

SUN VALLEY WATER & SEWER DISTRICT
REGULAR BOARD MEETING
AGENDA IN THE ADMINISTRATIVE OFFICES OF THE DISTRICT
49 Larrys Lane
9:00 A.M., Monday, December 15, 2025

access also via zoom: [Join Mtg # 226 868 0475](#) passcode 135791

*** ALL ITEMS LISTED ON THIS AGENDA ARE POTENTIAL ACTION ITEMS AND VOTES MAY BE TAKEN ON ANY ITEM LISTED***

CALL TO ORDER

BOARD COMMENT

CHAIR COMMENT

ACTION, DISCUSSION, STAFF REPORTS

- a. Monthly discussion with BestDay HR (no docs)
- b. Operations Reporting (5 min) – pg 2
Discussion of volumes, engineering, fall preventative maintenance
Discussion of Capital Item Updates: Well 14; DEQ, Masterplan
- c. KSTP Reporting (5 min) - pg 5
Discussion of volumes, HDR updates
Capital Items: Solids Building Oct Draw #5, and: other pending: ('peanuts & monkeys') Aeration Basins 3, 4 & winter pause
- d. Resolution 2025-03 - incl reuse – pg 9
- e. Lane Ranch Meadows (no docs)
- f. Board 2026 schedule changes (non-election year) – pg 13

LEGAL

CONSENT AGENDA* (7 min) - pg 17

All items listed under the Consent Agenda will be approved in one motion without discussion unless any Board member requests that the item be removed for individual discussion, and possible action.

1. Approval of October, 2025 Regular Board Meeting Minutes
2. Receive and File Financials
 - a. Payroll, November 2025 (2)
 - b. December 8, 2025 Paid Invoice Report
 - c. November 2025 Financial Statements
3. Authorize payments made in advance: recurring invoices and payroll
4. Authorize approval of payables-on-hand as of December 8, 2025 cutoff
5. Authorize add'l regular inv: Jacobs, Joe's, CenturyLink, cc updates, add'l
6. Discuss 4th bank account – 'KSTP'
7. Banyan – proposal (changes, Microsoft 10)

EXECUTIVE SESSION

Pursuant to Idaho Statute 74-206(b) to consider evaluation, dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public-school student. *
" Potential action from executive session related to personnel matters

PUBLIC COMMENT – *The Chairman and Board welcome comments from the public regarding issues that affect the District. Please state your name for the record. Public Comments are limited the three (3) minutes. You may also submit written comments to the District Administration Office at marybeth@svwsd.com.*

ADJOURNMENT

** Indicates a potential Action item as required by Idaho Code 74-205(4)*

Any person needing special accommodations to participate in the above noticed meeting should contact the Sun Valley Water & Sewer District prior to the meeting at (208) 622-7610.

Memo

To: SVWSD Board

From: Staff

cc: Counsel

Date: 12.09.25

Re: Repair & Maintenance: Water

Water Repair & Maintenance (Budget line item 4.03.63) has a budget of \$500,000 related to both planned and unplanned repairs for water mains, laterals and infrastructure. The District has in excess of 40 miles of waterlines, which includes some infrastructure that dates back to 1936, the start of the Resort.

The historical use of this line item was discussed in greater review, at the July Budget meeting. There are some years where leaks are infrequent. There are years where leaks are inexplicably numerous. Many factors are at play (age of pipe, surrounding dirt material, geologic activity, recent added connections, frost layer depth, etc.)

In recent years, with the addition of multiple new structures, the depressurization and re-pressurization process for water in the lines continues to impact older waterlines & saddles, resulting in leaks. Staff was active this year, with leaks discovered in multiple locations.

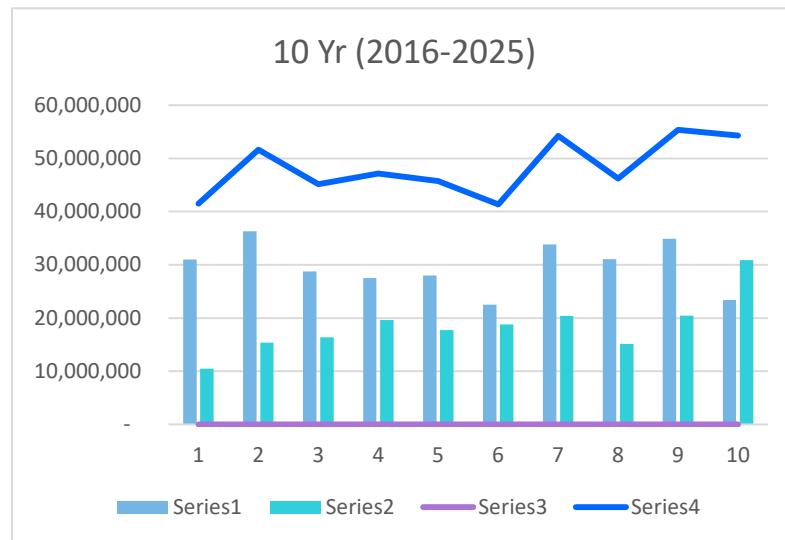
2025 was a somewhat busier year for leaks, in a time when the District has pumped the most water it has pumped in over 10 years. Repairs in calendar 2025 include thusfar:

WATERLINE REPAIR - 412 FAIRWAY	BONNE VIE LEAK REPAIRS	LEAK REPAIR: SNOWCUP
WTRLINE REPAIR: MEADOW (LR)	LEAK REPAIRS - SYRINGA	VALVE: SAGE RD AT JUNIPER INTSCTN
WATERLINE REPAIR - JUNIPER	SKYLINE: MTR INSTALL	LEAK REPAIR (Juniper)
REPAIRS - PRV FOR 'GYPSY'	WATERLINE REPAIR: BLUEBELL	WTR RPRS, HYDR REPLC - JUNIPER
WATER R*M - HYDRANT (MDWRDG)	WELL 4A - PUMP LIFTED	LEAK RPRS: SAGEHILL
WATER R&M - SUNPEAK	WC REPAIRS - ASPHALT	WTR LK RPR: 207 ARROWLEAF
WATER LEAK AT OLD MORITZ AREA	WELL 4A PUMP REMOVE (REPAIR)	LEAK REPAIR: TRAIL CREEK
LEAK SEARCH -WC SUN PEAK DR	R&M WATER: ELKHORN RD WATERLINE	LEAK REPAIR: JUNIPER
WATERLEAK REPAIR - WC SUN PEAK	R&M WATERLINE - FIREWEED	
WATERMAIN REPAIR: WC @ MONARCH	SO ST LK PRV REPAIRS	

Water Consumption: Well Water + ReUse Water (19 yrs)

November

	SV	Elkhorn	ReUse	Total
2007	26,953,200	26,163,000	-	53,116,200
2008	20,188,300	37,111,900	-	57,300,200
2009	25,878,200	26,991,300	-	52,869,500
2010	30,526,500	17,350,300	-	47,876,800
2011	32,319,100	21,698,400	-	54,017,500
2012	41,119,300	18,147,000	-	59,266,300
2013	25,040,700	28,010,000	-	53,050,700
2014	28,401,710	13,190,300	-	41,592,010
2015	36,957,000	9,242,200	-	46,199,200
2016	30,992,900	10,496,400	-	41,489,300
2017	36,286,500	15,361,000	-	51,647,500
2018	28,778,100	16,385,000	-	45,163,100
2019	27,543,000	19,601,400	-	47,144,400
2020	28,015,400	17,710,700	-	45,726,100
2021	22,533,000	18,820,000	-	41,353,000
2022	33,826,700	20,397,000	-	54,223,700
2023	31,060,900	15,128,300	-	46,189,200
2024	34,911,400	20,455,400	-	55,366,800
2025	23,407,100	30,888,200	-	54,295,300
<i>Average</i>	<i>29,723,106</i>	<i>20,165,674</i>	<i>-</i>	<i>49,888,779</i>
10 yr Avg	29,735,500	18,524,340	-	48,259,840



nov 2025 well sewer

November 2025

	SUN VALLEY				ELKHORN				TOTAL			
	WATER		Sewer		WATER		Sewer		Water		Sewer	
	Wells: 1, 2, 3, 4a, 5, 12	SV Lift	Percent	Wells: 7, 8, 10, 11, 13	Elk Lift	Percent	Total	Total	Percent	Total	Percent	
1	613,400	261,000	42.55%	1,076,200	323,000	30.01%	1,689,600	584,000	34.56%	1,689,600	584,000	34.56%
2	594,500	275,000	46.26%	1,157,500	335,000	28.94%	1,752,000	610,000	34.82%	1,752,000	610,000	34.82%
3	600,300	292,000	48.64%	1,172,900	368,000	31.38%	1,773,200	660,000	37.22%	1,773,200	660,000	37.22%
4	651,800	278,000	42.65%	991,600	335,000	33.78%	1,643,400	613,000	37.30%	1,643,400	613,000	37.30%
5	683,300	259,000	37.90%	1,143,000	324,000	28.35%	1,826,300	583,000	31.92%	1,826,300	583,000	31.92%
6	663,600	291,000	43.85%	1,021,400	341,000	33.39%	1,685,000	632,000	37.51%	1,685,000	632,000	37.51%
7	547,500	252,000	46.03%	1,222,200	296,000	24.22%	1,769,700	548,000	30.97%	1,769,700	548,000	30.97%
8	860,300	291,000	33.83%	960,900	337,000	35.07%	1,821,200	628,000	34.48%	1,821,200	628,000	34.48%
9	959,300	292,000	30.44%	1,190,500	340,000	28.56%	2,149,800	632,000	29.40%	2,149,800	632,000	29.40%
10	662,900	274,000	41.33%	958,800	323,000	33.69%	1,621,700	597,000	36.81%	1,621,700	597,000	36.81%
11	646,500	294,000	45.48%	1,194,100	342,000	28.64%	1,840,600	636,000	34.55%	1,840,600	636,000	34.55%
12	617,000	269,000	43.60%	1,137,700	338,000	29.71%	1,754,700	607,000	34.59%	1,754,700	607,000	34.59%
13	615,000	291,000	47.32%	1,071,500	352,000	32.85%	1,686,500	643,000	38.13%	1,686,500	643,000	38.13%
14	552,000	272,000	49.28%	1,191,400	341,000	28.62%	1,743,400	613,000	35.16%	1,743,400	613,000	35.16%
15	710,900	275,000	38.68%	920,400	329,000	35.75%	1,631,300	604,000	37.03%	1,631,300	604,000	37.03%
16	648,600	283,000	43.63%	1,262,000	361,000	28.61%	1,910,600	644,000	33.71%	1,910,600	644,000	33.71%
17	843,400	306,000	36.28%	1,264,100	389,000	30.77%	2,107,500	695,000	32.98%	2,107,500	695,000	32.98%
18	887,000	262,000	29.54%	980,300	362,000	36.93%	1,867,300	624,000	33.42%	1,867,300	624,000	33.42%
19	702,400	273,000	38.87%	1,216,700	363,000	29.83%	1,919,100	636,000	33.14%	1,919,100	636,000	33.14%
20	830,500	286,000	34.44%	930,300	230,000	24.72%	1,760,800	516,000	29.30%	1,760,800	516,000	29.30%
21	855,000	267,000	31.23%	881,900	195,000	22.11%	1,736,900	462,000	26.60%	1,736,900	462,000	26.60%
22	832,600	234,000	28.10%	783,600	176,000	22.46%	1,616,200	410,000	25.37%	1,616,200	410,000	25.37%
23	1,054,700	254,000	24.08%	987,000	196,000	19.86%	2,041,700	450,000	22.04%	2,041,700	450,000	22.04%
24	943,300	254,000	26.93%	858,900	203,000	23.63%	1,802,200	457,000	25.36%	1,802,200	457,000	25.36%
25	1,115,200	244,000	21.88%	943,300	201,000	21.31%	2,058,500	445,000	21.62%	2,058,500	445,000	21.62%
26	1,132,700	232,000	20.48%	781,700	194,000	24.82%	1,914,400	426,000	22.25%	1,914,400	426,000	22.25%
27	830,500	247,000	29.74%	935,300	195,000	20.85%	1,765,800	442,000	25.03%	1,765,800	442,000	25.03%
28	968,100	259,000	26.75%	888,000	190,000	21.40%	1,856,100	449,000	24.19%	1,856,100	449,000	24.19%
29	894,700	303,000	33.87%	837,300	212,000	25.32%	1,732,000	515,000	29.73%	1,732,000	515,000	29.73%
30	890,100	256,000	28.76%	927,700	184,000	19.83%	1,817,800	440,000	24.21%	1,817,800	440,000	24.21%
31												
Total	23,407,100	8,126,000	34.72%	30,888,200	8,675,000	28.09%	54,295,300	16,801,000	30.94%	54,295,300	16,801,000	30.94%
Average	780,237	270,867	34.72%	1,029,607	289,167	28.09%	1,809,843	560,033	30.94%	1,809,843	560,033	30.94%



CITY OF KETCHUM

Jeff Vert | Water Reclamation Facility Supervisor
direct: 208.917.1212 | office: 208.726.7825
jvert@ketchumidaho.org
P.O. Box 2315, 110 River Ranch Road, Ketchum, ID 83340
ketchumidaho.org

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December 3, 2025

Board of Directors
Sun Valley Water and Sewer District
Sun Valley, Idaho

Directors:

Payment Applications November 2025

This month's payment application includes.

- Water Reclamation facility (WRF) monthly billing you will find the last lease payment for the interim truck for hauling sludge. \$4319.52

Capital expenses include.

- Ambient H2O replaced a failed waste pump.

ESI monthly payment

- Project Supervision
- Materials testing
- Basement Walls
- Basement top floor slab
- Electrical/conduit
- Surveying

Purchase of used truck for hauling sludge \$56,765.00

Sincerely,
Jeff Vert
Ketchum/SVWSD Water Reclamation Facility Manager

Sewer Flow Readings

Month	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25
Elkhorn Side Sewer Reading											
current meter reading*	848,788	855,134	864,140	874,140	881,611	890,093	899,208	907,012	912,993	919,129	927,804
previous meter	<u>842,004</u>	<u>848,788</u>	<u>855,134</u>	<u>864,140</u>	<u>874,140</u>	<u>881,611</u>	<u>890,093</u>	<u>899,208</u>	<u>907,012</u>	<u>912,993</u>	<u>919,129</u>
subtracted TOTAL	6,784	6,346	9,006	10,000	7,471	8,482	9,115	7,804	5,981	6,136	8,675
TOTAL Multiplied by 1000	6,784,000	6,346,000	9,006,000	10,000,000	7,471,000	8,482,000	9,115,000	7,804,000	5,981,000	6,136,000	8,675,000
Sun Valley Side Sewer Reading											
current meter reading*	540,275	550,894	563,487	575,118	588,142	603,272	618,061	629,948	639,415	648,689	656,815
previous meter	<u>529,204</u>	<u>540,275</u>	<u>550,894</u>	<u>563,487</u>	<u>575,118</u>	<u>588,142</u>	<u>603,272</u>	<u>618,061</u>	<u>629,948</u>	<u>639,415</u>	<u>648,689</u>
subtracted TOTAL	11,071	10,619	12,593	11,631	13,024	15,130	14,789	11,887	9,467	9,274	8,126
Total Multiplied by 1000	11,071,000	10,619,000	12,593,000	11,631,000	13,024,000	15,130,000	14,789,000	11,887,000	9,467,000	9,274,000	8,126,000
ELKHORN TOTAL	6,784,000	6,346,000	9,006,000	10,000,000	7,471,000	8,482,000	9,115,000	7,804,000	5,981,000	6,136,000	8,675,000
SUN VALLEY TOTAL	11,071,000	10,619,000	12,593,000	11,631,000	13,024,000	15,130,000	14,789,000	11,887,000	9,467,000	9,274,000	8,126,000
SVW&S TOTAL	17,855,000	16,965,000	21,599,000	21,631,000	20,495,000	23,612,000	23,904,000	19,691,000	15,448,000	15,410,000	16,801,000
KETCHUM TOTAL	17,958,000	17,603,000	19,134,000	16,416,000	18,447,000	20,184,000	17,424,000	15,922,000	16,036,000	14,510,000	12,907,000
PLANT TOTAL	35,813,000	34,568,000	40,733,000	38,047,000	38,942,000	43,796,000	41,328,000	35,613,000	31,484,000	29,920,000	29,708,000
SVW&SD PERCENTAGE	49.86%	49.08%	53.03%	56.85%	52.63%	53.91%	57.84%	55.29%	49.07%	51.50%	56.55%
KETCHUM PERCENTAGE	50.14%	50.92%	46.97%	43.15%	47.37%	46.09%	42.16%	44.71%	50.93%	48.50%	43.45%

Ketchum

Influent Flow											
current meter reading*	11,774,395	11,806,342	11,844,392	11,879,937	11,917,006	11,958,022	11,997,237	12,031,402	12,059,528	12,085,736	12,112,470
previous meter	<u>11,741,572</u>	<u>11,774,395</u>	<u>11,806,342</u>	<u>11,844,392</u>	<u>11,879,937</u>	<u>11,917,006</u>	<u>11,958,022</u>	<u>11,997,237</u>	<u>12,031,402</u>	<u>12,059,528</u>	<u>12,085,736</u>
subtracted TOTAL	32,823	31,947	38,050	35,545	37,069	41,016	39,215	34,165	28,126	26,208	26,734
TOTAL Multiplied by 1000	32,823,000	31,947,000	38,050,000	35,545,000	37,069,000	41,016,000	39,215,000	34,165,000	28,126,000	26,208,000	26,734,000
Effluent Flow Meter Reading											
current meter reading*	9,810,171	9,844,739	9,885,472	9,923,519	9,962,461	10,006,257	10,047,585	10,083,198	10,114,682	10,144,602	10,174,310
previous meter	<u>9,774,358</u>	<u>9,810,171</u>	<u>9,844,739</u>	<u>9,885,472</u>	<u>9,923,519</u>	<u>9,962,461</u>	<u>10,006,257</u>	<u>10,047,585</u>	<u>10,083,198</u>	<u>10,114,682</u>	<u>10,144,602</u>
subtracted TOTAL	35,813	34,568	40,733	38,047	38,942	43,796	41,328	35,613	31,484	29,920	29,708
Total Multiplied by 1000	35,813,000	34,568,000	40,733,000	38,047,000	38,942,000	43,796,000	41,328,000	35,613,000	31,484,000	29,920,000	29,708,000

Reuse Flow Meter Reading

current meter reading*	896,665	896,665	896,665	896,665	909,014	928,882	951,635	975,097	989,767	990,892	991,021
previous meter	<u>896,665</u>	<u>896,665</u>	<u>896,665</u>	<u>896,665</u>	<u>896,665</u>	<u>909,014</u>	<u>928,882</u>	<u>951,635</u>	<u>975,097</u>	<u>989,767</u>	<u>990,892</u>
subtracted TOTAL	0	0	0	0	12,349	19,868	22,753	23,462	14,670	1,125	129
TOTAL Multiplied by 1000	0	0	0	0	12,349,000	19,868,000	22,753,000	23,462,000	14,670,000	1,125,000	129,000

Plant Water Meter Reading

current meter reading*	101,502	102,221	103,037	103,782	104,464	105,113	105,901	106,507	107,161	107,962	108,787
previous meter	<u>100,800</u>	<u>101,502</u>	<u>102,221</u>	<u>103,037</u>	<u>103,782</u>	<u>104,464</u>	<u>105,113</u>	<u>105,901</u>	<u>106,507</u>	<u>107,161</u>	<u>107,962</u>
subtracted TOTAL	702	719	816	745	682	649	788	606	654	801	825
Total Multiplied by 1000	702,000	719,000	816,000	745,000	682,000	649,000	788,000	606,000	654,000	801,000	825,000

avg for nov

Sewer Flow Readings	Month	Nov-25	Nov 24	Nov-23	Nov-22	Nov-21	Nov-20	Nov-19	Nov-18	Nov-17	Nov-16	Nov-15	Recent 10 yr Average
Elkhorn Side Sewer Reading													
current meter reading*	927,804	835,146	748,060	655,857	575,436	512,681	385,975	453,583	332,351	332,351	203,361	141,699	
previous meter	<u>919,129</u>	<u>829,291</u>	<u>742,267</u>	<u>650,759</u>	<u>565,131</u>	<u>509,594</u>	<u>382,651</u>	<u>449,998</u>	<u>328,469</u>	<u>328,469</u>	<u>198,771</u>	<u>138,570</u>	
subtracted TOTAL	8,675	5,855	5,793	5,098	10,305	3,087	3,324	3,585	3,882	3,882,000	4,590,000	3,129	5,419
TOTAL Multiplied by 1000	8,675,000	5,855,000	5,793,000	5,098,000	5,179,000	3,087,000	3,324,000	3,585,000	3,882,000	3,882,000	4,590,000	3,129,000	4,906,800
Sun Valley Side Sewer Reading													
current meter reading*	656,815	519,142	387,977	255,124	119,775	968,737	679,413	837,574	520,145	520,145	362,358	216,952	
previous meter	<u>648,628</u>	<u>511,144</u>	<u>380,723</u>	<u>247,280</u>	<u>110,846</u>	<u>959,946</u>	<u>668,841</u>	<u>827,587</u>	<u>511,808</u>	<u>511,808</u>	<u>353,646</u>	<u>208,788</u>	
subtracted TOTAL	8,126	7,998	7,254	7,844	8,929	8,791	10,572	9,987	8,337	8,337,000	8,712,000	8,164	8,655
TOTAL Multiplied by 1000	8,126,000	7,998,000	7,254,000	7,844,000	8,929,000	8,791,000	10,572,000	9,987,000	8,337,000	8,337,000	8,712,000	8,164,000	8,655,000
ELKHORN TOTAL	8,675,000	5,855,000	5,793,000	5,098,000	5,179,000	3,087,000	3,324,000	3,585,000	3,882,000	3,882,000	4,590,000	3,129,000	4,906,800
SUN VALLEY TOTAL	8,126,000	7,998,000	7,254,000	7,844,000	8,929,000	8,791,000	10,572,000	9,987,000	8,337,000	8,337,000	8,712,000	8,164,000	8,655,000
SVW&S TOTAL	16,801,000	13,853,000	13,047,000	12,942,000	14,108,000	11,878,000	13,896,000	12,219,000	13,302,000	12,219,000	13,302,000	11,293,000	13,561,800
KETCHUM TOTAL	12,907,000	12,713,000	14,090,000	13,995,000	13,589,000	16,340,000	13,764,000	15,797,000	13,704,000	14,749,000	13,704,000	12,281,000	14,164,800
PLANT TOTAL	29,708,000	26,566,000	27,137,000	26,937,000	27,697,000	28,218,000	27,660,000	29,369,000	27,660,000	26,968,000	27,006,000	23,574,000	27,726,600
SVW&S PERCENTAGE	56.55%	52.15%	48.08%	48.05%	50.94%	42.09%	50.24%	46.21%	45.31%	45.31%	49.26%	47.90%	48.89%
KETCHUM PERCENTAGE	43.45%	47.85%	51.92%	51.95%	49.06%	57.91%	49.76%	53.79%	54.69%	54.69%	50.74%	52.10%	51.11%
Ketchum													
Influent Flow													
current meter reading*	12,112,470	11,710,380	11,319,553	10,823,013	10,426,476	10,041,370	9,154,055	9,641,895	9,154,055	8,726,240	8,157,438	7,755,782	
previous meter	<u>12,085,736</u>	<u>11,686,445</u>	<u>11,295,939</u>	<u>10,799,817</u>	<u>10,402,086</u>	<u>10,015,959</u>	<u>9,130,037</u>	<u>9,615,900</u>	<u>9,130,037</u>	<u>8,702,103</u>	<u>8,131,784</u>	<u>7,732,784</u>	
subtracted TOTAL	26,734	23,935	23,614	23,196	24,380	25,411	24,018	25,995	24,018	24,137	25,654	22,998	
TOTAL Multiplied by 1000	26,734,000	23,935,000	23,614,000	23,196,000	24,380,000	25,411,000	24,018,000	25,995,000	24,018,000	24,137,000	25,654,000	22,998,000	24,708,400
Effluent Flow Meter Reading													
current meter reading*	10,174,310	9,740,535	9,311,983	8,776,884	8,344,196	7,931,189	6,992,668	7,507,805	6,992,668	6,541,080	5,948,179	5,525,519	
previous meter	<u>10,144,602</u>	<u>9,713,969</u>	<u>9,284,846</u>	<u>8,749,947</u>	<u>8,316,499</u>	<u>7,902,971</u>	<u>6,965,008</u>	<u>7,478,436</u>	<u>6,965,008</u>	<u>6,514,112</u>	<u>5,921,173</u>	<u>5,501,945</u>	
subtracted TOTAL	29,708	26,566	27,137	26,937	27,687	28,218	27,660	29,369	27,660	26,968	27,006	23,574	
TOTAL Multiplied by 1000	29,708,000	26,566,000	27,137,000	26,937,000	27,687,000	28,218,000	27,660,000	29,369,000	27,660,000	26,968,000	27,006,000	23,574,000	27,726,600
Reuse Flow Meter Reading													
current meter reading*	991,021	896,665	791,596	719,541	618,615	727,201	494,678	597,679	494,678	394,894	305,918	206,906	
previous meter	<u>990,892</u>	<u>896,665</u>	<u>791,596</u>	<u>719,536</u>	<u>618,615</u>	<u>727,201</u>	<u>494,678</u>	<u>597,679</u>	<u>494,678</u>	<u>394,894</u>	<u>305,918</u>	<u>206,906</u>	
subtracted TOTAL	129	0	0	5	0	0	0	0	0	0	0	0	13
TOTAL Multiplied by 1000	129,000	0	0	5,000	0	0	0	0	0	0	0	0	13,400
Plant Water Meter Reading													
current meter reading*	108,787	100,125	92,314	82,981	76,350	71,527	61,570	66,924	61,570	56,611	52,102	47,577	
previous meter	<u>107,962</u>	<u>99,545</u>	<u>91,709</u>	<u>82,619</u>	<u>76,091</u>	<u>71,334</u>	<u>61,109</u>	<u>66,598</u>	<u>61,109</u>	<u>56,410</u>	<u>51,724</u>	<u>47,161</u>	
subtracted TOTAL	825	580	605	362	259	193	461	326	461	201	378	416	419
TOTAL Multiplied by 1000	825,000	580,000	605,000	362,000	259,000	193,000	461,000	326,000	461,000	201,000	378,000	416,000	419,000

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SUN VALLEY WATER & SEWER DISTRICT
RESOLUTION NO. 2025-03**

WHEREAS, the Sun Valley Water and Sewer District (“District”), pursuant to, and in compliance with, the provisions of Idaho Code Section 42, Chapter 32, owns, operates and maintains a municipal water system, and a sewage collection and treatment system both of which are located in Blaine County, Idaho hereinafter referred to as “Water System” and “Sewer System,” respectively; and

WHEREAS, the Sun Valley Water and Sewer District currently has an established user fee schedule applicable to each distinct category of services provided from its municipal Water and Sewer System, to wit:

(a) For Water System users located within the boundaries District, the current service rate is

Tier 1 = zero to 25,000 gallons will be billed at \$1.65 per 1,000 gallons of water

Tier 2 = 25,001 gallons to 50,000 gallons will be billed at \$1.92 per 1,000 gallons of water

Tier 3 = 50,001 gallons to 75,000 gallons will be billed at \$2.24 per 1,000 gallons of water

Tier 4 = 75,001 gallons to 100,000 gallons will be billed at \$2.77 per 1,000 gallons of water

Tier 5 = above 100,000 gallons will be billed at \$3.84 per 1,000 gallons of water

per 1,000 gallons of water provided through a metered waterline (“Metered In-District Rate”); and \$20.92 per month, per equivalent connection, for non-metered water usage (“Non-Metered In-District Water Rate”)

(b) For Water System users located outside the boundaries of the District, the current service rate

Tier 1 = zero to 25,000 gallons will be billed at \$2.47 per 1,000 gallons of water

Tier 2 = 25,001 gallons to 50,000 gallons will be billed at \$2.87 per 1,000 gallons of water

Tier 3 = 50,001 gallons to 75,000 gallons will be billed at \$3.35 per 1,000 gallons of water

Tier 4 = 75,001 gallons to 100,000 gallons will be billed at \$4.16 per 1,000 gallons of water

Tier 5 = above 100,000 gallons will be billed at \$5.76 per 1,000 gallons of water

per 1,000 gallons of water provided through a metered waterline (“Metered Out-of-District Rate”); and \$31.88 per month, per equivalent connection, for non-metered water usage (“Non-Metered Out-of-District Water Rate”).

and;

WHEREAS, the Sun Valley Water and Sewer District also currently has an established sewer user fee for central sewer services from the District’s Sewer System for property and improvements located within the District of \$36.96 per month for each equivalent connection (“In-District Sewer User Fee”); and for such sewer services to property and improvements located outside the District, a user fee of \$55.44 per month for each equivalent connection (“Out-of-District Sewer User Fee”)

WHEREAS, the Board of Directors, pursuant to provisions of Idaho Code Section 42-3212, has reviewed its established user fee structure, and has determined that an increase therein for all water and sewer user fees is at this time reasonable and necessary;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors that effective December 1, 2025, and continuing thereafter until duly amended, the following user rate fees shall be applied for water and sewer services provided by the District:

- (a) The Metered In-District Water Rate will be calculated, assessed, and billed monthly in a tiered format as follows:
 - Tier 1 = zero to 25,000 gallons will be billed at \$1.74 per 1,000 gallons of water
 - Tier 2 = 25,001 gallons to 50,000 gallons will be billed at \$2.02 per 1,000 gallons of water
 - Tier 3 = 50,001 gallons to 75,000 gallons will be billed at \$2.33 per 1,000 gallons of water
 - Tier 4 = 75,001 gallons to 100,000 gallons will be billed at \$2.91 per 1,000 gallons of water
 - Tier 5 = above 100,000 gallons will be billed at \$4.04 per 1,000 gallons of water

- (b) The Non-Metered In-District Water Rate for water shall be changed from \$20.92 per month to \$21.97 per month

- (c) The Metered Out-of-District Water Rate will be billed monthly in a tiered format as follows:
 - Tier 1 = zero to 25,000 gallons will be billed at \$2.61 per 1,000 gallons of water
 - Tier 2 = 25,001 gallons to 50,000 gallons will be billed at \$3.03 per 1,000 gallons of water
 - Tier 3 = 50,001 gallons to 75,000 gallons will be billed at \$3.50 per 1,000 gallons of water
 - Tier 4 = 75,001 gallons to 100,000 gallons will be billed at \$4.37 per 1,000 gallons of water
 - Tier 5 = above 100,000 gallons will be billed at \$6.06 per 1,000 gallons of water

- (d) The Non-Metered Out-of-District Rate for water shall be changed from \$31.88 per month to \$32.96 per month.

- (e) The In-District Sewer User Fee shall be increased to \$38.81 per month.

- (f) The Out-of-District Sewer User Fee shall be increased to \$58.22 per month.

- (g) The In-District ReUse User Fee shall be increased from \$1.30 per 1,000 gallons to \$1.37 per 1,000 gallons.

Sun Valley Water & Sewer District
2026 Board & Finance Committee Calendar

UPDATED DRAFT

Finance Committee - Second Tuesday
Board Meeting - Second Thursday

Finance Meeting						
	Date	Time	Chair	Second	Alt	
JANUARY	Tuesday, January 06, 2026	11:00am	Joe	Charlie	Sherri	
FEBRUARY	Tuesday, February 10, 2026	11:00am	Joe	Peter	Sherri	
MARCH	Tuesday, March 10, 2026	11:00am	Joe	Charlie	Sherri	
APRIL	Tuesday, April 07, 2026	11:00am	Charlie	Sherri	Doug	
MAY	Tuesday, May 12, 2026	11:00am	Charlie	Peter	Doug	
JUNE	Tuesday, June 9, 2026	11:00am	Charlie	Sherri	Doug	
JULY	Tuesday, July 7, 2026	11:00am	Sherri	Doug	Charlie	
AUGUST	Tuesday, August 11, 2026	11:00am	Sherri	Peter	Charlie	
SEPTEMBER	Tuesday, September 8, 2026	11:00am	Sherri	Doug	Charlie	
OCTOBER	Tuesday, October 6, 2026	11:00am	Doug	Joe	Charlie	
NOVEMBER	Tuesday, November 10, 2026	11:00am	Doug	Peter	Charlie	
DECEMBER	Tuesday, December 8, 2026	11:00am	Doug	Joe	Charlie	

Pack distribution will be the Friday prior to the Tuesday meeting

Please review, and respond to any personal schedule issues based on the drafted schedule above.

Board Meeting			
Date	Time		
Thursday, January 08, 2026	11:00am		
Thursday, February 12, 2026	11:00am		
Thursday, March 12, 2026	11:00am		
Thursday, April 09, 2026	11:00am		
Thursday, May 14, 2026	11:00am		
Thursday, June 11, 2026	11:00am		
Thursday, July 9, 2026	11:00am		
Thursday, August 13, 2026	11:00am		
Thursday, September 10, 2026	11:00am		
Thursday, October 8, 2026	11:00am		
Thursday, November 12, 2026	11:00am		
Thursday, December 10, 2026	11:00am		

Pack distribution will be the Friday prior to the Thursday meeting

CANDIDATE ELECTION DATES

Taxing District	Governed By	Consolidated Date	
		Month	Year
Airport	Title 21, Chapter 8	May	Even
Auditorium	Title 67, Chapter 49	May	Odd
Cemetery	Title 27, Chapter 1	Nov	Odd
City	Title 50, Chapter 4	Nov	Odd
Fire Protection	Title 31, Chapter 14	Nov	Odd
Ground Water	Title 42, Chapter 51 Title 42, Chapter 52 (Exempt)	Feb/May/Nov	Odd/Even
Highway	Title 40, Chapter 13	May	Odd
Hospital	Title 39, Chapter 13	May	Odd
Irrigation	Title 43, Chapter 2 (Exempt)	May/Nov	Odd/Even
Junior College (Community College)	Title 33, Chapter 21	Nov	Even
Library	Title 33, Chapter 27	May	Odd
Port	Title 70, Chapter 12 (Lewiston Only)	May	Even
<i>(Moved to the General Election if more than two candidates have filed for the same commissioner district)</i>			
Recreation	Title 31, Chapter 43	Nov	Odd
Recreational Water & Sewer	Title 42, Chapter 32 (Exempt)	May	Odd
School	Title 33, Chapter 5	Nov	Odd
Soil Conservation	Title 22, Chapter 27	Nov	Even
Water	Title 42, Chapter 6 (Exempt)	March	Odd/Even
<i>(Can be changed for districts that are in four or more counties)</i>			
Water & Sewer	Title 42, Chapter 32	May	Odd
Weather Modification	Title 22, Chapter 43	May	Odd

SPECIAL DISTRICT CONSOLIDATED ELECTIONS CALENDAR

Schedule of Candidate Elections

Even Years

May	November
County Primary Election Port District Primary Election Regional Airport Authorities	County General Election Community College Port District General Election Soil Conservation Districts

Odd Years

May	November
Auditorium Districts Highway Districts Hospital Boards Library Districts Water & Sewer Districts Weather Modification District Recreation Water & Sewer (Conducted by the district)	Cemetery Districts Cities Fire Protection Districts Recreation Districts School Districts

**For candidacy filing dates and declaration forms,
please contact your local county elections office.**

SVWSD: Authorized Recurring Expenses for Fiscal Year December 2025 - November 2026

Vendor	Purpose	Estimate / event	Notes
Century Link	District Office Phone	460.00	Between \$450.00 - \$550.00/month
Cox Communication	District Internet	155.00	Approx \$155.00/month
Idaho DEQ	Water Assessment	1,096.00	\$1,096.00 quarterly
Idaho Power	Utilities - HQ/District	20,000.00	34 sites - Varies Seasonally
Intermountain Gas	Utilities - HQ/District	275.00	Emer gen's & admin: Varies Seasonally
Verizon Wireless	Mobile Phones District	75.00	Generally \$72.00/month
AT&T / FirstNet	Cradlepoint Security System	1,500.00	Generally \$1,500/month
United Oil (aka: Christensen)	Oil & Fuel	450.00	Receive bill twice a month - generally between \$350 - 650
Peac Solutions Copier Financial Leasing	Copier Lease	635.69	\$635.69/month
Elan (IFB) Payment Remittance Ctr (Credit Card)	Monthly Credit Card Expenses	1,500.00	Varies each month
Pacific Source	Health Insurance Premiums	6,984.00	Estimates below are based on 5 associates. Approximately \$6,984.00/month (will change in June)
Delta Dental	Dental Insurance Premium	360.00	Approximately \$360/month
The Standard	Life Insurance Premiums	91.80	Approximately \$91.80/month
Ameritas	Vision Insurance	50.00	Approximately \$50/month
PERSI	Retirement Contribution	3,600.00	Approximately \$3,600 per pay period, depending on hours
Wells Fargo - HSA Employee Contributions	Health Savings Account	522.50	Approximately \$22.50/ bi weekly
Federal Withholding Tax	Employees Withholding	4,800.00	Federal, Social Security & Medicare - varies - approx \$4800 per pay period
State Withholding Tax	Employees Withholding	1,300.00	Approx \$1300/mo
ICMA (Mission Square)	Voluntary Employee 457 Plan	340.00	Withholding from Associate paycheck \$340.00/biweekly
Empower (Persi 401K)	Voluntary 401 K	1,500.00	Withholding from Associate paychecks approximately \$1500/biweekly

Consider:

Based on a Board meeting change (earlier in the month by 2 weeks in some cases), consider the following for Recurring Approval:

Ketchum	Utilities - Treatment costs	80,000.00	Operational costs, which vary
Jacobs	Engineering consulting	5,000.00	Emer gen's & admin: Varies Seasonally
Joel Backhoe	Emergency & planned repairs, snow removal	75.00	Generally \$72.00/month
...tbd			

SUN VALLEY WATER & SEWER DISTRICT COMPARISON November 2025

FY = Dec 24 - Nov 25

	DECEMBER		JANUARY		FEBRUARY		MARCH		APRIL		MAY	
	2024	2023	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
Well (water) Production - (Milli. Gall)	63,349	56,022	74,394	59,096	62,130	48,624	77,331	49,384	66,607	48,385	133,920	109,880
Elkhorn Golf: Domestic	0	0	0	0	0	0	0	0	0	0	0	0
Elkhorn Golf: Reuse	0	0	0	0	0	0	0	0	699	0	8,741	8,172
Dollar: Snowmaking \$	29,391	10,746	47,707	1,988	0	0	0	0	0	76	0	0
KSTP Plant Total Volume (M gal)	33,823	31,820	35,813	33,744	35,813	33,403	40,733	38,118	38,047	37,455	38,047	37,474
Ketchum Total Vol	16,903	15,118	17,958	19,955	17,603	16,599	19,134	17,730	19,134	17,060	18,447	17,977
SVWSD Total Vol	16,920	16,702	17,855	15,789	16,965	16,804	21,599	20,388	21,631	20,385	20,495	19,517
SVWSD % of KSTP use	50.03%	52.49%	49.86%	44.17%	49.08%	50.31%	53.03%	53.49%	56.85%	54.44%	52.63%	52.05%
KSTP Operating Expense (\$)	45,163	48,349	56,886	45,624	61,413	41,164	36,594	44,337	69,696	48,810	0	31,118
System Utility (\$)	12,847	14,203	16,451	15,527	20,292	15,034	17,897	16,256	19,188	13,079	23,430	17,829
Property Tax (\$) ^(cash rec'd)	68,613	13,977	679,585	676,353	21,663	33,767	8,089	13,471	10,884	7,084	14,647	13,359
2007 Bond (Refin 2018) (\$)	0	3,238	0	148,719	0	7,601	0	3,152	0	1,593	0	3,051

	JUNE		JULY		AUGUST		SEPTEMBER		OCTOBER		NOVEMBER	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
WELL PRODUCTION	173,439	177,082	201,910	208,655	196,545	193,394	145,750	145,179	59,204	67,208	54,295	55,367
Elkhorn Golf: Domestic	0	0	0	941	0	0	0	0	0	0	0	0
Elkhorn Golf: Reuse	14,818	13,760	25,317	18,013	17,079	15,480	11,159	9,306	444	5,112	0	0
Dollar: Snowmaking (thsd gal)	0	93	0	0	0	0	0	0	15,700	475	2,505	9,344
KSTP Plant Total Volume	43,796	42,627	41,328	42,963	35,613	39,984	31,484	34,149	29,920	28,605	29,708	26,566
Ketchum Total Vol	23,612	20,540	17,424	20,822	15,922	20,587	16,036	15,451	14,510	13,712	12,907	12,713
SVWSD Total Vol	20,184	22,087	23,904	22,141	19,691	19,397	15,448	18,698	15,410	14,893	16,801	13,853
SVWSD % of KSTP use	53.91%	51.81%	57.84%	51.54%	55.29%	48.51%	49.07%	45.25%	51.50%	52.06%	56.55%	52.15%
KSTP Operating Expense (\$)	63,017	39,472	\$ 59,352	\$ 51,589	47,354	53,343	91,300	71,028	87,275	30,960	40,890	43,578
System Utility (\$)	32,716	32,118	\$ 37,851	\$ 39,328	41,591	43,615	37,691	39,495	26,238	25,587	15,403	16,535
Property Tax (\$) ^{cash}	80,822	85,169	\$ 293,376	\$ 282,531	14,817	16,036	8,739	6,081	1,639	1,205	337	246
2007 Bond (Refin 2018) (\$)	0	19,250	\$ -	\$ 59,027	0	3,604	0	1,404	0	297	0	56

Volume equiv: 1 = 1,000 gal
 Red denotes Adjusted Percentages (manual entry, not calculated) due to meter read errors

31-Oct-25 Format consistent with Approved Budget % of Fiscal year that has elapsed>>>	Sun Valley Water & Sewer District - Fiscal Year Ending		Previous Year End		>---New Fiscal Year 24-25 ---<<<												Totals		Note	
	11/30/2024	11/30/2023	11/30/2024	11/30/2023	Current			9/30/2025			10/31/2024			11/30/2025			FYTD	PERCENT		
	100%		8%	83%	92%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		
SUMMARY: FINANCIAL DASHBOARD																				
REVENUES																				
Water & Sewer Charges	170,301	7,896	212,299	164,174	183,052	170,668	181,126	170,338	170,338	183,720	170,338	170,338	170,338	170,338	2,288,014	2,125,000	107.67%			
Irrigation/Sprinkling Charges	2	23,973	-1,628	95,890	266,622	238,210	24,996	35,536	35,536	24,996	35,536	35,536	35,536	35,536	1,615,772	1,410,000	114.59%			
Property Taxes - General	69,081	93,195	99,737	95,890	99,737	102,581	99,737	102,581	102,581	99,737	102,581	102,581	102,581	102,581	1,196,893	1,196,893	100.00%			
Property Taxes - Water & Sewer Bonds	5,068	27,379	-	21,019	-	5,068	-	5,068	5,068	-	5,068	5,068	5,068	5,068	-	-	100.00%	Acetual reflected.		
State Sales Tax and Other Revenues	61,804	62,673	25,495	37,655	33,759	37,619	90,516	35,172	35,172	51,105	35,172	35,172	35,172	35,172	562,398	302,189	186.11%	S61K-IPC's interest.		
McHanville LID	1,549	1,499	1,469	1,602	1,395	1,564	1,346	1,539	1,539	1,368	1,539	1,539	1,539	1,539	16,622	2,500	664.88%	Int on McHan specf accnts (c/sk, LGRP)		
Capital Reimbursements (McHanville Owner Payments)			-	-	-	-	-	-	-	-	-	-	-	-	9,856	9,856	100.00%	Paid May 2025		
Total Revenue	307,805	216,615	337,372	320,340	584,565	575,710	397,721	350,234	350,234	335,929	350,234	350,234	350,234	350,234	5,689,505	5,046,438	112.74%			
Use of (Addition to) Unappropriated Funds	35,778	655,820	291,867	849,207	-	-	271,697	-	-	17,418	-	-	-	-	-	-	-	-	-	
Total Revenues	343,583	872,435	629,239	1,169,547	584,565	575,710	669,418	350,234	350,234	353,347	350,234	350,234	350,234	350,234	5,689,505	5,046,438	112.74%			
EXPENDITURES																				
Salaries and Related Expenses	62,598	63,239	82,226	65,663	111,768	65,324	55,346	61,545	61,545	52,924	61,545	61,545	61,545	61,545	788,191	1,061,400	74.26%	Sta flng reduced (2 admin)		
Operating Expenses	160,954	91,765	70,201	126,324	105,834	98,223	253,950	62,769	62,769	57,883	62,769	62,769	62,769	62,769	1,410,749	2,187,200	64.50%			
KSTIP Expenses	42,578	54,927	45,163	45,163	91,300	77,923	87,275	30,960	30,960	40,890	30,960	30,960	30,960	30,960	704,939	900,000	78.33%	Includes 12 mos insur.		
Depreciation & Amortization	36,983	79,105	89,786	158,210	89,786	86,300	89,786	86,300	86,300	89,786	86,300	86,300	86,300	86,300	1,077,432	1,250,000	86.19%			
Non Operating Expenditures-Debt Service Interest 2018 Bond	-	575	218	500	218	250	218	250	250	218	250	250	250	250	2,614	2,613	100.02%	No bond at this time		
Non Operating Expenditures-Debt Service Interest McHanville	40,149	582,575	371,858	817,699	155,867	182,843	182,843	182,843	182,843	111,646	182,843	182,843	182,843	182,843	1,812,122	2,613	69.38%			
Capital Improvements - WIP	343,582	872,435	659,452	1,169,546	554,773	328,595	669,418	242,399	242,399	353,347	242,399	242,399	242,399	242,399	5,796,046	5,401,213	107.31%	Percent includes capexp		
Total Monthly Expenditures																				
Monthly Excess of Revenues over Expenditures	(35,777)	(655,820)	(322,079)	(849,207)	29,792		(271,697)			(17,418)										
Running Excess/Deficit of Revenues over Expenditures	(852,860)	491,302	(322,079)	(849,207)	182,575		(89,122)			(106,540)					-392,607					
Net																				

SVWSD REVENUE AND EXPENDITURE REPORT FOR SUN VALLEY WATER & SEWER DISTRICT

Balance As Of 11/30/2025

GL Number	Description	Activity For Month 11/30/2024	Activity For 11/30/2025	YTD Balance 11/30/2025	24-25 Amended Budget	% Bdgt Used
1-0-3-01-00	GENERAL PROPERTY TAXES	69,081.34	99,736.92	1,196,843.04	1,196,843.00	100.00
1-0-3-01-01	JUDGEMENT REFUND FR COUNTY	-	-	-	50.00	-
1-0-3-02-00	BOND PROPERTY TAXES	5,068.00	-	-	-	-
1-0-3-19-00	PENALTY/INTEREST ON DEL TAXES	35.74	27.80	5,900.17	-	100.00
1-0-3-34-00	STATE SALES TAX	20,918.54	18,378.86	66,899.90	55,000.00	121.64
1-0-3-38-00	WATER MO. CHGS - SV SIDE	31,948.70	37,287.11	525,177.67	447,000.00	117.49
1-0-3-39-00	WATER MO. CHGS - ELKHORN SIDE	36,659.34	36,614.63	437,725.54	418,000.00	104.72
1-0-3-40-00	SEWER MO. CHGS - SV SIDE	45,059.60	47,719.86	581,120.49	540,000.00	107.61
1-0-3-41-00	SEWER MO CHGS - ELKHORN SIDE	58,015.14	62,098.25	743,991.03	720,000.00	103.33
1-0-3-42-00	SUMMER SPRINKLING - SV SIDE	1.54	-	568,305.69	560,000.00	101.48
1-0-3-43-00	SUMMER SPRINKLING - ELKHORN	(1,034.63)	-	1,047,465.93	850,000.00	123.23
1-0-3-45-00	WATER CONNECTION FEE	75.00	-	675.00	1,500.00	45.00
1-0-3-46-00	SEWER CONNECTION FEE	75.00	-	675.00	1,500.00	45.00
1-0-3-47-00	CAPITAL IMPRV H/U FEES-SEWER	2,893.00	-	23,144.00	28,930.00	80.00
1-0-3-49-00	CAPITAL IMPROV H/U FEES-H2O	2,829.00	-	22,632.00	28,290.00	80.00
1-0-3-69-00	OTHER REVENUES	78.00	115.00	78,146.73	11,000.00	710.42
1-0-3-71-00	INTEREST REV - GENERAL FUND	34,131.54	31,907.26	365,977.10	163,369.00	224.02
1-0-3-72-00	INTEREST REV - CAPITAL RESERV	480.36	424.53	5,151.70	4,500.00	114.48
1-0-3-75-00	INTEREST REV-'04 KSTP CONSTR.	9.85	8.50	105.53	100.00	105.53
1-0-3-76-00	INTEREST REV- 2018 BOND FUND	277.56	250.04	3,002.87	8,000.00	37.54
1-0-3-78-00	INTEREST REV-'08 LID MCHAN.	1,548.50	1,368.33	16,614.47	2,500.00	664.58
1-0-3-90-00	REIMBURSED PROJECT COSTS	-	-	-	9,856.00	-
Revenues		308,151.12	335,937.09	5,689,553.86	5,046,438.00	112.74
	water			962,903.21	865,000.00	11%
	sewer			1,325,111.52	1,260,000.00	5%
	irrigation			1,615,771.62	1,410,000.00	15%
				3,903,786.35	3,535,000.00	10%
	tax			1,202,743.21	1,196,893.00	0%
	new connect			47,126.00	60,220.00	-22%
	other			78,146.73	11,000.00	610%
	interest			390,851.67	178,469.00	119%
	water			2,578,674.83	2,275,000.00	26%
	reuse water			186,800.90		
	revised water			2,391,873.93	2,275,000.00	105%

12/09/2025

SVWSD REVENUE AND EXPENDITURE REPORT FOR SUN VALLEY WATER & SEWER DISTRICT

Balance As Of 11/30/2025

GL Number	Description	Activity For Month 11/30/2024	Activity For 11/30/2025	YTD Balance 11/30/2025	24-25 Amended Budget	% Bdgt Used
Account Category: Expenditures						
1-0-4-01-11	SALARIES - BOARD	-	-	9,300.00	12,000.00	77.50
1-0-4-01-12	SALARIES - ADMINISTRATION	18,820.22	8,570.76	148,695.47	350,000.00	42.48
1-0-4-01-13	SALARIES - OPERATING	26,612.66	27,459.94	391,794.30	400,000.00	97.95
1-0-4-01-21	FICA EXPENSE	3,425.12	2,705.86	40,445.76	60,960.00	66.35
1-0-4-01-22	HEALTH INSURANCE EXPENSE	8,173.28	9,492.96	99,873.67	105,000.00	95.12
1-0-4-01-23	RETIREMENT EXPENSE	5,350.91	4,309.27	64,079.44	91,440.00	70.08
1-0-4-01-24	WORKERS' COMPENSATION EXPENSE	-	-	11,083.00	35,000.00	31.67
1-0-4-01-26	HSA Expense	385.00	385.00	5,527.50	7,000.00	78.96
1-0-4-02-30	SECURITY EQUIPMENT	-	-	-	50,000.00	-
1-0-4-02-31	OFFICE SUPPLIES	192.79	129.50	23,070.19	35,000.00	65.91
1-0-4-02-32	OPERATING SUPPLIES	220.60	582.33	14,305.48	20,000.00	71.53
1-0-4-02-34	MINOR EQUIPMENT	-	-	5,345.28	10,000.00	53.45
1-0-4-02-35	FUEL AND OIL	594.07	663.77	9,395.13	30,000.00	31.32
1-0-4-02-38	JANITORIAL SUPPLIES	-	66.51	789.66	2,500.00	31.59
1-0-4-03-40	KSTP OPERATIONS	43,577.68	40,889.53	704,939.14	900,000.00	78.33
1-0-4-03-41	CONSULTING - PROF FEES	1,935.62	4,470.00	98,337.00	125,000.00	78.67
1-0-4-03-42	AUDITING - PROF FEES	-	-	16,450.00	70,000.00	23.50
1-0-4-03-43	ATTORNEY'S FEES	-	-	-	125,000.00	-
1-0-4-03-44	ADVERTISING & LEGAL PUBLISH	-	-	2,180.37	12,500.00	17.44
1-0-4-03-46	INSURANCE	-	8,606.58	96,383.16	95,000.00	101.46
1-0-4-03-47	TRAVEL, MEETING, ENTERTAINMENT	468.86	161.21	2,970.02	10,000.00	29.70
1-0-4-03-48	DUES, SUBSCRIPTIONS	1,265.89	4,567.62	50,652.24	55,000.00	92.09
1-0-4-03-49	PERSONNEL TRAINING	281.35	956.00	2,367.50	10,000.00	23.68
1-0-4-03-50	STUDIES	-	-	81,630.50	85,000.00	96.04
1-0-4-03-51	TELEPHONE	410.23	805.00	11,077.86	12,000.00	92.32
1-0-4-03-52	SYSTEM UTILITIES, ELEC/GAS	16,534.53	15,403.29	304,909.40	350,000.00	87.12
1-0-4-03-54	RENT - EQUIPMENT OFFICE	349.93	635.69	5,188.27	4,200.00	123.53
1-0-4-03-56	RENT - OTHER EQUIPMENT	-	-	23.76	2,500.00	0.95
1-0-4-03-57	UTILITIES - MTC BLDG	542.40	359.53	5,744.58	8,500.00	67.58
1-0-4-03-58	R/M OFFICE EQ	-	-	-	-	-
1-0-4-03-59	R/M GROUNDS	-	6,456.59	30,587.25	55,000.00	55.61
1-0-4-03-60	R/M - BUILDINGS	-	-	12,883.68	35,000.00	36.81
1-0-4-03-61	R/M - AUTO	(354.06)	-	2,573.30	10,000.00	25.73
1-0-4-03-62	R/M - WA EQUIPMENT	-	-	-	3,000.00	-
1-0-4-03-63	R/M - WATER SYSTEM	128,362.50	24,201.47	472,166.05	500,000.00	94.43
1-0-4-03-64	R/M - SEWER SYSTEM	1,336.01	1,180.02	156,648.82	350,000.00	44.76
1-0-4-03-65	R/M - WATER METERS	-	-	-	5,000.00	-
1-0-4-03-66	SNOWPLOWING	-	-	-	5,000.00	-
1-0-4-03-67	WATER TEST FEES	169.30	243.80	7,933.45	20,000.00	39.67
1-0-4-03-68	ELECTIONS	-	-	-	2,000.00	-
1-0-4-03-69	OTHER EXPENSES	386.76	381.19	8,096.81	10,000.00	80.97
1-0-4-03-70	R/M - REUSE SYSTEM	1,868.01	-	-	15,000.00	-
1-0-4-03-71	R/M SCADA	5,430.01	10,257.97	62,581.75	65,000.00	96.28
1-0-4-04-70	DEPRECIATION EXPENSE	33,011.34	64,544.82	772,337.84	900,000.00	85.82
1-0-4-04-73	AMORTIZ OF CONTRIBUTION - KSTP	3,971.57	25,441.08	305,292.96	350,000.00	87.23
1-0-4-05-81	INTEREST EXPENSE FOR BONDS	320.00	-	-	-	-
1-0-4-05-84	INTEREST EXPENSE- LID	-	217.75	2,613.00	2,613.00	100.00
Expenditures		303,642.58	264,145.04	4,040,273.59	5,401,213.00	74.80

salaries	36,030.70	549,789.77	762,000.00	(212,210.23)	-28%	
benefits	16,893.09	221,009.37	299,400.00	(78,390.63)	-26%	
wage	52,923.79	770,799.14	1,061,400.00	(290,600.86)	-27%	
kstp			704,939.14	900,000.00	(195,060.86)	-22%
reuse income		\$	186,800.90			
			518,138.24			

Initial notes for fiscal year end. Reporting is -not- finalized

SVWSD REV + EXP MONTH ONLY FOR SUN VALLEY WATER & SEWER DISTRICT
Balance As Of 11/30/2025

12/09/2025

GL Number	Description	Activity For Month 11/30/2024	Activity For Month 11/30/2025	YTD Balance 11/30/2025	24-25 Amended Budget	% Bdg't Used
Fund: 1 WATER AND SEWER						
Account Category: Revenues						
1-0-3-01-00	GENERAL PROPERTY TAXES	69,081.34	99,736.92	1,196,843.04	1,196,843.00	100.00
1-0-3-01-01	JUDGEMENT REFUND FR COUNTY	-	-	-	50.00	0.00
1-0-3-02-00	BOND PROPERTY TAXES	5,068.00	-	-	-	0.00
1-0-3-19-00	PENALTY/INTEREST ON DEL TAXES	35.74	27.80	5,900.17	-	100.00
1-0-3-34-00	STATE SALES TAX	20,918.54	18,378.86	66,899.90	55,000.00	121.64
1-0-3-38-00	WATER MO. CHGS - SV SIDE	31,948.70	37,287.11	525,177.67	447,000.00	117.49
1-0-3-39-00	WATER MO. CHGS - ELKHORN SIDE	36,659.34	36,614.63	437,725.54	418,000.00	104.72
1-0-3-40-00	SEWER MO. CHGS - SV SIDE	45,059.60	47,719.86	581,120.49	540,000.00	107.61
1-0-3-41-00	SEWER MO CHGS - ELKHORN SIDE	58,015.14	62,098.25	743,991.03	720,000.00	103.33
1-0-3-42-00	SUMMER SPRINKLING - SV SIDE	1.54	-	568,305.69	560,000.00	101.48
1-0-3-43-00	SUMMER SPRINKLING - ELKHORN	(1,034.63)	-	1,047,465.93	850,000.00	123.23
1-0-3-45-00	WATER CONNECTION FEE	75.00	-	675.00	1,500.00	45.00
1-0-3-46-00	SEWER CONNECTION FEE	75.00	-	675.00	1,500.00	45.00
1-0-3-47-00	CAPITAL IMPRV H/U FEES-SEWER	2,893.00	-	23,144.00	28,930.00	80.00
1-0-3-49-00	CAPITAL IMPROV H/U FEES-H2O	2,829.00	-	22,632.00	28,290.00	80.00
1-0-3-69-00	OTHER REVENUES	78.00	115.00	78,146.73	11,000.00	710.42
1-0-3-71-00	INTEREST REV - GENERAL FUND	34,131.54	31,907.26	365,977.10	163,369.00	224.02
1-0-3-72-00	INTEREST REV - CAPITAL RESERV	480.36	424.53	5,151.70	4,500.00	114.48
1-0-3-75-00	INTEREST REV -'04 KSTP CONST.	9.85	8.50	105.53	100.00	105.53
1-0-3-76-00	INTEREST REV - 2018 BOND FUND	277.56	250.04	3,002.87	8,000.00	37.54
1-0-3-78-00	INTEREST REV -'08 LID MCHAN.	1,548.50	1,368.33	16,614.47	2,500.00	664.58
1-0-3-90-00	REIMBURSED PROJECT COSTS	-	-	-	9,856.00	0.00
Total Dept 0		308,151.12	335,937.09	5,689,553.86	5,046,438.00	112.74
Revenues		308,151.12	335,937.09	5,689,553.86	5,046,438.00	112.74
Account Category: Expe						
1-0-4-01-11	SALARIES - BOARD	-	-	9,300.00	12,000.00	77.50
1-0-4-01-12	SALARIES - ADMINISTRATION	18,820.22	8,570.76	148,695.47	350,000.00	42.48
1-0-4-01-13	SALARIES - OPERATING	26,612.66	27,459.94	391,794.30	400,000.00	97.95
1-0-4-01-21	FICA EXPENSE	3,425.12	2,705.86	40,445.76	60,960.00	66.35
1-0-4-01-22	HEALTH INSURANCE EXPENSE	8,173.28	9,492.96	99,873.67	105,000.00	95.12
1-0-4-01-23	RETIREMENT EXPENSE	5,350.91	4,309.27	64,079.44	91,440.00	70.08
1-0-4-01-24	WORKERS' COMPENSATION EXPENSE	-	-	11,083.00	35,000.00	31.67
1-0-4-01-26	HSA Expense	385.00	385.00	5,527.50	7,000.00	78.96
1-0-4-02-30	SECURITY EQUIPMENT	-	-	-	50,000.00	0.00
1-0-4-02-31	OFFICE SUPPLIES	192.79	129.50	23,070.19	35,000.00	65.91
1-0-4-02-32	OPERATING SUPPLIES	220.60	582.33	14,305.48	20,000.00	71.53
1-0-4-02-34	MINOR EQUIPMENT	-	-	5,345.28	10,000.00	53.45
1-0-4-02-35	FUEL AND OIL	594.07	663.77	9,395.13	30,000.00	31.32
1-0-4-02-38	JANITORIAL SUPPLIES	-	66.51	789.66	2,500.00	31.59
1-0-4-03-40	KSTP OPERATIONS	43,577.68	40,889.53	704,939.14	900,000.00	78.33
1-0-4-03-41	CONSULTING - PROF FEES	1,935.62	4,470.00	98,337.00	125,000.00	78.67
1-0-4-03-42	AUDITING - PROF FEES	-	-	16,450.00	70,000.00	23.50

Income exceeds budget due to unused savings earning interest, excess irrigation use and unplanned easement income

Underbudget due to vacancy, quarterly billing Admin budgeted for 3pp Slightly underbudget Underbudget due to reduced personnel Slightly underbudget Underbudget due to reduced personnel Proration pending. Underbudget due to reduced personnel

Underbudget, despite increase in percentage of use

12/09/2025 SVWSD REV + EXP MONTH ONLY FOR SUN VALLEY WATER & SEWER DISTRICT
Balance As Of 11/30/2025

Initial notes for fiscal year end. Reporting is -not- finalized

GL Number	Description	Activity For Month 11/30/2024	Activity For 11/30/2025	YTD Balance 11/30/2025	24-25 Amended Budget	% Bdg't Used
Fund: 1 WATER AND SEWER						
Account Category: Revenues						
1-0-4-03-43	ATTORNEY'S FEES	-	-	-	125,000.00	0.00
1-0-4-03-44	ADVERTISING & LEGAL PUBLISH	-	-	2,180.37	12,500.00	17.44
1-0-4-03-46	INSURANCE	-	8,606.58	96,383.16	95,000.00	101.46
1-0-4-03-47	TRAVEL, MEETING, ENTERTAINMENT	468.86	161.21	2,970.02	10,000.00	29.70
1-0-4-03-48	DUES, SUBSCRIPTIONS	1,265.89	4,567.62	50,652.24	55,000.00	92.09
1-0-4-03-49	PERSONNEL TRAINING	281.35	956.00	2,367.50	10,000.00	23.68
1-0-4-03-50	STUDIES	-	-	81,630.50	85,000.00	96.04
1-0-4-03-51	TELEPHONE	410.23	805.00	11,077.86	12,000.00	92.32
1-0-4-03-52	SYSTEM UTILITIES, ELEC/GAS	16,534.53	15,403.29	304,909.40	350,000.00	87.12
1-0-4-03-54	RENT - EQUIPMENT OFFICE	349.93	635.69	5,188.27	4,200.00	123.53
1-0-4-03-56	RENT - OTHER EQUIPMENT	-	-	23.76	2,500.00	0.95
1-0-4-03-57	UTILITIES - MTC BLDG	542.40	359.53	5,744.58	8,500.00	67.58
1-0-4-03-59	R/M GROUNDS	-	6,456.59	30,587.25	55,000.00	55.61
1-0-4-03-60	R/M - BUILDINGS	-	75.39	12,883.68	35,000.00	36.81
1-0-4-03-61	R/M - AUTO	(354.06)	-	2,573.30	10,000.00	25.73
1-0-4-03-62	R/M - WA EQUIPMENT	-	-	-	3,000.00	0.00
1-0-4-03-63	R/M - WATER SYSTEM	128,362.50	24,201.47	472,166.05	500,000.00	94.43
1-0-4-03-64	R/M - SEWER SYSTEM	1,336.01	1,180.02	156,648.82	350,000.00	44.76
1-0-4-03-65	R/M - WATER METERS	-	-	-	5,000.00	0.00
1-0-4-03-66	SNOWPLOWING	-	-	-	5,000.00	0.00
1-0-4-03-67	WATER TEST FEES	169.30	243.80	7,933.45	20,000.00	39.67
1-0-4-03-68	ELECTIONS	-	-	-	2,000.00	0.00
1-0-4-03-69	OTHER EXPENSES	386.76	381.19	8,096.81	10,000.00	80.97
1-0-4-03-70	R/M - REUSE SYSTEM	1,868.01	-	-	15,000.00	0.00
1-0-4-03-71	R/M SCADA	5,430.01	10,257.97	62,581.75	65,000.00	96.28
1-0-4-04-70	DEPRECIATION EXPENSE	33,011.34	64,544.82	772,337.84	900,000.00	85.82
1-0-4-04-73	AMORTIZ OF CONTRIBUTION - KSTIP	3,971.57	25,441.08	305,292.96	350,000.00	87.23
1-0-4-05-81	INTEREST EXPENSE FOR BONDS	320.00	-	-	-	0.00
1-0-4-05-84	INTEREST EXPENSE- LID	-	217.75	2,613.00	2,613.00	100.00
Total Dept0		303,642.58	264,220.43	4,040,273.59	5,401,213.00	74.80
Expenditures						
		303,642.58	264,220.43	4,040,273.59	5,401,213.00	74.80
Fund 1 - WATER AND SEWER:						
TOTAL REVENUES		308,151.12	335,937.09	5,689,553.86	5,046,438.00	112.74
TOTAL EXPENDITURES		303,642.58	264,220.43	4,040,273.59	5,401,213.00	74.80
NET OF REVENUES & EXPENDITURES:		4,508.54	71,716.66	1,649,280.27	(354,775.00)	

Expenses remained underbudget due to reduced personnel, pending invoicing, mild (not extraordinary) repair needs and capital projects being extended to FY2026.

Funds utilized toward capex expenses

BALANCE SHEET REPORT FOR SUN VALLEY WATER & SEWER DISTRICT
Balance As of 11/30/2025

23

YTD Balance

GL Number	Description	11/30/2025
Fund: 1 WATER AND SEWER		
*** Assets ***		
Account Classification: CASH OPERATING		
Account Type: Cash		
1-0-1-01-00	CASH - OPERATING CHECKING	1,763.75
1-0-1-01-01	CASH - 2025 OPERATING CHECKING	109,800.49
Cash		111,564.24
CASH OPERATING		111,564.24
Account Classification: CASH RESTRICTED		
Account Type: Cash		
1-0-1-02-00	CASH - 2018 BOND FUND (2007)	0.15
1-0-1-02-01	CASH - BOND	500.00
1-0-1-05-00	CASH - '04 KSTP CONSTRUCT. FUND	503.14
1-0-1-05-01	CASH - '08 MCHANVILLE LID	0.09
1-0-1-05-02	CASH - MCHANVILLE LID (2008)	500.00
Cash		1,503.38
CASH RESTRICTED		1,503.38
Account Classification: Taxes Receivable		
Account Type: Accounts Receivable		
1-0-1-06-00	TAXES RECEIVABLE - CURRENT	256,120.66
1-0-1-07-00	TAXES RECEIVABLE - DELINQUENT	(16,884.07)
1-0-1-09-00	TAXES RECEIVABLE-CURRENT-BOND	1.00
1-0-1-10-00	TAXES REC DELIQUENT-BOND	(4,187.24)
Accounts Receivable		235,050.35
Taxes Receivable		235,050.35
Account Classification: Accounts Receivable		
Account Type: Accounts Receivable		
1-0-1-15-00	ACCOUNTS RECEIVABLE - OTHER	258.83
1-0-1-16-00	ACCOUNTS RECEIVABLE METERED LO	20,475.68
1-0-1-17-00	ACCOUNTS RECEIVABLE W/S TRADE	155,939.25
Accounts Receivable		176,673.76
Account Type: Other Assets		
1-0-1-18-00	ACCRUED SPRINKLING REVENUE SV	(54,630.38)
1-0-1-19-00	ACCRUED SPRINKLING REVENUE ELK	(102,214.97)
Other Assets		(156,845.35)
Accounts Receivable		19,828.41
Account Classification: Other Current Assets		
Account Type: Other Assets		
1-0-1-41-00	INVENTORY OF SUPPLIES	85,434.90
1-0-1-55-00	PREPAID EXPENSES	34,176.07
Other Assets		119,610.97
Other Current Assets		119,610.97
Account Classification: Investments		
Account Type: Cash		
1-0-1-52-00	SEWER REPLACEMENT/REPAIR FUND	455,513.79
Cash		455,513.79
Account Type: Investments		
1-0-1-48-00	INVESTMENTS-2018 BOND RPAY FND	71,197.03
1-0-1-50-00	INVESTMENTS - GENERAL FUND	8,260,116.95
1-0-1-51-00	INVESTMENTS - CAP RESERVE FUND	118,651.52
1-0-1-54-00	INVESTMENTS-'04 KSTP CONST FND	2,359.92
1-0-1-54-01	INVESTMENTS-'08 MCHANVILLE LID	383,220.78
Investments		8,835,546.20
Investments		9,291,059.99
Account Classification: PROPERTY PLANT & EQUIP		
Account Type: Fixed Assets		
1-0-1-61-00	FIXED ASSETS - LAND	668,769.88
1-0-1-62-00	FIXED ASSETS - BUILDINGS	564,919.11
1-0-1-63-00	FIXED ASSETS-IMPR NOT BLDG WTR	18,783,782.83
1-0-1-64-00	FIXED ASSETS-IMPR NOT BLDG SEW	4,088,030.93
1-0-1-65-00	FIXED ASSETS - MACH/EQ - WATER	489,644.61

BALANCE SHEET REPORT FOR SUN VALLEY WATER & SEWER DISTRICT
Balance As of 11/30/2025

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YTD Balance

GL Number	Description	11/30/2025
Fund: 1 WATER AND SEWER		
*** Assets ***		
Account Classification: PROPERTY PLANT & EQUIP		
Account Type: Fixed Assets		
1-0-1-66-00	FIXED ASSETS - MACH/EQ - SEWER	554,358.40
1-0-1-67-00	FIXED ASSETS - OFFICE EQUIPMNT	116,165.19
1-0-1-68-00	FIXED ASSETS - W.I.P. - WATER	541,919.98
1-0-1-69-00	FIXED ASSETS - W.I.P. - SEWER	3,592,475.81
1-0-1-69-50	FIXED ASSETS - REUSE	4,613,070.63
	Fixed Assets	34,013,137.37
Account Type: Other Assets		
1-0-1-72-00	DEPRECIATION - BUILDINGS	(508,837.26)
1-0-1-73-00	DEPR - IMPR NOT BLDG - WATER	(10,204,686.33)
1-0-1-74-00	DEPR - IMPR NOT BLDG - SEWER	(2,889,908.11)
1-0-1-75-00	DEPR - MACH/EQUIP - WATER	(572,546.65)
1-0-1-76-00	DEPR - MACH/EQUIP - SEWER	(355,748.57)
1-0-1-77-00	DEPR - OFFICE EQUIPMENT	(114,953.67)
1-0-1-78-00	DEPR - REUSE	(1,256,316.19)
	Other Assets	(15,902,996.78)
	PROPERTY PLANT & EQUIP	18,110,140.59
Account Classification: DEFERRED CHARGE, NET AMOR., KSTP CONT		
Account Type: Other Assets		
1-0-1-96-00	CONTRIBUTION - KSTP (ASSET)	13,234,213.71
1-0-1-97-00	ACCUMULATED AMORTIZATION KSTP	(9,034,800.60)
1-0-1-99-00	DOF OF RES.-PENSION OBLIGATION	203,310.00
	Other Assets	4,402,723.11
	DEFERRED CHARGE, NET AMOR., KSTP CONT	4,402,723.11
Total Assets		
		32,291,481.04
*** Liabilities ***		
Account Classification: OTHER CURRENT LIABILITIES		
Account Type: Accounts Payable		
1-0-2-01-00	ACCOUNTS PAYABLE	387,979.10
	Accounts Payable	387,979.10
Account Type: Liabilities-ST		
1-0-2-12-00	ACCR INT PAYABLE ON BONDS	13,430.74
1-0-2-16-00	SALARIES PAYABLE	4,588.79
1-0-2-21-00	INS - PAYROLL DEDUCT PAYABLE	13,221.65
1-0-2-21-10	HSA Payable	0.80
1-0-2-24-00	DEF COMP - PAYROLL TAXES PAY	71,026.32
	Liabilities-ST	102,268.30
	OTHER CURRENT LIABILITIES	490,247.40
Account Classification: CURRENT PORTION LTD		
Account Type: Liabilities-ST		
1-0-2-11-00	CURRENT PORTION LONG TERM DEBT	243,564.00
	Liabilities-ST	243,564.00
	CURRENT PORTION LTD	243,564.00
Account Classification: 2009 MCHANVILLE LID BONDS, 6.35% DUE2029		
Account Type: Liabilities-ST		
1-0-2-38-00	2009 MCHANVILLE LID PRINCIPAL	47,934.56
	Liabilities-ST	47,934.56
	2009 MCHANVILLE LID BONDS, 6.35% DUE2029	47,934.56
Account Classification: BONDS CURRENT PORTION		
Account Type: Liabilities-ST		
1-0-2-39-00	BONDS CURRENT PORTION	(871.02)
	Liabilities-ST	(871.02)
	BONDS CURRENT PORTION	(871.02)
Account Classification: DEFERRED INFLOW - TAXES		
Account Type: Liabilities-ST		
1-0-2-69-00	DEFERRED INFLOW - TAXES	6,423.63
	Liabilities-ST	6,423.63

BALANCE SHEET REPORT FOR SUN VALLEY WATER & SEWER DISTRICT
Balance As of 11/30/2025

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YTD Balance

GL Number	Description	11/30/2025
Fund: 1 WATER AND SEWER		
*** Liabilities ***		
Account Classification: DEFERRED INFLOW - TAXES		
	DEFERRED INFLOW - TAXES	6,423.63
Total Liabilities		787,298.57
*** Fund Equity ***		
Account Classification: CONTRIBUTIONS FROM DEVELOPERS		
Account Type: Unassigned		
1-0-2-63-00	CONTRIBUTIONS FROM DEVELOPERS	4,770,492.56
	Unassigned	4,770,492.56
	CONTRIBUTIONS FROM DEVELOPERS	4,770,492.56
Account Classification: NET PENSION LIABILITY		
Account Type: Unassigned		
1-0-2-65-00	NET PENSION LIABILITY	466,615.00
1-0-2-68-00	DIF OF RES-EMPLOYER PENS ASSUM	26,493.00
	Unassigned	493,108.00
	NET PENSION LIABILITY	493,108.00
Account Classification: RETAINED EARNINGS		
Account Type: Unassigned		
1-0-2-72-00	RETAINED EARNINGS - UNRESERVED	23,266,482.90
	Unassigned	23,266,482.90
	RETAINED EARNINGS	23,266,482.90
Account Classification: Unclassified		
Account Type: Unassigned		
1-0-2-73-00	RETAINED EARNINGS - RESERVED	1,324,818.74
	Unassigned	1,324,818.74
	Unclassified	1,324,818.74
Total Fund Equity		29,854,902.20
Total Fund 1:		
TOTAL ASSETS		32,291,481.04
BEG. FUND BALANCE		29,854,902.20
+ NET OF REVENUES & EXPENDITURES		1,649,280.27
= ENDING FUND BALANCE		31,504,182.47
+ LIABILITIES		787,298.57
= TOTAL LIABILITIES AND FUND BALANCE		32,291,481.04