



# EAGLE SEWER DISTRICT

## Regular Monthly Meeting

February 12, 2024

2:00 PM

District Office (44 N Palmetto Ave, Eagle ID)

- I. **Roll Call**
- II. **Approval of Minutes**
  - A. January 8, 2024- Regular Meeting (Action Item)
- III. **Reports**
  - A. City Council
  - B. General Manager - Neil Jenkins
  - C. Collections Manager – Chris Kossow
  - D. Treatment Manager – Ron Gearhart
- IV. **Unfinished Business**
  - A. Resolution 24-2 and Order of Annexation for Evelyn Fu (Shetland Point) (Action Item)
- V. **Public Hearing**
  - A. None
- VI. **New Business**
  - A. Audited Financial Statement Acceptance (Action Item)
  - B. Adopt Resolution 24-3 Spring Valley/Valnova Rates and Fees (Action Item)
  - C. Set Dates for Treatment Plant Facility Plan Public Comment and Public Hearing (Action Item)
  - D. Treatment Plant Upgrades Scope of Work Approval (Action Item)
  - E. Resolution 24-4 Annexation petition for public hearing W. West Development LLC (Hevostila)(Action Item)
- VII. **Ratification of Claims Paid Against the District**
  - A. January 2024 Claims (Action Item)
- VIII. **Adjournment**
  - A. Adjourn until 2:00 pm, March 11, 2024 (Action Item)

# **Eagle Sewer District**

## **January 8, 2024**

### **Regular Monthly Meeting Minutes**

#### **Roll Call:**

Erv Ballou called the regular monthly meeting to order at 2:00 p.m. Board Members Present: Chairman, Erv Ballou, John Bennett, Terry Loftus, James Gruber, and Steve Bender, Staff Present: General Manager, Neil Jenkins, Administrative Manager, Laura Markham, Operations Manager, Chris Kossow.

#### **Approval of the Minutes:**

Erv Ballou called for a motion to approve the December 11, 2023, regular meeting minutes. Moved by Bender seconded by Loftus to approve the minutes of December 11, 2023. All Aye: Motion Carried.

#### **Reports:**

City Council, Brad Pike gave a report on City Business.  
General Manager, Neil Jenkins, gave a report on the district business.  
Operations Manager, Chris Kossow gave a report on district operations.

#### **Unfinished Business:**

Neil Jenkins requested the adoption of the 2023 Collection System Master Plan. Moved by Bender seconded by Bennett to adopt the 2023 Collection Master Plan. All Aye: Motion Carried.

Laura Markham requested the approval of Resolution 24-1 and Order of Annexation for Buffalo Hump LLC. (Oakwood Meadows). Moved by Bender seconded by Bennett to adopt Resolution 24-1 and the Order of Annexation for Buffalo Hump LLC. All Aye: Motion Carried.

#### **Public Hearing:**

Laura Markham presented the Evelyn Fu (Shetland Point Subdivision) The proposed use is a residential subdivision. Erv Ballou opened the public hearing. There was no public testimony. Erv Ballou closed the public hearing. Moved by Bender seconded by Bennett to approve the annexation petition and authorize the General Manager to prepare the Resolution and Order of Annexation of real property owned by Evelyn Fu as described in Exhibit "A" and subject to the conditions in Exhibit "B". All Aye: Motion Carried.

#### **New Business:**

Neil Jenkins requested the Board to approve and award the bid for the floating modular covers for lagoon cells 5 and 6 to the lowest bidder, Hydro Innov in the amount of \$320,565.20. Moved by Bender seconded by

Bennett to award the bid to Hydro Innov in the amount of \$320,565.20 for floating covers. All Aye: Motion Carried.

**Ratification of Claims Paid Against the District:**

Moved by Loftus seconded by Bender to approve the December 2023 claims paid against the district. All Aye: Motion Carried.

**Adjournment:**

Erv Ballou called for a motion to adjourn the meeting until February 12, 2024, at 2 p.m. Moved by Bender seconded by Gruber. All Aye: Motion Carried.

Respectfully Submitted,

Laura Markham  
Administrative Manager

**RESOLUTION NO. 24-2**

RESOLUTION of the Board of Directors of the Eagle Sewer District.

WHEREAS, a petition for the inclusion of a certain parcel of real property in Ada County, Idaho, into the Eagle Sewer District has been received by said District (“Petition”), a copy of which is attached hereto as Exhibit “A”, which Petition was duly executed by **Evelyn Fu.**, the record owners of said real property, hereinafter referred to as “Petitioners”; and

WHEREAS, a public hearing on the Petition, and the annexation proposed therein, was held on the **8<sup>th</sup> Day of January** “B”; and

WHEREAS, the Board of Directors of the Eagle Sewer District, having duly deliberated on the matter of annexation and considered all relevant evidence, testimony and comment submitted to it regarding the same, and having determined it to be in the best interest of the district to effect the annexation as petitioned for, subject to the terms and conditions set forth in said Petition, including Exhibits “A” and “B” thereto.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Eagle Sewer District that said Petition for Annexation be, and the same hereby is, granted and approved, and that the real property situated in Ada County and more particularly described therein shall be annexed to, and included within, the Eagle Sewer District upon, and subject to, the terms and conditions of said Petition, including Exhibits “A” and “B” thereto; and

BE IT FURTHER RESOLVED that the Petitioners shall be entitled to withdraw said Petition within ten (10) days from the date hereof, as provided for in Idaho Code § 42-3218; and

BE IT FURTHER RESOLVED that an Order of Annexation in this matter, in the form presented to and reviewed by this Board of Directors on an even date herewith, is hereby approved, and the Chairman is authorized to execute and record the same in the records of Ada County ten (10) days after the date hereof, unless the Petitioners formally notifies the District in writing, within said ten-day period, that the Petition is being withdrawn pursuant to Idaho Code § 42-3218.

ADOPTED by the Board of Directors of the Eagle Sewer District this 12<sup>th</sup> Day of February 2024.

EAGLE SEWER DISTRICT

\_\_\_\_\_  
Erv Ballou, Chairman

Attest:

\_\_\_\_\_  
Neil Jenkins, Secretary

BEFORE THE EAGLE SEWER DISTRICT  
BOARD OF DIRECTORS

In the matter of the Petition of  
**Evelyn Fu**  
for the annexation of certain real  
property in Ada County, Idaho,  
by the Eagle Sewer District (“District”)

**ORDER OF ANNEXATION**

WHEREAS, **Evelyn Fu** hereinafter referred to as Petitioner, the owner(s) of certain real property situated in Ada County, State of Idaho, more particularly described on **Exhibit “A”** hereto, on 11<sup>th</sup> day of December 2023, duly petitioned for annexation and inclusion of said real property, within the boundaries of the Eagle Sewer District (“Petition”); and

WHEREAS, a public hearing on said Petition was called for and held in the manner provided for in § 42-3218(a) of the Idaho Code on the 8<sup>th</sup> day of January 2024, after due and proper notice published in the official newspaper of the District, Idaho Statesman, published on December 22, 2023, and January 5, 2024, and no person having appeared in writing, or at said meeting, to protest the granting of said Petition; and

WHEREAS, originals of the Petition, exhibits thereto, proof of publication, and **Resolution No. 23-26**, are all on file at the offices of the Eagle Sewer District, 44 N. Palmetto Ave., Eagle, Idaho, 83616; and

WHEREAS, the Board of Directors of the Eagle Sewer District has, by adoption of its **Resolution No. 24-2** on the 12<sup>th</sup> day of February 2024, after due consideration of all relevant evidence and testimony, approved said Petition and set forth the terms and conditions pursuant to which said real property shall be annexed by, and included within, the district; and

WHEREAS, the Petitioner has not, prior to the date hereof, withdrawn its Petition as provided for in Idaho Code § 42-3218(c);

NOW, THEREFORE, IT IS HEREBY ORDERED by the Board of Directors of the Eagle Sewer District that, pursuant to the provisions of Idaho Code § 42-3218, the following described real property

shall be, and hereby is, annexed by, and included within the Eagle Sewer District, subject to the terms and conditions set forth in the Petition, including Exhibits “A” and “B” thereto, and **Resolution No. 24-2 adopted** by this Board of Directors.

**SEE EXHIBIT “A” ATTACHED HERETO AND MADE A PART HEREOF BY REFERENCE.**

BE IT FURTHER ORDERED that this annexation shall be and become effective upon the execution of this Order and its recordation in the official records of Ada County, Idaho.

DATED this 22<sup>nd</sup> day of February 2024.

EAGLE SEWER DISTRICT

By: \_\_\_\_\_  
Ervin Ballou, Chairman

ATTEST:

\_\_\_\_\_  
Neil Jenkins, Secretary

STATE OF IDAHO                    )  
  ss.  
County of Ada                        )

On this 22<sup>nd</sup> day of February 2024, before me, a Notary Public for the State of Idaho, personally appeared **ERVIN BALLOU** and **NEIL JENKINS**, known or identified to me, to be the Chairman and Secretary, respectively, of **EAGLE SEWER DISTRICT**, and the persons who executed the instrument on behalf of said corporation, and acknowledged to me that such corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

\_\_\_\_\_  
NOTARY PUBLIC FOR IDAHO  
Residing at \_\_\_\_\_

## Eagle Sewer District Memo

Date: 2/6/2024  
From: Laura Markham, Administrative Manager  
RE: Resolution 24-2 and order of Annexation for Evelyn Fu.

*I recommend the Board move to adopt Resolution #24-2, and the Order of Annexation for Evelyn Fu.*

Laura



## Communications with Those Charged with Governance

To the Board  
Eagle Sewer District

We have audited the financial statements of the major fund of Eagle Sewer District (the District) for the year ended November 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, when applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated therein. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the notes to the financial statements. No new significant accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Management's estimate of depreciation expense is based on the estimated lives of the underlying assets. We evaluated the key factors and assumptions used to develop depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of



management. Management has corrected all such misstatements. A list of such misstatements, including those that may be deemed material, has been given to management and is available for your review.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or audit matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated as of the date of this letter.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### **Other Matters**

We applied certain limited procedures to the required supplementary information (RSI), that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information as detailed in the table of contents to the financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated to form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or the financial statements themselves.

**Restriction on Use**

This information is intended solely for the information and use of the board and management of the District and is not intended to be, and should not be used by anyone other than these specified parties.

***Quest CPAs PLLC***

Payette, Idaho  
February 5, 2024

# Eagle Sewer District

Year Ended November 30, 2023

## Audited Financial Statements



**EAGLE SEWER DISTRICT**  
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## **Independent Auditor's Report**

Board of Directors  
Eagle Sewer District

### **Report on the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the major fund of Eagle Sewer District (the District) as of and for the year ended November 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund of the District as of November 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the schedule of employer's share of net pension asset and liability and schedule of employer contributions listed in the table of contents be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, and historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial

statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has not included the management's discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, and historical context. Our opinion on the basic financial statements is not affected by not including this information.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 5, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

***Quest CPAs PLLC***

Payette, Idaho  
February 5, 2024

**EAGLE SEWER DISTRICT**

## Statement of Net Position

November 30, 2023

**Assets**

## Current Assets

Cash &amp; Investments \$17,323,253

## Receivables:

Accounts 88,997Total Current Assets 17,412,250

## Noncurrent Assets

Nondepreciable Capital Assets 7,202,075

Depreciable Net Capital Assets 75,366,107Total Noncurrent Assets 82,568,182**Total Assets**99,980,432**Deferred Outflows of Resources**Pension Items 350,361**Total Deferred Outflows of Resources**350,361**Total Assets and Deferred Outflows of Resources**\$100,330,793**Liabilities**

## Current Liabilities

Accounts Payable &amp; Accrued Expenses \$43,734

Accrued Interest 31,329

Long-Term Liabilities, Current 359,546Total Current Liabilities 434,609

## Noncurrent Liabilities

Long-Term Liabilities, Noncurrent 9,340,761Total Noncurrent Liabilities 9,340,761**Total Liabilities**9,775,370**Deferred Inflows of Resources**

Prepaid Charges for Services 101,516

Pension Items 0**Total Deferred Inflows of Resources**101,516**Total Liabilities and Deferred Inflows of Resources**9,876,886**Net Position**

Net Investment in Capital Assets 73,794,253

Restricted for Capital Replacement 3,632,066

Unrestricted 13,027,588**Total Net Position**90,453,907**Total Liabilities and Deferred Inflows of Resources and Net Position**\$100,330,793



**EAGLE SEWER DISTRICT**  
Statement of Revenues, Expenses, and Changes in Net Position  
Year Ended November 30, 2023

<b>Operating Revenues</b>	
Charges for Services	\$6,816,476
Permit Revenues	2,109,250
Tax Revenues	173,090
Annexation & Plan Reviews	46,202
<b>Total Operating Revenues</b>	<u>9,145,018</u>
<b>Operating Expenses</b>	
Personnel	1,335,304
Goods & Services - Operations	2,617,882
Goods & Services - Capital R&M	760,544
<b>Total Operating Expenses</b>	<u>4,713,730</u>
<b>Operating Income (Loss) Before Depreciation</b>	4,431,288
Depreciation Expense	<u>3,827,129</u>
<b>Operating Income (Loss)</b>	604,159
<b>Nonoperating Revenues (Expenses)</b>	
Investment Return	677,471
Interest (Expense)	(338,186)
Pension Revenue (Expense)	(193,964)
<b>Total Nonoperating Revenue (Expenses)</b>	<u>145,321</u>
<b>Income (Loss) Before Contributions</b>	749,480
Capital Contributions	2,472,000
<b>Change in Net Position</b>	3,221,480
<b>Net Position - Beginning</b>	<u>87,232,427</u>
<b>Net Position - Ending</b>	<u><u>\$90,453,907</u></u>

**EAGLE SEWER DISTRICT**  
Statement of Cash Flows  
Year Ended November 30, 2023

<b>Cash Flows From Operations</b>	
Receipts from Customers/Patrons	\$9,125,972
Payments for Personnel Services	(1,417,680)
Payments for Goods & Services	(3,358,556)
<b>Cash Provided (Used) By Operations</b>	4,349,736
 <b>Cash Flows From Capital &amp; Related Financing</b>	
Acquisition of Capital Assets	(4,570,815)
Interest Paid on Debt	(386,850)
Principal Paid on Debt	(235,000)
<b>Cash Provided (Used) By Capital &amp; Related Financing</b>	(5,192,665)
 <b>Cash Flows From Investments</b>	
Interest Income	677,471
<b>Cash Provided (Used) By Investments</b>	677,471
 <b>Change in Cash &amp; Investments</b>	 (165,458)
 <b>Cash &amp; Investments - Beginning</b>	 17,488,711
<b>Cash &amp; Investments - Ending</b>	<b>\$17,323,253</b>
 <b>Reconciliation of Operating Income (Loss) to Cash Provided (Used) By Operations</b>	
Operating Income (Loss)	\$604,159
Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operations:	
Depreciation	3,827,129
PERSI Contributions	(91,885)
Changes in Assets & Liabilities:	
Receivables	(24,335)
Accounts Payable & Accrued Expenses	19,870
Prepaid Charges for Services	5,289
Compensated Absences	9,509
<b>Cash Provided (Used) By Operations</b>	<b>\$4,349,736</b>
 <b>Noncash Capital &amp; Related Financing Activities:</b>	
Capital Contributions - Sewer Infrastructure Contributed by Developers	\$2,472,000

**EAGLE SEWER DISTRICT**  
Notes to Financial Statements

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**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity** – Eagle Sewer District (the District) provides sewer services as authorized by Idaho Code. These financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as applied to sewer districts. The governmental accounting standards board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by the District are discussed below.

**Basic Financial Statements** – The financial transactions of the District are reported in a single proprietary (enterprise) fund. The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods or services and/or the activity is financed with debt that is solely secured by a pledge of the net revenues.

**Basis of Accounting** – Basis of accounting refers to the point at which revenues or expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied. The District's financial statements are reported on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

**Cash and Investments** – Investments are measured using the market approach and include the local government investment pool, reported and measured at amortized cost following the provisions of GASB 79 which provide for consistent measurement of investment value amongst pool participants.

For purposes of the statement of cash flows, the District considers all investments available for immediate withdrawal or with maturities of three months or less to be cash and cash equivalents (referred to as cash and investments).

**Receivables** – Receivables are reported net of any estimated uncollectible amounts.

**Capital Assets and Depreciation** – Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation over the estimated useful lives of all depreciable assets is recorded using the straight line method.

**Leases/SBITAs and Amortization** – Material long-term leases and subscription-based information technology arrangements (SBITAs) are reported in accordance with the provisions of GASB 87 *Leases* and GASB 96 *SBITAs*. When incurred, amortization over the appropriate lease or SBITA term is recorded using the straight-line method.

**Compensated Absences** – The District provides certain compensated absences to its employees. The estimated amount of compensation for future amounts is recorded as a liability in the accompanying financial statements. Compensated absences will be paid by the fund in which the employee works.

**Pensions** – For purposes of measuring the net pension asset/liability and pension revenue (expense), information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan

**EAGLE SEWER DISTRICT**  
Notes to Financial Statements

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(the Base Plan) and additions to/deductions from the Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Pension obligations will be paid by the fund in which the employee works.

**Deferred Outflows/Inflows of Resources** – The District's financial statements may report deferred outflows/inflows of resources. Deferred outflows of resources represent a consumption of net assets that apply to a future period. Deferred inflows of resources represent an acquisition of net assets that apply to a future period. Deferred outflows/inflows of resources generally represent amounts that are not available in the current period.

**Net Position** – Net position is assets plus deferred outflows of resources less liabilities less deferred inflows of resources. The net investment in capital assets component of net position consists of the historical cost of capital assets less accumulated depreciation less any outstanding debt that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets. Restricted net position consists of assets that are restricted by creditors, grantors, contributors, legislation, and other parties. All other net position not reported as restricted or net investment in capital assets is reported as unrestricted.

**Fund Balance Classifications** – Restrictions of the fund balance indicate portions that are legally or contractually segregated for a specific future use. Nonspendable portions of the fund balance are those amounts that cannot be spent because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. Committed portions represent amounts that can only be used for specific purposes pursuant to formal action (i.e. board approval) of the reporting entity's governing body. Assigned portions represent amounts that are constrained by the government's intent to be used for a specific purpose. Remaining fund balances are reported as unassigned. When expenditures are incurred that qualify for either restricted or unrestricted resources, the District first utilizes restricted resources. When expenditures are incurred that qualify for either committed or assigned or unassigned resources, the District first utilizes committed resources then assigned resources before using unassigned resources.

**Property Taxes** – The District is responsible for levying property taxes, but the taxes are collected by the respective county. Taxes are levied by the second Monday in September for each calendar year. Taxes are due in two installments – December 20<sup>th</sup> and June 20<sup>th</sup>. A lien is filed on real property three years from the date of delinquency.

**Use of Estimates** – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Custodial Credit Risk** – The District maintains its cash at insured financial institutions. Periodically, balances may exceed federally insured limits. The District does not have a formal policy concerning custodial credit risk.

**Risk Management** – The District is exposed to various risks related to its operations. Insurance is utilized to the extent practical to minimize these risks.

**EAGLE SEWER DISTRICT**  
Notes to Financial Statements

**Subsequent Events** – Subsequent events were evaluated through the date of the auditor’s report, which is the date the financial statements were available to be issued.

**B. CASH AND INVESTMENTS**

Cash and investments consist of the following at year end:

Cash - Deposits	\$141,950
Investments - Local Gov't Investment Pool	17,181,303
<b>Total</b>	<u><u>\$17,323,253</u></u>

**Deposits** – At year end, the carrying amounts of the District's deposits were \$141,950 and the bank balances were \$354,580. Of the bank balances, \$250,000 was insured and the remainder was uninsured and uncollateralized.

Considerations for interest rate risk and credit rate risk relating to investments are shown below.

**Interest rate risk:**

Investment Type	<b>Investment Maturity Schedule (In Years)</b>	
	Less Than 1	Total
Local Gov't Invest Pool	\$17,181,303	\$17,181,303
<b>Total</b>	<u><u>\$17,181,303</u></u>	<u><u>\$17,181,303</u></u>

**Credit rate risk:**

Investment Type	<b>Investment Rating Schedule</b>	
	Not Rated	Total
Local Gov't Invest Pool	\$17,181,303	\$17,181,303
<b>Total</b>	<u><u>\$17,181,303</u></u>	<u><u>\$17,181,303</u></u>

**Investments** – State statutes authorize government entities to invest in certain bonds, notes, accounts, investment pools, and other obligations of the state, U.S. Treasury, and U.S. corporations pursuant to Idaho Code 67-1210 and 67-1210A. These statutes are designed to help minimize the custodial risk that deposits may not be returned in the event of the failure of the issuer or other counterparty, interest rate risk resulting from fair value losses arising from rising interest rates, or credit risks that an issuer or other counterparty will not fulfill its obligations. The District’s investment policy complies with state statutes.

The local government investment pool is managed by the state treasurer's office and is invested in accordance with state statutes and regulations. The local government investment pool is not registered with the SEC and is a short-term investment pool. The state treasurer’s office investment policy for the local government investment pool includes the following three primary objectives in order of priority: safety, liquidity, and yield. Participants have overnight availability to their funds, up to \$10 million. Withdrawals of \$10 million or more require three business days’ notification. More information on the local governmental investment pool including regulatory information, ratings, and risk information can be found at [www.sto.idaho.gov](http://www.sto.idaho.gov).

**EAGLE SEWER DISTRICT**  
Notes to Financial Statements

**C. CAPITAL ASSETS**

A summary of capital assets for the year is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Nondepreciable Capital Assets</b>				
Land	\$2,693,314			\$2,693,314
Easements	53,877			53,877
Construction in Progress	2,510,479	\$1,944,405		4,454,884
<b>Total</b>	<u>5,257,670</u>	<u>1,944,405</u>	<u>\$0</u>	<u>7,202,075</u>
<b>Depreciable Capital Assets</b>				
Buildings	6,139,376	1,231,000		7,370,376
Equipment	1,405,849	670,167		2,076,016
Improvements	101,895,458	3,197,243		105,092,701
Subtotal	<u>109,440,683</u>	<u>5,098,410</u>	<u>0</u>	<u>114,539,093</u>
<b>Accumulated Depreciation</b>				
Buildings	2,490,963	123,889		2,614,852
Equipment	586,048	200,147		786,195
Improvements	32,268,846	3,503,093		35,771,939
Subtotal	<u>35,345,857</u>	<u>3,827,129</u>	<u>0</u>	<u>39,172,986</u>
<b>Total</b>	<u>74,094,826</u>	<u>1,271,281</u>	<u>0</u>	<u>75,366,107</u>
<b>Net Capital Assets</b>	<u>\$79,352,496</u>	<u>\$3,215,686</u>	<u>\$0</u>	<u>\$82,568,182</u>

Depreciation expense was \$3,827,129.

**D. LONG-TERM LIABILITIES**

**Bonded Debt** – At year end, the District’s bonded debt was as follows:

	<u>Outstanding</u>
2018 - \$8,935,000 - sewer revenue bonds due in semiannual installments with interest at 4.00% - 5.00% through 2043, secured by future user fees	\$7,785,000
<b>Total</b>	<u>\$7,785,000</u>

**EAGLE SEWER DISTRICT**  
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Maturities on the bonds are estimated as follows:

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>
11/30/24	\$245,000	\$375,950
11/30/25	255,000	366,150
11/30/26	265,000	355,950
11/30/27	275,000	345,350
11/30/28	290,000	334,350
11/30/29-33	1,655,000	1,456,250
11/30/34-38	2,105,000	1,000,000
11/30/39-43	2,695,000	417,500
<b>Total</b>	<u><u>\$7,785,000</u></u>	<u><u>\$4,651,500</u></u>

Changes in long-term liabilities are as follows:

<u>Description</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
2018 S.R. Bond	\$8,020,000		\$235,000	\$7,785,000	\$245,000
Bond Premium	1,005,480		47,880	957,600	47,880
Comp. Absences	57,157	\$9,509		66,666	66,666
Net Pension Liability	931,881		40,840	891,041	-
<b>Total</b>	<u><u>\$10,014,518</u></u>	<u><u>\$9,509</u></u>	<u><u>\$282,880</u></u>	<u><u>\$9,700,307</u></u>	<u><u>\$359,546</u></u>

Interest and related costs were \$338,186.

**E. PENSION PLAN**

*Plan description*

The District contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

*Pension benefits*

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for

**EAGLE SEWER DISTRICT**  
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their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

*Member and employer contributions*

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for police and firefighters. As of June 30, 2023 it was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The District's contributions were \$103,043 for the year ended November 30, 2023.

*Pension asset/liabilities, pension revenue (expense), and deferred outflows/inflows of resources related to pensions*

At November 30, 2023, the District reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2023, the District's proportion was 0.02232811%.

For the year ended November 30, 2023, the District recognized pension revenue (expense) of (\$193,964). At November 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$152,731	
Changes in assumptions or other inputs	88,232	
Net difference between projected and actual earnings on pension plan investments	83,637	
Employer contributions subsequent to the measurement date	25,761	
<b>Total</b>	<b>\$350,361</b>	<b>\$0</b>

\$25,761 reported as deferred outflows of resources related to pensions resulting from District contributions



**EAGLE SEWER DISTRICT**  
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made subsequent to the measurement date will be recognized as an adjustment to the pension revenue (expense) in the year ending November 30, 2024.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2023 the beginning of the measurement period ended June 30, 2022 is 4.6 and 4.4 for the measurement period June 30, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension revenue (expense) as follows:

<b>Year Ended</b>	
11/30/24	(\$115,435)
11/30/25	(54,246)
11/30/26	(168,751)
11/30/27	13,832
<b>Total</b>	<u><u>(\$324,600)</u></u>

*Actuarial assumptions*

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases including inflation	3.05%
Investment rate of return, net of investment expenses	6.35%
Cost-of-living adjustments	1.00%

*Contributing members, service retirement members, and beneficiaries*

General Employees and All Beneficiaries - Males	Pub-2010 General Tables, increased 11%
General Employees and All Beneficiaries - Females	Pub-2010 General Tables, increased 21%
Teachers - Males	Pub-2010 Teacher Tables, increased 12%
Teachers - Females	Pub-2010 Teacher Tables, increased 21%
Fire & Police - Males	Pub-2010 Safety Tables, increased 21%
Fire & Police - Females	Pub-2010 Safety Tables, increased 26%
	5% of Fire & Police active member deaths are assumed to be duty related. This assumption was adopted July 1, 2021.
Disabled Members - Males	Pub-2010 Disabled Tables, increased 38%
Disabled Members - Females	Pub-2010 Disabled Tables, increased 36%

**EAGLE SEWER DISTRICT**  
Notes to Financial Statements

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An experience study was performed for the period July 1, 2015 through June 30, 2020 which reviewed all economic and demographic assumptions other than mortality. The total pension liability as of June 30, 2023 is based on the results of an actuarial valuation date of July 1, 2023.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2023.

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Cash	0%	0.00%
Large Cap	18%	4.50%
Small/Mid Cap	11%	4.70%
International Equity	15%	4.50%
Emerging Markets Equity	10%	4.90%
Domestic Fixed	20%	-0.25%
TIPS	10%	-0.30%
Real Estate	8%	3.75%
Private Equity	8%	6.00%

*Discount rate*

The discount rate used to measure the total pension liability was 6.35%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension asset. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for administrative expense.

**EAGLE SEWER DISTRICT**  
Notes to Financial Statements

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*Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate.*

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.35 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
	<b>(5.35%)</b>	<b>(6.35%)</b>	<b>(7.35%)</b>
District's proportionate share of the net pension	<u>\$1,602,574</u>	<u>\$891,041</u>	<u>\$309,496</u>

*Pension plan fiduciary net position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

*Impact on the District's net position*

Depending on the annual performance of the Base Plan and the various non-financial factors that affect the collective Base Plan net pension liability (as described above), the District may periodically experience a deficit in its net position. This can occur as a result of recording the District's allocable portion of the net pension liability which is an estimated liability that changes substantially from year to year depending on the factors described above but does not currently require cash outflows. As the net pension liability of the Base Plan is closely monitored by PERSI's board (who makes changes to the contribution rates and other terms of the Base Plan when deemed necessary), such deficits are not deemed to be of substantial concern.

**F. TAX ABATEMENTS**

Idaho counties are authorized by state statute to transact certain property tax activity with property owners in their respective taxing districts. The counties collect the property taxes, then allocate and remit those collections among the taxing districts within the counties. The counties are authorized to cancel or reduce property taxes due to various reasons, including the circuit breaker program, agricultural and other exemptions, and section 63-602NN exemptions under Idaho code for real property improvements.

**Schedule of Employer's Share of Net Pension Asset and Liability\***

<b>Fiscal Year Ended June 30</b>	<b>Employer's Portion of the Net Pension (Asset) Liability</b>	<b>Employer's Proportionate Share of the Net Pension (Asset) Liability</b>	<b>Covered Payroll</b>	<b>Employer's Proportional Share of the Net Pension (Asset) Liability as a Percentage of Covered Payroll</b>	<b>Plan Fiduciary Net Position as a Percentage of the Total Pension (Asset) Liability</b>
2015	0.02079520%	\$273,839	\$586,007	46.73%	91.38%
2016	0.02123440%	\$430,454	\$640,451	67.21%	87.26%
2017	0.02035690%	\$319,976	\$632,270	50.61%	90.68%
2018	0.02132730%	\$314,581	\$686,175	45.85%	91.69%
2019	0.02226220%	\$254,117	\$756,113	33.61%	93.79%
2020	0.02280030%	\$529,453	\$811,893	65.21%	88.22%
2021	0.02252140%	(\$17,787)	\$840,469	-2.12%	100.36%
2022	0.02365930%	\$931,881	\$932,990	99.88%	83.09%
2023	0.02232811%	\$891,041	\$949,372	93.86%	83.83%

\*As of the measurement date of the net pension (asset) liability.

**Schedule of Employer Contributions**

<b>Fiscal Year Ended November 30</b>	<b>Actuarially Determined Contribution</b>	<b>Contributions in Relation to Actuarially Determined Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Contribution as a Percentage of Covered Payroll</b>
2015	\$66,336	\$66,336	\$0	\$586,007	11.32%
2016	\$72,499	\$72,499	\$0	\$640,451	11.32%
2017	\$72,908	\$72,908	\$0	\$644,064	11.32%
2018	\$80,312	\$80,312	\$0	\$709,470	11.32%
2019	\$91,303	\$91,303	\$0	\$788,973	11.57%
2020	\$97,919	\$97,919	\$0	\$820,092	11.94%
2021	\$100,790	\$100,790	\$0	\$844,137	11.94%
2022	\$114,504	\$114,504	\$0	\$958,995	11.94%
2023	\$103,043	\$103,043	\$0	\$886,518	11.62%

Schedules above intended to show information for 10 years. Information for additional years will be presented as it becomes available.

See Auditor's Report



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**Independent Auditor’s Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance With *Government Auditing Standards***

Board of Directors  
Eagle Sewer District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the major fund of the Eagle Sewer District (the District), as of and for the year ended November 30, 2023, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated February 5, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The

results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

### ***Quest CPAs PLLC***

Payette, Idaho  
February 5, 2024

**RESOLUTION NO. 24-3**

RESOLUTION of the Board of Directors of the Eagle Sewer District.

WHEREAS, Eagle Sewer District receives its operating authority from Idaho State Code, Chapter 32, Sections 43-3201 to 42-3238 including authority to set rates and fees for service; and

WHEREAS, Eagle Sewer District will own and operate the wastewater collection and treatment system for the Spring Valley/ Valnova development under the Amended Spring Valley Wastewater Agreement dated July 19, 2023 with GWC Capital, LLC; and

WHEREAS, Sewer rates and fees have not been set before for the Spring Valley/ Valnova development, but are to be established by the Eagle Sewer District Board as described in the Amended contract paragraph 4; and

WHEREAS, the Board of Directors of the Eagle Sewer District has researched and prepared a revenue requirement study to inform the rates and fees;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Eagle Sewer District that the fees for the Spring Valley/ Valnova development be established as:

Monthly service fee: a flat rate of **\$60 per month** per equivalent residential unit. Commercial customers shall be charged a flat rate based on their multiplier of the equivalent residential unit determined before a sewer permit is issued and subject to review thereafter.

Asset replacement fee: **\$6,000** per equivalent residential unit

Returned payment fee: **\$25** shall be assessed on any payment returned for any reason

Late payment fee: **\$25** per connection per month shall be assessed for payments received after the due date. Accounts with outstanding balances at the end of June each year shall be certified to the Ada County Tax Assessor and the balances collected through property taxes and paid to Eagle Sewer District.

District staff are directed to take the administrative actions necessary to implement these established rates and fees.

The Board of Directors of the Eagle Sewer District will review and modify the rates and fees from time to time as it deems necessary.

ADOPTED by the Board of Directors of the Eagle Sewer District and effective beginning this 12<sup>th</sup> day of February 2024.

EAGLE SEWER DISTRICT

\_\_\_\_\_  
Ervin Ballou, Chairman

Attest:

\_\_\_\_\_  
Neil Jenkins, Secretary



February 6, 2024

## **Recommendation of Contract Award: Lagoon Intensification and Phosphorus Precipitation Project**

Esteemed Board Members,

With the Wastewater Treatment Facility Plan in its final review and public comment phase, we propose starting the preliminary design and procurement of equipment for the lagoon intensification and phosphorus precipitation projects. Some of the equipment for these projects have long lead times. The submerged media and associated blower for the lagoon intensification project, for example, each have a manufacturing time of nearly 6 months. We would like to get these pieces of equipment in production while we advance the final design that details the equipment installation.

These two projects are expected to save the District money by reducing the biochemical oxygen demand, ammonia nitrogen, and phosphorus in the water that we send to the City of Boise for further treatment.

Jacobs provided a scope of work and a fee not to exceed \$53,576 for this preliminary design and procurement document preparation which I recommend approving.

Best,

Neil Jenkins  
General Manager

### *Suggested motion:*

*I move that the Board approve the scope of work for Jacobs to prepare the preliminary design and procurement documents for an amount not to exceed \$53,576.*



# Treatment Improvements

TASK ORDER NO. 03

**Eagle Sewer District**  
(CLIENT)

and

**Jacobs Engineering Group Inc.**  
(CONSULTANT)

This Task Order is issued by the CLIENT and accepted by the CONSULTANT pursuant to the terms and conditions contained in the MASTER CONSULTING SERVICES AGREEMENT for MISCELLANEOUS WASTEWATER PLANNING AND DESIGN PROFESSIONAL SERVICES between the above-named parties dated September 19, 2022.

## Scope of Work

### Background

The existing treatment lagoons at Eagle Sewer District's (the District's) Wastewater Treatment Plant are not designed to perform biological nutrient removal. Jacobs Engineering Group Inc (Jacobs) recently completed a facility plan in January of 2024 and identified treatment performance improvements via lagoon intensification and metal salt addition as a priority capital investment project. Objectives of treatment performance improvements include reduction of biochemical oxygen demand (BOD), ammonia nitrogen, and total phosphorous to level that will allow for Class-A Reuse based on 5-year flow projections. Through subsequent outreach to lagoon intensification manufacturers and discussions with plant operators in other jurisdictions, the District has chosen to install submerged fixed-film media to augment biomass inventory of the lagoons to improve BOD and ammonia nitrogen removal. This will require additional blower capacity which will be achieved through design and installation of a new blower in vacant space in the blower building. Additionally, the District has identified metal salt addition for absorption of soluble phosphorus to improve total phosphorous removal.

### Project Approach

Because the media and associated blower have long lead times, this project will be broken down into two procurement contracts with installation package(s) to be defined and designed at a later date. Below is a summary of the two procurements packages.

1. Media Procurement Contract: Using the existing Dynamita SUMO process model a procurement package will be prepared to seek proposals for submerged fixed film media products that meet the treatment objectives to be defined in the Preliminary Engineering Report. The District will award a Procurement Contract to the media supplier and allow the procurement process, including submittals, to proceed prior to having the Construction/Installation bid documents completed.

2. Blower Procurement Contract: Using the existing Dynamita SUMO process model a procurement package will be prepared and awarded as a sole source contract to Sulzer Ltd. This will allow the procurement process, including submittals, to proceed prior to having the Construction/Installation bid documents completed.

Design of the installation package(s) required to document the installation requirements for the fixed film media and blower equipment will be prepared under a separate task order.

List and description of detailed tasks is below.

### **Scope and Fee Development**

The following key assumptions were made in the compilation of this scope of work and the estimation of the level of effort.

#### Global Assumptions:

1. Because treated water quality and treatment capacity will be impacted during or due to media installation, submittal to DEQ will be required. Jacobs will submit PER to DEQ as part of this task order. Final installation drawing package(s) will be submitted to DEQ as part of separate Task Order.
2. PER development will rely heavily on recently completed treatment alternative analyses included in the 2023 Facility Plan Update, developed by Jacobs Engineering Group, dated January 2024 (2023 Facility Plan Update). Capital costs from the Facility Plan will be utilized and not be defined further as part of efforts associated with this task order.
3. Development of the procurement package will take 8 weeks from authorization to proceed.
4. Installation package development and services during construction for the installation package will be a separate task order negotiated during submittal review process and are not included in this task order.
5. For the two procurement packages, Jacobs will be providing technical specifications. The District will produce Div 00 and Div 01 specifications and assemble all specifications and drawings into a complete set of Bid Documents.
6. Only a single vendor will be named for each manufactured component or piece of equipment with provisions for an “equal” to be proposed by the Supplier and subject to approval by Jacobs. Evaluation of substitution requests will be performed as part of Bid Period Information Requests.

### **Tasks**

This proposal is broken down into the following detailed tasks:

- Task 1: Treatment Improvement Preliminary Engineering Report
- Task 2: Media Procurement Package Development, Services during Bidding and Submittal Review
- Task 3: Blower Procurement Package Development, Services during Bidding and Submittal Review
- Task 4: Project Management

## ***Task 1: Treatment Improvement Preliminary Engineering Report***

Jacobs will prepare a preliminary engineering report (PER) for submittal to DEQ. The PER will evaluate the selected improvements and associated treatment objectives identified in the 2023 Facility Plan Update. Selected treatment improvements evaluated in this PER include lagoon intensification, installation of a new blower, and metal salt addition. The PER will:

- Describe the deficiencies of existing treatment performance relative to treatment objectives,
- Summarize the analysis performed to verify that the Lagoon Intensification concept design included in the 2023 Facility Plan will achieve treatment objectives,
- Summarize the analysis performed to verify metal salt injection location points and dosing range currently piloted by the District, will achieve treatment objectives.

To evaluate the submerged fixed-film media, a steady state Dynamita SUMO process simulation will be utilized. The evaluation will be performed to verify media additions comply with treatment objectives. Treatment objectives are consistent with those identified in the 2023 Facility Plan Update. Following submittal approval of the submerged fixed-film media, the process simulation will be utilized to verify theoretical system performance meets treatment objectives for BOD and ammonia nitrogen reduction.

Similarly, a Dynamita SUMO process simulation will be utilized to validate metal salt addition for phosphorous absorption. Proposed metal salt addition locations and metal salt dose identified in the 2023 Facility Plan Update will be evaluated for compliance with total phosphorous treatment objectives. Treatment objectives are consistent with those identified in the 2023 Facility Plan Update.

### **Assumptions:**

- The District will provide Jacobs with all pilot testing data and resulting design criteria for the metal salt addition.

### **Meetings:**

Two MS Teams meetings with the PM, assistant PM, senior process engineer, and District Operations Staff are planned. One during development of the Draft PER and one following submittal of the Draft PER to discuss any review comments.

### **Deliverables:**

- Draft Treatment Improvement Preliminary Engineering Report (Word Document)
- Final Treatment Improvement Preliminary Engineering Report (PDF)

## ***Task 2: Media Procurement Package***

### **Task 2.1 Procurement Package Design**

Jacobs will prepare the technical specification listed below for use by the District to seek competitive proposals for submerged fixed film media. The following is a list technical specification sections required for the project:

## **Technical Specification**

### Division 46: Submerged Fixed Film Media

#### **Assumptions:**

- No new drawings will be developed for this procurement package. Some previously produced drawings of the lagoons may be included in the procurement package as reference drawings.
- The technical specification will be prepared for a single District review.
- The District will review procurement package documents and provide comments within one week.
- The District will produce Div 00 and Div 01 specifications and assemble all specifications and drawings into a complete set of Bid Documents

#### **Meetings:**

- Two MS Teams meetings with the PM, assistant PM, senior process engineer, and District Operations Staff are planned. One during development of the Draft technical specification and one following District review of the draft specification to discuss any review comments.

#### **Deliverables:**

- Jacobs to provide Division 01 specifications in an editable, Word format, having first removed proprietary notes to specifier.
- Draft technical specification (PDF) for District review.
- Final technical specification (PDF) for construction.

## **Task 2.2 Procurement Package Services During Bidding**

Jacobs will provide the following support to the District during the procurement package bid and award period.

### ***2.2.1 Pre-Bid Meeting***

Jacobs will attend one pre-bid meeting and discuss the project and the contract documents with the prospective Suppliers in attendance.

### ***2.2.2 Bid Period Information Requests***

The District will develop and implement procedures for receiving and answering bidders' questions and requests for additional information. The procedures will include a log of bidders' questions and requests and the response thereto. Jacobs will provide technical interpretation of the contract bid documents and will prepare proposed responses to bidders' questions and requests, which may be in the form of an addendum.

### **2.2.3 Addendum**

Jacobs will assist the District in developing a single Addendum to the Bid Documents and the District will distribute the Addendum to the bidders. The Addendum will be approved by the District. The District will pay for the expenses of the Addendum.

#### **Assumptions:**

- District will be responsible for compiling bid package, distributing bid documents, coordinating bid opening, bid tabulation and recommendation of award
- Responses to Bid Period Information Requests: 4 included

#### **Deliverables:**

- Responses to Bid Period Information Requests, see assumptions above

### **Task 2.3 Procurement Package Submittal Review**

Jacobs will provide the following support during the procurement package submittal review period:

#### **2.3.1 Submittal Review**

Jacobs will coordinate with the design team for the reviews of the Supplier's shop drawings, samples, and other submittals. Jacobs will log and track shop drawings, samples, and submittals. Jacobs design team's review of shop drawings, samples and submittals will be for general conformance with the design concept and general compliance with the requirements of the contract for procurement. Such review will not relieve the Supplier from its responsibility for performance in accordance with the procurement contract, nor is such review a guarantee that the work covered by the shop drawings, samples, and submittals is free of errors, inconsistencies, or omissions. It is assumed that no more than 2 submittals, including resubmittals, will be reviewed at a total of 3 hours per submittal.

#### **2.3.2 Notice to Fabricate**

Following approval of Supplier's submittals, Jacobs will coordinate issuance of a Notice to Fabricate (signed and distributed by the District) which will be the Supplier's approval to begin fabricating the media.

#### **Assumptions:**

- Submittals limited to 2, including resubmittals

#### **Deliverables:**

- Submittal Review Response(s)
- Notice to Fabricate (for District's signature)

### ***Task 3: Blower Procurement Package***

#### **Task 3.1 Procurement Package Design**

Jacobs will prepare the technical specification listed below for use by the District to seek a proposal and execute a sole source supplier contract with Sultzer Ltd for an additional blower. The additional blower will match existing. The following is a list technical specification sections required to be developed for the project:

##### **Technical Specifications**

40 99 00 Package Control Systems

44 42 19.02 Variable-Speed Turbo Air Blowers

##### **Assumptions:**

- No new drawings will be developed for this procurement package. Some previously produced drawings of the blower layout in the Blower Building may be included in the procurement package as reference drawings.
- The technical specifications will be prepared for a single District review.
- The District will review procurement package documents and provide comments within one week.
- The District will produce Div 00 and Div 01 specifications and assemble all specifications and drawings into a complete set of Bid Documents
- The District will be responsible for developing a sole source justification for blower.

##### **Meetings:**

- Two MS Teams meetings with the PM, assistant PM, senior process engineer, and District Operations Staff are planned. One during development of the Draft technical specification and one following District review of the draft specification to discuss any review comments.

##### **Deliverables:**

- Jacobs to provide Division 01 specifications in an editable, Word format, having first removed proprietary notes to specifier.
- Draft technical specification (PDF) for District review.
- Final technical specification (PDF) for construction.

#### **Task 3.2 Procurement Package Services During Bidding**

Jacobs will provide the following support to the District during the procurement package bid and award period.

##### ***3.2.1 Pre-Bid Meeting***

Jacobs will attend one pre-bid meeting and discuss the project and the contract documents with the prospective Suppliers in attendance.

### **3.2.2 Bid Period Information Requests**

The District will develop and implement procedures for receiving and answering bidders' questions and requests for additional information. The procedures will include a log of bidders' questions and requests and the response thereto. Jacobs will provide technical interpretation of the contract bid documents and will prepare proposed responses to bidders' questions and requests, which may be in the form of an addendum.

### **3.2.3 Addendum**

Jacobs will assist the District in developing a single Addendum to the Bid Documents and the District will distribute the Addendum to the bidders. The Addendum will be approved by the District. The District will pay for the expenses of the Addendum.

#### **Assumptions:**

- District will be responsible for compiling bid package, distributing bid documents, coordinating bid opening, bid tabulation and recommendation of award
- Responses to Bid Period Information Requests: 2 included

#### **Deliverables:**

- Responses to Bid Period Information Requests, see assumptions above

## **Task 3.3 Procurement Package Submittal Review**

Jacobs will provide the following support during the procurement package submittal review period:

### **3.3.1 Submittal Review**

Jacobs will coordinate with the design team for the reviews of the Supplier's shop drawings, samples, and other submittals. Jacobs will log and track shop drawings, samples, and submittals. Jacobs design team's review of shop drawings, samples and submittals will be for general conformance with the design concept and general compliance with the requirements of the contract for procurement. Such review will not relieve the Supplier from its responsibility for performance in accordance with the procurement contract, nor is such review a guarantee that the work covered by the shop drawings, samples, and submittals is free of errors, inconsistencies, or omissions. It is assumed that no more than 2 submittals, including resubmittals, will be reviewed at a total of 3 hours per submittal.

### **3.3.2 Notice to Fabricate**

Following approval of Supplier's submittals, Jacobs will develop a Notice to Fabricate (signed and distributed by the District) which will be the Supplier's approval to begin fabricating the blower.

## ***Task 4: Project Management***

The purpose of this activity is the internal preparation and management of the Jacobs team and maintenance of the project on schedule and budget.

- Scoping, review, and execution of contract and project accounting setup.
- Supervise and manage Jacobs staff for execution of work activities.
- Project documentation and coordination.
- Monitor Project progress, including work completed, work remaining, budget expended, schedule, estimated cost of work remaining and estimated cost at completion, and regular coordination with the District.
- Preparation of and submission of monthly invoices.

### **Assumptions:**

- No effort for contract dispute resolution is included and would be additional effort, as needed.

## **Task Schedule**

The project effort is expected to take 16 weeks, starting in February 2024. This support may be extended or modified with a Project Change Notice.

<b>Description</b>	<b>Duration</b>	<b>Estimated Schedule</b>
<b>Preliminary Engineering Report</b>	6 weeks	Feb. – Mar. 2024
<b>Media Procurement Package</b>		
Design	8 weeks	Feb. – Apr. 2024
Bidding and Award	4 weeks	Apr. – May 2024
Submittal Review	4 weeks	May – June 2024
<b>Blower Procurement Package</b>		
Design	8 weeks	Feb. – Apr. 2024
Bidding and Award	4 weeks	Apr. – May 2024
Submittal Review	4 weeks	May – June 2024



**Compensation**

Compensation for Task Order No. 03 will be on hourly rate basis per the Master Agreement and is not to exceed \$53,576 (see breakdown of costs below, by task and sub-task). This estimated compensation amount could be increased, based on the level of effort required to successfully complete the project, but only with the approval of the District Manager. Monthly invoices will be issued.

Task 1 – Preliminary Engineering Report	\$15,920
Task 2 – Media Procurement Package	\$16,470
Task 3 – Blower Procurement Package	\$16,002
Task 4 – Project Management	\$5,184
<b>TOTAL</b>	<b>\$53,576</b>

IN WITNESS WHEREOF, duly authorized representatives of the CLIENT and of the CONSULTANT have executed this Task Order No. 03 evidencing its issuance by CLIENT and acceptance by CONSULTANT. Execution of this task order by CLIENT is considered Notice to Proceed.

Eagle Sewer District

Jacobs Engineering Group Inc.

By:

By:

Jeff Hodson, Manager of Projects

\_\_\_\_\_  
Erv Ballou, Chairman

\_\_\_\_\_  
(Signature)

  
\_\_\_\_\_  
(Signature)

02/01/2024

ATTEST:

\_\_\_\_\_  
Neil Jenkins, Secretary

**PETITION FOR ANNEXATION**

COME NOW, W West Development, LLC,  
the owners of certain parcels of real property situated within the boundaries of that tract described herein as Exhibit "A" attached hereto and incorporated herein by this reference, to petition that the aforementioned and described property (Exhibit "A") be annexed into and included in the Eagle Sewer District, Eagle, Ada County, Idaho according to the provisions set forth in Section 42-3218 of the Idaho Code.

The undersigned are the record owners of the land herein proposed for annexation into the Eagle Sewer District, and do understand and agree that such annexation must meet the terms and conditions set forth in Exhibit "B" hereto, and such other and further conditions as may be imposed by the Districts Board of Directors pursuant to the provisions of Section 42-3218 (c) of the Idaho Code.

The tract of land described in Exhibit "A" hereto currently adjoins or is in close proximity to the present boundaries of the Eagle Sewer District, and being entirely situated within Ada County, Idaho, is in the same county as the Eagle Sewer District.

Dated this 26th day of DECEMBER, 2023.

**PETITIONER/OWNER(S):**

Signature: 

Name (Please Print) George H. Wolfe

Address: 1409 N. MAIN ST.

MERIDIAN, ID 83642

Phone: 208-288-0100

Signature: \_\_\_\_\_

Name (Please Print) \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_



# Exhibit "A"

## Legal Description Hevostila Site Proposed City of Eagle Annexation, Preliminary Plat & Rezone

A parcel being located in the NE ¼ of Section 10, Township 4 North, Range 1 East, B.M., Ada County, Idaho, and more particularly described as follows:

**BEGINNING** at a Brass Cap monument marking the northwest corner of said NE ¼ of Section 10, from which a Brass Cap monument marking the southwest corner of said NE ¼ bears S 1°29'13" W a distance of 2625.64 feet;

Thence along the northerly boundary of said NE ¼ S 89°44'15" E a distance of 30.01 feet to a point;

Thence leaving said northerly boundary S 1°29'13" W a distance of 852.81 feet to a point;

Thence S 89°40'01" E a distance of 250.81 feet to a point;

Thence S 0°44'22" W a distance of 15.00 feet to a point;

Thence S 89°45'27" E a distance of 228.15 feet to a point;

Thence N 1°11'05" E a distance of 15.00 feet to a point;

Thence S 89°45'27" E a distance of 159.57 feet to a point;

Thence S 1°13'25" W a distance of 38.07 feet to a point;

Thence S 88°40'49" E a distance of 2.64 feet to a point;

Thence S 1°02'04" W a distance of 743.27 feet to a point on the centerline of the Farmers Union Canal;

Thence along said centerline the following courses and distances:

Thence N 75°47'27" W a distance of 4.90 feet to a point;

Thence N 79°25'07" W a distance of 57.83 feet to a point;

Thence N 75°58'01" W a distance of 133.10 feet to a point of curvature;

Thence a distance of 129.61 feet along the arc of a 292.50 foot radius curve left, said curve having a central angle of 25°23'17" and a long chord bearing N 89°17'30" W a distance of 128.55 feet to a point of tangency;

Thence S 78°00'51" W a distance of 124.13 feet to a point of curvature;

Thence a distance of 163.65 feet along the arc of a 307.50 foot radius curve right, said curve having a central angle of 30°29'36" and a long chord bearing N 86°44'21" W a distance of 161.73 feet to a point of tangency;

Thence N 71°29'32" W a distance of 21.25 feet to a point of curvature;

Thence a distance of 55.64 feet along the arc of a 382.50 foot radius curve left, said curve having a central angle of 8°20'02" and a long chord bearing N 75°29'21" W a distance of 55.59 feet to a point on the westerly boundary of said NE ¼;

Thence leaving said centerline and along said boundary N 1°29'13" E a distance of 1587.78 feet to the **POINT OF BEGINNING**.

This parcel contains 12.16 acres.

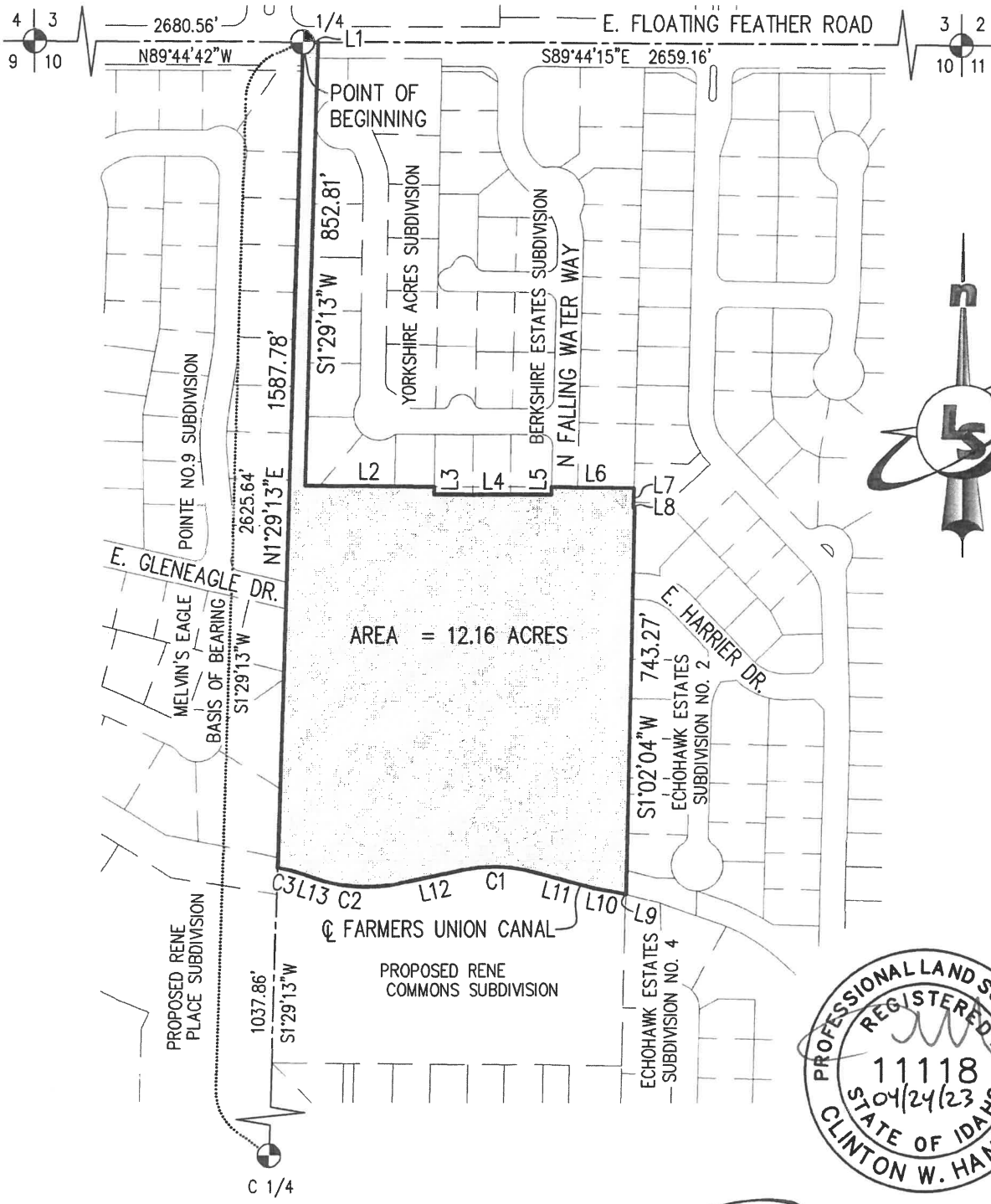
Clinton W. Hansen, PLS  
Land Solutions, PC  
April 24, 2023



# HEVOSTILA SITE

## PROPOSED CITY OF EAGLE ANNEXATION, PRELIMINARY PLAT & REZONE

LOCATED IN THE NE 1/4 OF SECTION 10, T. 4 N., R. 1 E., B.M., ADA COUNTY, IDAHO



**LandSolutions**  
Land Surveying and Consulting

231 E. 5TH ST., STE. A  
MERIDIAN, ID 83642  
(208) 288-2040 (208) 288-2557 fax  
www.landsolutions.biz

SHEET 1 OF 2  
JOB NO. 22-76

SEE SHEET 2 OF 2 FOR LINE & CURVE DATA

**PETITION EXHIBIT "B"**  
**Terms and Conditions of Annexation**

The PETITIONER, having herein petitioned for the annexation into the EAGLE SEWER DISTRICT of the real property described therein ("Property"), hereby acknowledges and consents to the following terms and conditions for annexation if imposed by the District's Board of Directors, subject to the provisions of Idaho Code § 42-3218(c):

1. PETITIONER will be responsible for all costs of publication, legal fees, engineering fees, and other related costs incurred by the DISTRICT, in the preparation, publication, hearings, and other necessary proceedings undertaken in connection with the proposed annexation of the Property, which costs shall be promptly paid when assessed by the DISTRICT. No final order approving the proposed annexation shall be completed by the DISTRICT prior to the receipt of such costs from the PETITIONER.

2. The District's Board of Directors shall have full discretion, pursuant to Idaho ode Section 42-3218(b), to approve or deny the petition to annex the Property

3. Within ten (10) days after the announcement by the DISTRICT of the final terms and conditions under which the petition for annexation shall be approved, the petition may be withdrawn upon the request of a majority of the petitioners.

4. Sewer service to the Property must meet all Sewer District resolutions, and must comply with the master plan of the Eagle Sewer District.

5. In the event the annexation is approved, the DISTRICT shall place the Property on the District's tax rolls, and it shall thereafter be subject to any and all taxes and assessments duly levied by the DISTRICT as provided by law.

6. PETITIONER shall be responsible, at its sole cost and expense, to complete all service lines and connections necessary to connect the Property, and any improvements thereon, to the District's system, including payment of all fees assessed by the DISTRICT for plan review, inspection and approval for said work.

7. All stubouts for desired sewer service connections for the Property shall be clearly marked by the Petitioners with board and wire, and record drawings of all such stubouts shall be provided by the Petitioners to the Eagle Sewer District.

8. Annexation of the Property into the DISTRICT does not guarantee that sewer service will be available to that Property, or to any improvements situated thereon. Such sewer service may be limited by sewer treatment plant capacity; collection line locations or capacities; lift station availability; and similar limitations on other DISTRICT equipment and components, or their location in relation to the annexed Property. Further, the DISTRICT may refuse sewer service to the Property until such time as it can be provided without imposing unreasonable or extraordinary costs to the DISTRICT for the operation and maintenance of sewer lines, equipment and components required to provide such service.

9. Unless otherwise agreed to in writing by the DISTRICT, PETITIONER, at its sole cost and expense, shall be responsible to construct and install all sewer line extensions, and other equipment and components which the DISTRICT, in its discretion, deems necessary to provide sewer service to the Property, and to

acquire such easements or rights-of-way as may be necessary therefore. All such easements or rights-of-way shall name the DISTRICT as grantee therein, shall be perpetual, and shall be in a form approved by the DISTRICT. All such construction and installation shall be completed to applicable DISTRICT standards, and shall not be commenced until the plans and specifications therefore have been approved by the DISTRICT and all other governmental agencies whose review and approval may be necessary.

10. PETITIONER shall provide the DISTRICT with two (2) complete sets of "record" or "as-built" drawings for sewer lines, lift stations or other components constructed by PETITIONER within 30 days of completion. The Record Drawings shall consist of one set of black line copies of the plan that has been stamped "Record Drawing" and signed by the Engineer in addition to one copy of the "Record Drawing" on CD in both ".dwg and PDF" format. Failure to provide record drawings may delay the District's certification of said improvements as complete, and could also result in the withholding of connection permits and sewer services.

11. PETITIONER warrants that all sewer lines, equipment and components constructed by PETITIONER shall conform to the specifications and requirements of the DISTRICT, and any and all other applicable codes, and standards governing such construction, and further warrants, for a period of one (1) year after the DISTRICT certifies them as complete, that the same shall be free from construction defects and shall remain within the allowable infiltration limits set by applicable state and federal regulations. Further, any repairs, replacements or major maintenance of said sewer lines, equipment and components necessary to correct any construction defects or to comply with said infiltration limits, within the one (1) year warranty period shall be performed at Petitioner's expense, whether or not actually performed by the PETITIONER, the DISTRICT, or a contractor retained by the DISTRICT; and PETITIONER shall, upon being invoiced therefore, immediately reimburse any such costs incurred by the DISTRICT. Unless the DISTRICT notifies PETITIONER of its rejection of them, all such lines, equipment and components shall, without further documentation or conveyance, become the property of the DISTRICT upon the expiration of the warranty period, and all risk of loss or damage to said improvements, and all costs for repairing or replacing them, shall thereafter be borne by the DISTRICT.

12. DISTRICT shall be entitled to assess and collect from PETITIONER applicable service charges and/or user fees for sewer services provided to the Property, in accordance with the DISTRICT's Sewer Use Resolution and/or other resolutions of the DISTRICT, as amended from time to time.

13. DISTRICT shall be entitled to assess and collect from PETITIONER all duly established hookup, connection, or capital improvement fee(s) at the time of issuing a building permit for any building or improvement on the Property or any part thereof, or at such other time as the parties may agree, the specific amount thereof to be established by the DISTRICT. The amount and nature of said fees shall be consistent with fees charged by the DISTRICT for similarly situated property and uses within the DISTRICT.

14. The DISTRICT may impose such other and further conditions upon the proposed annexation as it deems appropriate, pursuant to Idaho Code Section 42-3218(c).



**RESOLUTION NO. 24-4**

RESOLUTION of the Board of Directors of the Eagle Sewer District.

WHEREAS, a Petition for the inclusion of a certain parcel of real property in Ada County, Idaho, into the Eagle Sewer District has been received by said District, a copy of which petition is attached hereto, which petition was duly executed by the owner of said real property, **W. West Development LLC.**, and

WHEREAS, the Board of Directors of the Eagle Sewer District proposes to consider granting or denying said petition for annexation pursuant to ***Idaho Code*** & 42-3218 (a); and

WHEREAS, the Board of Directors of the Eagle Sewer District proposes to hold a public hearing on said petition and proposed terms and conditions attached thereto as Exhibit "B" at a monthly Board of Directors meeting on **March 11, 2024**; and

WHEREAS, said District shall provide public notice of said public hearing; and

WHEREAS, upon conclusion of said public hearing the Board of Directors of Eagle Sewer District shall deliberate on the matter of annexation and consider all appropriate evidence, testimony and comment submitted to it regarding the same, and shall determine whether said proposed annexation is in the best interest of the District; and,

WHEREAS, the Board of Directors of the Eagle Sewer District shall vote on whether to grant or deny said petition with or without imposing additional applicable terms and conditions of annexation;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Eagle Sewer District that it shall hold a public hearing and consider the matter of annexing the real property situated in Ada County and more particularly described in the Petition for Annexation attached hereto as Exhibit "A" subject to the terms and conditions set forth in Exhibit "B" attached hereto and any such terms and conditions it deems appropriate at the **March 11, 2024** Board of Directors meeting

ADOPTED by the Board of Directors of the Eagle Sewer District this **12<sup>th</sup>** day of **February** 2024.

EAGLE SEWER DISTRICT

By: \_\_\_\_\_

Ervin Ballou, Chairman

ATTEST:

\_\_\_\_\_  
Neil Jenkins, Secretary

Date: 02-06-2024

From: Laura Markham, Administrative Manager

RE: Resolution 24-4 Annexation Public Hearing Request

**I would recommend that the Board approve Resolution 24-4 to hold a Public Hearing on March 11, 2024, at 2:00 p.m. for the purpose of considering the annexation petition of real property owned by W West Development LLC. (Hevostila Estates)**

Report Criteria:

Invoices with totals above \$0 included.  
 Only paid invoices included.

Vendor	GL Account and Title Vendor Name	Segment Fund Description	Invoice Number	Invoice Date	Amount Paid	Date Paid
1-401-00	SERVICE REV. - GENERAL	GENERAL FUND				
958	MALINOWSKY JOHN	CUSTOMER REFUND 1-401-00	12/29/2023	01/04/2024	225.00	01/04/2024
1-401-00	SERVICE REV. - GENERAL	GENERAL FUND				
959	BRYANT TAYLOR	CUSTOMER REFUND 1-401-00	1/04/20024	01/04/2024	39.00	01/04/2024
Total 140100:					264.00	
Total :					264.00	
1-502-04	INSURANCE-MED/DENT/VISION	GENERAL FUND				
186	PEAK 1 ADMINISTRATION, LLC	PLANT FEE 1-502-04	140278	01/18/2024	38.40	01/18/2024
1-502-04	INSURANCE-MED/DENT/VISION	GENERAL FUND				
777	INFO ARMOR INC	PLANT FEE 1-502-04	4192FEB23.	01/25/2024	55.55	01/25/2024
Total 150204:					93.95	
1-504-00	BOISE O&M/DEPREC/PRETRT/S FE	GENERAL FUND				
130	BOISE PUBLIC WORKS DEPT	ESD O&M 11/23 1-504-00	IU3784	01/11/2024	126,352.50	01/11/2024
1-504-00	BOISE O&M/DEPREC/PRETRT/S FE	GENERAL FUND				
831	DUBOIS CHEMICALS INC	FERRIC CHLORIDE 1-504-00	IN-30223478	01/18/2024	5,880.00	01/18/2024
Total 150400:					132,232.50	
1-505-02	PLANT UTILITIES & PHONE	GENERAL FUND				
12	INTERMOUNTAIN GAS COMPAN	VSB 1-505-02	JAN182024	01/25/2024	156.51	01/25/2024
1-505-02	PLANT UTILITIES & PHONE	GENERAL FUND				
12	INTERMOUNTAIN GAS COMPAN	SPARTAN LIFT 1-505-02	JAN182024	01/25/2024	18.83	01/25/2024
1-505-02	PLANT UTILITIES & PHONE	GENERAL FUND				
12	INTERMOUNTAIN GAS COMPAN	OAKHAMPTON LIFT 1-505-02	JAN182024	01/25/2024	18.83	01/25/2024
1-505-02	PLANT UTILITIES & PHONE	GENERAL FUND				
12	INTERMOUNTAIN GAS COMPAN	1575 HILL RD 1-505-02	JAN182024	01/25/2024	20.86	01/25/2024
1-505-02	PLANT UTILITIES & PHONE	GENERAL FUND				
12	INTERMOUNTAIN GAS COMPAN	100 S URBAN GATE 1-505-02	JAN182024	01/25/2024	235.60	01/25/2024
1-505-02	PLANT UTILITIES & PHONE	GENERAL FUND				
12	INTERMOUNTAIN GAS COMPAN	2505 W STATE( STILLWATER LIFTSTAT	JAN182024	01/25/2024	20.18	01/25/2024
1-505-02	PLANT UTILITIES & PHONE	GENERAL FUND				
12	INTERMOUNTAIN GAS COMPAN	1397 W MACE RD 1-505-02	JAN182024	01/25/2024	23.57	01/25/2024
1-505-02	PLANT UTILITIES & PHONE	GENERAL FUND				
12	INTERMOUNTAIN GAS COMPAN	2450 S EAGLE RD 1-505-02	JAN182024	01/25/2024	19.50	01/25/2024
1-505-02	PLANT UTILITIES & PHONE	GENERAL FUND				
12	INTERMOUNTAIN GAS COMPAN	2975 S BRANDENBERG AVE 1-505-02	JAN182024	01/25/2024	17.48	01/25/2024
1-505-02	PLANT UTILITIES & PHONE	GENERAL FUND				
202	CITY OF EAGLE	OLD VALLEY-WATER BILL 1-505-02	12/29/2023	01/04/2024	27.59	01/04/2024
1-505-02	PLANT UTILITIES & PHONE	GENERAL FUND				
553	VERIZON Wireless	PLANT PHONES & IPADS 1-505-02	9952567411	01/04/2024	811.41	01/04/2024
1-505-02	PLANT UTILITIES & PHONE	GENERAL FUND				
915	HARDIN SANITATION, INC	1995 W STATE ST TRASH SERVICE 1-	26551043S215	01/11/2024	365.57	01/11/2024
1-505-02	PLANT UTILITIES & PHONE	GENERAL FUND				
915	HARDIN SANITATION, INC	100 S URBAN GATE TRASH SERVICE	2655104S215	01/11/2024	24.73	01/11/2024
Total 150502:					1,760.66	

Vendor	GL Account and Title Vendor Name	Segment Fund Description	Invoice Number	Invoice Date	Amount Paid	Date Paid
1-505-04	PLANT SUPPLIES	GENERAL FUND				
3	TREASURE VALLEY COFFEE	PLANT COOLER 1-505-04	10077078	01/18/2024	13.00	01/18/2024
1-505-04	PLANT SUPPLIES	GENERAL FUND				
81	US BANK CORPORATION	1-505-04	DEC2023	01/04/2024	912.18	01/04/2024
1-505-04	PLANT SUPPLIES	GENERAL FUND				
108	STRIVE WORKPLACE SOLUTIO	BUSINESS CARD HOLDER-GILBERT 1	WO-156737-1	01/25/2024	30.87	01/25/2024
1-505-04	PLANT SUPPLIES	GENERAL FUND				
188	TATES RENTS, INC	1-505-04	1805926-9	01/04/2024	61.98	01/04/2024
1-505-04	PLANT SUPPLIES	GENERAL FUND				
265	BEN KINNEY	REIMBURSEMENT 1-505-04	01/25/2024	01/25/2024	63.57	01/25/2024
1-505-04	PLANT SUPPLIES	GENERAL FUND				
310	FERGUSON WATERWORKS #17	1-505-04	0877543	01/04/2024	300.00	01/04/2024
1-505-04	PLANT SUPPLIES	GENERAL FUND				
542	FERGUSON ENTERPRISES #30	1-505-04	2114352	01/04/2024	23.81	01/04/2024
1-505-04	PLANT SUPPLIES	GENERAL FUND				
668	GAGE MARKHAM	OPS BLDG MONTHLY CLEANING 1-50	102	01/25/2024	1,375.00	01/25/2024
1-505-04	PLANT SUPPLIES	GENERAL FUND				
668	GAGE MARKHAM	OLD BLDG MONTHLY CLEANING 1-50	102	01/25/2024	250.00	01/25/2024
1-505-04	PLANT SUPPLIES	GENERAL FUND				
794	B'S ACE HARDWARE	1-505-04	284027	01/11/2024	14.61	01/11/2024
1-505-04	PLANT SUPPLIES	GENERAL FUND				
794	B'S ACE HARDWARE	1-505-04	284613	01/11/2024	16.98	01/11/2024
1-505-04	PLANT SUPPLIES	GENERAL FUND				
794	B'S ACE HARDWARE	1-505-04	285006	01/11/2024	3.76	01/11/2024
1-505-04	PLANT SUPPLIES	GENERAL FUND				
794	B'S ACE HARDWARE	1-505-04	285883	01/11/2024	9.99	01/11/2024
1-505-04	PLANT SUPPLIES	GENERAL FUND				
914	O'REILLY AUTO PARTS	1-505-04	6322-235493	01/11/2024	18.99	01/11/2024
Total 150504:					<u>3,094.74</u>	
1-505-05	PLANT FUEL	GENERAL FUND				
75	CHRISTENSEN INC. DBA UNITE	DIESEL 1-505-05	0509663-IN	01/04/2024	944.20	01/04/2024
1-505-05	PLANT FUEL	GENERAL FUND				
202	CITY OF EAGLE	PALMER L/S WATER BILL 1-505-02	12/29/2023	01/04/2024	28.77	01/04/2024
Total 150505:					<u>972.97</u>	
1-505-09	PLANT LAB SERVICE	GENERAL FUND				
215	ANALYTICAL LABORATORIES, I	LAB SERVICE 1-505-09	2309367	01/11/2024	1,194.00	01/11/2024
Total 150509:					<u>1,194.00</u>	
1-505-11	PLANT VEHICLES	GENERAL FUND				
75	CHRISTENSEN INC. DBA UNITE	PLANT FUEL 1-505-11	CL42447	01/04/2024	540.18	01/04/2024
1-505-11	PLANT VEHICLES	GENERAL FUND				
75	CHRISTENSEN INC. DBA UNITE	PLANT FUEL 1-505-11	CL43963	01/11/2024	672.22	01/11/2024
1-505-11	PLANT VEHICLES	GENERAL FUND				
75	CHRISTENSEN INC. DBA UNITE	PLANT FUEL 1-505-11	CL45235	01/25/2024	482.30	01/25/2024
1-505-11	PLANT VEHICLES	GENERAL FUND				
81	US BANK CORPORATION	1-505-11	DEC2023	01/04/2024	353.10	01/04/2024
1-505-11	PLANT VEHICLES	GENERAL FUND				
593	NAPA AUTO PARTS	1-505-11	274511	01/04/2024	14.99	01/04/2024
Total 150511:					<u>2,062.79</u>	

Vendor	GL Account and Title Vendor Name	Segment Fund Description	Invoice Number	Invoice Date	Amount Paid	Date Paid
1-505-12	FACILITIES MAINTENANCE	GENERAL FUND				
81	US BANK CORPORATION	1-505-12	DEC2023	01/04/2024	236.32	01/04/2024
1-505-12	FACILITIES MAINTENANCE	GENERAL FUND				
102	PARKLAND USA CORP dba CON	1-505-12	IN-824082-23	01/18/2024	316.90	01/18/2024
1-505-12	FACILITIES MAINTENANCE	GENERAL FUND				
542	FERGUSON ENTERPRISES #30	1-505-12	2228667	01/25/2024	419.03	01/25/2024
1-505-12	FACILITIES MAINTENANCE	GENERAL FUND				
575	INTERSTATE ELECTRIC SUPPL	1-505-12	S511881389.00	01/04/2024	314.96	01/04/2024
1-505-12	FACILITIES MAINTENANCE	GENERAL FUND				
575	INTERSTATE ELECTRIC SUPPL	1-505-12	S511885344.00	01/04/2024	312.50	01/04/2024
1-505-12	FACILITIES MAINTENANCE	GENERAL FUND				
575	INTERSTATE ELECTRIC SUPPL	1-505-12	S511885454.00	01/04/2024	159.67	01/04/2024
1-505-12	FACILITIES MAINTENANCE	GENERAL FUND				
575	INTERSTATE ELECTRIC SUPPL	1-505-12	S511911190.00	01/04/2024	108.92	01/04/2024
1-505-12	FACILITIES MAINTENANCE	GENERAL FUND				
575	INTERSTATE ELECTRIC SUPPL	1-505-12	S511953888.00	01/04/2024	42.59	01/04/2024
1-505-12	FACILITIES MAINTENANCE	GENERAL FUND				
714	EATON CORP	1-505-12	63260020	01/04/2024	1,390.00	01/04/2024
1-505-12	FACILITIES MAINTENANCE	GENERAL FUND				
914	O'REILLY AUTO PARTS	1-505-12	6322-236394	01/11/2024	15.98	01/11/2024
1-505-12	FACILITIES MAINTENANCE	GENERAL FUND				
914	O'REILLY AUTO PARTS	1-505-12	6322-236581	01/11/2024	2.99	01/11/2024
Total 150512:					3,319.86	
1-505-15	DIGLINE COSTS	GENERAL FUND				
85	DIG LINE, INC	MONTHLY FEE 1-505-15	0073098-IN	01/11/2024	413.40	01/11/2024
Total 150515:					413.40	
1-505-17	TRAVEL, TRAINING & CERTIFICAT.	GENERAL FUND				
81	US BANK CORPORATION	1-505-17	DEC2023	01/04/2024	79.99	01/04/2024
Total 150517:					79.99	
1-505-18	CLOTHING & SAFETY EQUIPMENT	GENERAL FUND				
81	US BANK CORPORATION	1-505-18	DEC2023	01/04/2024	37.36	01/04/2024
1-505-18	CLOTHING & SAFETY EQUIPMENT	GENERAL FUND				
265	BEN KINNEY	BOOTS 1-505-18	01/18/2024	01/19/2024	113.95	01/19/2024
1-505-18	CLOTHING & SAFETY EQUIPMENT	GENERAL FUND				
960	FLORES GILBERTO	BOOTS 1-505-18	01/04/2024	01/04/2024	116.60	01/04/2024
Total 150518:					267.91	
1-505-19	IT & SOFTWARE SUPPORT	GENERAL FUND				
81	US BANK CORPORATION	1-505-19	DEC2023	01/04/2024	440.00	01/04/2024
1-505-19	IT & SOFTWARE SUPPORT	GENERAL FUND				
874	MICROTECH SYSTEMS INC	DELL PRECISION 1-505-19	73237	01/11/2024	1,899.75	01/11/2024
1-505-19	IT & SOFTWARE SUPPORT	GENERAL FUND				
874	MICROTECH SYSTEMS INC	NEW LAPTOP SETUP 1-505-19	73380	01/11/2024	552.50	01/11/2024
1-505-19	IT & SOFTWARE SUPPORT	GENERAL FUND				
874	MICROTECH SYSTEMS INC	PLANT 1-505-19	73534	01/11/2024	928.68	01/11/2024
1-505-19	IT & SOFTWARE SUPPORT	GENERAL FUND				
902	TIMECLOCK PLUS LLC	PLANT LICENSES 1-505-19	INV00320260	01/11/2024	80.00	01/18/2024
1-505-19	IT & SOFTWARE SUPPORT	GENERAL FUND				
902	TIMECLOCK PLUS LLC	PLANT LICENSE 1-505-19	INV00320408	01/18/2024	7.00	01/18/2024

Vendor	GL Account and Title Vendor Name	Segment Fund Description	Invoice Number	Invoice Date	Amount Paid	Date Paid
Total 150519:					3,907.93	
1-506-00	LIFT STATIONS	GENERAL FUND				
81	US BANK CORPORATION	1-506-00	DEC2023	01/04/2024	248.00	01/04/2024
1-506-00	LIFT STATIONS	GENERAL FUND				
831	DUBOIS CHEMICALS INC	SODIUM HYPOCHLORIDE 1-506-00	IN-30224673	01/18/2024	2,633.40	01/18/2024
1-506-00	LIFT STATIONS	GENERAL FUND				
914	O'REILLY AUTO PARTS	1-506-00	6322-234657	01/11/2024	100.27	01/11/2024
1-506-00	LIFT STATIONS	GENERAL FUND				
914	O'REILLY AUTO PARTS	1-506-00	6322-235882	01/11/2024	149.50	01/11/2024
1-506-00	LIFT STATIONS	GENERAL FUND				
914	O'REILLY AUTO PARTS	1-506-00	6322-235883	01/11/2024	165.45	01/11/2024
1-506-00	LIFT STATIONS	GENERAL FUND				
914	O'REILLY AUTO PARTS	1-506-00	6322-235912	01/11/2024	287.26	01/11/2024
1-506-00	LIFT STATIONS	GENERAL FUND				
914	O'REILLY AUTO PARTS	1-506-00	6322-236039	01/11/2024	14.99	01/11/2024
1-506-00	LIFT STATIONS	GENERAL FUND				
914	O'REILLY AUTO PARTS	1-506-00	6322-236594	01/11/2024	15.98	01/11/2024
Total 150600:					3,614.85	
1-508-00	GROUNDS MAINT. & IRRIGATION	GENERAL FUND				
945	CKS SERVICES	PALMER LANDSCAPE MAINT 1-508-00	23902	01/04/2024	75.00	01/04/2024
1-508-00	GROUNDS MAINT. & IRRIGATION	GENERAL FUND				
945	CKS SERVICES	LANDSCAPE MAINT 1-508-00	239901	01/04/2024	5,250.00	01/04/2024
Total 150800:					5,325.00	
Total PLANT:					158,340.55	
1-601-00	ADMINISTRATIVE SALARIES	GENERAL FUND				
867	NEIL JENKINS	1-601-00	01-18-2024	01/18/2024	250.00	01/18/2024
Total 160100:					250.00	
1-602-04	INSURANCE-MED/DENT/VISION	GENERAL FUND				
186	PEAK 1 ADMINISTRATION, LLC	ADMIN FEE 1-602-04	140278	01/18/2024	23.40	01/18/2024
1-602-04	INSURANCE-MED/DENT/VISION	GENERAL FUND				
777	INFO ARMOR INC	ADMIN FEE 1-602-04	4192FEB23.	01/25/2024	27.45	01/25/2024
Total 160204:					50.85	
1-605-00	UTILITIES	GENERAL FUND				
12	INTERMOUNTAIN GAS COMPAN	44 N PALMETTO 1-605-00	JAN182024	01/25/2024	264.36	01/25/2024
1-605-00	UTILITIES	GENERAL FUND				
553	VERIZON Wireless	ADMIN PHONES & IPADS 1-605-00	9952567411	01/04/2024	154.11	01/04/2024
1-605-00	UTILITIES	GENERAL FUND				
869	VEOLIA WATER IDAHO	ADMIN WATER BILL 1-605-00	01/10/2024	01/25/2024	17.46	01/25/2024
1-605-00	UTILITIES	GENERAL FUND				
869	VEOLIA WATER IDAHO	ADMIN WATER BILL 1-605-00	12/12/2023	01/04/2024	17.09	01/04/2024
Total 160500:					453.02	
1-607-02	HR/IN-HOUSE TRAINING	GENERAL FUND				
81	US BANK CORPORATION	1-607-02	DEC2023	01/04/2024	862.22	01/04/2024

Vendor	GL Account and Title Vendor Name	Segment Fund Description	Invoice Number	Invoice Date	Amount Paid	Date Paid
Total 160702:					862.22	
1-608-01	DIRECTORS/MISCELLANEOUS	GENERAL FUND				
81	US BANK CORPORATION	1-608-01	DEC2023	01/04/2024	1,465.93	01/04/2024
1-608-01	DIRECTORS/MISCELLANEOUS	GENERAL FUND				
886	PULLOVER PRINTS	JACKETS LOGO 1-608-01	25466	01/11/2024	140.00	01/11/2024
Total 160801:					1,605.93	
1-610-00	OFFICE-SUPPLIES	GENERAL FUND				
3	TREASURE VALLEY COFFEE	ADMIN COOLER 1-610-00	10077054	01/18/2024	13.00	01/18/2024
1-610-00	OFFICE-SUPPLIES	GENERAL FUND				
81	US BANK CORPORATION	1-610-00	DEC2023	01/04/2024	623.24	01/04/2024
1-610-00	OFFICE-SUPPLIES	GENERAL FUND				
108	STRIVE WORKPLACE SOLUTIO	TAX FORMS 1-610-00	OE-52233-1	01/11/2024	103.78	01/11/2024
1-610-00	OFFICE-SUPPLIES	GENERAL FUND				
342	WESTERN RECORDS DESTRU	1-610-00	0678105	01/11/2024	76.00	01/11/2024
1-610-00	OFFICE-SUPPLIES	GENERAL FUND				
915	HARDIN SANITATION, INC	44 PALMETTO TRASH SERVICE 1-610-	26550907S215	01/11/2024	24.73	01/11/2024
Total 161000:					840.75	
1-610-01	OFFICE VEHICLE	GENERAL FUND				
75	CHRISTENSEN INC. DBA UNITE	ADMIN FUEL 1-610-01	CL42447	01/04/2024	56.00	01/04/2024
1-610-01	OFFICE VEHICLE	GENERAL FUND				
75	CHRISTENSEN INC. DBA UNITE	ADMIN FUEL 1-610-01	CL43963	01/11/2024	53.88	01/11/2024
Total 161001:					109.88	
1-610-02	OFFICE ACADEMIC TUITION/BOOK	GENERAL FUND				
761	ANA GARDUNO CORTES	FALL2023 TUITION REIMBURSMNT 1	01/04/2024	01/04/2024	1,273.39	01/04/2024
Total 161002:					1,273.39	
1-610-04	JANITORIAL&OFFICE MAINTENAN	GENERAL FUND				
668	GAGE MARKHAM	ADMIN MONTHLY CLEANING 1-610-04	102	01/25/2024	500.00	01/25/2024
Total 161004:					500.00	
1-611-00	OFFICE EQUIP REPAIR/IT SUPPOR	GENERAL FUND				
219	US BANK - OFFICE EQUIPMENT	COPIER 1-611-00	518749171	01/18/2024	339.23	01/18/2024
1-611-00	OFFICE EQUIP REPAIR/IT SUPPOR	GENERAL FUND				
874	MICROTECH SYSTEMS INC	ADMIN 1-611-00	73534	01/11/2024	619.12	01/11/2024
Total 161100:					958.35	
1-611-02	SOFTWARE SUPPORT	GENERAL FUND				
81	US BANK CORPORATION	1-611-02	DEC2023	01/04/2024	63.56	01/04/2024
1-611-02	SOFTWARE SUPPORT	GENERAL FUND				
82	CASELLE, INC	ANNUAL FEE 1-611-02	129622	01/04/2024	200.00	01/04/2024
1-611-02	SOFTWARE SUPPORT	GENERAL FUND				
902	TIMECLOCK PLUS LLC	ADMIN LICENSES 1-611-02	INV00320260	01/11/2024	24.00	01/18/2024
Total 161102:					287.56	

Vendor	GL Account and Title Vendor Name	Segment Fund Description	Invoice Number	Invoice Date	Amount Paid	Date Paid
1-613-00	POSTAGE	GENERAL FUND				
364	QUADIENT LEASING USA INC	LEASING PYMT 1-613-00	Q1141823	01/18/2024	416.85	01/18/2024
Total 161300:					416.85	
1-616-00	LEGAL FEES	GENERAL FUND				
698	MSBT LAW	1-616-00	79869	01/18/2024	1,151.50	01/18/2024
Total 161600:					1,151.50	
1-621-00	ANNEXATION & PLAN REVIEW	GENERAL FUND				
81	US BANK CORPORATION	1-621-00	DEC2023	01/04/2024	63.98	01/04/2024
1-621-00	ANNEXATION & PLAN REVIEW	GENERAL FUND				
464	ARDURRA	MILLSTONE FARM SUB PLAN REVIEW	06010-346-2	01/18/2024	240.00	01/18/2024
1-621-00	ANNEXATION & PLAN REVIEW	GENERAL FUND				
946	MCCLATCHY COMPANY LLC	1-621-00	230616	01/11/2024	205.13	01/11/2024
Total 162100:					509.11	
1-623-00	ACCOUNT BILLING & ONLINE FEES	GENERAL FUND				
15	BILLING DOCUMENT SPECIALI	JANUARY 2024 BILLING 1-623-00	92454	01/18/2024	4,643.06	01/18/2024
Total 162300:					4,643.06	
Total ADMINISTRATIVE:					13,912.47	
Total GENERAL FUND:					172,517.02	
2-500-00	BOISE CAPACITY & CONNECT FEE	CAPITAL REPLACEMENT FUND				
729	XYLEM DEWATERING SOLUTIO	2-500-00	3556D02119	01/04/2024	68.00	01/04/2024
2-500-00	BOISE CAPACITY & CONNECT FEE	CAPITAL REPLACEMENT FUND				
729	XYLEM DEWATERING SOLUTIO	FILTER PILOT PUMP 2-500-00	3556D05920	01/26/2024	41,036.09	01/25/2024
Total 250000:					41,104.09	
2-501-00	CAPITAL REPAIR - CONTINGENCY	CAPITAL REPLACEMENT FUND				
11	CHALLENGER COMPANIES,INC	HEADWORKS SCREEN REPLACEMEN	FINAL APP NO	01/25/2024	4,500.00	01/25/2024
2-501-00	CAPITAL REPAIR - CONTINGENCY	CAPITAL REPLACEMENT FUND				
154	BURGESS PUMP & SUPPLIES L	2-501-00	20972	01/18/2024	5,829.88	01/18/2024
2-501-00	CAPITAL REPAIR - CONTINGENCY	CAPITAL REPLACEMENT FUND				
545	JACOBS ENGINEERING GROUP	VSU DESIGN 2-501-00	D350501920	01/18/2024	493.00	01/18/2024
Total 250100:					10,822.88	
2-501-03	PLANT CAPITAL EXPENSE	CAPITAL REPLACEMENT FUND				
11	CHALLENGER COMPANIES,INC	CONDUIT REPAIR & CONCRETE WK 2	114989	01/25/2024	2,836.25	01/25/2024
2-501-03	PLANT CAPITAL EXPENSE	CAPITAL REPLACEMENT FUND				
714	EATON CORP	2-501-03	63069211.0	01/04/2024	750.00	01/04/2024
Total 250103:					3,586.25	
2-522-01	HEADWORKS SCREENING UPGRA	CAPITAL REPLACEMENT FUND				
11	CHALLENGER COMPANIES,INC	HEADWORKS SCREEN REPLACEMEN	APP NO3	01/11/2024	113,222.93	01/11/2024
Total 252201:					113,222.93	



Vendor	GL Account and Title Vendor Name	Segment Fund Description	Invoice Number	Invoice Date	Amount Paid	Date Paid
2-523-09	COLLECTION SYSTEM MASTER PL	CAPITAL REPLACEMENT FUND				
433	KELLER ASSOCIATES, INC	COLLECTION SYSTEM UPDATE 2-523-	0233888	01/04/2024	3,340.00	01/04/2024
2-523-09	COLLECTION SYSTEM MASTER PL	CAPITAL REPLACEMENT FUND				
433	KELLER ASSOCIATES, INC	COLLECTION SYSTEM PLAN UPDATE	0234146	01/25/2024	2,668.75	01/25/2024
Total 252309:					6,008.75	
2-523-11	WETLAND FOR TEMP MITIG & HAB	CAPITAL REPLACEMENT FUND				
954	SYMAN LLC	WETLANDS 2-523-11	48341	01/04/2024	250.00	01/04/2024
Total 252311:					250.00	
2-523-12	REHABILITATE COLLECTION SYST	CAPITAL REPLACEMENT FUND				
709	INTEGRITY INSPECTION SOLU	LAKEMOOR MANHOLE INFILTRATION	20829087	01/25/2024	850.00	01/25/2024
Total 252312:					850.00	
2-528-00	ENGINEERING CONTINGENCY	CAPITAL REPLACEMENT FUND				
464	ARDURRA	GENERAL ENGINEERING PLANNING	06010-1020-2	01/18/2024	1,095.00	01/18/2024
Total 252800:					1,095.00	
Total CAPITAL PROJECTS:					176,939.90	
Total CAPITAL REPLACEMENT FUND:					176,939.90	
Grand Totals:					349,456.92	

Dated: \_\_\_\_\_

Chairman: \_\_\_\_\_

Board: \_\_\_\_\_

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Gen. Manager: \_\_\_\_\_

Report Criteria:

- Invoices with totals above \$0 included.
- Only paid invoices included.