SUN VALLEY WATER & SEWER DISTRICT
REGULAR BOARD MEETING
AGENDA IN THE ADMINTRATIVE OFFICES OF THE DISTRICT
49 Larrys Lane, Sun Valley
11:00 A.M., Thursday, January 8, 2026

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 December operational events, volumes, engineering
Capital Item Updates (Initial List & Discussion)

c. Jacobs – Water Masterplan Initial Reporting (10 min)

d. KSTP Reporting (5 min) - pg 5
Discussion of volumes, HDR updates
Capital Items: winter pause, engineering

e. Updates: Approved Board 2026 Schedule, Lane Ranch request, staff health, annual payroll, ICRMP, etc.

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 December, 2025 Regular Board Meeting Minutes
2. Receive and File Financials
    a. Payroll, December 2025 (3)
    b. January 2, 2026 Paid Invoice Report
    c. December 2025 initial Financial Statements
3. Authorize payments made in advance: recurring invoices and payroll
4. Authorize approval of payables-on-hand as of January 2, 2026 cutoff
5. Authorize add'l regular inv: Jacobs, Joe's, CenturyLink, add'l

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.*

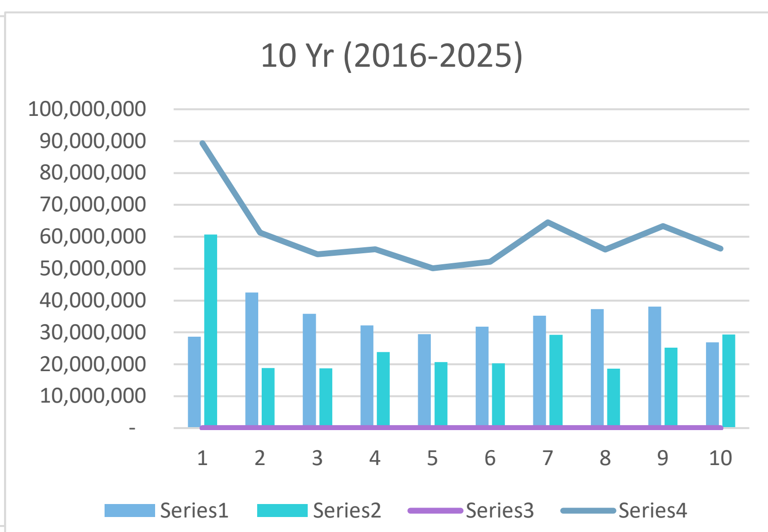
ADJOURNMENT
** Indicates a potential Action item as required by Idaho Code 74-205(4)*

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.

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

December

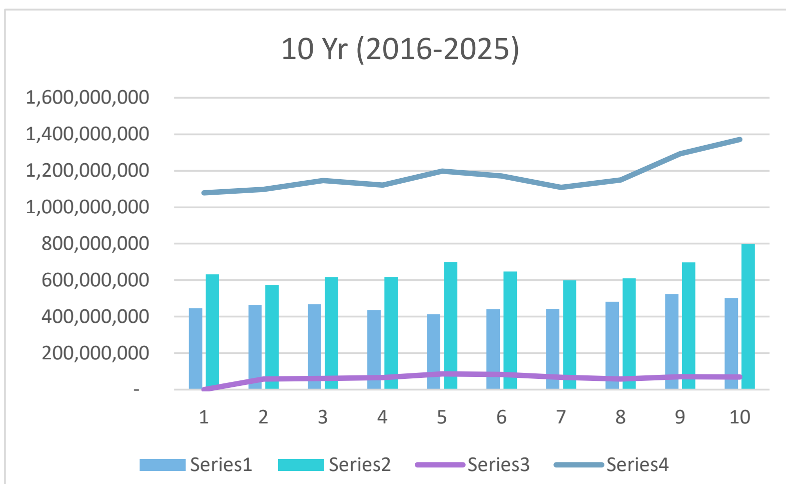
	SV	Elkhorn	ReUse	Total
2007	24,480,500	36,970,700	-	61,451,200
2008	23,669,000	49,440,200	-	73,109,200
2009	28,263,300	30,143,400	-	58,406,700
2010	33,746,400	20,014,000	-	53,760,400
2011	32,511,500	28,939,900	-	61,451,400
2012	47,933,320	23,948,700	-	71,882,020
2013	39,517,000	27,102,000	-	66,619,000
2014	33,270,900	15,401,300	-	48,672,200
2015	37,378,200	11,570,000	-	48,948,200
2016	28,663,600	60,690,400	-	89,354,000
2017	42,531,700	18,800,000	-	61,331,700
2018	35,824,700	18,730,000	-	54,554,700
2019	32,211,500	23,847,000	-	56,058,500
2020	29,412,000	20,713,600	-	50,125,600
2021	31,810,200	20,310,300	-	52,120,500
2022	35,254,900	29,246,000	-	64,500,900
2023	37,357,600	18,663,900	-	56,021,500
2024	38,076,700	25,272,500	-	63,349,200
2025	**26,941,400**	**29,314,900**	**-**	**56,256,300**
Average	*33,623,917*	*26,795,726*	*-*	*60,419,643*
10 yr Avg	33,808,430	26,558,860	-	60,367,290



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

Annual Total

	SV	Elkhorn	ReUse	Total
2007	410,457,500	891,880,600	-	1,302,338,100
2008	468,000,500	792,453,900	-	1,260,454,400
2009	370,154,700	689,950,600	-	1,060,105,300
2010	382,091,900	701,524,000	-	1,083,615,900
2011	445,608,000	692,106,600	-	1,137,714,600
2012	563,554,020	803,795,300	-	1,367,349,320
2013	460,405,580	785,578,900	-	1,245,984,480
2014	451,687,730	788,189,900	-	1,239,877,630
2015	438,679,500	572,337,600	-	1,011,017,100
2016	446,326,600	632,424,560	-	1,078,751,160
2017	465,215,600	573,758,700	58,259,000	1,097,233,300
2018	468,490,200	615,975,300	61,538,000	1,146,003,500
2019	436,703,900	617,137,200	66,735,000	1,120,576,100
2020	413,463,700	698,796,200	86,151,000	1,198,169,700
2021	440,665,100	647,099,300	83,648,000	1,171,412,400
2022	442,457,900	598,373,100	67,150,000	1,107,981,000
2023	481,200,800	609,982,800	57,906,000	1,149,089,600
2024	523,984,900	697,825,300	70,975,000	1,292,785,200
2025	**502,470,600**	**799,309,400**	**69,472,000**	**1,371,252,000**
Average	460,399,057	692,189,176	65,342,368	1,184,529,765
10 yr Avg	462,097,930	649,068,186	62,183,400	1,173,325,396



Water Pumped (calendar)

2022	1,040,831,000		
2023	1,091,183,600	4.84%	
2024	1,221,810,200	11.97%	
2025	1,301,780,000	6.55%	25.07%

Less 5% = 988,789,450

Sun Valley Water & Sewer District
BRoberts, mcollins

Engineering Update
December 31, 2025

Water Masterplan

Schedule

January 8 Board meeting Presentation: Summary of findings and cost estimating
January 30th: Refined cost estimate for District Funding Strategy
February: Final Draft for submittal to District and then DEQ
May: Final approval by DEQ (subject to whims of DEQ schedule)
Outstanding Items
Refined costs
Water Rights Chapter and Water Quality Chapter

Water System Back Up Power Feasibility

Systems being considered: Well 10, Well 11 & 8 together; Sage Creek Booster
Scope: Developing task order to conduct adequate analysis to develop feasibility study identifying cost information and prioritization options.

Schedule

Mid-January: Draft Scope
January 30th: Cost estimate to inform refined cost info for District Funding Strategy
February: Task Order approval to move forward with the top priority project needing back up power
February – May: Design
June - July: Bid and Contract
August – October: Construction

Well 14

Scope: Developing a tech memo identifying next steps - locating up to 3 potential sites (best geological opportunity for water, acceptable to property owner, meets setbacks and DEQ/IDWR requirements), developing site map for driller for permit, and estimating cost

Schedule

Mid-January: Draft Scope
January 30th: Cost estimate to inform refined cost info for District Funding Strategy
February: Finalizing site coordination, locking in Driller schedule
March: Develop Task Order for Wellhouse design
April-May: Well drilling, develop well-test plan, on-site observation of cuttings, drawdown, impacts to neighboring wells, system capacity etc.
April – August: Wellhouse/system design & approval (this could take longer)
September – November: Construction

St. Luke's Lift Station Replacement

Scope: Develop Task Order to analyze current LS capacity, design new system, estimate cost, coordinate with Flygt vendor, and permit through DEQ.

Schedule

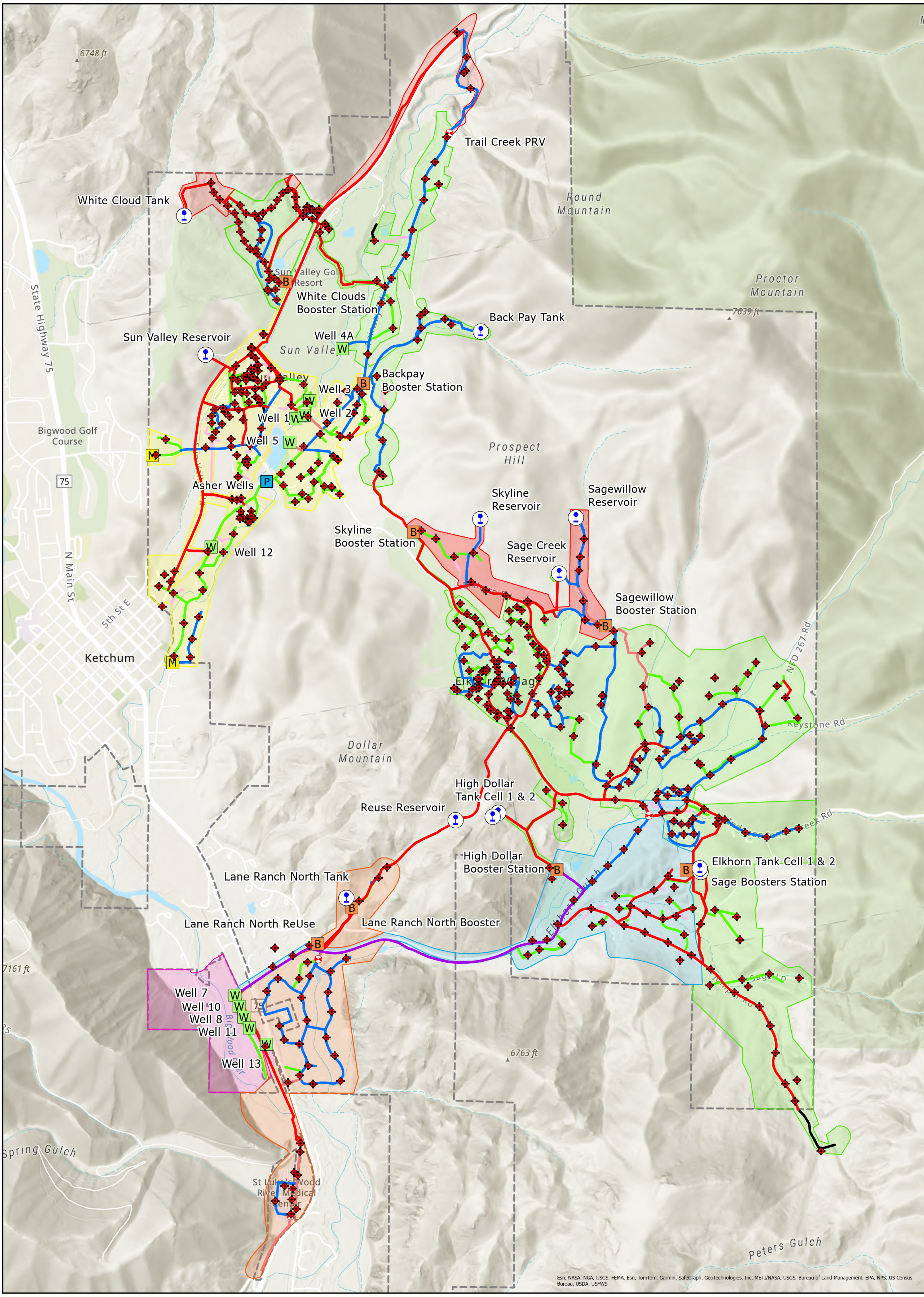
Mid-January: Draft Scope
January 30th: Cost estimate to inform refined cost info for District Funding Strategy
February: Task Order approval
February – May: Design
June-July: DEQ approval
August – November: Construction

Admin Building Garage Add

Scope: Expand equipment storage for vehicles, materials. Brunelle Architects.

Schedule

January: Meet
February – May: Design
June-July: Bid out
September: Construction



Legend

- Hydrant
- M Meter
- P Well Pump
- B Booster Pump
- Tank
- PRV
- W Well

Water Pipes

- 4-in
- 6-in
- 8-in
- 10-in
- 12-in
- 16-in
- Unknown

Pressure Zones

- High, 6300 ft
- Upper, 6200 ft
- Intermediate, 6100 ft
- Low, 6060 ft
- Lane Ranch, 5920 ft
- River Ranch, 5900 ft
- District Boundary

N

0 1,000 2,000 US Feet

Figure 3-1
District Water System
Sun Valley Water Master Plan

Jacobs

2025

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	Dec-25	Total	Monthly Average
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	937,045		
previous meter	842,004	848,788	855,134	864,140	874,140	881,611	890,093	899,208	907,012	912,993	919,129	927,804		
subtracted TOTAL	6,784	6,346	9,006	10,000	7,471	8,482	9,115	7,804	5,981	6,136	8,675	9,241	95,041	7,920
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**	**9,241,000**	95,041,000	7,920,083
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	667,580		
previous meter	529,204	540,275	550,894	563,487	575,118	588,142	603,272	618,061	629,948	639,415	648,689	656,815		
subtracted TOTAL	11,071	10,619	12,593	11,631	13,024	15,130	14,789	11,887	9,467	9,274	8,126	10,765	138,376	11,531
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**	**10,765,000**	138,376,000	11,531,333
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	9,241,000	95,041,000	7,920,083
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	10,765,000	138,376,000	11,531,333
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**	**20,006,000**	233,417,000	19,451,417
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**	**18,770,000**	205,311,000	17,109,250
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**	**38,776,000**	438,728,000	36,560,667
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%**	**51.59%**	637.20%	53.10%
KETCHUM PERCENTAGE	**50.14%**	**50.92%**	**46.97%**	**43.15%**	**47.37%**	**46.09%**	**42.16%**	**44.71%**	**50.93%**	**48.50%**	**43.45%**	**48.41%**	562.80%	46.90%

Ketchum

	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total	Monthly Average
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	12,147,679		
previous meter	11,741,572	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		
subtracted TOTAL	32,823	31,947	38,050	35,545	37,069	41,016	39,215	34,165	28,126	26,208	26,734	35,209	406,107	33,842
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**	**35,209,000**	406,107,000	33,842,250
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	10,213,086		
previous meter	9,774,358	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		
subtracted TOTAL	35,813	34,568	40,733	38,047	38,942	43,796	41,328	35,613	31,484	29,920	29,708	38,776	438,728	36,561
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**	**38,776,000**	438,728,000	36,560,667
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	991,021		
previous meter	896,665	896,665	896,665	896,665	896,665	909,014	928,882	951,635	975,097	989,767	990,892	991,021		
subtracted TOTAL	0	0	0	0	12,349	19,868	22,753	23,462	14,670	1,125	129	0	94,356	7,863
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**	**0**	94,356,000	7,863,000
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	1,318		
previous meter	100,800	101,502	102,221	103,037	103,782	104,464	105,113	105,901	106,507	107,161	107,962	0		
subtracted TOTAL	702	719	816	745	682	649	788	606	654	801	825	1,318	9,305	775
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**	**1,318,000**	9,305,000	775,417

avg for dec

Sewer Flow Readings

Month	Dec-25	Dec-24	Dec-23	Dec-22	Dec-21	Dec-20	Dec-19	Dec-18	Dec-17	Dec-16	Dec-15	Total	10 Average
Elkhorn Side Sewer Reading													
current meter reading*	937,045	842,004	754,826	660,343	582,074	516,588	458,303	390,421	337,496	209,048	145,624		
previous meter	927,804	835,146	748,060	655,857	575,436	512,681	453,583	385,975	332,351	203,361	141,699		
subtracted TOTAL	9,241	6,858	6,766	4,486	6,638	3,907	4,720	4,446	5,145	5,687	3,925	57,894	5,789
TOTAL Multiplied by 1000	9,241,000	6,858,000	6,766,000	4,486,000	6,638,000	3,907,000	4,720,000	4,446,000	5,145,000	5,687,000	3,925,000	57,894,000	5,789,400
Sun Valley Side Sewer Reading													
current meter reading*	667,580	529,204	397,913	265,053	130,418	980,082	848,679	692,064	531,074	374,214	227,598		
previous meter	656,815	519,142	387,977	255,124	119,775	968,737	837,574	679,413	520,145	362,358	216,952		
subtracted TOTAL	10,765	10,062	9,936	9,929	10,643	11,345	11,105	12,651	10,929	11,856	10,646	109,221	10,922
Total Multiplied by 1000	10,765,000	10,062,000	9,936,000	9,929,000	10,643,000	11,345,000	11,105,000	12,651,000	10,929,000	11,856,000	10,646,000	109,221,000	10,922,100
ELKHORN TOTAL	9,241,000	6,858,000	6,766,000	4,486,000	6,638,000	3,907,000	4,720,000	4,446,000	5,145,000	5,687,000	3,925,000	57,894,000	5,789,400
SUN VALLEY TOTAL	10,765,000	10,062,000	9,936,000	9,929,000	10,643,000	11,345,000	11,105,000	12,651,000	10,929,000	11,856,000	10,646,000	109,221,000	10,922,100
SVW&S TOTAL	20,006,000	16,920,000	16,702,000	14,415,000	17,281,000	15,252,000	15,825,000	17,097,000	16,074,000	17,543,000	14,571,000	167,115,000	16,711,500
KETCHUM TOTAL	18,770,000	16,903,000	15,118,000	20,548,000	16,465,000	18,963,000	19,357,000	19,582,000	18,198,000	18,202,000	18,210,000	182,106,000	18,210,600
PLANT TOTAL	38,776,000	33,823,000	31,820,000	34,963,000	33,746,000	34,215,000	35,182,000	36,679,000	34,272,000	35,745,000	32,781,000	349,221,000	34,922,100
SVW&S PERCENTAGE	51.59%	50.03%	52.49%	41.23%	51.21%	44.58%	44.98%	46.61%	46.90%	49.08%	44.45%	478.70%	47.87%
KETCHUM PERCENTAGE	48.41%	49.97%	47.51%	58.77%	48.79%	55.42%	55.02%	53.39%	53.10%	50.92%	55.55%	521.30%	52.13%
Ketchum													
Influent Flow													
current meter reading*	12,147,679	11,741,572	11,349,862	10,854,096	10,456,346	10,072,931	9,674,087	9,187,029	8,757,892	8,191,302	7,786,768		
previous meter	12,112,470	11,710,380	11,319,553	10,823,013	10,426,476	10,041,370	9,641,895	9,154,055	8,726,240	8,157,438	7,755,782		
subtracted TOTAL	35,209	31,192	30,309	31,083	29,870	31,561	32,192	32,974	31,652	33,864	30,986	319,906	31,991
TOTAL Multiplied by 1000	35,209,000	31,192,000	30,309,000	31,083,000	29,870,000	31,561,000	32,192,000	32,974,000	31,652,000	33,864,000	30,986,000	319,906,000	31,990,600
Effluent Flow Meter Reading													
current meter reading*	10,213,086	9,774,358	9,343,803	8,811,847	8,377,942	7,965,404	7,542,987	7,029,347	6,575,352	5,983,924	5,558,300		
previous meter	10,174,310	9,740,535	9,311,983	8,776,884	8,344,196	7,931,189	7,507,805	6,992,668	6,541,080	5,948,179	5,525,519		
subtracted TOTAL	38,776	33,823	31,820	34,963	33,746	34,215	35,182	36,679	34,272	35,745	32,781	349,221	34,922
Total Multiplied by 1000	38,776,000	33,823,000	31,820,000	34,963,000	33,746,000	34,215,000	35,182,000	36,679,000	34,272,000	35,745,000	32,781,000	349,221,000	34,922,100
Reuse Flow Meter Reading													
current meter reading*	991,021	896,665	791,596	719,541	618,615	727,201	597,679	494,678	394,894	305,918	206,906		
previous meter	991,021	896,665	791,596	719,541	618,615	727,201	597,679	494,678	394,894	305,918	206,906		
subtracted TOTAL	0	0	0	0	0	0	0	0	0	0	0	-	-
TOTAL Multiplied by 1000	0	0	0	0	0	0	0	0	0	0	0	-	-
Plant Water Meter Reading													
current meter reading*	1,318	100,800	92,846	83,510	76,679	71,783	67,252	62,076	56,893	52,489	48,073		
previous meter	0	100,125	92,314	82,981	76,350	71,527	66,924	61,570	56,611	52,102	47,577		
subtracted TOTAL	1,318	675	532	529	329	256	328	506	282	387	496	5,142	514
Total Multiplied by 1000	1,318,000	675,000	532,000	529,000	329,000	256,000	328,000	506,000	282,000	387,000	496,000	5,142,000	514,200

Annual Totals

Sewer Flow Readings

Month	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	Total	10 yr Avg	120 months Monthly Average
Elkhorn Side Sewer Reading														
current meter reading*														
previous meter														
subtracted TOTAL	95,041	87,178	94,483	78,269	65,486	58,285	68,416	64,644	128,448	63,424	56,180	859,854	80,367	670
TOTAL Multiplied by 1000	95,041,000	87,178,000	94,483,000	78,269,000	60,360,000	58,285,000	68,416,000	64,644,000	128,448,000	63,424,000	56,180,000	672,509,000	79,854,800	665,457
Sun Valley Side Sewer Reading														
current meter reading*														
previous meter														
subtracted TOTAL	138,376	131,291	132,860	134,635	150,336	131,403	159,488	160,990	156,860	146,616	132,393	1,305,581	144,286	1,202
Total Multiplied by 1000	138,376,000	131,291,000	132,860,000	134,635,000	150,336,000	131,403,000	159,488,000	160,990,000	156,860,000	146,616,000	132,393,000	1,305,581,000	144,285,500	1,202,379
ELKHORN TOTAL	95,041,000	87,178,000	94,483,000	78,269,000	60,360,000	58,285,000	68,416,000	64,644,000	128,448,000	63,424,000	56,180,000	672,509,000	79,854,800	665,457
SUN VALLEY TOTAL	138,376,000	131,291,000	132,860,000	134,635,000	150,336,000	131,403,000	159,488,000	160,990,000	156,860,000	146,616,000	132,393,000	1,305,581,000	144,285,500	1,202,379
SVW&S TOTAL	233,417,000	218,469,000	227,343,000	212,904,000	210,696,000	189,688,000	227,904,000	225,634,000	285,308,000	210,040,000	188,573,000	1,978,090,000	224,140,300	1,867,836
KETCHUM TOTAL	205,311,000	212,086,000	304,613,000	221,001,000	201,842,000	232,729,000	285,736,000	228,361,000	306,120,000	215,584,000	195,670,000	2,191,656,000	241,338,300	2,011,153
PLANT TOTAL	438,728,000	430,555,000	531,956,000	433,905,000	412,538,000	422,417,000	513,640,000	453,995,000	591,428,000	425,624,000	384,243,000	4,169,746,000	465,478,600	3,878,988
SVW&S PERCENTAGE	53.10%	50.72%	42.74%	49.07%	51.07%	44.91%	44.37%	49.70%	48.24%	49.35%	49.08%	428.52%	48.33%	0.40%
KETCHUM PERCENTAGE	46.90%	49.28%	57.26%	50.93%	48.93%	55.09%	55.63%	50.30%	51.76%	50.65%	50.92%	471.48%	51.67%	0.43%

Ketchum

Month	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	Total	10 yr Avg	120 months Monthly Average
Influent Flow														
current meter reading*														
previous meter														
subtracted TOTAL	406,107	391,710	495,766	397,750	383,415	398,844	487,058	429,137	566,590	404,534	372,281	3,935,375	436,091	3,634
TOTAL Multiplied by 1000	406,107,000	391,710,000	495,766,000	397,750,000	383,415,000	398,844,000	487,058,000	429,137,000	566,590,000	404,534,000	372,281,000	3,935,375,000	436,091,100	3,634,093
Effluent Flow Meter Reading														
current meter reading*														
previous meter														
subtracted TOTAL	438,728	430,555	531,956	433,905	412,538	422,417	513,640	453,995	591,428	425,624	384,243	4,169,746	465,479	3,879
Total Multiplied by 1000	438,728,000	430,555,000	531,956,000	433,905,000	412,538,000	422,417,000	513,640,000	453,995,000	591,428,000	425,624,000	384,243,000	4,169,746,000	465,478,600	3,878,988
Reuse Flow Meter Reading														
current meter reading*														
previous meter														
subtracted TOTAL	94,356	105,069	72,055	100,926	126,248	129,522	103,001	99,784	88,976	99,012	103,354	922,878	101,895	849
TOTAL Multiplied by 1000	94,356,000	105,069,000	72,055,000	100,926,000	126,248,000	129,522,000	103,001,000	99,784,000	88,976,000	99,012,000	103,354,000	922,878,000	101,894,900	849,124
Plant Water Meter Reading														
current meter reading*														
previous meter														
subtracted TOTAL	9,305	7,954	9,336	6,831	4,896	4,531	5,176	5,183	4,404	4,416	4,994	49,767	6,203	52
Total Multiplied by 1000	9,305,000	7,954,000	9,336,000	6,831,000	4,896,000	4,531,000	5,176,000	5,183,000	4,404,000	4,416,000	4,994,000	49,767,000	6,203,200	51,693

KSTP - Sun Valley Water & Sewer District | Engineering Update
MCollins | January 2, 2026

Noted below is brief summary of regular HDR meetings and the KSTP full Capital Schedule provided Oct 2025

Aeration Basins 3 & 4 (AB3+4)

<u>Schedule</u>

Substantial Completion: Aug 8, 2025
February 2026: Final Draw for review, approval
Pending Items: O&M Manual, Replacement Blower #3 ($138,370), Replacement VFD ($34,085), recalibrate lead-lag programming
Refined costs

Plant Operations

Systems being considered: Coordinate max function for AB3+4, additional improvements
Scope: Recalibrate lead-lag programming, installation of replacement parts

<u>Schedule</u>

February: Engineering review

Solids (De-watering) Building

Scope: Replace existing dewatering building with new structure including a screwpress (separate acquisition).

<u>Schedule</u>

March: Likely start up on year 2 of construction, incl onsite supervisor
April-October: Continued construction
Pending Items: Electrical
Refined costs
Project will be completed in 2027

Aeration Basins 1 & 2 (AB1+2)

Scope: Remove existing and replace aeration basin equipment similar to AB3+4

<u>Schedule</u>

March: Task Order approval
February – June: Design
July-Sept: DEQ approval
November: Bidding

SUN VALLEY WATER & SEWER DISTRICT COMPARISON **December 2025**

FY = Dec 25 - Nov 26

	DECEMBER		JANUARY		FEBRUARY		MARCH		APRIL		MAY	
	2025	*2024*	**2025**	*2024*	**2025**	*2024*	**2025**	*2024*	**2025**	*2024*	**2025**	*2024*
Well (water) Production - (Mill. Gall)	**56,256**	*63,349*	**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 $	**33,975**	*29,391*	**47,707**	*1,988*	**0**	*0*	**0**	*76*	**0**	*0*	**0**	*0*
KSTP Plant Total Volume (M gal)	**38,776**	*33,823*	**35,813**	*35,744*	**35,813**	*33,403*	**40,733**	*38,118*	**38,047**	*37,455*	**38,047**	*37,474*
Ketchum Total Vol	**18,770**	*16,903*	**17,958**	*19,955*	**17,603**	*16,599*	**19,134**	*17,730*	**19,134**	*17,060*	**18,447**	*17,977*
SVWSD Total Vol	**20,006**	*16,920*	**17,855**	*15,789*	**16,965**	*16,804*	**21,599**	*20,388*	**21,631**	*20,385*	**20,495**	*19,517*
SVWSD % of KSTP use	**51.59%**	*50.03%*	**49.86%**	*44.17%*	**49.08%**	*50.31%*	**53.03%**	*53.49%*	**56.85%**	*54.44%*	**52.63%**	*52.05%*
KSTP Operating Expense ($)	**0**	*45,163*	**56,886**	*45,624*	**61,413**	*41,164*	**36,594**	*44,337*	**69,696**	*48,810*	**0**	*31,118*
System Utility ($)	**505**	*12,847*	**16,451**	*15,527*	**20,292**	*15,034*	**17,897**	*16,256*	**19,188**	*13,079*	**23,430**	*17,829*
Property Tax ($) -(cash rec'd)	**100,259**	*68,613*	**679,585**	*676,353*	**21,663**	*33,767*	**8,089**	*13,471*	**10,884**	*7,084*	**14,647**	*13,359*
2007 Bond (Refin 2018) ($)	**0**	*0*	**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 (thsnd 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

Sun Valley Water & Sewer District - Fiscal Year Ending			**>---New Fiscal Year Dec 25 to Nov 26 --->**					
31-Dec-25	*Previous Year End.*		Current		Totals			
Format consistent with Approved Budget	**11/30/2025**	***11/30/2024***	**12/31/2025**	*12/31/2024*	**FYTD**	**FY 25-26 APPROVED BUDGET**	**YTD PERCENT ACHIEVED**	**Additional Notes**
% Of Fiscal year that has elapsed>>>	100%				8%			
SUMMARY: FINANCIAL DASHBOARD								
REVENUES								
Water & Sewer Charges	183,720	*171,683*	193,551	*212,299*	193,551	2,391,000	8.10%	
Irrigation/Sprinkling Charges		*-1,033*	21	*-1,628*	21	1,323,000	0.00%	
Property Taxes - General	99,737	*69,081*	102,729	*99,737*	102,729	1,232,748	8.33%	Accrual reflected.
Property Taxes - Water & Sewer Bonds		*5,068*	-	*-*				No bond.
State Sales Tax and Other Revenues	51,148	*61,804*	43,882	*25,495*	43,882	268,710	16.33%	
McHanville LID	1,368	*1,548*	1,294	*1,469*	1,294	2,500	51.75%	Int on McHan spcfc accts (ckg, LGIP)
Capital Reimbursements (McHanville Owner Payments)			-	*-*		9,856		Pay May 2026
Total Revenue	**335,973**	***308,151***	**341,477**	***337,372***	**341,477**	**5,227,814**	**6.53%**	
Use of (Addition to) Unappropriated Funds	-	*-*	-	*322,079*				
Total Revenues	**335,973**	***308,151***	**341,477**	***659,451***	**341,477**	**5,227,814**	**6.53%**	
EXPENDITURES								
Salaries and Related Expenses	53,037	*62,767*	78,289	*82,226*	78,289	1,218,000	6.43%	
Operating Expenses	100,651	*159,995*	45,284	*70,201*	45,284	2,616,400	1.73%	
KSTP Expenses	40,890	*43,578*		*45,163*		1,400,000		
Depreciation & Amortization	89,986	*36,983*	94,056	*89,786*	94,056	1,300,000	7.24%	
Non Operating Expenditures-Debt Service Interest 2018 Bond		*320*						There is no bond at this time
Non Operating Expenditures-Debt Service Interest McHanville	218		179	*218*	179	2,152	8.32%	
Capital Improvements - WIP			103,642	*371,858*	103,642			
Total Monthly Expenditures	**284,782**	***303,643***	**321,450**	***659,452***	**321,450**	**6,536,552**	**4.92%**	Percent includes capex
Monthly Excess of Revenues over Expenditures	**51,191**	***4,508***	**20,028**	***(322,079)***				
Running Excess/Deficit of Revenues over Expenditures	**(765,892)**	***491,302***	**20,028**		20,028			
Net						-		

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

Balance As Of 12/31/2025

GL Number	Description	Activity For Month 12/31/2024	Activity For 12/31/2025	YTD Balance 12/31/2025	25-26 Amended Budget	% Bdgt Used	BALANCE 2025 December
Account Category: Revenues							
1-0-3-01-00	GENERAL PROPERTY TAXES	99,736.92	102,729.00	102,729.00	1,232,748.00	8.33	102,729.00
1-0-3-19-00	PENALTY/INTEREST ON DEL TAXES	97.64	217.76	217.76	0.00	100.00	217.76
1-0-3-34-00	STATE SALES TAX	0.00	0.00	0.00	55,000.00	0.00	0.00
1-0-3-38-00	WATER MO. CHGS - SV SIDE	67,386.17	41,309.22	41,309.22	470,000.00	8.79	41,309.22
1-0-3-39-00	WATER MO. CHGS - ELKHORN SIDE	35,887.48	38,307.01	38,307.01	440,000.00	8.71	38,307.01
1-0-3-40-00	SEWER MO. CHGS - SV SIDE	47,255.85	48,953.31	48,953.31	588,000.00	8.33	48,953.31
1-0-3-41-00	SEWER MO CHGS - ELKHORN SIDE	61,827.55	64,981.91	64,981.91	893,000.00	7.28	64,981.91
1-0-3-42-00	SUMMER SPRINKLING - SV SIDE	0.00	0.00	0.00	567,000.00	0.00	0.00
1-0-3-43-00	SUMMER SPRINKLING - ELKHORN	(1,627.81)	20.92	20.92	756,000.00	0.00	20.92
1-0-3-45-00	WATER CONNECTION FEE	75.00	150.00	150.00	750.00	20.00	150.00
1-0-3-46-00	SEWER CONNECTION FEE	75.00	150.00	150.00	750.00	20.00	150.00
1-0-3-47-00	CAPITAL IMPRV H/U FEES-SEWER	2,893.00	5,786.00	5,786.00	14,465.00	40.00	5,786.00
1-0-3-49-00	CAPITAL IMPROV H/U FEES-H2O	2,829.00	5,658.00	5,658.00	14,145.00	40.00	5,658.00
1-0-3-69-00	OTHER REVENUES	1,834.06	1,514.06	1,514.06	1,000.00	151.41	1,514.06
1-0-3-71-00	INTEREST REV - GENERAL FUND	31,959.86	29,759.18	29,759.18	170,000.00	17.51	29,759.18
1-0-3-72-00	INTEREST REV - CAPITAL RESERV	453.27	401.14	401.14	4,500.00	8.91	401.14
1-0-3-75-00	INTEREST REV- '04 KSTP CONSTR.	9.29	7.98	7.98	100.00	7.98	7.98
1-0-3-76-00	INTEREST REV- 2018 BOND FUND	261.91	237.65	237.65	8,000.00	2.97	237.65
1-0-3-78-00	INTEREST REV- '08 LID MCHAN.	1,461.15	1,293.78	1,293.78	2,500.00	51.75	1,293.78
1-0-3-90-00	REIMBURSED PROJECT COSTS	0.00	0.00	0.00	9,856.00	0.00	0.00
Revenues		352,415.34	341,476.92	341,476.92	5,227,814.00	6.53	341,476.92
Account Category: Expenditures							
1-0-4-01-11	SALARIES - BOARD	2,100.00	1,800.00	1,800.00	12,000.00	15.00	1,800.00
1-0-4-01-12	SALARIES - ADMINISTRATION	18,970.22	12,681.14	12,681.14	350,000.00	3.62	12,681.14
1-0-4-01-13	SALARIES - OPERATING	25,873.73	44,271.20	44,271.20	485,000.00	9.13	44,271.20
1-0-4-01-21	FICA EXPENSE	3,540.71	4,434.12	4,434.12	68,000.00	6.52	4,434.12
1-0-4-01-22	HEALTH INSURANCE EXPENSE	7,053.19	7,694.37	7,694.37	150,000.00	5.13	7,694.37
1-0-4-01-23	RETIREMENT EXPENSE	5,477.82	7,026.76	7,026.76	105,000.00	6.69	7,026.76
1-0-4-01-24	WORKERS' COMPENSATION EXPENSE	(809.00)	0.00	0.00	40,000.00	0.00	0.00
1-0-4-01-26	HSA Expense	385.00	381.00	381.00	8,000.00	4.76	381.00
1-0-4-02-30	SECURITY EQUIPMENT	0.00	0.00	0.00	50,000.00	0.00	0.00
1-0-4-02-31	OFFICE SUPPLIES	4,526.25	316.60	316.60	60,000.00	0.53	316.60
1-0-4-02-32	OPERATING SUPPLIES	509.18	442.95	442.95	25,000.00	1.77	442.95
1-0-4-02-34	MINOR EQUIPMENT	0.00	222.59	222.59	10,000.00	2.23	222.59
1-0-4-02-35	FUEL AND OIL	623.06	364.76	364.76	30,000.00	1.22	364.76
1-0-4-02-38	JANITORIAL SUPPLIES	21.19	271.63	271.63	2,500.00	10.87	271.63
1-0-4-03-40	KSTP OPERATIONS	45,162.61	0.00	0.00	1,400,000.00	0.00	0.00
1-0-4-03-41	CONSULTING - PROF FEES	3,724.34	2,190.00	2,190.00	135,000.00	1.62	2,190.00
1-0-4-03-42	AUDITING - PROF FEES	0.00	0.00	0.00	35,000.00	0.00	0.00
1-0-4-03-43	ATTORNEY'S FEES	0.00	0.00	0.00	175,000.00	0.00	0.00
1-0-4-03-44	ADVERTISING & LEGAL PUBLISH	0.00	0.00	0.00	12,500.00	0.00	0.00
1-0-4-03-45	BOND FEES	0.00	0.00	0.00	50,000.00	0.00	0.00
1-0-4-03-46	INSURANCE	7,917.00	8,821.75	8,821.75	125,000.00	7.06	8,821.75
1-0-4-03-47	TRAVEL, MEETING, ENTERTAINMENT	567.78	36.43	36.43	10,000.00	0.36	36.43
1-0-4-03-48	DUES, SUBSCRIPTIONS	25,074.62	23,010.48	23,010.48	65,000.00	35.40	23,010.48
1-0-4-03-49	PERSONNEL TRAINING	614.20	0.00	0.00	12,000.00	0.00	0.00
1-0-4-03-50	STUDIES	0.00	0.00	0.00	125,000.00	0.00	0.00
1-0-4-03-51	TELEPHONE	859.94	949.25	949.25	13,500.00	7.03	949.25
1-0-4-03-52	SYSTEM UTILITIES, ELEC/GAS	16,163.43	203.80	203.80	390,000.00	0.05	203.80
1-0-4-03-54	RENT - EQUIPMENT OFFICE	349.93	635.69	635.69	8,400.00	7.57	635.69

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

Balance As Of 12/31/2025

GL Number	Description	Activity For Month 12/31/2024	Activity For 12/31/2025	YTD Balance 12/31/2025	25-26 Amended Budget	% Bdgt Used	BALANCE 2025 December
Account Category: Expenditures							
1-0-4-03-56	RENT - OTHER EQUIPMENT	0.00	0.00	0.00	15,000.00	0.00	0.00
1-0-4-03-57	UTILITIES - MTC BLDG	673.58	199.52	199.52	12,500.00	1.60	199.52
1-0-4-03-59	R/M GROUNDS	0.00	0.00	0.00	60,000.00	0.00	0.00
1-0-4-03-60	R/M - BUILDINGS	0.00	0.00	0.00	75,000.00	0.00	0.00
1-0-4-03-61	R/M - AUTO	337.48	0.00	0.00	15,000.00	0.00	0.00
1-0-4-03-62	R/M - WA EQUIPMENT	0.00	0.00	0.00	3,000.00	0.00	0.00
1-0-4-03-63	R/M - WATER SYSTEM	9,592.17	3,185.32	3,185.32	550,000.00	0.58	3,185.32
1-0-4-03-64	R/M - SEWER SYSTEM	0.00	0.00	0.00	350,000.00	0.00	0.00
1-0-4-03-65	R/M - WATER METERS	0.00	0.00	0.00	15,000.00	0.00	0.00
1-0-4-03-66	SNOWPLOWING	0.00	0.00	0.00	15,000.00	0.00	0.00
1-0-4-03-67	WATER TEST FEES	170.30	196.70	196.70	20,000.00	0.98	196.70
1-0-4-03-68	ELECTIONS	0.00	0.00	0.00	2,000.00	0.00	0.00
1-0-4-03-69	OTHER EXPENSES	2,677.67	89.15	89.15	50,000.00	0.18	89.15
1-0-4-03-70	R/M - REUSE SYSTEM	0.00	0.00	0.00	25,000.00	0.00	0.00
1-0-4-03-71	R/M SCADA	1,485.00	4,147.38	4,147.38	75,000.00	5.53	4,147.38
1-0-4-04-70	DEPRECIATION EXPENSE	64,344.82	68,063.99	68,063.99	825,000.00	8.25	68,063.99
1-0-4-04-73	AMORTIZ OF CONTRIBUTION - KSTP	25,441.08	25,992.29	25,992.29	475,000.00	5.47	25,992.29
1-0-4-05-84	INTEREST EXPENSE- LID	217.75	179.27	179.27	2,152.00	8.33	179.27
Expenditures		273,645.05	217,808.14	217,808.14	6,536,552.00	3.33	217,808.14

BALANCE SHEET REPORT FOR SUN VALLEY WATER & SEWER DISTRICT

Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025
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	132,314.30
	Cash	134,078.05
	CASH OPERATING	134,078.05
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	536.63
1-0-1-05-01	CASH -'08 MCHANVILLE LID	0.09
1-0-1-05-02	CASH - MCHANVILLE LID (2008)	500.00
	Cash	1,036.87
	CASH RESTRICTED	1,036.87
Account Classification: Taxes Receivable		
Account Type: Accounts Receivable		
1-0-1-06-00	TAXES RECEIVABLE - CURRENT	1,388,609.77
1-0-1-07-00	TAXES RECEIVABLE - DELINQUENT	(18,398.22)
1-0-1-09-00	TAXES RECEIVABLE-CURRENT-BOND	1.00
1-0-1-10-00	TAXES REC DELIQUENT-BOND	(4,216.09)
	Accounts Receivable	1,365,996.46
	Taxes Receivable	1,365,996.46
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	16,112.61
1-0-1-17-00	ACCOUNTS RECEIVABLE W/S TRADE	121,996.42
	Accounts Receivable	138,367.86
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	(18,477.49)
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	25,354.32
	Other Assets	110,789.22
	Other Current Assets	110,789.22
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	71,434.68
1-0-1-50-00	INVESTMENTS - GENERAL FUND	8,189,876.13
1-0-1-51-00	INVESTMENTS - CAP RESERVE FUND	119,052.66
1-0-1-54-00	INVESTMENTS-'04 KSTP CONST FND	2,367.90
1-0-1-54-01	INVESTMENTS-'08 MCHANVILLE LID	384,514.56
	Investments	8,767,245.93
	Investments	9,222,759.72
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 ASSESTS - 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
1-0-1-66-00	FIXED ASSETS - MACH/EQ - SEWER	554,358.40

BALANCE SHEET REPORT FOR SUN VALLEY WATER & SEWER DISTRICT

Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025
Fund: 1 WATER AND SEWER		
***** Assets *****		
Account Classification: PROPERTY PLANT & EQUIP		
Account Type: Fixed Assets		
1-0-1-67-00	FIXED ASSETS - OFFICE EQUIPMNT	116,165.19
1-0-1-68-00	FIXED ASSETS - W.I.P. - WATER	585,976.39
1-0-1-69-00	FIXED ASSETS - W.I.P. - SEWER	3,678,014.40
1-0-1-69-50	FIXED ASSETS - REUSE	4,613,070.63
	Fixed Assets	34,142,732.37
Account Type: Other Assets		
1-0-1-72-00	DEPRECIATION - BUILDINGS	(510,077.27)
1-0-1-73-00	DEPR - IMPR NOT BLDG - WATER	(10,244,841.41)
1-0-1-74-00	DEPR - IMPR NOT BLDG - SEWER	(2,900,614.02)
1-0-1-75-00	DEPR - MACH/EQUIP - WATER	(573,190.36)
1-0-1-76-00	DEPR - MACH/EQUIP - SEWER	(357,516.40)
1-0-1-77-00	DEPR - OFFICE EQUIPMENT	(119,120.34)
1-0-1-78-00	DEPR - REUSE	(1,265,700.97)
	Other Assets	(15,971,060.77)
	PROPERTY PLANT & EQUIP	18,171,671.60
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	(9,060,792.89)
1-0-1-99-00	DOF OF RES.-PENSION OBLIGATION	203,310.00
	Other Assets	4,376,730.82
	DEFERRED CHARGE, NET AMOR., KSTP CONT	4,376,730.82
	Total Assets	33,364,585.25
***** Liabilities *****		
Account Classification: OTHER CURRENT LIABILITIES		
Account Type: Accounts Payable		
1-0-2-01-00	ACCOUNTS PAYABLE	234,813.16
	Accounts Payable	234,813.16
Account Type: Liabilities-ST		
1-0-2-12-00	ACCR INT PAYABLE ON BONDS	13,610.01
1-0-2-16-00	SALARIES PAYABLE	4,588.79
1-0-2-21-00	INS - PAYROLL DEDUCT PAYABLE	6,185.85
1-0-2-21-10	HSA Payable	0.80
1-0-2-24-00	DEF COMP - PAYROLL TAXES PAY	71,026.32
	Liabilities-ST	95,411.77
	OTHER CURRENT LIABILITIES	330,224.93
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	1,136,442.63
	Liabilities-ST	1,136,442.63
	DEFERRED INFLOW - TAXES	1,136,442.63

BALANCE SHEET REPORT FOR SUN VALLEY WATER & SEWER DISTRICT
Balance As Of 12/31/2025

GL Number	Description	YTD Balance 12/31/2025
Fund: 1 WATER AND SEWER		
	***** Liabilities *****	
	Total Liabilities	1,757,295.10
	***** 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		33,364,585.25
BEG. FUND BALANCE - 24-25		29,854,902.20
+ NET OF REVENUES/EXPENDITURES - 24-25		1,628,719.17
+ NET OF REVENUES & EXPENDITURES		123,668.78
= ENDING FUND BALANCE		31,607,290.15
+ LIABILITIES		1,757,295.10
= TOTAL LIABILITIES AND FUND BALANCE		33,364,585.25