

Jerome, Idaho  
November 13, 2023

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 1035 North Lincoln, Jerome, Idaho November 13, 2023 at 10:00 A.M. with the following person present:

Dave Ramseyer	Vice President, Member (by telecommunication)
Graham Hooper	Treasurer, Member
Rob Blick	Member
Dewitt Marshall	Member
Brad Shackelford	Member

**Absent**

Dan Shewmaker	President, Member
Greg Hirai	Member

Attorney Abby Bitzenburg and Secretary Debbie Falconburg were also present.

The meeting was called to order and conducted by Treasurer Graham Hooper at 10:07 am.

The minutes of the Board meeting October 09, 2023 were approved with a motion by Director Rob Blick, seconded by Brad Shackelford.

The Secretary presented the Claims and Treasurer's Report November 13, 2023 to the Board. (Page 2)

Director DeWitt Marshall moved the Claim and Treasurer's Report November be approved, seconded by Director Brad Shackelford. The motion passed.

## **TRANSFERS**

Director Rob Blick, seconded by Director DeWitt Marshall approved one transfer from Twin Falls Canal Company with a motion. (Page 3)

Director DeWitt Marshall, seconded by Director Brad Shackelford approved one transfer from North Side Canal Company with a motion. (Page 4)

## **CURRENT BUSINESS**

After a discussion, a motion to set the Assessment for Year 2023 for the Water Quality Facilities Trust Fund at \$18000.00 was made by Director Dewitt Marshall, seconded by Director Brad Shackelford. The motion passed. (Exhibit "A")

The Election Resolution for Brad Shackelford (District One (1), Greg Hirai (District Three (3), and Rob Blick District Seven (7) passed. (Exhibit "B")

Director Rob Blick, seconded by Director Brad Shackelford moved that the Salary Review be tabled until December 13, 2023. The motion passed

November 13, 2023

**TREASURER'S REPORT**

Cash Balance September 30, 2023	\$ 14,925.62
Transfer from #1230	\$ 15,000.00
Transfer from #1230	\$ 1,000.00
Receipts October	\$ 1,349.22
	<u>\$ 32,274.84</u>

**Disbursements:**

Claims 10-09-23	\$ 18,171.85		
Debbie Falconburg	\$ 4,025.46		
Brandi Weston	\$ 2,535.83		
Marten Law	\$ 1,771.50		
Debit Card	\$ 49.79		
Payroll Expenses	\$ 5,679.12		
<b>Total Distribution 10-31-23</b>	<u>\$ 32,233.55</u>	<u>\$ 32,233.55</u>	
<b>Cash on Hand 10-31-23</b>		\$ 41.29	\$ 41.29

**IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230**

Balance in Investment Pool 9/30/23	\$ 1,689,903.49	
Interest Credited 10/01/23	\$ 7,377.03	
Transfer to checking	\$ 1,000.00	
Transfer to checking	\$ 15,000.00	
<b>Balance in Investment Pool #1230 10/31/23</b>	<u>\$ 1,681,280.52</u>	<u>\$ 1,681,280.52</u>
<b>Total Balance 10/31/23</b>		<u>\$ 1,681,321.81</u>

Ave. Weighted Yield 5.3510%

**WATER QUALITY FACILITIES ACCT #1833**

Beginning Balance 09/30/23	\$ 102,800.77
Interest 10/01/23	\$ 448.76
Balance 10/31/20	<u>\$ 103,249.53</u>

**CLAIMS November 13, 2023**

Rob Blick	\$ 172.20
Greg Hirai	\$ 144.71
Graham Hooper	\$ 232.28
Brad Shackleford	\$ 274.70
Dan Shewmaker	\$ 169.15
SS Remittance	\$ 2,408.94
State Tax Commission	\$ 504.00
PERSI	\$ 1,741.14
Gallagher Benefit Administrators, Ins	\$ 32.00
Atlas	\$ 1,971.80
City of Jerome	\$ 193.82
Hager, Byron A	\$ 460.00
Idaho Power	\$ 111.27
Laughlin Ricks	\$ 4,812.00
Marten Law	\$ 1,487.50
New Tech Security	\$ 110.50
Project Mutual Telephone	\$ 146.67
Steelhead	\$ 57.00
Western Waste Services	\$ 64.49
	<u>\$ 9,415.05</u>
	<u>\$ 5,679.12</u>

November 13, 2023

RESOLVED, That that certain agreement made and entered into by and between Gerald Martens of Twin Falls County, State of Idaho, party/(ies) of the first part, and City of Twin Falls of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of October 17, 2023 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against North Half (N1/2), Southwest Quarter (SW1/4) in Section Thirteen (13), Township Ten (10) South, Range Seventeen (17) East, Boise Meridian for the purchase of a waterright supplemental to Twenty-three and 03/100 (23.03) share of the stock of the Twin Falls Canal Company shall be chargeable against North Half (N1/2), Southwest Quarter (SW1/4) in Section Thirteen (13), Township Ten (10) South, Range Seventeen (17) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

Jerome, Idaho  
November 13, 2023

The Board of Directors of the American Falls Reservoir District, Idaho, met in regular public session at the regular meeting place of the Board at 1035 North Lincoln in Jerome, Idaho on November 13, 2023 at 10:00 A.M. with the following persons present:

Dave Ramseyer	Vice President, Member (by telecommunication)
Graham Hooper	Treasurer, Member
Rob Blick	Member
Dewitt Marshall	Member
Brad Shackelford	Member

Absent

Dan Shewmaker	President, Member
Greg Hirai	Member

Attorney Abby Bitzenburg and Secretary Debbie Falconburg were also present.

After the minutes of the preceding meeting had been read and approved, and after the conduct of other business not pertinent to the following, the following resolution was introduced. Whereupon a motion by Director DeWitt Marshall, seconded by Director Brad Shakelford and unanimously carried that the following resolution be adopted:

RESOLUTION

WHEREAS, the present American Falls Project Spaceholder Contracts and Water Quality Facilities Agreement dated March 31, 1976, (and the 1980 Supplemental Spaceholder Contracts) require the American Falls Reservoir District as Constructing Agency to set up and maintain a Water Quality Facilities Operation and Maintenance Fund and bill and collect annually from the Spaceholders in accordance with Article 16 of the Water Quality Facilities Agreement; and

WHEREAS, the United States Water and Power Resources Service (now the Bureau of Reclamation) is agreeable to act as the Agent of the American Falls Reservoir District in the collection of said operation and maintenance charges; and

WHEREAS, it appears that an assessment of \$18,000 should be made as part of the Bureau of Reclamation's O & M billing 2024, to replenish the trust fund;

NOW, THEREFORE, BE IT RESOLVED that the Bureau of Reclamation assess and collect from American Falls Spaceholders for 20214, the amount of \$18,000 in accordance with the percentages as shown on Exhibit "A" and "B" to the Government Contract of March 31, 1976 copies of which are attached hereto for convenience.

(Other business not pertinent to the above appears in the minutes of the regular meeting of the Board.)

Upon motion duly made, seconded and unanimously carried, the meeting was adjourned.

DONE this 13th day of November, 2023.

Debbie Falconburg  
Secretary Debbie Falconburg

Graham Hooper  
Treasurer Graham Hooper



ATTEST:

STATE OF IDAHO    )   ss.  
County of Jerome    )

I, Debbie Falconburg, do hereby certify that I am the duly qualified and acting Secretary of the Board of Directors of the American Falls District, Idaho.

I further certify that the foregoing constitutes a true and correct copy of the minutes of the meeting of the Board of Directors of said District held at the regular meeting place of said Board on November 14, 2022, including the resolution adopted at said meeting, all as recorded in the regular official book of minutes of the proceedings of said Board, kept in my office, insofar as the same refer to or concern said resolution, that said proceedings were duly had and taken as herein shown, that the meeting therein shown was in all respects called, held and conducted in accordance with law, and that the persons therein named were

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the American Falls Reservoir District, State of Idaho, this 13th day of November, 2023.

Debbie Falconburg  
Secretary Debbie Falconburg

(SEAL)

## Water Quality Facilities

Balance	\$ 103,249.53
10/31/2023	

## Idaho Power Billing not received

## Installing blowers educated guess

**\$ 62,500.00**

### Charge for work done in 2023

**Balance will be**

**\$ 40,749.53**

**\$ 62,500.00**

**Possible charge for work done in 2024**

**Will need**

**\$ 21,750.47**

Contract ends 2/1/2025  
Should be final assessment

## Assessment

**\$18,000-19,000**

Jerome, Idaho  
November 13, 2023

The Board of Directors of the American Falls Reservoir District, Idaho, met in regular public session at the regular meeting place of the Board at 1035 North Lincoln in Jerome, Idaho on November 13, 2023 at 10:00 A.M. with the following persons present:

Dave Ramseyer	Vice President, Member (by telecommunication)
Graham Hooper	Treasurer, Member
Rob Blick	Member
Dewitt Marshall	Member
Brad Shackelford	Member
Absent	
Dan Shewmaker	President, Member
Greg Hirai	Member

Attorney Abby Bitzenburg and Secretary Debbie Falconburg were also present.

Debbie Falconburg, Secretary to the Board, and Travis Thompson, Attorney were present also.

After the minutes of the preceding meeting had been read and approved and after the conduct of other business not pertinent to the following, the following resolution was introduced and read in full by Secretary Debbie Falconburg. Whereupon it was moved by Dave Ramseyer seconded by DeWitt Marshall and unanimously carried that the following resolution be adopted:

RESOLUTION

WHEREAS, Idaho Code §43-201 requires an election for Directors on the first Tuesday after the first Monday of November within irrigation districts, this in 2023 would be November 7;

WHEREAS, Idaho Code §43-201 also requires written nominations to be filed with the district not less than forty (40) days prior to the date of said elections, which date was September 25, 2023; and

WHEREAS, October 2, 2023 is within five (5) days after the deadline for filing written nominations;

WHEREAS, the District received only one written nomination for the office of Director from District Numbers One (1), Three (3) and Seven (7) because only one qualified candidate has been nominated for each position to be filled; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the American Falls Reservoir District meeting in regular session this 13th day of November, 2023, and having found that only one valid written nominations for the office of Director were timely filed with the District for the three positions to be filled and that an election is not required under the terms of §43-201 (A) of the Idaho Code, that, Brad Shackelford be declared elected Director from District One (1) for a three (3) year term beginning January 01, 2024, and that Greg Hirai be declared elected Director from District Three (3) for a three (3) year term beginning January 01, 2024 and that Rob Blick be declared elected Director from District Seven (7) for a three (3) year term beginning January 01, 2024, that all declarations here in are effective as to the last day of December, 2023 and

BE IT FURTHER RESOLVED that the Board of Directors hereby directs the Secretary of the Board of directors present Brad Shackelford, Greg Hirai, and Rob Blick certificates of election signed by the Secretary and bearing the seal of the District.

BE IT FURTHER RESOLVED that the Secretary cause notice of said certificate of election to be published once in the Aberdeen Times, Power County Press, and the Times News.

Other business not pertinent to the above appears in the minutes of the regular meeting of the Board.

Upon motion duly made, seconded a motion carried.

  
Treasurer Graham Hooper

ATTEST;

\_\_\_\_\_  
Secretary Debbie Falconburg

State of Idaho        ) ss.  
County of Jerome    )

I, Debbie Falconburg, do hereby certify that I am the duly qualified and acting Secretary of the Board of Directors of the American Falls Reservoir District, Idaho.

I further certify that the foregoing constitutes a true and correct copy of the minutes of the meeting of the Board of Directors of said District held at the regular meeting place of said Board on November 13, 2023, including the resolution adopted at said meeting, all as recorded in the regular official book of minutes, of the proceedings of said Board, kept in my office, insofar as the same was in all respects called, held and conducted in accordance with law, and that the persons therein named were present as said meeting, as therein shown.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the American Falls Reservoir District, State of Idaho, this 13th day of November, 2023.

\_\_\_\_\_  
(Seal)

*Debbie Falconburg*  
\_\_\_\_\_  
Secretary Debbie Falconburg

## NOTICE

The American Falls Reservoir District Board of duly elected Brad Shackelford, Greg Hirai, and Rob Blick as Directors of the District from Divisions One (1), Three (3), and Seven (7) respectively for three-year terms beginning January 1, 2024, there having been no other written nominations for office of Director timely filed with the District.

The Secretary of the District has delivered Certificates of Election to Brad Shackelford, Greg Hirai, and Rob Blick in accordance with Idaho Code §43-201 (A).

*Debbie Falconburg*

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Debbie Falconburg, Secretary  
American Falls Reservoir District

\*\*\* Proof of Publication \*\*\*

Twin Falls Times-News  
132 Fairfield St W, Twin Falls, Idaho 83301

SHERRI DAVIS, being duly sworn, deposes and says: That she is the Principal Clerk of the Times-News, a daily newspaper printed and published at Twin Falls, Twin Falls County, State of Idaho, and having a general circulation therein, and which said newspaper has been continuously and uninterruptedly published in said County during a period of twelve consecutive months prior to the first publication of the notice, a copy of which is attached hereto: that said notice was published in the Times-News, in conformity with Section 60-108, Idaho Code, as amended, for:

1 Insertions

AMERICAN FALLS RESERVOIR DISTRICT  
DEBBIE FALCONBURG  
PO BOX A  
JEROME ID 83338

ORDER NUMBER 146598

Sherri Davis

(Legals Clerk)

STATE OF IDAHO )  
.SS  
COUNTY OF TWIN FALLS )

On this 20 day of Nov in the year of 2023 before me, a Notary Public, personally appeared before me Sherri Davis known or identified to me to be the person whose name subscribed to the within instrument, and being by first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.

Amy Wiesmore  
Notary Public FOR Idaho

Residing at: Twin Falls, Idaho

My Commission expires: 9-4-26

Section: Legals

Category: 50 Legal

PUBLISHED ON: 11/18/2023

NOTICE

The American Falls Reservoir District Board of duly elected Brad Shackelford, Greg Hirai, and Rob Blick as Directors of the District from Divisions One (1), Three (3), and Seven (7) respectively for three-year terms beginning January 1, 2024, there having been no other written nominations for office of Director timely filed with the District.

The Secretary of the District has delivered Certificates of Election to Brad Shackelford, Greg Hirai, and Rob Blick in accordance with Idaho Code §43-201 (A).

Debbie Falconburg, Secretary  
American Falls Reservoir District  
Publish: November 18, 2023



TOTAL AD COST: 64.61

FILED ON: 11/20/2023

## OLD BUSINESS

Attorney Abby Bitzenburg distributed packets of information and commented concerning:

- I. Water Supply Outlook/El Nino
- II. Federal Issues
  - A. Another Extension for CRSO Mediation
  - B. S Ct Rejects Klamath Case
  - C. Senator Risch Introduces Bill Against Lava Ridge
- III. State Issues
  - A. Fall Recharge Update
  - B. ESPA GWMA Advisory Committee Meeting 11/15
  - C. IWRB Meeting in Boise 11/17
  - D. IWRB Finance Committee-Update on Spillway Grant
- IV. Misc. Articles
  - A. Governor Little Appoints Cynthia Meyer to Idaho Supreme Court
  - B. 2022 Idaho Ag Receipts Summary
  - C. NY Times Groundwater Regulation Article

## DISTRICT OFFICE UPDATE

Kyndell Madsen from Laughlin Ricks Architect and Jeff Summers from Petersen Brothers Construction arrived at the meeting at 10:30 am. A discussion was had concerning the current status of the new office. All parties agreed to have better transparency and communication. The meeting disbursed to the site. There being no further business to come before this Board the meeting adjourned at 11:15 am.

  
Treasurer Graham Hooper

  
Secretary Debbie Falconburg



Jerome, Idaho  
December 11, 2023

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 1035 North Lincoln, Jerome, Idaho December 11, 2023 at 10:07 A.M. with the following person present:

Dan Shewmaker	President, Member
Dave Ramseyer	Vice President, Member
Graham Hooper	Treasurer, Member
Rob Blick	Member

Absent: Greg Hirai	Member
DeWitt Marshall	Member
Brad Shackelford	Member

Attorney Abby Bitzenburg and Secretary Debbie Falconburg were also present.

The meeting was called to order and conducted by President Shewmaker.

The minutes of the Board meeting November 13, 2023 were then approved with a motion by Director Dave Ramseyer, seconded by Director Rob Blick.

The Secretary presented the Claims and December 11, 2023, Treasurer's Report to the Board. (See page 2)

Director Graham Hooper moved the Claims and Treasurer's Report be approved seconded by Director Rob Blick. The motion passed.

## **TRANSFERS**

Director Dave Ramseyer, seconded by Director Rob Blick approved three transfers from Twin Falls Canal Company with a motion. (Pages 3-4)

Director Graham Hooper, seconded by Director Rob Blick approved one transfer from North Side Canal Company with a motion. (Page 4)

## **CURRENT BUSINESS**

Secretary Debbie Falconburg explained to the Board that QuickBooks is going to be an online service. There will be a discount for the first year. It will approximately \$1620 yearly.

At 10:22 a.m. Director Dan Shewmaker called for an Executive Session pursuant to Idaho Code §72-2061B. The motion passed with a roll call. Director Rob Blick- aye, Director Graham Hooper-aye, and Director Dave Ramseyer-aye. Secretary Debbie Falconburg and Assistant Secretary Brandi Weston were asked to leave the room. Executive Session ended at 10:28 a.m. with a motion. The motion passed.

The meeting was called back to order by President Dan Shewmaker. Director Rob Blick moved that Secretary Debbie Falconburg and Assistant Secretary Brandi Weston receive a 3% salary increase beginning January 1, 2024, seconded by Director Dave Ramseyer. The motion passed.

December 11, 2017

**TREASURER'S REPORT**

Cash Balance October 31, 2023	\$	41.29
Deposit into Cash	\$	50,000.00
Receipts November 2023	\$	564.00
	\$	50,605.29

**Disbursements:**

Claims November 13, 2023	\$	9,415.05
Debbie Falconburg	\$	4,025.46
Brandi Weston	\$	2,513.93
Payroll Expenses	\$	5,598.38
Farmers Bank Debit	\$	175.23
Total Distribution 11-30-2023	\$	21,728.05

Cash on Hand November 30, 2023	\$	21,728.05
	\$	28,877.24
	\$	28,877.44

**IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230**

Balance in Investment Pool 10/31/2023	\$	1,681,280.52	
Interest Credited 11/01/2023	\$	7,665.15	
Transfer to Checking	\$	50,000.00	
Balance in Investment Pool #1230 11/30/23	\$	1,638,945.67	\$ 1,638,945.67
Total Balance 11/30/23			\$ 1,667,823.11

Ave. Weighted Yield 5.4086%

**WATER QUALITY FACILITIES ACCT #1833**

Beginning Balance 10/31/23	\$	103,249.53
Interest 11/1/23	\$	469.24
Balance 11/30/2023	\$	103,718.77

**CLAIMS December 11, 2023**

Rob Blick	\$	172.21
Graham Hooper	\$	232.27
DeWitt Marshall	\$	137.20
Dave Ramseyer	\$	85.64
Brad Shackelford	\$	274.71
SS Remittance	\$	2,401.32
State Tax Commission	\$	504.00
PERSI	\$	1,759.03
Gallagher Benefit Administrators, Ins	\$	32.00
Atlas	\$	1,982.00
City of Jerome	\$	116.42
Idaho Power	\$	156.78
Jerome County Taxes	\$	807.42
Laughlin Ricks	\$	900.00
Marten Law	\$	2,714.00
Petersen Brothers	\$	84,779.47
Project Mutual Telephone	\$	145.47
Times News	\$	0.96
	\$	91,602.52
	\$	5,598.38

December 11, 2023

RESOLVED, That that certain agreement made and entered into by and between Gary Roland of Twin Falls County, State of Idaho, party/(ies) of the first part, and Evan & Diane Cox of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of November 14, 2023 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Part of the Southeast Quarter Southwest Quarter (SE1/4SW1/4) in Section Thirty-one (31), Township Nine (9) South, Range Fifteen (15) East, Boise Meridian for the purchase of a waterright supplemental to None and 74/100 (0.74) share of the stock of the Twin Falls Canal Company shall be chargeable against Lot Four (4) Northwest Quarter Northwest Quarter (NW1/4NW1/4) in Section Five (5), Township Ten (10) South, Range Fourteen (14) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

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December 11, 2023

RESOLVED, That that certain agreement made and entered into by and between Gary Amoth for Whitson, LLC of Twin Falls County, State of Idaho, party/(ies) of the first part, and Twin Falls Canal Company of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of November 27, 2023 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Part of the Northwest Quarter Southwest Quarter (NW1/4SW1/4) in Section Twenty-three (23), Township Ten (10) South, Range Seventeen (17) East, Boise Meridian for the purchase of a waterright supplemental to One and 20/100 (1.20) share of the stock of the Twin Falls Canal Company shall be chargeable against To be held as Treasury Stock until resale and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

December 11, 2023

RESOLVED, That that certain agreement made and entered into by and between Tiffany Johnson for Twin Falls Harrison, LLC of Twin Falls County, State of Idaho, party/(ies) of the first part, and City of Twin Falls of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of November 30, 2023 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Part of the Southeast Quarter Southwest Quarter (SE1/4SW1/4) in Section Twenty-one (21), Township Ten (10) South, Range Seventeen (17) East, Boise Meridian for the purchase of a waterright supplemental to Twelve and 00/100 (12.00) share of the stock of the Twin Falls Canal Company shall be chargeable against Part of the Southeast Quarter Southwest Quarter (SE1/4SW1/4) in Section Twenty-one (21), Township Ten (10) South, Range Seventeen (17) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

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December 11, 2023

RESOLVED, That that certain agreement made and entered into by and between Chester Terry Burnett of Jerome County, State of Idaho, party/(ies) of the first part, and Robert B & Jana G Sellers of Jerome County, State of Idaho, party/(ies) of the second part, under date of September 26, 2023 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Southeast Quarter Southeast Quarter (SE1/4SE1/4) in Section Twenty-seven (27), Township Nine (9) South, Range Nineteen (19) East, Boise Meridian for the purchase of a waterright supplemental to One and 20/100 (1.20) share of the stock of the Twin Falls Canal Company shall be chargeable against Lot One (1) in the Northeast Quarter Northeast Quarter (NE1/4NE1/4) in Section Two (2), Township Ten (10) South, Range Nineteen (19) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

## **EXHIBIT "A"**

**TOWNSHIP 9 SOUTH, RANGE 19 EAST, BOISE MERIDIAN, JEROME COUNTY, IDAHO**

**SECTION 27: That part of the SE¼SE¼, described as follows:**

**Beginning at the point of Intersection of the west line of said SE¼SE¼ and the north right-of-way line of State Highway No. 25, said point being North 0°18' East, 38.79 feet from the Southwest corner of said SE¼SE¼;**

**Thence North 0°18' East, 707.80 feet;**

**Thence South 89°29'30" East, 638.37 feet;**

**Thence South 0°18' West, 87.20 feet;**

**Thence North 89°29'30" West, 50.00 feet;**

**Thence South 0°18' West, 132.90 feet;**

**Thence North 89°29'30" West, 275.00 feet;**

**Thence South 0°18' West, 487.70 feet to the north right-of-way line of State Highway No. 25;**

**Thence North 89°29'30" West, 313.37 feet along said right-of-way line to the point of beginning.**

## **OLD BUSINESS**

Attorney Abby Bitzenburg distributed packets of information and commented concerning:

- I. Water Supply Outlook
- II. Federal Issues
  - A. Draft Settlement Leaked in CRSO Litigation
  - B. State of Idaho Files Counterclaim
  - C. Anderson Ranch Dam Raise Update
- III. State Issues
  - A. IWRB Upper Snake Operations Meeting/Cloud Seeding Funding Resolution
  - B. ESPA GWMA Advisory Committee Meeting 12/5
- IV. Spillway Grant Update
  - A. Draft MOU for Spaceholders

## **DISTRICT OFFICE UPDATE**

Architect Colby Ricks joined the meeting at 10:40 a.m. and contractor Jeff Summer joined via telecommunication. Building is on schedule. The City of Jerome has agreed to pay for the two trees and two lampposts for West 1<sup>st</sup> St.

## **NEW BUSINESS**

There being no further business to come before this Board the meeting adjourned.

  
\_\_\_\_\_  
President Dan Shewmaker

  
\_\_\_\_\_  
Secretary Debbie Falconburg

Jerome, Idaho  
January 8, 2024

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 1035 North Lincoln, Jerome, Idaho January 8, 2024 at 10:03 A.M. with the following person present:

Dan Shewmaker	President, Member
Dave Ramseyer	Vice President, Member
Graham Hooper	Treasurer, Member
Rob Blick	Member
DeWitt Marshall	Member
Brad Shackelford	Member

Absent		
Greg Hirai		Member

**Attorney Travis Thompson, CPA Scott Hunsaker, and Secretary Debbie Falconburg were also present.**

The meeting was called to order and conducted by President Shewmaker.

The minutes of the Board meeting December 11, 2023 were then approved with an amendment to the salary increase from 2022 to 2024 with a motion by Director Dave Ramseyer seconded by Director Brad Shackleford.

**The Secretary presented the Claims and January 8, 2024, Treasurer's Reports to the Board. (See page 2)**

**Director Graham Hooper moved the Claims and Treasurer's Reports be approved, seconded by Director Rob Blick. The motion passed.**

## Audit

Scott Hunsaker CPA, representing Mahlke Hunsaker & Company PLLC presented & discussed the General Account and the Water Quality Facilities Trust Fund Audit of the November 1, 2022 through October 31, 2023 fiscal year. (Exhibit "A")

**Director Dave Ramseyer moved to accept and pay the General Audit 2023, seconded by Director Rob Blick**

Director Graham Hooper moved to accept and pay the Water Quality Facilities Audit 2023, seconded by Director DeWitt Marshall. The motion passed. (Exhibit "B")

**CPA Scott Hunsaker left the meeting at 10:41 a.m.**

## TRANSFERS

Director Dave Ramseyer, seconded by Director Rob Blick approved three transfers from the Twin Falls Canal Company with a motion. (Pages 3 & 4)

Director Graham Hooper, seconded by Director DeWitt Marshall approved one transfer from North Side Canal Company with a motion. (Page 4)

## Current Business

Director Graham Hooper moved to pay the Water Quality Facilities 2023 bill from Idaho Power (\$46019.70) seconded by Director DeWitt Marshall. The motion passed. (Exhibit "C")

January 08, 2024

# **TREASURER'S REPORT**

Cash Balance November 30, 2023	\$ 28,877.44
Transfer from 1230	\$ 87,661.47
Receipts December 2024	\$ 48,074.74
	<u>\$ 164,613.65</u>

## **Disbursements:**

Claims December 11, 2023	\$ 91,602.52		
Debbie Falconburg	\$ 4,025.46		
Brandi Weston	\$ 2,513.94		
Payroll Expenses	\$ 5,339.02		
Farmer's Bank Debit	\$ 603.38		
<b>Total Cash Distribution 12/31/2023</b>	<u>\$ 104,084.32</u>	<u>\$ 104,084.32</u>	
Cash on Hand 12/31/2023			\$ 60,529.33

## **IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230**

Balance in Investment Pool #1230 11/30/2023	\$ 1,638,945.87		
Interest Credited 12/01/2023	\$ 7,345.12		
Transfer to cash	\$ 87,661.47		
<b>Balance in Investment Pool#1230 12/31/202:</b>	<u>\$ 1,558,629.52</u>	<u>\$ 1,558,629.52</u>	
<b>Total Balance 12-31-2023</b>		<u><u>\$ 1,619,158.85</u></u>	

## **WATER QUALITY FACILITIES ACCT #1833**

Beginning Balance 11/30/2023	\$ 103,718.77
Interest 12/1/2023	\$ 469.24
Balance 12/1/2023	<u>\$ 104,188.01</u>

Average Weighted Yield 5.4087%

## **CLAIMS January 08, 2024**

Rob Blick	\$ 172.20	
Graham Hooper	\$ 201.03	
Dave Ramseyer	\$ 160.33	
Dan Shewmaker	\$ 169.16	
SS Remittance	\$ 2,386.00	
State Tax Commission	\$ 504.00	
PERSI	\$ 1,714.30	
Gallagher Benefit Administrators, Inc.	\$ 32.00	
Atlas	\$ 1,051.30	
City of Jerome	\$ 116.42	
CNA Surety	\$ 200.00	
Idaho Power	\$ 249.72	
Idaho Power Water Quality Facility	\$ 45,719.70	
Idaho Water Users Association	\$ 500.00	
Katchee's Business Forms	\$ 33.59	
Mahlke Hunsaker & Company	\$ 5,300.00	
Petersen Brothers Construction	\$ 119,089.88	
Project Mutual Telephone	\$ 145.47	
Rusty's Painting & Snow Plow	\$ 300.00	
State of ID Dept. of Commerce & Labor	\$ 43.77	
Summit Springs LLC	\$ 2,700.00	
	<u>\$ 175,449.85</u>	\$ 5,339.02



Exhibit "A"

**AMERICAN FALLS RESERVOIR DISTRICT  
FINANCIAL STATEMENTS  
OCTOBER 31, 2023 and 2022**

**AMERICAN FALLS RESERVOIR DISTRICT  
FINANCIAL STATEMENTS  
OCTOBER 31, 2023 and 2022**

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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors  
American Falls Reservoir District  
Jerome, Idaho 83338

We have audited the accompanying financial statements of American Falls Reservoir District as of and for the years ended October 31, 2023 and 2022 and the related notes to the financial statements, which collectively comprise the American Falls Reservoir District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of American Falls Reservoir District as of October 31, 2023 and 2022, and the changes in its financial position, and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the American Falls Reservoir District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

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

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

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

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

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

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

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

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

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise American Falls Reservoir District's, basic financial statements. The Schedules of Operations and Maintenance Assessments Receivable on pages 27 and 28 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedules of Operations and Maintenance Assessments Receivable are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedules of Operations and Maintenance Assessments Receivable are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 3, 2024, on our consideration of the American Falls Reservoir District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering American Falls Reservoir District's internal control over financial reporting and compliance.

*Mahlke Hunsaker & Co.*

Mahlke Hunsaker & Company, pllc  
Twin Falls, Idaho  
January 3, 2024

**AMERICAN FALLS RESERVOIR DISTRICT**  
**Statements of Net Position**  
**October 31, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 41	\$ 16,477
Investments	1,681,281	776,733
Interest Receivable	7,665	-
Prepaid Expenses	1,930	1,688
O&M Assessment Receivable	20,201	23,440
Due from Other Governments	358,234	-
<b>Total Current Assets</b>	<u>2,069,353</u>	<u>818,337</u>
<b>Property and Equipment</b>		
Equipment	9,865	32,849
Buildings & Improvements	53,386	138,364
Land & Water Storage Rights	5,503,269	5,386,784
Less: Accumulated Depreciation	(41,638)	(132,214)
Construction in Progress	34,060	-
<b>Total Property and Equipment</b>	<u>5,558,941</u>	<u>5,425,784</u>
<b>Deferred Outflows of Resources</b>		
Pension Obligations	44,433	59,306
<b>Total Deferred outflows of Resources</b>	<u>44,433</u>	<u>59,306</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u><u>\$ 7,672,727</u></u>	<u><u>\$ 6,303,427</u></u>
<b>Liabilities and Net Position</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 9,147	\$ 3,920
Accrued Expenses	5,740	4,060
<b>Total Current Liabilities</b>	<u>14,887</u>	<u>7,980</u>
<b>Noncurrent Liabilities</b>		
Net Pension (Asset) Liability	109,561	108,907
<b>Total Noncurrent Liabilities</b>	<u>109,561</u>	<u>108,907</u>
<b>Total Liabilities</b>	124,448	116,887
<b>Deferred Inflows of Resources</b>		
Employer pension assumption	-	486
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>486</u>
<b>Net Position</b>		
Net Investment in Capital Assets	5,558,941	5,425,784
Unrestricted	1,989,338	760,270
<b>Total Net Position</b>	<u>7,548,280</u>	<u>6,186,054</u>
<b>Total Liabilities, Deferred Inflows, and Net Position</b>	<u><u>\$ 7,672,727</u></u>	<u><u>\$ 6,303,427</u></u>

See accompanying notes to the financial statements.

**AMERICAN FALLS RESERVOIR DISTRICT**  
**Statements of Revenues, Expenses and**  
**Changes in Net Position**  
**For the Years Ended October 31, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
<b>Operating Revenues:</b>		
Operation and Maintenance Assessments	\$ 1,042,764	\$ 1,040,348
Penalty and Interest on Delinquent Tax Payments	4,456	4,244
Refund of Operation and Maintenance Fees	<u>951,007</u>	<u>-</u>
<b>Total Operating Revenues</b>	1,998,227	1,044,592
<b>Operating Expenses:</b>		
Operation and Maintenance:		
American Falls Dam	592,773	749,729
Jackson Lake Dam	6,937	8,028
Secretary's Salary	70,017	64,160
Other Employee Salaries	41,992	40,413
Legal	25,373	18,991
Public Employees Retirement	29,114	28,211
Directors' Fees	13,100	11,350
Insurance and Bonds	4,591	4,341
Depreciation	3,367	3,774
Payroll Taxes	10,087	9,178
Accounting and Auditing Fees	5,000	5,000
Repairs & Maintenance	13,432	4,616
Directors' Expenses	4,350	3,680
Utilities	4,454	3,900
Secretary's Expense	1,703	1,619
Office Supplies	2,715	1,830
Telephone	1,976	1,844
County Collection Fees	16,074	21,826
Dues & Subscriptions	712	579
Postage	519	448
Uncollectible Taxes	6	53
Bank Fees	<u>-</u>	<u>289</u>
<b>Total Operating Expenses</b>	<u>848,290</u>	<u>983,860</u>
<b>Income (Loss) From Operations</b>	1,149,937	60,732
<b>Non-Operating Revenues (Expenses)</b>		
Interest Income	60,213	4,852
Gain on Sale of Fixed Assets	<u>152,075</u>	<u>-</u>
<b>Total Non-Operating Revenues (Expenses)</b>	<u>212,288</u>	<u>4,852</u>
<b>Change in Net Assets</b>	1,362,226	65,585
<b>Net Position - Beginning of Year</b>	<u>6,186,054</u>	<u>6,120,469</u>
<b>Net Position - End of Year</b>	<u><u>\$ 7,548,280</u></u>	<u><u>\$ 6,186,054</u></u>

See accompanying notes to the financial statements.

**AMERICAN FALLS RESERVOIR DISTRICT**  
**Statements of Cash Flows**  
**For the Years Ended October 31, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
<b>Cash Flows From Operating Activities</b>		
Receipts from Customers	\$ 1,643,232	\$ 1,043,292
Payments to Suppliers	(688,727)	(835,768)
Payments to Employees	(134,489)	(126,801)
	<u>820,016</u>	<u>80,723</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>820,016</u>	<u>80,723</u>
<b>Cash Flows From Capital and Related Financing Activities</b>		
Purchase of Fixed Assets	(162,659)	-
Proceeds from the Sale of Fixed Assets	178,207	-
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<u>15,548</u>	<u>-</u>
<b>Cash Flows From Investing Activities</b>		
Investment in State of Idaho Local Government Investment Pool	(904,548)	(78,852)
Interest Received on Investments	52,548	4,852
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>(852,000)</u>	<u>(74,000)</u>
<b>Net Increase (Decrease) in Cash &amp; Cash Equivalents</b>	(16,436)	6,723
<b>Cash and Cash Equivalents - Beginning of Year</b>	<u>16,477</u>	<u>9,754</u>
<b>Cash and Cash Equivalents - End of Year</b>	<u>\$ 41</u>	<u>\$ 16,477</u>
<b>Cash Flows From Operating Activities</b>		
Income (Loss) from Operations	\$ 1,149,937	\$ 60,732
Adjustments to Reconcile Operating Income (Loss) to		
Net Cash Provided (Used) by Operating Activities		
Depreciation	3,367	3,774
(Increase) Decrease in Prepaid Expenses	(242)	(76)
(Increase) Decrease in O&M Assessment Receivable	3,239	(1,300)
(Increase) Decrease in Due from Other Governments	(358,234)	-
(Increase) Decrease in Deferred Outflows	14,873	(26,780)
Increase (Decrease) in Accounts Payable	5,227	2,432
Increase (Decrease) in Accrued Salaries and Payroll Taxes	1,680	359
Increase (Decrease) in Net Pension Liability	654	111,095
Increase (Decrease) in Deferred Inflows	(486)	(69,513)
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>\$ 820,016</u>	<u>\$ 80,723</u>

See accompanying notes to the financial statements.



**AMERICAN FALLS RESERVOIR DISTRICT**  
**Statements of Fiduciary Net Position**  
**Water Quality Facilities Operation and Maintenance Fund**  
**October 31, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
<b>Assets</b>		
<b>Current Assets</b>		
Investments	<u>\$ 103,250</u>	<u>\$ 72,069</u>
<b>Total Current Assets</b>	<u>103,250</u>	<u>72,069</u>
<b>Total Assets</b>	<u><u>\$ 103,250</u></u>	<u><u>\$ 72,069</u></u>
<b>Net Position</b>		
Net Position	<u>\$ 103,250</u>	<u>\$ 72,069</u>
<b>Total Net Position</b>	<u><u>\$ 103,250</u></u>	<u><u>\$ 72,069</u></u>

See accompanying notes to the financial statements.

## **NOTES TO FINANCIAL STATEMENTS**

**AMERICAN FALLS RESERVOIR DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
OCTOBER 31, 2023 and 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

American Falls Reservoir District (The District) was organized in 1923, as an irrigation district under the laws of the State of Idaho (Title 43, Idaho Code, as amended). The District does not file income tax returns, maintaining exemption under Internal Revenue Code Section 115 as a governmental entity and function.

***Reporting Entity***

The District's financial statements include the accounts of all District operations. Financial accountability is overseen by the board of directors which is made up of seven elected members that serve three-year terms. The significant accounting policies followed in the presentation of these financial statements are summarized below. These policies conform to United States of America's generally accepted accounting principles (GAAP for local government units as prescribed in the statements issued by the GASB and other recognized authoritative sources.

***Basis of Presentation - Fund Accounting***

The accounts of the District are organized and presented as an enterprise fund. Enterprise funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

***Operating Revenue & Expenses***

Operating income reported in enterprise fund financial statements includes revenues and expenses related to the primary continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

***Basis of Accounting***

The District uses the accrual method of accounting with revenues recognized when earned. Expenses are generally recognized when incurred.

***Deposits and Investments***

Cash and cash equivalents include amounts of cash on hand, demand deposits and highly liquid short-term investments with an original maturity of three months or less from the date acquired by the District.

State statutes authorize the District to invest any available funds in obligations issued or guaranteed by the U.S. Treasury, the State of Idaho, local Idaho municipalities and taxing districts, the Farm Credit System, or Idaho public corporations, as well as time deposit accounts and repurchase agreements.

**AMERICAN FALLS RESERVOIR DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
OCTOBER 31, 2023 and 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

***Deposits and Investments—continued***

Investments are stated at fair market value, as determined by quoted market prices, excepts for certificates of deposits, which are non-participating contracts, and are therefore carries at amortized cost. Idaho code provided authorization for the investment of funds as well as to what constitutes an allowable investment. The District policy allows for investment of idle funds consistent with the Idaho State Code 67-1210 and 67-1210A. An annual audit of Joint Powers Investment Pool is conducted by the State Legislative Auditors Office. The Legislative Auditor of the State of Idaho has full access to the records of the Pool.

***Custodial Credit Risk***

For deposits and investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its deposits, investments or collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit risk outside of the deposit and investment agreements.

***Credit Risk***

Credit risk is the risk that an insurer of debt securities or another counterparty to an investment will not fulfill its obligation is commonly expressed in terms of the credit quality rating issued by a nationally recognized statistical rating organization such as Moody's, Standard & Poor's and Fitch's. The investments of the District are not rated and the District's policy does not restrict them to rated investments.

***Deferred Outflows/Inflows of Resources***

In addition to assets, the statement of financial position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has one item that qualifies for reporting in this category: the pension obligation reported on the statement of net position. The pension obligation results from changes in assumptions or other inputs in the actuarial calculation of the District's net pension liability.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District has one item that qualifies for reporting in this category: the employer pension assumption. The employer pension assumption results from differences between expected and actual experience and the net difference between projected and actual earnings on pension plan investments derived from the actuarial calculation of the District's net pension liability.

**AMERICAN FALLS RESERVOIR DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
OCTOBER 31, 2023 and 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

***Property and Equipment***

Property and equipment are stated at cost if purchased or, if donated, at estimated current market value at the date of donation. The District's capitalization policy is in general to capitalize asset purchased in excess of \$1,000. Depreciation begins when an asset is operational or serviceable. Depreciation is computed using the straight-line method over the following estimated useful lives:

	<u><b>Years</b></u>
Office Equipment	5-15
Buildings & Improvements	15-50
Land and Water Rights	Not Depreciable

***Net Position***

Equity is displayed in three components as follows:

**Net Investment in Capital Assets** – This consists of capital assets, net of accumulated depreciation, less the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those capital assets.

**Restricted Assets** – This consists of constraints placed on net position use through external constraints imposed by grantors, contributors, or laws. When both restricted and unrestricted resources are available for use, generally it is the District's policy to uses restricted resources first and then unrestricted resources when they are needed.

**Unrestricted** – This consists of net position that does not meet the definition of "restricted" or "Net Investment in Capital Assets."

***Operation and Maintenance Assessment Revenue***

The operation and maintenance assessment is billed to the landowners in late November of each year. The assessment made in late November following the year end has not been accrued in the October 31, 2023, financial statements. No reserve for uncollectible operation and maintenance assessments for prior years is recorded since the amount not collected in the past has been insignificant.

The amount of the operation and maintenance assessment is determined each year by the District based on the amount due to the United States Bureau of Reclamation on American Falls and Jackson Lake Dam maintenance, plus the anticipated cost of maintaining the District's office. The levy is calculated on a per share basis according to the number of shares in each of the District's segregations.

Most of the assessments are collected in conjunction with respective county property taxes by the authority of Idaho Code (#43-727) per agreement with those counties in July 1923.

**AMERICAN FALLS RESERVOIR DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
OCTOBER 31, 2023 and 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

***Operation and Maintenance Assessment Revenue—continued***

The Water Quality Facilities Operation and Maintenance Fund was established in accordance with the water quality facilities agreement dated March 31, 1976. The agreement provides that the constructing agency (American Falls Reservoir District) shall: (1) “Bill and collect in advance, operation and maintenance payments from each space holder”, and (2) pay the space holders, “proportionate share of 50% of the annual cost of operations and maintenance of the water quality facilities, but not to exceed \$62,500 per year”, plus audit and incidental costs. The fund has been presented in the financial statements as a trust fund.

All Water Quality Facilities Operation and Maintenance Funds are maintained in an account through the Idaho State Local Government Investment Pool.

***Risk Management***

Losses are covered by commercial insurance for the District’s liability and health insurance needs. There have been no significant reductions in insurance coverage for the current fiscal year end and no settlements have exceeded insurance coverage for the current fiscal year or the three prior fiscal years.

***Pensions***

For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan’s fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

***Use of Estimates***

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**AMERICAN FALLS RESERVOIR DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
OCTOBER 31, 2023 and 2022**

**NOTE 2 - DEPOSITS AND INVESTMENTS**

Cash and investments on October 31, 2023 and 2022 consisted of the following:

	<u>2023</u>	<u>2022</u>
General Checking Account	\$ <u>41</u>	\$ <u>16,477</u>
<b>Total</b>	<b>\$ <u>41</u></b>	<b>\$ <u>16,477</u></b>

	<u>2023</u> <u>Carrying Amount</u>	<u>2022</u> <u>Carrying Amount</u>
Cash and Cash Investments		
Insured and collateralized	\$ 41	\$ 16,477
Uninsured and not collateralized	<u>-</u>	<u>-</u>
<b>Total</b>	<b>\$ <u>41</u></b>	<b>\$ <u>16,477</u></b>

On October 31, 2023, all of the cash was covered under the Federal Deposit Insurance Corporation and is classified as uncollateralized. Balances in excess of \$250,000 are not insured.

Investments – The District held the following investments on October 31, 2023 and 2022.

	<u>2023</u> <u>Rating</u>	<u>2023</u> <u>Fair Value</u>	<u>2022</u> <u>Rating</u>	<u>2022</u> <u>Fair Value</u>
Idaho State Treasurer				
Local Government				
Investment Pool	Unrated	\$ <u>1,681,281</u>	Unrated	\$ <u>776,733</u>

The Local Government Investment Pool is managed by the State of Idaho Treasurer's office. The funds of the pool are invested in certificates of deposits, repurchase agreements, and U.S. government securities. The certificates of deposit are federally insured. The U.S. government securities and the collateral for the repurchase agreements are held in trust by a safekeeping bank.

For purposes of efficient cash flow management and the management of temporary investments, the District places its investment funds with the Idaho State Treasurer Local Government Investment Pool. The treasurer's office pools the District's funds with those of other government entities and invests those funds in large amounts in traditional banking and financial instruments which allow the District, via the pool, to realize a greater yield on its invested funds than it may otherwise realize by investing its funds on its own. The District is entitled to separate FDIC insurance of \$250,000 for its separate funds held within the pooled funds. This coverage applies separately to each bank that is FDIC insured that has District funds invested via the state investment pool.

**AMERICAN FALLS RESERVOIR DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
OCTOBER 31, 2023 and 2022**

**NOTE 3 – PREPAID EXPENSES**

The prepaid expense of \$1,930 and \$1,688 represents prepaid insurance for the District for fiscal years 2023 and 2022 respectively.

**NOTE 4 – OPERATION AND MAINTENANCE ASSESSMENT RECEIVABLE**

The operation and maintenance assessment receivable represents the total amount due from current and prior year assessments on October 31, 2023. The District has written off amounts greater than five years overdue. The amount that historically has become uncollectible has been immaterial to the financial statements taken as a whole; therefore, no allowance has been established. See supplemental schedule of assessments receivable for specific details.

**NOTE 5 – DUE FROM OTHER GOVERNMENTS**

Due from other governments represents a refund from the Bureau of Reclamation to space holders for mistakes made on the spillway repair project. The refund reduces amounts due to the Bureau each year until the credit has been exhausted.

**NOTE 6 – WATER STORAGE RIGHTS**

In March of 2000, the board of directors authorized the issuance of \$19,885,000 of American Falls Reservoir District refunding replacement dam bonds. These bonds refunded the February 1990 bond issue of \$21,425,000 which had originally refunded the original December 1980 bond issue. The original 1980 bond issue of \$22,095,000 was part of the total financing of the original replacement dam project solely in accordance with a 1973 Act of Congress and 1976 contracts. The American Falls Replacement Dam was substantially completed and deeded to the United States of America, Department of Interior, Water and Power Resources Services in 1980.

The total net cost of replacement dam construction was financed as follows:

Space holders' portion, (excluding Idaho Power Company), paid by the Federal Government in accordance with 1978 Federal legislation -	\$ 19,646,606
Idaho Power Company portion:	
American Falls Replacement Dam Bonds	22,095,000
Cash advance	<u>523,470</u>
Total	<u>\$ 42,265,076</u>



**AMERICAN FALLS RESERVOIR DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
OCTOBER 31, 2023 and 2022**

**NOTE 6 – WATER STORAGE RIGHTS – continued**

As with the original 1980 bond issue and the February 1990 bond issue, the March 2000 refunding issue is payable solely from and secured by an assignment and pledge of payments derived pursuant to contracts between the District and Idaho Power Company. The bonds will not constitute general obligations of the District, nor a charge against the general credit or taxing power thereof. Accordingly, the bonds have not been included in the financial statements of American Falls Reservoir District.

American Falls Reservoir District's share of the space holders' portion of the cost as paid by the Federal Government totaled \$5,378,042 (27.373% of the space holder share of storage rights - excluding Idaho Power Company). Accordingly, such amount was recorded as the basis of American Falls Reservoir District's water storage rights.

**NOTE 7 – PROPERTY AND EQUIPMENT**

A summary of changes in property and equipment for the year ended October 31, 2023 is as follows:

	<u>Land and Water Storage Rights</u>	<u>Building and Improvements</u>	<u>Office Equipment</u>	<u>Totals</u>
Balance on 11/01/22	\$ 5,386,784	\$ 138,364	\$ 32,849	\$ 5,557,997
Additions	125,227	-	3,371	128,598
Deletions	<u>(8,742)</u>	<u>(84,978)</u>	<u>(26,355)</u>	<u>(120,075)</u>
Balance on 10/31/23	<u>\$ 5,503,269</u>	<u>\$ 53,386</u>	<u>\$ 9,865</u>	<u>\$ 5,566,520</u>

	<u>Beginning Balance</u>	<u>Current Depreciation</u>	<u>Retirement</u>	<u>Ending Balance</u>
Accumulated Depreciation	<u>\$ 132,214</u>	<u>\$ 3,367</u>	<u>\$ (93,943)</u>	<u>\$ 41,638</u>

**NOTE 8 - PENSION PLAN**

***Plan Description***

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

**AMERICAN FALLS RESERVOIR DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
OCTOBER 31, 2023 and 2022**

**NOTE 8 - PENSION PLAN-continued**

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

***Pension Benefits***

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

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

***Member and Employer Contributions***

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for public safety. As of June 30, 2023 it was 7.16% for general employees and 9.13% for public safety. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The District's contributions were \$13,938 for the year ended June 30, 2023.

***Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

On October 31, 2023, the District reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. On June 30, 2023, the District's proportion was 0.000027454 percent.

**AMERICAN FALLS RESERVOIR DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
OCTOBER 31, 2023 and 2022**

**NOTE 8 - PENSION PLAN-continued**

For the year ended October 31, 2023, the District recognized pension expense (revenue) of \$15,041. On October 31, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 18,780	\$ -
Changes in assumptions or other inputs	10,849	-
Net difference between projected and actual earnings on pension plan investments	10,284	-
Changes in the District's proportion and differences between the District's contributions and the District's proportionate contributions	-	-
The District's contributions subsequent to the measurement date	4,520	-
Total	<u>\$ 44,433</u>	<u>\$ -</u>

\$4,520 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending October 31, 2023.

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

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

2024	\$14,195
2025	6,670
2026	20,749
2027	(1,701)

**AMERICAN FALLS RESERVOIR DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
OCTOBER 31, 2023 and 2022**

**NOTE 8 - PENSION PLAN-continued**

***Actuarial Assumptions***

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

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

Inflation	2.30%
Salary increases	3.05%
Salary inflation	3.05%
Investment rate of return	6.35%, net of investment expenses
Cost-of-living adjustments	1%

***Contributing Members, Service Retirement Members, and Beneficiaries***

General Employees and All Beneficiaries – Males Pub – 2010 General Tables, increased 11%  
General Employees and All Beneficiaries – Female Pub – 2010 General Tables, increased 21%  
Teachers – Males Pub – 2010 Teacher Tables, increased 12%  
Teachers – Females Pub – 2010 Teacher Tables, increased 21%  
Fire & Police – Males Pub – 2010 Safety Tables, increased 21%  
Fire & Police – Females Pub – 2010 Safety Tables, increase 26%  
Disabled Members – Males Pub – 2010 Disabled Tables, increased 38%  
Disabled Members – Females Pub – 2010 Disabled Tables, increase 36%

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

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

**AMERICAN FALLS RESERVOIR DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
OCTOBER 31, 2023 and 2022**

**NOTE 8 - PENSION PLAN-continued**

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

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

	<b>2023</b>	
	<b>DB Plans</b>	<b>Sick Leave</b>
<b>Asset Class</b>		
Fixed Income	30.0%	50.0%
US/Global Equity	55.0%	39.3%
International Equity	15.0%	10.7%
Cash	0.0%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>

***Discount Rate***

The discount rate used to measure the total pension liability was 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.35 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.35 percent) or 1-percentage-point higher (7.35 percent) than the current rate:

	<b>1% Decrease</b>	<b>Current</b>	<b>1% Increase</b>
	<b>(5.35%)</b>	<b>Discount Rate</b>	<b>(7.35%)</b>
		<b>(6.35%)</b>	
District's proportionate share of the net pension liability (asset)	\$ 197,051	\$ 109,561	\$ 38,055

**AMERICAN FALLS RESERVOIR DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
OCTOBER 31, 2023 and 2022**

**NOTE 8 - PENSION PLAN-continued**

***Pension plan fiduciary net position***

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

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

***Payables to the Pension Plan***

On October 31, 2023, there were no payables to the defined benefit pension plan for legally required employer contributions or for legally required employee contributions which have been withheld from employee wages but not yet remitted to PERSI.

**NOTE 9 – COMMITMENTS AND SUBSEQUENT EVENTS**

***Commitments***

In July of 2022, The District attended a budget meeting with the Bureau of Reclamation. At this meeting, the Bureau informed those attending that the original proposed Spillway project would have to be done in two or three years instead of the previous one. In doing so, the cost of the project increased from approximately \$4,000,000 to \$12,100,000. The District's approximate portion of this cost is \$1,205,520. Due to the increase in the cost of the repairs and the increase in the cost of the Spillway project, the District had no choice but to increase the levy charged to space holders and will have to maintain a higher levy over the next several years to pay for the District's portion of the Spillway project.

In fiscal year 2023, the land next to the district was sold and a project was started to build 96 townhomes. The Board decided the District office should be relocated. Land was found in Jerome and purchased. The current office was sold. A bid for a new office building was granted for \$700,000. Construction started September 25, 2023 and is expected to be finished no later than May 15, 2024. The City of Jerome has required additional improvements to be done. The District is still waiting to receive bids for those improvements.

***Subsequent Events***

The District has evaluated subsequent events through January 3, 2023, the date on which the financial statements were available to be issued.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**AMERICAN FALLS RESERVOIR DISTRICT**  
**Statement of Revenues, Expenses and**  
**Changes in Net Position - Budget and Actual**  
**For the Years Ended October 31, 2023 and 2022**

	2023			2022		
	Final Budget	Actual	Variance Favorable (Unfavorable)	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>Operating Revenues:</b>						
Operation & Maintenance Assessments	\$ 1,049,350	\$ 1,042,764	\$ (6,586)	\$ 771,000	\$ 1,040,348	\$ 269,348
Penalty & Interest on Tax Payments	4,000	4,456	456	-	4,244	4,244
Refund of Operation and Maintenance Fees	578,036	951,007	372,971	-	-	-
<b>Total Operating Revenues</b>	<b>1,631,386</b>	<b>1,998,227</b>	<b>366,841</b>	<b>771,000</b>	<b>1,044,592</b>	<b>273,592</b>
<b>Operating Expenses:</b>						
Operation and Maintenance:						
American Falls Dam	-	592,773	(592,773)	578,450	749,730	(171,280)
Jackson Lake Dam	7,000	6,937	63	8,000	8,028	(28)
Secretary's Salary	66,710	70,017	(3,307)	63,534	64,160	(626)
Other Employee Salaries	41,000	41,992	(992)	38,000	40,413	(2,413)
Legal	16,000	25,373	(9,373)	13,200	18,991	(5,791)
Public Employees Retirement	14,100	29,114	(15,014)	13,310	28,211	(14,901)
Directors' Fees	14,150	13,100	1,050	13,200	11,350	1,850
Insurance and Bonds	4,600	4,591	9	4,100	4,341	(241)
Depreciation	-	3,367	(3,367)	-	3,774	(3,774)
Payroll Taxes	10,200	10,087	113	9,300	9,178	122
Accounting and Auditing Fees	5,000	5,000	-	5,200	5,000	200
Repairs & Maintenance	399,000	13,432	385,568	12,000	4,616	7,384
Directors' Expenses	5,400	4,350	1,050	4,800	3,680	1,120
Utilities	3,600	4,454	(854)	3,600	3,900	(300)
Secretary's Expense	2,500	1,703	797	2,500	1,619	881
Office Supplies	7,100	2,715	4,385	3,605	1,830	1,775
Telephone	1,800	1,976	(176)	1,800	1,844	(44)
County Collection Fees	21,807	16,074	5,733	15,200	21,826	(6,626)
Dues & Subscriptions	650	712	(62)	620	579	41
Postage	550	519	31	600	446	154
Uncollectible Taxes	-	6	(6)	100	53	47
Bank Fees	300	-	300	-	289	(289)
<b>Total Operating Expenses</b>	<b>621,467</b>	<b>848,290</b>	<b>(226,823)</b>	<b>791,119</b>	<b>983,859</b>	<b>(192,740)</b>
<b>Income From Operations</b>	<b>1,009,919</b>	<b>1,149,937</b>	<b>140,018</b>	<b>(20,119)</b>	<b>60,733</b>	<b>80,852</b>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	1,900	60,213	58,313	4,000	4,852	852
Gain on Sale of Fixed Assets	180,000	152,075	(27,925)	-	-	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>181,900</b>	<b>212,288</b>	<b>30,388</b>	<b>4,000</b>	<b>4,852</b>	<b>852</b>
<b>Change in Net Position</b>	<b>1,191,819</b>	<b>1,362,226</b>	<b>170,406</b>	<b>(16,119)</b>	<b>65,585</b>	<b>81,704</b>
<b>Net Position - Beginning of Year</b>		<b>6,186,054</b>			<b>6,120,469</b>	
<b>Net Position - End of Year</b>		<b>\$ 7,548,280</b>			<b>\$ 6,186,054</b>	

See notes to required supplementary information.



**AMERICAN FALLS RESERVOIR DISTRICT  
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY  
PERSI - BASE PLAN  
LAST 10 FISCAL YEARS\***

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
District's portion of the net pension liability	.0000274544	.000027650	.000027705	.000027354	.000026461
District's proportionate share of the net pension liability (asset)	\$ 109,561	\$ 108,907	\$ (2,188)	\$ 63,520	\$ 30,204
District's covered-employee payroll	\$ 116,736	\$ 109,451	\$ 103,527	\$ 97,407	\$ 89,875
District's proportional share of the net pension liability as a percentage of its covered-employee payroll	93.85%	99.50%	-2.11%	65.21%	33.61%
Plan fiduciary net position as a percentage of the total pension liability	83.83%	83.09%	100.36%	88.22%	93.79%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
District's portion of the net pension liability	.000026720	.000026716	.00002985	.000027045	
District's proportionate share of the net pension liability	\$ 39,412	\$ 41,993	\$ 56,730	\$ 35,329	
District's covered-employee payroll	\$ 85,843	\$ 82,978	\$ 81,848	\$ 75,754	
District's proportional share of the net pension liability as a percentage of its covered-employee payroll	45.91%	50.61%	69.31%	46.64%	
Plan fiduciary net position as a percentage of the total pension liability	91.69%	90.68%	87.26%	94.95%	

\*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10 year trend is compiled, the District will present information for those years for which information is available.

Data reported is measured as of June 30 each year.

See notes to required supplementary information.

**AMERICAN FALLS RESEVOIR DISTRICT  
SCHEDULE OF EMPLOYER'S CONTRIBUTIONS  
PERSI - BASE PLAN  
LAST 10 FISCAL YEARS\***

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Statutorily required contribution	\$ 13,942	\$ 13,351	\$ 12,534	\$ 11,889	\$ 10,621
Contribution in relation to the statutorily required contribution	<u>13,942</u>	<u>13,351</u>	<u>12,534</u>	<u>11,889</u>	<u>10,621</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered -employee payroll	\$ 119,337	\$ 111,814	\$ 104,977	\$ 99,575	\$ 92,114
Contributions as a percentage of covered-employee payroll	11.68%	11.94%	11.94%	11.94%	11.53%

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily required contribution	\$ 9,831	\$ 9,489	\$ 9,298	\$ 8,883
Contribution in relation to the statutorily required contribution	<u>9,831</u>	<u>9,489</u>	<u>9,298</u>	<u>8,883</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered -employee payroll	\$ 86,844	\$ 83,824	\$ 82,137	\$ 78,476
Contributions as a percentage of covered-employee payroll	11.32%	11.32%	11.32%	11.32%

\*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10 year trend is compiled, the District will present information for those years for which information is available.

Data reported is measured as of October 31 of each year.

See notes to required supplementary information.

**AMERICAN FALLS RESERVOIR DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
OCTOBER 31, 2023 and 2022**

**NOTE 1- BUDGETARY INFORMATION**

**Budgetary-GAAP Reporting Reconciliation**

The accompanying Budgetary Comparison Schedules compare the legally adopted budget with actual data on a budgetary basis. Accounting principles applied for purposes of developing data on the budgetary basis do not differ significantly from those used to present financial statements in conformity with generally accepted accounting principles (GAAP).

**Budgetary Policies**

The District prepares an annual budget of revenue and expenditures prior to the beginning of the fiscal year. The budget is prepared on the modified accrual basis of accounting. Budget figures are based on prior levels of revenue and expenditures taking into account specific items which may be planned in advance by the District such as capital outlay expenditures.

**SUPPLEMENTARY INFORMATION**

**SCHEDULE OF OPERATIONS AND MAINTENANCE ASSESSMENTS RECEIVABLE**

**AMERICAN FALLS RESERVOIR DISTRICT**  
**Schedule of Operations and Maintenance Assessments Receivable**  
**For the Year Ended October 31, 2023**

	Balance November 1, 2022	Current Assessment	Cancellations/ Adjustments	Collections	Balance October 31, 2023
<b><u>Bingham County</u></b>					
2022 Real	\$ -	\$ 90,673.52	\$ 6,486.10	\$ (95,656.44)	\$ 1,503.18
2021 Real	1,213.98	-	-	(736.28)	477.70
2020 Real	6,841.73	-	(6,486.10)	(224.25)	131.38
2019 Real	133.60	-	-	(133.60)	-
	<u>\$ 8,189.31</u>	<u>\$ 90,673.52</u>	<u>\$ -</u>	<u>\$ (96,750.57)</u>	<u>\$ 2,112.26</u>
<b><u>Elmore County</u></b>					
2022 Real	\$ -	\$ 9,847.90	\$ -	\$ (9,847.90)	\$ -
2021 Real	-	-	-	-	-
2020 Real	-	-	-	-	-
2019 Real	-	-	-	-	-
	<u>\$ -</u>	<u>\$ 9,847.90</u>	<u>\$ -</u>	<u>\$ (9,847.90)</u>	<u>\$ -</u>
<b><u>Gooding County</u></b>					
2022 Real	\$ -	\$ 120,776.98	\$ -	\$ (119,665.66)	\$ 1,111.32
2021 Real	1,875.47	-	-	(1,199.09)	676.38
2020 Real	(72.73)	-	-	(562.56)	(635.29)
2019 Real	91.11	-	-	(91.11)	-
	<u>\$ 1,893.85</u>	<u>\$ 120,776.98</u>	<u>\$ -</u>	<u>\$ (121,518.42)</u>	<u>\$ 1,152.41</u>
<b><u>Jerome County</u></b>					
2022 Real	\$ -	\$ 334,248.92	\$ -	\$ (330,552.24)	\$ 3,696.68
2021 Real	2,187.71	-	-	(1,380.41)	807.30
2020 Real	741.48	-	-	(529.71)	211.77
2019 and Prior Real	774.30	-	(5.94)	(259.48)	508.88
	<u>\$ 3,703.49</u>	<u>\$ 334,248.92</u>	<u>\$ (5.94)</u>	<u>\$ (332,721.84)</u>	<u>\$ 5,224.63</u>
<b><u>Power County</u></b>					
2022 Real	-	\$ 16,995.78	\$ -	\$ (16,951.29)	\$ 44.49
2021 Real	-	-	-	-	-
2020 Real	-	-	-	-	-
2019 Real	-	-	-	-	-
	<u>\$ -</u>	<u>\$ 16,995.78</u>	<u>\$ -</u>	<u>\$ (16,951.29)</u>	<u>\$ 44.49</u>
<b><u>Twin Falls County</u></b>					
2022 Real	\$ -	\$ 469,880.54	\$ -	\$ (461,781.47)	\$ 8,099.07
2021 Real	6,451.97	-	-	(3,695.34)	2,756.63
2020 Real	1,975.06	-	-	(1,163.24)	811.82
2019 Real	1,359.48	-	-	(1,359.48)	-
	<u>\$ 9,786.51</u>	<u>\$ 469,880.54</u>	<u>\$ -</u>	<u>\$ (467,999.53)</u>	<u>\$ 11,667.52</u>

**AMERICAN FALLS RESERVOIR DISTRICT**  
**Schedule of Operations and Maintenance Assessments Receivable**  
**For the Year Ended October 31, 2023**

	<b>Balance</b>	<b>Current</b>	<b>Cancellations/</b>		<b>Balance</b>
	<b>November 1, 2022</b>	<b>Assessment</b>	<b>Adjustments</b>	<b>Collections</b>	<b>October 31, 2023</b>
<b><u>Total All Counties</u></b>					
<b>2021 Real</b>	\$ -	\$ 1,042,423.64	\$ 6,486.10	\$ (1,034,455.00)	\$ 14,454.74
<b>2020 Real</b>	11,729.13	-	-	(7,011.12)	4,718.01
<b>2019 Real</b>	9,485.54	-	(6,486.10)	(2,479.76)	519.68
<b>2018 and 2017 Real</b>	2,358.49	-	(5.94)	(1,843.67)	508.88
	<u>\$ 23,573.16</u>	<u>\$ 1,042,423.64</u>	<u>\$ (5.94)</u>	<u>\$ (1,045,789.55)</u>	<u>\$ 20,201.31</u>

## **GOVERNMENTAL AUDITING STANDARDS REPORT**



Mahlke Hunsaker & Company PLLC  
C e r t i f i e d   P u b l i c   A c c o u n t a n t s

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT  
AUDITING STANDARDS***

To the Board of Directors  
American Falls Reservoir District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the American Falls Reservoir District, as of and for the years ended October 31, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 3, 2024.

**Report on Internal Control over Financial Reporting**

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

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

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



### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether American Falls Reservoir District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

### **Purpose of This Report**

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

Sincerely,

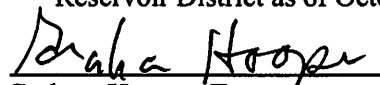
*Mahlke Hunsaker & Co.*

MAHLKE HUNSAKER & CO., PLLC  
Twin Falls, Idaho  
January 3, 2024

**AMERICAN FALLS RESERVOIR DISTRICT****Statements of Net Position****October 31, 2022 and 2021**

	<u>2022</u>	<u>2021</u>
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 16,477	\$ 9,754
Investments	776,733	697,881
Prepaid Expenses	1,688	1,612
O&M Assessment Receivable	<u>23,440</u>	<u>22,140</u>
<b>Total Current Assets</b>	<b>818,337</b>	<b>731,387</b>
<b>Property and Equipment</b>		
Equipment	32,849	32,849
Buildings & Improvements	138,364	138,364
Land & Water Storage Rights	5,386,784	5,386,784
Less: Accumulated Depreciation	<u>(132,214)</u>	<u>(128,440)</u>
<b>Total Property and Equipment</b>	<b>5,425,784</b>	<b>5,429,558</b>
<b>Deferred Outflows of Resources</b>		
Pension Obligations	<u>59,306</u>	<u>32,526</u>
<b>Total Deferred outflows of Resources</b>	<b>59,306</b>	<b>32,526</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b><u>\$ 6,303,427</u></b>	<b><u>\$ 6,193,470</u></b>
<b>Liabilities and Net Position</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 3,920	\$ 1,489
Accrued Expenses	<u>4,060</u>	<u>3,701</u>
<b>Total Current Liabilities</b>	<b>7,980</b>	<b>5,191</b>
<b>Noncurrent Liabilities</b>		
Net Pension (Asset) Liability	<u>108,907</u>	<u>(2,188)</u>
<b>Total Noncurrent Liabilities</b>	<b>108,907</b>	<b>(2,188)</b>
<b>Total Liabilities</b>	<b>116,887</b>	<b>3,003</b>
<b>Deferred Inflows of Resources</b>		
Employer pension assumption	<u>486</u>	<u>69,999</u>
<b>Total Deferred Inflows of Resources</b>	<b>486</b>	<b>69,999</b>
<b>Net Position</b>		
Net Investment in Capital Assets	5,425,784	5,429,558
Unrestricted	<u>760,270</u>	<u>690,911</u>
<b>Total Net Position</b>	<b>6,186,054</b>	<b>6,120,469</b>
<b>Total Liabilities, Deferred Inflows, and Net Position</b>	<b><u>\$ 6,303,427</u></b>	<b><u>\$ 6,193,470</u></b>

We certify that the above is a true statement of the financial position of the American Falls Reservoir District as of October 31, 2022 to the best of our knowledge and belief.

  
Graham Hooper, Treasurer

  
Debbie Falconburg, Secretary

\*\*\* Proof of Publication \*\*\*

Exhibit (1)

Twin Falls Times-News  
132 Fairfield St W, Twin Falls, Idaho 83301

SHERRI DAVIS, being duly sworn, deposes  
Principal Clerk of the Times-News, a daily newspaper published at Twin Falls, Twin Falls County, Idaho, having a general circulation therein, and which has been continuously and uninterruptedly published during a period of twelve consecutive months, the publication of the notice, a copy of which is attached to this notice was published in the Times-News, in accordance with 60-108, Idaho Code, as amended, for:

1 Insertions

AMERICAN FALLS RESERVOIR DISTRICT  
DEBBIE FALCONBURG  
PO BOX A  
JEROME ID 83338

ORDER NUMBER 147751

*Sherrin Davis*

(Legals Clerk)

STATE OF IDAHO )  
                                  SS  
COUNTY OF TWIN FALLS )

On this 16<sup>th</sup> day of January in the year 2024, I, the undersigned Notary Public, personally appeared before me the person whose name is identified to me to be the person whose name is on the instrument, and being by first duly sworn, declared that the contents therein are true, and acknowledged to me that they are the same.

*Morgan Shindle*

Notary Public FOR Idaho  
Residing at: Twin Falls, Idaho  
My Commission expires: 11/20/2029

Section: Legals

Category: 50 Legal

PUBLISHED ON: 01/16/2024

TOTAL AD COST: 222.11

FILED ON: 1/16/2024

AMERICAN FALLS RESERVOIR DISTRICT		
Statements of Net Position		
October 31, 2023 and 2022		
Assets	2023	2022
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 41	\$ 16,477
Investments	1,681,281	776,733
Interest Receivable	7,665	-
Prepaid Expenses	1,930	1,688
O&M Assessment Receivable	20,201	23,440
Due from Other Governments	358,234	-
<b>Total Current Assets</b>	<b>2,069,353</b>	<b>818,337</b>
<b>Property and Equipment</b>		
Equipment	9,865	32,849
Buildings & Improvements	53,386	138,364
Land & Water Storage Rights	5,503,269	5,386,784
Less: Accumulated Depreciation	(41,638)	(132,214)
Construction in Progress	34,060	-
<b>Total Property and Equipment</b>	<b>5,558,941</b>	<b>5,425,784</b>
<b>Deferred Outflows of Resources</b>		
Pension Obligations	44,433	59,306
<b>Total Deferred outflows of Resources</b>	<b>44,433</b>	<b>59,306</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 7,672,727</b>	<b>\$ 6,303,427</b>
<b>Liabilities and Net Position</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 9,147	\$ 3,920
Accrued Expenses	5,740	4,060
<b>Total Current Liabilities</b>	<b>14,887</b>	<b>7,980</b>
<b>Noncurrent Liabilities</b>		
Net Pension (Asset) Liability	109,561	108,907
<b>Total Noncurrent Liabilities</b>	<b>109,561</b>	<b>108,907</b>
<b>Total Liabilities</b>	<b>124,448</b>	<b>116,887</b>
<b>Deferred Inflows of Resources</b>		
Employer pension assumption	-	486
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>486</b>
<b>Net Position</b>		
Net Investment in Capital Assets	5,558,941	5,425,784
Unrestricted	1,989,338	760,270
<b>Total Net Position</b>	<b>7,548,280</b>	<b>6,186,054</b>
<b>Total Liabilities, Deferred Inflows, and Net Position</b>	<b>\$ 7,672,727</b>	<b>\$ 6,303,427</b>

We Certify that the above is a true statement of the financial position of the American Falls Reservoir District as of October 31, 2023, to the best of our knowledge and belief.

*Graham Hooper*  
Graham Hooper, Treasurer

*Debbie Falconburg*  
Debbie Falconburg, Secretary





Exhibit "a"

**AFFIDAVIT OF PUBLICATION**

County of Elmore}

} SS

State of Idaho }

**AMERICAN FALLS RESERVOIR DISTRICT**Statements of Net Position  
October 31, 2023 and 2022

	2023	2022
<b>Assets</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 41	\$ 16,477
Investments	1,681,281	776,733
Interest Receivable	7,665	-
Prepaid Expenses	1,930	1,688
O&M Assessment Receivable	20,201	23,440
Due from Other Governments	358,234	-
<b>Total Current Assets</b>	<b>2,069,353</b>	<b>818,337</b>
<b>Property and Equipment</b>		
Equipment	9,865	32,849
Buildings & Improvements	53,386	138,364
Land & Water Storage Rights	5,503,269	5,386,784
Less: Accumulated Depreciation	(41,638)	(132,214)
Construction in Progress	34,060	-
<b>Total Property and Equipment</b>	<b>5,558,941</b>	<b>5,425,784</b>
<b>Deferred Outflows of Resources</b>		
Pension Obligations	44,433	59,306
<b>Total Deferred outflows of Resources</b>	<b>44,433</b>	<b>59,306</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 7,672,727</b>	<b>\$ 6,303,427</b>
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Accounts Payable	\$ 9,147	\$ 3,920
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<b>Total Noncurrent Liabilities</b>	<b>109,561</b>	<b>108,907</b>
<b>Total Liabilities</b>	<b>124,448</b>	<b>116,887</b>
<b>Deferred Inflows of Resources</b>		
Employer pension assumption	-	486
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>486</b>
<b>Net Position</b>		
Net Investment in Capital Assets	5,558,941	5,425,784
Unrestricted	1,989,338	760,270
<b>Total Net Position</b>	<b>7,548,280</b>	<b>6,186,054</b>
<b>Total Liabilities, Deferred Inflows, and Net Position</b>	<b>\$ 7,672,727</b>	<b>\$ 6,303,427</b>

We Certify that the above is a true statement of the financial position of the American Falls Reservoir District as of October 31, 2023, to the best of our knowledge and belief

Graham Hooper, Treasurer  
Debbie Falconburg, Secretary

One Publication: January 17, 2024

a Stokes, do solemnly swear that I  
legal clerk of the:

**Mountain Home News**

daily newspaper of general  
information, published once a week in  
Mountain Home, Idaho, that the notice  
attached hereto, which is part of  
the notice thereof; was published in  
the said newspaper on the 17  
Jan, 2024; in the  
Friday issue of the paper during the  
date and time of publication and that  
the notice was published in the paper  
and not a supplement thereof.

The attached notice was also posted  
at IdahoPublicNotices.com on the  
2 day of Jan, 2024.

I do swear that the said Mountain  
Home News has been continuously an  
uninterruptedly published in said Elmore  
County during the period of 52  
consecutive weeks prior to the first  
publication of the attached notice.

Lana Stokes  
Clerk

Subscribed and sworn to me this  
17 day of Jan, 2024

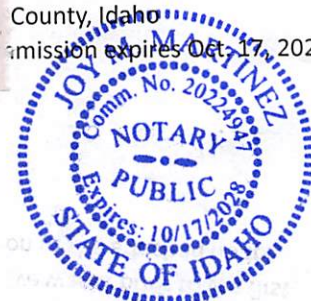
Ray M. Martinez

**Public**

Residing in Mountain Home,

County, Idaho

My commission expires Oct. 17, 2028



Jerome, Idaho  
January 08, 2024

The Board of Directors of the American Falls Reservoir District, Idaho, met in regular public session at the regular meeting place of the Board at 1035 North Lincoln in Jerome, Idaho on January 08, 2024 at 10:00 A.M. with the following persons present:

Dan Shewmaker	President, Member
Dave Ramseyer	Vice President, Member
Graham Hooper	Treasurer, Member
Rob Blick	Member
DeWitt Marshall	Member
Brad Shackelford	Member

Absent:  
Greg Hirai

Secretary Debbie Falconburg, Attorney Travis Thompson and Accountant Scott Hunsaker were also present.

After the minutes of the preceding meeting had been read and approved, and after the conduct of other business not pertinent to the following, it was pointed out that the Water Quality O & M Fund Audit has been accepted and payment of \$300.00 is due to the Auditor pursuant to a billing received. Upon motions made by Director Graham Hooper, seconded by Director Rob Blick, the following resolution be adopted, to-wit:

RESOLUTION

WHEREAS, the American Falls Reservoir District, as agent for the American Falls Spaceholders, has received a bill from Mahlke Hunsaker & Company PLLC, CPA's, for the Water Quality Facilities Operation and Maintenance Fund Audit for the year 2023; and

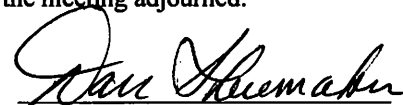
WHEREAS, funds are now available to pay said bills;

NOW, THEREFORE, BE IT RESOLVED that the American Falls Reservoir District Board hereby advises the Secretary to advance to Mahlke Hunsaker & Company PLLC, CPA's the sum of \$300.00 in payment for 2023 American Falls project Water Quality Facilities O & M Fund Audit, pursuant to the American Falls Spaceholder contract and that certain Water Quality Facilities Agreement dated March 31, 1976.

(Other business not pertinent to the above appears in the minutes of the regular meeting of the Board.)

Upon motion duly made, seconded and unanimously carried, the meeting adjourned.

  
Debbie Falconburg, Secretary

  
Dan Shewmaker, President

ATTEST:

STATE OF IDAHO    )   ss.  
County of Jerome    )

I, Debbie Falconburg, do hereby certify that I am the duly qualified and acting Secretary of the Board of Directors of the American Falls District, Idaho.

I further certify that the foregoing constitutes a true and correct copy of the minutes of the meeting of the Board of Directors of said District held at the regular meeting place of said Board on January 09, 2023 including the resolution adopted at said meeting, all as recorded in the regular official book of minutes of the proceedings of said Board, kept in my office, insofar as the same refer to or concern said resolution, that said proceedings were duly had and taken as herein shown, that the meeting therein shown was in all respects called, held and conducted in accordance with law, and that the persons therein named were present at said meeting, as therein show

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the American Falls Reservoir District, State of Idaho, this 08th day of January, 2024.

Debbie Falconburg  
Secretary Debbie Falconburg

(SEAL)

January 8, 2024

RESOLVED, That that certain agreement made and entered into by and between Douglas Patterson of Twin Falls County, State of Idaho, party/(ies) of the first part, and Twin Falls Canal Company of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of December 12, 2023 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Part of Lots Twenty-five (25) and Twenty-six (26) in Pecks Addition Southwest Quarter Southwest Quarter (SW1/4SW1/4) in Section Twenty-five (25), Township Nine (9) South, Range Fourteen (14) East, Boise Meridian for the purchase of a waterright supplemental to None and 84/100 (0.84) share of the stock of the Twin Falls Canal Company shall be chargeable against to be held as treasury stock until resale and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

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January 8, 2024

RESOLVED, That that certain agreement made and entered into by and between Karen Stocker of Twin Falls County, State of Idaho, party/(ies) of the first part, and Heidi Detmer as Trustee of the James A Wittaker Trust of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of December 20, 2023 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Lot Nine (9) Southeast Quarter Southeast Quarter (SE1/4SE1/4) in Section Eighteen (18), Township Nine (9) South, Range Sixteen (16) East, Boise Meridian for the purchase of a waterright supplemental to One and 00/100 (1.00) share of the stock of the Twin Falls Canal Company shall be chargeable against Lot Seven (7), Block One (1) Eagle Crest Estates #1 & Lot One (1), Block Two (2) of Eagle Crest Estates #2 Northeast Quarter Southeast Quarter Southeast Quarter (NE1/4SE1/4SE1/4) in Section Eighteen (18), Township Nine (9) South, Range Sixteen (16) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

January 8, 2024

RESOLVED, That that certain agreement made and entered into by and between Kent Taylor of Twin Falls County, State of Idaho, party/(ies) of the first part, and Canon Country Estates, LLC of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of December 19, 2023 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Northwest Quarter Southwest Quarter (NW1/4SW1/4) in Section Twenty-twenty (23), Township Ten (10) South, Range Seventeen (17) East, Boise Meridian for the purchase of a waterright supplemental to Eight and 40/100 (8.40) share of the stock of the Twin Falls Canal Company shall be chargeable against Northwest Quarter (NW1/4) in Section Eight (8), Township Ten (10) South, Range Eighteen (18) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

---

January 8, 2024


RESOLVED, That that certain agreement made and entered into by and between John A Coleman with Coleman, Lopes, & Company, PPLC, PR for Rhode H Wood Estate of Gooding County, State of Idaho, party/(ies) of the first part, and John A Coleman with Coleman, Lopes, & Company, PPLC, PR for Rhode H Wood Estate of Gooding County, State of Idaho, party/(ies) of the second part, under date of December 7, 2023 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Northwest Quarter Southeast Quarter (NW1/4SE1/4) in Section Four (4), Township Six (6) South, Range Thirteen (13) East, Boise Meridian for the purchase of a waterright supplemental to Fifteen and 00/100 (15.00) share of the stock of the Twin Falls Canal Company shall be chargeable against Northeast Quarter Southwest Quarter (NE1/4SW1/4) in Section Four (4), Township Six (6) South, Range Thirteen (13) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.



Dan Shewmaker	President, Member
Dave Ramseyer	Vice President, Member
Graham Hooper	Treasurer, Member
Rob Blick	Member
DeWitt Marshall	Member
Brad Shackelford	Member

  
Dan Shewmaker, President

ATTEST:

STATE OF IDAHO    )   ss.  
County of Jerome    )

I, Debbie Falconburg, do hereby certify that I am the duly qualified and acting Secretary of the Board of Directors of the American Falls District, Idaho.

I further certify that the foregoing constitutes a true and correct copy of the minutes of the meeting of the Board of Directors of said District held at the regular meeting place of said Board on January 09, 2023, including the resolution adopted at said meeting, all as recorded in the regular official book of minutes of the proceedings of said Board, kept in my office, insofar as the same refer to or concern said resolution, that said proceedings were duly had and taken as herein shown, that the meeting therein shown was in all respects called, held and conducted in accordance with law, and that the persons therein named were present at said meeting, as therein show.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the American Falls Reservoir District, State of Idaho, this 08th day of January 2024.

*Debbie Falconburg*  
\_\_\_\_\_  
Secretary Debbie Falconburg

(SEAL)

December 22, 2023

Ms. Debbie Falconburg  
Secretary to the Board of Directors  
American Falls Reservoir District No. 1  
PO Box A  
Jerome, ID 83338

Subject: 2023 Water Quality Facilities Invoice

Dear Ms. Falconburg:

In accordance with the Water Quality Facilities Agreement dated March 31, 1976, between the American Falls Reservoir District and the Idaho Power Company, enclosed is a Statement of Costs for the Water Quality Facilities at the American Falls Project for the current period ending October 31, 2023.

A total of 3,258 kilowatt hours of energy and 0 kilowatts of demand energy were consumed for operation of the aerating blower system during this period. Total cost of this energy is calculated to be \$301.20. There were 250,800 kilowatt hours of energy spilled during the period to maintain water quality at a cost of \$12,004.12.

The 2023 operations and maintenance cost associated with the American Falls water quality facilities was \$79,134.08. There were no capital improvements to the DO monitoring system during the period (blower replacement). Total 2023 charges for the aeration and monitoring facilities at American Falls were \$91,439.40.

After considering the energy, maintenance, capital improvements and 50/50 sharing, the 2023 cost to the Reservoir District is \$45,719.70, which is below the contract limit to not exceed \$62,500.00, thus that is the total amount due from the Reservoir District.

Sincerely,



Brett Dumas

cc: Aubrae Sloan, IPC



REMIT PAYMENT TO  
LB 447  
Idaho Power Co I  
PO Box 35143  
Seattle, WA 98124-5143

*IN ACCOUNT WITH*

American Falls Reservoir District  
1035 N. Lincoln  
Jerome, ID 83388

Date: November 27, 2023

Invoice No: OTI1123001

Please remit copy with payment

Terms: Net 30 days  
Accounting: 799 X00001 999 142070

To invoice American Falls Reservoir District for 50% of the costs for Water Quality Facilities at the American Falls dam in accordance with the Water Quality Facilities Agreement, Section 13, dated March 31, 1976.

2023 WATER YEAR CHARGES (detail attached)	\$45,719.70
---	-------------

Contract Limit (not to exceed \$62,500.00)	\$0.00
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<b>TOTAL AMOUNT DUE</b>	<b>\$45,719.70</b>
-------------------------	--------------------

Contract Limit - \$62,500.00

Attorney Travis Thompson distributed packets of information:

- I. Water Supply Outlook /SWE Map
- II. Federal Issues
  - A. Opposition to FCPRS Deal/State of Idaho Opposition to Stay
- III. State Issues
  - A. State Lifts Closure of Snake River
  - B. IWRB Upper Snake Adv Committee Meeting 1/11 (10:00 a.m.)
  - C. IWRB Finance Committee Meeting 1/11 (2:00 p.m.)
- IV. IWRB Grant
  - A. Draft Contract with IWRB/Draft MOA with Spaceholders
  - B. Call with IWRB Staff 1/10

After a lengthy discussion, Director Graham Hooper moved the Regional Water Sustainability Grant Contract pursuant to a conversation with the IWRB be approved, seconded by Director Dave Ramseyer. The motion passed. (Exhibit "D")

Director Graham Hooper moved the Memorandum of Understanding forms pursuant to a conversation with the IWRB and Idaho Irrigation District be approved, seconded by Director Ramseyer. The motion passed. (Exhibit "E")

Secretary Debbie Falconburg was instructed to research and open a non-bearing interest account for IWRB Sustainability Grant for the American Falls Reservoir Spillway Project Funds.

Secretary Debbie Falconburg presented an easement agreement with Linda Glover for the shared parking area for the District's new office. Director Rob Blick moved to postpone signing the agreement until the new entrance has been constructed, seconded by Director Brad Shackelford. The motion passed.

The meeting adjourned at 11:15 a.m. to conduct Reorganization business. The meeting will reconvene when the construction team arrives.

At 11:29a.m. the meeting reconvened. Contractor Andy Coates Petersen Brothers Construction and Architect Kyndell Madsen joined. Construction is approximately one and a half weeks ahead of schedule.

The meeting adjourned at 11:36 a.m.

  
President Dan Shewmaker

  
Secretary Debbie Falconburg

## REORGANIZATION

The Chairman declared the old Board now dissolved and reorganization for the ensuing year be taken up and appointed Travis Thompson, Temporary Chairman.

Director Rob Blick, seconded by DeWitt Marshall moved all offices retain their positions. The motion passed.

Travis Thompson returned the meeting to Director Dan Shewmaker.

AUDITING COMMITTEE – President Dan Shewmaker appointed Directors DeWitt Marshall, Brad Shackelford, and Rob Blick as Auditing Committee for 2024.

ATTORNEY – It was moved by Director Rob Blick, seconded by Director Graham Hooper the firm Marten Law be retained as counsel for the District for the ensuing year at such hourly rates as the bill for general clients, and passed.

PAYMENT OF CLAIMS - It was moved by Director Graham Hooper, seconded by Director DeWitt Marshall, a resolution be adopted for the prompt payment of claims for such regular bills as discount bills, social security, phone, salary, etc., and duly carried.

DEPOSITORY ACCOUNT – It was moved by Director DeWitt Marshall, seconded by Director Rob Blick, and carried, the following resolution be adopted;

BE IT RESOLVED, that the any two of the four named officers are hereby authorized to sign checks, notes, bills, certificates of deposit or other instructions for the American Falls Reservoir District at the designated banking depository for the operating fund account.

MILEAGE REIMBURSEMENT BE IT RESOLVED that the Secretary adjust the mileage reimbursement according to IRS guidelines which for 2024 is \$0.67 per mile.

AUDITOR – A motion that Mahlke Hunsaker & Company PLLC be retained as Auditor and for counseling for the District and the Water Quality Facilities Fund, respectively, for 2024, was moved by Director Dave Ramseyer, seconded by Director Graham Hooper, and passed.

PER DIEM – A motion by Director DeWitt Marshall, seconded by Director Graham Hooper was approved to retain the per diem allowance to \$150.00 per meeting day made in person, and \$100 per teleconference meeting.

SALARY – The chairman appointed Directors Dave Ramseyer, Rob Blick, and Brad Shackelford, as a Salary Review Committee to report to the Board at the November 2024 meeting.

There being no further business to come before this Board the meeting adjourned.

  
President Dan Shewmaker

  
Secretary Debbie Falconburg

Jerome, Idaho  
February 12, 2024

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 1035 North Lincoln, Jerome, Idaho, February 12, 2024 at 10:08 A.M. with the following person present:

Dan Shewmaker	President, Member (via telecommunications)
Dave Ramseyer	Vice President, Member
Graham Hooper	Treasurer, Member
Rob Blick	Member
Greg Hirai	Member
Brad Shackelford	Member

Absent:  
DeWitt Marshall                      Member

Attorney Abby Bitzenburg and Secretary Debbie Falconburg were also present.

The meeting was called to order and conducted by Vice President Dave Ramseyer.

The minutes of the Board meeting January 08, 2024 were approved with a motion by Director Graham Hooper , seconded by Director Greg Hirai.

The Secretary presented the Claims and February 12, 2024 Treasurer's Report to the Board. (See page 2)

Director Graham Hooper moved the Claims and Treasurer's Report be approved, seconded by Director Rob Blick. The motion passed.

### **CURRENT BUSINESS**

The Regional Water Sustainability Grant Contract was approved with a motion by Direct Brad Shackelford, seconded by Director Rob Blick. The motion passed. (Exhibit "A")

A new small business non-interest-bearing account needs to be opened for the Regional Water Sustainability Grant. It was moved by Director Graham Hooper, seconded by Director Greg Hirai to open the account with \$100 from the District's funds, the motion passed. ("Exhibit B")

Marten Law requested a 10% rate increase effective February 1, 2024 for their attorneys. Director Greg Hirai moved the increase be approved, seconded by Director Graham Hooper the motion carried. (Page 3)

### **ATTORNEY**

Attorney Abby Bitzenburg distributed packets of information:

- I.        Water Supply Outlook/SWE Map
- II.       Federal Issues
  - A.    Court Approved 5-year Stay in CRSO Litigation
  - B.    Nevada S Ct Decision on Conjunctive Administration
- III.      State Issues
  - A.    State Seeks More Funding for Invasive Species

**TREASURER'S REPORT**

Cash Balance December 31, 2023	\$ 60,529.33
Receipts January, 2024	\$ 595,521.06
Voided check #10964	\$ 1,982.00
Transfer from Account #1230	\$ 122,841.18
Transfer from Account #1833	\$ 46,019.70
	<u>\$ 826,893.27</u>

**Disbursements:**

Claims January 08, 2024	\$ 175,449.85		
Debbie Falconburg	\$ 4,163.17		
Brandi Weston	\$ 2,595.73		
Payroll Expenses	\$ 5,985.24		
Marten Law	\$ 1,879.00		
Idaho Power utilities install	\$ 4,359.00		
Farmer's Bank Debit Card	\$ 970.45		
<b>Total Distribution 1-31-24</b>	<u>\$ 195,402.44</u>	<u>\$ 195,402.44</u>	
<b>Cash on Hand 1-31-24</b>		<u>\$ 631,490.83</u>	\$ 631,490.82

**IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230**

Balance in Investment Pool 12-31-23	\$ 1,558,629.32	
Interest Credited 1-01-24	\$ 7,262.54	
Transfer to cash	\$ 122,841.18	
<b>Balance Investment Pool 1-31-24</b>	<u>\$ 1,443,050.68</u>	<u>\$ 1,443,050.68</u>
<b>Total Balance 1-31-24</b>		<u>\$ 2,074,541.50</u>

**WATER QUALITY FACILITIES ACCT #1833**

Beginning Balance 12-31-23	\$104,179.85
Transfer to checking	\$46,019.70
Interest 1-1-24	\$479.35
<b>Balance 01/31/24</b>	<u>\$58,639.50</u>

Annual Percentage Yield Earned 5.4051%

**CLAIMS February 12, 2024**

Rob Blick	\$ 175.35	
Graham Hooper	\$ 205.52	
DeWitt Marshall	\$ 137.83	
Dave Ramseyer	\$ 162.62	
Brad Shackelford	\$ 285.23	
Dan Shewmaker	\$ 171.35	
SS Remit	\$ 2,477.56	
State Tax Commission	\$ 520.00	
PERSI	\$ 1,817.78	
Gallagher Benefit Administrators, Ins	\$ 32.00	
<b>Bureau of Reclamation American Falls</b>	<b>\$ 334,934.46</b>	
<b>Bureau of Reclamation Jackson Lake</b>	<b>\$ 9,846.64</b>	
<b>City of Jerome</b>	<b>\$ 116.42</b>	
<b>Falconburg, Debbie</b>	<b>\$ 162.14</b>	
<b>Idaho Power</b>	<b>\$ 297.16</b>	
<b>Laughlin Ricks Architecture</b>	<b>\$ 2,582.00</b>	
<b>Mountain Home News</b>	<b>\$ 156.00</b>	
<b>PMT</b>	<b>\$ 145.47</b>	
<b>Rusty's Paint &amp; Snow Plow</b>	<b>\$ 400.00</b>	
<b>State Insurance Fund</b>	<b>\$ 420.00</b>	
<b>The Times New</b>	<b>\$ 222.11</b>	
<b>WesternWaste Services</b>	<b>\$ 64.49</b>	
	<u>\$ 349,346.89</u>	<u>\$ 5,985.24</u>



**REGIONAL WATER SUSTAINABILITY GRANT CONTRACT  
AMERICAN FALLS SPILLWAY REHABILITATION**

**CONTRACT NO. 4998**

This Contract is between the Idaho Water Resource Board ("Board") and the "Contractors," Idaho Power Company ("IPC") and American Falls Reservoir District ("AFRD").

**RECITALS**

- A. The Board was created under Article XV, Section 7 of the Constitution of the State of Idaho, with the power to construct and operate water projects. Pursuant to Idaho Code § 42-1734, the Board also has the power to finance water projects with available funds.
- B. The American Rescue Plan Act (ARPA), Pub. L. 117-2 subtitle M (2021), appropriated \$219,800,000,000 to the Coronavirus State and Local Fiscal Recovery Fund (SLFRF) for making payments to the States to mitigate the fiscal effects stemming from the public health emergency with response to the Coronavirus disease.
- C. The SLFRF funds may be used to, among other things, make necessary investments in water, sewer, or broadband infrastructure. Pub L. 117-2 sec. 602(c)(1)(D), 42 U.S.C. § 802(c)(D).
- D. Pursuant to 42 U.S.C. § 802(c)(4), SLFRF funds may be used to satisfy any non-federal matching requirement for an authorized Bureau of Reclamation (Reclamation) project.
- E. The Idaho Legislature in 2022 and 2023 passed legislation setting aside funds from the American Rescue Plan Act (ARPA) for the Board to use on projects including those that have been identified by the Board as high priority water sustainability projects.
- F. Contractors submitted an application for a grant to cover American Falls Reservoir Spaceholders' contribution to repairs and replacement work being made on the American Falls Dam and associated spillway.
- G. The repairs are being constructed through the United States Bureau of Reclamation with monetary contributions made by Contractors and other similarly situated spaceholders. Construction began in 2019 and is expected to continue through 2032.
- H. Contractors met the Board's grant criteria and were included on the Regional Water Sustainability Priority List. In July 2023, the Board approved funding for the Contractors' Project.
- I. AFRD filed a joint application with IPC on behalf of all similarly situated spaceholders in American Falls Reservoir and will enter into individual memorandum of agreements with such spaceholders to implement this Contract.

The Parties Agree as Follows:

**1. Project Coordination**

- A. The Board's Contract Manager and representative for the administration of this Contract shall be Neeley Miller.
- B. The Contractors' Project Coordinators and representatives for the administration of this Contract shall be Kresta Davis for Idaho Power Company and Debbie Falconburg for American Falls Reservoir District. If a substitute coordinator and representative is appointed in the future for any individual party, the parties agree to notify each other accordingly in writing.

**2. Purpose**

The purpose of this Contract is to provide non-federal match funding for repairs to American Falls Dam. The repairs include Spillway Repair, Trunnion Pin Replacement, Guard Gate Frame Inspection/Repair, and Dam Intakes Replacement (Design, Acquisitions, and Construction) ("Project"). A portion of the funds issued pursuant to this Contract will be used to reimburse Contractors for amounts previously paid to Reclamation. The remainder of funds will go to prepay Reclamation for the remaining construction activities.

**3. Reporting**

- A. Contractors shall provide a complete accounting of Contractors' expenditures related to the Project as the Project progresses. In addition, Contractors shall provide the Board a summary of work completed on the Project during the period between reports. Both of these reports shall be referred to as "Required Reports."
- B. The Required Reports shall be submitted to the Board, through the Contract Manager and IDWR Payable (see full information in Section 4.B below) on the following schedule:
  - a. Contractors shall submit along with the first installment invoice the Required Reports covering the activities conducted and amounts to be reimbursed from the beginning of the Project up to the time of the first installment invoice.
  - b. Contractors shall submit the Required Reports along with each subsequent installment invoice covering the period between installment invoices.
  - c. After the final installment invoice in 2026, Contractors shall submit the Required Reports annually, no later than December 31 of each year, covering the time since the last Required Reports.
  - d. Contractors shall submit final Required Reports upon completion of the Project. The final Required Reports shall include a summary of the entire Project.

#### **4. Compensation and Invoices**

- A. This Contract is an installment contract for \$12,486,758, paid in four installments.
  - a. The first installment will reimburse Contractors for amounts already expended for the Spillway Repair an amount up to \$3,500,000. This installment may be invoiced on the Effective Date of this Contract.
  - b. The second installment in the amount of \$3,412,894 shall be invoiced between July 1, 2024, and December 31, 2024.
  - c. The third installment in the amount of \$2,418,700 shall be invoiced between July 1, 2025, and December 31, 2025.
  - d. The fourth installment in the amount of \$3,155,164 shall be invoiced between July 1, 2026, and November 30, 2026.
- B. IPC shall submit an invoice on behalf of the Contractors for each installment to IDWR Payable, PO Box 83720, Boise, ID 83720-0098, or by email to [IDWRpayable@idwr.idaho.gov](mailto:IDWRpayable@idwr.idaho.gov). Each invoice shall be on IPC's letterhead and include:
  - a. Contract number from Page 1 of the Contract,
  - b. Contractor's name, address, and telephone number,
  - c. Billing date,
  - d. Amount of the billing, and
  - e. The reporting required in Section 3.B above.
- C. The Board will review and upon approval, pay invoices in accordance with Idaho Code § 67-2302.
- D. The Contractors must hold funds received pursuant to this Contract in a non-interest bearing account.
- E. If the Contractors do not expend the full amount of funds received pursuant to this Contract upon completion of the Project, Contractors shall return any unused funds.

#### **5. Term**

This Contract shall take effect when all parties have signed it. The Effective Date of this Contract will be the date the Contract is signed by the last party to sign it. The Contract shall continue in effect until December 31, 2032.

#### **6. General Terms and Conditions**

The Contractor shall abide by all applicable terms and conditions contained in the Standard Contract Provisions, attached as Attachment A and ARPA Grant Funding Contract Provisions, attached as Attachment B, both incorporated by this reference.

## 7. Counterparts

This Contract may be executed with electronic signatures and in multiple counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same document.

The parties have executed this Contract on the date following their respective signatures.

State of Idaho  
**IDAHO WATER RESOURCE BOARD**  
322 E Front St  
PO Box 83720  
Boise, ID 83720-0098

**IDAHO POWER COMPANY**  
121 W Idaho St  
Boise, ID 83720

---

**Brian Patton**  
Executive Manager

---

**Kresta Davis**  
Senior Manager of Water Policy

---

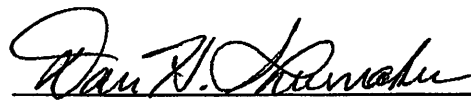
Date

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Date

**AMERICAN FALLS RESERVOIR DISTRICT**  
1035 N Lincoln Ave  
Jerome, ID 83338

---



**Dan Shewmaker**  
President

---

*02-17-2024*

Date

## 7. Counterparts

This Contract may be executed with electronic signatures and in multiple counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same document.

The parties have executed this Contract on the date following their respective signatures.

State of Idaho

**IDAHO WATER RESOURCE BOARD**

322 E Front St

PO Box 83720

Boise, ID 83720-0098

**IDAHO POWER COMPANY**

121 W Idaho St

Boise, ID 83720

---

**Brian Patton**

Executive Manager

---

Date

**Kresta Davis**

Digitally signed by Kresta Davis  
Date: 2024.02.15 15:56:56  
-07'00'

---

**Kresta Davis**

Senior Manager of Water Policy

---

**2.15.2024**

Date

**AMERICAN FALLS RESERVOIR DISTRICT**

1035 N Lincoln Ave

Jerome, ID 83338

---

**Dan Shewmaker**

President

---

Date

## 7. Counterparts

This Contract may be executed with electronic signatures and in multiple counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same document.

The parties have executed this Contract on the date following their respective signatures.

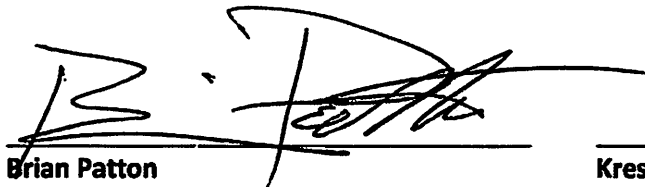
State of Idaho

**IDAHO WATER RESOURCE BOARD**

322 E Front St

PO Box 83720

Boise, ID 83720-0098



**Brian Patton**

Executive Manager

Date

2/15/2024

**IDAHO POWER COMPANY**

121 W Idaho St

Boise, ID 83720

**Kresta Davis**

Senior Manager of Water Policy

Date

**AMERICAN FALLS RESERVOIR DISTRICT**

1035 N Lincoln Ave

Jerome, ID 83338

**Dan Shewmaker**

President

Date

## **Attachment A**

### **STANDARD CONTRACT PROVISIONS IDAHO WATER RESOURCE BOARD**

#### **1. DEFINITIONS**

- A. "Board" or "IWRB" shall mean the Idaho Water Resource Board, 322 East Front Street, PO Box 83720, Boise, Idaho 83720-0098, by and through its authorized representatives.
- B. "Contract" shall mean the contract document to which these standard provisions are attached, without respect to the name of the contract document.
- C. "Contract Manager" shall mean that person appointed by the Board to administer this Contract on behalf of the Board and includes, except as otherwise provided in this Contract, an authorized representative of the Contract Manager acting within the limits of his authority.
- D. "Project Coordinator" shall mean that person appointed by the Contractor to administer this Contract on behalf of the Contractor and includes, except as otherwise provided in this Contract, an authorized representative of the Project Coordinator acting within the limits of his authority.

#### **2. PROJECT COORDINATION**

- A. All communications given to the Contract Manager or Project Coordinator shall be as binding as if given to the party.
- B. The Board, or anyone authorized to act on its behalf, may change the Contract Manager at any time by written notice served on the Contractor.
- C. The Project Coordinator shall be the Contractor's representative for administration of this Contract and shall have full authority to act on behalf of the Contractor unless specified otherwise in the main body of the Contract. The Contractor may change its Project Coordinator by prior written notice served on the Board.

#### **3. LIMITATION OF PROGRAM FUNDS**

- A. The Contractor acknowledges that the Board cannot obligate funds prior to obtaining funding approval.
- B. The Board certifies that state or federal funds are presently available and authorized for expenditure to pay the portion of costs which will accrue during the current state or federal fiscal year or applicable grant period.
- C. All obligations of the Board, including the continuance of payments under this Contract, are contingent upon the availability and continued appropriation of funds. In the event funds become unavailable as determined by the Board, the Board may immediately terminate this Contract or amend it accordingly. In no event shall the Board be liable for any payments in excess of approved or appropriated funds available for this project.

#### **4. TERMINATION FOR CONVENIENCE**

- A. The Board may terminate for its convenience this Contract in whole or in part. In such event, the Board shall serve a written Notice of Termination for Convenience on the Contractor by deposit in the United States mail, as certified, return receipt requested with proper postage affixed. Notice of Termination for Convenience shall be deemed served upon its receipt.

- B. The Contractor shall not incur after the date of service of the Notice of Termination for Convenience any non-cancellable obligations, except as authorized in the written Notice of Termination for Convenience.
- C. If a termination for the convenience of the Board is effected, an equitable adjustment in the payments authorized in this Contract shall be made. Such adjustments shall provide for payment to the Contractor for services rendered prior to the effective date of termination of the Contract and for all non-cancellable obligations incurred prior to receipt of a Notice of Termination for Convenience.
- D. Within twenty days of receipt of a Notice of Termination for Convenience, the Contractor shall submit a summary detailing all completed work required by this Contract and deliver or otherwise make available to the Board all data, reports, estimates, summaries and such other information and materials as may have been accumulated by Contractor in performing this Contract, whether completed or in process.

## **5. TERMINATION FOR DEFAULT**

- A. In addition to any termination of this Contract in accordance with Section 4, the Board may terminate this Contract in whole or in part because of the failure of the Contractor to fulfill its obligations, if Contractor fails to cure such default after notice and a period to cure. Upon receipt of Notice of Termination for Default, the Contractor shall immediately discontinue all services affected. Oral notice of termination by the Board is effective when given, but in such a case, the Board shall confirm with written Notice of Termination for Default by deposit in the United States mail as certified, return receipt requested. The effective date of termination for default if no oral notice is given shall be the date of receipt of Notice of Termination for Default.
- B. If a termination for default is effected, the Board has the right to withhold payment for services provided that relate to the Contractor's default.
- C. Within twenty days of receipt of a Notice of Termination for Default, the Contractor shall submit a summary detailing all completed work required by this Contract and deliver or otherwise make available to the Board all data, reports, estimates, summaries and such other information and materials as may have been accumulated by Contractor in performing this Contract, whether completed or in process.
- D. The rights and remedies of the Board provided in this Contract are in addition to any other rights and remedies provided by law or under this Contract.

## **6. INDEMNIFICATION**

- A. Contractor shall indemnify, defend, and save harmless the Board, its officers, agents, employees, and volunteers from and against any and all liability, claims, damages, losses, expenses, actions, settlements, attorneys' fees, and suits whatsoever caused by, arising out of, or in connection with Contractor's acts or omissions under this Contract or Contractor's failure to comply with any state or federal statute, law, regulation, or rule.
- B. Upon receipt of the Board's tender of indemnity and defense, Contractor shall immediately take all reasonable actions necessary, including, but not limited to, providing a legal defense for the Board, to begin fulfilling its obligation to indemnify, defend, and save harmless the Board. Contractor's indemnification and defense liabilities described herein shall apply regardless of any



allegations that a claim or suit is attributable in whole or in part to any act or omission of the Board under this Contract. However, if it is determined by a final judgment that the Board's negligent act or omission is the sole proximate cause of a suit or claim, the Board shall not be entitled to indemnification from Contractor with respect to such suit or claim, and the Board, in its discretion, may reimburse Contractor for reasonable defense costs attributable to the defense provided by any Special Deputy Attorney General appointed pursuant to Section 6.C.

- C. Any legal defense provided by Contractor to the Board under this section must be free of any conflicts of interest, even if retention of separate legal counsel for the Board is necessary. Any attorney appointed to represent the Board must first qualify as and be appointed by the Attorney General of the State of Idaho as a Special Deputy Attorney General pursuant to Idaho Code §§ 67-1401(13) and 67-1409(1).

## **7. NO PERSONAL LIABILITY**

In no event shall any official, officer, employee, or agent of the Board and the State of Idaho be personally liable for any representation, statement, covenant, warranty, or obligation contained in, or made in connection with, this Contract, express or implied.

## **8. WORKERS COMPENSATION INSURANCE**

Unless the Contractor is exempt under the provisions of Idaho Code § 72-212, the Contractor warrants that it has purchased worker's compensation insurance for Contractor and all employees engaged in the performance of this Contract and shall provide the Board with a Certificate of Insurance to verify the same within 15 days of the execution of this Contract. The Contractor shall notify the Contract Manager within five days of any change in the status of its worker's compensation insurance.

## **9. INSURANCE**

- A. Contractor shall obtain and maintain insurance at its own expense for the duration of the Contract with insurance companies properly licensed to do business in Idaho insurance in amounts not less than the following:
  - i. Commercial General Liability (CGL) with a limit of not less than \$1,000,000 each occurrence/aggregate if defense is outside the limit, and \$2,000,000 per occurrence/aggregate, if defense is inside the limit.
  - ii. Automobile Liability including owned, non-owned, leased, and hired liability with a limit of not less than \$1,000,000 each occurrence.
  - iii. Professional liability insurance covering any damages caused by an error, omission, or any negligent acts. Combined single limit per occurrence shall not be less than \$1,000,000 or the equivalent. Annual aggregate limit shall not be less than \$1,000,000.
- B. The Contractor shall provide certificates of insurance or certified endorsements for the insurance required. Contractor shall provide a copy of the carrier's notice of cancellation or material changes within two days of the Contractor receiving notice from the carrier. All insurance, except for Workers Compensation and Professional Liability/Errors and Omissions, shall name the Board and the State of Idaho as Additional Insured.

## **10. RELATIONSHIP OF THE PARTIES**

- A. The parties intend to create by the terms of this Contract, an independent contractor relationship between the Board and the Contractor.
- B. The parties do not intend to create by the terms of this Contract the relationship of employer and employee. Contractor's status under this Contract shall be that of an independent contractor and not that of an agent or employee of the State. Contractor shall be responsible for paying all employment-related taxes and benefits, such as federal and state income tax withholding, social security contributions, worker's compensation, and unemployment insurance premiums, health and life insurance premiums, pension contributions, and similar items. Contractor shall indemnify the Board and the State and hold them harmless from all claims for taxes (including but not limited to social security taxes), penalties, attorneys' fees, and costs that may be made or assessed against the State arising out of Contractor's failure to pay such taxes, fees or contributions.

## **11. ASSIGNMENT OF BENEFITS AND DELEGATION OF DUTIES**

- A. The Contractor shall not delegate any duties under this Contract or assign any benefits, including any moneys due or to become due hereunder, without the prior written consent of the Board.
- B. In the event a delegation of duties or an assignment of benefits is approved by the Board, the Contractor shall remain responsible and agrees to bind every such delegate or assignee to comply with the terms and conditions of this Contract.

## **12. PUBLIC RECORDS**

Pursuant to Idaho Code Title 74, Chapter 1, information or documents received from the Contractor may be open to public inspection and copying unless exempt from disclosure. The Contractor shall clearly designate each portion as "exempt" on each page of such documents and shall indicate the basis for such exemption. The Board will not accept the marking of an entire document as exempt. In addition, the Board will not accept a legend or statement on one page that all, or substantially all, of the document is exempt from disclosure. The Contractor shall indemnify and defend the Board against all liability, claims, damages, losses, expenses, actions, attorneys' fees, and suits whatsoever for honoring such a designation or for the Contractor's failure to designate individual documents as exempt. The Contractor's failure to designate as exempt any portion of a document that is released by the Board shall constitute a complete waiver of any and all claims for damages caused by such release.

## **13. RIGHTS IN DATA**

- A. All data, plans, drawings, specifications, reports, operating manuals, notes, and other written documents produced in the performance of this Contract or in contemplation thereof, are owned by and are for the exclusive use of the Board and are subject to the rights of the Board set forth in this section.
- B. The Board shall have the right to reproduce, publish, and use all such documents or any part, in any manner and for any purposes whatsoever and to authorize others to do so.
- C. The Board agrees to identify the Contractor or designate appropriate authorship on all materials reproduced and published that are a direct product of the work performed under this Contract.

#### **14. RETENTION OF RECORDS AND ACCESS TO FACILITIES, PREMISES, AND RECORDS**

- A. The Contractor shall establish and maintain project budget accounts and records for work and services required by this Contract in accordance with generally accepted accounting principles and practices. Records shall be retained by the Contractor throughout the term of this Contract and for a period of three years following final settlement.
- B. At all reasonable times during the term of this Contract and for a period of three years following final settlement, the Board, State of Idaho, and their authorized representatives shall have access at the Contractor's offices to its records related to the services performed under this Contract for the purposes of inspection, audit, and copying by the Board, State of Idaho, and their authorized representatives.

#### **15. FORCE MAJEURE**

- A. If a Force Majeure Event prevents a party from complying with any one or more obligations under this Contract, that inability to comply will not constitute breach if (1) that party uses reasonable efforts to perform those obligations, (2) that party's inability to perform those obligations is not due to its failure to (A) take reasonable measures to protect itself against events or circumstances of the same type as that Force Majeure Event or (B) develop and maintain a reasonable contingency plan to respond to events or circumstances of the same type as that Force Majeure Event, and (3) that party complies with its obligations under this section.
- B. "Force Majeure Event" means any event or circumstance, whether or not foreseeable, that was not caused by that and any consequences of that event or circumstance.
- C. If a Force Majeure Event occurs, the noncomplying party shall promptly notify the other party of that Force Majeure Event's occurrence, its effect on performance, and how long the noncomplying party expects it to last. The noncomplying party shall update that information as reasonably necessary. During a Force Majeure Event, the noncomplying party shall use reasonable efforts to limit damages to the other party and to resume its performance under this Contract.

#### **16. ILLEGAL ALIENS**

Contractor warrants it does not knowingly hire or engage any illegal aliens or persons not authorized to work in the United States; it takes steps to verify that it does not hire or engage any illegal aliens or persons not authorized to work in the United States; and, that any misrepresentation in this regard or any employment of persons not authorized to work in the United States constitutes a material breach of this Contract and shall be cause for termination.

#### **17. REQUIRED CERTIFICATIONS**

- A. Boycott of Israel. Pursuant to Idaho Code § 67-2346, if payments under the Contract exceed one hundred thousand dollars (\$100,000) and Contractor employs ten or more persons, Contractor certifies that it is not currently engaged in, and will not for the duration of the Contract engage in, a boycott of goods or services from Israel or territories under its control. The terms in this section defined in Idaho Code § 67-2346 shall have the meaning defined therein.
- B. Ownership or Operation by China. Pursuant to Idaho Code § 67-2359, Contractor certifies that it is not currently owned or operated by the government of China and will not for the duration of the Contract be owned or operated by the government of China. The terms in this section defined in Idaho Code § 67-2359 shall have the meaning defined therein.

## **18. ENTIRE AGREEMENT/MERGER**

This Contract sets forth the entire agreement between the parties related to the subject matter of this Contract and may not be modified unless in writing and signed by both parties.

## **19. SEVERABILITY**

If any part of this Contract is declared invalid or becomes inoperative for any reason, such invalidity or failure shall not affect the validity and enforceability of any other provision.

## **20. SURVIVAL**

All terms in this Contract that might involve performance subsequent to termination or expiration of this Contract or that cannot be reasonably ascertained or fully performed until after termination or expiration of this Contract shall survive. Survival of such terms shall not extend in violation of Article VII, Section 11 of the Idaho Constitution and Idaho Code §§ 59-1015 through 59-1017.

## **21. NO WAIVER**

The failure by one party to require performance of any provision shall not affect that party's right to require performance at any time thereafter, nor shall a waiver of any breach or default of this Contract be construed as or deemed to be a waiver of any subsequent breach or default.

## **22. EFFECT OF SECTION HEADINGS**

The section headings appearing in this Contract are not interpretations of the text but are inserted for convenience and reference only.

## **23. SOVEREIGN IMMUNITY**

Nothing contained in this Contract shall be considered a waiver of the State's sovereign immunity, which immunity is expressly reserved.

## **24. GOVERNING LAW**

This Contract shall be governed by and construed under the laws of the State of Idaho and the parties consent to the jurisdiction of the state courts of Ada County in the State of Idaho in the event of any dispute with respect to this Agreement.

## **25. NOTICES**

All notices shall be in writing and sent certified mail, postage prepaid, return receipt requested to:

**Idaho Water Resource Board**  
Attn: Purchasing Agent  
PO Box 83720  
Boise, ID 83720-0098

**Contractor**  
Address listed in the  
Contractor's Signature Block

## **Attachment B**

### **ARPA Grant Funding Contract Provisions**

#### **1. REMEDIES FOR NONCOMPLIANCE.**

If Contractor fails to comply with the U.S. Constitution, Federal or State statutes, regulations or the terms and conditions of this Contract, the Board may impose additional conditions. If the Board determines that noncompliance cannot be remedied by imposing additional conditions, the Board may take one or more of the following actions, as appropriate in the circumstances:

- a) Temporarily withhold cash payments pending correction of the deficiency by the Contractor or more severe enforcement action by the U.S. Department of Treasury or the Board.
- b) Disallow all or part of the cost of the activity or action not in compliance.
- c) Wholly or partly suspend or terminate the Contract.
- d) Recommend the U.S. Department of Treasury initiate suspension or debarment proceedings as authorized under 2 CFR part 180 and the U.S. Department of Treasury regulations.
- e) Withhold further funds for the project or program.
- f) Take other remedies that may be legally available.

#### **2. ENVIRONMENTAL REGULATIONS**

- A. If this Contract is for more than \$150,000, Contractor shall comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the U.S. Department of Treasury and the Regional Office of the Environmental Protection Agency (EPA).
- B. Any of Contractor's contracts related to this Contract that exceed \$150,000 must contain the language in Section 2.A above.

#### **3. CONTRACT WORK HOURS AND SAFETY STANDARDS.**

Contractor shall comply with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5).

#### **4. DEBARMENT & SUSPENSION**

Contractor warrants it is not, and shall ensure any of its contractors related to this Contract are not, listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension."

## **5. PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE SERVICES OR EQUIPMENT**

Contractor is prohibited from obligating or expending loan or grant funds to: (1) Procure or obtain; (2) Extend or renew a contract to procure or obtain; or (3) Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public Law 115–232, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).

- a) For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).
- b) Telecommunications or video surveillance services provided by such entities or using such equipment.
- c) Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.

## **6. DOMESTIC PREFERENCE FOR PROCUREMENTS**

Contractor should, to the greatest extent practicable, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this Contract. For purposes of this section:

- a) “Produced in the United States” means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.
- b) “Manufactured products” means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

## **7. BUY AMERICA PREFERENCE**

Contractor shall comply with section 70914 of the Infrastructure Investment and Jobs Act, Pub. L. No. 117-58, which requires:

- a) All iron and steel used in the project are produced in the United States. This means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.
- b) All manufactured products used in the project are produced in the United States. This means the manufactured product was manufactured in the United States, and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation.
- c) All construction materials are manufactured in the United States. This means that all manufacturing processes for the construction material occurred in the United States

## **8. PROCUREMENT OF RECOVERED MATERIALS**

- A. In the performance of this Contract, the Contractor shall make maximum use of products containing recovered materials that are EPA-designated items unless the product cannot be acquired: i. Competitively within a timeframe providing for compliance with the Contract performance schedule; ii. Meeting Contract performance requirements; or iii. At a reasonable price.
- B. Information about this requirement, along with the list of EPA- designated items, is available at EPA's Comprehensive Procurement Guidelines web site, <https://www.epa.gov/smm/comprehensiveprocurement-guideline-cpg-program>.
- C. The Contractor also agrees to comply with all other applicable requirements of Section 6002 of the Solid Waste Disposal Act.

## **9. MINORITY AND WOMEN BUSINESS ENTERPRISES**

Contractor agrees to take affirmative steps to assure that women and minority businesses are used when possible as sources of supplies, equipment, construction and services. Affirmative steps shall include the following:

- a) Including qualified women's business enterprises and small and minority businesses on solicitation lists;
- b) Assuring that women's enterprises and small and minority businesses are solicited whenever they are potential sources;
- c) When economically feasible, dividing total requirements into smaller tasks or quantities so as to permit maximum participation by small and minority business, and women's business enterprises;
- d) Where the requirement permits, establishing delivery schedules which will encourage participation by women's business enterprises and small and minority business;
- e) Using the services and assistance of the Small Business Administration, and the U.S. Office of Minority Business Development Agency of the Department of Commerce; and

- f) If Contractor hires any subcontractors, Contractor must take the affirmative steps in a through e above.

## **10. GENERAL PROCUREMENT STANDARDS**

- A. Contractor must have and use documented procurement procedures, consistent with State, local, and tribal laws and regulations and the standards of this section, for the acquisition of property or services required under this Contract. Contractor's documented procurement procedures must conform to the procurement standards identified in 2 C.F.R. §§ 200.318 through 200.327.
- B. Contractor must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
- C. Written Standards of Conduct
  - a. Contractor must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by this Contract if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of Contractor may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, Contractor may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of Contractor.
  - b. If Contractor has a parent, affiliate, or subsidiary organization that is not a State, local government, or Indian tribe, Contractor must also maintain written standards of conduct covering organizational conflicts of interest. Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, Contractor is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization.
- D. Contractor's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.
- E. To foster greater economy and efficiency, and in accordance with efforts to promote cost-effective use of shared services across, Contractor is encouraged to enter into state and local intergovernmental agreements or inter-entity agreements where appropriate for



procurement or use of common or shared goods and services. Competition requirements will be met with documented procurement actions using strategic sourcing, shared services, and other similar procurement arrangements.

- F. Contractor is encouraged to use Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.
- G. Contractor is encouraged to use value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions. Value engineering is a systematic and creative analysis of each contract item or task to ensure that its essential function is provided at the overall lower cost.
- H. Contractor must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. See also 2 C.F.R. § 200.214.
- I. Contractor must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: Rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.
- J. Time and Materials Contract
  - a. Contractor may use a time-and-materials type contract only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. Time-and-materials type contract means a contract whose cost to Contract is the sum of:
    - i. The actual cost of materials; and
    - ii. Direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.
  - b. Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract must set a ceiling price that the contractor exceeds at its own risk. Further, Contractor awarding such a contract must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.
- K. Contractor alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve Contractor of any contractual responsibilities under its contracts. The Department of Treasury will not substitute its judgment for that of Contractor unless the matter is primarily a Federal concern. Violations of law will be referred to the local, state, or Federal authority having proper jurisdiction.

## **11. REAL PROPERTY.**

- A. Title. Subject to the requirements and conditions set forth in this section, title to real property acquired or improved under this Contract will vest upon acquisition in the Contractor.
- B. Use. Except as otherwise provided by Federal statutes or by the Department of Treasury, real property will be used for the originally authorized purpose as long as needed for that purpose, during which time Contractor must not dispose of or encumber its title or other interests.
- C. Disposition. When real property is no longer needed for the originally authorized purpose, Contractor must obtain disposition instructions from the Department of Treasury or Board. The instructions must provide for one of the following alternatives:
  - a. Retain title after compensating the Department of Treasury. The amount paid to the Department of Treasury will be computed by applying the Department of Treasury's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property. However, in those situations where Contractor is disposing of real property acquired or improved with this Contract and acquiring replacement real property under the same Contract, the net proceeds from the disposition may be used as an offset to the cost of the replacement property.
  - b. Sell the property and compensate the Department of Treasury. The amount due to the Department of Treasury will be calculated by applying the Department of Treasury's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If this Contract has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When Contractor is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return.
  - c. Transfer title to the Department of Treasury or to a third party designated/approved by the Department of Treasury. Contractor is entitled to be paid an amount calculated by applying Contractor's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property.

## **12. ACCESS TO RECORDS**

At all reasonable times during the term of this Contract and for a period of three years following final settlement, Contractor shall provide the U.S. Department of Treasury, the Comptroller General of the United States, or any of their authorized representatives access to any books, documents, papers, and records of the Contractor which are directly pertinent to this Contract for the purposes of making audits, examinations, excerpts, and transcriptions. Access also includes timely and reasonable access to Contractor's personnel for the purpose of interview and discussion related to such documents. This requirement is in addition to the requirements of the

Attachment A, Section XVI, Retention of Records and Access to Facilities, Premises, and Records.

### **13. SINGLE AUDIT**

The total funds disbursed per this Contract are considered federal financial assistance per the Single Audit Act of 1984, as amended by the Single Audit Act Amendments of 1996 (SAA), 31 U.S.C. §§7501-7507. (2000). If Contractor expends more than \$750,000 of any federal funds in a fiscal year, Contractor shall conduct an audit in accordance with the SAA. In such case, the Contractor shall provide the Board a copy of the SAA audit within nine (9) months of the end of the audit period per the SAA. Contractor recognizes that it is responsible for determining if the \$750,000 threshold is reached and if a SAA audit is required. Additionally, Contractor shall inform the Board, in writing, of findings or recommendations pertaining to the funds contained in any SAA audits conducted by the Board.

### **14. CONFLICT OF INTEREST**

- A. No employee, officer, or agent of Contractor may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of Contractor may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, Contractor may set standards for situations in which the financial interest is not substantial, or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of Contractor.
- B. If Contractor has a parent, affiliate, or subsidiary organization that is not a State, local government, or Indian tribe, Contractor must also maintain written standards of conduct covering organizational conflicts of interest. Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, Contractor is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization.

### **15. LABOR STANDARDS AND WAGES**

Contractor shall require strong labor standards to promote effective and efficient delivery of high-quality infrastructure projects while also supporting the economic recovery through strong employment. All laborers and mechanics employed by the prime construction contractor and subcontractors in the project using Contract funds shall be paid wages at rates not less than those prevailing on projects of a character similar in the locality. The Contractor shall document to the Board how prevailing wages will be satisfied by including in the bidding documents one of the following provisions:

- a) Davis Bacon Wages: The prevailing wage rates and instructions for reporting, as established by the United States Department of Labor (subchapter IV of Chapter 31 of title 40, United States Code), or
- b) Project Employment and Local Impact Report: The Report shall include but is not limited to: Number of employees working on the project, number of employees on the project hired directly and hired through a third party, wages and benefits of workers on the project by classification, local hiring, project labor agreement, community benefit agreements, prevailing wage agreements, and/or other information demonstrating strong employment opportunities for workers.

## **16. CONTRACT WORK HOURS AND SAFETY STANDARDS**

Where applicable, all contracts awarded by Contractor in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

## **17. DISCRIMINATION PROHIBITED**

Contractor shall comply with the following statutes and regulations that prohibit discrimination:

- A. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;
- B. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
- C. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
- D. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
- E. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs,

activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

## **18. EQUAL EMPLOYMENT OPPORTUNITY**

- A. Contractor shall comply with Executive Order 11246, "Equal Employment Opportunity," as amended by EO 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and as supplemented by regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."
- B. Contractor shall include the language in Section 17.A above in all contracts that meet the definition of Federally Assisted Construction Contract. "Federally Assisted Construction Contract" means any agreement or modification thereof for construction work which is paid for in whole or in part with funds obtained from this Contract.

## **19. INCREASING SEAT BELT USE IN THE UNITED STATES.**

Pursuant to Executive Order 13043, 62 FR 19217 (Apr. 18, 1997), Contractor should encourage its contractors to adopt and enforce on-the-job seat belt policies and programs for their employees when operating company-owned, rented or personally owned vehicles.

## **20. REDUCING TEXT MESSAGING WHILE DRIVING.**

Pursuant to Executive Order 13513, 74 FR 51225 (Oct. 6, 2009), Contractor should encourage its employees, subrecipients, and contractors to adopt and enforce policies that ban text messaging while driving, and Contractor should establish workplace safety policies to decrease accidents caused by distracted drivers.

## **21. MANDATORY DISCLOSURES**

Contractor must disclose, in a timely manner, in writing to the Board all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting this Contract. Contractor is required to report certain civil, criminal, or administrative proceedings to SAM (currently FAPIIS). Failure to make required disclosures can result in any of the remedies described in Section 1 above. (See also 2 CFR part 180, 31 U.S.C. 3321, and 41 U.S.C. 2313.)

## **22. INSURANCE COVERAGE**

Contractor must, at a minimum, provide the equivalent insurance coverage for real property and equipment acquired or improved with Contract funds as provided to property owned by the Contractor.

## **23. COMPLY WITH ALL APPLICABLE LAWS**

Contractor shall comply with all applicable federal, state, and local laws, including the conditions and requirements of the federal American Rescue Plan Act Coronavirus State Fiscal Recovery Fund (codified as 42 U.S.C. 802), including all implementing regulations (31 CFR 35.1 et seq.) from the U.S. Department of the Treasury.

## **24. GENERAL PROVISIONS**

- A. Contractor's right to request disbursements under this Contract terminates on December 1, 2026. Activities and expenses occurring after December 1, 2026, are the responsibility of the Contractor.
- B. Contractor will provide proof of an assigned Unique Entity Identifier and active registration with SAM (<https://www.sam.gov>) if not already obtained, prior to the first disbursement. Further disbursements will be made contingent on Contractor providing proof that all requested information to SAM has been submitted. Contractor will maintain active registration with SAM throughout the lifetime of the award, pursuant to 2 CFR 25.
- C. In addition to other provisions required herein, all contracts made by Contractor under this Contract must contain the provisions listed in Appendix II to 2 C.F.R. Part 200.

## **25. BYRD ANTI-LOBBYING.**

Contractor must sign the Certification Regarding Lobbying provided on the next page.

### CERTIFICATION REGARDING LOBBYING

The undersigned certifies, to the best of their knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all contractors shall certify and disclose accordingly.

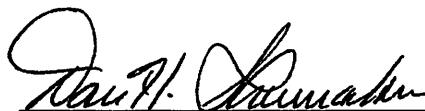
This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Idaho Power Company

American Falls Reservoir District

Kresta Davis  
Senior Manager of Water Policy

Date



Dan Shewmaker  
President

02-13-2024

Date

## CERTIFICATION REGARDING LOBBYING

The undersigned certifies, to the best of their knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all contractors shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Idaho Power Company

American Falls Reservoir District

**Kresta Davis**

Digitally signed by Kresta Davis  
Date: 2024.02.15 15:57:27  
-07'00'

Kresta Davis  
Senior Manager of Water Policy

2.15.2024

Date

Dan Shewmaker  
President

Date



Jerome, Idaho  
February 12, 2024

The Board of Directors of the American Falls Reservoir District, Idaho, met in regular public session at the regular meeting place of the Board at 1035 North Lincoln in Jerome, Idaho on February 12, 2024 at 10:00 A.M. with the following persons present:

Dan Shewmaker	President, Member (via phone)
Dave Ramseyer	Vice President, Member
Graham Hooper	Treasurer, Member
Rob Blick	Member
Greg Hirai	Member
Brad Shackelford	Member
Absent	
DeWitt Marshall	Member

Secretary Debbie Falconburg, and Attorney Abby Bitzenburg were also present.

After the minutes of the preceding meeting had been read and approved, and after the conduct of other business not pertinent to the following, it was pointed out that a new small business non-interest-bearing account needs to be opened for the Regional Water Sustainability Grant Contract American Falls Spillway Rehabilitation. (Exhibit "B" attached hereto.) It was moved by Director Graham Hooper, seconded by Director Greg Hirai, and unanimously carried, the following resolution be adopted:

BE IT RESOLVED that the any two of the four named officers are hereby authorized to sign checks, notes, bills, certificates of deposit or other instructions for the American Falls Reservoir District at the designated banking depository for the Regional Water Sustainability Grant Contract American Falls Spillway Rehabilitation.

(Other business not pertinent to the above appears in the minutes of the regular meeting of the Board.)

Upon motion duly made, seconded, and unanimously carried, the meeting was adjourned.

Debbie Falconburg  
Debbie Falconburg, Secretary

Dave Ramseyer  
Dave Ramseyer, Vice President



January 25, 2024

Privileged and Confidential  
Attorney Work Product/Attorney-Client Communication

Via E-Mail Only: [afrd1.1923@gmail.com](mailto:afrd1.1923@gmail.com)

Debbie Falconburg  
American Falls Reservoir District  
P.O. Box A  
Jerome, Idaho 83338

RE: Proposed 2024 Billing Guidelines

Dear Debbie:

Thank you for giving us the opportunity to work with you in 2023. As we move into 2024, our firm has reviewed the fees and costs we charge our clients and is requesting approval of the proposed rate hourly rate increase of 10%, effective February 1, 2024. Our rates are typically at or below market in our field, reflecting an increase in demand and higher employment costs. inflation. They also reflect the importance we place on continuing to hire and retain the very best environmental and natural resource lawyers from top law schools. The competition for these lawyers is fierce and reflects their talent. We hope the quality of their work shows up as added value in the services we provide.

Please call me if you have any concerns about our proposed 2024 rates or revised billing guidelines. If you are satisfied with our proposal, please so indicate by signing and returning a copy of this letter to me. Thank you.

Sincerely,

A handwritten signature in blue ink, appearing to read "Travis L. Thompson".

Travis L. Thompson  
Partner  
Direct: 208-735-2227  
E-Mail: [tthompson@martenlaw.com](mailto:tthompson@martenlaw.com)

The terms of the foregoing letter are agreed to and accepted as of this 12<sup>th</sup> day of February, 2024.

American Falls Reservoir District

By:

A handwritten signature in blue ink, appearing to read "Dave Ramsey".  
~~Dan Shewmaker~~ Dave Ramsey

Its:

~~Chairman~~ Vice chairman



**PCCO #002**

Petersen Brothers Construction  
1920 Highland Ave. East  
Twin Falls, Idaho 83301  
Phone: +12087346303

Project: 2023-24 - American Falls Reservoir District  
152 1st Ave W  
Jerome, Idaho 83338

**DRAFT**

**Prime Contract Change Order #002: CE #005 - PR-01 (Streetscape)**

TO:	AMERICAN FALLS RESERVOIR DISTRICT 1035 NORTH LINCOLN JEROME, Idaho 83338	FROM:	PETERSEN BROTHERS CONST PETERSEN BROTHERS CONST. 1920 HIGHLAND AVE E. TWIN FALLS Idaho 83301
DATE CREATED:	2/ 12 /2024	CREATED BY:	Andy Coats (PETERSEN BROTHERS CONST)
CONTRACT STATUS:	Draft	REVISION:	0
REQUEST RECEIVED FROM:	LOCATION		
INVOICED DATE:	PAID DATE:		
REFERENCE:	CHANGE REASON: Design Development		
PAID IN FULL:	No	EXECUTED:	No
ACCOUNTING METHOD:	Amount Based	SCHEDULE IMPACT:	10 days
FIELD CHANGE:	No	CONTRACT FOR:	1:American Falls Reservoir District Office
		TOTAL AMOUNT:	\$ 62,373.30

**DESCRIPTION:**  
CE #005 - PR-01 (Streetscape)  
PROPOSAL REQUEST  
No. 01 - Streetscape

PROJECT: American Falls Reservoir District  
Date: December 5, 2023  
To: PBC, Owner

**REQUEST**

Please provide an itemized breakdown for changes in the work involving adjustment in the Contract Sum and/or extension of the Contract Time as described herein.

**CHANGES IN THE WORK**

Refer to attached drawings and specifications.

Pavers and streetscape improvements are required all along Adler Street (excluding the one access) and 1st Ave W.

Patch & repair asphalt on the corner of Adler and 1st Ave W. as required for new work.

The City of Jerome will supply the trees. The tree wells and other associated items are in PBC's scope.

Please create a separate line item for the light poles. The City of Jerome is discussing at their Council meeting about the possibility of paying for these poles. The J boxes and other associated items are in PBC's scope.

**\*\*UPDATE\*\***

It was determined at the Jerome Council Meeting (11/20/23) that the City would provide the light poles along with the trees.

**ATTACHMENTS:**



PCCO #002

MVE CO1 - PR-01 Future Street lighting.pdf Estimate 1016 from PRECISION EXCAVATION AND GRADING LLC.pdf AFRD CE 005-PR-01 12192023.pdf AFRD CE 005-PR-01 12192023.pdf PR 01 Streetscape.pdf

CHANGE ORDER LINE ITEMS:

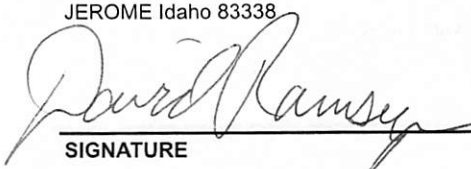
PCCO #002

#	Cost Code	Description	Type	Amount
1	32-EXTERIOR IMPROVMENTS-32.7000 - Landscaping	Pavers	Other	\$ 22,809.00
2	26-ELECTRICAL-26.0000 - Electrical	Light Pole J-Boxes & Additional Underground Conduit	Other	\$ 2,951.00
3	32-EXTERIOR IMPROVMENTS-32.7000 - Landscaping	Tree Wells (Excavtion & Plant Mix, Root Barrier)	Other	\$ 2,489.00
4	03-CONCRETE-03.6000 - Site Concrete	Curb & Gutter	Other	\$ 20,574.00
5	31-EARTHWORK-31.0000 - Earthwork	Additional Asphalt Removal and Patching	Other	\$ 0.00
6	32-EXTERIOR IMPROVMENTS-32.7000 - Landscaping	Irrigation Valves, Drip Zones, Sleeves	Other	\$ 2,035.00
7	26-ELECTRICAL-26.0000 - Electrical	Concrete Light Pole Bases	Other	\$ 895.00
8	31-EARTHWORK-31.0000 - Earthwork	Additional Curb & Gutter Removal	Other	\$ 0.00
9	31-EARTHWORK-31.0000 - Earthwork	Irrigation Services	Other	\$ 4,950.00
Subtotal:				\$56,703.00
CO Fee: 10.00% Applies to all line item types.				5,670.30
Grand Total:				\$62,373.30

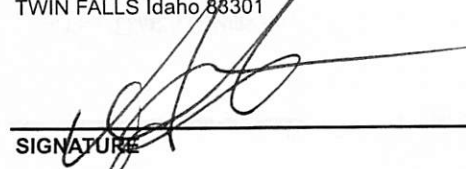
The original (Contract Sum)	\$ 700,000.00
Net change by previously authorized Change Orders	\$ 2,750.00
The contract sum prior to this Change Order was	\$ 702,750.00
The contract sum would be changed by this Change Order in the amount of	\$ 62,373.30
The new contract sum including this Change Order will be	\$ 765,123.30
The contract time will be increased by this Change Order by 10 days	

AMERICAN FALLS RESERVOIR DISTRICT  
1035 NORTH LINCOLN  
JEROME Idaho 83338

PETERSEN BROTHERS CONST  
PETERSEN BROTHERS CONST. 1920 HIGHLAND AVE E.  
TWIN FALLS Idaho 83301

  
SIGNATURE

2-12-24  
DATE

  
SIGNATURE

2/12/24  
DATE

- B. IWRB Aging Infrastructure Grants
- C. ESPA Area of Common GW Bill
- D. ESPA GWMA Adv Committee GW Bill
- E. Co9/WD 1 Meetings March 4-5

IV. Misc. Articles

**DISTRICT OFFICE**

Kyndell Madsen with Laughlin Ricks Architect, Andy Coats Senior project manager, and Jeff Summers Project Superintendent from Petersen Brothers arrived at 10:28 a.m.

Andy Coats presented the proposal request for streetscape per City of Jerome in the amount of \$62,373.30. Director Greg Hirai, seconded by Director Brad Shackelford moved the proposal be accepted. The motion passed. (Page 4)

There being no further business to come before this Board the meeting adjourned.

  
Vice President Dave Ramseyer

  
Secretary Debbie Falconburg

Jerome, Idaho  
March 11, 2024

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 1035 North Lincoln, Jerome, Idaho March 11, 2024 at 10:00 A.M. with the following person present:

Dan Shewmaker	President
Dave Ramseyer	Vice President, Member
Graham Hooper	Treasurer, Member
Rob Blick	Member
DeWitt Marshall	Member
Brad Shackelford	Member

**Absent:**  
Greg Hirai

**Attorney Abby Bitzenberg and Secretary Debbie Falconburg were also present.**

The meeting was called to order and conducted by President Shewmaker.

The minutes of the Board meeting February 12, 2024 were then approved with a motion by Director Dave Ramseyer, seconded by Director Rob Blick.

**The Secretary presented the Claims and March 11, 2024 Treasurer's Report to the Board. (See page 2)**

Director Graham Hooper moved the Claims and Treasurer's Report be approved with the deposit of \$7,737 for Black Pine Cabinets being added., seconded by Director DeWitt Marshall. The motion passed.

## TRANSFERS

**Director Dave Ramseyer, seconded by Director Graham Hooper approved five transfers from Twin Falls Canal Company with a motion. (Pages 3-5)**

**Director DeWitt Marshall, seconded by Director Rob Blick approved two transfers from North Side Canal Company.**

## OLD BUSINESS

**Attorney Abby Bitzenberg distributed packets of information and commented concerning:**

- I. **Water Supply Outlook/SWE Map**
- II. **Federal Issues**
  - A. **Idaho AG Claims Nez Perce Tribe Breached Agreement**
  - B. **NYT Ground Water Article**
  - C. **CA to Cutback Colorado Water Use**
  - D. **Long Term Costs of Wind Turbines**
- III. **State Issues**
  - A. **IWRB Recharge Update (through 2/29)**
  - B. **Senate Bill 1341 (ESPA)**

**TREASURER'S REPORT**

Cash Balance 1-31-24	\$	631,490.82
Transfer to open RWSG account	\$	100.00
Gooding County January payment	\$	72,882.54
February Receipts	\$	22,581.85
	\$	<u>726,855.21</u>

**Disbursements:**

Claims 2-12-24	\$	349,346.89	
Debbie Falconburg	\$	4,162.77	
Brandi Weston	\$	2,595.65	
Debit Card	\$	65.88	
New Tech Security	\$	3,098.54	
Payroll Expenses	\$	5,907.06	
<b>Total Distribution 2-29-24</b>	\$	<u>365,176.79</u>	\$ 365,176.79
<b>Cash on Hand 2-29-24</b>			<u>\$ 361,678.42</u> \$ 361,678.42

**IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230**

Balance in Investment Pool 1-31-24	\$	1,443,050.68	
Interest Credited 02-01-24	\$	6,697.23	
<b>Balance in Investment Pool 2-29-24</b>	\$	<u>1,449,747.91</u>	\$ 1,449,747.91
<b>Total Balance 2-29-24</b>			<u>\$ 1,811,426.33</u>

Annual Percentage Yield Earned 5.4363%

**WATER QUALITY FACILITIES ACCT #1833**

Beginning Balance 1-31-24	\$58,639.50
Interest 2-1-24	<u>\$323.71</u>
Balance 2-29-24	<u>\$58,963.21</u>

**RWSG GRANT**

Opening Balance	\$	100.00
Balance	\$	<u>100.00</u>

**CLAIMS MARCH 11, 2024**

Robby Blick	\$	175.36
Greg Hirai	\$	145.87
Graham Hooper	\$	205.53
Dave Ramseyer	\$	162.63
Brad Shackelford	\$	285.24
Dan Shewmaker	\$	92.35
Financial Agent-SS Remittance	\$	2,470.30
Idaho State Tax Commission	\$	520.00
PERSI	\$	1,817.78
Gallagher Benefit Administrators, Ins	\$	32.00
Black Pine Cabinets	\$	7,737.00
City of Jerome	\$	116.42
City of Jerome Irrigation	\$	113.63
ICRMP	\$	2,196.50
Idaho Power	\$	222.69
Marten Law	\$	2,722.50
Petersen Brothers	\$	110,616.81
PMT	\$	145.47
Summitt Springs	\$	900.00
	\$	<u>124,771.02</u>
	\$	5,907.06

March 11, 2024

RESOLVED, That that certain agreement made and entered into by and between Leslie B Kaiser of Twin Falls County, State of Idaho, party/(ies) of the first part, and Jackson Dille of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of February 22, 2024 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Northwest Corner Northwest Quarter Northeast Quarter (NW1/4NW1/4NE1/4) in Section Ten (10), Township Ten (10) South, Range Sixteen (16) East, Boise Meridian for the purchase of a waterright supplemental to Three and 80/100 (3.80) share of the stock of the Twin Falls Canal Company shall be chargeable against Northwest Corner Northwest Quarter Northeast Quarter (NW1/4NW1/4NE1/4) in Section Ten (10), Township Ten (10) South, Range Sixteen (16) East, Boise Meridian until resale and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

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March 11, 2024

RESOLVED, That that certain agreement made and entered into by and between Dale Quigley of Twin Falls County, State of Idaho, party/(ies) of the first part, and Dave Walker of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of February 13, 2024 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Lots Three through Four (3-4), Block 1 (One) Lakewood Subdivision, in Section Two (2), Township Ten (10) South, Range Seventeen (17) East, Boise Meridian for the purchase of a waterright supplemental to One and 00/100 (1.00) share of the stock of the Twin Falls Canal Company shall be chargeable Lot Twenty-one (21) in Twin Falls Skyline acres Subdivision in Section Two (2), Township Ten (10) South, Range Seventeen (17) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.



March 11, 2024

RESOLVED, That that certain agreement made and entered into by and between Corrine Frances Garcia of Twin Falls County, State of Idaho, party/(ies) of the first part, and Twin Falls Canal Company of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of February 14, 2024 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Lot Eighteen (18), Block One (1) of McCollum Addition in Section One (1), Township Ten (10) South, Range Fourteen (14) East, Boise Meridian for the purchase of a waterright supplemental to None and 30/100 (0.30) share of the stock of the Twin Falls Canal Company shall be chargeable against to be held as treasury stock until resale and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

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March 11, 2024

RESOLVED, That that certain agreement made and entered into by and between Twin Falls Canal Company of Twin Falls County, State of Idaho, party/(ies) of the first part, and Mike Bulkley of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of February 13, 2024 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Buy/Share Program for the purchase of a waterright supplemental to Eight and 00/100 (8.00) share of the stock of the Twin Falls Canal Company shall be chargeable Southwest Quarter, Northeast Quarter in Section Twenty (20), Township Eleven (11) South, Range Fourteen (14) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

March 11, 2024

RESOLVED, That that certain agreement made and entered into by and between Twin Falls Canal Company of Twin Falls County, State of Idaho, party/(ies) of the first part, and Lance Schroeder of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of February 13, 2024 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Buy/Share Program for the purchase of a waterright supplemental to Eight and 00/100 (8.00) share of the stock of the Twin Falls Canal Company shall be chargeable West One-Half, Northwest Quarter (W1/2, NW1/4) in Section Four (4), Township Eleven (11) South, Range Fifteen (15) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

---

March 11, 2024

RESOLVED, That that certain agreement made and entered into by and between North Side Canal Company of Gooding County, State of Idaho, party/(ies) of the first part, and Summit Springs, LLC of Jerome County, State of Idaho, party/(ies) of the second part, under date of March 23, 2023 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Southwest Quarter Southeast Quarter (SW1/4SE1/4) in Section Twenty-Seven (27), Township Five (5) South, Range Seventeen (17) East, Boise Meridian for the purchase of a waterright supplemental to Five and 00/100 (5.00) share of the stock of the North Side Canal Company shall be chargeable against Southeast Quarter Southeast Quarter in Section Thirteen (13), Township Eight (8) South, Range Sixteen (16) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

**March 11, 2024**

RESOLVED, That that certain agreement made and entered into by and between North Side Canal Company of Jerome County, State of Idaho, party/(ies) of the first part, and Summit Springs, LLC of Jerome County, State of Idaho, party/(ies) of the second part, under date of March 23 2023 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Lot Three (3) in the Northeast Quarter Northwest Quarter (NE1/4NW1/4) in Section Six (6), Township Eight (8) South, Range Eighteen (16) East, Boise Meridian for the purchase of a waterright supplemental to One and 50/100 (1.50) share of the stock of the North Side Canal Company shall be chargeable against Southeast Quarter Southeast Quarter in Section Thirteen (13), Township Eight (8) South, Range Sixteen (16) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

- C. Irrigation District Bills/Directors/Tax Deed for Water Right Option
- D. IWRB Upper Snake Adv. Committee Meeting (Thur. March 14<sup>th</sup> at 10 a.m.)
- E. ESPA Adv Comm Meeting-Mond March 18<sup>th</sup> at 1 p.m. (Pocatello)

IV. AFRD MOU re IWRB Grant (AF Spillway)

**DISTRICT OFFICE**

Jeff Summers from Petersen Brothers Construction and Kyndell Madson from Laughlin Ricks Architects joined the meeting at 10:30 a.m.. An update on construction was given. April 8, 2024 will be the final walk through of the new District Office at 152 1<sup>st</sup> Ave W, Jerome, Idaho.

Being no further business to come before this Board the meeting adjourned at 11:06 a.m...

  
President Dan Shewmaker

  
Secretary Debbie Falconburg

Jerome, Idaho  
April 8, 2024

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 1035 North Lincoln, Jerome, Idaho April 8, 2024, at 10:04 A.M. with the following person present:

Dan Shewmaker	President, Member
Dave Ramseyer	Vice President, Member
Graham Hooper	Treasurer, Member
Greg Hirai	Member
DeWitt Marshall	Member
Brad Shackelford	Member

Absent Rob Blick Member

Attorney Abby Bitzenburg and Secretary Debbie Falconburg were also present.

The meeting was called to order and conducted by President Shewmaker.

The minutes of the Board meeting March 11, 2024, were then approved with a motion by Director Graham Hooper, seconded by Director Dave Ramseyer.

#### **BUREAU OF RECLAMATION**

Ryan Bliss, Laura Eck, and Cody Sibbet presented the 5-year projects for Jackson Lake Dam and American Falls Reservoir District. They explained all the issues with the removal and replacement of the first trunnion pin. The 5-year plan is very valuable to this office in preparing the budget. There will be a Tour in November in Denver dealing with Quagga Mussels. A dam facility tour in late summer. The Bureau of Reclamation representatives left the meeting at 10:44 a.m.

The Secretary presented the Claims and April 8, 2024 Treasurer's Report to the Board. (See page 2)

Director Graham Hooper moved the Claims and Treasurer's Report be approved, seconded by Director Brad Shackelford. The motion passed.

#### **TRANSFERS**

Director Dave Ramseyer, seconded by Director Graham Hooper approved two transfers from Twin Falls Canal Company with a motion. (Pages 3)

#### **ATTORNEY**

Attorney Abby Bitzenburg distributed packets of information and commented concerning:

- I. Water Supply Outlook/SWE Map
- II. Federal Issues
  - A. EPA Moves to Dismiss CWA Case
  - B. USBR 5 Year Project Outlook Memo
  - C. Study Shows Snowpacks Holding Less Water

April 08, 2024

# **TREASURER'S REPORT**

Cash Balance 2/29/24	\$ 361,678.42
Receipts March, 2024	<u>\$ 4,170.36</u>
	\$ 365,848.78

## **Disbursements:**

Claims March 11, 2024	\$ 124,771.02		
Debbie Falconburg	\$ 4,062.76		
Brandi Weston	\$ 2,595.65		
Pay Roll Expenses	\$ 6,085.74		
CenturyLink	\$ 5,508.00		
Debit card	<u>\$ 1,554.57</u>		
Total Disbursement 03/31/24	\$ 144,577.74	\$ 144,577.74	
Cash on Hand 03/31/24		<u>\$ 221,271.05</u>	\$ 221,271.05

## **IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230**

Balance in Invest. Pool 02/29/24	\$ 1,449,747.91		
Interest 03/01/24	<u>\$ 6,261.84</u>		
Balance in Investment Pool #1230 03/31/24	<u>\$ 1,456,009.75</u>	\$ 1,456,009.75	
Total Balance 03-31-24		<u>\$ 1,677,280.80</u>	

Average Weighted Yield 5.4363%

## **WATER QUALITY FACILITIES ACCT #1833**

Beginning Balance 2-29-24	\$58,963.21
Interest 3-1-24	<u>\$254.68</u>
Balance 3-31-24	<u>\$59,217.89</u>

## **CLAIMS-April 08, 2024**

Rob Blick	\$ 175.36	
Graham Hooper	\$ 205.52	
DeWitt Marshall	\$ 137.84	
Dave Ramseyer	\$ 162.62	
Brad Shackelford	\$ 285.23	
Dan Shewmaker	\$ 171.36	
Financial Agent SS remit	\$ 2,628.02	
Idaho State Tax	\$ 470.00	
PERSI	\$ 1,817.79	
Gallagher Benefit Administrators, Ins	\$ 32.00	
City of Jerome	\$ 116.42	
Idaho Power	\$ 241.60	
Laughlin Ricks	\$ 750.00	
Marten Law	\$ 1,736.50	
Project Mutual Telephone new utilites	\$ 2,897.65	
PMT	\$ 145.47	
Rusty's Painting & Snow Removal	\$ 100.00	
State of ID, Dept. Commerce & Labor	\$ 88.04	
US Post Office	<u>\$ 182.00</u>	
	\$ 6,257.68	\$ 6,085.74

April 8, 2024

RESOLVED, That that certain agreement made and entered into by and between Rick Faught of Twin Falls County, State of Idaho, party/(ies) of the first part, and Stephen & Rena Gibson of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of March 12, 2024 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Northwest Quarter, Southeast Quarter (NW1/4SE1/4) in Section Fourteen (14), Township Ten (10) South, Range Eighteen (18) East, Boise Meridian for the purchase of a waterright supplemental to Three and 00/100 (3.00) share of the stock of the Twin Falls Canal Company shall be chargeable against Northeast Quarter, Northeast Quarter (NE1/4NE1/4) in Section Thirty-six (36), Township Ten (10) South, Range Eighteen (18) East, Boise Meridian until resale and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

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April 8, 2024

RESOLVED, That that certain agreement made and entered into by and between Marsha Brooks of Twin Falls County, State of Idaho, party/(ies) of the first part, and Twin Falls Canal Company of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of March 13, 2024 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Lot One (1) of Williams Subdivision in Section One (1), Township Ten (10) South, Range Fourteen (14) East, and Lot Twenty-five (25) of Pecks Subdivision in Section Twenty-five (25), Township Nine (9) South, Range Fourteen (14) East, Boise Meridian for the purchase of a waterright supplemental to Two and 54/100 (2.54) share of the stock of the Twin Falls Canal Company shall be chargeable To Be Held As Treasury Stock Until Resale and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

III. State Issues

- A. IWRB Recharge Update (through 3/28)
- B. Water Legislation of Interest
- C. IWRB Update to Regional Sustainability Project List
- D. IWRB Upper to Regional Sustainability Project List

IV. Misc. Articles

V. IWRB Grant MOU Updates w/Spaceholders

**DISTRICT OFFICE UPDATE**

Secretary Debbie Falconburg presented a Joint Use Easement and Maintenance Agreement with Linda Glover, Emerging Investments, LLC. Director Brad Shackelford moved to accept the easement seconded by DeWitt Marshall. The motion passed with Director Graham Hooper concerned about the existing barrier on Emerging Investment, LLC (Exhibit "A")

The meeting moved to the new district office 152 1<sup>st</sup> Ave W with Director Dave Ramseyer leaving the meeting at 11:22 a.m.

Kyndell Madsen and Pasiley Pincock from Laughlin Ricks Architect and Jeff Summers and CJ Ankrum from Petersen Brothers Construction joined the Board at 11:25 a.m. at 152 1<sup>st</sup> Ave West.

Jeff Summers presented a new quote for the repair and improvement of the new parking area. A discussion was had about having the entire lot done, so that it would not look like a patch job. Director Brad Shackelford, seconded by Director Greg Hirai moved the entire area of the district's parking lot be done. Director Graham Hooper opposed the motion. Director Brad Shackelford and Director Greg Hirai rescinded their motions. A discussion occurred. Director Greg Hirai motioned, seconded by Director Graham Hooper to pave the entire parking lot and to place a concrete valley gutter in the center allowing for water to run off the parking lot into a retention area to protect the city's water system. The motion passed.

The board and guests examined the new office building. Kyndell Madsen will record all the little issues that need fixed. Jeff Summers explained that the city and building inspector are issuing a temporary occupancy permit. Kimberly Nurseries has 30 days to finish the landscaping. The District Office will begin moving on April 15, 2024.

There being no further business to come before this Board the meeting adjourned at 12:08 p.m.

  
President Dan Shewmaker

  
Secretary Debbie Falconburg



- I. Water Supply Outlook/Milner Spill May Cease 5/16
- II. Federal Issues
  - A. EPA Rule re: Tribal Rights and Water Quality Standards
  - B. New Petition to List Two Snail Species in Mid/Lower Snake
- III. State Issues
  - A. IWRB Recharge Update (through 5/1)
  - B. Big Wood GWMA Meeting 5/15
  - C. Director Finds Predicted Injury to TFCC (74,2000 af)
  - D. Director Order re: Deficiency in Mitigation Plans
  - E. Director Order on Adaptive Management

May 13, 2024

**TREASURER'S REPORT**

Cash Balance 03/31/24	\$221,217.05
RWSG received	\$1,764,517.15
Transfer to RWSG	\$1,764,517.15
AFRD portion of grant	\$483,018.45
RWSG moved to 1230	\$483,018.45
Deposit from Bureau for WQF	\$18,000.00
Receipts April 202	\$63,480.51
	<u>\$302,697.56</u>

**Disbursements:**

Claims 04/08/24	\$ 6,257.68	
Debbie Falconburg	\$ 4,062.76	
Brandi Weston	\$ 2,635.85	
Debt Card	\$ 1,436.94	
Pay Roll Expenses	\$ 6,056.13	
<b>Total Distribution 04-30-</b>	<b>\$ 20,449.36</b>	<b>\$ 20,449.36</b>
<b>Cash on Hand 04-30-21</b>		<b>\$282,248.20</b>
		<u><u>\$282,248.11</u></u>

**IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230**

Balance in Investment Pool 03/31/24	\$ 1,456,009.75	
Interest Credited 04/01/24	\$ 6,608.36	
Transfer of RWSG	\$ 483,018.45	
<b>Balance in Investment Pool #1230 04/30/24</b>	<b>\$ 1,945,636.56</b>	<b>\$ 1,945,636.56</b>
<b>Total Balance 04/30/24</b>		<b>\$2,227,884.67</b>

Average Weighted Yield 5.2348%

**WATER QUALITY FACILITIES ACCT #1833**

Beginning Balance 3/31/24	\$59,217.89
Interest 4/01/24	\$268.77
Balance 4/31/24	<u>\$59,486.66</u>

**RWSG GRANT**

Beginning Balance 4/5/24	\$ 1,764,517.15
Portion to AFRD	\$ 483,018.45
Bank charge and checks	\$ 196.85
Ending balance 4/30/24	<u>\$ 1,281,301.85</u>

**Claims May 13, 2024**

Gregi Hirai	\$ 145.88
Graham Hooper	\$ 205.53
DeWitt Marshall	\$ 137.83
Dave Ramseyer	\$ 162.53
James Shackelford	\$ 285.24
Dan Shewmaker	\$ 171.35
Financial Agent SS Remit	\$ 2,627.98
State Tax Commission	\$ 470.00
PERSI	\$ 1,817.79
Gallagher Benefit Administrators, Ins	\$ 32.00
Atlas	\$ 5,391.20
Costco	\$ 60.00
Haryvey's Office Furniture	\$ 1,685.00
Idaho Power 1035 N Lincoln final	\$ 276.30
Idaho Power 152 1st Ave W	\$ 198.13
Intermountain Gas	\$ 33.50
Marten Law	\$ 6,335.70
Petersen Brothers	\$ 322,373.21
PMT	\$ 145.47
Rams Lawn Car	\$ 4,200.00
Total Tech	\$ 150.00
Western Waste Services	\$ 64.49
	<u>\$ 340,913.00</u>
	\$ 6,056.13

# American Falls Reservoir District Approved Budget 2024

FISCAL BUDGET ESTIMATE	2022 Estimate	Last Year	Amount to Date	Amount to Date	2023 Estimate	2024 Estimate
AMERICAN FALLS RESERVOIR DISTRICT	Budget Forecast	Actual 2022	11-1-21-4-30-22	11-1-22-4-30-23	Budget Forecast	Budget Forecast
GENERAL FUND	11-1-21-10-31-22	11-1-21 to 10-31-22	Year 2021	Year 2022	11/1/22-10/31/23	11/1/23-10/31/24
	4/30/2022		4/30/2023	4/30/2023	4/10/2023	4/30/2023
<b>INCOME</b>						
O & M Assessments	\$ 350,000.00	\$ 1,040,349.48	\$ 748,364.13	\$ 773,920.83	\$ 1,040,350.00	\$ 1,048,408.86
Fund for extraordinary expenses	\$ 411,000.00					
Prior years Assessment	\$ 7,000.00	\$ 10,135.53	\$ 6,663.08	\$ 7,044.56	\$ 9,000.00	\$ 11,000.00
Penalties & Interest on Collections	\$ 3,000.00	\$ 4,244.19	\$ 1,797.03	\$ 2,067.92	\$ 4,000.00	\$ 4,000.00
Interest on Investments	\$ 4,000.00	\$ 4,851.88	\$ 496.99	\$ 11,516.88	\$ 1,900.00	
Miscellaneous Revenue				\$ 15.30	\$ 180,000.00	
<b>TOTAL INCOME</b>	\$ 775,000.00	\$ 1,059,581.08	\$ 757,321.23	\$ 794,565.49	\$ 1,235,250.00	\$ 1,063,408.86
<b>EXPENSES</b>						
American Falls O & M	\$ 237,450.00	\$ 749,728.90	\$ 749,728.90	\$ (578,036.29)	\$ (578,036.29)	\$ 334,934.46
Extraordinary expense	\$ 341,000.00					
Jackson Lake O & M	\$ 8,000.00	\$ 8,028.35	\$ 8,028.35	\$ 6,936.80	\$ 7,000.00	\$ 9,846.64
Directors Fees	\$ 13,200.00	\$ 11,350.00	\$ 5,250.00	\$ 6,450.00	\$ 13,650.00	\$ 13,860.00
Directors Expense	\$ 4,800.00	\$ 3,679.54	\$ 1,494.19	\$ 2,118.29	\$ 5,400.00	\$ 7,000.00
Secretary Salary	\$ 63,534.00	\$ 64,566.66	\$ 32,025.06	\$ 33,843.28	\$ 66,710.00	\$ 70,727.00
Secretary Expense	\$ 2,500.00	\$ 1,619.35	\$ 785.73	\$ 1,021.99	\$ 2,500.00	\$ 2,500.00
Full-time Employee Salary	\$ 38,000.00	\$ 39,647.70	\$ 19,647.72	\$ 20,799.98	\$ 41,000.00	\$ 43,460.00
Payroll Taxes	\$ 9,300.00	\$ 9,178.18	\$ 4,494.63	\$ 4,837.53	\$ 10,200.00	\$ 10,700.00
Public Employees Retirement System	\$ 13,210.00	\$ 13,350.66	\$ 6,599.58	\$ 7,049.52	\$ 14,000.00	\$ 14,000.00
Official Bonds and Insurance	\$ 4,100.00	\$ 4,417.00	\$ 2,507.00	\$ 2,537.00	\$ 4,600.00	\$ 4,800.00
Office Supplies & Expenses	\$ 2,500.00	\$ 1,830.05	\$ 858.20	\$ 615.42	\$ 2,600.00	
Utilities	\$ 3,600.00	\$ 3,468.15	\$ 1,781.32	\$ 2,447.08	\$ 3,600.00	
Postage	\$ 600.00	\$ 448.00	\$ 332.00	\$ 499.15	\$ 550.00	\$ 570.00
Telephone	\$ 1,800.00	\$ 1,844.14	\$ 878.82	\$ 1,058.82	\$ 1,800.00	
Office Maintenance	\$ 6,000.00	\$ 3,801.00	\$ 1,009.00	\$ 3,074.20	\$ 6,000.00	\$ 4,000.00
Capital Improvement	\$ 5,000.00	\$ -		\$ 125,226.89	\$ 393,000.00	
Lease Expense						\$ 3,600.00
Audit Expense	\$ 5,200.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,300.00
Legal Fees	\$ 12,000.00	\$ 16,510.80	\$ 5,455.10	\$ 7,597.50	\$ 15,000.00	\$ 18,000.00
Legal Publications	\$ 1,200.00	\$ 1,037.23	\$ 628.20	\$ 766.62	\$ 1,000.00	\$ 1,450.00
Election Expenses	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00
County Collection Fees	\$ 15,200.00	\$ 21,826.02	\$ 4,999.16	\$ -	\$ 21,807.00	\$ 20,800.00
Dues & Subscriptions	\$ 620.00	\$ 578.99	\$ 518.99	\$ 515.89	\$ 650.00	\$ 700.00
Office Equipment Expense	\$ 1,000.00	\$ 260.69	\$ 184.10	\$ 3,455.51	\$ 4,000.00	
Miscellaneous Expense	\$ 250.00	\$ -	\$ -		\$ 500.00	\$ 250.00
Bank Fees	\$ 355.00	\$ 289.42	\$ 224.42	\$ -	\$ 300.00	\$ 300.00
Uncollectible Taxes	\$ 100.00	\$ 1.44	\$ -	\$ 11.12	\$ -	\$ 100.00
Gifts/Donations	\$ 100.00	\$ 58.00	\$ 58.00	\$ 143.44	\$ 100.00	\$ 100.00
<b>TOTAL EXPENDITURES</b>	\$ 791,119.00	\$ 962,520.27	\$ 852,488.47	\$ (342,030.26)	\$ 43,430.71	\$ 567,498.10
<b>Excess (Deficit) over Expenditures</b>	\$ (16,119.00)	\$ 97,060.81	\$ (95,167.24)	\$ 1,136,595.75	\$ 1,191,819.29	\$ 495,910.76
	"1"	"2"	"3"	"4"	"5"	"6"

**American Falls Reservoir District  
Amended Budget  
2023-2024**

<b>FISCAL BUDGET ESTIMATE AMERICAN FALLS RESERVOIR DISTRICT GENERAL FUND</b>	<b>2022 Estimate Budget Forecast 11-1-21-10-31-22 4/30/2022</b>	<b>Last Year Actual 2022 11-1-21 to 10-31-22</b>	<b>Amount to Date 11-1-21-4-30-22 Year 2021 4/30/2023</b>	<b>Amount to Date 11-1-22-4-30-23 Year 2022 4/30/2023</b>	<b>2023 Estimate Budget Forecast 11/1/22-10/31/23 4/10/2023</b>	<b>2024 Estimate Budget Forecast 11/1/23-10/31/24 4/30/2023</b>
<b>INCOME</b>						
O & M Assessments	\$ 761,000.00	\$ 1,040,349.48	\$ 748,364.13	\$ 773,920.83	\$ 1,042,765.00	\$ 1,048,408.86
Refund from Bureau of Reclamation					\$ 592,772.85	\$ 358,234.12
Prior years Assessment	\$ 7,000.00	\$ 10,135.53	\$ 6,663.08	\$ 7,044.56	\$ 9,000.00	\$ 11,000.00
Penalties & Interest on Collections	\$ 3,000.00	\$ 4,244.19	\$ 1,797.03	\$ 2,067.92	\$ 4,456.34	\$ 4,000.00
Interest on Investments	\$ 4,000.00	\$ 4,851.88	\$ 496.99	\$ 11,516.88	\$ 52,548.00	\$ 72,000.00
IWRB Grant						\$ 966,036.90
Sale of Capital Asset					\$ 178,207.00	\$ 483,018.45
<b>TOTAL INCOME</b>	<b>\$ 775,000.00</b>	<b>\$ 1,059,581.08</b>	<b>\$ 757,321.23</b>	<b>\$ 794,550.19</b>	<b>\$ 1,879,749.19</b>	<b>\$ 2,942,698.33</b>
<b>EXPENSES</b>						
American Falls O & M	\$ 271,550.00	\$ 749,728.90	\$ 749,728.90	\$ (578,036.29)	\$ 592,772.85	\$ 334,934.46
Jackson Lake O & M	\$ 8,000.00	\$ 8,028.35	\$ 8,028.35	\$ 6,936.80	\$ 7,000.00	\$ 9,846.64
Directors Fees	\$ 13,200.00	\$ 11,350.00	\$ 5,250.00	\$ 6,450.00	\$ 13,650.00	\$ 12,600.00
Directors Expense	\$ 4,800.00	\$ 3,679.54	\$ 1,494.19	\$ 2,118.29	\$ 5,400.00	\$ 5,000.00
Secretary Salary	\$ 63,534.00	\$ 64,566.66	\$ 32,025.06	\$ 33,843.28	\$ 66,710.00	\$ 71,000.00
Secretary Expense	\$ 2,500.00	\$ 1,619.35	\$ 785.73	\$ 1,021.99	\$ 2,500.00	\$ 2,500.00
Full-time Employee Salary	\$ 38,000.00	\$ 39,647.70	\$ 19,647.72	\$ 20,799.98	\$ 41,000.00	\$ 43,000.00
Payroll Taxes	\$ 9,300.00	\$ 9,178.18	\$ 4,494.63	\$ 4,837.53	\$ 10,200.00	\$ 10,500.00
Public Employees Retirement System	\$ 13,210.00	\$ 13,350.66	\$ 6,599.58	\$ 7,049.52	\$ 14,000.00	\$ 14,000.00
Official Bonds and Insurance	\$ 4,100.00	\$ 4,417.00	\$ 2,507.00	\$ 2,537.00	\$ 4,600.00	\$ 5,100.00
Office Supplies & Expenses	\$ 2,500.00	\$ 1,830.05	\$ 858.20	\$ 615.42	\$ 2,600.00	\$ 2,600.00
Utilities	\$ 3,600.00	\$ 3,468.15	\$ 1,781.32	\$ 2,447.08	\$ 3,600.00	\$ 4,000.00
Postage	\$ 600.00	\$ 448.00	\$ 332.00	\$ 499.15	\$ 550.00	\$ 700.00
Telephone	\$ 1,800.00	\$ 1,844.14	\$ 878.82	\$ 1,058.82	\$ 1,800.00	\$ 2,200.00
Office Maintenance	\$ 6,000.00	\$ 3,801.00	\$ 1,009.00	\$ 3,074.20	\$ 6,000.00	\$ 5,000.00
Capital Improvement	\$ 5,000.00	\$ -		\$ 125,226.89	\$ 160,000.00	\$ 875,000.00
Lease Expense						\$ 3,600.00
Audit Expense	\$ 5,200.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Legal Fees	\$ 12,000.00	\$ 16,510.80	\$ 5,455.10	\$ 7,597.50	\$ 15,000.00	\$ 20,000.00
Legal Publications	\$ 1,200.00	\$ 1,037.23	\$ 628.20	\$ 766.62	\$ 1,000.00	\$ 1,200.00
Election Expenses	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00
County Collection Fees	\$ 15,200.00	\$ 21,826.02	\$ 4,999.16	\$ -	\$ 21,807.00	\$ 20,800.00
Dues & Subscriptions	\$ 620.00	\$ 578.99	\$ 518.99	\$ 515.89	\$ 650.00	\$ 700.00
Office Equipment Expense	\$ 1,000.00	\$ 260.69	\$ 184.10	\$ 3,455.51	\$ 4,000.00	\$ 8,000.00
Miscellaneous Expense	\$ 250.00	\$ -	\$ -		\$ 500.00	\$ 250.00
Bank Fees	\$ 355.00	\$ 289.42	\$ 224.42	\$ -	\$ 300.00	\$ 300.00
GWRs Expense						\$ 300.00
Uncollectible Taxes	\$ 100.00	\$ 1.44	\$ -	\$ 11.12	\$ -	\$ 100.00
Gifts/Donations	\$ 100.00	\$ 58.00	\$ 58.00	\$ 143.44	\$ 100.00	
<b>TOTAL EXPENDITURES</b>	<b>\$ 484,219.00</b>	<b>\$ 962,520.27</b>	<b>\$ 852,488.47</b>	<b>\$ (342,030.26)</b>	<b>\$ 981,239.85</b>	<b>\$ 1,458,731.10</b>
<b>Excess (Deficit) over Expenditures</b>	<b>\$ 290,781.00</b>	<b>\$ 97,060.81</b>	<b>\$ (95,167.24)</b>	<b>\$ 1,136,580.45</b>	<b>\$ 898,509.34</b>	<b>\$ 1,483,967.23</b>
	"1"	"2"	"3"	"4"	"5"	"6"

11-2-24

Exhibit "D"

**American Falls Reservoir District  
2025 Budget**

FISCAL BUDGET ESTIMATE	2023 Estimate	Last Year	Amount to Date	Amount to Date	2024 Estimate	2025 Estimate
AMERICAN FALLS RESERVOIR DISTRICT	Budget Forecast	Actual 2023	11/1/22-4/30/23	11/1/23-4/30/24	Budget Forecast	Budget Forecast
GENERAL FUND	11/1/22-10/31/23	11/1/22-10/31/23	Year 2023	Year 2024	11/1/23-10/31/24	11/1/24-10/31/25
	4/30/2023		4/30/2023	4/30/2024	4/30/2024	4/30/2024
<b>INCOME</b>						
O & M Assessments	\$ 1,042,765.00	\$ 1,034,796.78	\$ 748,364.13	\$ 795,807.85	\$ 1,048,408.86	\$ 800,000.00
Refund from Bureau of Reclamation	\$ 592,772.85	\$ 592,772.85	\$ 592,772.85	\$ 358,234.12	\$ 358,234.12	\$ -
Prior years Assessment	\$ 9,000.00	\$ 11,126.13	\$ 6,663.08	\$ 8,580.08	\$ 11,000.00	\$ 15,000.00
Penalties & Interest on Collections	\$ 4,456.34	\$ 4,455.86	\$ 1,797.03	\$ 1,950.82	\$ 4,000.00	\$ 5,000.00
Interest on Investments	\$ 52,548.00	\$ 52,547.66	\$ 11,516.88	\$ 35,231.88	\$ 72,000.00	\$ 111,000.00
IWRB Grant	\$ -	\$ -	\$ -	\$ 483,018.45	\$ 966,036.90	\$ 483,018.45
Sale of Capital Asset	\$ 178,207.00	\$ 178,206.95	\$ -	\$ -	\$ 483,018.45	
<b>TOTAL INCOME</b>	<b>\$ 1,879,749.19</b>	<b>\$ 1,873,906.23</b>	<b>\$ 1,361,113.97</b>	<b>\$ 1,682,823.20</b>	<b>\$ 2,942,698.33</b>	<b>\$ 1,414,018.45</b>
<b>EXPENSES</b>						
American Falls O & M	\$ 592,772.85	\$ 592,772.85	\$ 749,728.90	\$ 334,934.46	\$ 334,934.46	\$ 629,198.00
Jackson Lake O & M	\$ 7,000.00	\$ 6,936.50	\$ 8,028.35	\$ 9,846.64	\$ 9,846.64	\$ 6,967.00
Directors Fees	\$ 13,650.00	\$ 13,100.00	\$ 5,250.00	\$ 4,850.00	\$ 12,600.00	\$ 14,000.00
Directors Expense	\$ 5,400.00	\$ 4,349.52	\$ 1,494.19	\$ 1,943.31	\$ 5,000.00	\$ 5,100.00
Secretary Salary	\$ 66,710.00	\$ 68,337.40	\$ 32,025.06	\$ 35,184.00	\$ 71,000.00	\$ 73,000.00
Secretary Expense	\$ 2,500.00	\$ 1,703.26	\$ 785.73	\$ 939.68	\$ 2,500.00	\$ 2,000.00
Full-time Employee Salary	\$ 41,000.00	\$ 41,999.96	\$ 19,647.72	\$ 21,624.02	\$ 43,000.00	\$ 45,000.00
Payroll Taxes	\$ 10,200.00	\$ 10,086.88	\$ 4,494.63	\$ 4,934.87	\$ 10,500.00	\$ 12,000.00
Public Employees Retirement System	\$ 14,000.00	\$ 13,929.44	\$ 6,599.58	\$ 9,003.21	\$ 14,000.00	\$ 17,200.00
Official Bonds and Insurance	\$ 4,600.00	\$ 4,590.58	\$ 2,507.00	\$ 2,816.50	\$ 5,100.00	\$ 5,100.00
Office Supplies & Expenses	\$ 2,600.00	\$ 3,004.14	\$ 858.20	\$ 1,284.83	\$ 2,600.00	\$ 3,100.00
Utilities	\$ 3,600.00	\$ 4,799.25	\$ 1,781.32	\$ 2,297.75	\$ 4,000.00	\$ 5,000.00
Postage	\$ 550.00	\$ 518.83	\$ 332.00	\$ 380.00	\$ 700.00	\$ 700.00
Telephone	\$ 1,800.00	\$ 2,122.06	\$ 878.82	\$ 1,053.82	\$ 2,200.00	\$ 2,200.00
Office Maintenance	\$ 6,000.00	\$ 6,877.31	\$ 1,009.00	\$ 2,387.48	\$ 5,000.00	\$ 6,000.00
Capital Improvement	\$ 160,000.00	\$ 159,286.55	\$ -	\$ 350,172.02	\$ 875,000.00	\$ 5,000.00
Lease Expense	\$ -	\$ -	\$ -	\$ 3,600.00	\$ 3,600.00	\$ -
Audit Expense	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,300.00
Legal Fees	\$ 15,000.00	\$ 24,700.77	\$ 5,455.10	\$ 10,539.50	\$ 20,000.00	\$ 25,000.00
Legal Publications	\$ 1,000.00	\$ 1,423.06	\$ 628.20	\$ 379.07	\$ 1,200.00	\$ 1,200.00
Election Expenses	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00
County Collection Fees	\$ 21,807.00	\$ 16,073.44	\$ 4,999.16	\$ -	\$ 20,800.00	\$ 16,000.00
Dues & Subscriptions	\$ 650.00	\$ 712.11	\$ 518.99	\$ 500.00	\$ 700.00	\$ 700.00
Office Equipment Expense	\$ 4,000.00	\$ 3,455.51	\$ 184.10	\$ 2,120.67	\$ 8,000.00	\$ 500.00
Miscellaneous Expense	\$ 500.00	\$ -	\$ -	\$ -	\$ 250.00	\$ 250.00
Bank Fees	\$ 300.00	\$ -	\$ 224.42	\$ -	\$ 300.00	\$ 300.00
GWRS expense	\$ -	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ -
Uncollectible Taxes	\$ -	\$ 5.94	\$ -	\$ -	\$ -	\$ 11.12
Gifts/Donations	\$ 100.00	\$ 143.44	\$ 58.00	\$ -	\$ 100.00	\$ 100.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 981,239.85</b>	<b>\$ 985,928.80</b>	<b>\$ 852,488.47</b>	<b>\$ 805,891.83</b>	<b>\$ 1,458,531.10</b>	<b>\$ 881,426.12</b>
<b>Excess (Deficit) over Expenditures</b>	<b>\$ 898,509.34</b>	<b>\$ 887,977.43</b>	<b>\$ 508,625.50</b>	<b>\$ 876,931.37</b>	<b>\$ 1,484,167.23</b>	<b>\$ 532,592.33</b>
	"1"	"2"	"3"	"4"	"5"	"6"

- F. IWRB Meetings in Sandpoint-May 23 & 24
- G. IWUA Law Seminar Sun Valley- June 10 & 11

Director Graham Hooper moved the June 10, 2024 meeting be moved to the third Monday of the month on June 17, 2024, seconded by Director Dave Ramseyer. The motion passed.

#### **DISTRICT OFFICE UPDATE**

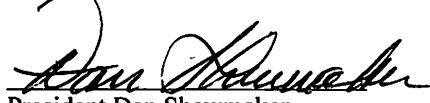
Jeff Summers with Petersen Brothers Construction and Kyndell Madsen with Laughlin Ricks Architecture arrived at 10:35. Kimberly Nurseries should be finished with the landscaping by May 14, 2024. The parking lot should begin on Thursday May 16, 2024. The fascia, rain gutters and cameras should be done by May 29, 2024. The architect's engineer will do his final inspection when all is completed.

Secretary Debbie Falconburg was instructed to research signage for the new district office.

#### **CURRENT BUSINESS**

Secretary Debbie Falconburg presented the 2024-2025 Budget Forecast. After a lengthy discussion Director Graham Hooper moved to approve the budget with a change made to the O&M of \$800,000, seconded by Director Rob Blick. The motion passed.

There being no further business to come before this Board the meeting adjourned.

  
President Dan Shewmaker

  
Secretary Debbie Falconburg

- I. Water Supply Outlook/Reservoir Ops**
- II. Federal Issues**
  - A. BLM Approved Revised Lava Ridge Alternative**
- III. State Issues**
  - A. IWRB Recharge Update (through 6/12)**
  - B. IDWR Amended Curtailment Order**
  - C. ESPA Curtailment Order**
- IV. AF Spillway Grant MOA Status**

June 17, 2024

# **TREASURER'S REPORT**

Cash Balance 04-30-24	\$ 282,248.11
Receipts May, 2024	\$ 6,199.27
Transfer from #1230	\$ 322,373.21
Transfer to #1833	\$ 18,000.00
	<u>\$ 592,820.59</u>

## **Disbursements:**

Claims 05-13-24	\$ 340,913.00		
Debbie Falconburg	\$ 4,062.77		
Brandi Weston	\$ 2,655.95		
Debt Card	\$ 1,257.96		
Payroll Expenses	\$ 6,085.70		
Total Distribution 05-31-24	<u>\$ 354,975.38</u>	<u>\$ 354,975.38</u>	
Cash on Hand 05-31-24		<u>\$ 237,845.21</u>	\$ 237,845.21

## **IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230**

Balance in Investment Pool 04-30-24	\$ 1,945,636.00		
Interest Credited 05-01-24	\$ 7,678.46		
Transfer to checking	\$ 322,373.21		
Balance in Investment Pool #1230 05-31-24	<u>\$ 1,630,941.25</u>		<u>\$ 1,630,941.25</u>
Total Balance 05-31-24			<u>\$ 1,868,786.46</u>

Average Weighted Yield

## **WATER QUALITY FACILITIES ACCT #1833**

Beginning Balance 04-30-24	\$59,486.66
Interest 05-01-24	\$255.94
Transfer from cash	\$18,000.00
Balance 05-31-24	<u>\$77,742.60</u>

## **RWSG GRANT**

Beginning Balance 5/13/24	\$ 1,281,301.85
Paid to spaceholders	\$ 861,822.31
Ending balance 05/13/24	<u>\$ 419,479.54</u>

## **CLAIMS June 17, 2024**

Rob Blick	\$ 175.36	
Graham Hooper	\$ 205.52	
DeWitt Marshall	\$ 137.84	
Dave Ramseyer	\$ 162.62	
Brad Shackelford	\$ 285.23	
Dan Shewmaker	\$ 171.36	
Financial Agent SS Remit	\$ 2,627.98	
State Tax Commission	\$ 470.00	
PERSI	\$ 1,817.79	
Gallagher Benefit Administrators, Ins	\$ 32.00	
Atlas	\$ 729.80	
Black Pine Cabinets	\$ 5,438.00	
City of Jerome	\$ 384.52	
Idaho Power	\$ 65.78	
Intermountain Gas	\$ 54.65	
Katchees	\$ 227.50	
Laughlin Ricks Architect	\$ 750.00	
Marten Law	\$ 3,212.00	
Office Depot	\$ 89.99	
Petersen Brothers Co	\$ 88,785.52	
PMT	\$ 323.89	
Total Techs	<u>\$ 4,115.32</u>	
	\$ 104,176.97	\$ 6,085.70



June 17, 2024

RESOLVED, That that certain agreement made and entered into by and between Joyce Crowns of Twin Falls County, State of Idaho, party/(ies) of the first part, and Twin Falls Canal Company of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of June 7, 2024 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Northeast Quarter, Southeast Quarter, Southeast Quarter, Northeast Quarter (NE1/4SE1/4SE1/4NE1/4) in Section Thirty-six (36), Township Nine (9) South, Range Fourteen (14) East, Boise Meridian for the purchase of a waterright supplemental to One and 53/100 (1.53) share of the stock of the Twin Falls Canal Company shall be chargeable against To Be Held As Treasury Stock Until Resale and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

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June 17, 2024

RESOLVED, That that certain agreement made and entered into by and between Bingham Investment Group of Jerome County, State of Idaho, party/(ies) of the first part, and Bingham Investment Group of Jerome County, State of Idaho, party/(ies) of the second part, under date of April 13, 2024 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Southeast Quarter, Southeast Quarter (SE1/4SE1/4) in Section Six (6), Township Eight (8) South, Range Seventeen (17) East, Boise Meridian for the purchase of a waterright supplemental to Two and 77/100 (2.77) share of the stock of the North Side Canal Company shall be chargeable Southeast Quarter, Southeast Quarter (SE1/4SE1/4) in Section Six (6), Township Eight (8) South, Range Seventeen (17) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

**EXHIBIT "A"**

TOWNSHIP 8 SOUTH, RANGE 17 EAST OF THE BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 6: SE $\frac{1}{4}$ SE $\frac{1}{4}$ ;

EXCEPTING THEREFROM that portion of the S $\frac{1}{4}$ SE $\frac{1}{4}$  deeded to the State of Idaho by Deed recorded June 5, 1939 in Book 121 Page 29 as Instrument No. 73706, Jerome County records.

AND EXCEPTING THEREFROM a parcel of land in the SE $\frac{1}{4}$ SE $\frac{1}{4}$ , described as follows:

Commencing at the Southeast corner of Section 6;  
Thence North 01°05'00" West, 33.00 feet along the Easterly boundary of Section 6 to the Northerly boundary of existing highway right-of-way to the TRUE POINT OF BEGINNING;  
Thence North 01°05'00" West, 377.50 feet along said section line;  
Thence North 87°49'44" West, 195.65 feet;  
Thence South 0°10'10" East, 232.55 feet;  
Thence North 87°37'48" East, 13.34 feet;  
Thence South 01°08'59" West, 152.51 feet to the Northerly boundary of or the 200 North County road and Highway right-of-way;  
Thence South 89°53'40" East, 191.70 feet along said right-of-way boundary to the TRUE POINT OF BEGINNING. (containing 1.69 ac. (±)).

## **DISTRICT OFFICE UPDATE**

At 10:33 a.m. Jeff Summers and Andy Coates from Petersen Brothers Construction and Kyndell Mason with Laughlin Ricks Architecture arrived. The plumbing report needs to be signed before closing of the District Office Contract can occur. Secretary Debbie Falconburg still has concerns about the landscaping with Kimberly Nurseries.

Director Graham Hooper, seconded by Director DeWitt Marshall moved to have vinyl lettering placed on the front door to verify the company name. The motion passed. Further signage and dedication to be determined at a later date.

## **CURRENT BUSINESS**

Secretary Debbie Falconburg reported that the assessment books were closed for the 2024 year.

There being no further business to come before this Board the meeting adjourned.



**President Dan Shewmaker**

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**Secretary Debbie Falconburg**

Jerome, Idaho  
July 8, 2024

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 152 1<sup>st</sup> Ave W , Jerome, Idaho July 8, 2024 at 10:041 A.M. with the following person present:

Dan Shewmaker	President, Member
Graham Hooper	Treasurer, Member
Rob Blick	Member
Greg Hirai	Member
DeWitt Marshall	Member

Absent:

Dave Ramseyer	Vice President, Member
Brad Shackelford	Member

Attorney Abby Bitzenberg, Secretary Debbie Falconburg were also present.

The meeting was called to order and conducted by President Shewmaker.

The minutes of the Board meeting June 17, 2024 were then approved with a motion by Director DeWitt Marshall, seconded by Director Grahm Hooper.

The Secretary presented the Claims and July 8, 2024 Treasurer's Report to the Board. (See page 2)

Director Dave Ramseyer arrived at 10:09 a.m.

Director Graham Hooper moved the Claims and Treasurer's Report to be approved, seconded by Director Rob Blick. The motion passed.

Director Graham Hooper wanted the record shown that he does not agree with the State Controller's Office on how to record the refund received from the Bureau of Reclamation in 2023.

#### **Transfers**

Director Rob Blick, seconded by Director Greg Hirai approved one transfer from Twin Falls Canal Company with a motion. (Page 3)

#### **ATTORNEY REPORT**

Attorney Abby Bitzenburg distributed packets of information and commented concerning:

- I. Water Supply Outlook/WD1Report
- II. Federal Issues
  - A. Reclamation Flow Ag Update
  - B. President Memo on Columbia Basin Dams Impacts/Treaty Obligations
  - C. U.S. Supreme Court Rejects Deal in Texas v. NM Case
- III. State Issues
  - A. ISDA Continues Quagga Monitoring
  - B. IDWR Recharge Year Review

July 08, 2024

**TREASURER'S REPORT**

Cash Balance 05-31-2024	\$ 237,845.21
Refund office depot	\$ 109.49
Receipts June 2024	\$ 25,467.94
Voided check to Atlas/Laughlin pd	\$ 729.80
Transfer from #1230	\$ 95,703.32
Total Receipts June, 2024	\$ 359,855.76

**Disbursements:**

Claims 06-17-2024	\$ 104,176.97	
Debbie Falconburg	\$ 4,062.77	
Brandi Weston	\$ 2,625.81	
Debit Card	\$ 544.36	
Pay Roll Expenses	\$ 6,119.18	
Total Distribution 06-30-2024	\$ 117,529.09	\$ 117,529.09
Cash on Hand 06-30-2024		\$ 242,326.67 \$ 242,326.67

**IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230**

Balance in Investment Pool 05-31-2024	\$ 1,630,941.25	
Interest Credited 06-01-2024	\$ 2,714.30	
Transfer to checking 06/14/24	\$ 95,703.32	
Balance in Investment Pool #1230 06-30-24	\$ 1,537,952.23	\$ 1,537,952.23
Total Balance 06-30-2024		\$ 1,780,278.90

Average Weighted Yield 5.1733%

**WATER QUALITY FACILITIES ACCT #1833**

Beginning Balance 05-31-2024	\$ 77,742.60
Interest Credited 06-01-24	\$328.83
Balance 06-30-24	\$78,071.43

**RWSG GRANT**

Beginning Balance 06/01/24	\$ 875,450.33
Paid to spaceholders	\$ 450,896.15
Ending balance 06/30/24	\$ 424,554.18 *

**CLAIMS July 8, 2024**

Rob Blick	\$ 175.35
Graham Hooper	\$ 239.03
DeWitt Marshall	\$ 137.83
Dave Ramseyer	\$ 162.63
Brad Shackelford	\$ 285.24
Dan Shewmaker	\$ 171.35
Financial Agent SS Remit	\$ 2,627.96
State Tax Commission	\$ 470.00
PERSI	\$ 1,817.79
Gallagher Benefit Administrators, Ins	\$ 32.00
City of Jerome	\$ 384.52
Idaho Power	\$ 60.74
Intermountain Gas	\$ 24.79
New Tech Security	\$ 1,442.93
Project Mutual Telephone	\$ 136.14
Ram Landscaping	\$ 245.00
State of Idaho Dept of Labor	\$ 88.18
	\$ 2,382.30 \$ 6,119.18

**RWSG Grant \***

Bank Balaance	\$ 424,554.18
cleared checks from June	\$ 4,974.64
uncleared checks	\$ 41,501.53
Account balance	\$ 378,078.01

July 8, 2024

RESOLVED, That that certain agreement made and entered into by and between Twin Falls Canal Company of Twin Falls County, State of Idaho, party/(ies) of the first part, and Alder Apartments General Partnership LLC of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of June 14, 2024 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Buy/Share Program for the purchase of a waterright supplemental to Two and 32/100 (2.32) share of the stock of the Twin Falls Canal Company shall be chargeable against Southeast Quarter, Southeast Quarter (SE1/4SE1/4) in Section Fourteen (14), Township Ten (10) South, Range Seventeen (17) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

Exhibit "A"

Exhibit "A"

AMERICAN FALLS RESERVOIR DISTRICT LEVY 2024

	AC/FT	%	SHARES	PREVIOUS \$/SHARE	DECREASE \$/SHARE	\$/SHARE	SEG. #	
ABERDEEN-SPRINGFIELD CANAL	35534	0.0776	48034.29	\$ 2.21	\$ 0.3600	\$ 1.8500	5	\$ 88,863.44
TWIN FALLS CANAL	148747	0.3248	202667.04	\$ 2.0303	\$ 0.3600	\$ 1.6703	4	\$ 338,514.76
NORTH SIDE 1	13876.28	0.0303	7441.16	\$ 2.7776	\$ 0.3600	\$ 2.4176	1	\$ 17,989.38
NORTH SIDE S 2	208152.27	0.4546	123929.671	\$ 2.6804	\$ 0.3600	\$ 2.3204	2	\$ 287,566.41
NORTH SIDE 3	17300.07	0.0378	7661.99	\$ 3.0435	\$ 0.3600	\$ 2.6835	3	\$ 20,560.95
NORTH SIDE 2 T.S.	13779.86	0.0301	8117.26	\$ 2.6904	\$ 0.3600	\$ 2.3304	7	\$ 18,916.46
NORTH SIDE 3 T.S.	908.26	0.0020	402.26	\$ 3.0420	\$ 0.3600	\$ 2.6820	9	\$ 1,078.86
CONTRACT	19402.5	0.0424	19724	\$ 1.6864	\$ 0.3600	\$ 1.3264	8	\$ 26,161.91
NORTH SIDE POWER CO T.S.	197.74	0.0004	200	\$ 1.6864	\$ 0.3600	\$ 1.3264	8	\$ 265.28
	457897.98	1.0000	418177.671					\$ 799,917.45
								\$ 70,000.00 sc
								\$ 869,917.45

Any parcel 10 shares or less  
will be charged a \$10.00  
service charge

- C. Order re: Changed Area of Common GW Supply for ESPA
- D. Order Approving 2024 Stipulation
- E. Governor Executive Order/Next Steps

IV. AF Spillway Grant MOA Status

**DISTRICT OFFICE UPDATE**

Kyndell Madsen with Laughlin Ricks was unable to attend the meeting. She sent a letter to Secretary Debbie Falconburg to talk about getting the Office its permanent residency and paying the final construction costs. Jeff Summers with Petersen Brothers Construction arrived at 10:45a.m. Everything should be completed this week.

**CURRENT BUSINESS**

Director Greg Hirai moved the 2024 levy to be decreased by approximately 25% to \$800,000, seconded by Director Dave Ramseyer. The motion passed. (Exhibit "A")

There being no further business to come before this Board the meeting adjourned at 11:00 a.m.

  
\_\_\_\_\_  
President Dan Shewmaker

  
\_\_\_\_\_  
Secretary Debbie Falconburg



Jerome, Idaho  
August 12, 2024

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 152 1<sup>st</sup> Ave W, Jerome, Idaho August 12, 2024 at 10:04 A.M. with the following person present:

Dan Shewmaker	President, Member
Dave Ramseyer	Vice President, Member
Graham Hooper	Treasurer, Member
Rob Blick	Member
DeWitt Marshall	Member
Brad Shackelford	Member

**Absent:** Greg Hirai **Member**

Attorney Travis Thompson and Secretary Debbie Falconburg were also present.

**The meeting was called to order and conducted by President Dan Shewmaker.**

The minutes of the Board meeting July 8, 2024 were approved with a by Director Dave Ramseyer, seconded by Director Rob Blick.

## OLD BUSINESS

**Attorney Travis Thompson distributed packets of information and commented concerning:**

- I. Water Supply Outlook/WD1 Report
- II. Federal Issues
  - A. Lava Ridge Articles
  - B. Columbia River Treaty Agreement in Principle
  - C. Rep. Simpson Funding for Bingham GWD/ Idaho Water Center
- III. State Issues
  - A. Director Issues Amended Snake River Basin Moratorium
  - B. IWRB Aquifer Stabilization Committee Update
  - C. Articles/Op-Eds re: Administration
  - D. American Falls Reservoir Fish Kill
  - E. IWUA Legislative Water Colleges-Aug 27 (Idaho Falls)/Aug 28 (Bellevue)

**Andy Coates with Petersen Brothers Construction arrived at 10:29 a.m.**

The meeting was adjourned at 10:31a.m.with an understanding to return to the regular meeting after Board of Corrections.

  
President Dan Shewmaker

*Debbie Falconburg*  
Secretary Debbie Falconburg

## 2024 AFRD ASSESSMENT LEVY

According to Idaho Code Section 43-701, the 2024 assessment levy of the AMERICAN FALLS RESERVOIR DISTRICT is herein levied at:

1. ABERDEEN-SPRINGFIELD CANAL COMPANY at \$1.85 per share or irrigable acre where one share per acre is appurtenant for each of 48,034.29 shares of ABERDEEN-SPRINGFIELD CANAL COMPANY water stock, each share of which represents AMERICAN FALLS RESERVOIR DISTRICT water in an amount of .4682 acre feet of American Falls Reservoir water assessed at \$1.85 per acre foot and .2715 acre feet of Jackson Lake water assessed at \$1.46 per acre foot, which water is appurtenant to those several tracts of land as shown in the assessment book and which assessment levy is proportionate to the benefits received by such tracts of land growing out of the operation and maintenance of works of the AMERICAN FALLS RESERVOIR DISTRICT for those lands lying within the irrigation delivery system of the ABERDEEN-SPRINGFIELD CANAL COMPANY in BINGHAM and POWER COUNTIES, IDAHO.

In addition to the assessments hereinabove set out above in this Article, pursuant to Idaho Code § 43-732(2) the Board of Directors of the American Falls Reservoir District does hereby assess a service charge of \$10.00, in addition to the regular assessment, against all subdivided and small tract lands that have appurtenant water rights to which irrigation water is furnished or is available for delivery to two (2) acres or less because delivery of water to these lands requires operation, construction, and maintenance costs substantially greater than the operation, construction, and maintenance costs involved in delivering water to the majority of other lands in the District.

In addition to the assessments hereinabove set out above in this Article, pursuant to Idaho Code § 43-732(2) the Board of Directors of the American Falls Reservoir District does hereby assess a service charge of \$10.00, in addition to the regular assessment, against all subdivided and small tract lands that have appurtenant water rights to which irrigation water is furnished or is available for delivery to more than two (2) acres but not more than ten (10) acres because delivery of water to these lands requires operation, construction, and maintenance costs substantially greater than the operation, construction, and maintenance costs involved in delivering water to the majority of other lands in the District.

2. TWIN FALLS CANAL COMPANY at \$1.6703 per share or irrigable acre where one share per acre is appurtenant for each of 202,667.04 shares of TWIN FALLS CANAL COMPANY water stock, each share of which represents AMERICAN FALLS RESERVOIR DISTRICT water in an amount of .7339 acre feet of American Falls Reservoir water assessed at \$1.6703 acre foot, which water is appurtenant to those several tracts of land as shown in the assessment book and which assessment levy is proportionate to the benefits received by such tracts of land growing out of the operation and maintenance of the works of the AMERICAN FALLS RESERVOIR DISTRICT for those lands lying within the irrigation delivery system of the TWIN FALLS CANAL COMPANY in TWIN FALLS COUNTY, IDAHO, including the following conditions for billings on the following lands:

At \$1.6703 per share which is \$ 2.4346 per acre foot for all lots and acreages for all shares held in trust by the Cities of Twin Falls, Murtaugh, Filer, Buhl, Kimberly, Hansen, and Castleford in TWIN FALLS COUNTY and served by the TWIN FALLS CANAL COMPANY system for which said cities are billed directly for the benefits received by the lands for which said cities hold the water stock in trust.

In addition to the assessments hereinabove set out above in this Article, pursuant to Idaho Code § 43-732(2) the Board of Directors of the American Falls Reservoir District does hereby assess a service charge of \$10.00, in addition to the regular assessment, against all subdivided and small tract lands that have appurtenant water rights to which irrigation water is furnished or is available for delivery to two (2) acres or less because delivery of

water to these lands requires operation, construction, and maintenance costs substantially greater than the operation, construction, and maintenance costs involved in delivering water to the majority of other lands in the District.

In addition to the assessments hereinabove set out above in this Article, pursuant to Idaho Code § 43-732(2) the Board of Directors of the American Falls Reservoir District does hereby assess a service charge of \$10.00, in addition to the regular assessment, against all subdivided and small tract lands that has appurtenant water rights to which irrigation water is furnished or is available for delivery to more than two (2) acres but not more than ten (10) acres because delivery of water to these lands requires operation, construction, and maintenance costs substantially greater than the operation, construction, and maintenance costs involved in delivering water to the majority of other lands in the District.

3. NORTH SIDE CANAL COMPANY at \$ 2.4176 per share of irrigable acre where one share per acre is appurtenant for each of 7,441.16 shares of FIRST SEGREGATION NORTH SIDE CANAL COMPANY water stock, each share of which represents AMERICAN FALLS RESERVOIR DISTRICT water in an amount of 1.8648 acre feet of American Falls Reservoir District water assessed in \$2.4176 acre foot, which water is appurtenant to those several tracts of land as shown in the assessment book and which assessment levy is proportionate to the benefits received by such tracts of land growing out of the operation and maintenance of the works of the AMERICAN FALLS RESERVOIR DISTRICT for those lands lying within the irrigation delivery system of the FIRST SEGREGATION NORTH SIDE CANAL COMPANY in JEROME COUNTY, IDAHO; and

NORTH SIDE CANAL COMPANY at 2.3204 per share or irrigable acre where one share per acre is appurtenant of each of 123,929.671 shares of SECOND SEGREGATION NORTH SIDE CANAL COMPANY water stock, each share of which represents AMERICAN FALLS RESERVOIR DISTRICT water in an amount of 1.6796 acre feet of AMERICAN FALLS RESERVOIR water assessed at \$2.3204 acre foot, which water is appurtenant to those several tracts of land as shown in the assessment book and which assessment levy is proportionate to the benefits received by such tracts of land growing out of the operation and maintenance of the works of the AMERICAN FALLS RESERVOIR DISTRICT for those lands lying within the irrigation delivery system of the SECOND SEGREGATION NORTH SIDE CANAL COMPANY in JEROME and GOODING COUNTIES, IDAHO; and

NORTH SIDE CANAL COMPANY at \$2.6835 per share or irrigable acre where one share per acre is appurtenant for each of 7,661.99 shares of THIRD SEGREGATION NORTH SIDE CANAL COMPANY water stock, each share of which represents AMERICAN FALLS RESERVOIR DISTRICT water in an amount of 2.2579 acre feet of American Falls Reservoir water assessed at \$2.6835 acre foot, which water is appurtenant to those several tracts of land as shown in the assessment book and which assessment levy is proportionate to the benefits received by such tracts of land growing out of the operation and maintenance of the works of the AMERICAN FALLS RESERVOIR DISTRICT for those lands lying within the irrigation delivery system of the THIRD SEGREGATION NORTH SIDE CANAL COMPANY in GOODING and ELMORE COUNTIES, IDAHO; and

NORTH SIDE CANAL COMPANY at \$2.3304 per share for each 8,117.26 shares of treasury stock acquired from the SECOND SEGREGATION, each of which represents 1.6796 acre feet per share and at \$2.682 per share for 402.26 shares of treasury stock acquired from the THIRD SEGREGATION, each of which shares represents 2.2579 acre feet per share, for a total assessment of treasury stock of the NORTH SIDE CANAL COMPANY, each share of which represents AMERICAN FALLS RESERVOIR DISTRICT water in the amounts of American Falls Reservoir water as above specified for SECOND and THIRD SEGREGATION water assessed at the rates above set out, and appurtenant to all the lands of the NORTH SIDE CANAL COMPANY proportionately according to total acres served and proportionate to the benefits received by such tracts of land growing out of the operation and maintenance of the works of the AMERICAN FALLS RESERVOIR DISTRICT for those lands lying within the irrigation delivery system of the NORTH SIDE CANAL COMPANY in JEROME, GOODING, and ELMORE COUNTIES, IDAHO; and

NORTH SIDE CANAL COMPANIES at \$.1.3264 per acre foot for each of 19724 acre feet of contract water and NORTH SIDE PUMPING COMPANY at \$.1.3264 per acre foot each of 200 acre feet of contract water, which water is appurtenant to all the lands within the NORTHSIDE CANAL COMPANY and the NORTH SIDE PUMPING COMPANY respectively, and proportionately to the total acres served, which assessment levy is proportionate to the benefits received by such tracts of land growing out of the operation and maintenance of the works of the AMERICAN FALLS RESERVOIR DISTRICT for those lands lying within the irrigation delivery system of the NORTH SIDE CANAL COMPANY and the NORTH SIDE PUMPING COMPANY in JEROME, GOODING, and ELMORE COUNTIES, IDAHO; and

At \$1.3264. per acre which is  
2.4176 per share (1<sup>st</sup> Segregation)  
2.3204 per share (2<sup>nd</sup> Segregation)  
2.6835 per share (3<sup>rd</sup> Segregation)

for lots and acreage or parts thereof represented by shares held in trust by the Cities of Eden and Hazelton in the FIRST SEGREGATION, Jerome in the SECOND SEGREGATION, and Bliss and Wendell in the THIRD SEGREGATION, in JEROME, GOODING, and ELMORE COUNTIES and served by the NORTH SIDE CANAL COMPANY system for which said cities are billed directly for the benefits received by the land for which said cities hold the water stock in trust.

In addition to the assessments hereinabove set out above in this Article, pursuant to Idaho Code § 43-732(2) the Board of Directors of the American Falls Reservoir District does hereby assess a service charge of \$10.00, in addition to the regular assessment, against all subdivided and small tract lands that have appurtenant water rights to which irrigation water is furnished or is available for delivery to two (2) acres or less because delivery of water to these lands requires operation, construction, and maintenance costs substantially greater than the operation, construction, and maintenance costs involved in delivering water to the majority of other lands in the District.

In addition to the assessments hereinabove set out above in this Article, pursuant to Idaho Code § 43-732(2) the Board of Directors of the American Falls Reservoir District does hereby assess a service charge of \$10.00, in addition to the regular assessment, against all subdivided and small tract lands that has appurtenant water rights to which irrigation water is furnished or is available for delivery to more than two (2) acres but not more than ten (10) acres because delivery of water to these lands requires operation, construction, and maintenance costs substantially greater than the operation, construction, and maintenance costs involved in delivering water to the majority of other lands in the District.

Exhibit "B"

AMERICAN FALLS RESERVOIR DISTRICT  
BOARD OF CORRECTION 2024 ASSESSMENT ROLL

August 12, 2024  
Monday 10:31 A.M.

President Dan Shewmaker advised the Board that this is the regular meeting on the date and at the time fixed for the meeting of the Board of Directors of the American Falls Reservoir District to serve as a Board of Correction to review the assessment roll which has been prepared for 2024 for the levy made for the expenses of operation and maintenance of the District as provided by law.

Whereupon the Chairman directed the Secretary to file the affidavits of publication of the notice of the meeting of the Board of Correction which affidavits were thereupon filed and examined by the Board, and it appearing therefrom that within ten days after the date of levying the assessment as provided in Idaho Code Section 43-727 through 43-732, the Secretary of the Board has given notice of the time that the Board of Directors would meet to correct assessments, by publication in a newspaper published in each of the counties comprising the district: which notice had been published weekly for a period of two (2) weeks and that the times fixed for the meeting was not less than two (2) weeks, nor more than five (5) weeks from the first publication of the notice: said notices having been published in the following newspapers, to wit:

Twin Falls County: Times News, daily, published in Twin Falls, Idaho  
Jerome County: Times News, daily, published in Twin Falls, Idaho  
Gooding County: Times News, daily, published in Twin Falls, Idaho  
Power County: Power County Press, weekly, published in American Falls, Idaho  
Bingham County: Aberdeen Times, weekly, published in Aberdeen, Idaho  
Elmore County: Mountain Home News, weekly, published in Mountain Home, Idaho

Copies of said notice are attached hereto as Exhibits one (1) through four (4). The form of the notice published in all of the above newspapers reads as follows:

"NOTICE IS HEREBY GIVEN, That the Board of Directors of the American Falls Reservoir District did levy an assessment effective on the 8<sup>th</sup> day of July, 2024 upon all the lands in the District for the purpose of defraying the expense of the care, operation and management of the District's affairs, the maintenance of the District's organization, including per diem of officers and salaries of employees, and the maintaining and operation of the property of the District for the year 2024; that the assessment so made has been extended against and entered in an appropriate column on the assessment roll, and the Board of Directors of the American Falls Reservoir District will meet as a Board of Correction at the office of the District, 152 1<sup>st</sup> Ave W, Jerome, Idaho, August 12, 2024 at the hour of -----a.m. o'clock A.M., for the purpose of correcting any error in said assessment roll and of making such changes as may be necessary to make the roll conform to the fact, and the assessments made by such roll will be reviewed by the Board of Correction at the request of any person interested."

By order of the Board of Directors of the American Falls Reservoir District.

Dated August 12, 2024

AMERICAN FALLS RESERVOIR DISTRICT

*Debbie Falconburg*

---

Debbie Falconburg  
Secretary, Board of Directors

Exhibit "2"

## AFFIDAVIT OF PUBLICATION

County of Elmore } ss.  
State of Idaho

I, Swana Stokes, do solemnly swear that I am the legal clerk of the

### Mountain Home News

A weekly newspaper of general circulation, published once a week, in Mountain Home, Idaho, that the notice attached hereto which is a part of publication thereof; was published in said newspaper for 2 non-consecutive weeks, the first publication having been made on the 24 day of July, 2024, and the last publication having been made on the 7 day of Aug, 2024; every Wednesday issue of the paper during the period and time of publication and that the notice was published in the paper proper and not in a supplement thereof.

The attached notice was also posted online at IdahoPublicNotices.com on the 19 day of July, 2024.

And I further swear that the said Mountain Home News has been continuously and uninterruptedly published in said Elmore County during the period of 78 consecutive weeks prior to the first publication of the attached notice.

Swana Stokes  
Legal Clerk

Subscribed and sworn to me this 7th day of Aug 2024.

Joy M. Martinez  
Notary Public

Residing in Mountain Home, Elmore County, Idaho.

My commission expires **11-16-2028**.

### AMERICAN FALLS RESERVOIR DISTRICT NOTICE OF CORRECTION OF ASSESSMENT

NOTICE IS HEREBY GIVEN, That the Board of Directors of the American Falls Reservoir District did levy an assessment effective on the 8th day of July, 2024, upon all the lands in the District for the purpose of defraying the expense of the care, operation and management of the District's affairs, per diem of officers and salaries of employees, and the maintaining and operation of the property of the District for year 2023; that the assessment so made had been extended against and entered in an appropriate column on the assessment roll, and the Board of Directors of the American Falls Reservoir District will meet as a Board of Correction at the office of the District, 132 1st Ave W, Jerome, Idaho, August 12, 2024, at the hour of 10:00 o'clock A.M., for the purpose of correcting any error in said assessment roll and of making such changes as may be necessary to make the roll conform to the fact, and the assessments made by such roll will be reviewed by the Board of Correction at the request of any person interested.

By order of the Board of Directors of the American Falls Reservoir District.

July 8, 2024

Debbie Falconburg  
Secretary, Board of  
Directors  
AMERICAN FALLS  
RESERVOIR DISTRICT

First Publication:  
July 24, 2024  
Second Publication:  
August 7, 2024



Whereupon the Chairman announced that this was the time and place for hearing objections to the assessment roll.

Whereupon the Directors then examined the assessment rolls and found them to be correct in all respects, Director Graham Hooper moved, seconded by Director DeWitt Marshall, to the following resolution.

RESOLUTION

WHEREAS, August 12, 2024 at 10:31 a.m. o'clock A.M., at the offices of the American Falls Reservoir District in the District office 152 1st Ave W, Jerome, Idaho, is the time fixed by the Board of Directors of the American Falls Reservoir District to sit as a Board of Correction to review the assessment roll prepared in accordance with the levy made on the 12<sup>th</sup> day of August, 2024: and

WHEREAS the board has examined the assessment rolls and determined them to be correct in all respects; and


WHEREAS, it appears that the Secretary of the Board of Directors has prepared a proper assessment book containing a full and accurate list and description of all the lands in the district and the list of all persons who own, claim, or have been in possession or control thereof during said year, giving the number of acre feet of water of the American Falls Reservoir District in both American Falls Reservoir and Jackson Lake Reservoir and the corresponding number of shares of stock of the appropriate canal company listed to each person, and the assessment has been carried out and entered into an appropriate column on the assessment;


NOW, THEREFORE, it is hereby resolved, ordered and determined, that the assessment roll, consisting of the assessment book containing a list and description of the lands of the district and the persons who own, claim, or have possession or control thereof during the year, the assessment which are carried out in the assessment roll and which is now before the Board of Directors for review is in all respects true and correct to the best of the knowledge of the Board and that the matters and provisions therein contained are hereby declared to be proper in all respects and the aggregate amount necessary to be raised for all purposes connected with maintaining and operating the works of the District, and that said assessment rolls have been thoroughly reviewed by the Board of Correction and are proper and constitute the will of the Board of Directors of The American Falls Reservoir District, and the Secretary is hereby directed to attach her certificate and the seal of the American Falls Reservoir District to said assessment roll for the purpose and matters therein referred to and contained.

BE IT FURTHER RESOLVED, that the Secretary of the District make the appropriate copies of the assessment rolls available to the appropriate county offices for collection of the assessment rolls available to the appropriate county officers for collection of the assessments in accordance with Idaho Code Section 43-727 through 43-732 and the existing contracts with the county commissioners of said counties wherein any portion of the districts land are located.

After full discussion, the resolution was carried.

The business of this Board having been concluded; the meeting was adjourned 10:34 a.m.

  
Dan Shewmaker  
President

  
Debbie Falconburg  
Secretary

ATTEST;

\_\_\_\_\_  
Secretary Debbie Falconburg

State of Idaho        ) ss.  
County of Jerome    )

I, Debbie Falconburg, do hereby certify that I am the duly qualified and acting Secretary of the Board of Directors of the American Falls Reservoir District, Idaho.

I further certify that the foregoing constitutes a true and correct copy of the minutes of the meeting of the Board of Directors of said District held at the regular meeting place of said Board on August 14, 2023, including the resolution adopted at said meeting, all as recorded in the regular official book of minutes, of the proceedings of said Board, kept in my office, insofar as the same was in all respects called, held and conducted in accordance with law, and that the persons therein named were present as said meeting, as therein shown.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the American Falls Reservoir District, State of Idaho, this 12h day of August, 2024.

\_\_\_\_\_  
(Seal)

*Debbie Falconburg*  
\_\_\_\_\_  
Secretary Debbie Falconburg





Petersen Brothers Construction  
1920 Highland Ave. East  
Twin Falls, Idaho 83301  
Phone: +12087346303

Cxh: b: 1 (17)

PCCO #001

Project: 2023-24 - American Falls Reservoir District  
152 1st Ave W  
Jerome, Idaho 83338

## Prime Contract Change Order #001: AFRD- Data Box Relocation at Proposed Parking Lot Entry

TO:	AMERICAN FALLS RESERVOIR DISTRICT 1035 NORTH LINCOLN JEROME, Idaho 83338	FROM:	PETERSEN BROTHERS CONST PETERSEN BROTHERS CONST. 1920 HIGHLAND AVE E. TWIN FALLS Idaho 83301
DATE CREATED:	1/ 08 /2024	CREATED BY:	Andy Coats (PETERSEN BROTHERS CONST)
CONTRACT STATUS:	Approved	REVISION:	0
REQUEST RECEIVED FROM:		LOCATION	Utilities
INVOICED DATE:		PAID DATE:	
REFERENCE:		CHANGE REASON:	Not Included at Bid Time
PAID IN FULL:	No	EXECUTED:	No
ACCOUNTING METHOD:	Amount Based	SCHEDULE IMPACT:	2 days ✓
FIELD CHANGE:	No	CONTRACT FOR:	1:American Falls Reservoir District Office
		TOTAL AMOUNT:	\$ 2,750.00

### DESCRIPTION:

CE #003 - #3: AFRD- Data box relocation at proposed parking lot entry

Quest data box needs to be relocated 20' to the North in order to build the parking lot entry as designed. PRECISION EXCAVATION will do the digging and backfill, QUEST will move the box and do the splicing.

### ATTACHMENTS:

Estimate\_1013\_from\_PRECISION\_EXCAVATION\_AND\_GRADING\_LLC.pdf

### CHANGE ORDER LINE ITEMS:

PCCO #001

#	Cost Code	Description	Type	Amount
1	31-EARTHWORK-31.0000 - Earthwork	Excavation and backfill for relocation of quest data box.	Other	\$ 2,500.00
Subtotal:				\$2,500.00
C/O Fee: 10.00% Applies to all line item types.				250.00
Grand Total:				\$2,750.00

The original (Contract Sum)	\$ 700,000.00
Net change by previously authorized Change Orders	\$ 0.00
The contract sum prior to this Change Order was	\$ 700,000.00
The contract sum will be increased by this Change Order in the amount of	\$ 2,750.00
The new contract sum including this Change Order will be	\$ 702,750.00
The contract time will be increased by this Change Order by 2 days	

AMERICAN FALLS RESERVOIR DISTRICT  
1035 NORTH LINCOLN  
JEROME Idaho 83338

PETERSEN BROTHERS CONST  
PETERSEN BROTHERS CONST. 1920 HIGHLAND AVE E.  
TWIN FALLS Idaho 83301

SIGNATURE

DATE

SIGNATURE

DATE

Exhibit "1"

**Board of Corrections**  
**AMERICAN FALLS RESERVOIR DISTRICT**  
**NOTICE OF CORRECTION OF ASSESSMENT**  
NOTICE IS HEREBY GIVEN, That the Board of Directors of the American Falls Reservoir District did levy an assessment effective on the 8th day of July, 2024, upon all the lands in the District for the purpose of defraying the expense of the care, operation and management of the District's affairs, per diem of officers and salaries of employees, and the maintaining and operation of the property of the District for year 2024; that the assessment so made had been extended against and entered in an appropriate column on the assessment roll, and the Board of Directors of the American Falls Reservoir District will meet as a Board of Correction at the office of the District, 132 1st Ave W, Jerome, Idaho, August 12, 2024, at the hour of 10:00 o'clock A.M., for the purpose of correcting any error in said assessment roll and of making such changes as may be necessary to make the roll conform to the fact, and the assessments made by such roll will be reviewed by the Board of Correction at the request of any person interested.  
By order of the Board of Directors of the American Falls Reservoir District.  
July 8, 2024  
Debbie Falconburg  
Secretary, Board of Directors  
AMERICAN FALLS RESERVOIR DISTRICT  
Publish: July 25, August 8, 2024  
COL-NV-0075

See Proof on Next Page

**AFFIDAVIT OF PUBLICATION**

**Magic Valley Times-News**  
**132 Fairfield ST W, Twin Falls, ID 83301**  
**(208) 735-3253**

State of Pennsylvania, County of Lancaster, ss:

I, Hayden Lipsky, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Magic Valley Times-News, a daily newspaper printed and published at Twin Falls, Twin Falls County, State of Idaho, and having a general circulation therein, and which said newspaper has been continuously and uninterruptedly published in said County during a period of twelve consecutive months prior to the first publication of the notice, a copy of which is attached hereto: that said notice was published in the Times-News, in conformity with Section 60-108, Idaho Code, as amended, for:

**Publication Dates:**

- Jul 25, 2024
- Aug 8, 2024

**Notice ID:** BqguTgQQ2GylpKkoblQ0

**Notice Name:** Board of Corrections

**Publication Fee:** \$84.66

*Hayden Lipsky*

Agent

**VERIFICATION**

State of Pennsylvania  
County of Lancaster

Commonwealth of Pennsylvania - Notary Seal  
Nicole Burkholder, Notary Public  
Lancaster County  
My commission expires March 30, 2027  
Commission Number 1342120

Signed or attested before me on this: 08/09/2024

*Nicole Burkholder*

Notary Public

Notarized remotely online using communication technology via Proof.



Scanned from a Xerox Multifunction Printer.pdf MVE CO1 - PR-01 Future Street lighting.pdf  
Estimate 1016 from PRECISION EXCAVATION AND GRADING LLC.pdf AFRD CE 005-PR-01 12192023.pdf AFRD CE 005-PR-01  
12192023.pdf PR 01 Streetscape.pdf

CHANGE ORDER LINE ITEMS:

PCCO #002

#	Cost Code	Description	Type	Amount
1	32-EXTERIOR IMPROVMENTS-32.7000 - Landscaping	Pavers	Other	\$ 22,809.00
2	26-ELECTRICAL-26.0000 - Electrical	Light Pole J-Boxes & Additional Underground Conduit	Other	\$ 2,951.00
3	32-EXTERIOR IMPROVMENTS-32.7000 - Landscaping	Tree Wells (Excavtion & Plant Mix, Root Barrier)	Other	\$ 2,489.00
4	03-CONCRETE-03.6000 - Site Concrete	Curb & Gutter	Other	\$ 20,574.00
5	31-EARTHWORK-31.0000 - Earthwork	Additional Asphalt Removal and Patching	Other	\$ 0.00
6	32-EXTERIOR IMPROVMENTS-32.7000 - Landscaping	Irrigation Valves, Drip Zones, Sleeves	Other	\$ 2,035.00
7	26-ELECTRICAL-26.0000 - Electrical	Concrete Light Pole Bases	Other	\$ 895.00
8	31-EARTHWORK-31.0000 - Earthwork	Additional Curb & Gutter Removal	Other	\$ 0.00
9	31-EARTHWORK-31.0000 - Earthwork	Irrigation Services	Other	\$ 4,950.00
Subtotal:				\$56,703.00
CO Fee: 10.00% Applies to all line item types.				5,670.30
Grand Total:				\$62,373.30

The original (Contract Sum)	\$ 700,000.00
Net change by previously authorized Change Orders	\$ 2,750.00
The contract sum prior to this Change Order was	\$ 702,750.00
The contract sum will be increased by this Change Order in the amount of	\$ 62,373.30
The new contract sum including this Change Order will be	\$ 765,123.30
The contract time will be increased by this Change Order by 10 days	

AMERICAN FALLS RESERVOIR DISTRICT  
1035 NORTH LINCOLN  
JEROME Idaho 83338

PETERSEN BROTHERS CONST  
PETERSEN BROTHERS CONST. 1920 HIGHLAND AVE E.  
TWIN FALLS Idaho 83301

SIGNATURE

DATE

SIGNATURE

DATE





PCCO #002

Petersen Brothers Construction  
1920 Highland Ave. East  
Twin Falls, Idaho 83301  
Phone: +12087346303

Project: 2023-24 - American Falls Reservoir District  
152 1st Ave W  
Jerome, Idaho 83338

## Prime Contract Change Order #002: CE #005 - PR-01 (Streetscape)

TO:	AMERICAN FALLS RESERVOIR DISTRICT 1035 NORTH LINCOLN JEROME, Idaho 83338	FROM:	PETERSEN BROTHERS CONST PETERSEN BROTHERS CONST. 1920 HIGHLAND AVE E. TWIN FALLS Idaho 83301
DATE CREATED:	2/ 12 /2024	CREATED BY:	Andy Coats (PETERSEN BROTHERS CONST)
CONTRACT STATUS:	Approved	REVISION:	0
REQUEST RECEIVED FROM:		LOCATION	
INVOICED DATE:		PAID DATE:	
REFERENCE:		CHANGE REASON:	Design Development
PAID IN FULL:	No	EXECUTED:	No
ACCOUNTING METHOD:	Amount Based	SCHEDULE IMPACT:	10 days
FIELD CHANGE:	No	CONTRACT FOR:	1:American Falls Reservoir District Office
		TOTAL AMOUNT:	\$ 62,373.30

DESCRIPTION:  
CE #005 - PR-01 (Streetscape)  
PROPOSAL REQUEST  
No. 01 - Streetscape

PROJECT: American Falls Reservoir District  
Date: December 5, 2023  
To: PBC, Owner

### REQUEST

Please provide an itemized breakdown for changes in the work involving adjustment in the Contract Sum and/or extension of the Contract Time as described herein.

### CHANGES IN THE WORK

Refer to attached drawings and specifications.

Pavers and streetscape improvements are required all along Adler Street (excluding the one access) and 1st Ave W.

Patch & repair asphalt on the corner of Adler and 1st Ave W. as required for new work.

The City of Jerome will supply the trees. The tree wells and other associated items are in PBC's scope.

Please create a separate line item for the light poles. The City of Jerome is discussing at their Council meeting about the possibility of paying for these poles. The J boxes and other associated items are in PBC's scope.

### **\*\*UPDATE\*\***

It was determined at the Jerome Council Meeting (11/20/23) that the City would provide the light poles along with the trees.

### ATTACHMENTS:

Cy h.b. + "3"



PCCO #003

Petersen Brothers Construction  
1920 Highland Ave. East  
Twin Falls, Idaho 83301  
Phone: +12087346303

Project: 2023-24 - American Falls Reservoir District  
152 1st Ave W  
Jerome, Idaho 83338

## Prime Contract Change Order #003: PR #4 Parking Lot

TO:	AMERICAN FALLS RESERVOIR DISTRICT 1035 NORTH LINCOLN JEROME, Idaho 83338	FROM:	PETERSEN BROTHERS CONST PETERSEN BROTHERS CONST. 1920 HIGHLAND AVE E. TWIN FALLS Idaho 83301
DATE CREATED:	6/ 07 /2024	CREATED BY:	Andy Coats (PETERSEN BROTHERS CONST)
CONTRACT STATUS:	Approved	REVISION:	0
REQUEST RECEIVED FROM:		LOCATION	
INVOICED DATE:		PAID DATE:	
REFERENCE:		CHANGE REASON:	Design Development
PAID IN FULL:	No	EXECUTED:	No
ACCOUNTING METHOD:	Amount Based	SCHEDULE IMPACT:	
FIELD CHANGE:	No	CONTRACT FOR:	1:American Falls Reservoir District Office
		TOTAL AMOUNT:	\$ 30,060.04

DESCRIPTION:  
CE #020 - PR #4 Parking Lot  
PROPOSAL REQUEST  
No. 04 Parking Lot Paving

PROJECT: American Falls Reservoir District  
Date: April 30, 2024  
To: PBC, Owner

### REQUEST

Please provide an itemized breakdown for changes in the work involving adjustment in the Contract Sum and/or extension of the Contract Time as described herein.

### CHANGES IN THE WORK

See attached drawing.

ATTACHMENTS:  
[PR 04 Parking Lot.pdf](#)

### CHANGE ORDER LINE ITEMS:

PCCO #003

#	Cost Code	Description	Type	Amount
1	31-EARTHWORK-31.0000 - Earthwork	Paving	Other	\$ 20,832.20
2	03-CONCRETE-03.6000 - Site Concrete	Concrete Valley Gutter	Other	\$ 6,495.11
Subtotal:				\$27,327.31
CO Fee: 10.00% Applies to all line item types.				2,732.73
Grand Total:				\$30,060.04



The original (Contract Sum)	\$ 700,000.00
Net change by previously authorized Change Orders	\$ 65,123.30
The contract sum prior to this Change Order was	\$ 765,123.30
The contract sum will be increased by this Change Order in the amount of	\$ 30,060.04
The new contract sum including this Change Order will be	\$ 795,183.34
The contract time will not be changed by this Change Order by	

AMERICAN FALLS RESERVOIR DISTRICT  
1035 NORTH LINCOLN  
JEROME Idaho 83338

PETERSEN BROTHERS CONST  
PETERSEN BROTHERS CONST. 1920 HIGHLAND AVE E.  
TWIN FALLS Idaho 83301

SIGNATURE

DATE

SIGNATURE

DATE



Exhibit "4"



PCCO #004

Petersen Brothers Construction  
1920 Highland Ave. East  
Twin Falls, Idaho 83301  
Phone: +12087346303

Project: 2023-24 - American Falls Reservoir District  
152 1st Ave W  
Jerome, Idaho 83338

## Prime Contract Change Order #004: PR 5 Catch Basin & Sidewalk Credit

TO:	AMERICAN FALLS RESERVOIR DISTRICT 1035 NORTH LINCOLN JEROME, Idaho 83338	FROM:	PETERSEN BROTHERS CONST PETERSEN BROTHERS CONST. 1920 HIGHLAND AVE E. TWIN FALLS Idaho 83301
DATE CREATED:	6/07/2024	CREATED BY:	Andy Coats (PETERSEN BROTHERS CONST)
CONTRACT STATUS:	Approved	REVISION:	0
REQUEST RECEIVED FROM:		LOCATION	
INVOICED DATE:		PAID DATE:	
REFERENCE:		CHANGE REASON:	Design Development
PAID IN FULL:	No	EXECUTED:	No
ACCOUNTING METHOD:	Amount Based	SCHEDULE IMPACT:	
FIELD CHANGE:	No	CONTRACT FOR:	1:American Falls Reservoir District Office
		TOTAL AMOUNT:	(\$2,947.70)

### DESCRIPTION:

CE #021 - PR 5 Catch Basin 7 Sidewalk Credit  
PROPOSAL REQUEST  
No. 05 Catch Basin & Sidewalk Credit

PROJECT: American Falls Reservoir District  
Date: May 15, 2024  
To: PBC, Owner

### REQUEST

Please provide an itemized breakdown for changes in the work involving adjustment in the Contract Sum and/or extension of the Contract Time as described herein.

### CHANGES IN THE WORK

Provide a credit for the catch basin, ADA corner, etc that was taken out of your scope and will be completed by the City of Jerome when they do the other side of the street. Coordinate scope with the city.

### ATTACHMENTS:

PR 05 Catch Basin & Corner credit.pdf

### CHANGE ORDER LINE ITEMS:

PCCO #004

#	Cost Code	Description	Type	Amount
1	03-CONCRETE-03.6000 - Site Concrete	Curb, Gutter & Sidewalk Credit	Other	(\$2,413.73)
2	31-EARTHWORK-31.0000 - Earthwork	Asphalt Credit	Other	(\$266.00)
Subtotal:				(\$2,679.73)
CO Fee: 10.00% Applies to all line item types.				(267.97)
Grand Total:				(\$2,947.70)





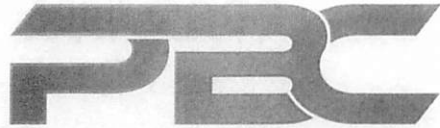
The original (Contract Sum)	\$ 700,000.00
Net change by previously authorized Change Orders	\$ 95,183.34
The contract sum prior to this Change Order was	\$ 795,183.34
The contract sum will be decreased by this Change Order in the amount of	(\$2,947.70)
The new contract sum including this Change Order will be	\$ 792,235.64
The contract time will not be changed by this Change Order by	

AMERICAN FALLS RESERVOIR DISTRICT  
1035 NORTH LINCOLN  
JEROME Idaho 83338

PETERSEN BROTHERS CONST  
PETERSEN BROTHERS CONST. 1920 HIGHLAND AVE E.  
TWIN FALLS Idaho 83301

SIGNATURE	DATE	SIGNATURE	DATE
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Exhibit "5"



PCCO #005

Petersen Brothers Construction  
1920 Highland Ave. East  
Twin Falls, Idaho 83301  
Phone: +12087346303

Project: 2023-24 - American Falls Reservoir District  
152 1st Ave W  
Jerome, Idaho 83338

DRAFT

Prime Contract Change Order #005: Calculating Error PR 1 Streetscapes

TO:	AMERICAN FALLS RESERVOIR DISTRICT 1035 NORTH LINCOLN JEROME, Idaho 83338	FROM:	PETERSEN BROTHERS CONST PETERSEN BROTHERS CONST. 1920 HIGHLAND AVE E. TWIN FALLS Idaho 83301
DATE CREATED:	6/ 07 /2024	CREATED BY:	Andy Coats (PETERSEN BROTHERS CONST)
CONTRACT STATUS:	Draft	REVISION:	0
REQUEST RECEIVED FROM:		LOCATION	
INVOICED DATE:		PAID DATE:	
REFERENCE:		CHANGE REASON:	Discrepancy on Construction Documents
PAID IN FULL:	No	EXECUTED:	No
ACCOUNTING METHOD:	Amount Based	SCHEDULE IMPACT:	
FIELD CHANGE:	No	CONTRACT FOR:	1:American Falls Reservoir District Office
		TOTAL AMOUNT:	\$ 7,694.28

DESCRIPTION:  
CE #022 - Calculating Error PR 1 Streetscapes  
PR 1 Streetscapes was presented as a change order to the board during a regularly scheduled meeting.

When reviewing the documents to prepare for closeout, it was discovered to a calculating error was made in our software. This error excluded dollar amounts for 2 line items: 1)Additional Asphalt Removal and Patching, 2) Additional Curb and Gutter Removal.

Total Cost Impact: \$6,994.80 + 10%

The attached change order shows where the calculation errors were made.

ATTACHMENTS:  
[Scanned from a Xerox Multifunction Printer \(20\).pdf](#)

CHANGE ORDER LINE ITEMS:  
PCCO #005

#	Cost Code	Description	Type	Amount
1	31-EARTHWORK-31.0000 - Earthwork	Additional Asphalt Removal and Patching	Other	\$ 2,494.80
2	31-EARTHWORK-31.0000 - Earthwork	Additional Curb & Gutter Removal	Other	\$ 4,500.00
Subtotal:				\$6,994.80
CO Fee: 10.00% Applies to all line item types.				699.48
Grand Total:				\$7,694.28

The original (Contract Sum)	\$ 700,000.00
Net change by previously authorized Change Orders	\$ 92,235.64
The contract sum prior to this Change Order was	\$ 792,235.64
The contract sum would be changed by this Change Order in the amount of	\$ 7,694.28
The new contract sum including this Change Order will be	\$ 799,929.92
The contract time will not be changed by this Change Order by	



**PCCO #005**

**AMERICAN FALLS RESERVOIR DISTRICT**  
1035 NORTH LINCOLN  
JEROME Idaho 83338

**PETERSEN BROTHERS CONST**  
PETERSEN BROTHERS CONST. 1920 HIGHLAND AVE E.  
TWIN FALLS Idaho 83301

SIGNATURE

DATE

SIGNATURE

DATE

**TREASURER'S REPORT**

Cash Balance 6/30/24	\$ 242,326.67
Receipts July 2024	\$ 199,517.12
Reund from Quickbooks/Intuit	\$ 239.75
Total Receipts July, 2014	\$ 442,083.54

**Disbursements:**

Claims 7/8/24	\$ 2,382.30	
Debbie Falconburg	\$ 4,054.05	
Brandi Weston	\$ 2,589.60	
Payroll Expenses	\$ 6,040.36	
Debt Card	\$ 1,528.82	
Total Distribution 7/31/24	\$ 16,595.13	\$ 16,595.13
Cash on Hand 7/31/24		\$ 425,488.21

**IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230**

Balance in Investment Pool 6/30/24	\$ 1,542,952.79	
Interest Credited 7/1/24	\$ 6,786.75	
Balance in Investment Pool #1230 7/31/24	\$ 1,549,739.54	\$ 1,549,739.54
Total Balance 7/31/24		\$ 1,975,227.75

Average Weighted Yield 5.1776%

**WATER QUALITY FACILITIES ACCT #1833**

Beginning Balance 6/30/24	\$78,071.43
Interest 7/1/24	\$334.41
Balance 7/31/24	\$78,405.84

**RWSG GRANT**

Beginning Balance 07/01/24	\$ 424,554.18
Paid to spaceholders	\$ 4,974.64
Ending balance 07/31/24	\$ 419,579.54 *

**CLAIMS August 12, 2024**

Rob Blick	\$ 174.66	
Greg Hirai	\$ 145.17	
Graham Hooper	\$ 205.52	
DeWitt Marshall	\$ 137.14	
Dave Ramseyer	\$ 161.92	
Dan Shewmaker	\$ 171.36	
Financial Agent SS Remit	\$ 2,619.83	
State Tax Commission	\$ 448.00	
PERSI	\$ 1,944.76	
Gallagher Benefit Administrators, Ins	\$ 32.00	
Budget Blinds	\$ 1,806.00	
City of Jerome	\$ 165.47	
Falconburg, Debbie	\$ 402.51	
Gooding County	\$ 2,092.47	
Idaho Power	\$ 90.01	
Intermountain Gas	\$ 17.48	
Laughlin Ricks	\$ 656.00	
Lytte Signs	\$ 143.90	
Marten Law	\$ 2,288.80	
Mountain Home News	\$ 41.04	
PMT telephone	\$ 136.14	
Rams Landscaping	\$ 800.00	
Western Waste Service	\$ 68.52	
	\$ 8,708.34	\$ 6,040.36

**RWSG Grant \***

Bank Balaance	\$ 419,579.54
cleared checks from July	\$ -
uncleared checks	\$ 41,501.53
Account balance	\$ 378,078.01

President Dan Shemaker reconvened the regular Board Meeting at 10:35a.m.

Kyndell Madison from Laughlin Ricks Architecture arrived at the meeting.

#### **FINAL DISTRICT OFFICE UPDATE**

Secretary Debbie Falconburg expressed her disapproval of the landscaping from Kimberly Nurseries. The quality of the materials and workmanship does not validate the cost. Andy Coates assured her he will meet with her and Michael from Kimberly Nurseries on Thursday August 15<sup>th</sup>, 2024.

Andy Coates with Petersen Brothers present the Board with their calculations of the time associated with the addenda adding time to the completion date. There was also an error in their software that was not recorded properly. The difference of the extra days for completion and the error was agreed to be offset. Director Dave Ramseyer, seconded by Director DeWitt Marshall moved to accept the terms from Petersen Brothers Construction. The motion passed. Final payment will be paid September 9<sup>th</sup>, 2024. (Exhibits 1-5)

Secretary Debbie Falconburg presented the Board with a claim to be reimbursed for the insurance deductible for the replacement of her window shield that happened when she delivered 2024's assessment. Director Graham Hooper, seconded by Director Rob Blick moved she be reimbursed for the deductible. The motion passed.

Secretary Debbie Falconburg presented the Claims and August 12, 2024 Treasurer's Report to the Board. (See page 6)

Director Dave Ramseyer moved the Claims and Treasurer's Report be approved with changes of removing Petersen Brothers Construction; Director Rob Blick seconded. The motion passed.

After a short discussion, there being no further business to come before this Board the meeting adjourned.

  
President Dan Shewmaker

  
Secretary Debbie Falconburg

Jerome, Idaho  
September 9, 2024

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 152 1<sup>st</sup> Ave W Jerome, Idaho September 9, 2024 at 10:01 A.M. with the following person present:

Dan Shewmaker	President, Member
Dave Ramseyer	Vice President, Member
Graham Hooper	Treasurer, Member
Rob Blick	Member
DeWitt Marshall	Member
Brad Shackelford	Member

Absent

Greg Hirai	Member
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Attorney Travis Thompson and Secretary Debbie Falconburg were also present.

The meeting was called to order and conducted by President Shewmaker.

The minutes of the Board meeting August 12, 2023 were then approved with a motion by Director Dave Ramseyer, seconded by Director Graham Hooper.

The Secretary presented the Claims and September 9, 2024 Treasurer's Report to the Board. (See page 2)

Director Graham Hooper moved the Claims and Treasurer's Report be approved, seconded by Director Rob Blick. The motion passed.

#### **TRANSFERS**

Assistant Secretary Brandi Weston helped present the transfers. Director Dave Ramseyer, seconded by Director Dave DeWitt Marshall approved two transfers from the Twin Falls Canal Company with a motion. (Page 3)

#### **ATTORNEY**

Attorney Travis Thompson distributed packets of information and commented concerning:

- I. Water Supply Outlook
- II. Federal Issues
  - A. Lava Ridge Articles
  - B. Dworshak Releases Help Cool Lower Snake

**TREASURER'S REPORT**

Cash Balance 07/31/24	\$	425,488.21
Transfer to 1230	\$	340,000.00
Receipts August 2024	\$	5,771.81
	\$	91,260.02

**Disbursements:**

Claims 08/12/24	\$	8,708.34	
Debbie Falconburg	\$	4,054.06	
Brandi Weston	\$	2,589.60	
Debit Card	\$	305.92	
Debbie Falconburg reimbursement	\$	500.00	
Payroll Expenses	\$	6,179.71	
<b>Total Distribution 08/31/24</b>	\$	22,337.63	\$ 22,337.63
<b>Cash on Hand 08/31/24</b>			<b>\$ 68,922.39</b>

**IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230**

Balance in Investment Pool 07/31/24	\$	1,209,739.54	
Interest 08/01/24			
Transfer from Cash	\$	340,000.00	
<b>Balance in Investment Pool #1230 08/31/24</b>	\$	1,549,739.54	<b>\$ 1,549,739.54</b>
<b>Total Balance 08/31/24</b>			<b>\$ 1,618,661.93</b>

Average Weighted Yield 5.1776%

**WATER QUALITY FACILITIES ACCT #1833**

Beginning Balance 07/31/24	\$78,405.84
Interest 08/01/24	\$344.76
Balance 08/31/24	<u>\$78,750.60</u>

**RWSG GRANT**

Beginning Balance 08/01/24	\$ 419,579.54
Paid to spaceholders	\$ 208,951.78
Ending balance 08/31/24	<u>\$ 210,627.76</u>

**Claims September 9, 2024**

Rob Blick	\$	174.65
Graham Hooper	\$	205.53
DeWitt Marshall	\$	137.13
Dave Ramseyer	\$	161.93
Brad Shackleford	\$	284.53
Dan Shewmaker	\$	171.35
Financial Agent SS Remit	\$	2,619.83
State Tax Commission	\$	448.00
PERSI	\$	1,944.76
Gallagher Benefit Administrators, Ins	\$	32.00
City of Jerome	\$	183.90
ICRMP	\$	2,636.00
Idaho Power	\$	107.64
Intermountain Gas	\$	17.48
Marten Law	\$	1,780.00
Marten Law	\$	1,336.50
Mountain Home Press	\$	41.04
Petersen Brothers Construction	\$	66,580.75
PMT telephone	\$	136.14
Rams Landscaping	\$	480.00
Total Techs	\$	150.00
	\$	73,449.45
	\$	6,179.71

September 9, 2024

RESOLVED, That that certain agreement made and entered into by and between Erin Anderson for Alder Apartments General Partnership LLC of Twin Falls County, State of Idaho, party/(ies) of the first part, and City of Twin Falls of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of July 9, 2024 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Southeast Quarter, Southeast Quarter (SE1/4SE1/4) in Section Fourteen (14), Township Ten (10) South, Range Seventeen (17) East, Boise Meridian for the purchase of a waterright supplemental to Three and 82/100 (3.82) share of the stock of the Twin Falls Canal Company shall be chargeable against Southeast Quarter, Southeast Quarter (SE1/4SE1/4) in Section Fourteen (14), Township Ten (10) South, Range Seventeen (17) East, Boise Meridian and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.

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September 9, 2024

RESOLVED, That that certain agreement made and entered into by and between Andrew Jarvis for Interstate Amusement, INC of Twin Falls County, State of Idaho, party/(ies) of the first part, and Twin Falls Canal Company of Twin Falls County, State of Idaho, party/(ies) of the second part, under date of August 28, 2024 wherein it is agreed that the assessments of the American Falls Reservoir District heretofore levied against Lot One (1), in Section Three (3), Township Ten (10) South, Range Seventeen (17) East, Boise Meridian for the purchase of a waterright supplemental to Four and 10/100 (4.10) share of the stock of the Twin Falls Canal Company shall be chargeable against To be held as Treasury Stock until resale and that said the assessments shall be effective in all respects against said land, shall be, and the same is hereby ratified and approved; and,

RESOLVED, Further, that all assessments of the American Falls Reservoir District be, and the same are hereby transferred to the lands herein last above described in accordance with the terms and provisions of said agreement.

It is understood and agreed that part of the water being transferred herein is water from federal reservoirs to which the provisions of Federal Reclamation Law apply. One interpretation of the land limitation portion of that law would indicate that no profit can be obtained from the sale of water from a federal reservoir. The Parties hereto assume the risk that if such an interpretation were to prevail, that this permanent transfer of water may be subject to attack by the Secretary of Interior or his agents.




III. State Issues

- A. American Falls O & M
- B. IWRB Meetings (Pocatello 9/12 and 9/13)
- C. IWRB New Recharge Projects
- D. ESPA GWMA Process Concludes/SWC Submits Proposed Plan
- E. SWC/IGWA Negotiations Continue

**NEW BUSINESS**

There being no further business to come before this Board the meeting adjourned at 10:00 a.m.

  
President Dan Shewmaker

  
Secretary Debbie Falconburg

Jerome, Idaho  
October 14, 2024

The Board of Directors of the American Falls Reservoir District, Idaho, met in public session at the regular meeting place of the Board at 152 1<sup>st</sup> Ave W, Jerome, Idaho October 9, 2023 at 10:04 A.M. with the following person present:

Dan Shewmaker	President, Member
Graham Hooper	Treasurer, Member
Greg Hirai	Member
Brad Shackelford	Member

**Absent**

Rob Blick	Member
Dave Ramseyer	Vice President, Member
DeWitt Marshall	Member

Attorney Abby Bitzenburg, Brian Craig representative for ICRMP, and Secretary Debbie Falconburg representatives were also present.

The meeting was called to order and conducted by President Shewmaker.

The minutes of the Board meeting September 9, 2024 were then approved with a motion by Director Graham Hooper, seconded by Director Brad Shackelford.

The Secretary presented the Claims and October 14, 2024 Treasurer's Report to the Board. (See page 3)

Director Graham Hooper moved the Claims and Treasurer's Report be approved, seconded by Director Greg Hirai. The motion passed.

**ICRMP INSURANCE**

Brian Craig with Prescott and Craig presented the newest policy from ICRMP our insurance. He explained how insurance was increased for all ICRMP members by 17%. He spoke about cybercrime and its impact on the members.

**ATTORNEY**

Attorney Abby Bitzenburg distributed packets of information and commented concerning:

- I. Water Supply Outlook/WDI Report
- II. Federal Issues
  - A. Forest Service EIS on Stibnite Gold Project
  - B. Canada Position on New Columbia River Treaty
  - C. Governor Little Letter re: Federal Request for GW Information
- III. State Issues
  - A. Quagga Mussels Found Above Twin Falls
  - B. IWUA Legislative Committee Meeting/Domestic Strawman

October 14, 2024

# TREASURER'S REPORT

Cash Balance 08-31-24	\$ 68,922.39
Transfer from 1230	\$ 15,000.00
Receipts September 2024	\$ 5,590.11
	<u>\$ 89,512.50</u>

## Disbursements:

Claims 9-9-24	\$ 73,449.45		
Debbie Falconburg	\$ 4,054.06		
Brandi Weston	\$ 2,589.60		
Payroll Expenses	\$ 6,179.68		
Debit Card	\$ 1,049.06		
Total Distribution 09-30-24	\$ 87,321.85	<u>\$ 87,321.85</u>	
Cash on Hand 09-30-24		<u>\$ 2,190.65</u>	\$ 2,190.65

## IDAHO STATE TREASURER LOCAL GOVERNMENT INVESTMENT POOL GENERAL FUND ACCT #1230

Balance in Investment Pool 8-31-24	\$ 1,896,554.34		
Interest 9-1-24	\$ 7,979.04	done 8/24/24	
Transfer to Checking	\$ 15,000.00		
Balance in Investment Pool #1230 9-30-24	<u>\$ 1,889,533.38</u>		<u>\$ 1,889,533.38</u>
Total Balance 08-31-24			<u>\$ 1,891,724.03</u>

Average Weighted Yield 5.1938%

## WATER QUALITY FACILITIES ACCT #1833

Beginning Balance 8-31-24	\$78,750.62
Interest 09-01-24	<u>\$347.38</u>
Balance 9-31-24	<u>\$79,098.00</u>

## CLAIMS October 14, 2024

Rob Blick	\$ 174.66	
Graham Hooper	\$ 205.52	
DeWitt Marshall	\$ 137.14	
Dave Ramseyer	\$ 161.93	
Brad Shackelford	\$ 284.53	
Dan Shewmaker	\$ 171.35	
Financial Agent SS Remit	\$ 2,619.79	
State Tax Commission	\$ 448.00	
PERSI	\$ 1,944.76	
Gallagher Benefit Administrators, Ins	\$ 32.00	
City of Jerome	\$ 262.68	
Debbie Falconburg	\$ 44.22	
Idaho Power	\$ 69.81	
Intermountain Gas	\$ 16.81	
Jerome County	\$ 3,730.80	
Marten Law	\$ 1,703.50	
PMT	\$ 136.14	
Rams Landscaping	\$ 360.00	
State of ID, Dept. Labor	\$ 88.18	
Total Techs	\$ 333.92	
Twin Falls County Treasurer	\$ 16,110.79	
	<u>\$ 22,856.85</u>	<u>\$ 6,179.68</u>

## RWSG Grant \*

Bank Balance 8/31/24	\$ 379,022.39
cleared checks from August	<u>\$ 241,948.18</u>
Bank Balance 9/30/24	\$ 137,074.21
uncleared checks	\$ 29,357.57
Account balance	<u>\$ 107,716.64</u>

# AMERICAN FALLS RESEVOIR DISTRICT

**158 2018 Control Ending Balance: \$11.12**

Date	Ref No.	Payee	Memo	Decrease	Increase	Stat	Balance
	Type	Account				Auto	
10/10/2022			Charge off uncollectable taxes with overpayments of taxes		\$51.10		\$11.12
	Journal -Split-						
10/10/2022			Charge off uncollectable taxes with overpayments of taxes		\$15.29		-\$39.98
	Journal -Split-						
06/14/2022			Twin Falls County June 2022 remittance	\$10.32			-\$55.27
	Journal -Split-						
05/23/2022			Jerome County May 2022 remittance	\$11.88			-\$44.95
	Journal -Split-						
05/16/2022			Twin Falls County May 2022 remittance	\$292.53			-\$33.07
	Journal -Split-						
04/25/2022			Jerome County April 2022 remittance	\$21.54			\$259.46
	Journal -Split-						
04/20/2022			Bingham County April 2022 remittance	\$19.00			\$281.00
	Journal -Split-						
04/18/2022			Twin Falls County April 2022 remittance	\$6.97			\$300.00
	Journal -Split-						
03/17/2022			Gooding County March 2022 remittance	\$24.94			\$306.97
	Journal -Split-						
03/17/2022			Jerome County March 2022 remittance	\$40.66			\$331.91
	Journal -Split-						
03/15/2022			Twin Falls County March 2022 remittance	\$24.90			\$372.57
	Journal -Split-						
02/22/2022			Jerome County February 2022 remittance	\$160.93			\$397.47
	Journal -Split-						
02/22/2022			Twin Falls County February 2022 remittance	\$118.54			\$558.40
	Journal -Split-						
01/31/2022			Jerome January 2022 remittance	\$9.30			\$676.94
	Journal -Split-						
01/31/2022			Gooding January 2022 remittance	\$26.61			\$686.24
	Journal -Split-						
01/28/2022			Twin Falls January 2022 remittance	\$122.11			\$712.85

# AMERICAN FALLS RESEVOIR DISTRICT

159.4 2019 Control:Jerome County 2019 Ending Balance: \$11.16

Date	Ref No.	Payee	Memo	Decrease	Increase	Stat	Balance
Type	Account					Auto	
06/19/2024	6-8		Remittance from JSD from 2019 for Glenn Eagle Sub	\$486.60			\$11.16
	Journal	-Split-					
07/28/2023			Jerome County July 2023 Remittance	\$16.65			\$497.76
	Journal	-Split-					
06/20/2023			June 2023 Remittance Jerome County	\$60.47			\$514.41
	Journal	-Split-					
04/24/2023			April 2023 Remittance Jerome County	\$10.10			\$574.88
	Journal	-Split-					
03/20/2023			March 2023 Remittance Jerome County	\$38.29			\$584.98
	Journal	-Split-					
02/21/2023			Jerome County February Remittance	\$5.56			\$623.27
	Journal	-Split-					
02/06/2023			Jerome County January Remittance	\$114.25			\$628.83
	Journal	-Split-					
11/21/2022			Jerome County November Remittance	\$14.16			\$743.08
	Journal	-Split-					
09/19/2022			Jerome County September 2022 remittance	\$8.75			\$757.24
	Journal	-Split-					
08/18/2022			Jerome County August 2022 remittance	\$14.84			\$765.99
	Journal	-Split-					
07/28/2022			Jerome County July 2022 remittance	\$160.62			\$780.83
	Journal	-Split-					
06/20/2022			Jerome County June 2022 remittance	\$1.30			\$941.45
	Journal	-Split-					
05/23/2022			Jerome County May 2022 remittance	\$12.33			\$942.75
	Journal	-Split-					
04/25/2022			Jerome County April 2022 remittance	\$170.15			\$955.08

# AMERICAN FALLS RESEVOIR DISTRICT

**160 2020 Control Ending Balance: \$0.06**

Date	Ref No.	Payee	Memo	Decrease	Increase	Stat	Balance
	Type	Account				Auto	
10/02/2024	10-6	Jerome County Clerk	Paid by county for charge removed 10S20E174801	\$55.30			\$0.06
	Journal	-Split-					
09/18/2024	9-6		Twin Falls County September Remittance	\$7.73			\$55.36
	Journal	-Split-					
08/21/2024	8-10		Jerome County August Remittance	\$3.79			\$63.09
	Journal	-Split-					
07/30/2024	7-16		Jerome County July Remittance	\$35.93			\$66.88
	Journal	-Split-					
06/19/2024	6-11		Jerome County June 2024 Remittance	\$2.40			\$102.81
	Journal	-Split-					
06/13/2024	6-6		Twin Falls County June 2024 Remittance	\$13.02			\$105.21
	Journal	-Split-					
05/21/2024	5-19		Jerome County May 2024 Remittance	\$27.79			\$118.23
	Journal	-Split-					
05/14/2024	5-14		Twin Falls County May 2024 Remittance	\$8.83			\$146.02
	Journal	-Split-					
04/29/2024	4-17		Jerome County April Remittance	\$41.33			\$154.85
	Journal	-Split-					
04/16/2024	4-13		Bingham County April Remittance	\$131.32			\$196.18
	Journal	-Split-					
04/16/2024	4-12		Twin Falls County April Remittance	\$67.19			\$327.50
	Journal	-Split-					
03/21/2024	3-8		Jerome County March 2024 Remittance	\$4.51			\$394.69
	Journal	-Split-					
03/13/2024	3-4		Twin Falls County March 2024 Remittance	\$21.63			\$399.20
	Journal	-Split-					
02/20/2024	10		Jerome County February 2024 Remittance	\$15.62			\$420.83

AMERICAN FALLS RESEVOIR DISTRICT

Transaction Journal

All Dates

TRANSACTION ID	DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT FULL NAME	DEBIT	CREDIT
22642									
22642	10/15/2024	Journal Entry			To charge off uncollectable taxes 2018, 2019, & 2020	160.3	160 2020 Control:160.3 Gooding County 2020	\$22.34	
22642	10/15/2024	Journal Entry			To charge off uncollectable taxes 2018, 2019, & 2020	158.4	158 2018 Control:158.4 Jerome County 2018		\$11.12
22642	10/15/2024	Journal Entry			To charge off uncollectable taxes 2018, 2019, & 2020	159.4	159 2019 Control:159.4 Jerome County 2019		\$11.16
22642	10/15/2024	Journal Entry			To charge off uncollectable taxes 2018, 2019, & 2020	160.1	160 2020 Control:160.1 Bingham County 2020		\$0.06
Total for 22642								\$22.34	\$22.34
								\$22.34	\$22.34

- C. SWC/IGWA Negotiations Continue
- D. IWRB Upper Snake Advisory Meeting (10/10-10:00 a.m.)

IV. Twin Falls County Charges

A. Memo re: TF County Increased Charge for Assessment

Secretary Debbie Falconburg explained to the Board how Twin Falls County raised their collection fee to 4%. In 2011 the county raised the collection fee from 1.5% to 2%, Director Terry Kramer was also a Twin Falls County Commissioner at that time. He explained the reasoning behind the increase. It was agreed to accept the increase by the Board. A new contract should have been signed by both parties and it was not. Attorney Abby Bitzenberg presented a memo explaining why the increase needs to be honored.

**NEW BUSINESS**

Secretary Debbie Falconburg presented the Board with the Uncollectible Taxes for 2018 from Jerome County of \$11.12, 2019 from Jerome County of \$11.16 and 202 from Bingham County \$0.06. She explained why the Jerome County taxes are being done due to a decision made by the Jerome County Commissioners. She was able to collect the larger amounts that the commissioners had removed. Director Graham Hooper, seconded by Director Brad Shackelford moved the amount be written off the books. The motion passed. (Pages 4-6)

An open house for the district's new office will be on Thursday November 14, 2024 from 2:00 p.m. to 4:00 p.m. There being no further business to come before this Board the meeting adjourned at 11:04 a.m. .

  
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President Dan Shewmaker

  
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Secretary Debbie Falconburg