Safety of principal is the foremost constraint of the district's investment program. Investments shall be undertaken in a manner seeking to ensure the preservation of capital.
- 4.2 **Risk.** To minimize the risk associated with any one security, diversification is required to ensure that the potential (or actual) losses on individual securities do not exceed the total return generated from the remainder of the portfolio.
- 4.3 **Liquidity.** The portfolio shall remain sufficiently liquid - in terms of cash and near-term maturities of non-cash assets - to enable it to meet all operating requirements, and near term capital investment requirements, which are planned or which might be reasonably anticipated.
- 4.4 **Cash Flow Requirements.** The size and composition (maturity, security type, etc.) of the portfolio(s) shall be determined so as to provide funds to meet the district's projected cash consumption requirements, over time.
- 4.5 **Statutes and Regulations.** All investments shall be restricted to those specifically identified within Nevada Revised Statutes (NRS) Chapter 355.170, as amended and any other statutes or regulations which may be promulgated by the State of Nevada or the United States Government.

#### **5.0 Delegation of Authority**

NRS Chapter 355.175 establishes the authority to manage the district's investment program and provides the district's governing body with the ability to appoint an Investment Officer(s) to handle the day-to-day administration of the program. The Investment Officer or designee shall work with an appropriately licensed investment advisor (Nevada) to structure the investments appropriate to a government agency in execution of decisions consistent with the objectives of this policy and the Board of Trustee priorities.

The Board of Trustees delegates Investment Officer responsibilities to the General Manager and Board Secretary/Treasurer will be established as the alternate. The Investment Officer will provide

the alternate updates as investment decisions are made or at least quarterly.

The Investment Officer shall establish written procedures for the operation of the program, consistent with this and other provisions of this investment policy. No person shall engage in an investment transaction except as provided within this practice or the written procedures. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials or third-party agents who assist in the investment program.

### **6.0 Portfolio Management**

This portfolio management function may, subject to the Board of Trustees approval, be contracted out to one or more professional investment managers, knowledgeable in the markets, investment instruments and the district's unique constraints and investment needs. The investment managers shall exercise discretion and be limited in their decision-making with respect to portfolio transactions to the extent allowed within the constraints of this policy.

Officers, employees and agents involved in the investment process shall refrain from personal business activity that could conflict, or might appear to conflict, with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

### **7.0 Investments**

The instruments which the district is authorized to hold are prescribed in NRS Chapter 355.170.

The district will diversify its portfolio by security type, maturity and issuing institution. Asset allocation guidelines, as deemed necessary from time to time, shall be prescribed by the District's Board of Trustees. Such asset allocation guidelines (maximum maturities) will be in writing and will become an integral part of this policy.

To the extent possible, the maturities of securities held within District portfolios shall be closely matched to the district's cash flow requirements for 1) day-to-day operations, 2) planned capital projects, 3) unknown future contingencies, and known or stated (restricted) reserves.

The district shall not hold securities with maturities which exceed ten years (maximum allowable under NRS Chapter 355.170). Investment allocation maturities will match the stated needs established the Fund or account.

### **8.0 Internal Controls and Reporting**

The Investment Officer shall establish a system of written internal controls which shall be reviewed for adequacy, annually, by the district's external auditors. The controls shall be designed to prevent loss of public funds arising from fraud or abuse, employee error, misrepresentation by third parties, or imprudent actions by officers, employees, or agents of the district.

The Investment Officer shall prepare a quarterly report of investment activity. Annually, the Investment Officer shall present a report summarizing the investment program's performance during the preceding twelve-month period including a projection of investment cash flows for the following year investment period.

**9.0 Investment Practice Adoption**

This investment practice shall be adopted by motion of the District's Board of Trustees. It shall be reviewed at least annually and any modifications made hereto must be approved by the District's Board of Trustees.

Last Revision Dated: September 23, 2024

**Revision:**

Revision Date	Description or paragraph	Completed by

DRAFT

**ITEM # 8    Consent Calendar**

**PRESENTED BY:** Patti Page

**RECOMMENDED ACTION:** Approve the Consent Calendar as presented.

**BACKGROUND:** The auditors began on September 3<sup>rd</sup> here in the office.  
I have not heard anything from them since they left our offices.

Waiting for confirmation on the presentation at our November meeting.

Fund impacted by above action:

- |                                       |   |
|---------------------------------------|---|
| <input type="checkbox"/> All Funds    | <input checked="" type="checkbox"/> Not a Budget Item |
| <input type="checkbox"/> Water Fund   | <input type="checkbox"/> Emergency Spending           |
| <input type="checkbox"/> General Fund |   |
| <input type="checkbox"/> Sewer Fund   |   |

**Round Hill General Improvement District  
Board of Trustees Minutes  
September 17, 2024**

Tuesday

4:30 pm

**1. Meeting Called to Order**

Meeting was called to order by Chairman Keith Fertala @ 4:30pm.

**2. Pledge of Allegiance**

Pledge of Allegiance was led by Chairman Keith Fertala.

**3. Roll Call**

Chairman Keith Fertala, Vice Chairman Darin Smith were present. Trustee Gregg Rossi was present via telephone. Trustees Hunter Harris and Joshua Buck were absent. General Manager Brandon Garden, Admin. Assistant Patti Page and District Counsel Kyle Winter were present. Resident Bruce Steger was present.

**4. Public Comment**

None

**5. Approval of Agenda**

Motion to approve the agenda as presented. Smith/Rossi 3-0 approved.

**6. Discussion and possible action on First Amendment to agreement with Elks Point Country Club.**

District Counsel inserted the wording in section 2.1 to include “emergency residential and fire protection” to accommodate all parties. Motion to approve the First Amendment to agreement with Elks Point Country Club. Rossi/Smith 3-0 approved.

**7. Discussion and possible action to contract with Sierra Controls, LLC for SCADA Master Plan and System Survey.**

The current Supervisory Control and Data Acquisition (SCADA) system for the filter plant is beyond the useful life of the system. The current Programmable Logic Controllers (PLC) are severely outdated and creates a real concern for continued reliability. To develop a plan for upgrades and to continue dependable operations the Master Plan and System Survey will provide management with a guideline and phased approach to upgrade the existing equipment.

Motion to contract with Sierra Controls, LLC for SCADA Master Plan and System Survey for an amount not to exceed \$9,115.00. Smith/Rossi 3-0 approved.

**8. Discussion and possible action for on surplus equipment and authorization for disposal.**

There are currently two plow blades and associated mounting hardware that have been stored at the office since the new plows were purchased and installed. The old plows have no useful purpose and need to be disposed of.

Both plows are fully depreciated. Revenues from sale will be credited to appropriate funds based upon their sources of procurement. Motion authorizing Manager Garden to seek auction and other means of disposing of surplus equipment. Smith/Rossi 3-0 approved.

**9. Discussion and possible action to approve a partial abatement of sewer charges for the property located at 254 Cheyenne Circle.**

A sewer abatement policy checklist was completed. Operators reported the leak positively went over land and not into the sewer system.

Motion to approve partial abatement of sewer charges for the property located at 254 Cheyenne Circle in the amount of \$690.80. Smith/Rossi 3-0 approved.

**10. Discussion and possible action to form a subcommittee of 2 (two) Trustees to enter contract negotiations with General Manager, Brandon Garden.**

The General Manager's contract expires December 31, 2024. Prior practice has been to form a subcommittee of two trustees for contract negotiations with the General Manager.

Motion to form a subcommittee of Chairman Keith Fertala and Vice Chairman Darin Smith to enter contract negotiations with General Manager, Brandon Garden.

When negotiations are completed, the subcommittee will bring the results to the Board of Trustees for final approval at a future Board Meeting. Rossi/Fertala 3-0 approved.

**11. Consent Calendar**

Motion to approve the consent calendar as presented. Rossi/Smith 3-0 approved.

**12. Staff Reports**

No attorneys report.

**13. Adjournment**

Move to adjourn @ 5:10pm. Rossi/Smith 3-0 approved.

Attest:

\_\_\_\_\_  
Keith Fertala  
Chairman

\_\_\_\_\_  
Hunter Harris  
Secretary

**ROUND HILL GENERAL IMPROVEMENT DISTRICT**  
**Accounts Receivable Detail**

Account nber	Customer Name	Apt.	Description	Current Due	Past Due 1	Past Due 2	Past Due 3	Total Due
			Area:	1				
201	Maureen F. Stamper		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
303	Kathryn Hanley		ACTIVE	\$58.28	\$0.00	\$0.00	\$0.00	\$58.28
401	Michael & Romana Croke		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
802	David & Bonnie Hughes		ACTIVE	(\$12.18)	\$0.00	\$0.00	\$0.00	(\$12.18)
902	David & Jessica Schnoll		ACTIVE	\$70.67	\$0.00	\$0.00	\$0.00	\$70.67
1101	Helene de Ponsay		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
1503	Bonnie Lam		ACTIVE	\$27.60	\$0.00	\$0.00	\$0.00	\$27.60
1602	Mark Edwards		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
2001	Michelle & Stew Fults		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
2402	Rick & Rose Echevarria		ACTIVE	\$21.33	\$0.00	\$0.00	\$0.00	\$21.33
2501	Dustin T. Fox		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
2802	Katie & Beau Miller		ACTIVE	\$177.30	\$0.00	\$0.00	\$0.00	\$177.30
2902	Janet Murphy		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
3202	Shannon Lane		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
3401	Ronald May		ACTIVE	\$17.19	\$0.00	\$0.00	\$0.00	\$17.19
3501	Phillip & Anita Tate		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
3803	Keaton Hutchison		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
4001	Ryan & Erinn Miller		ACTIVE	\$95.68	\$0.00	\$0.00	\$0.00	\$95.68
4101	Iris Kamm		ACTIVE	\$186.30	\$0.00	\$0.00	\$0.00	\$186.30
4803	Jonathan & Sarah Hester		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
4903	Jonathan & Sarah Hester		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
7402	Michael Meyer	Unit 1	ACTIVE	(\$168.30)	\$0.00	\$0.00	\$0.00	(\$168.30)
7701	Carl Ruschmeyer	Unit 12	ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
302	Yan Jiang	Unit 13	ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
8301	Alvan Donnan	Unit 4	ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
8402	Ryan Forvilly	Unit 5	ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
8702	Wade Gribaldo	Unit 8	ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
8903	Round Hill SC & Davidson		ACTIVE	\$174.36	\$17.44	\$0.00	\$0.00	\$191.80
9002	Round Hill SC & Davidson		ACTIVE	\$174.36	\$17.44	\$0.00	\$0.00	\$191.80
9302	Round Hill SC & Davidson		ACTIVE	\$933.79	\$107.35	\$0.00	\$0.00	\$1,041.14
9402	Round Hill SC Davidson Re		ACTIVE	\$1,297.40	\$122.83	\$0.00	\$0.00	\$1,420.23
9502	Round Hill SC & Davidson		ACTIVE	\$656.75	\$69.13	\$0.00	\$0.00	\$725.88
9602	Round Hill SC & Davidson		ACTIVE	\$345.93	\$50.46	\$0.00	\$0.00	\$396.39
9702	Round Hill SC & Davidson		ACTIVE	\$229.54	\$22.95	\$0.00	\$0.00	\$252.49
9802	Round Hill SC & Davidson		ACTIVE	\$1,316.25	\$103.88	\$0.00	\$0.00	\$1,420.13
9903	Casey's		ACTIVE	\$847.16	\$0.00	\$0.00	\$0.00	\$847.16
10002	Round Hill SC & Davidson		ACTIVE	\$229.54	\$22.95	\$0.00	\$0.00	\$252.49
10101	Safeway #1537		ACTIVE	\$2,507.33	\$0.00	\$0.00	\$0.00	\$2,507.33
10203	Sun Kim		ACTIVE	\$402.24	\$0.00	\$0.00	\$0.00	\$402.24
10301	US Postal Service		ACTIVE	\$174.36	\$0.00	\$0.00	\$0.00	\$174.36
10401	So Shore Assoc.-Irr		ACTIVE	\$2,000.70	\$0.00	\$0.00	\$0.00	\$2,000.70
10503	Round Hill SC & Davidson		ACTIVE	\$174.36	\$17.44	\$0.00	\$0.00	\$191.80
10701	So. Shore Assoc.-Dom		ACTIVE	\$21,136.71	\$0.00	\$0.00	\$0.00	\$21,136.71
11001	KGID Master Meter Accoun		ACTIVE	\$1,426.63	\$0.00	\$0.00	\$0.00	\$1,426.63
11101	Chase Internat'l - Dom		ACTIVE	\$264.08	\$0.00	\$0.00	\$0.00	\$264.08
11202	124 McFaul, LLC - Dom		ACTIVE	(\$523.08)	\$0.00	\$0.00	\$0.00	(\$523.08)
11601	Walter & Connie Strycker -		ACTIVE	\$711.33	\$0.00	\$0.00	\$0.00	\$711.33
11801	Coldwell Banker Select RE		ACTIVE	\$152.10	\$0.00	\$0.00	\$0.00	\$152.10
11901	Chase Internat'l - Irr		ACTIVE	\$444.60	\$0.00	\$0.00	\$0.00	\$444.60
2502	Alan & Kim Colonna		ACTIVE	\$190.80	\$0.00	\$0.00	\$0.00	\$190.80
12702	Jerry & Connie Fisher		ACTIVE	(\$1,364.85)	\$0.00	\$0.00	\$0.00	(\$1,364.85)
12802	Edward Mocariski & Martens		ACTIVE	(\$185.64)	\$0.00	\$0.00	\$0.00	(\$185.64)
13003	Christopher & Tonya Mozzo		ACTIVE	\$272.97	\$0.00	\$0.00	\$0.00	\$272.97
13102	Scott & Lori Griffin		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30

**ROUND HILL GENERAL IMPROVEMENT DISTRICT**  
**Accounts Receivable Detail**

Account Number	Customer Name	Apt.	Description	Current Due	Past Due 1	Past Due 2	Past Due 3	Total Due
13302	Christopher McNamara		ACTIVE	\$170.55	\$0.00	\$0.00	\$0.00	\$170.55
13402	Tristan & Laure Grimbirt		ACTIVE	\$174.36	\$0.00	\$0.00	\$0.00	\$174.36
13502	Chris & Rachel Pavich		ACTIVE	\$186.30	\$0.00	\$0.00	\$0.00	\$186.30
13601	Cecilia Shipps		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
13703	Matthew Schorr		ACTIVE	\$204.30	\$0.00	\$0.00	\$0.00	\$204.30
13903	Nimo Purcell		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
14001	Albert Makasjian		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
14102	Keith & Rebecca Fertala		ACTIVE	\$177.30	\$0.00	\$0.00	\$0.00	\$177.30
14402	The Skeels Trust		ACTIVE	\$217.17	\$0.00	\$0.00	\$0.00	\$217.17
14501	Sherry Ryan		ACTIVE	(\$763.47)	\$0.00	\$0.00	\$0.00	(\$763.47)
14602	Jafar & Lisa Zahraie		ACTIVE	\$190.80	\$0.00	\$0.00	\$0.00	\$190.80
14901	Laurence Kim Willcox		ACTIVE	\$247.86	\$0.00	\$0.00	\$0.00	\$247.86
15001	Denise Foerschler / Wade		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
15201	Tina Barnwell		ACTIVE	(\$8.17)	\$0.00	\$0.00	\$0.00	(\$8.17)
15601	Grace V. Gore and Steven		ACTIVE	\$242.28	\$0.00	\$0.00	\$0.00	\$242.28
15801	Nancy Nance		OFF AND BILLABLE	(\$168.30)	\$0.00	\$0.00	\$0.00	(\$168.30)
15802	David Powers		ACTIVE	(\$130.36)				(\$130.36)
16201	Lucille Hays		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
16302	Chad & Sheila Reichle		ACTIVE	\$195.30	\$0.00	\$0.00	\$0.00	\$195.30
16402	Marc & Therese Gray		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
16502	Christopher & Lauren Larso		ACTIVE	\$168.30	\$16.83	\$0.00	\$0.00	\$185.13
16601	Steven & Wendy Sjostrom		ACTIVE	\$168.30	\$16.83	\$0.00	\$0.00	\$185.13
16802	Camille Cellucci		ACTIVE	\$312.52	\$0.00	\$0.00	\$0.00	\$312.52
17002	David & Julie Anna Durst		ACTIVE	\$168.30	\$16.83	\$0.00	\$0.00	\$185.13
17101	Tahoe Douglas Fire Dist.		ACTIVE	\$1,506.57	\$0.00	\$0.00	\$0.00	\$1,506.57
17201	Inneos, LLC		ACTIVE	\$3,472.53	\$2,153.03	\$185.69	\$0.00	\$5,811.25
17303	Janet Murphy		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
17501	Ryder & Dawn Evans		ACTIVE	\$188.55	\$0.00	\$0.00	\$0.00	\$188.55
17602	Alois Betschart		ACTIVE	\$199.80	\$195.30	\$0.00	\$0.00	\$395.10
17701	Klaus Utecht		ACTIVE	(\$1,514.70)	\$0.00	\$0.00	\$0.00	(\$1,514.70)
17901	Ben Lee & Ai Jiuan Jane O		ACTIVE	(\$504.90)	\$0.00	\$0.00	\$0.00	(\$504.90)
18002	Jeffrey Blake		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
18302	Robert Ray		ACTIVE	(\$214.93)	\$0.00	\$0.00	\$0.00	(\$214.93)
18601	Julia Spur		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
18703	George Krumpotich		ACTIVE	(\$103.15)	\$0.00	\$0.00	\$0.00	(\$103.15)
18901	John Scott Hawks		ACTIVE	\$177.30	\$0.00	\$0.00	\$0.00	\$177.30
19002	Ziad Mughaiseeb		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
19204	Keith Oliver		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
19301	Debra Benson		ACTIVE	\$208.80	\$227.21	\$0.00	\$0.00	\$436.01
19403	Gary & Alice Jones		ACTIVE	\$49.44	\$0.00	\$0.00	\$0.00	\$49.44
19501	Matt and Raquel Nilson		ACTIVE	(\$504.90)	\$0.00	\$0.00	\$0.00	(\$504.90)
19602	Robert & Sharon Bothman		ACTIVE	\$231.12	\$0.00	\$0.00	\$0.00	\$231.12
19801	Robert and Linda Loding		ACTIVE	\$175.05	\$0.00	\$0.00	\$0.00	\$175.05
19902	Gary & Adele Gerz		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
20001	Randy & Karen Fox		ACTIVE	\$145.80	\$0.00	\$0.00	\$0.00	\$145.80
20101	Michael & Cynthia Dalton		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
20205	Daugherty Enterprises		ACTIVE	\$168.30	\$39.20	\$0.00	\$0.00	\$207.50
20402	Michael Silvers & Anne Joh		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
20503	Tranquil Investments - Main		ACTIVE	\$454.09	\$0.00	\$0.00	\$0.00	\$454.09
20603	Bodega Solutions - Dom		ACTIVE	\$681.60	\$0.00	\$0.00	\$0.00	\$681.60
20703	Bodega Solutions - Irr		ACTIVE	\$52.65	\$0.00	\$0.00	\$0.00	\$52.65
21302	Tranquil Investments - Irriga		ACTIVE	\$4,070.20	\$0.00	\$0.00	\$0.00	\$4,070.20
21402	Tranquil Investments - Pool		ACTIVE	\$340.08	\$0.00	\$0.00	\$0.00	\$340.08
21502	Tranquil Investments - Care		ACTIVE	\$572.47	\$0.00	\$0.00	\$0.00	\$572.47
21802	Shirley Konsmo		ACTIVE	\$179.55	\$0.00	\$0.00	\$0.00	\$179.55
21902	Steven & Lane Krumpotich		ACTIVE	\$143.55	\$0.00	\$0.00	\$0.00	\$143.55



**ROUND HILL GENERAL IMPROVEMENT DISTRICT**  
**Accounts Receivable Detail**

Account Number	Customer Name	Apt.	Description	Current Due	Past Due 1	Past Due 2	Past Due 3	Total Due
22104	Stuart & Caroline Arakelian		ACTIVE	\$174.36	\$0.00	\$0.00	\$0.00	\$174.36
22401	Michael Blank		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
22501	Peter Sinclair		ACTIVE	\$170.16	\$0.00	\$0.00	\$0.00	\$170.16
22602	Michael Blank		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
22701	Victor Kearney		ACTIVE	\$168.30	\$188.91	\$191.30	\$61.03	\$609.54
23102	Christopher McNamara		ACTIVE	\$448.63	\$0.00	\$0.00	\$0.00	\$448.63
23201	Duran Matthews		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
23302	Lauren DeSota		ACTIVE	(\$54.10)	\$0.00	\$0.00	\$0.00	(\$54.10)
23401	McIntosh Family 2003 Revo		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
23501	Rita Bienz		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
23601	Raymond Santee		ACTIVE	(\$168.30)	\$0.00	\$0.00	\$0.00	(\$168.30)
23701	Brian Jillson		ACTIVE	(\$1,514.70)	\$0.00	\$0.00	\$0.00	(\$1,514.70)
23802	Mark Egan - Dom		ACTIVE	\$1,297.40	\$0.00	\$0.00	\$0.00	\$1,297.40
23902	Mark Egan		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
24002	Michael Blank		ACTIVE	\$188.55	\$0.00	\$0.00	\$0.00	\$188.55
24102	DNS Investments - Dom		ACTIVE	\$587.67	\$0.00	\$0.00	\$0.00	\$587.67
24201	Kenneth Patterson & Cynthi		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
24502	Sally Kurtz		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
24702	Joao & Fiona Rodrigues		ACTIVE	\$177.30	\$11.25	\$0.00	\$0.00	\$188.55
24901	Kyle & Britta Swanson		ACTIVE	\$127.18	\$0.00	\$0.00	\$0.00	\$127.18
25002	David & Deana MacKelvie		ACTIVE	\$188.55	\$0.00	\$0.00	\$0.00	\$188.55
25101	Richard Noyes		ACTIVE	\$188.55	\$0.00	\$0.00	\$0.00	\$188.55
25201	Lars & Christine Ensign		ACTIVE	(\$67.82)	\$0.00	\$0.00	\$0.00	(\$67.82)
25301	Michael Scott		ACTIVE	\$174.36	\$0.00	\$0.00	\$0.00	\$174.36
25401	Zephyr Cove Dental - Dom		ACTIVE	\$367.70	\$0.00	\$0.00	\$0.00	\$367.70
25602	Benton & Kathleen Deane		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
25701	Michael Wrinkle		ACTIVE	(\$64.18)	\$0.00	\$0.00	\$0.00	(\$64.18)
25802	Linda McCall		ACTIVE	\$179.55	\$214.83	\$0.00	\$0.00	\$394.38
25901	Matthew Bergren		ACTIVE	\$168.30	\$185.13	\$0.00	\$0.00	\$353.43
26101	Kevin Roleff		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
26301	Fran Lucero		ACTIVE	\$188.55	\$0.00	\$0.00	\$0.00	\$188.55
26502	Dennis McMasters		ACTIVE	(\$7.80)	\$0.00	\$0.00	\$0.00	(\$7.80)
26603	Jeremy & Lindsay Flanders		ACTIVE	(\$830.25)	\$0.00	\$0.00	\$0.00	(\$830.25)
26702	Lewis & Nina Carr		ACTIVE	(\$504.90)	\$0.00	\$0.00	\$0.00	(\$504.90)
26801	Mary Nelsen		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
27201	Rosemary Corti		ACTIVE	\$10.72	\$0.00	\$0.00	\$0.00	\$10.72
27402	Ronald & Janalee Whitfield		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
27502	Melissa & Joseph Rouse		ACTIVE	\$168.30	\$64.32	\$0.00	\$0.00	\$232.62
27701	Leopold Pivk, Jr.		ACTIVE	\$272.97	\$0.00	\$0.00	\$0.00	\$272.97
27902	Artem & Tetyana Seredyuk		ACTIVE	\$177.30	\$0.00	\$0.00	\$0.00	\$177.30
28101	Mary & Bradley Tweten		ACTIVE	(\$168.30)	\$0.00	\$0.00	\$0.00	(\$168.30)
28401	Peter Guilfoyle		ACTIVE	\$112.66	\$0.00	\$0.00	\$0.00	\$112.66
28501	Thomas Gallatin		ACTIVE	(\$777.32)	\$0.00	\$0.00	\$0.00	(\$777.32)
28602	Robert & Marcy Stark		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
28801	Michael Pook		ACTIVE	\$188.55	\$0.00	\$0.00	\$0.00	\$188.55
28901	Camille & Ann Schwartz		ACTIVE	(\$62.87)	\$0.00	\$0.00	\$0.00	(\$62.87)
29005	Nancy Labowitz		ACTIVE	\$494.00	\$0.00	\$0.00	\$0.00	\$494.00
29101	Wayne Wolf		ACTIVE	(\$62.87)	\$0.00	\$0.00	\$0.00	(\$62.87)
29202	Martin & Trutti Van Enoo		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
29301	Paula Chung		ACTIVE	\$193.05	\$0.00	\$0.00	\$0.00	\$193.05
29401	Don and Nancy Lee		ACTIVE	\$243.44	\$0.00	\$0.00	\$0.00	\$243.44
29502	Kenneth & Renee Gibb		ACTIVE	\$170.55	\$0.00	\$0.00	\$0.00	\$170.55
29601	Matthew Pichon, Trustee		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
29702	Antonio De La Torre		ACTIVE	(\$22.10)	\$0.00	\$0.00	\$0.00	(\$22.10)
29902	Aimee Treutlein		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
30001	Anthony Huber		ACTIVE	\$58.50	\$0.00	\$0.00	\$0.00	\$58.50

**ROUND HILL GENERAL IMPROVEMENT DISTRICT**  
**Accounts Receivable Detail**

Account Number	Customer Name	Apt.	Description	Current Due	Past Due 1	Past Due 2	Past Due 3	Total Due
30301	Darren & Debbie Foerschler		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
30401	Richard Pasquini		ACTIVE	\$170.55	\$0.00	\$0.00	\$0.00	\$170.55
30901	Terrence Marino		ACTIVE	(\$168.30)	\$0.00	\$0.00	\$0.00	(\$168.30)
31002	John Wilbur & Chris Klein		ACTIVE	(\$2,224.09)	\$0.00	\$0.00	\$0.00	(\$2,224.09)
31101	Kim & Curtis Zimmermann		ACTIVE	\$168.30	\$17.08	\$0.00	\$0.00	\$185.38
31302	The Levy Trust - Domestic		ACTIVE	\$229.54	\$0.00	\$0.00	\$0.00	\$229.54
31702	Catherine Gibb		ACTIVE	\$18.30	\$0.00	\$0.00	\$0.00	\$18.30
31801	Randall Neece		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
31902	White, Bradley & Sagonows		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
32001	Cho Lynn Hunton		ACTIVE	\$231.12	\$0.00	\$0.00	\$0.00	\$231.12
32401	Robert & Lynn North		ACTIVE	\$2.25	\$0.00	\$0.00	\$0.00	\$2.25
32601	David & Kathleen Barnett		ACTIVE	\$53.04	\$0.00	\$0.00	\$0.00	\$53.04
33003	Darin & Lisette Smith		ACTIVE	\$195.30	\$0.00	\$0.00	\$0.00	\$195.30
33101	Barbara Smith		ACTIVE	(\$1,489.95)	\$0.00	\$0.00	\$0.00	(\$1,489.95)
33202	Karen Ding		ACTIVE	\$168.30	\$16.83	\$0.00	\$0.00	\$185.13
33301	John & Betsy Bellotti		ACTIVE	\$186.30	\$0.00	\$0.00	\$0.00	\$186.30
33601	Allan Huxley		ACTIVE	\$167.30	\$0.00	\$0.00	\$0.00	\$167.30
33701	Charlene Kassels		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
33801	Michael & Ellen Greene		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
33901	Leopold Pivk		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
34003	Mohamed K. Eldomiaty		ACTIVE	\$174.36	\$0.00	\$0.00	\$0.00	\$174.36
34101	James Gansinger		ACTIVE	(\$785.93)	\$0.00	\$0.00	\$0.00	(\$785.93)
34301	Seminole Blue Falls, Inc.		ACTIVE	\$177.30	\$0.00	\$0.00	\$0.00	\$177.30
34501	Gary Meyer		ACTIVE	\$219.96	\$0.00	\$0.00	\$0.00	\$219.96
34603	Randall & Marie McDougall		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
34701	Paul Munsey		ACTIVE	\$181.80	\$0.00	\$0.00	\$0.00	\$181.80
35001	Patrick Fagan		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
35101	Gregg, Sharon & Graham R		ACTIVE	\$37.50	\$0.00	\$0.00	\$0.00	\$37.50
35202	Leslie Brown, & Jay/Stepha		ACTIVE	(\$9.75)	\$0.00	\$0.00	\$0.00	(\$9.75)
35401	Eva Bellek		ACTIVE	\$239.49	\$0.00	\$0.00	\$0.00	\$239.49
35502	Michael & Celeste Giacosa		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
35601	David & Jessica Schnoll		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
35704	Paul & Rika Ryan		ACTIVE	\$168.30	\$0.00	\$0.00	\$0.00	\$168.30
35904	Gruss Family Holdings		ACTIVE	\$357.89	\$0.00	\$0.00	\$0.00	\$357.89
36201	Terri Zager		ACTIVE	(\$8.54)	\$0.00	\$0.00	\$0.00	(\$8.54)
36501	Charles & Debra Schoendie		ACTIVE	\$163.40	\$0.00	\$0.00	\$0.00	\$163.40
37301	Round Hill SC & Davidson		ACTIVE	\$174.36	\$0.00	\$0.00	\$0.00	\$174.36
37401	Signature Title Co., LLC.		ACTIVE	\$174.36	\$0.00	\$0.00	\$0.00	\$174.36
37502	Round Hill SC & Davidson		ACTIVE	\$174.36	\$17.44	\$0.00	\$0.00	\$191.80
37601	Karen Reaney		ACTIVE	\$312.52	\$0.00	\$0.00	\$0.00	\$312.52
40001	Coldwell Banker Select RE-		ACTIVE	\$300.48	\$0.00	\$0.00	\$0.00	\$300.48
41201	Tahizzle LLC		ACTIVE	\$648.93	\$0.00	\$0.00	\$0.00	\$648.93
51101	Lake Tahoe Oil - Dom		ACTIVE	\$1,109.51	\$0.00	\$0.00	\$0.00	\$1,109.51
52101	Pinewild Condominium HO		ACTIVE	\$22,720.66	\$0.00	\$0.00	\$0.00	\$22,720.66
54101	James & Rosemary Allison		ACTIVE	\$174.36	\$0.00	\$0.00	\$0.00	\$174.36
55102	DNS Inv. - Irr		ACTIVE	\$52.65	\$0.00	\$0.00	\$0.00	\$52.65
56101	Jean Merkelbach		ACTIVE	\$361.54	\$0.00	\$0.00	\$0.00	\$361.54
56402	Ranjit & Karen Basi		ACTIVE	\$20.25	\$0.00	\$0.00	\$0.00	\$20.25
129005	Nancy Labowitz - Pool		ACTIVE	\$109.61	\$0.00	\$0.00	\$0.00	\$109.61
<b>Area Total:</b>	<b>1</b>	<b>Count:</b>	<b>215</b>	<b>\$83,690.17</b>	<b>\$3,932.89</b>	<b>\$376.99</b>	<b>\$61.03</b>	<b>\$88,061.08</b>

ROUND HILL GENERAL IMPROVEMENT DISTRICT  
Accounts Receivable Detail

Account Number	Customer Name	Apt.	Description	Current Due	Past Due 1	Past Due 2	Past Due 3	Total Due
<b>Total All Areas:</b>		Count:	215	\$83,690.17	\$3,932.89	\$376.99	\$61.03	\$88,061.08

**SUMMARY**

<b>Balance Due:</b>	\$103,220.08
<b>Credits Due:</b>	(\$15,159.00)
<b>Balance:</b>	\$88,061.08

# Analyzed Business Checking - PF

Account number: 6224684065 ■ September 1, 2024 - September 30, 2024 ■ Page 1 of 3



ROUND HILL GENERAL IMPROVEMENT DISTRICT  
PO BOX 976  
ZEPHYR COVE NV 89448-0976

## Questions?

Call your Customer Service Officer or Client Services  
1-800-AT WELLS (1-800-289-3557)  
5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: [wellsfargo.com](https://wellsfargo.com)

Write: Wells Fargo Bank, N.A. (825)  
P.O. Box 6995  
Portland, OR 97228-6995

## Account summary

### Analyzed Business Checking - PF

Account number	Beginning balance	Total credits	Total debits	Ending balance
6224684065	\$1,745,354.43	\$273,484.98	-\$94,780.05	\$1,924,059.36

## Credits

### Deposits

Effective date	Posted date	Amount	Transaction detail
	09/10	336.60	Deposit
	09/12	174.36	Deposit
		\$510.96	Total deposits

### Electronic deposits/bank credits

Effective date	Posted date	Amount	Transaction detail
	09/06	366.09	ACH Origination - Round Hill Gener - File 7878782339 Coid 1880102226
	09/09	23,880.90	ACH Origination - Round Hill Gener - File 7878782339 Coid 1880102226
	09/10	16,673.55	Desktop Check Deposit
	09/18	128,742.80	Desktop Check Deposit
	09/20	1,444.25	Amer Tower 1942 EDI Paymnt SEP 20 43Rent_40011119 00001*069095719\
	09/24	40,253.92	ACH Origination - Round Hill Gener - File 7878782339 Coid 1880102226
	09/27	10,972.70	Desktop Check Deposit
	09/30	50,639.81	State of NV EFT Payables 240926 T10525500 0000Round Hill Gener
		\$272,974.02	Total electronic deposits/bank credits
		\$273,484.98	Total credits





**Debits**

Electronic debits/bank debits

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
09/10		209.73 <	Business to Business ACH Debit - NV Energy North Sppc Pymt 00447681 330859 Roundhill Gen Imp Dist
09/12		472.28 <	Business to Business ACH Debit - NV Energy North Sppc Pymt 00447722 464815 Round Hill Gid-Street
09/12		15,903.98 <	Business to Business ACH Debit - Intuit Payroll S Quickbooks 240912 xxxxx2226 Round Hill Gid
09/13		33.11 <	Business to Business ACH Debit - NV Energy North Sppc Pymt 00447681 472044 Roundhill Gen Imp Dist
09/13		40.67 <	Business to Business ACH Debit - NV Energy North Sppc Pymt 00447681 546249 Roundhill Gen Imp Dist
09/13		656.03 <	Business to Business ACH Debit - NV Energy North Sppc Pymt 00447681 328416 Roundhill Gen Imp Dist
09/13		1,270.00	State of Nevada ACH Debits 240912 625032 1053 x
09/13		2,256.11 <	Business to Business ACH Debit - NV Energy North Sppc Pymt 00447681 331993 Roundhill Gen Imp Dist
09/13		2,545.28 <	Business to Business ACH Debit - IRS Usatxpymt 091324 220465772428254 Round Hill General Imp
09/27		66.66 <	Business to Business ACH Debit - Intuit Payroll S Quickbooks 240927 xxxxx2226 Round Hill Gid
09/27		1,270.00	State of Nevada ACH Debits 240926 625032 1053 x
09/27		2,047.30 <	Business to Business ACH Debit - IRS Usatxpymt 092724 220467120304250 Round Hill General Imp
09/27		13,356.90 <	Business to Business ACH Debit - Intuit Payroll S Quickbooks 240927 xxxxx2226 Round Hill Gid
09/30		44.40 <	Business to Business ACH Debit - Southwest Gas Payment 240927 B2425573843635 Roundhill Gen Improv D
09/30		48.19 <	Business to Business ACH Debit - Southwest Gas Payment 240927 B2425573843541 Roundhill Gen Improv D
		<b>\$40,220.64</b>	<b>Total electronic debits/bank debits</b>

< *Business to Business ACH: If this is a business account, this transaction has a return time frame of one business day from post date. This time frame does not apply to consumer accounts.*

**Checks paid**

<i>Number</i>	<i>Amount</i>	<i>Date</i>	<i>Number</i>	<i>Amount</i>	<i>Date</i>	<i>Number</i>	<i>Amount</i>	<i>Date</i>
7945	920.00	09/04	7976*	153.58	09/03	7991	67.00	09/24
7962*	234.92	09/04	7982*	900.00	09/18	7992	425.51	09/19
7963	35.00	09/09	7983	150.00	09/20	7994*	148.40	09/19
7965*	134.97	09/09	7984	300.00	09/25	7995	1,700.00	09/23
7966	82.59	09/10	7985	271.70	09/20	7996	20.00	09/19
7967	1,791.44	09/10	7986	700.00	09/18	7997	189.00	09/17
7969*	706.56	09/09	7987	3,606.25	09/30	7998	2,673.14	09/25
7971*	8,500.00	09/04	7988	116.52	09/26	7999	2,243.37	09/23
7972	1,574.00	09/05	7989	48.16	09/20	8000	11,386.32	09/16
7973	102.06	09/03	7990	1,660.00	09/26	8001	6,811.72	09/23



*Checks paid (continued)*

<i>Number</i>	<i>Amount</i>	<i>Date</i>	<i>Number</i>	<i>Amount</i>	<i>Date</i>	<i>Number</i>	<i>Amount</i>	<i>Date</i>
8002	763.00	09/26	8015	2,661.75	09/30	8020	82.12	09/30
8014*	3,361.33	09/30	8019*	39.00	09/30			
			\$54,559.41	Total checks paid				
			\$94,780.05	Total debits				

\* Gap in check sequence.

Daily ledger balance summary

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
08/31	1,745,354.43	09/12	1,755,964.82	09/23	1,854,356.49
09/03	1,745,098.79	09/13	1,749,163.62	09/24	1,894,543.41
09/04	1,735,443.87	09/16	1,737,777.30	09/25	1,891,570.27
09/05	1,733,869.87	09/17	1,737,588.30	09/26	1,889,030.75
09/06	1,734,235.96	09/18	1,864,731.10	09/27	1,883,262.59
09/09	1,757,240.33	09/19	1,864,137.19	09/30	1,924,059.36
09/10	1,772,166.72	09/20	1,865,111.58		
Average daily ledger balance		\$1,803,859.18			

## Round Hill GID Reconciliation Detail

1022 · Wells Fargo Bank - Operating, Period Ending 09/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						1,745,354.43
<b>Cleared Transactions</b>						
<b>Checks and Payments - 60 items</b>						
Bill Pmt -Check	08/13/2024	7945	TRPA	X	-920.00	-920.00
Bill Pmt -Check	08/27/2024	7971	State of Nevada Tre...	X	-8,500.00	-9,420.00
Bill Pmt -Check	08/27/2024	7967	Kingsbury Automotive	X	-1,791.44	-11,211.44
Bill Pmt -Check	08/27/2024	7972	USA Blue Book	X	-1,574.00	-12,785.44
Bill Pmt -Check	08/27/2024	7969	MetLife	X	-706.56	-13,492.00
Bill Pmt -Check	08/27/2024	7962	AT&T Mobility	X	-234.92	-13,726.92
Bill Pmt -Check	08/27/2024	7976	Home Depot	X	-153.58	-13,880.50
Bill Pmt -Check	08/27/2024	7965	Charter Communica...	X	-134.97	-14,015.47
Bill Pmt -Check	08/27/2024	7973	Vision Service Plan ...	X	-102.06	-14,117.53
Bill Pmt -Check	08/27/2024	7966	Clear Solutions Inter...	X	-82.59	-14,200.12
Bill Pmt -Check	08/27/2024	7963	Axiom Internet Solut...	X	-35.00	-14,235.12
Check	09/09/2024	08-24 ...	NV Energy	X	-209.73	-14,444.85
Bill Pmt -Check	09/11/2024	8000	Public Employees R...	X	-11,386.32	-25,831.17
Bill Pmt -Check	09/11/2024	8001	Washoe Metal Fabri...	X	-6,811.72	-32,642.89
Bill Pmt -Check	09/11/2024	7987	Dowl, LLC	X	-3,606.25	-36,249.14
Bill Pmt -Check	09/11/2024	7998	USA Blue Book	X	-2,673.14	-38,922.28
Bill Pmt -Check	09/11/2024	7999	Wells Fargo	X	-2,243.37	-41,165.65
Bill Pmt -Check	09/11/2024	7995	State of Nevada Tre...	X	-1,700.00	-42,865.65
Bill Pmt -Check	09/11/2024	7990	MacLeod Watts, Inc.	X	-1,660.00	-44,525.65
Bill Pmt -Check	09/11/2024	7982	Allison, MacKenzie	X	-900.00	-45,425.65
Bill Pmt -Check	09/11/2024	8002	Frontier	X	-763.00	-46,188.65
Bill Pmt -Check	09/11/2024	7986	Core Utilities	X	-700.00	-46,888.65
Check	09/11/2024	08-24 ...	NV Energy	X	-472.28	-47,360.93
Bill Pmt -Check	09/11/2024	7992	Public Employees B...	X	-425.51	-47,786.44
Bill Pmt -Check	09/11/2024	7984	Bureau of Water Pol...	X	-300.00	-48,086.44
Bill Pmt -Check	09/11/2024	7985	Carson Valley Oil	X	-271.70	-48,358.14
Bill Pmt -Check	09/11/2024	7997	Teschner, Jacob	X	-189.00	-48,547.14
Bill Pmt -Check	09/11/2024	7983	Boulder Exterminators	X	-150.00	-48,697.14
Bill Pmt -Check	09/11/2024	7994	South Tahoe Refuse	X	-148.40	-48,845.54
Bill Pmt -Check	09/11/2024	7988	Frontier	X	-116.52	-48,962.06
Bill Pmt -Check	09/11/2024	7991	Professional Comm...	X	-67.00	-49,029.06
Bill Pmt -Check	09/11/2024	7989	High Sierra Busines...	X	-48.16	-49,077.22
Bill Pmt -Check	09/11/2024	7996	Tahoe Basin Contai...	X	-20.00	-49,097.22
Liability Check	09/12/2024		QuickBooks Payroll ...	X	-15,903.98	-65,001.20
Check	09/12/2024	8-24 ...	NV Energy	X	-2,256.11	-67,257.31
Check	09/12/2024	8-24 ...	NV Energy	X	-656.03	-67,913.34
Check	09/12/2024	8-24 ...	NV Energy	X	-40.67	-67,954.01
Check	09/12/2024	8-24 ...	NV Energy	X	-33.11	-67,987.12
Liability Check	09/13/2024	EFTPS	IRS	X	-2,545.28	-70,532.40
Paycheck	09/13/2024	7980	Patricia S Page	X	-500.00	-71,032.40
Paycheck	09/13/2024	7978	Brandon Garden	X	-500.00	-71,532.40
Paycheck	09/13/2024	7981	William J Pinella	X	-100.00	-71,632.40
Paycheck	09/13/2024	7981	William J Pinella	X	-100.00	-71,732.40
Paycheck	09/13/2024	7979	Jacob S Teschner	X	-35.00	-71,767.40
Paycheck	09/13/2024	7979	Jacob S Teschner	X	-35.00	-71,802.40
Bill Pmt -Check	09/26/2024	8014	NV Energy	X	-3,361.33	-75,163.73
Bill Pmt -Check	09/26/2024	8015	Sierra Controls, LLC	X	-2,661.75	-77,825.48
Bill Pmt -Check	09/26/2024	8020	Xiao Tang Family Tr...	X	-82.12	-77,907.60
Bill Pmt -Check	09/26/2024	8019	Western Nevada	X	-39.00	-77,946.60
Liability Check	09/27/2024		QuickBooks Payroll ...	X	-13,356.90	-91,303.50
Liability Check	09/27/2024		QuickBooks Payroll ...	X	-66.66	-91,370.16
Check	09/27/2024	09-24 ...	Southwest Gas Corp.	X	-48.19	-91,418.35
Check	09/27/2024	09-24 ...	Southwest Gas Corp.	X	-44.40	-91,462.75
Liability Check	09/30/2024	EFTPS	IRS	X	-2,047.30	-93,510.05
Paycheck	09/30/2024	8005	Patricia S Page	X	-500.00	-94,010.05
Paycheck	09/30/2024	8003	Brandon Garden	X	-500.00	-94,510.05
Paycheck	09/30/2024	8007	William J Pinella	X	-100.00	-94,610.05
Paycheck	09/30/2024	8007	William J Pinella	X	-100.00	-94,710.05
Paycheck	09/30/2024	8004	Jacob S Teschner	X	-35.00	-94,745.05
Paycheck	09/30/2024	8004	Jacob S Teschner	X	-35.00	-94,780.05
<b>Total Checks and Payments</b>					-94,780.05	-94,780.05

## Round Hill GID Reconciliation Detail

1022 · Wells Fargo Bank - Operating, Period Ending 09/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
Paycheck	08/30/2024	7961	Jacob S Teschner		0.00	4,672.44
Paycheck	08/30/2024	7960	William J Pinella		0.00	4,672.44
Paycheck	08/30/2024	7959	Patricia S Page		0.00	4,672.44
Paycheck	08/30/2024	7952	Brandon Garden		0.00	4,672.44
Paycheck	08/30/2024	7953	Darin R Smith		0.00	4,672.44
Paycheck	08/30/2024	7954	Gregg R Rossi		0.00	4,672.44
Paycheck	08/30/2024	7955	Hunter N Harris		0.00	4,672.44
Paycheck	08/30/2024	7958	Keith E Fertala		0.00	4,672.44
Paycheck	08/30/2024	7956	Jacob S Teschner		0.00	4,672.44
Paycheck	08/30/2024	7961	Jacob S Teschner		0.00	4,672.44
Paycheck	08/30/2024	7961	Jacob S Teschner		0.00	4,672.44
Paycheck	08/30/2024	7951	Anthony N Tucker		0.00	4,672.44
Paycheck	08/30/2024	7957	Joshua D Buck		0.00	4,672.44
Paycheck	08/30/2024	7951	Anthony N Tucker		0.00	4,672.44
Paycheck	09/13/2024	7977	Anthony N Tucker		0.00	4,672.44
Paycheck	09/13/2024	7977	Anthony N Tucker		0.00	4,672.44
Paycheck	09/30/2024	8022	Jacob S Teschner		0.00	4,672.44
Paycheck	09/30/2024	8022	Jacob S Teschner		0.00	4,672.44
Deposit	09/30/2024				1,487.77	6,160.21
Deposit	09/30/2024				15,814.18	21,974.39
Total Deposits and Credits					21,974.39	21,974.39
Total Uncleared Transactions					13,058.01	13,058.01
Register Balance as of 09/30/2024					191,762.94	1,937,117.37
<b>Ending Balance</b>					<b>191,762.94</b>	<b>1,937,117.37</b>



**September 2024 Cash Positions**

<u>ACCOUNTS</u>	<u>INTEREST RATE</u>	<u>BALANCE</u>	<u>MATURITY DATE</u>	<u>TERM</u>	<u>COMMENTS</u>
LOCAL GOV'T INVESTMENT POOL	No Update varies monthly	2,418,081.05			
WELLS FARGO CHECKING	0.00%	1,924,059.36			
WELLS FARGO MONEY MARKET	0.00%	277,631.11			Interest over the years from Securities
<b>Total Liquid Funds</b>		<b>4,619,771.52</b>			
WF SWEEP - MONEY MARKET / SECURITIES	0.00%	245,000.00			Waiting to invest with Moreton
Beal Bank	5.25%	245,000.00	9/18/2024	6 Months	Waiting to invest with Moreton
Simmons Bank	5.25%	245,000.00	9/18/2024	6 Months	Waiting to invest with Moreton
		735,000.00			
<b>TOTAL</b>		<b>5,354,771.52</b>			
<b><u>WELLS FARGO SECURITIES</u></b>					
Morgan Stanley	4.55%	245,000.00	10/19/2024	2 Year	Settlement Date 10-19-2022
Illy Bank	4.65%	245,000.00	10/19/2024	1.5 Year	Settlement Date 7-5-2023
Banc of California	5.25%	245,000.00	10/30/2024	6 Month	Settlement 4-30-2024
Citibank New York	5.10%	245,000.00	12/18/2024	1 Year	Settlement date 12-19-2023
Parke Bank NJ	5.40%	245,000.00	12/27/2024	6 Month	Settlement Date 6-27-24
Wells Fargo	4.90%	245,000.00	5/23/2025	2 Year	Settlement 5-17-2023
American Express	4.85%	245,000.00	5/27/2025	2 Year	Settlement 5-17-2023
Heartland Bank (Ohio)	4.90%	245,000.00	6/30/2025	2 Year	Settlement Date 6-30-2023
Western Alliance	5.00%	245,000.00	7/7/2025	2 Year	Settlement Date 7-7-2023
Optum Bank	4.80%	245,000.00	12/22/2025	2 Year	Settlement date 12-22-2023
State Bank of Fenton	4.70%	245,000.00	6/30/2026	3 Year	Settlement Date 6-30-2023
Discover	4.65%	245,000.00	7/6/2026	3 Year	Settlement Date 7-6-2023
	<b>Total CD's</b>	<b>2,940,000.00</b>			

	<b>September 2024 Fund Balance</b>			
	<b>General</b>	<b>Water</b>	<b>Sewer</b>	<b>Total</b>
<b>Budgeted Revenue</b>	<b>909,813</b>	<b>795,524</b>	<b>1,047,486</b>	<b>2,752,823</b>
<b>Revenues to date</b>	<b>313,855</b>	<b>228,194</b>	<b>256,757</b>	<b>798,806</b>
<b>Percentage of total</b>	<b>34.50%</b>	<b>28.68%</b>	<b>24.51%</b>	
<b>Budgeted Expenditures</b>	<b>699,332</b>	<b>846,176</b>	<b>934,693</b>	<b>2,480,201</b>
<b>Expenditures to date</b>	<b>115,668</b>	<b>135,536</b>	<b>161,009</b>	<b>412,213</b>
<b>Percentage of total</b>	<b>16.54%</b>	<b>16.02%</b>	<b>17.23%</b>	

Round P's GID  
Balance Sheet

	9/30/24	General	Enterprise	Numbers to input	Formulas
<b>ASSETS</b>					
Checking/Savings				General	Enterprise
1022 - Wells Fargo Bank	1,937,117.37			Cash and investments:	
1023 - Wells Fargo Mny Mkt	191,539.05		5,839,618.79	economic	
1025 - LGIP	2,426,581.05			CASH #15	
1026 - Wells Fargo - Securities	3,675,000.00	2,390,618.68		General	Enterprise #13
	-			2,390,618.68	5,839,618.79
<b>Total Checking/Savings</b>	<b>8,230,237.47</b>			29%	71%
<b>Other Current Assets</b>					
1015 - Deferred Out Flow - OPEB	9,938.00	(29,428.00)	39,366.00	-	Enterprise from last year audit
1100 - Accounts receivable	141,664.76		141,664.76	-	statement of net position
1100-EB - Accounts receivable	341,104.74		341,104.74		
1150 - Prepaid Expenses	147,759.00			(147,759.00)	
1151 - Receivable C.R. Loan	225,070.64		225,070.64	-	
1160-10 Scrrt Receivable	95,754.71	95,754.71		-	
1180 - Grant Receivable	-		-	-	
1499 - Undeposited Funds	-	-		-	
1200 Accounts receivable	-	-		-	
1800 Deferred outflow of resources	334,648.00		334,648.00	-	
1801 - Deferred outfl resc-pens	62,536.54	11,365.54	51,171.00	-	Enterprise from last year audit
<b>Total Other Current Assets</b>	<b>1,358,476.39</b>				<b>statement of net position</b>
	<b>9,588,713.86</b>				
1251 - 20 CIP - water	38,466.10		38,466.10	-	
1500-20 - Water Plant Assets	8,072,413.87		8,072,413.87	-	
1500-30 - Sewer Plant Assets	2,885,429.12		2,885,429.12	-	
1501-20 - Vehicle / Water	68,001.49		68,001.49	-	
1501-30 - Vehicle / Sewer	3,750.59		3,750.59	-	
1503 - New Pumps	20,974.56		20,974.56	-	
1650-20 - Land & Easements-water	85,389.00		85,389.00	-	
1651-20 - Land Coverage	108,960.00		108,960.00	-	
1710-10 - Accum Depre General	(1,475,366.04)	(1,475,366.04)		-	
1710-20 - Acc. Depreciation-water	(3,647,474.56)		(3,647,474.56)	-	
1710-30 - Acc. Depreciation-sewer	(2,525,248.84)		(2,525,248.84)	-	
3185a - Realized Gain/Loss	-		-	-	
	<b>3,635,295.29</b>				

Round 1 - GID  
Balance Sheet

	9/30/24	General	Enterprise	Numbers to input	Formulas
1410-10 · Machinery and Equipment GFA	469,386.27	469,386.27		-	
1500-10 · Investment in GFAAG	-			-	
1501-10 · Vehicle / General	252,010.65	252,010.65		-	
1580-10 · Buildings GFAAG	52,484.73	52,484.73		-	
1650-10 · Land and Easements-GFAAG	288,894.11	288,894.11		-	
1700-10 · Improvements-GFAAG	1,645,309.59	1,645,309.59		-	
	2,708,085.35				
<b>TOTAL ASSETS</b>	<b>15,932,094.50</b>	<b>3,701,030.24</b>	<b>12,083,305.26</b>	<b>(147,759.00)</b>	
<b>LIABILITIES &amp; EQUITY</b>					
Current Liabilities					
Accounts Payable					
2000 · Accounts Payable	17,479.88	8,740.00	8,739.88	-	AP can change from month to month based upon actual this is an estimate of 50% general 50% enterprise, if larger then may need to determine actual
<b>Total Accounts Payable</b>	<b>17,479.88</b>				
Other Current Liabilities					
2005- Interest Payable	8,448.72		8,448.72	-	
2110 - Direct Dep Liabilities	124.25	124.25		-	
2175 · Customer deposits	5,379.95		5,379.95	-	
2200-10 · Accrued vacation payat	11,213.64	11,213.64		-	
2200-20 · Accrued vacation payat	12,292.57		12,292.57	-	
2200-30 · Accrued vacation payat	3,429.84		3,429.84	-	
2210-10 · Overtime wages payabl	-		-	-	
2210-20 · Overtime wages payabl	-		-	-	
2210-30 · Overtime wages payabl	-		-	-	
2220 · Federal withholding tax pa	549.55	241.80	307.75	-	
2250 · Accrued wages	7,622.11	3,353.73	4,268.38	-	
2270 · SUTA payable	578.96	254.74	324.22	-	
2371 - Union Dues Payable	(87.57)	(87.57)		-	
2280 · Medicare payable	173.70	95.53	78.17	-	
2281 - FICA Liabilities	134.20	73.81	60.39	-	
2382 - Current portion of Note pa	85,824.86	-	85,824.86	-	
2381 - Note Payable 2011	386,162.98		386,162.98	-	
2380 · Note Payable 2006	(24,209.79)		(24,209.79)	-	
<b>Total Other Current Liabilities</b>	<b>497,637.97</b>				
<b>Total Current Liabilities</b>	<b>515,117.85</b>				
2400 - Post Ret liab GASB 45	17,703.00				
2401 - OPEB liability GASB 45	65,170.22				
2450-EB - Deferred inflow	331,701.00	(72,613.78)	137,784.00	-	Enterprise from last year audit sta
2450 Deferred inflow of resources	3,537.00	(75,542.00)	79,079.00	-	Enterprise from last year audit sta
2452 Net Pension Liability	980,817.00	566,850.00	413,967.00	-	Enterprise from last year audit sta
3180-EB - Interest Rev - Leases	-				

Round #111 GID  
Balance Sheet

	9/30/24	General	Enterprise	Numbers to input	Formulas
Total Long Term Liabilities	1,398,928.22				
	1,914,046.07			-349,404.00	
				For board chair:	
2480-10 · Fund balance-general	2,286,916.68	3,142,658.00	8,274,286.31	Beg FB	General Enterprise 3,142,658.00 8,274,283.00
2480-20 · Fund balance-water	-			less capital	
2480-30 · Fund balance-sewer	-			rounding	3.31
2500-20 · Retained earnings-water	5,634,138.73			Net	3,142,658.00 8,274,286.31
2500-30 · Retained earnings-sewer	1,423,949.09				
3900 · Retained Earnings	4,306,453.78				
Net Income	366,590.15				
	14,018,048.43			#14 Equity	
	15,932,094.50			General	Enterprise Total
TOTAL LIABILITIES & EQUITY					
				3,258,326.09	8,590,831.92 11,849,158.01
		115,668.09			
General fund	115,668.09		316,545.61		
Enterprise funds	316,545.61		9,712,769.84		
	432,213.70	3,701,030.24			
	13,585,834.73				
Verify Balanced	-				
				If not zero then difference needs to be determined	

Round 1... GID  
Profit & Loss Budget vs. Actual  
July through September 2024

	10-General		20-Water		30-Sewer		YTD Total		2024 / 2025	
	Jul - Sep 24		Jul - Sep 24		Jul - Sep 24		Jul - Aug 24		Budget	
Ordinary Income/Expense										
Income										
3020 · Sup. City/County Relief Tax	155,785	0	0	0	0	0	155,785	0	591,557	
3021 · Ad Valorem Tax	116,979	0	0	0	0	0	116,979	0	261,756	
3100 · User Fees 0/50/50	0	225,022	247,774	0	0	0	472,796	0	1,739,010	
3180 · Interest Earned 30/45/25	32,378	2,271	0	0	0	0	34,649	0	75,000	
1151 - Castle Rock Loan principal	0	4,800	0	0	0	0	4,800	0	12,500	
3300 · Other Rev-Fees/Cell Towers	8,711	150	0	0	0	0	8,861	0	34,000	
3305 · Finance Charge Income 0/50/50	0	750	750	0	0	0	1,500	0	3,000	
3400 · Water to sewer for solids	0	0	8,233	0	0	0	8,233	0	36,000	
<b>Total Income</b>	<b>313,853</b>	<b>232,994</b>	<b>256,757</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>803,604</b>	<b>0</b>	<b>2,752,823</b>	
Expense										
2380 - SRF Loan Principal	0	43,856	0	0	0	0	43,856	0	87,000	
4120 · SRF-Loan Interest	0	7,227	0	0	0	0	7,227	0	15,000	
4010 · Salary- Manager 60/20/20	18,000	6,000	6,000	0	0	0	30,000	0	132,000	
4012 · Wages - Roland 40/40/20	3,052	3,052	1,526	0	0	0	7,630	0	79,000	
4013 · Wages - Op. II Jake 40/40/20	8,107	8,107	4,054	0	0	0	20,268	0	79,000	
4014 · Wages - OP I - Willie 40/40/20	7,862	7,862	3,931	0	0	0	19,656	0	79,000	
4015 · Exec. Admin. Assist. 60/20/20	11,781	3,927	3,927	0	0	0	19,635	0	79,000	
4016 · Stand by pay 50/25/25	3,344	1,672	1,672	0	0	0	6,688	0	19,000	
4017 · Overtime 60/20/20	1,101	367	367	0	0	0	1,835	0	18,000	
4100 · Workmans Comp Ins. 43/40/17	0	0	0	0	0	0	0	0	7,000	
4101 · PERS 43/40/17	9,770	9,088	3,862	0	0	0	22,720	0	143,000	
4102 · Health Benefits 43/40/17	10,086	9,382	3,988	0	0	0	23,456	0	80,000	
4103 · Medicare/Social Sec 43/40/17	724	674	286	0	0	0	1,684	0	9,000	
4104 · Unemployment Ins 43/40/17	112	105	44	0	0	0	261	0	3,000	
4105 · Retiree's Insurance 60/20/20	603	201	201	0	0	0	1,005	0	5,800	
4115 · Bank fees-general 40/40/20	0	0	0	0	0	0	0	0	1,000	
5011 · General Liability 30/60/10	11,100	22,200	3,700	0	0	0	37,000	0	37,000	
5013 · Excess Liability 30/60/10	1,720	3,440	573	0	0	0	5,733	0	6,000	
5021 · Gas/Diesel 70/20/10	764	218	109	0	0	0	1,091	0	12,000	
5022 · Misc Fluids 70/20/10	0	0	0	0	0	0	0	0	600	

**Profit & Loss Budget vs. Actual**  
July through September 2024

	10-General		20-Water		30-Sewer		YTD Total		2024 / 2025	
	Jul - Sep 24		Jul - Sep 24		Jul - Sep 24		Jul - Aug 24		Budget	
5030 · Toyota Tacoma 60/20/20	62		21		21		104		4,000	
5031 · Multihog	986		54		54		1,094		5,000	
5033 · Loader 90/5/5	0		0		0		0		5,000	
5034 · Backhoe 90/5/5	1,311		73		73		1,456		5,000	
5035 · Utility Truck 30/50/20	2,044		3,406		1,362		6,812		12,000	
5036 · Ford Dump 75/15/10	0		0		0		0		5,000	
5037 · Ford 6.0 Diesel 65/25/10	282		108		43		433		4,000	
5038 · Trackless / Sweeper 90/5/5	390		27		25		443		2,000	
5039 · Manager's Vehicle 80/10/10	81		10		10		101		3,000	
5040 · Ford 7.3 Diesel 80/10/10	308		38		38		385		5,000	
5041 · Asphalt Crack Sealer 100/0/0	0		0		0		0		500	
5042 · Road Striping 100/0/0	0		0		0		0		4,000	
5043 · Signs & Posts 100/0/0	138		0		0		138		2,000	
5045 · Cold Mix / Perma Patch	0		0		0		0		2,000	
5046 · Sand & Gravel	0		0		0		0		2,000	
5047 · Road Damages	0		0		0		0		5,000	
5048 · Street Safety Supplies	0		0		0		0		1,000	
5051 · Storm Water DI/Conveyance M & R	0		0		0		0		1,000	
5052 · Treatment Vault Cleaning	0		0		0		0		2,000	
5061 · Equip Purch/Furniture 70/20/10	18		5		3		25		1,000	
5062 · IT / Go Daddy 70/20/10	319		91		46		455		3,000	
5063 · Office Supplies 80/10/10	421		43		43		507		2,500	
5064 · Off Eqpt Maint/Repairs 80/10/10	108		14		14		135		1,000	
5065 · Electricity #4161 20/80/0	930		1,638		0		2,568		10,000	
5071 · Booster Pump Stations M&R	0		28		0		28		4,000	
5072 · Water Distribution Sys M&R	0		518		0		518		6,000	
5073 · Water Tanks M & R	0		0		0		0		10,000	
5075 · Billing System 0/50/50	0		0		0		0		5,000	
5076 · Postage 30/35/35	44		52		52		148		2,500	
5077 · Electricity #0445 Water	0		164		0		164		500	
5078 · Natural Gas Water 300 Hwy50	0		128		0		128		4,000	
5081 · Filter Plant M&R all water	0		15,967		0		15,967		20,000	
5084 · Salt, Reagents & Polymer	0		154		0		154		5,000	

Round P... GID  
Profit & Loss Budget vs. Actual  
July through September 2024

	10-General		20-Water		30-Sewer		YTD Total		2024 / 2025	
	Jul - Sep 24		Jul - Sep 24		Jul - Sep 24		Jul - Aug 24		Budget	
5085 · SCADA/Telemetry Maint 0/60/40	0		2,878		1,919		4,797		30,000	
5086 · Sewer Fees Inter Fund Charge	0		8,233		0		8,233		36,000	
5087 · Electricity #9934 Water	0		8,804		0		8,804		25,000	
5088 · Natural Gas 343 UTE 75/25/0	176		59		0		234		4,500	
5089 · Water Rights	0		0		0		0		6,000	
5090 · Generator M & R / Serv 20/50/30	880		2,200		1,320		4,400		5,000	
5091 · Lab Testing	0		348		0		348		7,000	
5101 · Telephone & Charter 70/20/10	1,932		552		275		2,759		12,000	
5103 · Lease Line #0118 0/100/0	0		99		49		148		800	
5104 · Cell Phones 40/40/20	322		322		161		805		3,000	
5105 · Answering Service 40/40/20	80		80		40		201		900	
5111 · Maint. Sup & Tools 70/20/10	0		0		0		0		3,000	
5114 · Electricity # 2492 RH Sign	201		0		0		201		600	
5115 · Elect & Maint. for 40 St Lights	1,914		0		0		1,914		6,000	
5116 · Container & Yard Clean 80/10/10	558		70		70		698		2,000	
5121 · Sewer Pump Station M & R	0		0		0		0		80,000	
5122 · Collection Sys. M & R	0		0		95		95		10,000	
5123 · DCLTSA O&M Charges	0		0		134,984		134,984		600,000	
5124 · Electricity #8598 PW Lift Sta	0		0		805		805		3,500	
5131 · Trustee Fees 90/5/5	1,782		99		99		1,980		24,000	
5132 · Accounting & Actuary 60/25/15	996		415		249		1,660		5,300	
5133 · Engineering Services 80/10/10	1,449		181		181		1,811		125,000	
5134 · Legal Fees 70/15/15	630		135		135		900		12,000	
5135 · Annual Audit 60/20/20	0		0		0		0		26,250	
5136 · Misc Prof Serv & Leins 80/10/10	0		0		0		0		600	
5139 · GIS Updates 60/20/20	0		0		0		0		15,000	
5141 · Legal Publications 90/5/5	0		0		0		0		1,200	
5144 · Water Quality Rpts (CCR)	0		0		0		0		1,200	
5151 · Travel / Mileage 30/50/20	214		750		527		1,491		5,000	
5152 · Operator Certification 30/60/10	57		113		19		189		500	
5153 · Safety & Training 75/15/10	0		0		0		0		1,000	
5154 · Uniforms 75/15/10	1,027		205		137		1,369		2,400	
5155 · Gloves/Safety Eqpt. 80/10/10	0		0		0		0		700	



**Profit & Loss Budget vs. Actual**

July through September 2024

	10-General		20-Water		30-Sewer		YTD Total		2024 / 2025	
	Jul - Sep 24		Jul - Sep 24		Jul - Sep 24		Jul - Aug 24		Budget	
5156 · Conferences & Meetings 80/10/10	79		10		10		98		3,000	
5157 · District Open House 34/33/33	667		270		270		1,208		1,800	
5161 · Memberships 30/35/35	2,817		3,286		3,286		9,389		12,000	
5168 · Pine Needle Pick Up	0		0		0		0		2,000	
5170 · Building Maintenance 100/0/0	0		0		0		0		15,000	
5180 · Security 80/10/10	146		18		18		183		1,500	
5300 · Contingency 3% of Expenses	3,870		0		0		3,870		24,410	
5500 · Reg. Permits/Easements 30/35/35	276		322		322		920		4,000	
6000 · Depreciation 0/80/20	0		38,448		3,640		42,088		167,641	
7078 · Scada Upgrade / Replacement 0/60.	0		0		0		0		80,000	
7079 · Ditch Witch 50/50/0	0		0		0		0		78,000	
<b>Total Expense</b>	<b>115,641</b>		<b>217,813</b>		<b>184,636</b>		<b>518,089</b>		<b>5,233,024</b>	
<b>Net Ordinary Income</b>	<b>198,213</b>		<b>15,181</b>		<b>72,121</b>		<b>285,515</b>			
<b>N.O.I. Less Depreciation</b>	<b>198,213</b>		<b>53,629</b>		<b>75,761</b>		<b>327,603</b>		<b>0</b>	

**MEMO TO:** Round Hill GID Board of Trustees

**FROM:** Brandon Garden

**SUBJECT:** General Manager's Report for the meeting of October 15, 2024

**Associations and outside meetings:**

I met with the supervisor of the state division for financing water projects. We discussed the next steps needed to expedite funding for the chlorine contact tank and the need to add the concrete office tank replacement to the funding list.

Applications are in process for possible funding for the Kent Way waterline replacement and fire hydrant installations with the Tahoe Water for Fire Suppression Partnership grant.

Conversations and emails with DOWL related to the Pinewild task order and the road evaluation and CIP update.

**General:**

Summit Plumbing will be correcting the significant deficiency found during the sanitary survey on the decant to sewer line that is not properly air gapped, at the filter plant, creating the potential for cross contamination.

Blue Locker Diving completed diving inspections on the four water tanks within the distribution system. The concrete tank at the office site was found to have significant decay of the concrete and corrosion starting to present itself on the structural rebar. The replacement of this tank has now become a priority for replacement or rehabilitation.

Elks Point Country Club has been updated on the boards action to approve the first amendment to the agreement. I am waiting for them to sign the amendment.

I have been reviewing old agreements and action taken by the board on agreements and programs. Multiple items have not been discussed in many years and periodically should be reviewed for relevance. I plan on discussing agreements in an upcoming meeting.

Lead Service Line Inventory has been completed and submitted to our regulatory agency. There is additional information needed that was not disclosed before submission. I have been spending much of my time on these efforts.

Sierra Controls has started work on the SCADA Master Plan and System Survey.

We are waiting for one more component to complete the sewer meter communication with the sewer authority. AT&T/FirstNet has been experiencing trouble tracking down a key component. This seems to be resolved; I am just waiting on a shipping confirmation.

LGIP rate for August was 5.2783937.

I expect the audit findings to be presented at the November meeting.

Interest rates have been showing some signs of decreasing. With the creation of an Investment Policy, steps will be taken to reinvest money into accounts that will best benefit the district.

Evaluation forms have been given to personnel for an employee evaluation of the General Manager. The completed forms will be provided to the General Manager Contract Negotiations Subcommittee for review.

We welcomed Roland Howe to the team as an Operator in Training. Roland is a long time Tahoe resident who shows great initiative, interest, and a willingness to learn.

#### **Equipment:**

- The backhoe and loader had routine service performed by Good Equipment. Zach Good has identified a couple of items that will require attention soon but will not hinder operations at this time.
- The crew has been getting all the snow removal equipment ready for winter.

#### **Customers:**

Information was provided to the Fire Wise group for costs and amounts collected during this year's pine needle pick up program.

I have been working with the owner of 280 Elks Point Road on their water service line upsizing and fire suppression line installation requirements as part of the new home construction on the property.

#### **Ongoing and Upcoming:**

- Personnel Policy and Tariff review
- Personnel evaluations
- Audit presentation November 2024
- Pinewild Sewer Pump Station Rehabilitation
- Roadway Planning and CIP Update
- Strategic planning discussions
- GM contract negotiations
- Lead and copper rule revisions, Lead service line inventory