

# Bayview Water & Sewer District

ZOOM TELECONFERENCE  
<https://us04web.zoom.us/j/7977383830>  
Meeting ID: 797 738 3830

## SPECIAL MEETING MINUTES

June 21, 2021

**Call to Order and Roll Call:** Chairperson Ali Spahn opened the meeting at 1:00 PM and a roll call confirmed Vice-Chair Colleen Dahlseid and directors Shon Luoma, and Ted Bare were also present.

**Others Present:** District operator Bob Kuchenski, District treasurer Jessie Roe, District clerk Clint Kuhman, District auditor Scott Hoover, District pre-auditor Mary Richter, District attorney Caitlin Kling (via Zoom).

**Guests Present:** None.

### Agenda Items

1. Fiscal Year 19/20 Audit: Mr. Hoover reviewed the proposed audit, explained the different funds and line items, their meaning and the details of the audit process itself. Mr. Hoover will update the Management Representation Letter and re-send to the District.
2. Final Local Improvement Development (LID) Payment: Mr. Hoover pointed out section eight in LID ordinance 03-2 for LID #2 which states that the District has the right to request pre-payment of the final payment of the loan upon written request to DEQ. Ms. Roe has requested the financial agreement from DEQ; when it is received, she will pass it on to the District attorney for review.
3. Clear Restricted LID Funds to General Operation and Maintenance (O&M) Funds: Ms. Roe will start correspondence with DEQ and the District attorney on clearing the remaining funds in the LID account from restricted status so that the District can use the funds to start a guarantee fund account for the revenue bond currently in progress for water system improvements. The District is required to obtain a  $\frac{3}{4}$  vote from the Board to clear restricted LID funds.
4. Review of Fiscal Year 20/21 Budget: Ms. Roe and Ms. Richter will get together to discuss the final journal entries needed when the audit is finalized and approved, including updated figures for retained earnings. Ms. Dahlseid requested staff to get figures from the District operators on the needed chlorine contact chambers for the sewer treatment site and other expenses that would impact our Budget projections. The District will have an informal review of these items and determine how to proceed if budget adjustments become necessary. Following discussion regarding how the District's financial statements were reflecting the funds reimbursable from the SRF loan, Ms. Dahlseid requested that Ms. Richter and Ms. Roe develop an alternative method of showing these funds on the monthly financial reports, as outlined by CPA Ms. Richter.
5. Timing of Rate Increases Required by the State Revolving Fund (SRF) Loan: Staff is working on a spreadsheet to outline changes that will be made upon review of commercial water base rate charge increases. This will assist Idaho Rural Water Association (IRWA) when performing the rate study. The District wants to ensure fair and equitable charges among users to reduce potential increases in user rates projected by IRWA and in preparation for re-paying the revenue bond.

With no further business to discuss the special meeting was adjourned at 2:39 PM following a motion from Ms. Dahlseid and seconded by Mr. Luoma. All were in favor, motion carried.

Respectfully Submitted and Approved:

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Jessie Roe  
Administrative/Treasurer

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Ali Spahn  
Chairperson of the Board