



# City Council Regular Meeting Agenda

Monday, May 23, 2022 at 6:30 PM  
City Council Chambers, 401 Virginia Street, New Meadows, ID 83654

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## PARTICIPATE VIA ZOOM

Direct Link: <https://us06web.zoom.us/j/82455019044?pwd=R09sOVJSMDRNRmtOSklOWllvUjRRZz09>

Call in: 253-215-8782

Meeting ID: 824 5501 9044

Password: 823174

## **ROLL CALL / PLEDGE OF ALLEGIANCE**

1. Reading of the Mission Statement

## **PUBLIC INPUT**

(The Public is invited to speak to any item NOT already on the agenda. Items regarding Personnel or Elected Officials should be discussed with the Mayor. The Mayor or Presiding Officer may limit the amount of time). The public **may** be called upon to speak on any item on the agenda.

## **PRESENTATION**

2. Zwygart John & Associates - Audit Presentation

## **REPORTS**

3. Mayor's Report - oral
4. Crestline Engineers Report

## **DISCUSSION ITEMS**

5. Community Meetings - Youth Center
6. Part-Time Public Works Position

## **ACTION ITEMS**

7. ARPA Funds - Water Meters
8. Park Restrooms
9. May 9, 2022 Meeting Minutes

## **CONSENT AGENDA**

10. Paid & Pending Claims
11. April 2022 Financials

## **FUTURE MEETING TOPICS**

## **ADJOURNMENT**

Any person needing special accommodation to participate in the above noticed meeting should contact the City Clerk's Office at, 347-2171, at least 24 hours in advance of the meeting date.

City of New Meadows Mission Statement:

***“To provide citizens with a safe and clean community as we develop a vibrant, diverse economy together. Through coordinated and collaborative planning, we will utilize proactive means to provide effective, safe and fiscally responsible municipal programs and services while building and maintaining infrastructure of adequate capacity to accommodate present and future needs. With the overall health of each resident in mind, we will maintain an open and honest government as we plan for the future while preserving, protecting and enhancing our legacy.”***

**CITY OF NEW MEADOWS, IDAHO**

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Report on Audited  
Basic  
Financial Statements  
and  
Supplemental Information

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For the Year Ended September 30, 2021

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**Independent Auditor’s Report**

Honorable Mayor  
and City Council  
New Meadows, Idaho

**Report on the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of New Meadows, Idaho (the City), as of and for the year ended September 30, 2021, 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 activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of New Meadows, Idaho, as of September 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 the City of New Meadows 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.

***Management’s Responsibility for the Financial Statements***

The City of New Meadows’ 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, and for 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 New Meadows’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 GAAS 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 GAAS, 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 New Meadow'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 New Meadow'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 budgetary comparison information, schedule of the City's proportionate share of Net Pension Liability, and schedule of City contributions on pages 32 through 35 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of 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 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 New Meadows, Idaho's basic financial statements. The schedules of revenues by source and expenditures by object for the General Fund, and the combining nonmajor funds financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedules of revenues by source and expenditures by object for the General Fund, and the combining nonmajor fund financial statements, are the responsibility of management and were 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 schedules of revenues by source and expenditures by object for the General Fund and the combining fund are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 16, 2022, on our consideration of the City of New Meadows, Idaho's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 New Meadows, Idaho's internal control over financial reporting and compliance.

***Zwygart John & Associates, CPAs PLLC***

Nampa, Idaho  
May 16, 2022

**City of New Meadows, Idaho**  
Statement of Net Position  
September 30, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Current Assets:			
Cash and Cash Equivalents	\$ 89,409	\$ 592,621	\$ 682,030
Receivables, Net:			
Accounts	-	73,933	73,933
Property Taxes	8,375	-	8,375
Other	1,906	5,966	7,872
Due From Other Governments	13,861	-	13,861
Employee Advances	-	-	-
Prepaid Insurance	3,056	9,171	12,227
Noncurrent Assets:			
Restricted Cash	-	63,642	63,642
Net Pension Asset	861	2,686	3,547
Capital Assets:			
Land and Construction in Progress	149,520	3,053,704	3,203,224
Buildings, Net	19,688	393,462	413,150
Equipment, Net	37,245	20,035	57,280
Improvements, Net	138,046	232,769	370,815
Total Capital Assets	<u>344,499</u>	<u>3,699,970</u>	<u>4,044,469</u>
<b>Total Assets</b>	<u>461,967</u>	<u>4,447,989</u>	<u>4,909,956</u>
<b>Deferred Outflows</b>			
Pension Related Items	16,830	33,422	50,252
<b>Total Deferred Inflows</b>	<u>16,830</u>	<u>33,422</u>	<u>50,252</u>
<b>Liabilities</b>			
Current Liabilities:			
Accounts Payable	4,874	6,213	11,087
Accrued Interest	-	2,034	2,034
Customer Deposits	-	6,791	6,791
Long-term Liabilities:			
Portion Due or Payable Within One Year:			
Compensated Absences	6,680	10,020	16,700
Bond Payable	-	26,161	26,161
Portion Due or Payable After One Year:			
Bond Payable	-	957,501	957,501
<b>Total Liabilities</b>	<u>11,554</u>	<u>1,008,720</u>	<u>1,020,274</u>
<b>Deferred Inflows</b>			
Pension Related Items	37,949	75,454	113,403
<b>Total Deferred Inflows</b>	<u>37,949</u>	<u>75,454</u>	<u>113,403</u>
<b>Net Position</b>			
Invested in Capital Assets, Net of Related Debt	344,499	2,716,308	3,060,807
Restricted	2,918	63,642	66,560
Unrestricted Surplus	81,877	617,287	699,164
<b>Total Net Position</b>	<u>\$ 429,294</u>	<u>\$ 3,397,237</u>	<u>\$ 3,826,531</u>

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

**City of New Meadows, Idaho**  
Statement of Activities  
For the Year Ended September 30, 2021

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total Primary Government
<b>Primary Government:</b>							
Governmental Activities:							
General Administration	\$ 186,914	\$ 26,695	\$ 1,548	\$ -	\$ (158,671)	\$ -	\$ (158,671)
Highways and Streets	125,501	-	-	-	(125,501)	-	(125,501)
Wages, Taxes, and Retirement	35,833	-	-	-	(35,833)	-	(35,833)
Parks and Recreation	33,994	-	75,960	-	41,966	-	41,966
Public Safety - Police	18,451	-	-	-	(18,451)	-	(18,451)
Planning and Zoning	221	-	-	-	(221)	-	(221)
Total Governmental Activities	<u>400,914</u>	<u>26,695</u>	<u>77,508</u>	<u>-</u>	<u>(296,711)</u>	<u>-</u>	<u>(296,711)</u>
Business-type Activities:							
Water	125,536	239,041	-	132,544	-	246,049	246,049
Sewer	178,858	244,348	-	3,600	-	69,090	69,090
Industrial Park	41,074	8,756	-	-	-	(32,318)	(32,318)
Total Business-type Activities	<u>345,468</u>	<u>492,145</u>	<u>-</u>	<u>136,144</u>	<u>-</u>	<u>282,821</u>	<u>282,821</u>
Total Primary Government	<u>\$ 746,382</u>	<u>\$ 518,840</u>	<u>\$ 77,508</u>	<u>\$ 136,144</u>	<u>(296,711)</u>	<u>282,821</u>	<u>(13,890)</u>
General Revenues:							
Property Taxes					159,552	-	159,552
State Sources					122,326	-	122,326
Other					3,248	-	3,248
Unrestricted Investment Earnings					314	1,269	1,583
Total General Revenues and Special Items					<u>285,440</u>	<u>1,269</u>	<u>286,709</u>
Change in Net Position					(11,271)	284,090	272,819
Net Position, Beginning					<u>440,565</u>	<u>3,113,147</u>	<u>3,553,712</u>
Net Position, End of Year					<u>\$ 429,294</u>	<u>\$ 3,397,237</u>	<u>\$ 3,826,531</u>

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

**City of New Meadows, Idaho**  
Balance Sheet -  
Governmental Funds  
September 30, 2021

	General Fund	Grant Fund	Non Major Fund Utility Assistance Program	Total Governmental Funds
<b>Assets</b>				
Cash and Cash Equivalents	\$ 120,991	\$ -	\$ 2,918	\$ 123,909
Property Taxes Receivable, Net	8,375	-	-	8,375
Other Receivables, Net	1,906	-	-	1,906
Due From Other Governments	13,861	-	-	13,861
Prepaid Insurance	3,056	-	-	3,056
<b>Total Assets</b>	<b>\$ 148,189</b>	<b>\$ -</b>	<b>\$ 2,918</b>	<b>\$ 151,107</b>
<b>Liabilities, Deferred Inflows and Fund Balances</b>				
Liabilities				
Accounts Payable	\$ 4,874	\$ -	\$ -	\$ 4,874
Internal Balances	-	34,500	-	34,500
Total Liabilities	4,874	\$ 34,500	\$ -	39,374
Deferred Inflows				
Unavailable Revenue - Property Taxes	6,350	-	-	6,350
Total Deferred Inflows	6,350	-	-	6,350
Fund Balances				
Nonspendable				
Prepays	3,056	-	-	3,056
Restricted	-	-	2,918	2,918
Unassigned	133,909	(34,500)	-	99,409
Total Fund Balances	136,965	(34,500)	2,918	105,383
<b>Total Liabilities, Deferred Inflows and Fund Balance</b>	<b>\$ 148,189</b>	<b>\$ -</b>	<b>\$ 2,918</b>	<b>\$ 151,107</b>

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

**City of New Meadows, Idaho**  
 Reconciliation of the Balance Sheet of the  
 Governmental Funds to the Statement of Net Position  
 September 30, 2021

Total Fund Balances - Governmental Funds \$ 105,383

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	\$ 149,520	
Buildings, net of \$51,420 accumulated depreciation	19,688	
Improvements, net of \$254,132 accumulated depreciation	37,245	
Equipment, net of \$100,898 accumulated depreciation	<u>138,046</u>	
		344,499

Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds. 6,350

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	\$ 861	
Pension Related Deferred Inflows	(37,949)	
Pension Related Deferred Outflows	<u>16,830</u>	
		(20,258)

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Compensated absences are not accrued in governmental funds, but rather are recognized as an expenditure when due. All liabilities, both current and long-term, are reported in the Statement of Net Position.

Compensated Absences	\$ (6,680)	
		<u>(6,680)</u>

Net Position of Governmental Activities \$ 429,294

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

**City of New Meadows, Idaho**  
Statement of Revenues, Expenditures, and  
Changes in Fund Balances -  
Governmental Funds  
For the Year Ended September 30, 2021

	General Fund	Grant Fund	Non Major Fund Utility Assistance Program	Total Governmental Funds
<b>Revenues</b>				
Property Taxes	\$ 159,718	\$ -	\$ -	\$ 159,718
Licenses and Permits	8,394	-	-	8,394
Intergovernmental	122,326	-	-	122,326
Grants and Donations	75,960	-	1,548	77,508
Earnings on Investments	314	-	-	314
Other	21,549	-	-	21,549
Total Revenues	<u>388,261</u>	<u>-</u>	<u>1,548</u>	<u>389,809</u>
<b>Expenditures</b>				
Current:				
General Administration	144,455	39,500	212	184,167
Highways and Streets	118,016	-	-	118,016
Wages, Taxes, and Retirement	49,101	-	-	49,101
Parks and Recreation	19,323	-	-	19,323
Public Safety - Police	18,451	-	-	18,451
Planning and Zoning	221	-	-	221
Capital Outlay	2,547	-	-	2,547
Total Expenditures	<u>352,114</u>	<u>39,500</u>	<u>212</u>	<u>391,826</u>
Net Change in Fund Balances	36,147	(39,500)	1,336	(2,017)
Fund Balances - Beginning	100,818	5,000	1,582	107,400
Fund Balances - Ending	<u>\$ 136,965</u>	<u>\$ (34,500)</u>	<u>\$ 2,918</u>	<u>\$ 105,383</u>

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

**City of New Meadows, 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, 2021

Total Net Change in Fund Balance - Governmental Funds \$ (2,017)

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. Conversely, disposals of capital assets do not report a gain or loss in the governmental funds but in the Statement of Activities the remaining cost of the asset(s) is written off. In the current period these amounts are:

Depreciation Expense	<u>\$ (22,356)</u>	
Net		(22,356)

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. (166)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and are not reported as expenditures in governmental funds. This requires an adjustment in the following accounts:

Compensated Absences	7,110
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The City 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. 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. 6,158

Change in Net Position of Governmental Activities	<u><u>\$ (11,271)</u></u>
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The accompanying notes are an integral  
part of the financial statements.

**City of New Meadows, Idaho**  
Statement of Net Position -  
Proprietary Funds  
September 30, 2021

	Business-type Activities - Enterprise Funds			
	Water	Sewer	Industrial Park	Total
<b>Assets</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 333,196	\$ 161,417	\$ 98,008	\$ 592,621
Accounts Receivable, Net	43,483	36,416	-	79,899
Prepaid Insurance	4,061	2,856	2,254	9,171
Total Current Assets	<u>380,740</u>	<u>200,689</u>	<u>100,262</u>	<u>681,691</u>
Noncurrent Assets:				
Restricted Assets:				
Restricted Cash	28,886	34,756	-	63,642
Net Pension Asset	1,343	1,343	-	2,686
Capital Assets:				
Land and Construction in Progress	1,457,835	1,595,869	-	3,053,704
Buildings, Net	4,989	31,286	357,187	393,462
Equipment, Net	10,494	9,541	-	20,035
Improvements, Net	10,446	222,323	-	232,769
Total Noncurrent Assets	<u>1,513,993</u>	<u>1,895,118</u>	<u>357,187</u>	<u>3,766,298</u>
Total Assets	<u>1,894,733</u>	<u>2,095,807</u>	<u>457,449</u>	<u>4,447,989</u>
<b>Deferred Outflows</b>				
Pension Related Items	16,711	16,711	-	33,422
Total Deferred Inflows	<u>16,711</u>	<u>16,711</u>	<u>-</u>	<u>33,422</u>
<b>Liabilities</b>				
Current Liabilities:				
Accounts Payable	3,008	2,784	421	6,213
Accrued Interest	-	2,034	-	2,034
Customer Deposits	6,791	-	-	6,791
Compensated Absences	5,010	5,010	-	10,020
Bonds, Notes, and Loans Payable	-	26,161	-	26,161
Total Current Liabilities	<u>14,809</u>	<u>35,989</u>	<u>421</u>	<u>51,219</u>
Noncurrent Liabilities:				
Bonds, Notes, and Loans Payable	485,088	472,413	-	957,501
Total Liabilities	<u>499,897</u>	<u>508,402</u>	<u>421</u>	<u>1,008,720</u>
<b>Deferred Inflows</b>				
Pension Related Items	37,727	37,727	-	75,454
Total Deferred Inflows	<u>37,727</u>	<u>37,727</u>	<u>-</u>	<u>75,454</u>
<b>Net Position</b>				
Invested in Capital Assets, Net of Related Debt	998,676	1,360,445	357,187	2,716,308
Restricted for Debt Service	28,886	34,756	-	63,642
Unrestricted	346,258	171,188	99,841	617,287
Total Net Position	<u>\$ 1,373,820</u>	<u>\$ 1,566,389</u>	<u>\$ 457,028</u>	<u>\$ 3,397,237</u>

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

**City of New Meadows, Idaho**  
Statement of Revenues, Expenses, and Changes  
in Fund Net Position - Proprietary Funds  
For the Year Ended September 30, 2021

	Business-type Activities - Enterprise Funds			
	Water	Sewer	Industrial Park	Total
<b>Operating Revenues</b>				
Charges for Services	\$ 239,041	\$ 244,348	\$ 8,756	\$ 492,145
Total Operating Revenues	<u>239,041</u>	<u>244,348</u>	<u>8,756</u>	<u>492,145</u>
<b>Operating Expenses</b>				
Wages	40,201	40,303	611	81,115
Taxes and Benefits	16,816	17,210	277	34,303
Training	645	920	-	1,565
Travel	178	178	-	356
Utilities	13,359	10,304	5,027	28,690
Professional Services	6,057	11,792	275	18,124
Audit	1,275	1,275	1,275	3,825
Depreciation	8,446	20,265	15,934	44,645
Fuel	1,465	733	1,432	3,630
Maintenance and Operations	35,331	57,572	16,243	109,146
Total Operating Expenses	<u>123,773</u>	<u>160,552</u>	<u>41,074</u>	<u>325,399</u>
<b>Operating Income (Loss)</b>	<u>115,268</u>	<u>83,796</u>	<u>(32,318)</u>	<u>166,746</u>
<b>Non-operating Revenues (Expenses)</b>				
Interest Earned	669	397	203	1,269
Interest Expense	(1,763)	(18,306)	-	(20,069)
Grants and Donations	132,544	3,600	-	136,144
Total Non-operating Revenues (Expenses)	<u>131,450</u>	<u>(14,309)</u>	<u>203</u>	<u>117,344</u>
<b>Change in Net Position</b>	246,718	69,487	(32,115)	284,090
<b>Net Position - Beginning</b>	1,127,102	1,496,902	489,143	3,113,147
<b>Net Position - Ending</b>	<u>\$ 1,373,820</u>	<u>\$ 1,566,389</u>	<u>\$ 457,028</u>	<u>\$ 3,397,237</u>

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

**City of New Meadows, Idaho**  
Statement of Cash Flows -  
Proprietary Funds  
For the Year Ended September 30, 2021

	Business-type Activities - Enterprise Funds			
	Water	Sewer	Industrial Park	Total
<b>Cash Flows From Operating Activities</b>				
Charges for Services	\$ 223,875	\$ 235,448	\$ 11,183	\$ 470,506
Payments to Suppliers for Goods and Services	(67,568)	(82,390)	(26,844)	(176,802)
Payments to Employees for Services	(62,090)	(62,586)	(888)	(125,564)
Net Cash Provided (Used) by Operating Activities	<u>94,217</u>	<u>90,472</u>	<u>(16,549)</u>	<u>168,140</u>
<b>Cash Flows From Noncapital Financing Activities</b>				
Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows From Capital and Related Financing Activities</b>				
Debt Proceeds	160,715	-	-	160,715
Grant Proceeds	132,544	3,600	-	136,144
Purchase of Capital Assets	(291,387)	(358)	-	(291,745)
Principal Paid on Capital Debt	(24,923)	(25,035)	-	(49,958)
Interest Paid on Capital Debt	(1,810)	(18,380)	-	(20,190)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(24,861)</u>	<u>(40,173)</u>	<u>-</u>	<u>(65,034)</u>
<b>Cash Flows From Investing Activities</b>				
Interest and Dividends	669	397	203	1,269
Net Cash Provided (Used) by Investing Activities	<u>669</u>	<u>397</u>	<u>203</u>	<u>1,269</u>
Net Increase (Decrease) in Cash and Cash Equivalents	70,025	50,696	(16,346)	104,375
<b>Cash and Cash Equivalents, Beginning</b>	292,057	145,477	114,354	551,888
<b>Cash and Cash Equivalents, Ending</b>	<u>\$ 362,082</u>	<u>\$ 196,173</u>	<u>\$ 98,008</u>	<u>\$ 656,263</u>
<b>Displayed As:</b>				
Cash	\$ 333,196	\$ 161,417	\$ 98,008	\$ 592,621
Restricted Cash	28,886	34,756	-	63,642
	<u>\$ 362,082</u>	<u>\$ 196,173</u>	<u>\$ 98,008</u>	<u>\$ 656,263</u>

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

**City of New Meadows, Idaho**  
Statement of Cash Flows -  
Proprietary Funds (continued)  
For the Year Ended September 30, 2021

	Business-type Activities - Enterprise Funds			
	Water	Sewer	Industrial Park	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	\$ 115,268	\$ 83,796	\$ (32,318)	\$ 166,746
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:				
Depreciation	8,446	20,265	15,934	44,645
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(15,910)	(8,900)	2,427	(22,383)
(Increase) Decrease in Prepaid Expenses	(846)	(2,053)	(2,254)	(5,153)
(Increase) Decrease in Deferred Outflows	(12,881)	(12,881)	-	(25,762)
Increase (Decrease) in Accounts Payable	(8,412)	2,437	(338)	(6,313)
Increase (Decrease) in Customer Deposits	744	-	-	744
Increase (Decrease) in Compensated Absences	(5,333)	(5,333)	-	(10,666)
Increase (Decrease) in Net Pension Liability	(17,279)	(17,279)	-	(34,558)
Increase (Decrease) in Deferred Inflows	30,420	30,420	-	60,840
Net Cash Provided by Operating Activities	<u>\$ 94,217</u>	<u>\$ 90,472</u>	<u>\$ (16,549)</u>	<u>\$ 168,140</u>

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

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The accompanying financial statements present the activities of the City of New Meadows, Idaho (the City), which has responsibility and control over all activities related to public safety and water and sewer services within 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. Council 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.

B. Basis of Presentation, Basis of Accounting

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. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the governmental and business-type activities of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and 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 are 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), and are allocated to programs based on their percentage of total primary government expenses. Interest expenses are allocated to the programs that manage capital assets financed with long-term debt.

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

*Fund Financial Statements:* The fund financial statements provide information about the City's funds. Separate statements for each fund category (governmental and proprietary) are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor 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.
- *Grant Fund.* The City of New Meadows receives the grant funds as passthrough funds in behalf of the Friends of the Weiser River Trail and these grant funds are used to continue work on the Weiser River Trail to bring it up to New Meadows.

Proprietary fund operating revenues and expenses are related to providing water and sewer services to the residents and businesses of the City of New Meadows, Idaho and providing services to other parts of the City government. Revenues and expenses that arise from capital and non-capital financing activities and from investing activities are presented as non-operating revenues or expenses.

The City reports the following major enterprise funds:

- *Water fund.* This fund accounts for the activities of the City's water supply system, pumping stations, and collection systems.
- *Sewer fund.* This fund accounts for the activities of the City's sewage treatment plant and collection systems.
- *Industrial Park.* This fund accounts for the activities related to the City's Industrial Park.

Basis of Accounting

The government-wide and proprietary fund 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Nonexchange 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 the end of the year. 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.

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 Balance Sheet:

- *Nonspendable*. Prepaid expenditures that are permanently precluded from conversion to cash.
- *Restricted*. Balances constrained to a specific purpose by enabling legislation, external parties, or constitutional provisions.
- *Unassigned*. Balances available for any purpose or fund deficits.

The remaining fund balance classifications (committed and assigned) 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 position 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.

Restricted fund balance in the governmental funds consists of grants and donations that the grantors and/or donors have restricted to the use of community service programs and pass through grants.

C. Assets and Liabilities

Cash Equivalents

The City requires all cash belonging to the City to be placed in custody of the Clerk. A "Pooled Cash" concept is therefore used in maintaining the cash and investment accounts in the accounting records. Under this method, all cash is pooled for investment purposes and each fund has equity in the pooled amount. All cash on hand, demand deposits, and short-term investments with an original maturity of three months or less from the date of acquisition are considered to be cash and cash equivalents. See Note 2.

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.

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.

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 and proprietary funds are shown below:

	<u>Capitalization</u> <u>Policy</u>	<u>Depreciation</u> <u>Method</u>	<u>Estimated</u> <u>Useful Life</u>
Buildings and Improvements	\$5,000	Straight-Line	10 – 40 Years
Equipment and Vehicles	\$5,000	Straight-Line	3 – 20 Years

The City (a phase three government) has elected not to report major general infrastructure assets retroactively. General infrastructure assets include all roads and bridges and other infrastructure assets acquired subsequent to October 1, 2003. Since October 1, 2003, the City has acquired no new infrastructure assets.

Depreciation is used to allocate the actual or estimated historical cost of all capital assets over their estimated useful lives.

Receivables

All trade receivables are shown net of any allowance for doubtful accounts. See Note 12 for details.

Pensions

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

Use of Estimates

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

2. CASH AND INVESTMENTS

Summary of Deposit and Investment Balances

The City maintains a cash and investment pool for use by all funds.

Deposits

As of September 30, 2021, the carrying amount of the City's deposits was \$155,681 and the respective bank balances totaled \$228,955. 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, 2021, all 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 thus were not exposed to custodial credit risk. The City does not have a formal policy limiting its exposure to custodial credit risk. The City had \$500 of cash on hand at the end of the year.

Custodial Credit Risk – Investments

Custodial credit risk is the risk that an issuer or a counter party 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 has not been 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 investments in the pool is the same as the value of the pool shares.

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

2. CASH AND INVESTMENTS (continued)

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.

The City's investments at September 30, 2021, are summarized below:

Investment Type	Fair Value	Investment Maturities (in Years)	
		Less Than 1	1 - 5
External Investment Pool	\$ 423,958	\$ 423,958	\$ -
Money Market	165,533	165,533	-
<b>Total</b>	<b>\$ 589,491</b>	<b>\$ 589,491</b>	<b>\$ -</b>

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

	Governmental Activities	Business-type Activities	Total
Cash and cash equivalents	\$ (50,357)	\$ 206,538	\$ 156,181
Investments categorized as deposits	139,766	386,083	525,849
Restricted Investments	-	63,642	63,642
	<b>\$ 89,409</b>	<b>\$ 656,263</b>	<b>\$ 745,672</b>

3. DUE FROM OTHER GOVERNMENTS

Amounts due from other governmental units (State of Idaho) consist of state revenue sharing of \$13,861.

4. 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) worker's 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.

5. PROPERTY TAXES

The City of New Meadows, Idaho receives tax revenue from Adams 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, 2021, are considered by the City as a receivable.

Taxes not collected within 60 days after September 30, 2021, are not considered available for use by the City and are recorded as deferred revenue in the fund financial statements.

6. PENSION PLAN

*Plan Description*

The City of New Meadows, 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](http://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.

6. PENSION PLAN (continued)

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

*Member and Employer Contributions*

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

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 74% for police and firefighters. As of June 30, 2021 it was 7.16% for general employees and 9.13% for police and firefighters. 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 New Meadows, Idaho's contributions were \$19,396 for the year ended September 30, 2021.

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

At September 30, 2021, the City of New Meadows, Idaho reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City of New Meadows, Idaho's proportion of the net pension liability was based on the City of New Meadows, 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, 2021, the City of New Meadows, Idaho's proportion was 0.0044885 percent.

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

6. PENSION PLAN (continued)

For the year ended September 30, 2021, the City of New Meadows, Idaho recognized pension expense (revenue) of \$926. At September 30, 2021, the City of New Meadows, Idaho reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 5,223	\$ 2,061
Changes in assumptions or other inputs	40,692	-
Net difference between projected and actual earnings on pension plan investments	-	111,342
City of New Meadows, Idaho's contributions subsequent to the measurement date	4,337	-
Total	\$ 50,252	\$ 113,403

\$4,337 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, 2021.

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, 2021, the beginning of the measurement period ended June 30, 2020, is 4.7 and 4.6 for measurement period June 30, 2021 years.

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:

<b>For the Year Ended September 30:</b>	<b>PERSI</b>
2022	\$(11,539)
2023	(14,307)
2024	(12,503)
2025	(24,802)

6. PENSION PLAN (continued)

*Actuarial Assumptions*

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

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

General Employees and All Beneficiaries – Males Pub-2010 General Tables, increased 11%.

General Employees and All Beneficiaries – Female Pub-2010 General Tables, increased 21%

Teachers – Males Pub-2010 Teacher Tables, increased 12%

Teachers – Females Pub-2010 Teacher Tables, increased 21%

Fire & Police – Males Pub-2010 Safety Tables, increased 21%

Fire & Police – Females Pub-2010 Safety Tables, increased 26%

Disabled Members – Males Pub-2001 Disabled Tables, increased 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, 2021 is based on the results of an actuarial valuation date July 1, 2021

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.

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

6. PENSION PLAN (continued)

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions.

Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2021.

**Capital Market Assumptions from Callan 2021**

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Nominal Rate of Return (Arithmetic)</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Core Fixed Income	30.00%	1.80%	(0.20%)
Broad US Equities	55.00%	8.00%	6.00%
Developed Foreign Equities	15.00%	8.25%	6.25%
Assumed Inflation - Mean		2.00%	2.00%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.18%	4.18%
Portfolio Standard Deviation		12.29%	12.29%
Portfolio Long-Term (Geometric) Expected Rate of Return		5.55%	3.46%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses		5.15%	3.06%

**City of New Meadows, Idaho**  
**Notes to Financial Statements**  
For the Year Ended September 30, 2021

6. PENSION PLAN (continued)

*Discount Rate*

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

	<b>1% Decrease (5.35%)</b>	<b>Current Discount Rate (6.35%)</b>	<b>1% Increase (7.35%)</b>
Employer's proportionate share of the net pension liability (asset)	\$ 123,229	\$ (3,547)	\$ (107,464)

*Pension plan fiduciary net position*

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

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

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

7. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021, was as follows:

	Balance 9/30/2020	Additions	Disposals	Balance 9/30/2021
<u>Governmental Activities:</u>				
Capital Assets Not Being Depreciated:				
Land	\$ 149,520	\$ -	\$ -	\$ 149,520
Total Assets Not Being Depreciated	149,520	-	-	149,520
Capital Assets Being Depreciated:				
Buildings	71,108	-	-	71,108
Improvements	238,944	-	-	238,944
Equipment	291,377	-	-	291,377
Total Depreciable Assets	601,429	-	-	601,429
Less Accumulated Depreciation:				
Buildings	50,441	979	-	51,420
Improvements	89,394	11,504	-	100,898
Equipment	244,259	9,873	-	254,132
Total Accumulated Depreciation	384,094	22,356	-	406,450
Net Depreciable Assets	217,335	(22,356)	-	194,979
<u>Governmental Activities</u>				
Net Capital Assets	\$ 366,855	\$ (22,356)	\$ -	\$ 344,499

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

7. CAPITAL ASSETS (continued)

	<u>Balance</u> <u>9/30/2020</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>9/30/2021</u>
<u>Business-type Activities:</u>				
Capital Assets Not Being Depreciated:				
Land	\$ 106,716	\$ -	\$ -	\$ 106,716
Construction in Progress	<u>2,655,243</u>	<u>291,745</u>	<u>-</u>	<u>2,946,988</u>
Total Assets Not Being Depreciated	<u>2,761,959</u>	<u>291,745</u>	<u>-</u>	<u>3,053,704</u>
Capital Assets Being Depreciated:				
Buildings	737,176	-	-	737,176
Improvements	2,442,552	-	-	2,442,552
Equipment	<u>448,917</u>	<u>-</u>	<u>-</u>	<u>448,917</u>
Total Depreciable Assets	<u>3,628,645</u>	<u>-</u>	<u>-</u>	<u>3,628,645</u>
Less Accumulated Depreciation:				
Buildings	325,738	17,979	-	343,717
Improvements	2,197,305	12,478	-	2,209,783
Equipment	<u>414,691</u>	<u>14,191</u>	<u>-</u>	<u>428,882</u>
Total Accumulated Depreciation	<u>2,937,734</u>	<u>44,648</u>	<u>-</u>	<u>2,982,382</u>
Net Depreciable Assets	<u>690,911</u>	<u>(44,648)</u>	<u>-</u>	<u>646,263</u>
Business-type Activities				
Net Capital Assets	<u>\$3,452,870</u>	<u>\$247,097</u>	<u>\$ -</u>	<u>\$3,699,967</u>

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

Governmental Activities:	
General Administration	\$ 979
Highways and Streets	6,706
Parks and Recreation	<u>14,671</u>
	<u>\$ 22,356</u>
Business-type Activities:	
Water	\$ 8,446
Sewer	20,265
Industrial Park	<u>15,934</u>
	<u>\$ 44,645</u>

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

8. COMPENSATED ABSENCES

Vacation leave is granted to all regular City employees who have been employed by the City for more than one year. In the event of termination, an employee is reimbursed for accumulated vacation leave.

Changes in compensated absences for the year ended September 30, 2021, are as follows:

	9/30/2020	Increase	Decrease	9/30/2021	Current Portion
Governmental Activities	\$ 13,790	\$ 5,399	\$ (12,509)	\$ 6,680	\$ 6,680
Business-type Activities	<u>20,685</u>	<u>8,098</u>	<u>(18,763)</u>	<u>10,020</u>	<u>10,020</u>
	<u>\$ 34,475</u>	<u>\$ 13,497</u>	<u>\$ (31,272)</u>	<u>\$ 16,700</u>	<u>\$ 16,700</u>

9. LEASE COMMITMENTS

The City began leasing a copier in September 2017. Payments are due monthly and it is anticipated the copier will be returned at the end of the lease term. Future minimum lease payments are as follows:

Year Ending September 30,	Amount
2022	<u>1,380</u>
	<u>\$ 1,380</u>

Rent expenditures for the year ended September 30, 2021, totaled \$1,396 .

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

10. LONG-TERM OBLIGATIONS

Bonds payable have been issued to provide funds for water and sewer projects. Changes in long-term obligations for the year ended September 30, 2021, are as follows:

<u>Description</u>	<u>Maturity</u>	<u>Rate</u>	<u>Required Reserve</u>	<u>9/30/2020</u>	<u>Increase</u>	<u>Decrease</u>	<u>9/30/2021</u>	<u>Current Portion</u>
<b>Business-type Activities:</b>								
Water Bond	2020	5.75%	\$ 28,886	\$ 24,923	\$ -	\$(24,923)	\$ -	\$ -
Sewer Bond 92-03	2029	5.125%	34,756	253,060	-	(20,026)	233,034	21,052
Sewer Bond 92-05	2057	2.00%	-	118,650	-	(2,197)	116,453	2,241
Sewer Bond 92-07	2057	2.00%	-	151,899	-	(2,812)	149,087	2,868
DEQ (LOC) Loan	2048	1.75%	-	324,373	160,715	-	485,088	-
			<u>\$ 63,642</u>	<u>\$872,905</u>	<u>\$160,715</u>	<u>\$(49,958)</u>	<u>\$983,662</u>	<u>\$26,161</u>

The DEQ loan for the Water Fund is still being drawn down directly from DEQ. No repayment schedule will be finalized with DEQ until the project has been completed.

All reserve amounts have been set aside in the State Investment Pool.

Debt service requirements on long-term debt at September 30, 2021, are as follows:

Year Ending	<u>Bonds and Notes</u>		
September 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	26,161	17,254	43,415
2023	27,342	16,073	43,415
2024	28,581	14,834	43,415
2025	29,879	13,536	43,415
2026 - 2030	170,908	45,871	216,779
2031 - 2035	31,775	20,325	52,100
2036 - 2040	35,082	17,018	52,100
2041 - 2045	38,734	13,367	52,101
2046 - 2050	42,765	9,335	52,100
2051 - 2055	47,216	4,884	52,100
2056 - 2060	20,131	605	20,736
	<u>\$498,574</u>	<u>\$ 173,102</u>	<u>\$ 671,676</u>

Interest expense for the year was \$20,069 for business-type activities and \$0 for governmental activities. No interest was capitalized.

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2021

11. OTHER COMMITMENTS

The City also has credit cards available for use. As of September 30, 2021, credit available on these credit cards totaled \$8,000, of which \$622 was in use.

12. ACCOUNTS RECEIVABLE - NET

Accounts receivable are made of the following amounts:

	General Fund	Water Fund	Sewer Fund	Total
Other Accounts	\$ 1,906	\$ 12,554	\$ 1,345	\$ 15,805
Utilities	-	27,093	40,082	67,175
	1,906	39,647	41,427	82,980
Less Allowance	-	(741)	(741)	(1,482)
Net Balance	\$ 1,906	\$ 38,906	\$ 40,686	\$ 81,498

**REQUIRED SUPPLEMENTARY INFORMATION**

**City of New Meadows, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 General Fund  
 For the Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 151,686	\$ 151,686	\$ 159,718	\$ 8,032
Licenses and Permits	6,500	6,500	8,394	1,894
Intergovernmental	92,259	92,259	122,326	30,067
Grants and Donations	205,900	205,900	75,960	(129,940)
Earnings on Investments	532	532	314	(218)
Other	24,377	24,377	21,549	(2,828)
Total Revenues	<u>481,254</u>	<u>481,254</u>	<u>388,261</u>	<u>(92,993)</u>
<b>Expenditures</b>				
Current:				
General Administration	24,776	24,776	144,455	(119,679)
Highways and Streets	180,961	180,961	118,016	62,945
Wages, Taxes, and Retirement	51,906	51,906	49,101	2,805
Parks and Recreation	20,183	20,183	19,323	860
Public Safety - Police	60,843	60,843	18,451	42,392
Planning and Zoning	300	300	221	79
Capital Outlay	24,730	24,730	2,547	22,183
Depreciation	5,155	5,155	-	5,155
Maintenance & Operations	12,400	12,400	-	12,400
Total Expenditures	<u>381,254</u>	<u>381,254</u>	<u>352,114</u>	<u>29,140</u>
Net Change in Fund Balances	100,000	100,000	36,147	(63,853)
Fund Balances - Beginning	<u>(100,000)</u>	<u>(100,000)</u>	100,818	200,818
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 136,965</u>	<u>\$ 136,965</u>

**City of New Meadows, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 Weiser River Trail Grant Fund  
 For the Year Ended September 30, 2021

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Grants and Donations	39,500	39,500	-	(39,500)
Total Revenues	<u>39,500</u>	<u>39,500</u>	<u>-</u>	<u>(39,500)</u>
<b>Expenditures</b>				
Current:				
General Administration	39,500	39,500	39,500	-
Total Expenditures	<u>39,500</u>	<u>39,500</u>	<u>39,500</u>	<u>-</u>
Net Change in Fund Balances	-	-	(39,500)	(39,500)
Fund Balances - Beginning	-	-	5,000	5,000
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (34,500)</u>	<u>\$ (34,500)</u>

**City New Meadows, Idaho**  
Notes to Required Supplementary Information  
For the Year Ended September 30, 2021

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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, Mayor, 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 Hall 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. The budget for Enterprise funds may also be revised in the same manner as those situations involving federal and state grants.
- E. Formal budgetary integration is employed as a management control device during the year for the General fund and Special Revenue funds.

**City of New Meadows, Idaho**  
 Schedule of Required Supplemental Information  
 Public Employee Retirement System of Idaho  
 Last 10 - Fiscal Years\*

Schedule of the City's Proportionate Share of Net Pension Liability

Year	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability	City's Covered Employee Payroll	City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2021	0.4488500%	\$ (3,545)	\$ 162,446	-2.18%	100.36%
2020	0.4344200%	100,878	158,943	63.47%	88.22%
2019	0.4230600%	48,291	145,400	33.21%	93.79%
2018	0.4384100%	64,666	145,047	44.58%	91.69%
2017	0.4546500%	71,463	135,655	52.68%	90.68%
2016	0.4651800%	94,299	140,289	67.22%	87.26%
2015	0.4573600%	60,277	126,667	47.59%	91.38%

Data reported is measured as of June 30, 2021

Schedule of City Contributions

Year	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	City's Covered- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
2021	\$ 19,396	\$ 19,396	\$ -	\$ 162,446	11.94%
2020	18,978	18,978	-	158,943	11.94%
2019	16,690	16,690	-	145,400	11.48%
2018	16,419	16,419	-	145,047	11.32%
2017	15,356	15,356	-	135,655	11.32%
2016	15,881	15,881	-	140,289	11.32%
2015	14,339	14,339	-	126,667	11.32%

Data reported is measured as of September 30, 2021

\* 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 New Meadows, Idaho will present information for those years for which information is available.

**SUPPLEMENTAL INFORMATION**

**City of New Meadows, Idaho**  
 Supplemental Schedule of Revenues by Source -  
 Budget and Actual - General Fund  
 For the Year Ended September 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Taxes</b>			
Property Taxes	\$ 151,686	\$ 159,718	\$ 8,032
<b>Licenses and Permits</b>			
Building Permits	3,000	5,344	2,344
Dog Licenses	600	295	(305)
City Liquor	1,900	1,925	25
Review and Solid Waste Fees	1,000	830	(170)
Total Licenses and Permits	<u>6,500</u>	<u>8,394</u>	<u>1,894</u>
<b>Intergovernmental</b>			
County Road and Bridge			
State Revenue Sharing	41,492	55,127	13,635
State Highway Users	20,497	32,253	11,756
State Liquor Fees	30,270	34,946	4,676
Total Intergovernmental	<u>92,259</u>	<u>122,326</u>	<u>30,067</u>
<b>Grants and Donations</b>			
Donations	103,000	-	(103,000)
Grants	102,900	75,960	(26,940)
Total Grants and Donations	<u>205,900</u>	<u>75,960</u>	<u>(129,940)</u>
<b>Other</b>			
Miscellaneous	200	300	100
Franchise Fees	21,261	18,301	(2,960)
Dividends/Refunds	-	222	222
Planning and Zoning	300	-	(300)
Interest	532	314	(218)
Special Fees	230	25	(205)
Fines	2,386	2,701	315
Total Other	<u>24,909</u>	<u>21,863</u>	<u>(3,046)</u>
Total Revenue	<u>\$ 481,254</u>	<u>\$ 388,261</u>	<u>\$ (92,993)</u>

**City of New Meadows, Idaho**  
 Supplemental Schedule of Expenditures by Object of Expenditure -  
 Budget and Actual - General Fund  
 For the Year Ended September 30, 2021

	Budget	Actual	Variance
<b>General Administration</b>			
Training	\$ 1,000	\$ 525	\$ 475
Travel	1,000	420	580
Attorney	1,000	3,016	(2,016)
Utilities	1,260	1,836	(576)
Insurance	2,400	(66)	2,466
Audit	1,225	1,275	(50)
Maintenance and Operations	29,893	137,449	(107,556)
Capital Outlay	2,730	1,768	962
Total General Administration	<u>40,508</u>	<u>146,223</u>	<u>(105,715)</u>
<b>Highways and Streets</b>			
Wages and Benefits	41,083	54,642	(13,559)
Maintenance and Operations	130,486	30,646	99,840
Utilities	9,395	8,365	1,030
Fuel	2,500	2,334	166
Dust Abatement	-	22,029	(22,029)
Capital Outlay	22,000	779	21,221
Total Highways and Streets	<u>205,464</u>	<u>118,795</u>	<u>86,669</u>
<b>Wages, Taxes, and Retirement</b>			
Wages	31,885	30,426	1,459
Mayor and Council	6,600	5,400	1,200
Medical Insurance	4,132	5,022	(890)
Retirement	4,595	4,150	445
State Insurance	1,250	1,357	(107)
Social Security	2,386	2,225	161
Medicare	558	521	37
Unemployment	500	-	500
Total Taxes and Retirement	<u>51,906</u>	<u>49,101</u>	<u>2,805</u>
<b>Parks and Recreation</b>			
Wages and Benefits	11,010	594	10,416
Utilities	4,723	16,552	(11,829)
Maintenance and Operations	6,500	2,177	4,323
Total Parks and Recreation	<u>22,233</u>	<u>19,323</u>	<u>2,910</u>

**City of New Meadows, Idaho**  
 Supplemental Schedule of Expenditures by Object of Expenditure -  
 Budget and Actual - General Fund (continued)  
 For the Year Ended September 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Public Safety - Police</b>			
Wages and Benefits	\$ 6,583	\$ 356	\$ 6,227
Attorneys	18,000	18,000	-
Code Enforcement	33,660	-	33,660
Maintenance and Operations	2,300	95	2,205
Animal Control	300	-	300
Total Public Safety - Police	<u>60,843</u>	<u>18,451</u>	<u>42,392</u>
 <b>Planning and Zoning</b>			
Maintenance and Operations	<u>300</u>	<u>221</u>	<u>79</u>
Total Planning and Zoning	<u>300</u>	<u>221</u>	<u>79</u>
 Total Expenditures	 <u><u>\$ 381,254</u></u>	 <u><u>\$ 352,114</u></u>	 <u><u>\$ 29,140</u></u>

**City of New Meadows, Idaho**  
Combining Balance Sheet -  
Nonmajor Governmental Funds  
September 30, 2021

	Utility Assistance Program	Grant Fund	Total Nonmajor Governmental Funds
<b>Assets</b>			
Cash and Cash Equivalents	\$ 2,918	\$ -	\$ 2,918
<b>Total Assets</b>	<u>\$ 2,918</u>	<u>\$ -</u>	<u>\$ 2,918</u>
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
Liabilities			
Internal Balances	\$ -	\$ 34,500	\$ 34,500
Total Liabilities	<u>\$ -</u>	<u>\$ 34,500</u>	<u>\$ 34,500</u>
Fund Balances			
Restricted	2,918	(34,500)	(31,582)
Total Fund Balances	<u>2,918</u>	<u>(34,500)</u>	<u>(31,582)</u>
<b>Total Liabilities, Deferred Inflows and Fund Balance</b>	<u>\$ 2,918</u>	<u>\$ -</u>	<u>\$ 2,918</u>

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

**City of New Meadows, Idaho**  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances -  
Nonmajor Governmental Funds  
For the Year Ended September 30, 2021

	Utility Assistance Program	Grant Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>			
Grants and Donations	\$ 1,548	\$ -	\$ 1,548
Total Revenues	<u>1,548</u>	<u>-</u>	<u>1,548</u>
<b>Expenditures</b>			
Current:			
General Administration	212	39,500	39,712
Total Expenditures	<u>212</u>	<u>39,500</u>	<u>39,712</u>
Net Change in Fund Balances	1,336	(39,500)	(38,164)
Fund Balances - Beginning	1,582	5,000	6,582
Fund Balances - Ending	<u>\$ 2,918</u>	<u>\$ (34,500)</u>	<u>\$ (31,582)</u>

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

**FEDERAL REPORTS**



**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  
New Meadows, 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, the business-type activities, each major fund, and the aggregate remaining fund information of the City New Meadows, Idaho, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City of New Meadows, Idaho’s basic financial statements and have issued our report thereon dated May 16, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of New Meadows, 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 New Meadows, Idaho’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City of New Meadows, 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of New Meadows, 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  
May 16, 2022

## **Public Works Seasonal Position**

The City of New Meadows is looking for a part-time worker in the Public Works department for 15 – 20 hours a week. This is a seasonal position beginning June 1 and continuing through September. Duties will include weed-eating, setting sprinkler lines, general maintenance duties and various other outdoor tasks. Must be over 18 years old to apply. Contact City Hall at 208-347-2171 for more information or stop by to pick up an application.

## **ARPA Funds**

The City has approximately 217 meters from the 2008 era, which should be replaced as time and money allow. These meters cost from \$250 - \$420 each, depending on the size and type needed. On average, this will cost approximately \$56,420 to replace the remaining older meters.

TODAY'S DATE: \_\_\_\_\_

## Application for Employment

### An Equal Opportunity Employer / Provider

To be considered an applicant, you must complete this form. A resumé may also be attached. Each question should be fully and accurately answered. No action can be taken on this application until all questions have been answered. Use blank paper if you do not have enough room on this application. **PLEASE PRINT**, except for your signature. This application is to fill the current open position only.

Personal Information				
Name:				
	Last	First	Middle	Other Names Used
Address:				
Telephone:	Street (    )	City (    )	State (    )	Zip
	Home	Cell	Message	
Email Address:				
Webpage Address(es):				
Position Applying For				
Job Title:				
Are you applying for:		What shifts will you work?		May We Contact Present Employer?
<input type="checkbox"/> F/T <input type="checkbox"/> P/T <input type="checkbox"/> Temp/Seasonal		<input type="checkbox"/> Days <input type="checkbox"/> Nights		<input type="checkbox"/> Yes <input type="checkbox"/> No
Available Start Date:				

Education/Training	
Are you legally eligible to work in the United States? Yes <input type="checkbox"/> No <input type="checkbox"/> (Federal Law requires proof of identity and employment authorization for all new employees.)	
Can you travel if the job requires it? Yes <input type="checkbox"/> No <input type="checkbox"/> Do you have a valid driver's license? Yes <input type="checkbox"/> No <input type="checkbox"/> State: _____	

Education/Training					
<u>School</u>	<u>Name</u>	<u>Location</u>	<u>Dates Attended</u> <u>From / To:</u>	<u>Diploma, Degree</u> <u>&amp; Major</u>	Graduated?
High School					
College					
Other (Business, Vocational, Military)					

TODAY'S DATE: \_\_\_\_\_

**Employment History** (Please Start With the Most Recent, Ending With Age 18, Excluding Part-Time Positions Held While Obtaining Higher Education—Use Additional Paper as Necessary.)

Employer: \_\_\_\_\_

Address: \_\_\_\_\_

Street City State Zip

Telephone: ( ) Supervisor Name: \_\_\_\_\_

Dates From: To: Final Rate of Pay: \_\_\_\_\_

Position Held: \_\_\_\_\_

Primary Duties: \_\_\_\_\_

Reason for Leaving: \_\_\_\_\_

**Next Employer**

Employer: \_\_\_\_\_

Address: \_\_\_\_\_

Street City State Zip

Telephone: ( ) Supervisor Name: \_\_\_\_\_

Dates From: To: Final Rate of Pay: \_\_\_\_\_

Position Held: \_\_\_\_\_

Primary Duties: \_\_\_\_\_

Reason for Leaving: \_\_\_\_\_

**Next Employer**

Employer: \_\_\_\_\_

Address: \_\_\_\_\_

Street City State Zip

Telephone: ( ) Supervisor Name: \_\_\_\_\_

Dates From: To: Final Rate of Pay: \_\_\_\_\_

Position Held: \_\_\_\_\_

Primary Duties: \_\_\_\_\_

Reason for Leaving: \_\_\_\_\_

TODAY'S DATE: \_\_\_\_\_

**Technology Skills (List All Skills & Software Applications You Have Experience Using):**

Word Processing:

Spreadsheet:

Other Software:

Database:

Microsoft Office? Yes  No  PowerPoint? Yes  No

Scanner? Yes  No  Copier? Yes  No

Digital Phone Systems? Yes  No

Explain Internet Skills, Including Email Usage:

Professional Licenses or Certificates Held:

**Military**

Are you a veteran or family member who qualifies for and are claiming preference pursuant to Idaho Code § 65-503 or its successor? Yes  No  (If Yes, fill out Page 5 of Application & attach proper documentation)

Have you previously claimed such preference? Yes  No

**Personal Reference (Please list the names of three (3) persons not related to you by blood or marriage.)**

Name: \_\_\_\_\_  
 Last First Middle

Address: \_\_\_\_\_  
 Street City State Zip

Telephone: \_\_\_\_\_  
 Home Other

Connection To You (i.e. friend, co-worker): \_\_\_\_\_ Occupation: \_\_\_\_\_

**Personal Reference**

Name: \_\_\_\_\_  
 Last First Middle

Address: \_\_\_\_\_  
 Street City State Zip

Telephone: \_\_\_\_\_  
 Home Other

Connection To You (i.e. friend, co-worker): \_\_\_\_\_ Occupation: \_\_\_\_\_

**Personal Reference**

Name: \_\_\_\_\_  
 Last First Middle

Address: \_\_\_\_\_  
 Street City State Zip

Telephone: \_\_\_\_\_  
 Home Other

Connection To You (i.e. friend, co-worker): \_\_\_\_\_ Occupation: \_\_\_\_\_

TODAY'S DATE: \_\_\_\_\_

Have you ever been charged with a crime (other than a minor traffic infraction)?    Yes     No

If yes, when & where: \_\_\_\_\_ Please Explain: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Are you related by blood or marriage to any person now employed by Employer?    Yes     No

If yes, give name and relationship to you:

**CERTIFICATION**

I certify that all answers and statements on this application are true and complete to the best of my knowledge. I understand that should an investigation disclose untruthful or misleading answers, my application may be rejected, my name removed from consideration, or my employment may be terminated.

I understand and agree that, if hired, my employment is for no definite period and either Employer or I may terminate our relationship at any time, and that this employment application does not constitute an employment contract.

Signature of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

IT IS THE POLICY of The City of New Meadows to provide equal opportunity in all terms, conditions and privileges of employment for all qualified job applicants and employees without regard to race, color, national origin, gender or age (unless a bona fide job requirement) or the presence of any disability. Reasonable accommodations will be made for disabled persons.

TODAY'S DATE: \_\_\_\_\_

**VETERAN'S PREFERENCE**

If you are NOT claiming Veteran's Preference, please initial here \_\_\_\_\_ and proceed to the next page.

Per Idaho Code, Title 65, Chapter 5, The City of New Meadows will afford a preference to employment of veterans. In the event of equal qualifications and experience between candidates for an available position, a veteran who qualifies will be preferred. If claiming veteran's preference, please complete the information below and attach a copy of your DD-214 to this application.

(Reference Idaho Code, Title 65, Chapter 5, and 5 U.S.C. § 2108)

The term "active duty" means full-time duty in the Armed Forces, but NOT active duty for training.

**Part 1. Preference Eligible Veterans:**

- I served on active duty at any time from 12-7-41 and ending 7-1-55.
- I served on active duty for 180 consecutive days, any part of which occurred after 1-31-55 and before 10-15-76.
- I served on active duty at any time from 8-2-90 and ending 1-2-92.
- I served on active duty for a period of more than 180 consecutive days, any part of which occurred during the period beginning on 9-11-01 and ending when prescribed by Presidential proclamation or by law as the last date of Operation Iraqi Freedom.
- I have been awarded an Armed Forces Expeditionary Medal (AFEM). All AFEM recipients, whether listed here or not, qualify for veteran's preference **and must be shown on your DD-214 form**. Examples of some of the most common campaign medals are: Vietnam (Service Medal), El Salvador, Lebanon, Granada, Panama, Bosnia, Kosovo, Afghanistan, Southwest Asia (Persian Gulf), Somalia, and Haiti. **(Award of the National Defense Service medal does not qualify.)** For a listing of Wars, Campaigns, and Expeditions of the Armed Forces which qualify for veteran's preference, go to [www.opm.gov/veterans/html/vgmedal2.htm](http://www.opm.gov/veterans/html/vgmedal2.htm).
- I have a service-connected disability of 10% or more.
- I am the spouse of an eligible disabled veteran, who has a service-connected disability.
- I am the widow or widower of an eligible veteran and have remained unmarried.
- I do not meet any of the selections above, but I served on active duty in the armed forces of the United States for a period of more than one-hundred eighty (180) days and was honorably discharged.

**Part 2. Documentation & Signature.**

By my signature, I certify that all statements on this form are true and complete to the best of my knowledge. I understand that should an investigation disclose inaccurate or misleading answers, my application may be rejected and my name removed from consideration for employment with ICRMP.

- I have never received veteran's preference by any State of Idaho agency. (If you have received an initial appointment claiming veteran's preference, you are not eligible for preference.)
- I have attached a copy of my DD-214. Veteran's preference will not be considered without this document.

\_\_\_\_\_  
Name (Please Print)

\_\_\_\_\_  
Signature

DATE: \_\_\_\_\_

TODAY'S DATE: \_\_\_\_\_

MAY WE CONTACT YOUR PRESENT EMPLOYER? Yes  No

AUTHORIZATION FOR RELEASE OF PERSONAL INFORMATION

I, \_\_\_\_\_, an applicant for employment with \_\_\_\_\_, do hereby authorize a review of and full disclosure of all records or information concerning myself to any duly authorize agent of City of New Meadows, whether the said records are of a public, private, or confidential nature.

The intent of this authorization is to give my consent for full and complete disclosure of all records and information of educational institutions; employment and pre-employment records, including background reports, efficiency ratings, complaints or grievances filed by or against me, either criminal or civil, in which I have, or have had any interest or involvement.

I understand that any information obtained during any personal history background investigation which is developed directly or indirectly, in whole or in part, upon this authorization will be considered in determining my suitability for employment by the \_\_\_\_\_. I hereby agree that any person(s) or entities who may furnish such information concerning me shall not be held liable for providing this information; and I do hereby release said person(s) and entities from any and all liability which may be incurred as a result of furnishing such information.

I further authorize that a photocopy of this signed release form will be valid as an original thereof, even though the said photocopy does not contain an original writing of my signature.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Witness

DATED: \_\_\_\_\_

Printed Name, including all names I have previously used or been known by:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Phone: \_\_\_\_\_

DOB: \_\_\_\_\_

**Porta Potty Quote  
ASAP Portables**

**ASAP Portables**

One portable would cost \$150 per month, with one cleaning per week. If a second cleaning was needed, add \$40 to the monthly cost.

An ADA portable would cost \$185 per month, with one cleaning per week. An additional cleaning would cost \$45.

Due to freezing temperatures, ASAP will no longer have portables during the winter months.

A bid was requested from Honey Dippers, but they have not responded.

Accounts 41600- 41600

Fund/Account/ Doc/Line #	Description	Acct. Period	Beg. Balance	Debit	Credit	Ending Balance
1 GENERAL						
41600 Park Department						
110 Wages						
PR 201000 30	Payroll Expenditure	10/20		40.62	0.00	
PR 201001 25	Payroll Expenditure	10/20		63.13	0.00	
PR 201101 20	Payroll Expenditure	11/20		130.32	0.00	
PR 201200 25	Payroll Expenditure	12/20		44.86	0.00	
PR 201201 25	Payroll Expenditure	12/20		33.14	0.00	
PR 210100 20	Payroll Expenditure	1/21		8.42	0.00	
PR 210200 29	Payroll Expenditure	2/21		88.44	0.00	
	<b>Object Total:</b>			<b>408.93</b>		<b>408.93 DB</b>
210 Social Security						
PR 201000 31	Employer Contributions	10/20		2.48	0.00	
PR 201001 26	Employer Contributions	10/20		3.91	0.00	
PR 201101 21	Employer Contributions	11/20		7.96	0.00	
PR 201200 26	Employer Contributions	12/20		2.73	0.00	
PR 201201 26	Employer Contributions	12/20		2.03	0.00	
PR 210100 21	Employer Contributions	1/21		0.52	0.00	
PR 210200 30	Employer Contributions	2/21		5.48	0.00	
	<b>Object Total:</b>			<b>25.11</b>		<b>25.11 DB</b>
211 Medicare						
PR 201000 32	Employer Contributions	10/20		0.58	0.00	
PR 201001 27	Employer Contributions	10/20		0.92	0.00	
PR 201101 22	Employer Contributions	11/20		1.87	0.00	
PR 201200 27	Employer Contributions	12/20		0.64	0.00	
PR 201201 27	Employer Contributions	12/20		0.48	0.00	
PR 210100 22	Employer Contributions	1/21		0.12	0.00	
PR 210200 31	Employer Contributions	2/21		1.28	0.00	
	<b>Object Total:</b>			<b>5.89</b>		<b>5.89 DB</b>
212 Retirement						
PR 201000 33	Employer Contributions	10/20		4.85	0.00	
PR 201001 28	Employer Contributions	10/20		7.54	0.00	
PR 201101 23	Employer Contributions	11/20		15.56	0.00	
PR 201200 28	Employer Contributions	12/20		5.36	0.00	
PR 201201 28	Employer Contributions	12/20		3.95	0.00	
PR 210100 23	Employer Contributions	1/21		1.01	0.00	
PR 210200 32	Employer Contributions	2/21		10.56	0.00	
	<b>Object Total:</b>			<b>48.83</b>		<b>48.83 DB</b>
215 Medical Insurance						
PR 201000 34	Employer Contributions	10/20		10.03	0.00	
PR 201001 29	Employer Contributions	10/20		20.05	0.00	
PR 201101 24	Employer Contributions	11/20		32.20	0.00	
PR 201200 29	Employer Contributions	12/20		10.25	0.00	
PR 201201 29	Employer Contributions	12/20		6.29	0.00	
PR 210100 24	Employer Contributions	1/21		2.06	0.00	
PR 210200 33	Employer Contributions	2/21		23.72	0.00	
	<b>Object Total:</b>			<b>104.60</b>		<b>104.60 DB</b>

Accounts 41600- 41600

Fund/Account/ Doc/Line #	Description	Acct. Period	Beg. Balance	Debit	Credit	Ending Balance
1 GENERAL						
41600 Park Department						
324 M&O (Materials)						
CL 4678 5	Parks	10/20		34.48	0.00	
CL 4722 5	Parks	11/20		11.58	0.00	
CL 4858 10	Park	4/21		35.37	0.00	
CL 4879 1	Mower Blade	4/21		87.07	0.00	
CL 4890 4	Parks	5/21		113.04	0.00	
CL 4891 5	PO Rental - Parks	6/21		15.34	0.00	
CL 4928 10	Park	6/21		391.98	0.00	
CL 4950 4	Park Weed Killer	6/21		170.15	0.00	
CL 4951 4	No pet signs	7/21		274.83	0.00	
CL 4951 5	No parking on right of way	7/21		186.67	0.00	
CL 4973 10	Park	7/21		273.69	0.00	
CL 5007 1	Reimburse Toilet Paper purchas	8/21		40.26	0.00	
CL 5013 10	Park	8/21		210.62	0.00	
CL 5047 10	Park	9/21		166.28	0.00	
	<b>Object Total:</b>			<b>2,011.36</b>		<b>2,011.36 DB</b>
330 Utilities - Electric						
CL 4682 5	Parks (Electricity)	10/20		273.53	0.00	
CL 4739 5	Parks (Electricity)	11/20		286.92	0.00	
CL 4757 5	Parks (Electricity)	12/20		314.05	0.00	
CL 4790 5	Parks (Electricity)	1/21		284.74	0.00	
CL 4808 5	Parks (Electricity)	2/21		297.77	0.00	
CL 4842 5	Parks (Electricity)	4/21		288.52	0.00	
CL 4877 5	Parks (Electricity)	5/21		275.75	0.00	
CL 4906 5	Parks (Electricity)	5/21		149.44	0.00	
CL 4941 5	Parks (Electricity)	7/21		88.90	0.00	
CL 4986 5	Parks (Electricity)	7/21		98.18	0.00	
CL 5021 5	Parks (Electricity)	9/21		87.76	0.00	
	<b>Object Total:</b>			<b>2,445.56</b>		<b>2,445.56 DB</b>
331 Utilities - W/S						
CL 4680 3	Park Restrooms	10/20		73.86	0.00	
CL 4706 3	Park Restrooms	11/20		73.10	0.00	
CL 4755 3	Park Restrooms	12/20		74.87	0.00	
CL 4779 3	Park Restrooms	1/21		74.55	0.00	
CL 4801 3	Park Restrooms	2/21		74.55	0.00	
CL 4829 3	Park Restrooms	3/21		74.55	0.00	
CL 4861 3	Park Restrooms	4/21		74.58	0.00	
CL 4889 3	Park Restrooms	5/21		90.76	0.00	
CL 4931 3	Park Restrooms	7/21		121.07	0.00	
CL 4977 3	Park Restrooms	6/21		116.12	0.00	
CL 5014 3	Park Restrooms	8/21		137.11	0.00	
CL 5051 3	Park Restrooms	9/21		109.16	0.00	
	<b>Object Total:</b>			<b>1,094.28</b>		<b>1,094.28 DB</b>
332 Utilities - Irrigation						
CL 4680 2	Park Irrigation	10/20		13.63	0.00	
CL 4680 7	Skate Park	10/20		13.63	0.00	
CL 4706 2	Park Irrigation	11/20		13.63	0.00	
CL 4706 7	Skate Park	11/20		13.63	0.00	

Accounts 41600- 41600

Fund/Account/ Doc/Line #	Description	Acct. Period	Beg. Balance	Debit	Credit	Ending Balance
1 GENERAL						
41600 Park Department						
332 Utilities - Irrigation						
CL 4755 2	Park Irrigation	12/20		14.30	0.00	
CL 4755 7	Skate Park	12/20		14.30	0.00	
CL 4779 2	Park Irrigation	1/21		14.30	0.00	
CL 4779 7	Skate Park	1/21		14.30	0.00	
CL 4801 2	Park Irrigation	2/21		14.30	0.00	
CL 4801 7	Skate Park	2/21		14.30	0.00	
CL 4829 2	Park Irrigation	3/21		14.30	0.00	
CL 4829 7	Skate Park	3/21		14.30	0.00	
CL 4861 2	Park Irrigation	4/21		14.30	0.00	
CL 4861 7	Skate Park	4/21		14.30	0.00	
CL 4889 2	Park Irrigation	5/21		14.30	0.00	
CL 4889 7	Skate Park	5/21		14.30	0.00	
CL 4931 2	Park Irrigation	7/21		1,598.93	0.00	
CL 4931 7	Skate Park	7/21		14.30	0.00	
CL 4977 2	Park Irrigation	6/21		4,267.50	0.00	
CL 4977 7	Skate Park	6/21		14.30	0.00	
CL 5014 2	Park Irrigation	8/21		3,122.87	0.00	
CL 5014 7	Skate Park	8/21		14.30	0.00	
CL 5051 2	Park Irrigation	9/21		1,808.02	0.00	
CL 5051 7	Skate Park	9/21		14.30	0.00	
	<b>Object Total:</b>			<b>11,080.64</b>		<b>11,080.64 DB</b>
350 Shared Equip Maintenance						
CL 4667 5	Oil Shared (Parks)	10/20		20.00	0.00	
	<b>Object Total:</b>			<b>20.00</b>		<b>20.00 DB</b>
	<b>Account Total:</b>		<b>0.00</b>	<b>17,245.20</b>	<b>0.00</b>	<b>17,245.20 DB</b>
	<b>Fund Total:</b>			<b>17,245.20</b>	<b>0.00</b>	

Accounts 41600- 41600

Fund/Account/ Doc/Line #	Description	Acct. Period	Beg. Balance	Debit	Credit	Ending Balance
1 GENERAL						
41600 Park Department						
324 M&O (Materials)						
CL 5082 6 Parks		10/21		62.63	0.00	
CL 5182 35 Amazon( Park Restroom)		1/22		63.98	0.00	
CL 5270 17 Park		4/22		128.44	0.00	
	<b>Object Total:</b>			<b>255.05</b>		<b>255.05 DB</b>
330 Utilities - Electric						
CL 5060 5 Parks (Electricity)		10/21		90.40	0.00	
CL 5095 5 Parks (Electricity)		11/21		79.63	0.00	
CL 5134 5 Parks (Electricity)		12/21		195.68	0.00	
CL 5160 5 Parks (Electricity)		1/22		307.72	0.00	
CL 5192 5 Parks (Electricity)		2/22		290.75	0.00	
CL 5216 5 Parks (Electricity)		3/22		255.42	0.00	
CL 5241 5 Parks (Electricity)		4/22		239.85	0.00	
CL 5281 5 Parks (Electricity)		5/22		170.32	0.00	
	<b>Object Total:</b>			<b>1,629.77</b>		<b>1,629.77 DB</b>
331 Utilities - W/S						
CL 5086 3 Park Restrooms		10/21		105.07	0.00	
CL 5120 3 Park Restrooms		11/21		86.41	0.00	
CL 5155 3 Park Restrooms		12/21		76.05	0.00	
CL 5179 3 Park Restrooms		1/22		76.05	0.00	
CL 5205 3 Park Restrooms		2/22		76.38	0.00	
CL 5240 3 Park Restrooms		3/22		76.13	0.00	
CL 5272 3 Park Restrooms		4/22		76.82	0.00	
	<b>Object Total:</b>			<b>572.91</b>		<b>572.91 DB</b>
332 Utilities - Irrigation						
CL 5086 2 Park Irrigation		10/21		415.97	0.00	
CL 5086 7 Skate Park		10/21		14.30	0.00	
CL 5120 2 Park Irrigation		11/21		14.30	0.00	
CL 5120 7 Skate Park		11/21		14.30	0.00	
CL 5155 2 Park Irrigation		12/21		14.30	0.00	
CL 5155 7 Skate Park		12/21		14.30	0.00	
CL 5179 2 Park Irrigation		1/22		14.30	0.00	
CL 5179 7 Skate Park		1/22		14.30	0.00	
CL 5205 2 Park Irrigation		2/22		14.30	0.00	
CL 5205 7 Skate Park		2/22		14.30	0.00	
CL 5240 2 Park Irrigation		3/22		14.30	0.00	
CL 5240 7 Skate Park		3/22		14.30	0.00	
CL 5272 2 Park Irrigation		4/22		14.30	0.00	
CL 5272 7 Skate Park		4/22		14.30	0.00	
	<b>Object Total:</b>			<b>601.87</b>		<b>601.87 DB</b>
	<b>Account Total:</b>		<b>0.00</b>	<b>3,059.60</b>	<b>0.00</b>	<b>3,059.60 DB</b>
	<b>Fund Total:</b>			<b>3,059.60</b>	<b>0.00</b>	

## **Roll Call / Pledge of Allegiance**

Present at City Hall were Council Members Jeff Parnett, Josh Carr, Kaytlyn Gilliam and Mayor Julie Good. Present via Zoom was Council Member Shiloh Ryker.

Staff present at City Hall were Kyla Gardner and Angie Mettie. City Attorney Dick Stubbs was present via Zoom.

Public present at City Hall were Carl Crabtree, and Kayrene Brown. Present via Zoom were Sandy Schiffman, Ashley Bakker, and Pierce Ramsay.

Mayor Good opened the meeting at 6:02 P.M. and Kaytlyn Gilliam led the Pledge of Allegiance.

City Clerk Gardner read the New Meadows Mission Statement.

## **Public Input**

There was no public input.

## **Presentation**

Candidate Carl Crabtree, running for District 7 senate seat, introduced himself to the Council and shared his background and goals.

## **Reports**

### Mayor's Report

Mayor Good stated that the students will decorate the sidewalks with chalk art this coming Friday to kick off Hope Week, as May is Mental Health Awareness month. Restaurants will have coloring pages for kids to color and hang in order to create awareness about mental health.

### Staff Reports

The Council reviewed staff reports. Mayor Good stated that a lightning strike hit a part of the sewer plant and burned up a circuit board, which will need to be replaced. Kirk Kundrick will begin giving a quarterly written staff report.

### IT Report

An assessment was completed by 4-Corners Communications and was available for Council Members to review. Mayor Good stated that they will begin working through recommendations as time and money allow.

## **Discussion Items**

### Downtown Parking

Mayor Good stated that there have been complaints regarding semi-trucks parking in the downtown area for extended periods of time. Drivers cannot see if traffic is coming without

pulling out into the lane, which is unsafe. Trucks also take up several parking spaces and block businesses. Mayor Good suggested looking for alternative parking areas for large trucks.

#### Annexation Questions from the Council

There were no questions from the Council.

### **Public Hearing**

A Public Hearing was held regarding changes made to the Comprehensive Plan. The changes were placed on the website, in the newsletter, in the newspaper, and were available at City Hall for review. Changes included adding the Mission Statement, updating data with new 2020 Census information, updating progress of projects that were outlined in the plan, and adding detail to some of the sections.

Mayor Good opened the Public Hearing at 6:17 P.M.

There was no public comment.

There was no written comment received.

Mayor Good closed the Public Hearing at 6:18 P.M.

### **Action Items**

#### Displacement RV Permit

Pierce Ramsay, residing at 510 South Commercial, requested a 180 day renewal of his Displacement Permit. He stated that the RV has a separate hookup and is on a gravel pad.

- Council Member Gilliam moved to approve the Displacement Permit for 510 South Commercial; Council Member Parnett seconded the motion. Voice Vote indicated no opposition to the motion with all members signifying yes. Motion carried.

#### City Hall Phone System Bid

Mayor Good stated that the City is currently paying \$205 per month for phone services, and is having issue with dropped calls. The company 8X8 was referred to the City by 4 Corners. The City would be charged for equipment, but would save \$100 per month. Phones can be answered via computer or cell phone apps.

- Council Member Parnett moved to approve a new phone contract with 8x8; Council Member Carr seconded the motion. Voice Vote indicated no opposition to the motion with all members signifying yes. Motion carried.

#### April 25,2022 City Council Meeting Minutes

City Clerk Gardner polled the Council and all members stated that they had read the minutes.

- Council Member Gilliam moved to approve the April 25,2022 minutes; Council Member Parnett seconded the motion. Voice Vote indicated no opposition to the motion with all members signifying yes. Motion carried.

#### Mental Health Proclamation

City Clerk Gardner read the Mental Health Proclamation. Mayor Good stated that resources need to be made available to our community, as most do not know what is available or how to find out. A list of resources should be placed on the city's website.

- Council Member Ryker moved to approve the proclamation recognizing May as Mental Health Awareness Month; Council Member Gilliam seconded the motion. Voice Vote indicated no opposition to the motion with all members signifying yes. Motion carried.

#### MOU – Adams County Historical Society

Mayor Good stated that additional public parking is needed around the park, especially for events such as the Farmers Market, and during future construction on the booster station. Therefore, the Historical Society will allow public parking in their driveway. The City will take two passes through the driveway in the winter to keep the area clear of snow. Potter stated that this should take approximately five minutes. It also might be graded once in the summer months. ACHS asked that the lot be closed to public parking during Meadows Valley Days and during special events being held at the Depot.

- Council Member Parnett moved to approve the MOU between ACHS and the City of New Meadows; Council Member Gilliam seconded the motion. Voice Vote indicated no opposition to the motion with all members signifying yes. Motion carried.

#### AIC Overnight Training & Travel – June 22-24

Staff members Kyla Gardner and Angie Mettie will attend training in Boise June 22-24<sup>th</sup>. It was requested that City Hall be closed during this time.

- Council Member Gilliam moved to approve AIC training June 22-24<sup>th</sup> and close City Hall for those days; Council Member Carr seconded the motion. Voice Vote indicated no opposition to the motion with all members signifying yes. Motion carried.

#### Park Restrooms

Mayor Good stated that all cameras have been destroyed in the park restrooms, and that staff spend 10+ hours per week on restroom maintenance and repair. She suggested placing two portables outside the restrooms to create a stir in the community. The cost is approximately \$190 per month each, plus an additional \$40 for a second cleaning. When calculating the cost of water and sewer for the restrooms, labor, and maintenance costs, the portables will be less expensive. Over \$2000 has been spent in the last year on repairs due to vandalism, which does not include labor.

Council Member Parnett inquired about whether an ADA portable was available. This information, along with total amount spent on restrooms will be available at the next meeting.

Grass & Weeds Abatement Contract Approval – Bear Loper

- Council Member Gilliam moved to approve Bear Loper as the City’s grass and weed abatement contractor; Council Member Carr seconded the motion. Voice Vote indicated no opposition to the motion with all members signifying yes. Motion carried.

**Consent Agenda**

The Consent Agenda included April 2022 Payroll and paid and pending claims.

- Council Member Parnett moved to approve the Consent Agenda; Council Member Gilliam seconded the motion. Voice Vote indicated no opposition to the motion with all members signifying yes. Motion carried.

**Future Meeting Topics**

Future meeting topics included park restroom additional information, downtown parking, community meetings for the youth center, tire recycling, Lakeshore donation of a dumpster, new areal map cost, and county shop / recycle center discussion (in June).

**Adjourn**

Mayor Good adjourned the meeting at 7:12 P.M.

\_\_\_\_\_  
Julie A. Good, Mayor

ATTEST: \_\_\_\_\_  
Kyla Gardner, City Clerk

\* ... Over spent expenditure

Claim/	Check	Invoice #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund	Org	Acct	Object	Proj	Cash
5285		26 Association of Idaho Cities	885.00								
		2022 AIC Conference Attendees: Kyla, Angie, Julie									
		2-08897 05/06/22 AIC Conference (G)	295.00			1		41100	520		10102
		2-08897 05/06/22 AIC Conference (WTR)	295.00*			60		43320	520		10102
		2-08897 05/06/22 AIC Conference (SWR)	295.00*			65		43220	520		10102
		<b>Total for Vendor:</b>	<b>885.00</b>								
5291	E	405 CORE & MAIN LP	255.64								
		Meter Parts									
		Q896138 05/19/22 Procoder	255.64			60		43320	324		10102
		<b>Total for Vendor:</b>	<b>255.64</b>								
5292		415 Crestline Engineers	429.00								
		Engineering Sewer Project 15001									
		3122 05/16/22 Task 4 - Gen Engineering (SWR)	429.00			65		43220	319		10102
		<b>Total for Vendor:</b>	<b>429.00</b>								
5284	E	594 DUBOIS CHEMICAL, INC	943.07								
		IN-2275415									
		2275415 05/09/22 STERICLEAN DRUM	278.14			65		43220	324		10102
		2275415 05/09/22 SHIPPING	496.63			65		43220	324		10102
		2275415 05/09/22 SODIUM THIOSULFATE	168.30			65		43220	324		10102
		<b>Total for Vendor:</b>	<b>943.07</b>								
		*** Claim from another period ( 4/22) ****									
			274.32								
5289	E	279 J.I. Morgan, Inc.	1,239.76								
		Parts - hose, fittings									
		0014501 04/30/22 Parts- Streets	91.44			1		41500	324		10102
		0014501 04/30/22 Parts- Water	91.44			60		43320	324		10102
		0014501 04/30/22 Parts- Sewer	91.44			65		43220	324		10102
5293		279 J.I. Morgan, Inc.	1,239.76								
		81.03 Roadmix									
		013767 05/16/22 Road Mix - Water	413.25			60		43320	324		10102
		013767 05/13/22 Road Mix - Sewer	413.25			65		43220	324		10102
		013767 05/13/22 Road Mix - Streets	413.26			1		41500	324		10102
		<b>Total for Vendor:</b>	<b>1,514.08</b>								

\* ... Over spent expenditure

Claim/	Check	Invoice #/Name/ Vendor #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund	Org	Acct	Object	Proj	Cash
5287		642 Raven Waterworks, LLC	2,000.00								
	Monthly Operator										
	CNM-2204	05/06/22 APR 2022 H2O Operator	1,000.00*			60		43320	310		10102
	CNM-2204	05/06/22 APR 2022 SWR Operator	1,000.00*			65		43220	310		10102
		<b>Total for Vendor:</b>	<b>2,000.00</b>								
5283	E	500 SPARKLIGHT formerly Cable One	95.35								
	Internet Services										
	05/10/22	Internet - General	31.78			1		41100	308		10102
	05/10/22	Internet - Water	31.78			60		43320	308		10102
	05/10/22	Internet - Sewer	31.79			65		43220	308		10102
		<b>Total for Vendor:</b>	<b>95.35</b>								
5288	E	253 United Oil	484.54								
	993673	05/15/22 Fuel - Backhoe - STRTS	16.96			1		41500	630		10102
	993673	05/15/22 Fuel - Backhoe - Water	16.96*			60		43320	630		10102
	993673	05/15/22 Fuel - Backhoe - Sewer	16.97*			65		43220	630		10102
	993673	05/15/22 Fuel-Grader- STRTS	139.77			1		41500	630		10102
	993673	05/15/22 Fuel- Grader- Water	139.78*			60		43320	630		10102
	993673	05/15/22 Fuel- Grader- Sewer	139.78*			65		43220	630		10102
	993673	05/15/22 Fuel - Water	14.32*			60		43320	630		10102
		<b>Total for Vendor:</b>	<b>484.54</b>								
5286		385 Valley Fire Protection	117.00								
	41122	05/03/22 Fire Exting CITY HALL	18.00			1		41100	324		10102
	41122	05/03/22 Fire Exting IND PARK	9.00*			63		43100	324		10102
	41122	05/03/22 Fire Exting Water - EQUIP	12.00			60		43320	324		10102
	41122	05/03/22 Fire Exting Sewer - EQUIP	12.00			65		43220	324		10102
	41122	05/03/22 Fire Exting Streets - EQUIP	12.00			1		41500	324		10102
	41122	05/03/22 Fire Exting WTR - SHOP	13.50			60		43320	324		10102
	41122	05/03/22 Fire Exting SWR - SHOP	10.13			65		43220	324		10102
	41122	05/03/22 Fire Exting STRT - SHOP	3.37			1		41500	324		10102
	41122	05/03/22 Fire Exting WELLS/BOOSTER	27.00			60		43320	324		10102
		<b>Total for Vendor:</b>	<b>117.00</b>								

\* ... Over spent expenditure

Claim/	Check	Invoice #/Name/ Vendor #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund	Org	Acct	Object	Proj	Cash Account
5282	E	617 ZIPLY FIBER	238.39								
		City Shop & Sewer Internet / Phone									
		05/07/22 Phone/Internet - Water	119.19			60		43320	308		10102
		05/07/22 Phone/Internet - Sewer	119.20			65		43220	308		10102
		<b>Total for Vendor:</b>	<b>238.39</b>								
		<b># of Claims</b>	<b>11</b>								
		<b>Total Electronic Claims</b>		<b>6,962.07</b>							
		<b>Total Non-Electronic Claims</b>		<b>2,291.31</b>							
				<b>4670.76</b>							

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
1 GENERAL						
10101 Cash - Umpqua Checking	-93.30	0.00	0.00	0.00	0.00	-93.30
10102 Cash - Idaho First	11,367.99	34,279.81	0.00	0.00	10,670.71	34,977.09
10105 Jumbo Money Market	101,911.84	3.88	0.00	0.00	0.00	101,915.72
10110 Cash - Local Government	37,918.89	0.00	0.00	0.00	0.00	37,918.89
10111 Daily Safe Float	500.00	0.00	0.00	0.00	0.00	500.00
<b>Total Fund</b>	<b>151,605.42</b>	<b>34,283.69</b>			<b>10,670.71</b>	<b>175,218.40</b>
8 MV ROUNDUP UTILITY ASSISTANCE PROGRAM						
10102 Cash - Idaho First	0.00	37.58	0.00	0.00	37.58	0.00
10103 Cash - MV Roundup	2,862.51	0.00	37.58	0.00	0.00	2,900.09
<b>Total Fund</b>	<b>2,862.51</b>	<b>37.58</b>	<b>37.58</b>		<b>37.58</b>	<b>2,900.09</b>
9 Weiser River Trail Passthrough						
10102 Cash - Idaho First	-34,500.00	0.00	0.00	0.00	0.00	-34,500.00
60 WATER FUND						
10101 Cash - Umpqua Checking	-2,864.75	0.00	0.00	0.00	0.00	-2,864.75
10102 Cash - Idaho First	181,155.96	16,154.25	0.00	286.54	36,246.05	160,777.62
10105 Jumbo Money Market	28,950.59	9.94	0.00	0.00	0.00	28,960.53
10110 Cash - Local Government	180,560.73	0.00	0.00	0.00	0.00	180,560.73
<b>Total Fund</b>	<b>387,802.53</b>	<b>16,164.19</b>		<b>286.54</b>	<b>36,246.05</b>	<b>367,434.13</b>
63 INDUSTRIAL PARK FUND						
10101 Cash - Umpqua Checking	-4,108.39	0.00	0.00	0.00	0.00	-4,108.39
10102 Cash - Idaho First	-1,955.69	1,900.11	0.00	0.00	12,805.91	-12,861.49
10110 Cash - Local Government	102,188.96	0.00	0.00	0.00	0.00	102,188.96
<b>Total Fund</b>	<b>96,124.88</b>	<b>1,900.11</b>			<b>12,805.91</b>	<b>85,219.08</b>
65 SEWER FUND						
10101 Cash - Umpqua Checking	-83.33	0.00	0.00	0.00	0.00	-83.33
10102 Cash - Idaho First	119,497.53	19,718.99	581.39	185.25	13,138.09	126,474.57
10105 Jumbo Money Market	34,793.70	6.61	0.00	0.00	0.00	34,800.31
10110 Cash - Local Government	103,570.47	0.00	0.00	0.00	0.00	103,570.47
<b>Total Fund</b>	<b>257,778.37</b>	<b>19,725.60</b>	<b>581.39</b>	<b>185.25</b>	<b>13,138.09</b>	<b>264,762.02</b>
71 PAYROLL CLEARING FUND						
10102 Cash - Idaho First	1,274.34	0.00	16,475.50	2,305.25	0.00	15,444.59
73 CLAIMS CLEARING FUND						
10102 Cash - Idaho First	26,917.51	0.00	55,803.87	21,523.62	0.00	61,197.76
<b>Totals</b>	<b>889,865.56</b>	<b>72,111.17</b>	<b>72,898.34</b>	<b>24,300.66</b>	<b>72,898.34</b>	<b>937,676.07</b>

\*\*\* Transfers In and Transfers Out columns should match, with the following exceptions:  
 1) Cancelled electronic checks increase the Transfers In column. Disbursed column will be overstated by the same amount and will not balance to the Redeemed Checks List.  
 2) Payroll Journal Vouchers including local deductions with receipt accounting will reduce the Transfers Out column by the total amount of these checks.

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
41100	City Hall Expenses						
41100	City Hall Expenses						
308	Telephone & Internet Services	100.20	766.23	1,216.00	1,216.00	449.77	63 %
309	Advertising	10.10	136.15	1,000.00	1,000.00	863.85	14 %
311	Audit	0.00	0.00	1,337.00	1,337.00	1,337.00	
312	Attorney Fees (Professional)	91.00	1,118.00	1,000.00	1,000.00	-118.00	112 %
321	Building Inspection	0.00	0.00	2,250.00	2,250.00	2,250.00	
324	M&O (Materials)	460.78	2,219.98	5,000.00	5,000.00	2,780.02	44 %
327	Information Technology Fees	666.66	1,764.20	500.00	500.00	-1,264.20	353 %
330	Utilities - Electric	81.38	532.60	900.00	900.00	367.40	59 %
331	Utilities - W/S	79.04	542.64	360.00	360.00	-182.64	151 %
351	Bank Charges and Fees	0.00	30.00	0.00	0.00	-30.00	
457	Depreciation Expense	0.00	0.00	602.00	602.00	602.00	
511	Municipal Insurance	0.00	2,253.75	2,254.00	2,254.00	0.25	100 %
520	Training	0.00	500.00	1,000.00	1,000.00	500.00	50 %
521	Travel Expenses	0.00	0.00	1,000.00	1,000.00	1,000.00	
610	Office Supplies	73.22	519.62	850.00	850.00	330.38	61 %
620	Postage	50.25	306.13	500.00	500.00	193.87	61 %
709	Equipment and Software	0.00	3,812.15	2,730.00	2,730.00	-1,082.15	140 %
	<b>Account Total:</b>	<b>1,612.63</b>	<b>14,501.45</b>	<b>22,499.00</b>	<b>22,499.00</b>	<b>7,997.55</b>	<b>64 %</b>
	<b>Account Group Total:</b>	<b>1,612.63</b>	<b>14,501.45</b>	<b>22,499.00</b>	<b>22,499.00</b>	<b>7,997.55</b>	<b>64 %</b>
41200	Wages						
41200	Wages						
110	Wages	2,460.35	16,308.71	44,352.00	44,352.00	28,043.29	37 %
120	Mayor & Council	0.00	6,400.00	6,600.00	6,600.00	200.00	97 %
210	Social Security	152.39	1,406.84	3,325.00	3,325.00	1,918.16	42 %
211	Medicare	35.63	329.01	784.00	784.00	454.99	42 %
212	Retirement	293.45	2,565.98	6,131.00	6,131.00	3,565.02	42 %
213	Unemployment Compensation	0.00	0.00	500.00	500.00	500.00	
215	Medical Insurance	355.21	2,236.00	4,524.00	4,524.00	2,288.00	49 %
217	State Insurance	0.00	1,041.66	1,250.00	1,250.00	208.34	83 %
	<b>Account Total:</b>	<b>3,297.03</b>	<b>30,288.20</b>	<b>67,466.00</b>	<b>67,466.00</b>	<b>37,177.80</b>	<b>45 %</b>
	<b>Account Group Total:</b>	<b>3,297.03</b>	<b>30,288.20</b>	<b>67,466.00</b>	<b>67,466.00</b>	<b>37,177.80</b>	<b>45 %</b>
41300	Planning & Zoning						
41300	Planning & Zoning						
324	M&O (Materials)	0.00	0.00	300.00	300.00	300.00	
	<b>Account Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>%</b>
	<b>Account Group Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>%</b>
41400	Public Safety Enforcement						
41400	Public Safety Enforcement						
310	Contract Services	0.00	0.00	1,500.00	1,500.00	1,500.00	
312	Attorney Fees (Professional)	3,000.00	12,000.00	18,000.00	18,000.00	6,000.00	67 %
313	Code Enforcement (ACSO)	0.00	50,490.00	33,660.00	33,660.00	-16,830.00	150 %
314	Animal Control (Wages & 75%)	0.00	82.00	300.00	300.00	218.00	27 %
324	M&O (Materials)	0.00	252.93	2,100.00	2,100.00	1,847.07	12 %
630	Fuel	0.00	0.00	200.00	200.00	200.00	
	<b>Account Total:</b>	<b>3,000.00</b>	<b>62,824.93</b>	<b>55,760.00</b>	<b>55,760.00</b>	<b>-7,064.93</b>	<b>113 %</b>

Item 11.

1 GENERAL

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
<b>Account Group Total:</b>							
41500 Street Department		3,000.00	62,824.93	55,760.00	55,760.00	-7,064.93	113 %
41500 Street Department							
110 Wages		2,343.40	20,824.76	41,596.00	41,596.00	20,771.24	50 %
210 Social Security		144.31	1,281.74	2,644.00	2,644.00	1,362.26	48 %
211 Medicare		33.74	299.79	625.00	625.00	325.21	48 %
212 Retirement		279.80	2,486.47	4,819.00	4,819.00	2,332.53	52 %
215 Medical Insurance		295.63	2,652.24	7,033.00	7,033.00	4,380.76	38 %
309 Advertising		0.00	110.00	200.00	200.00	90.00	55 %
310 Contract Services		0.00	11,776.68	147,400.00	147,400.00	135,623.32	8 %
319 Engineering Fees		0.00	1,280.25	35,000.00	35,000.00	33,719.75	4 %
324 M&O (Materials)		150.23	10,682.65	37,400.00	37,400.00	26,717.35	29 %
330 Utilities - Electric		797.47	5,603.13	9,395.00	9,395.00	3,791.87	60 %
350 Shared Equip Maintenance		78.23	2,225.96	6,350.00	6,350.00	4,124.04	35 %
457 Depreciation Expense		0.00	0.00	2,503.00	2,503.00	2,503.00	%
630 Fuel		210.10	1,570.01	2,500.00	2,500.00	929.99	63 %
632 Storm Drain Cleaning		0.00	0.00	600.00	600.00	600.00	%
633 Grading & Blading		0.00	0.00	732.00	732.00	732.00	%
634 Snow Removal		0.00	222.85	0.00	0.00	-222.85	%
701 Equipment Rental		0.00	0.00	500.00	500.00	500.00	%
711 Dust Abatement		0.00	0.00	22,000.00	22,000.00	22,000.00	%
803 Transportation Plan		0.00	0.00	30,000.00	30,000.00	30,000.00	%
<b>Account Total:</b>		<b>4,332.91</b>	<b>61,016.53</b>	<b>351,297.00</b>	<b>351,297.00</b>	<b>290,280.47</b>	<b>17 %</b>
<b>Account Group Total:</b>							
41600 Park Department		4,332.91	61,016.53	351,297.00	351,297.00	290,280.47	17 %
41600 Park Department							
110 Wages		0.00	0.00	7,617.00	7,617.00	7,617.00	%
210 Social Security		0.00	0.00	681.00	681.00	681.00	%
211 Medicare		0.00	0.00	329.00	329.00	329.00	%
212 Retirement		0.00	0.00	1,105.00	1,105.00	1,105.00	%
215 Medical Insurance		0.00	0.00	2,372.00	2,372.00	2,372.00	%
324 M&O (Materials)		128.44	255.05	17,500.00	17,500.00	17,244.95	1 %
330 Utilities - Electric		239.85	1,459.45	2,163.00	2,163.00	703.55	67 %
331 Utilities - W/S		76.82	572.91	1,060.00	1,060.00	487.09	54 %
332 Utilities - Irrigation		28.60	601.87	1,500.00	1,500.00	898.13	40 %
350 Shared Equip Maintenance		0.00	0.00	200.00	200.00	200.00	%
457 Depreciation Expense		0.00	0.00	2,050.00	2,050.00	2,050.00	%
630 Fuel		0.00	0.00	300.00	300.00	300.00	%
<b>Account Total:</b>		<b>473.71</b>	<b>2,889.28</b>	<b>36,877.00</b>	<b>36,877.00</b>	<b>33,987.72</b>	<b>8 %</b>
<b>Account Group Total:</b>							
45200 Youth Sports Baseball / T-Ball		473.71	2,889.28	36,877.00	36,877.00	33,987.72	8 %
45200 Youth Sports Baseball / T-Ball							
310 Contract Services		0.00	0.00	300.00	300.00	300.00	%
324 M&O (Materials)		0.00	0.00	1,290.00	1,290.00	1,290.00	%
340 Youth Sports Equipment		0.00	0.00	750.00	750.00	750.00	%
342 Youth Sports Ins. & Misc		0.00	0.00	600.00	600.00	600.00	%
610 Office Supplies		0.00	0.00	60.00	60.00	60.00	%
<b>Account Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>%</b>

1 GENERAL

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
<b>Account Group Total:</b>							
45600	Airport Projects	0.00	0.00	3,000.00	3,000.00	3,000.00	%
45600	Airport Projects						
130	Volunteer Labor (Cash	0.00	0.00	1.00	1.00	1.00	%
324	M&O (Materials)	0.00	0.00	12,400.00	12,400.00	12,400.00	%
	<b>Account Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>12,401.00</b>	<b>12,401.00</b>	<b>12,401.00</b>	<b>%</b>
<b>Account Group Total:</b>							
	<b>Fund Total:</b>	<b>12,716.28</b>	<b>171,520.39</b>	<b>549,600.00</b>	<b>549,600.00</b>	<b>378,079.61</b>	<b>31 %</b>

8 MV ROUNDUP UTILITY ASSISTANCE PROGRAM

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
45000 SPECIAL							
45001 MV Roundup PAYOUTS							
809 MV Roundup Object		0.00	0.00	5,000.00	5,000.00	5,000.00	%
	<b>Account Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>%</b>
	<b>Account Group Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>%</b>
	<b>Fund Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>%</b>

9 Weiser River Trail Passthrough

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
41700	Community Improvement						
41700	Community Improvement						
319	Engineering Fees	0.00	0.00	39,500.00	39,500.00	39,500.00	%
	<b>Account Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>39,500.00</b>	<b>39,500.00</b>	<b>39,500.00</b>	<b>%</b>
	<b>Account Group Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>39,500.00</b>	<b>39,500.00</b>	<b>39,500.00</b>	<b>%</b>
	<b>Fund Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>39,500.00</b>	<b>39,500.00</b>	<b>39,500.00</b>	<b>%</b>

60 WATER FUND

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
43300 WATER							
43300 WATER							
810 Refunds		193.10	493.10	0.00	0.00	-493.10	%
	<b>Account Total:</b>	<b>193.10</b>	<b>493.10</b>	<b>0.00</b>	<b>0.00</b>	<b>-493.10</b>	<b>%</b>
43310 Water Personnel Services							
110 Wages		3,098.04	24,164.24	48,118.00	48,118.00	23,953.76	50 %
210 Social Security		191.44	1,493.54	2,983.00	2,983.00	1,489.46	50 %
211 Medicare		44.78	349.32	697.00	697.00	347.68	50 %
212 Retirement		369.67	2,770.18	5,745.00	5,745.00	2,974.82	48 %
213 Unemployment Compensation		0.00	0.00	500.00	500.00	500.00	%
215 Medical Insurance		420.76	2,631.88	9,297.00	9,297.00	6,665.12	28 %
	<b>Account Total:</b>	<b>4,124.69</b>	<b>31,409.16</b>	<b>67,340.00</b>	<b>67,340.00</b>	<b>35,930.84</b>	<b>47 %</b>
43320 Water Operating Expenses							
217 State Insurance		0.00	1,041.67	1,250.00	1,250.00	208.33	83 %
308 Telephone & Internet Services		219.27	1,608.90	3,107.00	3,107.00	1,498.10	52 %
309 Advertising		20.20	97.85	0.00	0.00	-97.85	%
310 Contract Services		1,850.00	3,550.00	1,800.00	1,800.00	-1,750.00	197 %
311 Audit		0.00	0.00	1,338.00	1,338.00	1,338.00	%
312 Attorney Fees (Professional)		0.00	0.00	400.00	400.00	400.00	%
319 Engineering Fees		0.00	0.00	3,150.00	3,150.00	3,150.00	%
324 M&O (Materials)		8,151.72	16,912.93	24,400.00	24,400.00	7,487.07	69 %
327 Information Technology Fees		666.67	1,764.22	200.00	200.00	-1,564.22	882 %
330 Utilities - Electric		244.33	1,694.10	2,200.00	2,200.00	505.90	77 %
331 Utilities - W/S		0.00	0.00	300.00	300.00	300.00	%
333 Utilities - Electric - Booster		361.38	2,204.18	4,500.00	4,500.00	2,295.82	49 %
334 Utilities - Electric - Well#3		325.80	2,154.15	4,500.00	4,500.00	2,345.85	48 %
335 Utilities - Electric - Well#4		369.62	2,879.28	4,500.00	4,500.00	1,620.72	64 %
348 Utilities - Electric - Well #5		0.00	0.00	4,500.00	4,500.00	4,500.00	%
350 Shared Equip Maintenance		78.23	2,099.80	1,500.00	1,500.00	-599.80	140 %
511 Municipal Insurance		0.00	2,253.75	2,254.00	2,254.00	0.25	100 %
520 Training		213.57	731.07	1,000.00	1,000.00	268.93	73 %
521 Travel Expenses		69.03	69.03	1,000.00	1,000.00	930.97	7 %
610 Office Supplies		0.00	0.00	200.00	200.00	200.00	%
620 Postage		148.92	504.66	600.00	600.00	95.34	84 %
630 Fuel		210.09	1,275.58	1,430.00	1,430.00	154.42	89 %
709 Equipment and Software		0.00	4,838.85	5,104.00	5,104.00	265.15	95 %
745 Testing		16.15	246.05	1,000.00	1,000.00	753.95	25 %
	<b>Account Total:</b>	<b>12,944.98</b>	<b>45,926.07</b>	<b>70,233.00</b>	<b>70,233.00</b>	<b>24,306.93</b>	<b>65 %</b>
43330 Water Improvement							
324 M&O (Materials)		0.00	0.00	1,400.00	1,400.00	1,400.00	%
741 External Antennas		0.00	0.00	735.00	735.00	735.00	%
819 Bond Payment - DEQ		0.00	0.00	9,274.00	9,274.00	9,274.00	%
820 Bond Payment - USDA		0.00	0.00	26,733.00	26,733.00	26,733.00	%
823 H2O DEQ Buildup Reserve		0.00	0.00	927.00	927.00	927.00	%
824 Short Lived Asset Expense		0.00	0.00	5,717.00	5,717.00	5,717.00	%
825 H2O USDA Build Up Reserve		0.00	0.00	2,321.00	2,321.00	2,321.00	%
	<b>Account Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>47,107.00</b>	<b>47,107.00</b>	<b>47,107.00</b>	<b>%</b>

60 WATER FUND

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
43331	Water Capital Projects						
312	Attorney Fees (Professional)	0.00	0.00	100,000.00	100,000.00	100,000.00	%
319	Engineering Fees	26,916.25	50,060.09	120,317.00	120,317.00	70,256.91	42 %
321	Building Inspection	0.00	0.00	42,455.00	42,455.00	42,455.00	%
727	Water Capital Project, Booster	0.00	0.00	25,000.00	25,000.00	25,000.00	%
829	H20 Line Replacement	0.00	0.00	125,000.00	125,000.00	125,000.00	%
882	New H20 SCADA System	0.00	0.00	60,000.00	60,000.00	60,000.00	%
883	New H20 Reservoir	0.00	0.00	500,000.00	500,000.00	500,000.00	%
884	New H20 Well House	0.00	5,000.00	367,558.00	367,558.00	362,558.00	1 %
885	Update H20 Booster Station	0.00	0.00	670,000.00	670,000.00	670,000.00	%
	<b>Account Total:</b>	<b>26,916.25</b>	<b>55,060.09</b>	<b>2,010,330.00</b>	<b>2,010,330.00</b>	<b>1,955,269.91</b>	<b>3 %</b>
43332	Water Equipment Replacement						
324	M&O (Materials)	0.00	0.00	5,000.00	5,000.00	5,000.00	%
350	Shared Equip Maintenance	0.00	0.00	1,500.00	1,500.00	1,500.00	%
	<b>Account Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>6,500.00</b>	<b>6,500.00</b>	<b>6,500.00</b>	<b>%</b>
	<b>Account Group Total:</b>	<b>44,179.02</b>	<b>132,888.42</b>	<b>2,201,510.00</b>	<b>2,201,510.00</b>	<b>2,068,621.58</b>	<b>6 %</b>
43400	Depreciation						
43400	Depreciation	0.00	0.00	30,023.00	30,023.00	30,023.00	%
457	Depreciation Expense	0.00	0.00	30,023.00	30,023.00	30,023.00	%
	<b>Account Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>30,023.00</b>	<b>30,023.00</b>	<b>30,023.00</b>	<b>%</b>
	<b>Account Group Total:</b>	<b>44,179.02</b>	<b>132,888.42</b>	<b>2,231,533.00</b>	<b>2,231,533.00</b>	<b>2,098,644.58</b>	<b>6 %</b>

63 INDUSTRIAL PARK FUND

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
43100 Industrial Park							
43100 Industrial Park							
110 Wages		311.65	1,024.05	1,700.00	1,700.00	675.95	60 %
210 Social Security		19.14	62.86	151.00	151.00	88.14	42 %
211 Medicare		4.48	14.69	73.00	73.00	58.31	20 %
212 Retirement		37.21	122.28	247.00	247.00	124.72	50 %
215 Medical Insurance		52.35	179.84	329.00	329.00	149.16	55 %
309 Advertising		0.00	39.18	0.00	0.00	-39.18	%
311 Audit		0.00	0.00	1,337.00	1,337.00	1,337.00	%
320 Solid Waste Fees		0.00	520.00	520.00	520.00	0.00	100 %
324 M&O (Materials)		178.14	12,498.76	2,500.00	2,500.00	-9,998.76	500 %
330 Utilities - Electric		55.34	391.64	500.00	500.00	108.36	78 %
331 Utilities - W/S		304.20	2,143.40	2,820.00	2,820.00	676.60	76 %
350 Shared Equip Maintenance		0.00	0.00	200.00	200.00	200.00	%
511 Municipal Insurance		0.00	2,253.75	2,254.00	2,254.00	0.25	100 %
610 Office Supplies		0.00	0.00	200.00	200.00	200.00	%
620 Postage		0.00	0.00	100.00	100.00	100.00	%
630 Fuel		0.00	140.00	600.00	600.00	460.00	23 %
709 Equipment and Software		0.00	3,812.15	2,137.00	2,137.00	-1,675.15	178 %
711 Dust Abatement		0.00	0.00	3,000.00	3,000.00	3,000.00	%
713 Skate Park Improvements		0.00	0.00	10,000.00	10,000.00	10,000.00	%
<b>Account Total:</b>		<b>962.51</b>	<b>23,202.60</b>	<b>28,668.00</b>	<b>28,668.00</b>	<b>5,465.40</b>	<b>81 %</b>
<b>Account Group Total:</b>		<b>962.51</b>	<b>23,202.60</b>	<b>28,668.00</b>	<b>28,668.00</b>	<b>5,465.40</b>	<b>81 %</b>
43400 Depreciation							
43400 Depreciation							
457 Depreciation Expense		0.00	0.00	4,468.00	4,468.00	4,468.00	%
<b>Account Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>4,468.00</b>	<b>4,468.00</b>	<b>4,468.00</b>	<b>%</b>
<b>Account Group Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>4,468.00</b>	<b>4,468.00</b>	<b>4,468.00</b>	<b>%</b>
<b>Fund Total:</b>		<b>962.51</b>	<b>23,202.60</b>	<b>33,136.00</b>	<b>33,136.00</b>	<b>9,933.40</b>	<b>70 %</b>

65 SEWER FUND

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
43200 SEWER OPERATIONS							
43210 Sewer Personnel Services							
110	Wages	4,082.28	21,615.39	48,118.00	48,118.00	26,502.61	45 %
210	Social Security	251.68	1,332.32	2,983.00	2,983.00	1,650.68	45 %
211	Medicare	58.86	311.60	697.00	697.00	385.40	45 %
212	Retirement	487.20	2,579.29	5,745.00	5,745.00	3,165.71	45 %
213	Unemployment Compensation	0.00	0.00	500.00	500.00	500.00	%
215	Medical Insurance	652.05	3,616.04	9,297.00	9,297.00	5,680.96	39 %
217	State Insurance	0.00	1,041.67	1,250.00	1,250.00	208.33	83 %
	<b>Account Total:</b>	<b>5,532.07</b>	<b>30,496.31</b>	<b>68,590.00</b>	<b>68,590.00</b>	<b>38,093.69</b>	<b>44 %</b>
43220 Sewer Operating Expenses							
308	Telephone & Internet Services	219.27	1,608.98	3,307.00	3,307.00	1,698.02	49 %
309	Advertising	16.89	94.56	250.00	250.00	155.44	38 %
310	Contract Services	1,850.00	3,550.00	1,800.00	1,800.00	-1,750.00	197 %
311	Audit	0.00	0.00	1,338.00	1,338.00	1,338.00	%
312	Attorney Fees (Professional)	0.00	0.00	350.00	350.00	350.00	%
319	Engineering Fees	0.00	0.00	1,650.00	1,650.00	1,650.00	%
324	M&O (Materials)	1,859.64	8,578.19	37,377.00	37,377.00	28,798.81	23 %
325	SWR Line Cleaning & CCTV	5,020.60	5,020.60	10,000.00	10,000.00	4,979.40	50 %
326	Manhole Rehabilitation	0.00	0.00	10,000.00	10,000.00	10,000.00	%
327	Information Technology Fees	666.67	1,764.22	500.00	500.00	-1,264.22	353 %
329	Utilities - Electric - Land	0.00	0.00	1,500.00	1,500.00	1,500.00	%
330	Utilities - Electric	427.35	2,412.31	4,900.00	4,900.00	2,487.69	49 %
331	Utilities - W/S	0.00	0.00	300.00	300.00	300.00	%
336	Utilities - Electric SWR	451.88	3,453.58	6,000.00	6,000.00	2,546.42	58 %
337	Utilities - Electric - SWR	8.78	45.29	120.00	120.00	74.71	38 %
338	Utilities - W/S - Auger Room	169.69	580.73	1,800.00	1,800.00	1,219.27	32 %
339	Utilities - W/S - Chlorinator	15.51	102.60	600.00	600.00	497.40	17 %
350	Shared Equip Maintenance	78.24	2,099.81	3,015.00	3,015.00	915.19	70 %
511	Municipal Insurance	0.00	2,253.75	2,254.00	2,254.00	0.25	100 %
520	Training	583.57	1,091.07	1,000.00	1,000.00	-91.07	109 %
521	Travel Expenses	69.03	69.03	1,000.00	1,000.00	930.97	7 %
610	Office Supplies	0.00	0.00	200.00	200.00	200.00	%
620	Postage	205.38	639.15	800.00	800.00	160.85	80 %
630	Fuel	210.09	1,011.05	750.00	750.00	-261.05	135 %
701	Equipment Rental	0.00	0.00	3,000.00	3,000.00	3,000.00	%
709	Equipment and Software	0.00	4,838.85	0.00	0.00	-4,838.85	%
745	Testing	3,233.38	7,669.40	13,000.00	13,000.00	5,330.60	59 %
	<b>Account Total:</b>	<b>15,085.97</b>	<b>46,883.17</b>	<b>106,811.00</b>	<b>106,811.00</b>	<b>59,927.83</b>	<b>44 %</b>
43222 Sewer Equipment Replacement							
324	M&O (Materials)	0.00	0.00	500.00	500.00	500.00	%
350	Shared Equip Maintenance	0.00	0.00	5,500.00	5,500.00	5,500.00	%
	<b>Account Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>%</b>

65 SEWER FUND

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Commit
43230	Sewer Improvement						
324	M&O (Materials)	0.00	0.00	2,000.00	2,000.00	2,000.00	%
820	Bond Payment - USDA	0.00	0.00	32,995.00	32,995.00	32,995.00	%
821	Bond Payment #2 (92-05)	0.00	4,570.00	4,570.00	4,570.00	0.00	100
822	Bond Payment #3 (92-07)	0.00	0.00	5,850.00	5,850.00	5,850.00	%
824	Short Lived Asset Expense	0.00	0.00	4,342.00	4,342.00	4,342.00	%
827	SWR USDA Buildup Reserve 92-05	0.00	0.00	457.00	457.00	457.00	%
828	SWR USDA Buildup Reserve 92-07	0.00	0.00	585.00	585.00	585.00	%
846	Land App Infrastructure	0.00	0.00	26,216.00	26,216.00	26,216.00	%
858	Lagoon Testing Setback	0.00	0.00	5,000.00	5,000.00	5,000.00	%
	<b>Account Total:</b>	<b>0.00</b>	<b>4,570.00</b>	<b>82,015.00</b>	<b>82,015.00</b>	<b>77,445.00</b>	<b>6 %</b>
43231	Sewer Capital Projects						
886	Land App, Irrigation Well	0.00	0.00	100,000.00	100,000.00	100,000.00	%
	<b>Account Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>%</b>
	<b>Account Group Total:</b>	<b>20,618.04</b>	<b>81,949.48</b>	<b>363,416.00</b>	<b>363,416.00</b>	<b>281,466.52</b>	<b>23 %</b>
43400	Depreciation						
457	Depreciation Expense	0.00	0.00	2,984.00	2,984.00	2,984.00	%
	<b>Account Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>2,984.00</b>	<b>2,984.00</b>	<b>2,984.00</b>	<b>%</b>
	<b>Account Group Total:</b>	<b>20,618.04</b>	<b>81,949.48</b>	<b>366,400.00</b>	<b>366,400.00</b>	<b>284,450.52</b>	<b>22 %</b>
	<b>Fund Total:</b>	<b>78,475.85</b>	<b>409,560.89</b>	<b>3,225,169.00</b>	<b>3,225,169.00</b>	<b>2,815,608.11</b>	<b>13 %</b>
	<b>Grand Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>3,225,169.00</b>	<b>3,225,169.00</b>	<b>2,815,608.11</b>	<b>13 %</b>

1 GENERAL

Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
31000 TAXES					
31010 Taxes-Property	0.00	114,098.92	158,769.00	44,670.08	72 %
31020 Taxes-Penalty	0.00	276.85	200.00	-76.85	138 %
31030 Taxes-Interest	0.00	1,338.02	1,000.00	-338.02	134 %
31060 Taxes-Personal Property Replacement	0.00	3,686.20	7,389.00	3,702.80	50 %
<b>Account Group Total:</b>	<b>0.00</b>	<b>119,399.99</b>	<b>167,358.00</b>	<b>47,958.01</b>	<b>71 %</b>
32000 PERMITS AND LICENSES					
32110 City Liquor	0.00	2,000.00	1,900.00	-100.00	105 %
32210 Building Permits	0.00	1,704.15	6,000.00	4,295.85	28 %
32260 Dog Licenses	70.00	285.00	600.00	315.00	48 %
32400 Review & Solid Waste Fees	0.00	428.60	1,000.00	571.40	43 %
32700 P&Z Review / Permit Fees	0.00	1,000.00	300.00	-700.00	333 %
32750 Airport Commission Reveiw Fees	0.00	0.00	100.00	100.00	0 %
<b>Account Group Total:</b>	<b>70.00</b>	<b>5,417.75</b>	<b>9,900.00</b>	<b>4,482.25</b>	<b>55 %</b>
33000 STATE SOURCES					
33010 Transportation Plan Grant	0.00	0.00	30,000.00	30,000.00	0 %
33318 ARPA Grant	0.00	57,753.30	57,753.00	-0.30	100 %
33500 State Revenue Sharing	13,604.21	40,704.11	41,492.00	787.89	98 %
33510 State Liquor Fees	6,949.00	20,847.00	30,270.00	9,423.00	69 %
33520 State HWY Users Fee (Existing)	5,179.25	15,549.58	15,650.00	100.42	99 %
33521 State HWY Users Fee (New Money)	1,478.40	4,715.83	9,000.00	4,284.17	52 %
<b>Account Group Total:</b>	<b>27,210.86</b>	<b>139,569.82</b>	<b>184,165.00</b>	<b>44,595.18</b>	<b>76 %</b>
34000 FRANCHISE FEES					
34010 Franchise Fees - Idaho Power	6,741.66	13,989.68	20,681.00	6,691.32	68 %
34011 Franchise Fees - Cable One	0.00	151.39	580.00	428.61	26 %
<b>Account Group Total:</b>	<b>6,741.66</b>	<b>14,141.07</b>	<b>21,261.00</b>	<b>7,119.93</b>	<b>67 %</b>
35000 Administrative Fees					
35002 Notary Fees	0.00	0.00	80.00	80.00	0 %
35004 Burn Permits	0.00	0.00	50.00	50.00	0 %
35006 RV Permits	0.00	0.00	200.00	200.00	0 %
<b>Account Group Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>330.00</b>	<b>330.00</b>	<b>0 %</b>
36000 FINES AND FORFEITS					
36100 Criminal Fines	0.00	869.86	2,176.00	1,306.14	40 %
36101 Animal Control Fines	0.00	210.00	210.00	0.00	0 %
36102 Grass / Weed Fines & Billings	0.00	975.00	0.00	-975.00	** %
36106 Dog Pound Donations	0.00	425.00	0.00	-425.00	** %
<b>Account Group Total:</b>	<b>0.00</b>	<b>2,269.86</b>	<b>2,386.00</b>	<b>116.14</b>	<b>95 %</b>
37000 OTHER REVENUE					
37110 Interest	11.17	111.95	300.00	188.05	37 %
37140 Dividends/Refunds	0.00	530.04	0.00	-530.04	** %
37500 Grant - ADA (504)	0.00	0.00	1,100.00	1,100.00	0 %
37510 Grant - Airport Kiosk (Sponsors)	0.00	0.00	3,000.00	3,000.00	0 %
37511 Grant - Airport Pedestrian Pathway	0.00	0.00	1,400.00	1,400.00	0 %
37512 Grant - Airport Helipad	0.00	0.00	8,000.00	8,000.00	0 %
37513 GRANT- LHTAC Remainder	0.00	0.00	47,400.00	47,400.00	0 %

1 GENERAL

Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
37522 GRANT - LRHIP	0.00	0.00	100,000.00	100,000.00	0 %
37644 Youth Sports Donations	0.00	116.86	1,000.00	883.14	12 %
37645 Youth Sports Sponsors	200.00	200.00	1,000.00	800.00	20 %
37646 Youth Sports Sign-Up Fees	0.00	0.00	1,000.00	1,000.00	0 %
<b>Account Group Total:</b>	<b>211.17</b>	<b>958.85</b>	<b>164,200.00</b>	<b>163,241.15</b>	<b>1 %</b>
<b>Fund Total:</b>	<b>34,233.69</b>	<b>281,757.34</b>	<b>549,600.00</b>	<b>267,842.66</b>	<b>51 %</b>

8 MV ROUNDUP UTILITY ASSISTANCE PROGRAM

Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
37000 OTHER REVENUE		183.17	5,000.00	4,816.83	4 %
37499 MV Roundup Donations	37.58	183.17	5,000.00	4,816.83	4 %
<b>Account Group Total:</b>	<b>37.58</b>	<b>183.17</b>	<b>5,000.00</b>	<b>4,816.83</b>	<b>4 %</b>
<b>Fund Total:</b>	<b>37.58</b>	<b>183.17</b>	<b>5,000.00</b>	<b>4,816.83</b>	<b>4 %</b>

9 Weiser River Trail Passthrough

Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
39000 OTHER FINANCING SOURCES					
39002 USDA Project Grant/Loan	0.00	0.00	18,500.00	18,500.00	0 %
39003 ID Dept Commerce Grant	0.00	0.00	15,000.00	15,000.00	0 %
39011 WRT-Friends	0.00	0.00	5,000.00	5,000.00	0 %
39012 Midas Gold	0.00	0.00	1,000.00	1,000.00	0 %
<b>Account Group Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>39,500.00</b>	<b>39,500.00</b>	<b>0 %</b>
<b>Fund Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>39,500.00</b>	<b>39,500.00</b>	<b>0 %</b>

60 WATER FUND

Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
33000 STATE SOURCES					
33315 DEQ Loan / Grant Water Project	0.00	12,639.00	2,011,820.00	1,999,181.00	1 %
<b>Account Group Total:</b>	<b>0.00</b>	<b>12,639.00</b>	<b>2,011,820.00</b>	<b>1,999,181.00</b>	<b>1 %</b>
34000 FRANCHISE FEES					
34610 Water Collection Fees	0.00	60,723.71	150,000.00	89,276.29	40 %
34611 Water Admin Fees	0.00	7,215.00	13,621.00	6,406.00	53 %
34612 Water Capital Improvement Fees	0.00	2,331.00	4,423.00	2,092.00	53 %
34613 Water Debt Repay Fees	0.00	15,534.80	28,430.00	12,895.20	55 %
34614 Water Debt Reserve Fees	0.00	2,338.60	4,212.00	1,873.40	56 %
34615 Water Short Lived Asset Fees	0.00	4,692.00	8,424.00	3,732.00	56 %
34616 Water Depreciation Fees	0.00	544.50	1,053.00	508.50	52 %
34631 AR / Bulk Water Sales	0.00	50.00	0.00	-50.00	** %
34640 Water Delinquency Charge	-8.00	1,336.00	2,800.00	1,464.00	48 %
34660 Water Hook Up Fees	0.00	0.00	6,000.00	6,000.00	0 %
34962 Water (Monthly Will Serve)	-4.00	-4.00	0.00	4.00	** %
<b>Account Group Total:</b>	<b>-12.00</b>	<b>94,761.61</b>	<b>218,963.00</b>	<b>124,201.39</b>	<b>43 %</b>
37000 OTHER REVENUE					
37110 Interest	9.94	203.11	750.00	546.89	27 %
<b>Account Group Total:</b>	<b>9.94</b>	<b>203.11</b>	<b>750.00</b>	<b>546.89</b>	<b>27 %</b>
<b>Fund Total:</b>	<b>-2.06</b>	<b>107,603.72</b>	<b>2,231,533.00</b>	<b>2,123,929.28</b>	<b>5 %</b>

63 INDUSTRIAL PARK FUND

Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
33000 STATE SOURCES					
33316 Skate Park	0.00	0.00	10,000.00	10,000.00	0 %
<b>Account Group Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>0 %</b>
34000 FRANCHISE FEES					
34501 A/R Lease Agreements	0.00	7,293.36	21,615.00	14,321.64	34 %
34502 A/R Lease Solid Waste	0.00	195.30	521.00	325.70	37 %
34504 A/R Reimburse MNTC Costs	0.00	0.00	200.00	200.00	0 %
34505 A/R Land Lease	800.00	1,400.00	0.00	-1,400.00	** %
<b>Account Group Total:</b>	<b>800.00</b>	<b>8,888.66</b>	<b>22,336.00</b>	<b>13,447.34</b>	<b>40 %</b>
37000 OTHER REVENUE					
37110 Interest	0.00	32.76	800.00	767.24	4 %
<b>Account Group Total:</b>	<b>0.00</b>	<b>32.76</b>	<b>800.00</b>	<b>767.24</b>	<b>4 %</b>
<b>Fund Total:</b>	<b>800.00</b>	<b>8,921.42</b>	<b>33,136.00</b>	<b>24,214.58</b>	<b>27 %</b>

65 SEWER FUND

Account	Received Current Month	Received YTD	Estimated Revenue	Revenue To Be Received	% Received
33000 STATE SOURCES					
33317 Land App Irrigation Well Grant	0.00	0.00	100,000.00	100,000.00	0 %
<b>Account Group Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0 %</b>
34000 FRANCHISE FEES					
34710 Sewer Collection Fees	0.00	80,754.00	140,616.00	59,862.00	57 %
34711 Sewer Admin Fees	0.00	7,546.50	13,313.00	5,766.50	57 %
34712 Sewer Capital Improvement Fees	0.00	2,438.10	4,322.00	1,883.90	56 %
34713 Sewer Depreciation Fees	0.00	798.00	1,441.00	643.00	55 %
34714 Sewer Debt Reserve Fees	0.00	798.00	1,441.00	643.00	55 %
34715 Sewer Debt Repayment	0.00	25,177.50	46,305.00	21,127.50	54 %
34716 Sewer Short Lived Asset Fees	0.00	4,524.00	8,232.00	3,708.00	55 %
34740 Sewer Delinquency Fees	-12.00	1,852.00	2,712.00	860.00	68 %
34760 Sewer Connection Fee	0.00	0.00	12,000.00	12,000.00	0 %
34796 Sewer Refunds/Discounts	0.00	143.00	0.00	-143.00	** %
<b>Account Group Total:</b>	<b>-12.00</b>	<b>124,031.10</b>	<b>230,382.00</b>	<b>106,350.90</b>	<b>54 %</b>
37000 OTHER REVENUE					
37110 Interest	6.61	120.32	500.00	379.68	24 %
<b>Account Group Total:</b>	<b>6.61</b>	<b>120.32</b>	<b>500.00</b>	<b>379.68</b>	<b>24 %</b>
39000 OTHER FINANCING SOURCES					
39002 USDA Project Grant/Loan	0.00	0.00	35,518.00	35,518.00	0 %
<b>Account Group Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>35,518.00</b>	<b>35,518.00</b>	<b>0 %</b>
<b>Fund Total:</b>	<b>-5.39</b>	<b>124,151.42</b>	<b>366,400.00</b>	<b>242,248.58</b>	<b>34 %</b>
<b>Grand Total:</b>	<b>35,063.82</b>	<b>522,617.07</b>	<b>3,225,169.00</b>	<b>2,702,551.93</b>	<b>16 %</b>

1 GENERAL

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
31010 Taxes-Property	114,098.92	0.00	0.00	0.00	114,098.92
31020 Taxes-Penalty	276.85	0.00	0.00	0.00	276.85
31030 Taxes-Interest	1,338.02	0.00	0.00	0.00	1,338.02
31060 Taxes-Personal Property Replacement	3,686.20	0.00	0.00	0.00	3,686.20
32110 City Liquor	2,000.00	0.00	0.00	0.00	2,000.00
32210 Building Permits	1,704.15	0.00	0.00	0.00	1,704.15
32260 Dog Licenses	215.00	0.00	70.00	70.00	285.00
32400 Review & Solid Waste Fees	428.60	0.00	0.00	0.00	428.60
32700 P&Z Review / Permit Fees	1,000.00	0.00	0.00	0.00	1,000.00
32750 Airport Commission Reveiw Fees	0.00	0.00	0.00	0.00	0.00
33010 Transportation Plan Grant	0.00	0.00	0.00	0.00	0.00
33318 ARPA Grant	57,753.30	0.00	0.00	0.00	57,753.30
33500 State Revenue Sharing	27,099.90	0.00	13,604.21	13,604.21	40,704.11
33510 State Liquor Fees	13,898.00	0.00	6,949.00	6,949.00	20,847.00
33520 State HWY Users Fee (Existing)	10,370.33	0.00	5,179.25	5,179.25	15,549.58
33521 State HWY Users Fee (New Money)	3,237.43	0.00	1,478.40	1,478.40	4,715.83
34010 Franchise Fees - Idaho Power	7,248.02	0.00	6,741.66	6,741.66	13,989.68
34011 Franchise Fees - Cable One	151.39	0.00	0.00	0.00	151.39
35002 Notary Fees	0.00	0.00	0.00	0.00	0.00
35004 Burn Permits	0.00	0.00	0.00	0.00	0.00
35006 RV Permits	0.00	0.00	0.00	0.00	0.00
36100 Criminal Fines	869.86	0.00	0.00	0.00	869.86
36101 Animal Control Fines	0.00	0.00	0.00	0.00	0.00
36102 Grass / Weed Fines & Billings	975.00	0.00	0.00	0.00	975.00
36106 Dog Pound Donations	425.00	0.00	0.00	0.00	425.00
37110 Interest	100.78	0.00	11.17	11.17	111.95
37140 Dividends/Refunds	530.04	0.00	0.00	0.00	530.04
37500 Grant - ADA (504)	0.00	0.00	0.00	0.00	0.00
37510 Grant - Airport Kiosk (Sponsors)	0.00	0.00	0.00	0.00	0.00
37511 Grant - Airport Pedestrian Pathway	0.00	0.00	0.00	0.00	0.00
37512 Grant - Airport Helipad	0.00	0.00	0.00	0.00	0.00
37513 GRANT- LHTAC Remainder	0.00	0.00	0.00	0.00	0.00
37522 GRANT - LRHIP	0.00	0.00	0.00	0.00	0.00
37644 Youth Sports Donations	116.86	0.00	0.00	0.00	116.86
37645 Youth Sports Sponsors	0.00	0.00	200.00	200.00	200.00
37646 Youth Sports Sign-Up Fees	0.00	0.00	0.00	0.00	0.00
Total REVENUE	247,523.65	0.00	34,233.69	34,233.69	281,757.34
EXPENDITURES					
41100 City Hall Expenses	12,888.82	1,612.63	0.00	1,612.63	14,501.45
41200 Wages	26,991.17	3,297.03	0.00	3,297.03	30,288.20
41300 Planning & Zoning	0.00	0.00	0.00	0.00	0.00
41400 Public Safety Enforcement	59,824.93	3,000.00	0.00	3,000.00	62,824.93
41500 Street Department	56,683.62	4,332.91	0.00	4,332.91	61,016.53
41600 Park Department	2,415.57	473.71	0.00	473.71	2,889.28
45200 Youth Sports Baseball / T-Ball	0.00	0.00	0.00	0.00	0.00
45600 Airport Projects	0.00	0.00	0.00	0.00	0.00

1 GENERAL

	<b>Beginning</b>	<b>Debit</b>	<b>Credit</b>	<b>Net Change</b>	<b>Ending Balance</b>
Total EXPENDITURES	158,804.11	12,716.28	0.00	12,716.28	171,520.39
		Revenue less Expenditures Current Month			21,517.41
		Revenue less Expenditures Year to Date			110,236.95

8 MV ROUNDUP UTILITY ASSISTANCE PROGRAM

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
37499 MV Roundup Donations	145.59	0.00	37.58	37.58	183.17
Total REVENUE	145.59	0.00	37.58	37.58	183.17
EXPENDITURES					
45001 MV Roundup PAYOUTS	0.00	0.00	0.00	0.00	0.00
Total EXPENDITURES	0.00	0.00	0.00	0.00	0.00
		Revenue less Expenditures Current Month			37.58
		Revenue less Expenditures Year to Date			183.17

9 Weiser River Trail Passthrough

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
39002 USDA Project Grant/Loan	0.00	0.00	0.00	0.00	0.00
39003 ID Dept Commerce Grant	0.00	0.00	0.00	0.00	0.00
39011 WRT-Friends	0.00	0.00	0.00	0.00	0.00
39012 Midas Gold	0.00	0.00	0.00	0.00	0.00
Total REVENUE	0.00	0.00	0.00	0.00	0.00
EXPENDITURES					
41700 Community Improvement	0.00	0.00	0.00	0.00	0.00
Total EXPENDITURES	0.00	0.00	0.00	0.00	0.00
			Revenue less Expenditures Current Month		0.00
			Revenue less Expenditures Year to Date		0.00

60 WATER FUND

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
33315 DEQ Loan / Grant Water Project	12,639.00	0.00	0.00	0.00	12,639.00
34610 Water Collection Fees	60,723.71	0.00	0.00	0.00	60,723.71
34611 Water Admin Fees	7,215.00	0.00	0.00	0.00	7,215.00
34612 Water Capital Improvement Fees	2,331.00	0.00	0.00	0.00	2,331.00
34613 Water Debt Repay Fees	15,534.80	0.00	0.00	0.00	15,534.80
34614 Water Debt Reserve Fees	2,338.60	0.00	0.00	0.00	2,338.60
34615 Water Short Lived Asset Fees	4,692.00	0.00	0.00	0.00	4,692.00
34616 Water Depreciation Fees	544.50	0.00	0.00	0.00	544.50
34631 AR / Bulk Water Sales	50.00	0.00	0.00	0.00	50.00
34640 Water Delinquency Charge	1,344.00	8.00	0.00	( 8.00)	1,336.00
34660 Water Hook Up Fees	0.00	0.00	0.00	0.00	0.00
34962 Water (Monthly Will Serve)	0.00	4.00	0.00	( 4.00)	( 4.00)
37110 Interest	193.17	0.00	9.94	9.94	203.11
Total REVENUE	107,605.78	12.00	9.94	( 2.06)	107,603.72
EXPENDITURES					
43300 WATER	300.00	193.10	0.00	193.10	493.10
43310 Water Personnel Services	27,284.47	4,124.69	0.00	4,124.69	31,409.16
43320 Water Operating Expenses	32,981.09	12,944.98	0.00	12,944.98	45,926.07
43330 Water Improvement	0.00	0.00	0.00	0.00	0.00
43331 Water Capital Projects	28,143.84	26,916.25	0.00	26,916.25	55,060.09
43332 Water Equipment Replacement	0.00	0.00	0.00	0.00	0.00
43400 Depreciation	0.00	0.00	0.00	0.00	0.00
Total EXPENDITURES	88,709.40	44,179.02	0.00	44,179.02	132,888.42
Revenue less Expenditures Current Month ( 44,181.08)					
Revenue less Expenditures Year to Date ( 25,284.70)					

63 INDUSTRIAL PARK FUND

	Beginning	Debit	Credit	Net Change	Ending Balance
REVENUE					
33316 Skate Park		0.00	0.00	0.00	0.00
34501 A/R Lease Agreements	7,293.36	0.00	0.00	0.00	7,293.36
34502 A/R Lease Solid Waste	195.30	0.00	0.00	0.00	195.30
34504 A/R Reimburse MNTC Costs	0.00	0.00	0.00	0.00	0.00
34505 A/R Land Lease	600.00	0.00	800.00	800.00	1,400.00
37110 Interest	32.76	0.00	0.00	0.00	32.76
Total REVENUE	8,121.42	0.00	800.00	800.00	8,921.42
EXPENDITURES					
43100 Industrial Park	22,240.09	962.51	0.00	962.51	23,202.60
43400 Depreciation	0.00	0.00	0.00	0.00	0.00
Total EXPENDITURES	22,240.09	962.51	0.00	962.51	23,202.60
Revenue less Expenditures Current Month ( 162.51)					
Revenue less Expenditures Year to Date ( 14,281.18)					

65 SEWER FUND

	Beginning	Debit	Credit	Net Change	Ending Balance
<b>REVENUE</b>					
33317 Land App Irrigation Well Grant	0.00	0.00	0.00	0.00	0.00
34710 Sewer Collection Fees	80,754.00	0.00	0.00	0.00	80,754.00
34711 Sewer Admin Fees	7,546.50	0.00	0.00	0.00	7,546.50
34712 Sewer Capital Improvement Fees	2,438.10	0.00	0.00	0.00	2,438.10
34713 Sewer Depreciation Fees	798.00	0.00	0.00	0.00	798.00
34714 Sewer Debt Reserve Fees	798.00	0.00	0.00	0.00	798.00
34715 Sewer Debt Repayment	25,177.50	0.00	0.00	0.00	25,177.50
34716 Sewer Short Lived Asset Fees	4,524.00	0.00	0.00	0.00	4,524.00
34740 Sewer Delinquency Fees	1,864.00	12.00	0.00	( 12.00)	1,852.00
34760 Sewer Connection Fee	0.00	0.00	0.00	0.00	0.00
34796 Sewer Refunds/Discounts	143.00	0.00	0.00	0.00	143.00
37110 Interest	113.71	0.00	6.61	6.61	120.32
39002 USDA Project Grant/Loan	0.00	0.00	0.00	0.00	0.00
<b>Total REVENUE</b>	<b>124,156.81</b>	<b>12.00</b>	<b>6.61</b>	<b>( 5.39)</b>	<b>124,151.42</b>
<b>EXPENDITURES</b>					
43210 Sewer Personnel Services	24,964.24	5,532.07	0.00	5,532.07	30,496.31
43220 Sewer Operating Expenses	31,797.20	15,085.97	0.00	15,085.97	46,883.17
43222 Sewer Equipment Replacement	0.00	0.00	0.00	0.00	0.00
43230 Sewer Improvement	4,570.00	0.00	0.00	0.00	4,570.00
43231 Sewer Capital Projects	0.00	0.00	0.00	0.00	0.00
43400 Depreciation	0.00	0.00	0.00	0.00	0.00
<b>Total EXPENDITURES</b>	<b>61,331.44</b>	<b>20,618.04</b>	<b>0.00</b>	<b>20,618.04</b>	<b>81,949.48</b>
		Revenue less Expenditures Current Month (		20,623.43)	
		Revenue less Expenditures Year to Date		42,201.94	
		<b>Grand Total Revenue less Expenditures Current Month (</b>		<b>43,412.03)</b>	
		<b>Grand Total Revenue less Expenditures Year to Date</b>		<b>113,056.18</b>	