



CITY COUNCIL REGULAR MEETING AGENDA

City Hall - 10769 W State Street, Star, Idaho
Tuesday, December 19, 2023 at 7:00 PM

PUBLIC NOTICE: THIS MEETING IS RECORDED AND PLACED IN AN ONLINE FORMAT. PERSONS MAY EITHER VIEW OR LISTEN TO VIDEO / AUDIO OF THIS MEETING UNTIL SUCH TIME THE RECORDING IS DESTROYED UNDER THE CITY'S RETENTION POLICY.

1. **CALL TO ORDER** – Welcome/Pledge of Allegiance
2. **INVOCATION** – Bishop Jeff Wood, 3rd Ward Church of Jesus Christ of Latter Day Saints
3. **ROLL CALL**
4. **PRESENTATIONS**
 - A. **III-A Annual Report** - 2022 / 2023 Annual III-A Presentation to Entities
5. **CONSENT AGENDA (ACTION ITEM)** **All matters listed within the Consent Agenda have been distributed to each member of the Star City Council for reading and study, they are considered to be routine and will be enacted by one motion of the Consent Agenda or placed on the Regular Agenda by request.*
 - A. **Approval of Minutes:** November 21, 2023 City Council Meeting Minutes
 - B. **Approval of Claims**
6. **ACTION ITEMS:**
 - A. **FY 2021 / 2022 Audit Presentation & Acceptance** - Audit presentation and Acceptance by Zwygart John & Associates **(ACTION ITEM)**
 - B. **Acceptance of Canvassed Election Results** - Acceptance of Ada & County County Election Results **(ACTION ITEM)**
7. **ADJOURNMENT**



Shared Strength · Trusted Care



2022-23 Annual Report
For Distribution



MISSION

To provide the best quality and structure of health benefits plans and services to our agency's employees by directly managing the costs and administration of those benefit plans through a cooperative pool in a manner that will be more efficient, economical, and competitive than what the market can offer through traditional insurance providers.

VISION

To provide the best and most affordable health benefit plans possible to local government agencies throughout the State of Idaho. To assist agencies to attract and retain quality employees in the local government sectors through the provision of affordable and quality health benefit plans.



103

**Total Agencies
Retention: 100%**

2,139

Total Employees

5,427

Total Members

\$35,219,344

Annual Budget

98%

**Agency Participation
in Wellness
Screenings**

\$629,192

**Total Savings
from Programs**

III-A AGENCIES

IDAHO CITIES

- Aberdeen
- American Falls
- Arco
- Athol
- Blackfoot
- Bonnars Ferry
- Cascade
- Challis***
- Council
- Dalton Gardens
- Declo
- Donnelly
- Dover
- Downey
- Dubois
- Emmett
- Franklin***
- Firth
- Fruitland
- Garden City
- Grangeville
- Hayden
- Homedale
- Kamiah
- Ketchum
- Kooskia
- Kootenai***
- Lava Hot Springs
- Malad***
- Marsing
- McCall
- Menan
- New Meadows
- New Plymouth
- Nezperce
- Oakley
- Orofino***
- Parma
- Paul
- Payette
- Potlatch
- Preston
- Rupert
- Salmon
- Shelley***
- Star
- St. Anthony

Tetonia*

- Troy
- Victor
- Wilder

HIGHWAY DISTRICTS

- Buhl
- East Side
- Filer
- Ferdinand
- Grangeville
- Hillsdale
- Keuterville
- Minidoka
- Power County
- Worley

FIRST RESPONDERS

- Bear Lake Co. Fire
- Blackfoot Police & Fire
- Buhl Fire***
- Cascade Rural Fire
- Eagle Fire
- East Side Fire
- Kootenai County EMS
- Kootenai County Sherrif***
- Kuna Fire
- Marsing Fire
- McCall Fire
- Meadows Valley Rural Fire
- Middleton Fire***
- Minidoka County Fire
- Nampa Fire
- Nampa Police
- Northern Lakes Fire
- Sagle Fire
- Sandpoint Fire
- Shoshone County Fire #2
- Spirit Lake Fire
- St. Maries Fire
- Star Fire
- Teton County Fire & Rescue
- Westside Fire

IRRIGATION DISTRICTS

- Boise Kuna***

- Lewiston Orchards
- Minidoka

LIBRARY DISTRICT

- American Falls

TRANSPORTATION AUTHORITY

- Mountain Rides
- S.P.O.T***

ABATEMENT DISTRICTS

- Payette County Gopher
- Twin Falls Pest

RECREATION DISTRICTS

- Middleton Parks
- Payette County

WATER & SEWER DISTRICTS

- North Lake Recreation
- Southside
- Star Sewer

CEMETERY DISTRICTS

- Marsing Homedale***

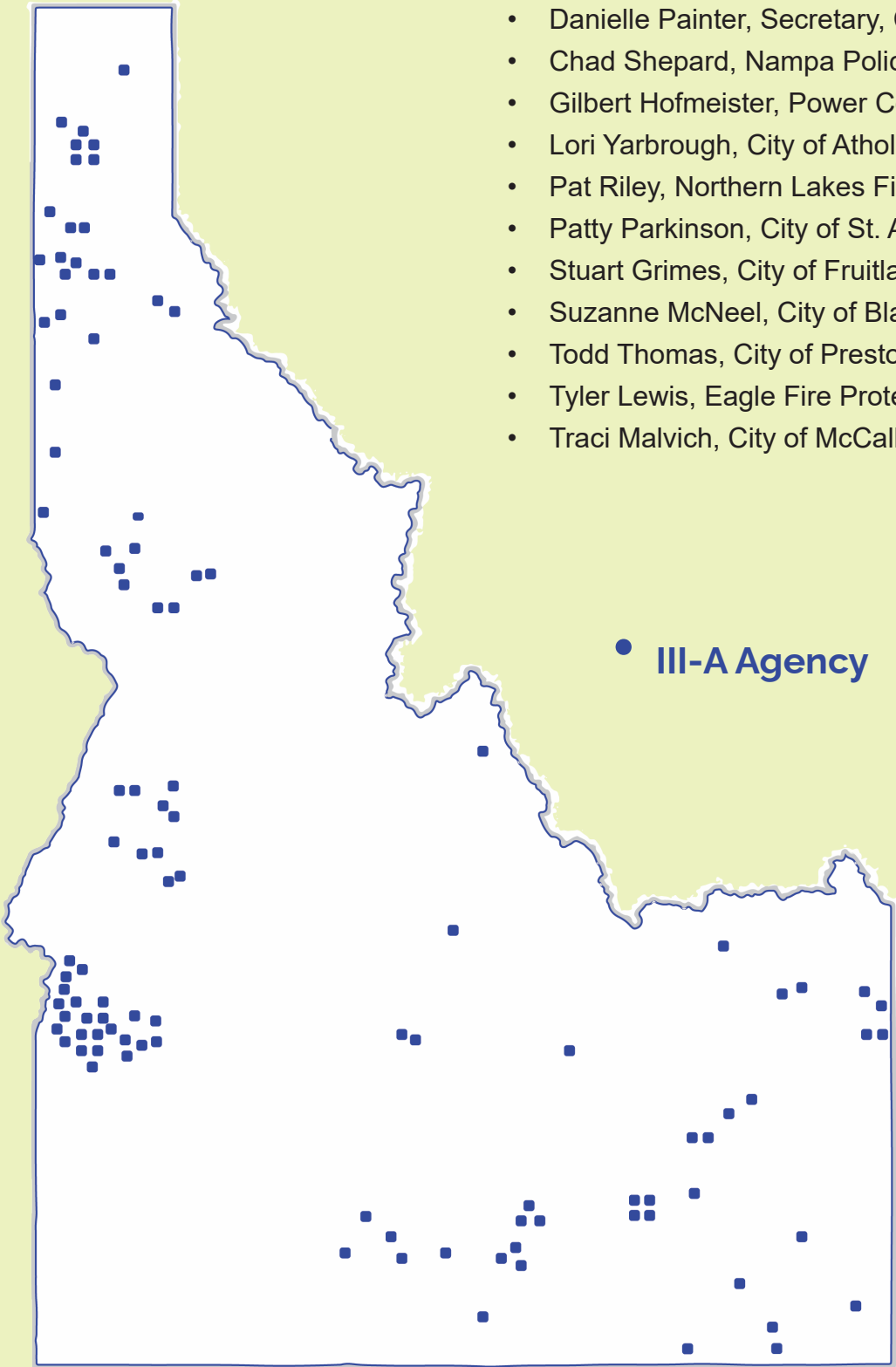
III-A

LHTAC

***New Agency**

BOARD OF TRUSTEES

- Dan Hammond, Chair, City of American Falls
- Ruth Bailes, Vice-Chair, Minidoka Irrigation District
- Danielle Painter, Secretary, City of New Plymouth
- Chad Shepard, Nampa Police Department
- Gilbert Hofmeister, Power County Highway District
- Lori Yarbrough, City of Athol
- Pat Riley, Northern Lakes Fire Protection District
- Patty Parkinson, City of St. Anthony
- Stuart Grimes, City of Fruitland
- Suzanne McNeel, City of Blackfoot
- Todd Thomas, City of Preston
- Tyler Lewis, Eagle Fire Protection District
- Traci Malvich, City of McCall



STAFF OPERATIONS



Amy Manning
Executive Director



Megan Smith
Wellness Manager &
Data Analyst



Susan Lasuen
Operations Manager



Nicole Tuttle
Benefits Manager



Kandice Dickinson Marketing
& Education Manager



Brooke Calton Administrative
Specialist

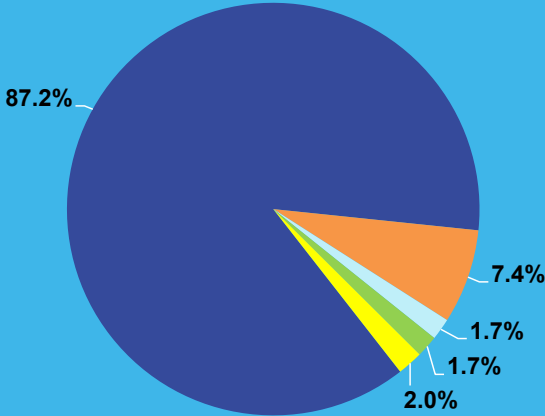


Tami Testa
Benefit Specialist

Administration and Operating Expenses:

- 22-23: -3%
- 21-22: -2%
- 20-21: -9%

- Claims (All Benefits)
- TPA Administration
- Contractors
- Operations
- Staff



MEMBER RELATIONS

- Benefit Line calls: 2,217
- On-site annual reports: 75
- On-site benefit meetings: 87
- COBRA members: 31
- Retirees/agencies: 28/20
- Internally administered benefits: 10
- Conference sponsorships: 9
(IWUA, IRWA, Fire Chiefs, Police Chiefs, ICCTFOA, AIC, Fire Comm., IAHD, FLIP)

FINANCE



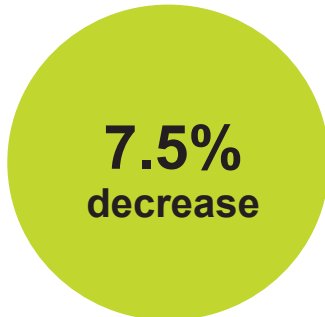
COVID Reimbursement



Rx Rebates



Subrogation
(\$4,056 21-22)



Stop Loss Premiums



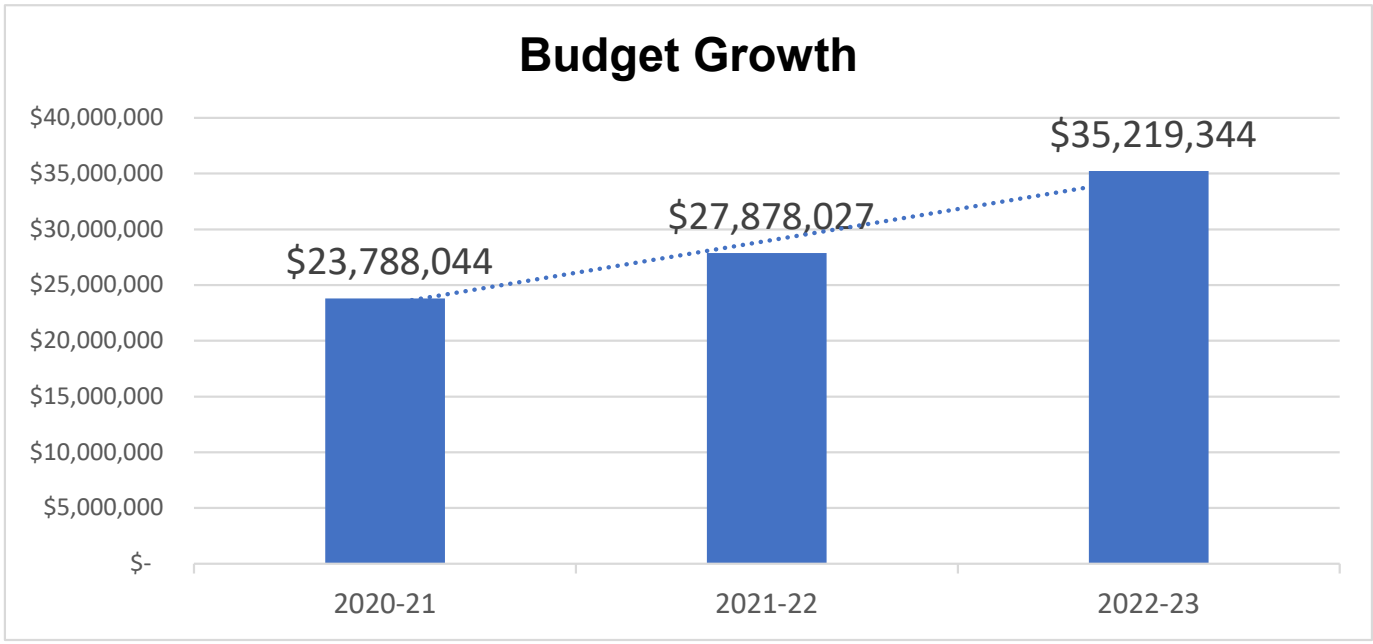
Grants



Interest Earned



IBNP Reserves



MEDICAL PLAN

57

Provided Ill-A Info

21

Rated

0

Dropped Benefits

12

Joined

	Ill-A Renewal	Trend
PY19	3.0%	6.5%
PY20	2.6%	7.0%
PY21	1.0%	6.0%
PY22	9.5%	6.0%
PY23	12.0%	6.5%

4

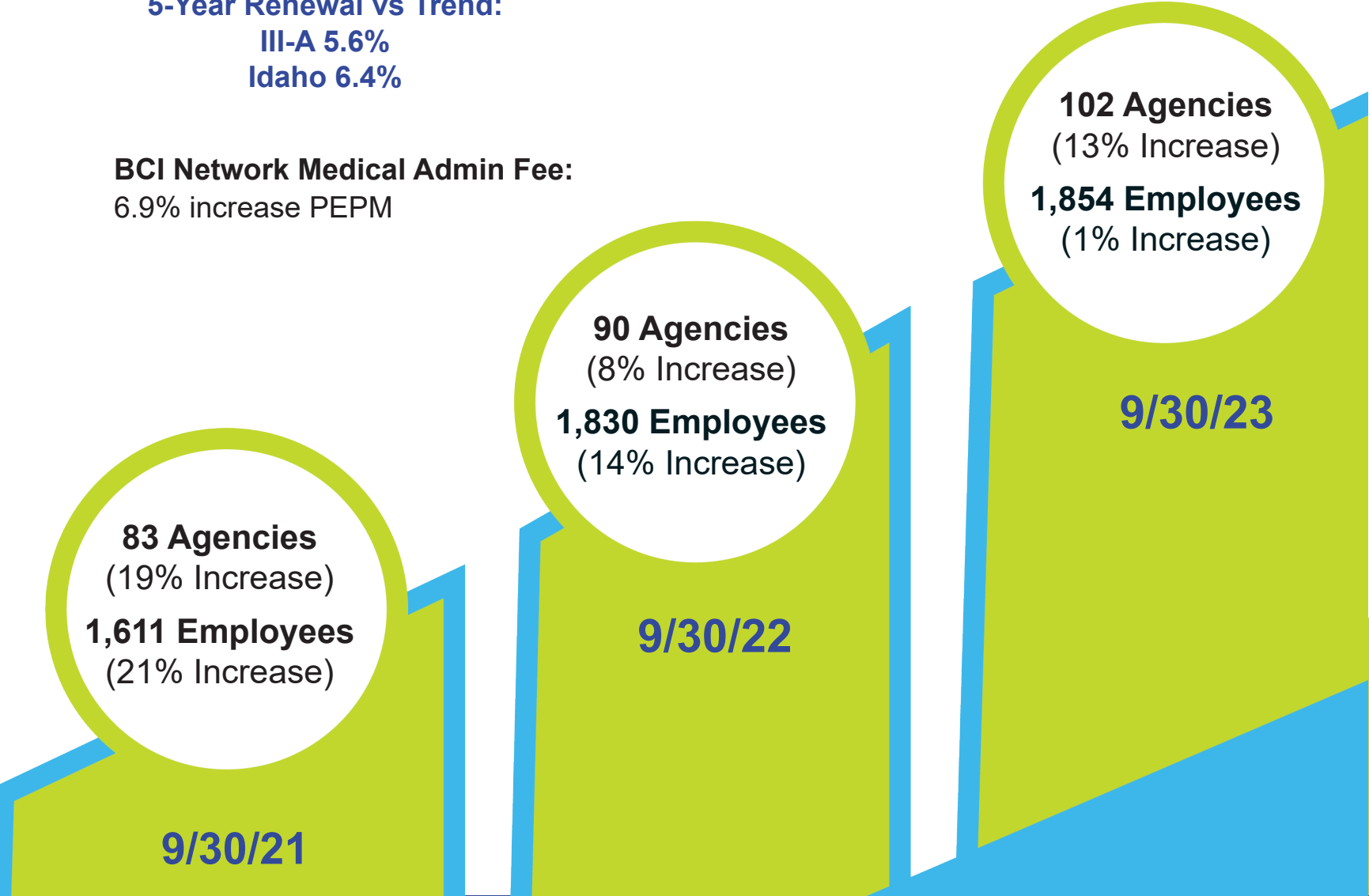
Declined Agencies

6

Small Agencies Now Able to Offer Benefits

5-Year Renewal vs Trend:
Ill-A 5.6%
Idaho 6.4%

BCI Network Medical Admin Fee:
6.9% increase PEPM



HIGH CLAIMANTS

Member	Total Paid	Diagnosis
1	\$441,651	Cancer
2	\$417,487	Cancer
3	\$401,274	Autoimmune
4	\$385,705	Hemophilia
5	\$382,749	Autoimmune
6	\$381,955	Autoimmune
7	\$318,633	Autoimmune
8	\$259,069	Cancer
9	\$232,195	Cancer
10	\$224,774	Cancer
11	\$210,458	Autoinflammatory
12	\$186,823	Cancer
13	\$177,021	Spinal
14	\$170,107	Cardiac
15	\$156,879	Spinal
16	\$137,242	Autoimmune
17	\$130,386	Cardiac
18	\$124,385	Neurological
19	\$123,872	Cardiac
20	\$113,804	Cardiac
21	\$111,198	Autoimmune
22	\$109,652	Cardiac
23	\$101,328	Respiratory

\$5,298,646 Total Claims
(\$10,412) Stoploss Credits
\$5,288,234 Total Paid Less Stoploss

3 Reached
Stop Loss

\$10,412
Stop Loss
Reimbursement

23 Member
Claims
Over \$100k

24 Care
Management
Members

Past Plan Year High Claimant

Bold Red Termed

Hit Stoploss (claims >\$400K)

Stop Loss Deductible: \$400,000 with \$50,000 Aggregate Corridor

**This report will not be final till 12/31/23 due to run out claims*

LIFE INSURANCE	2021	2022	2023	Totals
Total Paid Death Claims	\$20,000	\$60,000	\$0	\$80,000
Paid Premium	\$56,943	\$71,217	\$75,868	\$204,029
Loss Ratio	35%	84%	0%	39%
Average # of Lives	1,521	1,749	1,864	

MEDICAL PROGRAMS

Maternity

\$68,789
Estimated Savings

Medication Infusion

\$367,318
Estimated Savings

Telehealth

\$193,085
Estimated Savings
(Calls: 2,645)

Wondr Health

538 lbs Lost by Participants
846 Sessions Engaged

Tobacco Cessation

18 Members

Health Coaching

55 Members



WELLNESS SCREENINGS



1,047

Members (58%)
(7% increase from 21-22)

89

Agencies
(98% Participation)

4

Elevated PSA
(referred to Urologist for further eval of prostate)

4

Positive Cologuard
(all have/scheduled further eval via colonoscopies)

2

Type 2 Diabetes Dx

125

Elevated Lipid Panels

Nurse Practitioners made follow-up calls to all members with elevated results with recommendations on lifestyle changes, and if necessary, follow-up blood work, and/or medication prescribed or prescription modifications.

Dermatology Skin Checks

282

Members Screened

28

Agencies

10

Possible Melanomas

1

Stage 1 Melanoma
(lesion removed)

1

SCC
(cancerous and treated)

20

Non-Melanoma Skin Cancers

The Dermatologist PA made follow-up calls to all patients with higher risk conditions to ensure further exams/treatment were performed. These records were then handed off to the III-A Nurse Practitioners to confirm recommended treatment was completed and filed in the members electronic medical record.

DENTAL PLAN

972

Total Employees

10

Added

0

Dropped Benefits

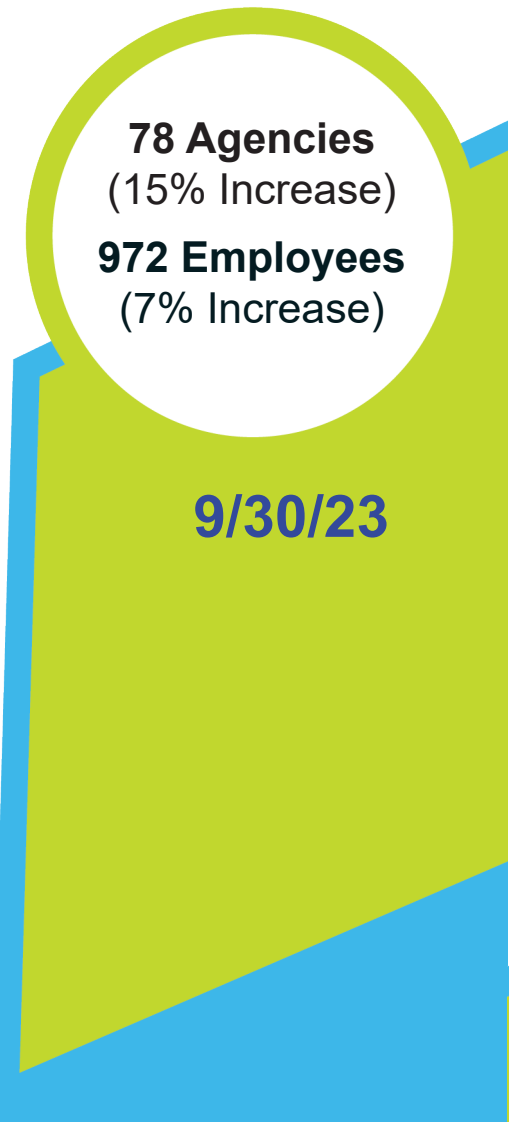
5

Small Agencies Now Able to Offer Benefits

	III-A Renewal	Trend
PY19	0%	7.0%
PY20	3%	5.0%
PY21	0%	5.0%
PY22	4.36%	3.5%
PY23	0%	4.0%

BCI Network Dental Admin Fee:
0% increase PEPM

5-Year Renewal vs Trend:
III-A 1.5%
Idaho 4.9%



VISION PLAN

1,100

Total Employees

9

Added

0

Dropped Benefits

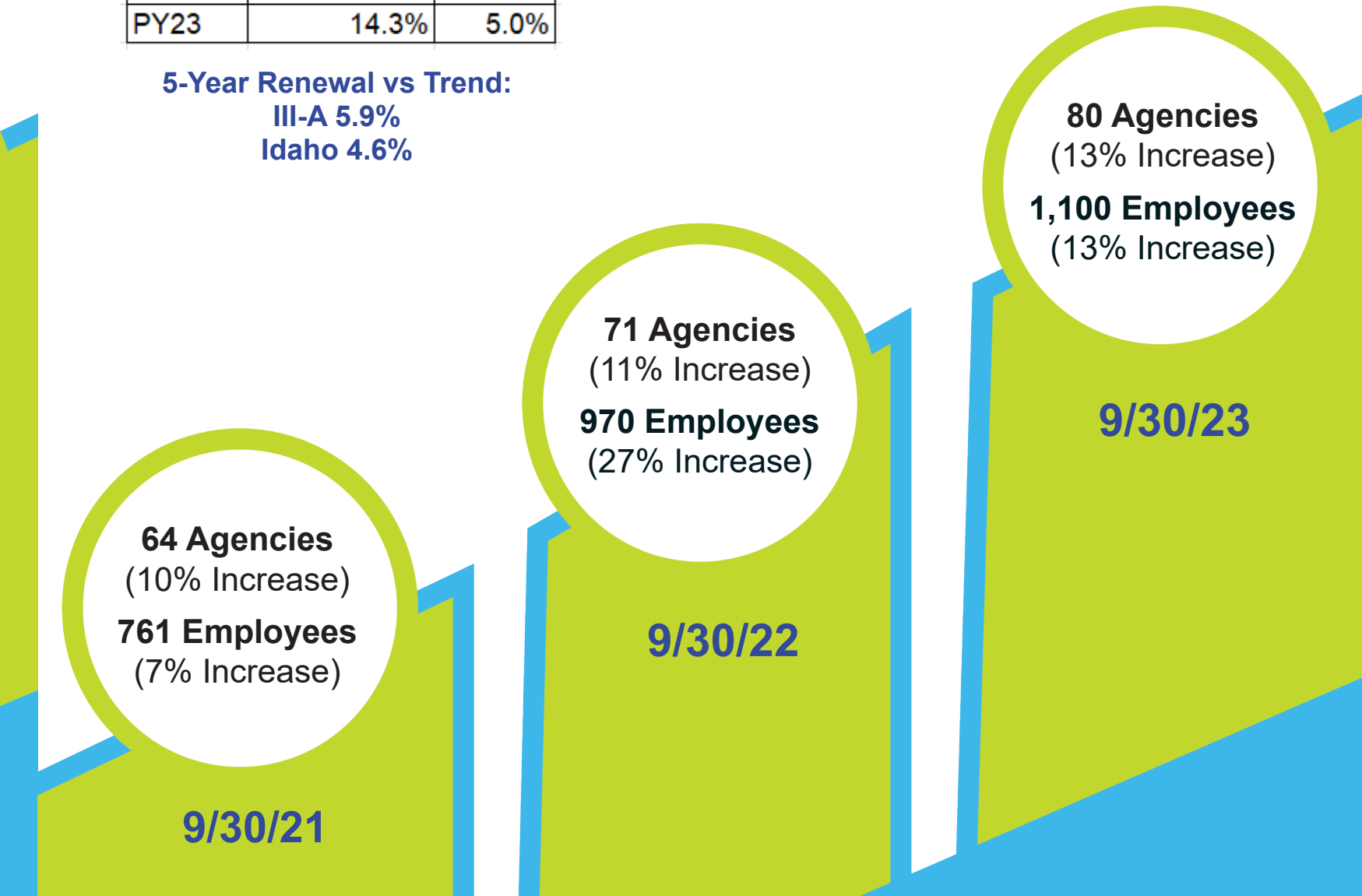
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Small Agencies Now Able to Offer Benefits

	III-A Renewal	Trend
PY19	0%	3.0%
PY20	15%	5.0%
PY21	0%	5.0%
PY22	0%	5.0%
PY23	14.3%	5.0%

BCI Network Vision Admin Fee:
0% increase PEPM

5-Year Renewal vs Trend:
III-A 5.9%
Idaho 4.6%



MENTAL HEALTH PLAN

2,139

Total Employees

6

Provided Ill-A Info

5

Joined

4

Agencies MH for Volunteers/Elected Officials

1,788

EAP Visits

239

EAP Member Utilization

46

EAP Unique Agency Utilization

13

Wellness Wednesday Webinars

502

Wellness Wednesday Webinar Participants
(108% Increase)

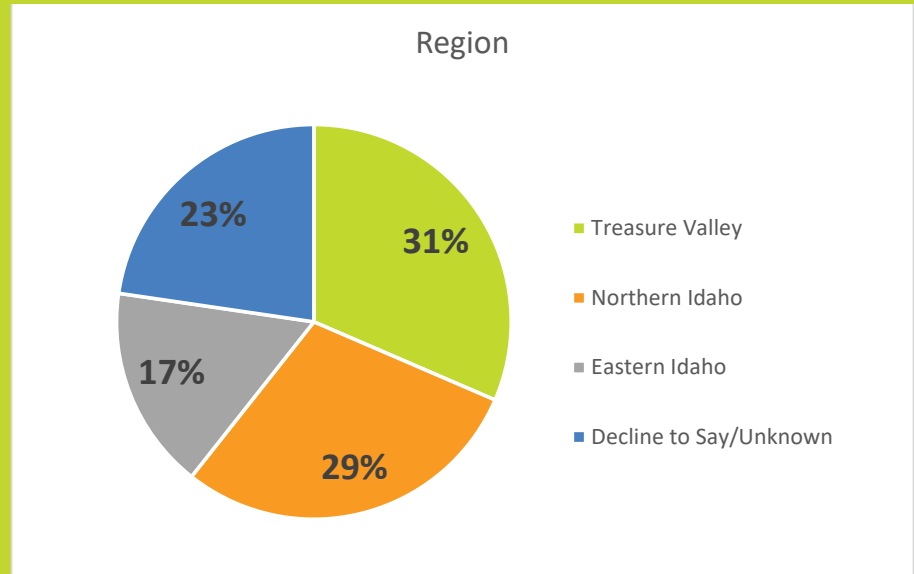


SHIFT WELLNESS



216 First Responder Helpline Calls
(37% increase)

5 First Responder Crisis Calls



26

First Responder MH Trainings

23

General Agency MH Trainings

7

Critical Incident Debriefs

3

Conference Trainings

21

Inpatient
Employee: 7
Spouse: 2
Child: 12

31%

Inpatient Increase

43%

Inpatient First Responders/ Dependents





LOOKING FORWARD . . .

- Reduction in Administration and Operation Costs (-6%)
- 2023-2024 Stop Loss Reduction PEPM (-11%)
- Specialty Medication Program (PAP)
- Exploring On-Site Mammogram Bus/HerScan Breast Ultrasound
- Expand Skin Checks at Wellness Screenings
- Digital Physical Therapy (Hinge Health)
- Diabetes Prevention Program
- Reduction in Professional/Third Party Fees
- Medical Weight Management Program
- New Employee

**CITY COUNCIL REGULAR MEETING NOTES**

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Tuesday, November 21, 2023 at 7:00 PM

1. CALL TO ORDER – Welcome/Pledge of Allegiance

Mayor Chadwick called the meeting to order at 7:00 pm and led the Pledge of Allegiance.

2. INVOCATION – Associate Pastor Nathan Held, Calvary Star Church

Associate Pastor Nathan Held led the invocation.

3. ROLL CALL

ELECTED OFFICIALS: Council President David Hershey (REMOTE); Council Members Kevan Wheelock, and Kevin Nielsen; Mayor Trevor Chadwick were all present. Council Member Jennifer Salmonsens was absent and excused.

STAFF: City Clerk – Treasurer Jacob Qualls, Planning & Zoning Administrator Shawn Nickel, Assistant Planning & Zoning Administrator Ryan Field, Planning & Zoning Administrative Assistant Barbara Norgrove, City Engineer Ryan Morgan, City Attorney Chris Yorgason (REMOTE), Public Information Officer Dana Partridge and Fire Chief Victor Islas were present.

4. PRESENTATIONS

No Presentations

5. CONSENT AGENDA (ACTION ITEM)**A. Approval of Claims**

B. Approval of Minutes: July 18, 2023, October 3, 2023 City Council Meeting Minutes & November 14, 2023 City Council Meeting Workshop Minutes

C. Findings of Fact - Iron Mountain De-Annexation (File: DE-AX-23-01)

D. Final Plats - Moon Valley Phase 8 (FP-23-18), Naismith Commons Phase 1 (FP-23-19) & Trident Ridge Phase 7 (FP-23-16)

Moon Valley Phase 8 pulled for additional research.

- Council Member Nielsen moved to approve the Consent Agenda; Council Member Wheelock seconded the motion. ROLL CALL VOTE: Hershey – aye, Wheelock – aye, Nielsen -aye. Motion carried.

6. PUBLIC HEARINGS with ACTION ITEMS:

A. PUBLIC HEARING: Falcon Storage (File: CUP-23-01) - The Applicant is seeking approval of a Conditional Use Permit for a commercial storage facility to include 139 storage condominium units and 15, for sale commercial flex space units of approximately 2,500 square feet each. The property is located at 8323 W. Moon Valley Road in Star, Idaho. **PREVIOUSLY TABLED AT APRIL 18, 2023 & OCTOBER 17, 2023 CITY COUNCIL MEETINGS. (ACTION ITEM)**

Mayor Chadwick opened the public hearing at 7:04 pm and asked if there was any ex parte contact to report; none reported.

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Planning & Zoning Administrator Nickel made a presentation on the staff report of the Falcon Storage CUP; CUP23-01 for a commercial storage facility.

Chris Todd, 12537 W Gold Crest Street, Star – Todd stated he was presenting on behalf of the owner. Applicant stated they are requesting individually owned storage condominiums. Todd explained who the team members were with the project and explained the benefits of the private ownership of the project. He stated the applicant is catering to owners of RV's, Motorcoaches, Classic Cars, and Hobbyists who desire luxurious storage solutions for discrete buyers who need climate-controlled units and possibly customization.

Todd explained the location is near the corner of Moon Valley Road and Highway 16 and it was annexed in with mixed-use in mind and is approximately 7.2 acres. He said they are requesting a Conditional Use Permit for the mixed-use commercial aspect of the project.

The site design and layout was reviewed with Star City Staff, Star Fire Department, the Star Sewer and Water District and held a neighborhood meeting in 2023. During the meetings some requested areas of buffer to the commercial area, more private fencing, improvements to the irrigation and drainage in the commercial area. He stated the commercial area will have units in size from 800 to 1500 square feet and flex spaces are 2500 square feet which is what is allowed in that zoning district. He stated some of the mixed-use spaces could be 2500 to 5000 square foot spaces and be available to businesses who would like to locate in the area; those spaces would be set up to be conditional where they would have to come before the city for a Conditional Use Permit for their specific use or attain a Zoning Certificate from City Staff. Some of those uses would be service providers such as plumbers, electricians and others who may need an office space and rollup door to park a service vehicle.

Todd reported the site design is taking into account the comments for the neighbors and agencies and the applicant is in agreement with the staff report. The applicant stated a comment from the agencies was to have a ten-foot sidewalk on one of the boundaries of the project and in return the applicant is requesting a reduction in the setback to 10 feet on that same boundary to accommodate the sidewalk and to make sure there is enough room for the clearance and radius of vehicles.

Todd continued and stated the applicant is asking for 24-hour access for the storage facility; stating the current code does not allow for full 24-hour access. He stated there would be a screened fence fully around the storage facility and screening the space between the buildings and the subdivision to the south along with landscaped open space to the rear of the project.

The applicants had spoken to other owners of similar projects in the valley and reported owners very rarely need to be there for 24 hours but is to ask for potential customers or clients that own the service industry bays as sometimes they come in late at night and need to pull out for service or a weekend. The buffering

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allows for this modification and believes this is amicable and reasonable. Todd explained this is a great space for small businesses to set up a small shop.

Todd further explained the owner's association would deal with obnoxious behaviors and add some restrictions on what can be done during off hours for the hobbyists. The hobbyists and those that need to store 'toys' are new residents to Star and many of the HOA's they are purchasing in do not allow RV or 'toy' storage within their subdivisions.

They have also found similar products / projects in the valley generated less traffic and a professional management company has helped police unintended and unpermitted uses.

Todd explained the benefits of the project is it brings in a variety of users and the product can be customized to fit the end user's preferences. He stated the project has large drive aisles, is secure and gated; has a clubhouse with bathrooms and a shower facility and shared restrooms on site for the end users.

Council Member Wheelock asked if there would be restrooms and or kitchenettes in each unit; Todd explained the general concept is to have a restroom in the clubhouse and restrooms throughout the banks of the storage buildings just for ease of access for customers and clients. Todd also explained the units would not be allowed to be lived in with prohibitions of overnight stays in any units.

Wheelock asked how the project will be managed without an onsite manager if there is 24-hour access and an owner is a night owl and enthusiastic hobbyists creating noise disturbing the neighbors. Todd explained the city has noise codes and will have a site manager and access key cards in which they can monitor the times people are coming and going through the project.

Council Member Nielsen stated the application was requesting a 10-foot setback, Todd explained the Star Transportation Committee had requested a 10-foot sidewalk for a future connection to the pathways in the area and the mixed zone requires a 20 foot setback, so they are asking for a modification to the requirement and be measured off the edge of the buildings rather than the sidewalk.

Nielsen then asked about the hours of operation and what happens when or if the project changes ownership and there are problems with noise, fencing materials or other complaints from neighbors; City Attorney Chris Yorgason explained the process where a Conditional Use Permit can be reviewed if certain triggers were met. Those triggers should be identified.

Todd and the applicant discussed bylaws, however, Nielsen explained bylaws are not enforceable by the City of Star Police Department and difficult to enforce city ordinances on private property. Nielsen further stated he did not anticipate a problem, but the city needs to consider problems well into the future.

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Todd and the applicant further discussed if complaints were received by both the city and the development, the right could be revoked to a mixed-use hours of operation and could be reset at a later date after a hearing process. Yorgason explained the complaints would need to be objective and over a specific period of time, the city could then look at the hours of operation. Neilsen suggested the request for a hours of operation review be triggered by the Star Police Chief, as the Chief would have knowledge of severity and number of complaints to the project.

Questions about the fencing type, style, and height were discussed. The applicant explained the fencing would be of a sound dampening type near the adjoining residential subdivision and open and secure on the other sides or possibly block and wrought iron in areas that did not need the sound dampening.

Chadwick asked how stormwater would be retained onsite; the applicant explained after they are given the ability to move forward, construction drawings would be drawn and there are laws and regulations requiring storm water not be shed onto neighboring properties. They will be looking at the current agreements with the property and neighboring property on the amount of water they can retain onsite, and if necessary, create storm retention ponds. He explained there had already been agreements with the neighboring properties to receive storm water and retain it within the neighboring retention ponds, however, it will be reviewed with their engineers to make sure the amounts can be retained in this manner. The calculations of blacktop and rooftops will be taken into consideration along with the amount and type of landscaping this project will utilize.

Council Member Neilsen asked if the city could hear information from Star Police, Mayor Chadwick acknowledged Sergeant Steel with the Star Police Department. Steel explained the call process for police officers and stated the officer needs to find some sort of truth in a complaint before a report is taken or citation issued. Evidence of a crime needs to be part of that process. Steel stated an officer would need a complaining witness willing to sign a complaint or citation. He explained Police Officer's peace can not be disturbed as recent court rulings have indicated.

Mayor Chadwick asked if anyone else had signed up or wished to speak, no one indicated so he closed the Public Hearing at 7:52pm

Council Deliberations

Council Member Neilsen stated he found the application in good order, supportive of the project and it met the Star City Codes and Comprehensive Plan. He recommends complaints be objective and reviewed by the council if recommended by the Star Police Chief. Neilsen also suggested the area be landscaped accordingly as people travel down highway 16 will see this as a corridor for the community and encouraged planting of trees every thirty feet to make it look nice.

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- Council Member Nielsen moved to approve the applications with granting a waiver or 20' setbacks on the east side of the property, providing for landscaping along with a minimum of three trees over a thirty foot length including bushes and rocks, granting a waiver for hours of operation, providing for a City Council Due Process Review as triggered by the Star Police Department and a signed noise complaint, providing for sound deadening fencing along the south and east side of the development; Council Member Wheelock seconded the motion. ROLL CALL VOTE: Hershey – aye, Wheelock – aye, Nielsen – aye. Motion carried.
- B. PUBLIC HEARING: Talega Village Subdivision (Files: AZ-22-11, RZ-22-03, CU-22-05, DA-22-12, PP-22-15 & PR-22-08)** - The Applicant is requesting approval of an Annexation and Zoning (Residential R-10-DA), a Rezone (from R-1 & C-2 to Residential R-10-DA) a Development Agreement, a Conditional Use Permit for a proposed multifamily residential use (340 units), a Preliminary Plat for proposed residential and commercial uses consisting of 162 buildable lots (1 commercial lot, 1 multi-family lot, 65 single-family residential lots, 95 townhome lots and multiple common lots), and private streets. A residential density of 10 du/acres is proposed. The property is located at 58 N. Truman Place and 8370 W. Shultz Court in Star, Idaho. **TABLE TO DATE SPECIFIC (ACTION ITEM)**
- Council Member Wheelock moved to table the Talega Village Subdivision Public Hearing until December 5; Council Member Nielsen seconded the motion. ROLL CALL VOTE: Hershey – aye, Wheelock – aye, Nielsen – aye. Motion carried.
- 7. ACTION ITEMS:**(The Council at its option may suspend the rules requiring three separate readings on three separate days for ordinances on the agenda for approval. This may be by a single motion to suspend the rules under Idaho Code 50-902; second of the motion; ROLL CALL VOTE; Title of the Ordinance is read aloud; motion to approve; second of the motion: ROLL CALL VOTE.)
- A. Impact Fee Services Presentation & Agreement** - Clearwater Financial Services Agreement (**ACTION ITEM**)
- Jaycee Clearly with Clearwater Financial Services Agreement Presentation explained the purpose of the Impact Fee Services Agreement and their firm can help the City of Star navigate the Impact Fee Process. Clearly explained their firm is ready to serve the City of Star.
- Council Member Nielsen moved to approve the Clearwater Financial Services Agreement; Council President Hershey seconded the motion. ROLL CALL VOTE: Hershey – aye, Wheelock – aye, and Nielsen -aye. Motion carried.
- B. Pavilion Pickleball Courts - Sourcewell Contract / Garrett Parks & Play:** Approve / Authorize Sourcewell Contract #010521-LTS-3 to build a Pickleball Court at Pavilion Park (**ACTION ITEM**)
- Council Member Wheelock moved to approve the Pavilion Pickleball Courts Contract with Garrett Parks & Play Sourcewell Contract #010521-LTS-3; Council Member Nielsen seconded the motion. ROLL CALL VOTE: Hershey – aye, Wheelock – aye, and Nielsen -aye. Motion carried.

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C. Pig Dreams LLC / Dickey's BBQ Alcoholic Beverage License - Conditionally Approve Beer, Wine & Alcoholic Beverage NEW License **(ACTION ITEM)**

- Council President Hershey moved to approve the Pig Dreams LLC Alcoholic Beverage License; Council Member Wheelock seconded the motion. ROLL CALL VOTE: Hershey – aye, Wheelock – aye, and Neilsen -aye. Motion carried.

D. Request For Qualifications / Professional Services Roster - Approving Request for Qualifications of certain Trades (Engineers, Landscapers, Architects & Surveyors) to create a Roster **(ACTION ITEM)**

Ryan Morgan explained in the past the city has requested Requests for Proposals for each trade and project separately. This roster allows for fewer steps, reducing time and expenses and will be easier for the city to complete projects.

- Council Member Neilsen moved to approve the Request for Proposals for a Professional Services Roster; Council Member Wheelock seconded the motion. ROLL CALL VOTE: Hershey – aye, Wheelock – aye, and Neilsen -aye. Motion carried.

E. Ordinance 392-2023 - Iron Mountain De-Annexation - AN ORDINANCE DE-ANNEXING FROM THE CITY OF STAR CERTAIN REAL PROPERTY LOCATED IN INCORPORATED CITY LIMITS; MORE SPECIFICALLY LOCATED ON W. BROKEN ARROW ROAD (FORMERLY W. FLOATING FEATHER ROAD), IN STAR, IDAHO (ADA COUNTY PARCELS R9545740040 & R9545740050); THE PROPERTY IS OWNED BY TODD CAMPBELL CONSTRUCTION LLC; RE-ESTABLISHING THE ZONING CLASSIFICATION OF THE DE-ANNEXED PROPERTY AS RURAL URBAN TRANSITION (RUT) OF APPROXIMATELY .08 ACRES; DIRECTING THAT CERTIFIED COPIES OF THIS ORDINANCE BE FILED AS PROVIDED BY LAW; PROVIDING FOR RELATED MATTERS; AND PROVIDING FOR AN EFFECTIVE DATE. **(ACTION ITEM)**

- Council Member Neilsen moved to introduce and suspend the rules requiring three readings and read by title only once; Council Member Wheelock seconded the motion. ROLL CALL VOTE: Hershey – aye, Wheelock – aye, and Neilsen -aye. Motion carried.
- Council Member Neilsen moved to approve and read the ordinance title; Council Member Wheelock seconded the motion. ROLL CALL VOTE: Hershey – aye, Wheelock – aye, and Neilsen -aye. Motion carried.

F. Ordinance TBD-2023: Animal Control License Amendment Ordinance - An ordinance amending title 4, chapter 4, defining purpose, modifying 4-4-6 C.1, removing Sections 4-4-6 C.2 and C.6; modifying 4-4-15; CREATING for severability and providing for an effective date. **(ACTION ITEM)**

- Council Member Wheelock moved to introduce and suspend the rules requiring three readings and read by title only once; Council Member Neilsen seconded the motion. ROLL CALL VOTE: Hershey – aye, Wheelock – aye, and Neilsen -aye. Motion carried.

**CITY COUNCIL REGULAR MEETING NOTES**

City Hall - 10769 W State Street, Star, Idaho
Tuesday, November 21, 2023 at 7:00 PM

- Council Member Neilsen read the ordinance and moved to approve the ordinance; Council Member Wheelock seconded the motion. ROLL CALL VOTE: Hershey – aye, Wheelock – aye, and Neilsen - aye. Motion carried.

G. **Ordinance TBD-2023: Records Management Policies and Procedures Ordinance** - An ordinance creating title 1, chapter 14, defining purpose; creating definitions of city records; declaring city records as public property; declaring city policy; establishing records management division; designating the city archivist; establishing the duties of the archivist; city department heads to be responsible; records coordinators responsibilities; city offices to use records schedules; development of records retention and disposition schedules; allowing one time destruction of obsolete records; defining archival operations; preservation of permanent records; noncurrent record maintenance; establishing an digitizing program; records to be imaged electronically; accessibility of electronic records; CREATING for severability and providing for an effective date. **(ACTION ITEM)**

- Council Member Wheelock moved to introduce and suspend the rules requiring three readings and read by title only once; Council Member Neilsen seconded the motion. ROLL CALL VOTE: Hershey – aye, Wheelock – aye, and Neilsen -aye. Motion carried.
- Council Member Wheelock read the ordinance and moved to approve the ordinance; Council Member Neilsen seconded the motion. ROLL CALL VOTE: Hershey – aye, Wheelock – aye, and Neilsen -aye. Motion carried.

H. **Ordinance TBD – 2023: Surplus Property Ordinance** - An ordinance creating title 1, chapter 15, defining purpose; creating title 1, chapter 15 with sections prohibitions, declaration of surplus and disposal of personal property; declaration of surplus property and disposal of real property; transfer of surplus property to other government agencies; defining public sale; describing failure to produce a buyer; explaining no salable value; designation federal funding; proceeds of surplus property; prohibiting certain individuals and entities from purchasing surplus property, defining sale at retail and all sales final; CREATING for severability and providing for an effective date. **(ACTION ITEM)**

- Council Member Neilsen moved to introduce and suspend the rules requiring three readings and read by title only once; Council Member Wheelock seconded the motion. ROLL CALL VOTE: Hershey – aye, Wheelock – aye, and Neilsen -aye. Motion carried.
- Council Member Neilsen moved to approve and read the ordinance; Council Member Wheelock seconded the motion. ROLL CALL VOTE: Hershey – aye, Wheelock – aye, and Neilsen -aye. Motion carried.

8. ADJOURNMENT

Mayor Chadwick adjourned the meeting at 8:54 pm and wished everyone a Happy Thanksgiving.

Trevor A Chadwick, Mayor
JMQ

ATTEST: _____
Jacob M Qualls, City Clerk - Treasurer

CITY OF STAR
 Claim Approval List
 For the Accounting Period: 11/23
 For Pay Date: 12/01/23

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
2855		15 ACTION PLUMBING	2,500.00						
	2937	11/28/23 Replace Broken Toilet HC Park	2,500.00*			10	41540	735	10110
		Total for Vendor:	2,500.00						
2839		24 ADA COUNTY TREASURER	160.00						
		Consolidated Property Tax Bills Tax Year 2023							
	11/17/23	Parcel # R1842701320	7.50*			10	41810	418	10110
	11/17/23	Parcel # R1842701921	8.00*			10	41810	418	10110
	11/17/23	Parcel # R1842701951	8.00*			10	41810	418	10110
	11/17/23	Parcel # R1842701985	9.50*			10	41810	418	10110
	11/17/23	Parcel # R3825300010	7.00*			10	41810	418	10110
	11/17/23	Parcel # R3825300020	7.00*			10	41810	418	10110
	11/17/23	Parcel # R3825300380	7.00*			10	41810	418	10110
	11/17/23	Parcel # R3825300390	7.00*			10	41810	418	10110
	11/17/23	Parcel # R3825300400	7.00*			10	41810	418	10110
	11/17/23	Parcel # R3825300410	7.00*			10	41810	418	10110
	11/17/23	Parcel # R3825300420	7.00*			10	41810	418	10110
	11/17/23	Parcel # R4239262360	7.00*			10	41810	418	10110
	11/17/23	Parcel # R7686170010	7.50*			10	41810	418	10110
	11/17/23	Parcel # R7686170020	8.00*			10	41810	418	10110
	11/17/23	Parcel # R9323630315	8.00*			10	41810	418	10110
	11/17/23	Parcel # S0407142050	11.00*			10	41810	418	10110
	11/17/23	Parcel # S0408223363	15.00*			10	41810	418	10110
	11/17/23	Parcel # S0417212400	7.00*			10	41810	418	10110
	11/17/23	Parcel # S0417323480	7.00*			10	41810	418	10110
	11/17/23	Parcel # S0417323485	7.50*			10	41810	418	10110
		Total for Vendor:	160.00						
2841		27 ADVANCED SIGN LLC	32.00						
	6100009362	11/28/23 Tree Climbing Sign	32.00*			10	41540	435	10110
		Total for Vendor:	32.00						
2842		1463 ATLAS TECHNICAL CONSULTANTS, LLC	1,875.00						
	11/29/23	Asbestos & Lead Survey	1,875.00*			10	45110	411	10110
		Total for Vendor:	1,875.00						

CITY OF STAR
Claim Approval List
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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
2867		1431 BRANDEE MANDIS 11/29/23 November KidFit	211.75 211.75*			10 44022	352		10110
		Total for Vendor:	211.75						
2840		233 DAN'S PUMP AND FILTER LLC 8516 11/29/23 Filter and Pump	25,859.40 25,859.40*			10 41540	735		10110
		Total for Vendor:	25,859.40						
2857		231 DANA PARTRIDGE 12/01/23 Services Nov 21 - Nov 30 2023	1,983.43 1,983.43*			10 41140	351		10110
		Total for Vendor:	1,983.43						
2868		1288 DANIEL W LANE 11/29/23 Lego/Robotics Instructor Nov	987.00 987.00*			10 44022	352		10110
		Total for Vendor:	987.00						
2872		1318 DENIELLE REDONDO 11/29/23 Nov Barre Strength	420.00 420.00*			10 44022	352		10110
		Total for Vendor:	420.00						
2859		1106 DOPL - ELEVATOR PROGRAM State ID: H001717 H001717-23 06/03/22 Conveyance Annual Fee	125.00 125.00*			10 41540	434		10110
		Total for Vendor:	125.00						
2848		271 ECI CONTRACTORS Electrical Inspections, 60% of Total Nov 2023 12/01/23 Electrical Inspections	19,971.52 19,971.52*			10 41510	454		10110
		Total for Vendor:	19,971.52						
2847		331 GEM STATE PAPER & SUPPLY COMPANY 3082037-01 11/29/23 Upright Vacuum	188.45 188.45*			10 41540	613		10110
		Total for Vendor:	188.45						

CITY OF STAR
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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
2869		1432 GREG CASEY 11/29/23 November Evening Tai Chi	299.60 299.60*			10 44022	352		10110
Total for Vendor:			299.60						
2843		382 IDAHO CENTRAL CREDIT UNION Visa Charges from 10/22/23 to 11/21/23	6,664.48						
		CC-3 10/25/23 Newspaper	22.10			10 20300			10110
		IDAHO PRESS TRIBUNE		CC Accounting: 10-		- 41810-570			
		CC-3 10/26/23 Meeting Parking	9.00			10 20300			10110
		PARKBOISE		CC Accounting: 10-		- 41810-585			
		CC-3 10/29/23 Meeting Parking	3.00			10 20300			10110
		PARKBOISE		CC Accounting: 10-		- 41810-585			
		CC-3 10/30/23 Meeting Lunch	248.22			10 20300			10110
		RUSTIC TABLE		CC Accounting: 10-		- 41810-585			
		CC-3 11/01/23 Meeting Parking	12.00			10 20300			10110
		PARKBOISE		CC Accounting: 10-		- 41810-585			
		CC-3 11/10/23 Veteran's Potato Feed	736.81			10 20300			10110
		CHEF'S STORE		CC Accounting: 10-	59-	41810-598			
		CC-3 11/16/23 Conference Registration	525.00			10 20300			10110
		ASSOCIATED TAXPAYERS OF IDAHO		CC Accounting: 10-		- 41810-560			
		CC-3 10/20/23 Office Supplies	69.97			10 20300			10110
		STAPLES		CC Accounting: 10-	55-	41810-598			
		CC-3 10/23/23 Rec B/A School	117.57			10 20300			10110
		AMAZON.COM		CC Accounting: 10-	101-	44022-611			
		CC-3 10/25/23 Passport Supplies	25.99			10 20300			10110
		STAPLES		CC Accounting: 10-		- 41140-400			
		CC-3 10/25/23 Ink Printer	66.99			10 20300			10110
		STAPLES		CC Accounting: 10-		- 41810-611			
		CC-3 10/23/23 Rec B/A School	6.35			10 20300			10110
		AMAZON.COM		CC Accounting: 10-	101-	44022-611			
		CC-3 10/25/23 Rec B/A School	139.57			10 20300			10110
		AMAZON.COM		CC Accounting: 10-	101-	44022-611			
		CC-3 10/26/23 Passport Postage	19.30			10 20300			10110
		UNITED STATES POSTAL SERVICE		CC Accounting: 10-		- 41140-642			
		CC-3 10/27/23 Clock	99.89			10 20300			10110
		AMAZON.COM		CC Accounting: 10-		- 44022-610			

CITY OF STAR
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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
AMAZON.COM	CC-3	10/28/23 Easel Stands	57.46			10 20300			10110
AMAZON.COM	CC-3	10/29/23 File Organizer	35.96	CC Accounting: 10-	-	41810-610 20300			10110
AMAZON.COM	CC-3	10/29/23 Files/Calendars	86.90	CC Accounting: 10-	-	41810-610 20300			10110
AMAZON.COM	CC-3	10/29/23 Tablet Fee	2.99	CC Accounting: 10-	-	44022-611 20300			10110
REMARKABLE	OSLO	10/29/23 Tablet Fee	2.99	CC Accounting: 10-	-	41810-610 20300			10110
REMARKABLE	OSLO	10/31/23 Office Supplies	97.60	CC Accounting: 10-	-	41810-610 20300			10110
AMAZON.COM	CC-3	11/01/23 Office Supplies	49.15	CC Accounting: 10-	-	44022-611 20300			10110
AMAZON.COM	CC-3	11/01/23 Background checks	27.20	CC Accounting: 10-	-	41810-611 20300			10110
JD PALATINE, LLC	CC-3	11/06/23 Tablet Fee	2.99	CC Accounting: 10-	-	41810-355 20300			10110
REMARKABLE	OSLO	11/14/23 Tablet Fee	2.99	CC Accounting: 10-	-	41810-610 20300			10110
REMARKABLE	OSLO	11/19/23 IT/Office Supplies	380.36	CC Accounting: 10-	-	41810-610 20300			10110
AMAZON.COM	CC-3	11/19/23 Tablet Fee	2.99	CC Accounting: 10-	-	41810-610 20300			10110
REMARKABLE	OSLO	10/29/23 International Fees (5)	0.10	CC Accounting: 10-	-	41810-610 20300			10110
REMARKABLE	OSLO	10/23/23 Lever	21.97	CC Accounting: 10-	-	41810-610 20300			10110
HOME DEPOT	CC-3	10/24/23 Extension Cords	88.00	CC Accounting: 10-	-	41540-434 20300			10110
HOME DEPOT	CC-3	10/25/23 Drywall/Levers	108.91	CC Accounting: 10-	-	41540-610 20300			10110
HOME DEPOT	CC-3	10/26/23 Extension Cord/Levers	170.63	CC Accounting: 10-	-	41540-434 20300			10110
HOME DEPOT	CC-3	10/30/23 Air Compressor Rental	539.77	CC Accounting: 10-	-	41540-434 20300			10110
WESTERN STATES EQUIPMENT CO	CC-3	11/09/23 LED/Extension Cord/Rebar	154.26	CC Accounting: 10-	-	41540-442 20300			10110
HOME DEPOT				CC Accounting: 10-	-	41540-434			

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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
	CC-3	11/14/23 Oil Parts	65.40			10 20300			10110
SCHNELL INDUSTRIES				CC Accounting:	10-	- 41540-437			
	CC-3	11/14/23 Bank fee	0.52			10 20300			10110
IDAHO CENTRAL CREDIT UNION				CC Accounting:	10-	- 41540-644			
	CC-3	10/25/23 E-Lock City Hall	282.00			10 20300			10110
KNOX COMPANY INC				CC Accounting:	10-	- 41540-741			
	CC-3	10/25/23 E-Lock Riverhouse	282.00			10 20300			10110
KNOX COMPANY INC				CC Accounting:	10-	- 41540-737			
	CC-3	10/30/23 Employee Recognition	273.39			10 20300			10110
PINMART				CC Accounting:	10-	- 41810-699			
	CC-3	10/30/23 Employee Recognition	33.13			10 20300			10110
DOLLAR TREE				CC Accounting:	10-	- 41810-699			
	CC-3	10/30/23 Door Bldg/Grounds Shop	682.00			10 20300			10110
KNOX COMPANY INC				CC Accounting:	10-	- 41540-741			
	CC-3	10/30/23 Door Sugar Shack	682.00			10 20300			10110
KNOX COMPANY INC				CC Accounting:	10-	- 41540-735			
	CC-3	10/31/23 Office Supplies	43.85			10 20300			10110
AMAZON.COM				CC Accounting:	10-	- 44022-611			
	CC-3	11/03/23 Office Supplies	148.11			10 20300			10110
AMAZON.COM				CC Accounting:	10-	- 44022-611			
	CC-3	11/14/23 Office Supplies	28.98			10 20300			10110
AMAZON.COM				CC Accounting:	10-	- 44022-611			
	CC-3	11/14/23 City Council Meeting	48.16			10 20300			10110
ALBERTSONS				CC Accounting:	10-	- 41810-610			
	CC-3	11/16/23 Sports Gaming System	63.59			10 20300			10110
NINTENDO CA				CC Accounting:	10-	- 44021-612			
	CC-3	11/16/23 Sports Gaming System	31.79			10 20300			10110
NINTENDO CA				CC Accounting:	10-	- 44021-612			
	CC-3	11/16/23 Sports Gaming System	63.59			10 20300			10110
NINTENDO CA				CC Accounting:	10-	- 44021-612			
	CC-3	11/17/23 XBox Charge	0.99			10 20300			10110
MICROSOFT XBOX				CC Accounting:	10-	- 44021-612			
Total for Vendor:			6,664.48						

CITY OF STAR
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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
2845		412 IDAHO TOOL AND EQUIPMENT	823.17						
	2310057415	10/06/23 Hand Tools	823.17*			10 41540	613		10110
		Total for Vendor:	823.17						
2851		1073 INSPECT LLC	16,613.72						
	Monthly Plumbing Inspections, 60% of Total								
	Nov 2023	12/01/23 Plumbing Inspections	16,613.72*			10 41510	453		10110
		Total for Vendor:	16,613.72						
2866		1354 LARA YOUNGMAN	280.00						
	11/29/23	Mat Pilates Nov	280.00*			10 44022	352		10110
		Total for Vendor:	280.00						
2870		524 LARRY BEARG	476.00						
	11/29/23	Tai Chi Instruction Nov	476.00*			10 44022	352		10110
		Total for Vendor:	476.00						
2864		1374 MADYSSON JUNGENBERG	1,472.10						
	11/29/23	Oct Cheer/Teams/Dance	1,472.10*			10 44022	352		10110
		Total for Vendor:	1,472.10						
2844		583 MASTERCARD	1,128.84						
	Mastercard charges from 10/11/23 to 11/09/23								
	CC-4 10/10/23	Passport Postage	19.30			10 20300			10110
	UNITED STATES POSTAL SERVICE				CC Accounting: 10-	- 41140-642			
	CC-4 10/11/23	Passport Postage	9.65			10 20300			10110
	UNITED STATES POSTAL SERVICE				CC Accounting: 10-	- 41140-642			
	CC-4 10/12/23	Passport Postage	28.95			10 20300			10110
	UNITED STATES POSTAL SERVICE				CC Accounting: 10-	- 41140-642			
	CC-4 10/13/23	Passport Postage	28.95			10 20300			10110
	UNITED STATES POSTAL SERVICE				CC Accounting: 10-	- 41140-642			
	CC-4 10/15/23	Software	15.00			10 20300			10110
	SKYNOVA SOFTWARE				CC Accounting: 10-	- 41810-751			
	CC-4 10/17/23	Dog License Tags	160.55			10 20300			10110
	J.P. COOKE CO				CC Accounting: 10- 59-	41810-610			
	CC-4 10/17/23	Passport Postage	19.30			10 20300			10110
	UNITED STATES POSTAL SERVICE				CC Accounting: 10-	- 41140-642			

CITY OF STAR
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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
	CC-4	10/18/23 Passport Postage	19.30			10 20300			10110
		UNITED STATES POSTAL SERVICE		CC Accounting:	10- 55-	41140-642			
	CC-4	10/21/23 Tablet Fee	2.99			10 20300			10110
		REMARKABLE OSLO		CC Accounting:	10- -	41810-610			
	CC-4	10/20/23 Passport Postage	9.65			10 20300			10110
		UNITED STATES POSTAL SERVICE		CC Accounting:	10- -	41140-642			
	CC-4	10/20/23 Passport Postage	9.65			10 20300			10110
		UNITED STATES POSTAL SERVICE		CC Accounting:	10- -	41140-642			
	CC-4	10/22/23 Tablet Fee	2.99			10 20300			10110
		REMARKABLE OSLO		CC Accounting:	10-101-	44022-611			
	CC-4	10/23/23 Passport Postage	19.30			10 20300			10110
		UNITED STATES POSTAL SERVICE		CC Accounting:	10-101-	41140-642			
	CC-4	10/24/23 Passport Postage	19.30			10 20300			10110
		UNITED STATES POSTAL SERVICE		CC Accounting:	10- -	41140-642			
	CC-4	10/25/23 Passport Postage	9.65			10 20300			10110
		UNITED STATES POSTAL SERVICE		CC Accounting:	10- -	41140-642			
	CC-4	10/27/23 Passport Postage	9.65			10 20300			10110
		UNITED STATES POSTAL SERVICE		CC Accounting:	10- -	41140-642			
	CC-4	10/30/23 Passport Postage	28.95			10 20300			10110
		UNITED STATES POSTAL SERVICE		CC Accounting:	10- -	41140-642			
	CC-4	10/31/23 Passport Postage	28.95			10 20300			10110
		UNITED STATES POSTAL SERVICE		CC Accounting:	10- -	41140-642			
	CC-4	11/01/23 Passport Postage	30.25			10 20300			10110
		UNITED STATES POSTAL SERVICE		CC Accounting:	10- -	41140-642			
	CC-4	11/02/23 Passport Postage	28.95			10 20300			10110
		UNITED STATES POSTAL SERVICE		CC Accounting:	10- -	41140-642			
	CC-4	11/03/23 Passport Postage	19.30			10 20300			10110
		UNITED STATES POSTAL SERVICE		CC Accounting:	10- -	41140-642			
	CC-4	11/06/23 Passport Postage	19.30			10 20300			10110
		UNITED STATES POSTAL SERVICE		CC Accounting:	10- -	41140-642			
	CC-4	11/07/23 Passport Postage	19.30			10 20300			10110
		UNITED STATES POSTAL SERVICE		CC Accounting:	10- -	41140-642			
	CC-4	11/08/23 Passport Postage	19.30			10 20300			10110
		UNITED STATES POSTAL SERVICE		CC Accounting:	10- -	41140-642			
	CC-4	11/19/23 Hand Tools	415.64			10 20300			10110
		AMAZON.COM		CC Accounting:	10- -	41540-613			
	CC-4	11/19/23 Gate Keys	29.40			10 20300			10110
		AMAZON.COM		CC Accounting:	10- -	41540-434			

CITY OF STAR
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Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
	CC-4	10/29/23 Bldgs/Grounds Supplies	105.32			10 20300			10110
	AMAZON.COM					CC Accounting: 10- - 41540-431			
		Total for Vendor:	1,128.84						
2865		649 NIKI DEAN	1,134.00			10 44022	352		10110
	11/29/23	Yoga Instruction Nov	1,134.00*						
		Total for Vendor:	1,134.00						
2862		656 OFFICE SAVERS ONLINE	14.59			10 41510	611		10110
	10189 11/20/23	Copyholder	14.59*						
		Total for Vendor:	14.59						
2850		670 PATHWAY CONCRETE & LANDSCAPING	75,000.00			10 45110	741		10110
	155 12/01/02	Fltng Feather-Star Mid School	75,000.00*						
		Total for Vendor:	75,000.00						
2846		686 PORTAPROS LLC	421.60			10 41540	411		10110
	128708-B 11/30/23	River House	160.80*						
	121435S-1 11/27/23	Dog Park	260.80*			10 41540	411		10110
		Total for Vendor:	421.60						
2852		1037 RIMI INC	17,446.44			10 41510	455		10110
	Mechanical Inspections, 60% of total								
	Nov 2023 12/01/23	Mechanical Inspections	17,446.44*						
		Total for Vendor:	17,446.44						
2861		725 ROCKY MOUNTAIN ROLL	625.49			10 41810	598		10110
	21453207 11/17/23	Stage/Sound	625.49*						
		Total for Vendor:	625.49						
2863		727 RON WESTON	160.51			10 44021	612		10110
	11/28/23	Reimburse Sports Equipment	160.51*						
		Total for Vendor:	160.51						

CITY OF STAR
 Claim Approval List
 For the Accounting Period: 11/23
 For Pay Date: 12/01/23

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
2856		1238 ROYALTY ELECTRIC LLC	18,000.00						
	23105-3	11/20/23 Access Control Doors	18,000.00*			10 41810	741		10110
		Total for Vendor:	18,000.00						
2849		811 STAR FIRE DEPARTMENT	58,289.86						
	Nov 2023	12/01/23 Star Fire Impact Fees	58,289.86*			10 41510	734		10110
		Total for Vendor:	58,289.86						
2871		1370 TAYLOR HAMMRICH	2,619.00						
	11/29/23	Nov Tumbling Instructor	2,619.00*			10 44022	352		10110
		Total for Vendor:	2,619.00						
2860		1030 WHITE PETERSON	257.84						
	154848	10/31/23 Middleton Declaratory Judgment	257.84*			10 41310	323		10110
		Total for Vendor:	257.84						
2854		968 ZWYGART & ASSOCIATES PC	11,000.00						
	12377	11/27/23 Preparation of Audit Year end	7,000.00*			10 41810	326		10110
	12377	11/27/23 Prep of Annual Single Audit	4,000.00*			10 41810	326		10110
		Total for Vendor:	11,000.00						
		# of Claims	32	Total:	267,040.79	# of Vendors	32		

CITY OF STAR
Claim Approval List
For the Accounting Period: 11/23
For Pay Date: 12/04/23

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
2875		777 HERITAGE LANDSCAPE SUPPLY GROUP	1,186.26						
	1219-001	11/30/23 Cords and Bulbs	1,186.26			10 41810	585		10110
		Total for Vendor:	1,186.26						
2879		399 IDAHO PRESS TRIBUNE	1,820.37						
	40118	11/28/23 Legal/Pub Notice Ord 395	329.76*			10 41510	530		10110
	40117	11/28/23 Legal/Pub Notice Ord 394	613.40*			10 41510	530		10110
	40072	11/26/23 Legal/Pub Notice Combined	475.72*			10 41510	530		10110
	40191	11/30/23 Legal/Pub Notice Ord 394	190.68*			10 41510	530		10110
	40119	11/28/23 Legal/Pub Notice Ord 394	210.81*			10 41510	530		10110
		Total for Vendor:	1,820.37						
2877		898 TREASURE VALLEY COFFEE	110.43						
	09964072	11/21/23 City Hall Water	40.08*			10 41810	610		10110
	09964088	11/21/23 Bldg Maint Coffee/HC	70.35*			10 41540	610		10110
		Total for Vendor:	110.43						
2878		915 ULINE	1,229.47						
	171113068	11/16/23 Cables and Totes	1,229.47*			10 41540	434		10110
		Total for Vendor:	1,229.47						
2876		1451 WESTERN STATES EQUIPMENT CO	306.40						
	2583614	11/02/23 Boom Lift	846.17*			10 41540	442		10110
	2584900	11/03/23 Credit from previous invoice	-539.77*			10 41540	442		10110
		Total for Vendor:	306.40						
2873		952 WHITMAN & ASSOC INC	84,488.49						
	2023-11	12/01/23 Building Inspections - August	84,488.49*			10 41510	452		10110
		Total for Vendor:	84,488.49						
2874		963 YORGASON LAW OFFICES PLLC	3,880.00						
	Contract	12/01/23 City Attorney Monthly Servic	3,500.00*			10 41310	322		10110
	2023-Nov	12/01/23 City Attorney Additional Svc	380.00*			10 41310	322		10110
		Total for Vendor:	3,880.00						
		# of Claims	7	Total:	93,021.42	# of Vendors	7		

CITY OF STAR
 Claim Approval List
 For the Accounting Period: 11/23
 For Pay Date: 12/05/23

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
2884		777 HERITAGE LANDSCAPE SUPPLY GROUP	1,275.03						
	9436-001	06/12/23 Rotor	491.93			10	41540	431	10110
	5455-001	08/31/23 Pipes/Elbows/Couplers	783.10			10	41540	431	10110
		Total for Vendor:	1,275.03						
2885		373 HORIZON	227.26						
	3L221580	10/27/23 Wire/Rakes	227.26*			10	41540	435	10110
		Total for Vendor:	227.26						
2886		413 IDAHO TRACTOR INC	11,668.64						
	301660	08/23/23 Side by Side	11,668.64*			10	44022	610	10110
		Total for Vendor:	11,668.64						
2883		642 NAPA AUTO PARTS	5.49						
	097706	11/03/23 Fuse	5.49*			10	41540	437	10110
		Total for Vendor:	5.49						
2882		857 TATES RENTS	50.00						
	1800009-9	11/27/23 Trailer	50.00*			10	41540	442	10110
		Total for Vendor:	50.00						
2888		930 VALLEY WIDE COOP	2,262.39						
	A68546	11/06/23 Gas	1,242.41*			10	41540	626	10110
	A68547	11/06/23 Diesel	1,019.98*			10	41540	626	10110
		Total for Vendor:	2,262.39						
2889		1308 YOUNG ELEVATOR INC	150.00						
	286	11/22/23 Service Maintenance	150.00*			10	41810	431	10110
		Total for Vendor:	150.00						
2887		966 ZOOM	40.00						
	228379224	11/22/23 Cloud Recording	40.00*			10	41810	570	10110
		Total for Vendor:	40.00						
		# of Claims	8	Total:	15,678.81	# of Vendors	8		

CITY OF STAR
 Claim Approval List
 For the Accounting Period: 11/23
 For Pay Date: 12/05/23

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
2881		20 ADA COUNTY HIGHWAY DISTRICT	237,524.00						
	18029	12/05/23 ACHD Impact Fees Nov 2023	237,524.00*			10	41510	731	10110
		Total for Vendor:	237,524.00						
2880		231 DANA PARTRIDGE	1,983.43						
	Re-issue of lost check	REISSUE 12/01/23 Services Nov 21 - Nov 30 2023	1,983.43*			10	41140	351	10110
		Total for Vendor:	1,983.43						
		# of Claims	2	Total:	239,507.43	# of Vendors	2		

CITY OF STAR
 Claim Approval List
 For the Accounting Period: 12/23
 For Pay Date: 12/08/23

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
2896		1466 A.A.I. 12/06/23 Demolition 946 S Main House	17,087.00 17,087.00*			10 45110	752		10110
		Total for Vendor:	17,087.00						
2892		1278 AAA FENCE RENTAL INC 7272 12/01/23 Temporary Fence panels	96.00 96.00*			10 41540	442		10110
		Total for Vendor:	96.00						
2893		22 ADA COUNTY PROSECUTORS OFFICE DEC 2023 11/22/23 Prosecutions Contract - Dec	2,630.14 2,630.14*			10 42110	322		10110
		Total for Vendor:	2,630.14						
2891		27 ADVANCED SIGN LLC 6100009374 12/07/23 Tree Climbing Signs	84.00 84.00*			10 41540	435		10110
		Total for Vendor:	84.00						
2900		1467 ANDRU MALDONADO 12/07/23 League Stipend Basketball	600.00 600.00*			10 44021	614		10110
		Total for Vendor:	600.00						
2894		1067 ANNIE PEW Ion Grant 12/05/23 Reimburse Community Fund	322.41 322.41*			10 41810	598		10110
		Total for Vendor:	322.41						
2902		93 BATTERIES PLUS BULBS P68167872 12/01/23 LED Lights P68094052 11/29/23 LED Lights	53.55 19.50* 34.05*			10 41810 10 41810	585 585		10110 10110
		Total for Vendor:	53.55						
2903		159 CANYON COUNTY CLERK Nov 2023 12/05/23 Prosecution Services	100.00 100.00*			10 42110	322		10110
		Total for Vendor:	100.00						

CITY OF STAR
 Claim Approval List
 For the Accounting Period: 12/23
 For Pay Date: 12/08/23

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
2899		1312 CAPITAL PAVING COMPANY INC	172,380.74						
		Engineer's Project No 203010-464 State Highway 44, Bent Lane to Star Road							
		14403 11/03/23 SH-44 Construction App #9	172,380.74*			10 500 45110	760		10110
		Total for Vendor:	172,380.74						
2904		1469 CATAPULT3, INC	9,446.45						
		46186 11/22/23 History Kiosk and Labor	9,446.45*			10 600 45200	351		10110
		Total for Vendor:	9,446.45						
2905		171 CBH HOMES	2,050.00						
		12/07/23 Refund - Fee Paid in Error	2,050.00*			10 41510	698		10110
		Total for Vendor:	2,050.00						
2906		302 FATBEAM LLC	2,597.50						
		39799 12/01/23 Fiber Optic Internet Service	2,597.50*			10 41810	419		10110
		Total for Vendor:	2,597.50						
2907		1428 FISHER'S TECHNOLOGY	155.51						
		1256955 12/01/23 Copier City Hall	77.75*			10 41810	324		10110
0385		1256955 12/01/23 Copier Rec Center	77.76*			10 44021	324		10110
		Total for Vendor:	155.51						
2909		325 GAMEFACE ATHLETICS	890.00						
		317975 12/04/23 Inspection Stickers	340.00*			10 41510	324		10110
		318025 12/04/23 Inspection Stickers	550.00*			10 41510	324		10110
		Total for Vendor:	890.00						
2908		331 GEM STATE PAPER & SUPPLY COMPANY	18.12						
		3083103 12/06/23 Air Freshener	18.12*			10 41540	611		10110
		Total for Vendor:	18.12						
2910		1344 HORROCKS	18,748.31						
		81677 11/15/23 SH-44 CE&I Progress Pay App 7	18,748.31*			10 500 41510	331		10110
		Total for Vendor:	18,748.31						

CITY OF STAR
 Claim Approval List
 For the Accounting Period: 12/23
 For Pay Date: 12/08/23

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
2913		393 IDAHO MATERIALS & CONSTRUCTION	150.00						
	6254077	11/28/23 Sand Natural	150.00*			10 41540	435		10110
		Total for Vendor:	150.00						
2911		399 IDAHO PRESS TRIBUNE	199.67						
	40583	12/06/23 Legal/Pub Notice RFQ	199.67*			10 41510	530		10110
		Total for Vendor:	199.67						
2912		413 IDAHO TRACTOR INC	3,497.00						
	P131418	12/06/23 Snow Blade	3,497.00*			10 41540	437		10110
		Total for Vendor:	3,497.00						
2914		421 INTERMOUNTAIN GAS COMPANY	944.17						
	3000 1	12/01/23 City Hall	64.79			10 41810	414		10110
	3000 2	12/01/23 B&G Shop-1310 N Little Camas	336.27			10 41540	414		10110
	1000 1	12/01/23 Outreach Building	199.00			10 41810	414		10110
	7251 2	12/01/23 Star Police Station	344.11			10 42010	414		10110
		Total for Vendor:	944.17						
2915		520 L&W SUPPLY CORPORATION	192.69						
	3961-001	12/07/23 Ceiling Tiles	192.69			10 41540	434		10110
		Total for Vendor:	192.69						
2901		1468 MATTHEW KENDALL	600.00						
		12/07/23 League Stipend Basketball	600.00*			10 44021	614		10110
		Total for Vendor:	600.00						
2916		1470 MELLISA WAR	42.40						
		12/08/23 Reimbursement Rec Asst Party	42.40*			10 44022	610		10110
		Total for Vendor:	42.40						
2917		642 NAPA AUTO PARTS	26.96						
	099009	12/05/23 80W-90 QT	17.97*			10 41540	437		10110
	098980	12/05/23 Blstr Pk Miniatures	8.99*			10 41540	437		10110
		Total for Vendor:	26.96						

CITY OF STAR
 Claim Approval List
 For the Accounting Period: 12/23
 For Pay Date: 12/08/23

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
2898		707 REPUBLIC SERVICES INC	1,182.84						
	001338031	11/30/23 Hunters Creek Park	758.86*			10 41540	411		10110
	001338102	11/30/23 Star River Access 1000 S Ma	86.29*			10 41540	411		10110
	001338111	11/30/23 River Park 1000 S Main St	117.70*			10 41540	411		10110
	001338478	11/30/23 Star City Hall	128.67*			10 41540	411		10110
	001338504	11/30/23 Blake Haven Park	91.32*			10 41540	411		10110
		Total for Vendor:	1,182.84						
2918		1238 ROYALTY ELECTRIC LLC	15,900.00						
	23105-4	12/01/23 Additonal Access Control Door	2,000.00*			10 41810	741		10110
	23156-1	12/01/23 Cameras	13,900.00*			10 41810	741		10110
		Total for Vendor:	15,900.00						
2919		1471 SIGNS2U	3,507.00						
	13013	12/06/23 Traffic Boxes	3,507.00*			10 45130	586		10110
		Total for Vendor:	3,507.00						
2920		796 SPECIALTY CONSTRUCTION SUPPLY	6.72						
	0237553-IN	11/30/23 Banner - Road Work Ahead	6.72*			10 41540	435		10110
		Total for Vendor:	6.72						
2921		812 STAR MERCANTILE INC	152.95						
	Multiple	11/30/23 Supplies	152.95*			10 41540	611		10110
		Total for Vendor:	152.95						
2890		816 STAR SEWER & WATER DISTRICT	27,000.00						
	12/07/23	Purchase of Truck	27,000.00*			10 41540	746		10110
		Total for Vendor:	27,000.00						
2897		935 VERIZON WIRELESS	846.02						
	Charges for 19 Phone Lines and 1 Jetpack								
	9950692877	12/01/23 Montly Cell Phone Charge	846.02*			10 41810	416		10110
1		Total for Vendor:	846.02						

CITY OF STAR
 Claim Approval List
 For the Accounting Period: 12/23
 For Pay Date: 12/08/23

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
2923		949 WESTERN RECORDS DESTRUCTION	120.00						
	0672497	12/01/23 02-64 Gallon City Hall (2)	120.00*			10 41810	411		10110
		Total for Vendor:	120.00						
2922		962 XEROX	159.45						
Meter	Read from	10/30/23 - 11/30/23							
	020336454	12/06/23 Meter Usage	159.45*			10 41810	324		10110
		Total for Vendor:	159.45						
		# of Claims	33	Total:	281,787.60	# of Vendors	33		

CITY OF STAR
 Claim Approval List
 For the Accounting Period: 12/23
 For Pay Date: 12/11/23

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
2926		1348 RUSTIC TABLE	1,990.80						
	12/11/23	Staff Christmas Party	1,990.80*			10 41810	598		10110
		Total for Vendor:	1,990.80						
		# of Claims	1	Total:	1,990.80	# of Vendors	1		

CITY OF STAR
 Claim Approval List
 For the Accounting Period: 12/23
 For Pay Date: 12/12/23

Claim/	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
2927		231 DANA PARTRIDGE	2,305.81						
	12/12/23	Services Dec 1 - Dec 11, 2023	2,236.86*			10 41140	351		10110
	11/30/23	Reimburse FB Ad Veteran's	50.00*			10 56 41810	598		10110
	11/29/23	Facility Booking Calendar	18.95*			10 41810	610		10110
Total for Vendor:			2,305.81						
# of Claims			1	Total:	2,305.81	# of Vendors	1		

CITY OF STAR, IDAHO

Report on Audited
Basic
Financial Statements
and
Supplemental Information

For the Year Ended September 30, 2022

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Independent Auditor’s Report

Honorable Mayor
and City Council
City of Star, Idaho

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the City of Star, Idaho (the City), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental and each major fund of the City of Star, Idaho, as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Star’s ability to continue as a going concern for one year after the date that the financial statements are issued

Auditor’s Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Star, Idaho’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 City of Star, Idaho’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 the City’s proportionate share of Net Pension Liability, and the schedule of City contributions on pages 27 through 30 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 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 and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has 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 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 opinions on the financial statements that collectively comprise the City of Star, Idaho’s basic financial statements. The supplemental information is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental information was derived from and relate 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 supplemental information is 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 November 22, 2023 on our consideration of the City of Star, Idaho’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 the City of Star, Idaho’s internal control over financial reporting and compliance

Zwysart John & Associates, CPAs PLLC

Nampa, Idaho
November 22, 2023

City of Star, Idaho
Statement of Net Position
September 30, 2022

	Governmental Activities
Assets	
Current Assets:	
Cash and Cash Equivalents	\$ 14,320,114
Receivables, Net:	
Property Taxes	23,939
Accounts	113,664
Interest	4,729
Other Receivables	25,920
Due From Other Governments	406,976
Prepaid Expenses	28,301
Capital Assets:	
Land and Construction in Progress	2,939,122
Building, Net	1,769,300
Furniture, Fixtures, and Equipment, Net	1,047,754
Improvements, Net	2,957,684
Total Capital Assets	8,713,860
Total Assets	23,637,503
Deferred Outflows	
Pension Related Items	407,144
Total Deferred Outflows	407,144
Liabilities	
Current Liabilities:	
Accounts Payable and Other Current Liabilities	211,456
Land Use Bonds Payable	1,688,834
Long-Term Liabilities:	
Due in More than One Year:	
Net Pension Liability	752,957
Total Liabilities	2,653,247
Deferred Inflows	
Pension Related Items	3,361
Total Deferred Inflows	3,361
Net Position	
Invested in Capital Assets, Net of Related Debt	8,713,860
Unrestricted (Deficit) Surplus	12,674,179
Total Net Position	\$ 21,388,039

The accompanying notes are an integral
part of the financial statements.

City of Star, Idaho
Statement of Activities
For the Year Ended September 30, 2022

	Program Revenues			Net (Expense)	
Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position - Governmental Activities	
Primary Government:					
Governmental Activities:					
General Administrative	\$ 7,861,710	\$ 5,974,644	\$ 1,254,496	\$ -	\$ (632,570)
Parks and Recreation	180,707	1,815,553	-	-	1,634,846
Police	1,518,780	-	-	-	(1,518,780)
Total Governmental Activities	\$ 9,561,197	\$ 7,790,197	\$ 1,254,496	\$ -	(516,504)
General Revenues:					
					1,669,391
					2,198,812
					41,635
					49,978
					3,959,816
					3,443,312
					17,944,727
					\$ 21,388,039

The accompanying notes are an integral
part of the financial statements.

City of Star, Idaho
 Balance Sheet -
 Governmental Funds
 September 30, 2022

	General	Park Impact Fees	Total Governmental Funds
Assets			
Cash and Cash Equivalents	\$ 11,667,433	\$ 2,652,681	\$ 14,320,114
Short Term Investments	-	-	-
Investment in Building	-	-	-
Receivables, Net:			
Property Taxes	23,939	-	23,939
Accounts	113,664	-	113,664
Interest	4,729	-	4,729
Other Receivables	25,920	-	25,920
Due From Other Governments	406,976	-	406,976
Prepaid Expenses	28,301	-	28,301
Total Assets	\$ 12,270,962	\$ 2,652,681	\$ 14,923,643
Liabilities			
Accounts Payable	\$ 211,456	\$ -	\$ 211,456
	1,688,834	-	1,688,834
Total Liabilities	1,900,290	-	1,900,290
Deferred Inflows			
Unearned Revenue - Property Taxes	21,968	-	21,968
Total Deferred Inflows	21,968	-	21,968
Fund Balances			
Nonspendable:			
Prepaid Items	28,301	-	28,301
Unassigned	10,320,403	2,652,681	12,973,084
Total Fund Balance	10,348,704	2,652,681	13,001,385
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 12,270,962	\$ 2,652,681	\$ 14,923,643

The accompanying notes are an integral
 part of the financial statements.

City of Star, Idaho
Reconciliation of the Balance Sheet of the
Governmental Funds to the Statement of Net Position
September 30, 2022

Total Fund Balances - Governmental Funds \$ 13,001,385

Amounts reported for governmental activities in the Statement of Net Position are different because of the following:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds. Those assets consist of:

Land and Construction in Progress	\$ 2,939,122	
Buildings, Net of \$834,930 Accum. Depr.	1,769,300	
Furniture, Fixtures, and Equip., Net of \$352,734 Accum. Depr.	1,047,754	
Improvements, Net of \$1,213,182 Accum. Depr.	<u>2,957,684</u>	
		8,713,860

Property taxes receivable will be collected this year, but are not available soon enough to pay for current period's expenditures and, therefore, are deferred in the funds. 21,968

The District participates in the Public Employer Retirement System of Idaho, which is a cost-sharing plan. As a participant they are required to report their share of the Net Pension Liability and the related deferred inflows and outflows on their Statement of Net Position.

Net Pension Liability	\$ (752,957)	
Pension Related Deferred Inflows	(3,361)	
Pension Related Deferred Outflows	<u>407,144</u>	
		<u>(349,174)</u>

Net Position of Governmental Activities \$ 21,388,039

The accompanying notes are an integral
part of the financial statements.

City of Star, Idaho
 Statement of Revenues, Expenditures, and
 Changes in Fund Balances - Government Funds
 For the Year Ended September 30, 2022

	General	Park Impact Fees	Total Governmental Funds
Revenues			
Property Taxes	\$ 1,667,814	\$ -	\$ 1,667,814
Charges for Services	2,694,302	-	2,694,302
Fees	3,804,395	1,291,500	5,095,895
Intergovernmental	2,198,812	-	2,198,812
Grants and Contributions	1,254,496	-	1,254,496
Interest Income	49,978	-	49,978
Other	37,885	-	37,885
Leases	3,750	-	3,750
Total Revenues	11,711,432	1,291,500	13,002,932
Expenditures			
Current:			
General Administrative	7,110,840	-	7,110,840
Parks and Recreation	169,019	577,139	746,158
Police	1,520,970	-	1,520,970
Capital Outlay	1,761,790	-	1,761,790
Total Expenditures	10,562,619	577,139	11,139,758
Net Change in Fund Balances	1,148,813	714,361	1,863,174
Fund Balances - Beginning	9,199,891	1,938,320	11,138,211
Fund Balances - Ending	\$ 10,348,704	\$ 2,652,681	\$ 13,001,385

The accompanying notes are an integral
 part of the financial statements.

City of Star, Idaho
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of the Governmental Funds
to the Statement of Activities
For the Year Ended September 30, 2022

Total Net Change in Fund Balances - Governmental Funds \$ 1,863,174

Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their useful lives as depreciation expense. In the current period these amounts are:

Capital Outlay	\$ 2,119,335	
Depreciation Expense	(316,810)	
Net	<u>1,802,525</u>	1,802,525

Because some property taxes will not be collected for several months after the City's fiscal year ends, they are not considered as "available" revenues in the governmental funds and are, instead, counted as deferred tax revenues. They are, however, recorded as revenues in the Statement of Activities. 1,577

The District participates in the Public Employee Retirement System of Idaho, which is a cost-sharing plan. As a participant they are required to report their share of the Net Pension Liability and the related deferred inflows and outflows on their Statement of net Position. The changes in the Net Pension Liability and the related deferred inflows and outflows does not affect the governmental funds, but are reported in the Statement of Activities. (223,964)

Change in Net Position of Governmental Activities \$ 3,443,312

The accompanying notes are an integral part of the financial statements.

City of Star, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The accompanying financial statements present the activities of City of Star, Idaho (the City). The City receives funding from local, state, and federal government sources and must comply with all of the requirements of these funding source entities. However, the City is not included in any other governmental reporting entity as defined by generally accepted accounting principles. Board members are elected by the public and have decision-making authority, the power to designate management, the ability to significantly influence operations, and the primary accountability for fiscal matters. In addition, the City's reporting entity does not contain any component units as defined in Governmental Accounting Standards.

Basis of Presentation

Government-wide Statements: The Statement of Net Position and the Statement of Activities display information about the financial activities of the City, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities.

- Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.
- Indirect expenses - expenses of the general government related to the administration and support of the City's programs, such as personnel and accounting (but not interest on long-term debt) - are allocated to programs based on their percentage of total primary government expenses. Interest expenses are allocated to the programs that manage the capital assets financed with long-term debt.
- Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and state formula aid, are presented as general revenues.

City of Star, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2022

Fund Financial Statements: The fund financial statements provide information about the City's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds would be aggregated and reported as nonmajor funds. However, the City only has two funds which are both major funds.

The City reports the following major governmental funds:

- *General fund.* This is the City's primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund.
- *Park Impact Fee fund.* This fund accounts for impact fees collected for the city's parks.

Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, and claims and judgments, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities and acquisitions under capital leases are reported as other financing sources.

Property Tax Calendar

The City levies its real property taxes through the county in September of each year based upon the assessed valuation as of the previous July 1. Property taxes are due in two installments on December 20 and June 20 and are considered delinquent on January 1 and July 1, at which time the property is subject to lien.

City of Star, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2022

Fund Balance Reporting in Governmental Funds

Different measurement focuses and bases of accounting are used in the government-wide Statement of Net Position and in the governmental fund Balance Sheet. The City uses the following fund balance categories in the governmental fund financial statements:

- *Nonspendable*. Balances of funds unavailable to be spent.
- *Assigned*. Funds assigned by management for specific purposes.
- *Unassigned*. Balances available for any purpose.

The remaining fund balance classifications (restricted, and committed) are either not applicable or no formal policy has yet been established to be able to utilize such classifications of fund balance. However, if there had been committed funds, these amounts would have been decided by the City Council, the City’s highest level of decision-making authority, through a formal action. The City Council would also have the authority to assign funds or authorize another official to do so.

Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets/fund balance available to finance the program. When both restricted and unrestricted resources are available for use, it is the government’s intent to use restricted resources first, then unrestricted resources as they are needed.

There is also no formal policy regarding the use of committed, assigned, or unassigned fund balances. However, it is the City’s intent that when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers committed amounts to be reduced first, followed by assigned amounts, and then unassigned amounts.

Cash Equivalents

The City requires all cash belonging to the City to be placed in custody of the Clerk. For presentation in the financial statements, investments in cash, external investment pool, and investments with an original maturity of three months or less at the time they are purchased by the City are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments. See Note 2.

Accounts Receivable

All receivables are shown net of an allowance for uncollectible accounts. As of September 30, 2022, there is no allowance for bad debt.

City of Star, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2022

Capital Assets

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed assets are reported at estimated fair value at the time received. Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide statements are shown below:

	Capitalization <u>Policy</u>	Depreciation <u>Method</u>	Estimated <u>Useful Life</u>
Buildings and Improvements	\$1,000	Straight-Line	5 – 40 Years
Furniture, Fixtures, and Equip.	\$1,000	Straight-Line	5 – 15 Years

The City has elected not to report major general infrastructure assets retroactively. Also, the City does not report roads and highways. The infrastructure is maintained and owned by Ada County Highway District (ACHD), a taxing entity. The City has no control over ACHD. Depreciation is used to allocate the actual or estimated historical cost of all capital assets over their estimated useful lives.

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.

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.

New Accounting Principle

The City adopted GASB 87, *Leases*, during the year. This has caused long-term leases to be included on the balance sheet as right-of-use assets and a corresponding lease liability. This has caused no change to the opening balances of the City.

City of Star, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2022

2. CASH AND INVESTMENTS

Deposits

As of September 30, 2022, the carrying amount of the City's deposits was \$11,602,306 and the respective bank balances totaled \$12,539,952. \$1,000,000 of the total bank balance was insured or collateralized with pooled securities held by the pledging institution in the name of the City.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. As of September 30, 2022, \$1,000,000 of the City's deposits were covered by the federal depository insurance or by collateral held by the City's agent or pledging financial institution's trust department or agent in the name of the City, and \$11,539,952 were exposed to custodial credit risk. The City does not have a formal policy limiting its exposure to custodial credit risk. The City also had \$214 of cash on hand at the end of the year.

Custodial Credit Risk – Investments

Custodial credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City does not have a formal policy limiting its custodial credit risk for investments.

Interest Rate Risk

The City does not have a formal policy limiting investment maturities that would help manage its exposure to fair value losses from increasing interest rates.

Investments

The City voluntarily participates in the State of Idaho Investment Pool which is not rated. The pool is not registered with the Securities and Exchange Commission or any other regulatory body. Oversight of the pool is with the State Treasurer, and Idaho Code defines allowable investments. The fair value of the City's investment in the pool is the same as the value of the pool shares. The City follows Idaho Statute that outlines qualifying investment options as follows:

Idaho Code authorizes the City to invest any available funds in obligations issued or guaranteed by the United States 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.

City of Star, Idaho
 Notes to Financial Statements
 For the Year Ended September 30, 2022

The City's investments at September 30, 2022, are summarized below:

Investment	Fair Value	Investment Maturities (in Years)	
		Less than 1	1 - 5
External Investment Pool	\$ 2,741,334	\$ 2,741,334	\$ -
	\$ 2,741,334	\$ 2,741,334	\$ -

At year-end, the cash and investments were reported in the basic financial statements in the following categories:

	Governmental Activities
Cash and cash equivalents	\$ 11,602,520
Investments categorized as deposits	2,741,334
	\$ 14,343,854

3. DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units (State of Idaho) consist of state revenue sharing of \$406,976.

4. EMPLOYEE BENEFITS

Vacation leave is granted to all regular City employees. In the event of termination, an employee is reimbursed for accumulated vacation leave. However, vacation leave does not accumulate beyond year-end. Employees must use it or lose it.

5. PROPERTY TAXES

The City receives tax revenue from Ada County and Canyon County. The County is responsible for property valuation and collection of tax levies. The taxes that have not been remitted to the City by the County as of September 30, 2022, are considered by the City as a receivable. Taxes not collected within 60 days after September 30, 2022, are not considered available for use by the City and are recorded as deferred revenue in the fund financial statements.

City of Star, Idaho
 Notes to Financial Statements
 For the Year Ended September 30, 2022

6. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2022, was as follows:

	Balance 9/30/2021	Additions	Disposals	Balance 9/30/2022
<u>Governmental Activities:</u>				
Capital Assets Not Being Depreciated:				
Land	\$ 1,609,411	\$ -	\$ -	\$ 1,609,411
Construction in Progress	<u>518,072</u>	<u>811,639</u>	<u>-</u>	<u>1,329,711</u>
Total Historical Cost	<u>2,127,483</u>	<u>811,639</u>	<u>-</u>	<u>2,939,122</u>
Capital Assets Being Depreciated:				
Buildings	2,604,230	-	-	2,604,230
Furniture, Fixtures, and Equip.	402,151	998,337	-	1,400,488
Improvements	<u>3,811,782</u>	<u>359,084</u>	<u>-</u>	<u>4,170,866</u>
Total Historical Cost	<u>6,818,163</u>	<u>1,357,421</u>	<u>-</u>	<u>8,175,584</u>
Less: Accumulated Depreciation				
Buildings	761,622	73,308	-	834,930
Furniture, Fixtures, and Equip.	279,211	73,523	-	352,734
Improvements	<u>1,043,203</u>	<u>169,979</u>	<u>-</u>	<u>1,213,182</u>
Total Acc. Depr.	<u>2,084,036</u>	<u>316,810</u>	<u>-</u>	<u>2,400,846</u>
Total Capital Assets Being Depreciated, Net	<u>4,734,127</u>	<u>1,040,611</u>	<u>-</u>	<u>5,774,738</u>
Governmental Activities Capital Assets – Net	<u>\$ 6,861,610</u>	<u>\$ 1,852,250</u>	<u>\$ -</u>	<u>\$ 8,713,860</u>

Depreciation expense was charged to the functions of the City as follows:

Governmental Activities:	
General Administrative	\$ 156,963
Parks	<u>159,847</u>
Total	<u>\$316,810</u>

7. RISK MANAGEMENT

The City is exposed to a considerable number of risks of loss including, but not limited to, a) damage to and loss of property and contents, b) employee torts, c) professional liabilities, i.e. errors and omissions, d) environmental damage, e) workers' compensation, i.e. employee injuries, and f) medical insurance costs of its employees. Commercial insurance policies are purchased to transfer the risk of loss for property and content damage, employee torts, and professional liabilities.

City of Star, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2022

8. PENSION PLAN

Plan Description

The City of Star, Idaho 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.

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.

City of Star, Idaho
 Notes to Financial Statements
 For the Year Ended September 30, 2022

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, 2022 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 City of Star, Idaho’s contributions were \$97,127 for the year ended September 30, 2022.

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

At September 30, 2022, the City of Star, Idaho reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The City of Star, Idaho’s proportion of the net pension liability was based on the City of Star, Idaho’s share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2022, the City of Star, Idaho’s proportion was 0.0191166 percent.

For the year ended 2022September 30, 2022, the City of Star, Idaho recognized pension expense/(revenue) of \$370,815. At September 30, 2022, the City of Star, Idaho 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	\$ 82,798	\$ 3,361
Changes in assumptions or other inputs	122,755	-
Net difference between projected and actual earnings on pension plan investments	173,247	-
Changes in the employer’s proportion and differences between the employer’s contributions and the employer’s proportionate contributions	-	-
City of Star, Idaho's contributions subsequent to the measurement date	28,344	-
Total	\$ 407,144	\$ 3,361

\$28,344 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2022.

City of Star, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2022

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2022, the beginning of the measurement period ended June 30, 2021, is 4.6 and 4.6 for 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:

For the Year Ended September 30:	PERSI
2023	\$ 118,124
2024	97,466
2025	45,078
2026	143,115

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, 2022 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 expense
Cost-of-living	1%

City of Star, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2022

Contributing Members, Service Retirement Members, and Beneficiaries

- General Employees and All Beneficiaries – Males-2010 General Tables, increased 11%
- General Employees and All Beneficiaries – Females Pub-2010 General Tables, increased 21%
- Teachers – Males Pub-2010 Teacher Tables, increased 12%
- Teachers – Females Pub-2010 Teacher Tables, increased 21%
- Fire & Police – Males Pub-2010 Safety Tables, increased 21%
- Fire & Police – Females Pub-2010 Safety Tables, increased 26%
- Disabled Members – Males Pub-2010 Disabled Tables, increase 38%
- Disabled Members – Females Pub-2010 Disabled Tables, increased 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, 2022 is based on the results of an actuarial valuation date of July 1, 2022.

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

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

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2022.

Asset Class	DB Plans
Fixed Income	30.00%
US/Global Equity	55.00%
International Equity	15.00%
Cash	0.00%
Total	100.00%

City of Star, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2022

Discount Rate

The discount rate used to measure the total pension liability (asset) was 6.35%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset). 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 Employer's proportionate share of the net pension liability to changes in the discount rate.

The following presents the Employer's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.35 percent, as well as what the Employer's proportionate share of the net pension liability (asset) 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:

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
Employer's proportionate share of the net pension liability (asset)	\$ 1,328,895	\$ 752,957	\$ 281,566

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.

9. DEFERRED COMPENSATION PLAN (457)

Permanent employees of the City may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments).

City of Star, Idaho
Notes to Financial Statements
For the Year Ended September 30, 2022

Employees are eligible for the 457 plan after six months of employment at which time the City will contribute \$375 per month per full time employee and part-time employees \$188. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until withdrawal at a later date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency.

The City has no liability for losses under the plan but it does have the obligation of due care in selecting the third-party administrator. The deferred compensation plan is administered by The Hartford, an unrelated organization. City of Star, Idaho's employer contributions paid were \$30,000 for the year ended September 30, 2022.

10. COUNCIL DESIGNATIONS

The City has set aside a scholarship fund of \$8,710 for local students.

11. OTHER COMMITMENTS

The City has credit cards with credit limits totaling \$20,000 of which, \$1,454 was in use as of September 30, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

City of Star, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 General Fund
 For the Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Property Taxes	\$ 1,602,086	\$ 1,602,086	\$ 1,667,814	\$ 65,728
Charges for Services	2,021,294	2,021,294	2,694,302	673,008
Fees	3,549,935	3,549,935	3,804,395	254,460
Intergovernmental	1,232,261	1,232,261	2,198,812	966,551
Grants and Contributions	1,237,696	1,237,696	1,254,496	16,800
Interest Income	13,000	13,000	49,978	36,978
Other	46,000	46,000	37,885	(8,115)
Leases	-	-	3,750	3,750
Total Revenues	<u>9,702,272</u>	<u>9,702,272</u>	<u>11,711,432</u>	<u>2,009,160</u>
Expenditures				
Current:				
General Administrative	6,505,528	6,505,528	7,110,840	(605,312)
Parks and Recreation	1,039,838	1,039,838	169,019	870,819
Police	1,459,654	1,518,780	1,520,970	(2,190)
Capital Outlay	3,208,002	3,163,126	1,761,790	1,401,336
Total Expenditures	<u>12,213,022</u>	<u>12,227,272</u>	<u>10,562,619</u>	<u>1,664,653</u>
Other Financing				
Resources (Uses)				
Transfers In	2,925,000	2,925,000	-	2,925,000
Transfers Out	414,250	400,000	-	400,000
Total Other Financing Resources (Uses)	<u>2,510,750</u>	<u>2,525,000</u>	<u>-</u>	<u>2,525,000</u>
Change in Fund Balances	-	-	1,148,813	6,198,813
Fund Balances - Beginning	-	-	9,199,891	9,199,891
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,348,704</u>	<u>\$ 15,398,704</u>

City of Star, Idaho
 Budgetary (GAAP Basis) Comparison Schedule
 Park Impact Fee Fund
 For the Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		
Revenues				
Fees	\$ -	\$ -	\$ 1,291,500	\$ 1,291,500
Total Revenues	-	-	1,291,500	1,291,500
Expenditures				
Current:				
Parks and Recreation	-	-	577,139	(577,139)
Total Expenditures	-	-	577,139	(577,139)
Change in Fund Balances	-	-	714,361	714,361
Fund Balances - Beginning	-	-	1,938,320	1,938,320
Fund Balances - Ending	\$ -	\$ -	\$ 2,652,681	\$ 2,652,681

City of Star, Idaho
Notes to Required Supplementary Information
For the Year Ended September 30, 2022

1. BUDGETS AND BUDGETARY ACCOUNTING

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- A. Prior to September 1, the City Clerk and City Council prepare a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
- B. Public hearings are conducted at the City Council meetings to obtain taxpayer comments.
- C. Prior to October 1, the budget is legally enacted through passage of an ordinance.
- D. The City is authorized to transfer budgeted amounts between departments within any fund; however, no revision can be made to increase the overall tax supported funds except when federal or state grants are approved. The City, however, must follow the same budgetary procedures as they followed when the original budget was approved.
- E. Formal budgetary integration is employed as a management control device during the year for the General fund.
- F. Expenditures may not legally exceed budgeted appropriations at the fund level. The City does not use the encumbrance method of accounting.

2. EXPENDITURES IN EXCESS OF APPROPRIATIONS

The Park Impact Fee Fund expenditures exceeded the budgeted appropriations by \$577,139.

City of Star, Idaho
 Schedules of Required Supplemental Information
 Public Employees Retirement System of Idaho
 Last 10 - Fiscal Years*

Schedule of the City of Star's Share of Net Pension Liability (Asset)

Year	City's proportion of the net pension liability (asset)	City's proportionate share of the net pension liability (asset)	City's covered-employee payroll	City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
2022	0.0191166%	\$ 752,957	\$ 813,464	92.56%	83.09%
2021	0.0067886%	(5,362)	431,125	-1.24%	100.36%

Data reported is measured as of June 30, 2022

Schedule of the City of Star's Contributions

Year	Contractually required contributions	Contributions in relation to the contractually required contributions	Contributions deficiency (excess)	City's covered-employee payroll	Contributions as a percentage of covered-employee payroll
2022	\$ 97,127	\$ 97,127	-	\$ 813,464	11.94%
2021	51,476	51,476	-	431,125	11.94%

Data reported is measured as of September 30, 2022

* 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 City of Star, Idaho will present information for those years for which information is available.

SUPPLEMENTAL INFORMATION

City of Star, Idaho
 Supplemental Schedule of Revenues by Source -
 Budget and Actual - General Fund
 For the Year Ended September 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Taxes			
Property Taxes	\$ 1,602,086	\$ 1,667,814	\$ 65,728
Total	<u>1,602,086</u>	<u>1,667,814</u>	<u>65,728</u>
Charges for Services			
Building Inspection	1,209,763	1,821,741	611,978
Electrical Inspection	156,852	257,132	100,280
Plumbing Inspection	156,852	237,981	81,129
Mechanical Inspection	156,852	286,948	130,096
Planning and Zoning	320,000	43,885	(276,115)
Rental Income	20,975	46,615	25,640
Total Charges for Services	<u>2,021,294</u>	<u>2,694,302</u>	<u>673,008</u>
Fees			
Licenses and Fees	12,063	119,941	107,878
Parks and Recreations Fees	97,145	202,203	105,058
Development Impact Fees	-	149,620	149,620
ACHD Processing Fee	1,716,500	2,070,563	354,063
Franchise Fees	244,727	231,937	(12,790)
Star Fire Impact Fees	454,500	708,281	253,781
Park Impact Fees	1,025,000	321,850	(703,150)
Total Fees	<u>3,549,935</u>	<u>3,804,395</u>	<u>254,460</u>
Intergovernmental			
State Revenue Sharing	1,007,190	1,351,824	344,634
State Liquor Fees	118,071	118,149	78
State Sales Tax	-	217	217
Court Fines	7,000	15,884	8,884
Highway	100,000	712,738	612,738
Total Intergovernmental	<u>1,232,261</u>	<u>2,198,812</u>	<u>966,551</u>
Grants and Contributions			
Grants	1,222,696	1,132,696	(90,000)
Donations	9,000	119,250	110,250
Scholarships	6,000	2,550	(3,450)
Total Grants and Contributions	<u>1,237,696</u>	<u>1,254,496</u>	<u>16,800</u>
Other			
Interest Income	13,000	49,978	36,978
Miscellaneous	46,000	37,885	(8,115)
Leases	-	3,750	3,750
Total Other	<u>59,000</u>	<u>91,613</u>	<u>32,613</u>
Total Revenue	<u>\$ 9,702,272</u>	<u>\$ 11,711,432</u>	<u>\$ 2,009,160</u>

City of Star, Idaho
 Supplemental Schedule of Expenditures by Object of Expenditure -
 Budget and Actual - General Fund
 For the Year Ended September 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
General Administrative			
Wages	\$ 798,744	\$ 911,494	\$ (112,750)
Council	57,600	58,800	(1,200)
Mayor	85,000	73,750	11,250
Taxes and Retirement	179,488	190,649	(11,161)
Insurance	37,254	31,985	5,269
Health Insurance	229,200	208,790	20,410
Bank Charges	600	1,099	(499)
Legal	146,400	110,114	36,286
Student Scholarships	25,000	17,325	7,675
Supplies	24,240	75,333	(51,093)
Resource Material	4,000	-	4,000
Postage	6,000	2,452	3,548
Public Relations	10,000	4,211	5,789
Professional Services	6,000	85,270	(79,270)
Advertising	9,750	15,479	(5,729)
Travel	3,000	5,015	(2,015)
Dues	40,043	65,119	(25,076)
Training	2,500	4,307	(1,807)
Telephone	16,000	15,948	52
Utilities	47,750	87,249	(39,499)
ACHD Impact Fee	1,716,500	2,055,800	(339,300)
Maintenance and Operations	1,585,011	1,142,064	442,947
Miscellaneous	54,257	153,561	(99,304)
Building Inspector	725,858	491,639	234,219
Electrical Inspector	94,111	168,456	(74,345)
Plumbing Inspector	94,111	163,484	(69,373)
Mechanical Inspector	94,111	195,633	(101,522)
Animal Control	-	16,800	(16,800)
Star Fire Impact Fees	394,500	759,014	(364,514)
Plans	18,500	-	18,500
	<u>6,505,528</u>	<u>7,110,840</u>	<u>(605,312)</u>

City of Star, Idaho
 Supplemental Schedule of Expenditures by Object of Expenditure -
 Budget and Actual - General Fund (continued)
 For the Year Ended September 30, 2022

	Budget	Actual	Variance
Parks and Recreation			
Maintenance and Operations Program	85,604	22,681	62,923
	954,234	146,338	807,896
	1,039,838	169,019	870,819
 Police	 \$ 1,518,780	 \$ 1,520,970	 \$ (2,190)
 Capital Outlay	 3,163,126	 1,761,790	 1,401,336
 Total Expenditures	 \$ 12,227,272	 \$ 10,562,619	 \$ 1,664,653

FEDERAL REPORTS

City of Star, Idaho
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2022

<u>Program Title</u>	<u>Assistance Listing Number</u>	<u>Flow Through Number</u>	<u>Expenditures</u>
<u>U.S. Department of Treasury</u>			
Direct			
Coronavirus State and Local Fiscal Recovery Funds	21.027		<u>\$ 2,265,392</u>
Total U.S. Department of Treasury			<u>2,265,392</u>
Total Federal Financial Assistance Expended			<u>\$ 2,265,392</u>

NOTE: The accompanying schedule of expenditures of federal awards is prepared on the accrual basis of accounting.

City of Star, Idaho
Notes to Required Supplementary Information
For the Year Ended September 30, 2022

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the City of Star, Idaho under programs of the Federal Government for the year ended September 30, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City of Star, Idaho, it is not intended to and does not present the financial position or changes in Net Position of the City of Star, Idaho.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported using the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, where certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

3. INDIRECT COST RATE

The City of Star, Idaho has not elected to use the 10-percent de minimis indirect cost rate.



ZWYGART JOHN

CERTIFIED PUBLIC ACCOUNTANTS

Zwygart John & Associates CPAs, PLLC

16130 North Merchant Way, Suite 120 ♦ Nampa, Idaho 83687

Phone: 208-459-4649 ♦ FAX: 208-229-0404

Section 6, Item A.

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*

Honorable Mayor and
City Council
Star, Idaho

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 governmental activities and the fund information of the City of Star, Idaho, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Star, Idaho's basic financial statements, and have issued our report thereon dated November 22, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Star, Idaho's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Star, Idaho's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Star, Idaho'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Star, Idaho'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho
November 22, 2023



Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance

Honorable Mayor
 and City Council
 City of Star, Idaho

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Star, Idaho’s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Star, Idaho’s major federal programs for the year ended September 30, 2022. The City of Star, Idaho’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Star, Idaho, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Star, Idaho and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Star, Idaho’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City of Star, Idaho’s federal programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Star, Idaho’s compliance based on our audit. 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Star, Idaho’s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City of Star, Idaho’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Star, Idaho’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Star, Idaho’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Zwysart John & Associates CPAS, PLLC

Nampa, Idaho
November 22, 2023

City of Star, Idaho
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2022

Section I - Summary of Auditor's Results

The auditor's report expresses an unmodified opinion on the general purpose

Internal control over financial reporting:

- Material weakness(es) identified? yes none reported
- Reportable Condition(s) identified that are not considered to be a material weakness? yes none reported
- Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

- Significant deficiencies disclosed? yes none reported
- Material weaknesses disclosed? yes none reported
- Type of auditor's report issued on compliance for major programs: Unmodified
- Material weakness(es) identified? yes none reported
- Reportable Condition(s) identified that are not considered to be a material weakness? yes none reported
- Any audit findings disclosed that are required to be reported in accordance with 2CFR SECTION 200.516(A)? yes no

The programs tested as major programs include

Federal Assistance Listing Numbers	Name of Federal Program
21.027	Coronavirus State and Local

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

- Auditee qualified as low-risk auditee? yes no

Section II - Financial Statement Findings

None

Section III - Compliance Findings and Questioned Costs

None

Section IV - Prior Year Findings

2021-001: Segregation of Duties

Conditions: While performing the audit it was noted the City Clerk recorded all cash transactions, reconciled the bank statements, and was a signer on the account.

Criteria: The City should have controls in place to segregate the duties of custody, recording, and issuing checks. If this is not possible, the City should put mitigating controls in place to reduce the risk by having transactions and bank statements reviewed and approved.

Effect: This increases the risk of a misstatement to go unnoticed or fail to be corrected in a timely manner, whether due to error or fraud.

Recommendations: The City should put procedures in place to make sure that all invoices, bank statements, and bank reconciliation are being reviewed, and signed, by a 2nd person, that does not input or reconcile transactions.

Current Status: Client has put controls in place to correct this issue.

STATE OF IDAHO }
County of Ada } ss.

We, the commissioners of the county and state aforesaid, acting as a Board of Canvassers of Election, do hereby state that the attached is a true and complete abstract of all votes cast within this county at the STAR MUNICIPAL CONSOLIDATED ELECTION, held November 7, 2023, as shown by the records now on file in the County Clerk's Office.




Rod Beck (Chairman)

Ryan Davidson

Tom Dayley

County Board of Canvassers

ATTEST: 
Clerk

STATE OF IDAHO }
County of Ada } ss.

I, Trent Tripple, County Clerk of said county and state, do hereby certify that the attached is a full, true, and complete copy of the abstract of votes cast as shown by the record of the Board of Canvassers filed in my office this 14th day of November 2023.


County Clerk



Official Results

ADA COUNTY, IDAHO
November 2023
CONSOLIDATED ELECTION
11/07/2023

Official Results

Section 6, Item B.

Registered voters

3,428 of 8,920 = 38.4%

Precincts Reporting

Precincts Reporting 7 of 7=100.0%

Run time : 8:46:50 AM
Run Date: 11/15/2023

Page 1 of 1

STAR MAYOR

	Absentee Voting		Early Voting		Election Day Voting		Total Votes	
Trevor A. Chadwick	310	79.3%	455	85.4%	2122	85.8%	2887	85.0%
Michele Miles	81	20.7%	78	14.6%	351	14.2%	510	15.0%
Votes Cast:	391		533		2473		3397	

STATE OF IDAHO
COUNTY OF CANYON

} ss.

We, the commissioners of the county and state aforesaid, acting as a Board of Canvassers, do hereby state that the attached is a true and complete abstract of all votes cast within this county at the **Consolidated Election** held on **November 7, 2023**, as shown by the records now on file in the County Clerk's office.



[Handwritten signatures]

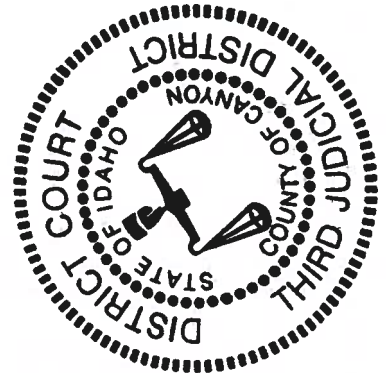
County Board of Canvassers

Attest: *[Handwritten signature]*
Clerk

STATE OF IDAHO
COUNTY OF CANYON

} ss.

I, Chris Yamamoto, County Clerk of said county and state, do hereby certify that the attached is a full, true, and complete copy of the abstract of votes for the Consolidated Election, as shown by the record of the Board of Canvassers filed in my office this 15 day of November 2023.



[Handwritten signature]
County Clerk

STATE OF IDAHO
COUNTY OF CANYON

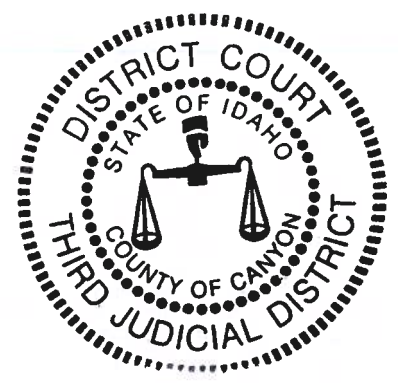
} ss.

I, Chris Yamamoto, County Clerk of said county and state, do hereby certify that the attached is a full, true, and complete copy of the abstract of votes for the candidates therein named and/or the questions as they appeared on the election ballot on November 7, 2023 for Star Municipal as shown by the record of the Board of Canvassers filed in my office this 15th day of November, 2023.

Chris Yamamoto

County Clerk

(County Seal)



STAR CITY DISTRICT NO 200 MAYOR			VOTING STATISTICS				
Precinct	TREVOR A. CHADWICK	MICHELLE MILES	Total Number of Registered Voters at Cutoff	Number Election Day Registrants	Total Number of Registered Voters	Number of Ballots Cast	% of Registered Voters That Voted
0810 - MS-FS-SM	21	0	65	3	68	21	30.9%
0810 - MS-FS-SWA4	0	0	1	0	1	0	0.0%
TOTALS	21	0	66	3	69	21	30.4%