



# City Council Regular Meeting Agenda

Monday, February 08, 2021 at 6:30 PM  
City Council Chambers, 401 Virginia Street, New Meadows, ID 83654

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## PARTICIPATE VIA ZOOM

Direct Link: <https://zoom.us/j/95758910977?pwd=bURROWpKRlpOVVp6ZEFQcG1MZkxwZz09>

Call in: 669-900-6833

Meeting ID: 957 5891 0977

Password: 202620

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

## **REPORTS**

1. Mayor's Report
2. Staff Reports
3. DRAFT Parks Master Plan Document Review
4. T-TAC Meeting Update

## **PRESENTATION**

5. FY 2019/2021 Audit Presentation

## **PUBLIC INPUT**

(The Public is invited to speak 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)

## **DISCUSSION ITEMS**

6. Virginia Street Parking Signage (Discussion)
7. Parking Ordinance Review

## **ACTION ITEMS**

8. FY 2019/2021 Audit Acceptance
9. Virginia Street Parking Signage
10. Broadband Resolution - Declaring Broadband as an essential Utility Service
11. Salmon River Mobile Vet LLC - Industrial Park Lease

## **CONSENT AGENDA**

12. January 2021 Payroll & time Card Approval
13. January 25, 2021 City Council Meeting Minutes
14. Delish Catering Alcoholic Beverage License CY/2021

## FUTURE MEETING TOPICS

15. Backup Water & Sewer Operator
16. Brown's RV Dump Station Agreement
17. Animal Control Job Description
18. Snow Storage Agreements
19. Well #5 Wellhouse Design Review (02/22/2021)
20. Well #5 Progress Report
21. Personnel Policy Resolution Adoption

## 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.”***

February 8, 2021

The snow is still on the ground but spring is on its way! We have much to accomplish together. Thank you for being part of the City's team!

I am asking for City Council input on ways to expand the reach of our job search. We need to get more applicants so we can make the best choice. We will discuss at the meeting. Bring your great ideas!

I have compiled a list of 5 locations I believe would be beneficial for signs regarding the ordinance that prohibits parking downtown during the hours of 2 am to 6 pm year round. This list was compiled based on visits with local businesses, residents, city staff and watching how things have played out historically.

On the broadband front, as expected, there are grant dollars available for an assessment/inventory of what is needed in our area and some planning to get broadband access throughout our region. More to come on that as I work with several other regional organizations on this extremely important project.

I am working with Gregg to schedule our first TTAC meeting this month. I'm looking forward to working with the awesome volunteers who have stepped up to help with this endeavor. This will not be a regular city council meeting, as per the decision of the City Council previously, but the final result will be reported back to the Council and used in the updated transportation plan.

I am still working on the job description for the Animal Control position. I will present that at the next meeting.

I am working on getting training on "Safety in the workplace/community" scheduled for the near future. This will be for city staff, council, and any community members who are interested.

I appreciate each one of you and the time you have committed to help our awesome community in so many tangible and intangible ways. It is a joy to work with you!

*"If everyone is moving forward together, then success takes care of itself." Henry Ford*

Angie Mettie  
Customer Service  
Monthly Report  
January 2021

Item 2.

**Billing:**

Billing was completed for the month of January. Postage has increased with this billing cycle (1 cent per letter, or \$2.50 total). There was one home purchase this month.

**Customer Service:**

City Hall received approximately 78 calls and 82 visitors in the month of January. Several customers noticed an increase in the water cost, especially those with several properties. There were several calls regarding dogs at large, barking dogs, and one occurrence of a dog killing chickens. There were also many compliments on snow plowing.

**Newsletter:**

The January newsletter was completed. Included was information on snow plowing procedures, rules for alleyways, information on the new website, and education on sewer etiquette.

**Meetings & Minutes:**

I have attended all meetings and have prepared minutes for each.

**Leak Letters:**

Leak Letters were mailed out. One customer, a tenant, inquired about who was responsible for the leak.

**Pet Clinic – March**

McPaws is uncertain whether a clinic can be held in New Meadows this year. Therefore, pet owners are being reminded early that licensing will take place in March, and they may need to turn elsewhere for vaccinations this year. A mobile vet business may be a possibility for a clinic in New Meadows. More details to come.

**Other Committees:**

The Citizen Advisory Committee and Parks & Rec Committee met on January 19<sup>th</sup> and discussed winter recreation in Meadows Valley. Their ideas are added to the plan after each meeting. They will then review the draft plan at the following meeting to make sure their ideas were conveyed accurately.

**Training:**

Municode had a training on the website that included how to create forms and alerts, and how to fix broken links. I also watched Mac complete an address change in Utility Billing and also observed how e-billing is done.

**Filing:**

Filing is being completed as time allows. All claims are scanned and filed, and temporary folders and locations are being created for the remainder of documents. As filing is being completed, a records destruction box is also being created.

**Kindness Bulletin Board:**

A portion of the bulletin board in the lobby has been reserved for community members to recognize those who have been a help or have volunteered. If you have ideas, please e-mail them to me and I will add them to the board.

**WATER:**

1. Booster Station and Well logs completed as normal.
2. Replaced two dead meter heads.
3. With the colder weather, a few people have asked to have their water checked for leaks.
4. The check valve for the fire pump isn't closing all the way after it ran and has over filled the tank a couple times. Been keeping a close eye on that.
5. Had someone come and fix the problem with the Scada system on the computer. He went through it with me, so I know what to look for next time.
6. Spent some time in the office reading the books I got for water distribution.

**SEWER:**

1. Sewer logs completed as normal.
2. Received another wonderful mess from illegal dumping in the auger room.
3. Plowed around the lagoons for the first time.
4. Had two new blowers installed and finished the blower room maintenance.

**EQUIPMENT/SHOP:**

1. Had a hydraulic leak on the loader after the first plow. We resolved the problem but it did use a lot of oil.
2. The s10 pickup is now leaking antifreeze. Will be finding where its coming from and getting it fixed.
3. Turned off the water at the meat shop and made sure the heaters were working to keep everything from freezing.

**STREETS:**

1. The first plow went pretty smooth. A lot of dirt was dug up however because the roads weren't quite frozen.
2. Did the dirt work for the first section of the Peterson pathway.
3. Cleaned out the storm drains that weren't draining.

**PARK/RESTROOMS:**

1. Replaced the deadbolt locks on the bathroom doors. Hopefully that will keep people out.
2. Signs were made for the garbage cans at the restroom. However due to being sick I haven't been into city hall to get them.

**ANIMAL CONTROL:**

1. Found the dog that went missing from Meadow Creek in the sewer lagoon. We removed him per the owner's request and buried him.
2. I have been quarantining the past couple of weeks, so I haven't dealt with many animal complaints.

# NEW MEADOWS CITY MUNICIPAL PARKS & RECREATION COMPREHENSIVE MASTER PLAN

## ACKNOWLEDGEMENTS

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## DOCUMENT PURPOSE STATEMENT

The purpose of the document is to guide future parks and recreation development in the direction described in this document, including:

- Safe spaces with ADA accessibility
- Responsible services
- Building and maintaining infrastructure
- Community support
- Kids / Family / Elderly – friendly
- Dog areas
- Play / picnic areas
- Cyclist, possibly visitor, camping area
- Grant / funding sources
- Future land acquisitions
- Developer improvements / requirements
- Cooperation with other entities within the government

## COMMITTEE PURPOSE STATEMENT

The purpose of the Parks & Recreation Committee is to

- Pursue open & honest government
- Remain fiscally responsible
- Present ideas to the City Council
- Identify improvements / low hanging fruit
- Preserve the 30,000 foot view
- Review the Park Master Plan to align with the City's mission statement as it relates to parks and recreation

## PARK & PLAYGROUND INVENTORY

Current Community Inventory

Areas in and around Meadows Valley that may be considered as recreation areas include the school athletic field, the school playground, the school basketball and tennis courts, the school volleyball pit, the skate park, and the Community Center for indoor games.

Mapping

## HISTORY

Dorsey Warr donated the park to the City of New Meadows. It was originally called Dorsey Warr Municipal Park. Maeve Libby is credited with changing the name to Dorsey Warr Memorial Park in 2002.

Recreational activities that have taken place in the past at Dorsey Warr Memorial Park include baseball, snowmobiling, and a sledding hill.

Other recreational activities that have taken place outside of Dorsey Warr Memorial Park include horse races, snowmobile races, poker runs, dances, Bingo, and other card games in various locations around Meadows Valley.

## RECREATIONAL ACTIVITIES & COMMUNITY EVENTS

City Summer Recreational Programs

School Recreational Programs

USFS Recreational Areas

Weiser River Trail Recreational Programs

Meadow Creek Resort Recreational Programs

Winter

    Brundage Mountain Ski Resort

    Little Ski Hill

Spring

Summer

Fall

Include Cost to operate

## POTENTIAL IMPROVEMENTS

Recreational Activities

Community Events

Proposed Park Improvements

Include cost of improvements

## CITIZEN PARTICIPATION

Citizen Surveys

Citizen Interview

Citizen Meetings

User Surveys

    Children

    Young Adults

    Adults

    Senior Citizens

    Disabled

## DEMOGRAPHIC

What is the community demographic?

What is the city demographic?

What is the user demographic?

Future Population or Growth

## FUNDING

How are the current facilities funded?

How will the proposed facilities be funded?

## GOALS & STRATEGIES

Goals are ideals the document should encourage. Strategies are how those goals will be accomplished.

## CAPITAL IMPROVEMENT PLAN

Proposed TIME FRAME Capital Improvement Plan

## DATE OF ADOPTION

Parks & Recreation Committee Approval Date

City Council Final Adoption Date by Resolution

DRAFT

**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, 2020

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## **Independent Auditor's Report**

Honorable Mayor  
and City Council  
New Meadows, Idaho

### **Report on the Financial Statements**

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, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

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, 2020, 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.

## ***Other Matters***

### *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.

### *Other 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 February 5, 2021, 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.

*Zwyzart John & Associates, CPAs PLLC*

Nampa, Idaho  
February 5, 2021

**City of New Meadows, Idaho**  
Statement of Net Position  
September 30, 2020

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Current Assets:			
Cash and Cash Equivalents	\$ 92,229	\$ 488,444	\$ 580,673
Receivables, Net:			
Accounts	-	57,516	57,516
Property Taxes	8,332	-	8,332
Other	4,645	-	4,645
Due From Other Governments	10,901	-	10,901
Prepaid Insurance	1,070	4,018	5,088
Noncurrent Assets:			
Restricted Cash	-	63,447	63,447
Capital Assets:			
Land and Construction in Progress	149,520	2,761,959	2,911,479
Buildings, Net	20,667	411,438	432,105
Equipment, Net	47,118	34,226	81,344
Improvements, Net	149,550	245,247	394,797
Total Capital Assets	<u>366,855</u>	<u>3,452,870</u>	<u>3,819,725</u>
<b>Total Assets</b>	<u>484,032</u>	<u>4,066,295</u>	<u>4,550,327</u>
<b>Deferred Outflows</b>			
Pension Related Items	<u>8,777</u>	<u>7,660</u>	<u>16,437</u>
<b>Total Deferred Inflows</b>	<u>8,777</u>	<u>7,660</u>	<u>16,437</u>
<b>Liabilities</b>			
Current Liabilities:			
Accounts Payable	3,262	12,526	15,788
Accrued Interest	-	2,155	2,155
Customer Deposits	-	6,047	6,047
Long-term Liabilities:			
Portion Due or Payable Within One Year:			
Compensated Absences	13,790	20,686	34,476
Bond Payable	-	49,958	49,958
Portion Due or Payable After One Year:			
Bond Payable	-	822,947	822,947
Net Pension Liability	33,947	31,872	65,819
<b>Total Liabilities</b>	<u>50,999</u>	<u>946,191</u>	<u>997,190</u>
<b>Deferred Inflows</b>			
Pension Related Items	<u>1,246</u>	<u>14,614</u>	<u>15,860</u>
<b>Total Deferred Inflows</b>	<u>1,246</u>	<u>14,614</u>	<u>15,860</u>
<b>Net Position</b>			
Invested in Capital Assets, Net of Related Debt	366,855	2,579,965	2,946,820
Restricted	6,582	63,447	70,029
Unrestricted Surplus	67,127	469,738	536,865
<b>Total Net Position</b>	<u>\$ 440,564</u>	<u>\$ 3,113,150</u>	<u>\$ 3,553,714</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, 2020

	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	\$ 32,675	\$ 20,500	\$ 3,972	\$ -	\$ (8,203)	\$ -	\$ (8,203)
Highways and Streets	108,509	-	-	-	(108,509)	-	(108,509)
Wages, Taxes, and Retirement	62,947	-	-	-	(62,947)	-	(62,947)
Parks and Recreation	36,096	-	8,000	-	(28,096)	-	(28,096)
Public Safety - Police	53,624	-	-	-	(53,624)	-	(53,624)
Planning and Zoning	580	-	-	-	(580)	-	(580)
Total Governmental Activities	<u>294,431</u>	<u>20,500</u>	<u>11,972</u>	<u>-</u>	<u>(261,959)</u>	<u>-</u>	<u>(261,959)</u>
Business-type Activities:							
Water	147,061	207,950	-	446,197	-	507,086	507,086
Sewer	197,877	213,733	-	93,862	-	109,718	109,718
Industrial Park	35,366	21,823	-	-	-	(13,543)	(13,543)
Total Business-type Activities	<u>380,304</u>	<u>443,506</u>	<u>-</u>	<u>540,059</u>	<u>-</u>	<u>603,261</u>	<u>603,261</u>
Total Primary Government	<u>\$ 674,735</u>	<u>\$ 464,006</u>	<u>\$ 11,972</u>	<u>\$ 540,059</u>	<u>(261,959)</u>	<u>603,261</u>	<u>341,302</u>
General Revenues:							
Property Taxes					148,286	-	148,286
State Sources					108,229	-	108,229
Other					7,777	-	7,777
Unrestricted Investment Earnings					1,071	5,358	6,429
Total General Revenues and Special Items					<u>265,363</u>	<u>5,358</u>	<u>270,721</u>
Change in Net Position					3,404	608,619	612,023
Net Position, Beginning					<u>437,160</u>	<u>2,504,531</u>	<u>2,941,691</u>
Net Position, End of Year					<u>\$ 440,564</u>	<u>\$ 3,113,150</u>	<u>\$ 3,553,714</u>

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

**City of New Meadows, Idaho**  
 Balance Sheet -  
 Governmental Funds  
 September 30, 2020

	General	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>			
Cash and Cash Equivalents	\$ 85,647	\$ 6,582	\$ 92,229
Property Taxes Receivable, Net	8,332	-	8,332
Other Receivables, Net	4,645	-	4,645
Due From Other Governments	10,901	-	10,901
Prepaid Insurance	1,070	-	1,070
<b>Total Assets</b>	<b>\$ 110,595</b>	<b>\$ 6,582</b>	<b>\$ 117,177</b>
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
Liabilities			
Accounts Payable	\$ 3,262	\$ -	\$ 3,262
<b>Total Liabilities</b>	<b>3,262</b>	<b>-</b>	<b>3,262</b>
Deferred Inflows			
Unavailable Revenue - Property Taxes	6,516	-	6,516
Fund Balances			
Nonspendable			
Prepays	1,070	-	1,070
Restricted	-	6,582	6,582
Unassigned	99,747	-	99,747
<b>Total Fund Balances</b>	<b>100,817</b>	<b>6,582</b>	<b>107,399</b>
<b>Total Liabilities, Deferred Inflows and Fund Balance</b>	<b>\$ 110,595</b>	<b>\$ 6,582</b>	<b>\$ 117,177</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, 2020

Total Fund Balances - Governmental Funds \$ 107,399

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 \$50,441 accumulated depreciation	20,667	
Improvements, net of \$244,259 accumulated depreciation	47,118	
Equipment, net of \$89,394 accumulated depreciation	<u>149,550</u>	
		366,855

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. 6,516

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	\$ (33,947)	
Pension Related Deferred Inflows	(1,246)	
Pension Related Deferred Outflows	<u>8,777</u>	
		(26,416)

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	<u>\$ (13,790)</u>	
		<u>(13,790)</u>

Net Position of Governmental Activities \$ 440,564

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, 2020

	General	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>			
Property Taxes	\$ 148,853	\$ -	\$ 148,853
Licenses and Permits	2,971	-	2,971
Intergovernmental	108,229	-	108,229
Grants and Donations	5,365	6,607	11,972
Earnings on Investments	1,071	-	1,071
Other	25,306	-	25,306
Total Revenues	<u>291,795</u>	<u>6,607</u>	<u>298,402</u>
<b>Expenditures</b>			
Current:			
General Administration	29,396	25	29,421
Highways and Streets	94,862	-	94,862
Wages, Taxes, and Retirement	53,301	-	53,301
Parks and Recreation	17,576	-	17,576
Public Safety - Police	53,624	-	53,624
Planning and Zoning	580	-	580
Capital Outlay	6,125	-	6,125
Total Expenditures	<u>255,464</u>	<u>25</u>	<u>255,489</u>
Net Change in Fund Balances	36,331	6,582	42,913
Fund Balances - Beginning	64,486	-	64,486
Fund Balances - Ending	<u>\$ 100,817</u>	<u>\$ 6,582</u>	<u>\$ 107,399</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, 2020

Total Net Change in Fund Balance - Governmental Funds \$ 42,913

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>\$ (29,296)</u>	
Net		(29,296)

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. (567)

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		(3,229)
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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. (6,417)

Change in Net Position of Governmental Activities		<u><u>\$ 3,404</u></u>
---	--	------------------------

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

**City of New Meadows, Idaho**  
Statement of Net Position -  
Proprietary Funds  
September 30, 2020

	Business-type Activities - Enterprise Funds			
	Water	Sewer	Industrial Park	Total
<b>Assets</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 263,293	\$ 110,797	\$ 114,354	\$ 488,444
Accounts Receivable, Net	27,573	27,516	2,427	57,516
Prepaid Insurance	3,215	803	-	4,018
Total Current Assets	<u>294,081</u>	<u>139,116</u>	<u>116,781</u>	<u>549,978</u>
Noncurrent Assets:				
Restricted Assets:				
Restricted Cash	28,765	34,682	-	63,447
Capital Assets:				
Land and Construction in Progress	1,166,448	1,595,511	-	2,761,959
Buildings, Net	5,273	33,044	373,121	411,438
Equipment, Net	17,486	16,740	-	34,226
Improvements, Net	11,616	233,631	-	245,247
Total Noncurrent Assets	<u>1,229,588</u>	<u>1,913,608</u>	<u>373,121</u>	<u>3,516,317</u>
Total Assets	<u>1,523,669</u>	<u>2,052,724</u>	<u>489,902</u>	<u>4,066,295</u>
<b>Deferred Outflows</b>				
Pension Related Items	3,830	3,830	-	7,660
Total Deferred Inflows	<u>3,830</u>	<u>3,830</u>	<u>-</u>	<u>7,660</u>
<b>Liabilities</b>				
Current Liabilities:				
Accounts Payable	11,420	347	759	12,526
Accrued Interest	47	2,108	-	2,155
Customer Deposits	6,047	-	-	6,047
Compensated Absences	10,343	10,343	-	20,686
Bonds, Notes, and Loans Payable	24,923	25,035	-	49,958
Total Current Liabilities	<u>52,780</u>	<u>37,833</u>	<u>759</u>	<u>91,372</u>
Noncurrent Liabilities:				
Bonds, Notes, and Loans Payable	324,373	498,574	-	822,947
Net Pension Liability	15,936	15,936	-	31,872
Total Liabilities	<u>393,089</u>	<u>552,343</u>	<u>759</u>	<u>946,191</u>
<b>Deferred Inflows</b>				
Pension Related Items	7,307	7,307	-	14,614
Total Deferred Inflows	<u>7,307</u>	<u>7,307</u>	<u>-</u>	<u>14,614</u>
<b>Net Position</b>				
Invested in Capital Assets, Net of Related Debt	851,527	1,355,317	373,121	2,579,965
Restricted for Debt Service	28,765	34,682	-	63,447
Unrestricted	246,811	106,905	116,022	469,738
Total Net Position	<u>\$ 1,127,103</u>	<u>\$ 1,496,904</u>	<u>\$ 489,143</u>	<u>\$ 3,113,150</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, 2020

	Business-type Activities - Enterprise Funds			
	Water	Sewer	Industrial Park	Total
<b>Operating Revenues</b>				
Charges for Services	\$ 207,950	\$ 213,733	\$ 21,823	\$ 443,506
Total Operating Revenues	<u>207,950</u>	<u>213,733</u>	<u>21,823</u>	<u>443,506</u>
<b>Operating Expenses</b>				
Wages	48,848	52,941	1,592	103,381
Taxes and Benefits	19,310	20,967	696	40,973
Training	490	640	-	1,130
Travel	627	848	-	1,475
Utilities	14,503	11,345	2,933	28,781
Professional Services	21,148	37,073	1,506	59,727
Audit	1,225	1,225	1,225	3,675
Depreciation	15,849	27,659	15,935	59,443
Fuel	852	638	-	1,490
Maintenance and Operations	21,445	25,157	11,479	58,081
Total Operating Expenses	<u>144,297</u>	<u>178,493</u>	<u>35,366</u>	<u>358,156</u>
<b>Operating Income (Loss)</b>	<u>63,653</u>	<u>35,240</u>	<u>(13,543)</u>	<u>85,350</u>
<b>Non-operating Revenues (Expenses)</b>				
Interest Earned	2,695	1,626	1,037	5,358
Interest Expense	(2,764)	(19,384)	-	(22,148)
Grants and Donations	446,197	93,862	-	540,059
Total Non-operating Revenues (Expenses)	<u>446,128</u>	<u>76,104</u>	<u>1,037</u>	<u>523,269</u>
<b>Change in Net Position</b>	509,781	111,344	(12,506)	608,619
<b>Net Position - Beginning</b>	617,322	1,385,560	501,649	2,504,531
<b>Net Position - Ending</b>	<u>\$ 1,127,103</u>	<u>\$ 1,496,904</u>	<u>\$ 489,143</u>	<u>\$ 3,113,150</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, 2020

	Business-type Activities - Enterprise Funds			
	Water	Sewer	Industrial Park	Total
<b>Cash Flows From Operating Activities</b>				
Charges for Services	\$ 211,089	\$ 218,366	\$ 19,396	\$ 448,851
Payments to Suppliers for Goods and Services	(184,059)	(146,520)	(16,709)	(347,288)
Payments to Employees for Services	(65,736)	(71,486)	(2,288)	(139,510)
Net Cash Provided (Used) by Operating Activities	<u>(38,706)</u>	<u>360</u>	<u>399</u>	<u>(37,947)</u>
<b>Cash Flows From Noncapital Financing Activities</b>				
Net Cash Provided (Used) by Noncapital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows From Capital and Related Financing Activities</b>				
Debt Proceeds	167,971	-	-	167,971
Grant Proceeds	446,197	93,862	-	540,059
Purchase of Capital Assets	(483,873)	(73,096)	-	(556,969)
Principal Paid on Capital Debt	(44,924)	(23,960)	-	(68,884)
Interest Paid on Capital Debt	(2,809)	(19,455)	-	(22,264)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>82,562</u>	<u>(22,649)</u>	<u>-</u>	<u>59,913</u>
<b>Cash Flows From Investing Activities</b>				
Interest and Dividends	2,695	1,626	1,037	5,358
Net Cash Provided (Used) by Investing Activities	<u>2,695</u>	<u>1,626</u>	<u>1,037</u>	<u>5,358</u>
Net Increase (Decrease) in Cash and Cash Equivalents	46,551	(20,663)	1,436	27,324
<b>Cash and Cash Equivalents, Beginning</b>	<u>245,507</u>	<u>166,142</u>	<u>112,918</u>	<u>524,567</u>
<b>Cash and Cash Equivalents, Ending</b>	<u>\$ 292,058</u>	<u>\$ 145,479</u>	<u>\$ 114,354</u>	<u>\$ 551,891</u>
<b>Displayed As:</b>				
Cash	\$ 263,293	\$ 110,797	\$ 114,354	\$ 488,444
Restricted Cash	28,765	34,682	-	63,447
	<u>\$ 292,058</u>	<u>\$ 145,479</u>	<u>\$ 114,354</u>	<u>\$ 551,891</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, 2020

	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)	\$ 63,653	\$ 35,240	\$ (13,543)	\$ 85,350
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:				
Depreciation	15,849	27,659	15,935	59,443
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	1,363	3,621	(2,427)	2,557
(Increase) Decrease in Prepaid Expenses	(2,582)	(170)	-	(2,752)
Increase (Decrease) in Accounts Payable	(121,187)	(69,424)	434	(190,177)
Increase (Decrease) in Customer Deposits	1,776	1,012	-	2,788
Increase (Decrease) in Compensated Absences	2,422	2,422	-	4,844
Net Cash Provided by Operating Activities	<u>\$ (38,706)</u>	<u>\$ 360</u>	<u>\$ 399</u>	<u>\$ (37,947)</u>

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

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.

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.

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, 2020

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:

	Capitalization <u>Policy</u>	Depreciation <u>Method</u>	Estimated <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, 2020, the carrying amount of the City's deposits was \$55,657 and the respective bank balances totaled \$84,478. 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, 2020, 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, 2020

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, 2020, are summarized below:

Investment Type	Fair Value	Investment Maturities (in Years)	
		Less Than 1	1 - 5
External Investment Pool	\$ 422,678	\$ 422,678	\$ -
Money Market	165,285	165,285	-
<b>Total</b>	<b>\$ 587,963</b>	<b>\$ 587,963</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	\$ (47,276)	\$ 103,433	\$ 56,157
Investments categorized as deposits	139,505	385,011	524,516
Restricted Investments	-	63,447	63,447
	<b>\$ 92,229</b>	<b>\$ 551,891</b>	<b>\$ 644,120</b>

3. DUE FROM OTHER GOVERNMENTS

Amounts due from other governmental units (State of Idaho) consist of state revenue sharing of \$10,901.

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, 2020, are considered by the City as a receivable.

Taxes not collected within 60 days after September 30, 2020, 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 72% for police and firefighters. As of June 30, 2020 it was 7.16% for general employees and 8.81% 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 \$18,978 for the year ended September 30, 2020.

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

At September 30, 2020, 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, 2020, 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, 2020, the City of New Meadows, Idaho's proportion was 0.0043442 percent.

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2020

6. PENSION PLAN (continued)

For the year ended September 30, 2020, the City of New Meadows, Idaho recognized pension expense (revenue) of \$38,233. At September 30, 2020, 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	\$ 7,881	\$ 3,294
Changes in assumptions or other inputs	1,706	-
Net difference between projected and actual earnings on pension plan investments	11,563	-
City of New Meadows, Idaho's contributions subsequent to the measurement date	4,942	-
<b>Total</b>	<b>\$ 26,092</b>	<b>\$ 3,294</b>

\$4,942 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, 2020.

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, 2019, the beginning of the measurement period ended June 30, 2019, is 4.8 and 4.8 for measurement period June 30, 2020 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>
2021	\$ 5,268
2022	4,249
2023	5,767
2024	7,514

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, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.75%
Salary inflation	3.75%
Investment rate of return	7.05%, net of investment expenses
Cost-of-living adjustments	1%

Mortality rates were based on the RP – 2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

An experience study was performed for the period July 1, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions including mortality. The Total Pension Liability as of June 30, 2020 is based on the results of an actuarial valuation date of July 1, 2020.

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

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

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2020

6. PENSION PLAN (continued)

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 2020.

**Capital Market Assumptions from Callan 2020**

<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%	2.80%	55.00%
Broad US Equities	55.00%	8.55%	6.30%
Developed Foreign Equities	15.00%	8.70%	6.45%
Assumed Inflation - Mean		2.25%	2.25%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.85%	4.60%
Portfolio Standard Deviation		12.33%	12.33%
Portfolio Long-Term (Geometric) Expected Rate of Return		6.25%	3.89%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses		5.85%	3.49%

**City of New Meadows, Idaho**  
**Notes to Financial Statements**  
For the Year Ended September 30, 2020

6. PENSION PLAN (continued)

*Discount Rate*

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

*Sensitivity of the 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 7.05 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 (6.05 percent) or 1-percentage-point higher (8.05 percent) than the current rate:

	<b>1% Decrease (6.05%)</b>	<b>Current Discount Rate (7.05%)</b>	<b>1% Increase (8.05%)</b>
Employer's proportionate share of the net pension liability (asset)	\$ 206,873	\$ 100,878	\$ 13,237

*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, 2020

7. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2020, was as follows:

	Balance 9/30/2019	Additions	Disposals	Balance 9/30/2020
<u>Governmental Activities:</u>				
Capital Assets Not Being Depreciated:				
Land	\$ 149,520	\$ -	\$ -	\$ 149,520
Construction in Process	-	-	-	-
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	49,462	979	-	50,441
Improvements	77,891	11,503	-	89,394
Equipment	227,445	16,814	-	244,259
Total Accumulated Depreciation	354,798	29,296	-	384,094
Net Depreciable Assets	246,631	(29,296)	-	217,335
<u>Governmental Activities</u>				
Net Capital Assets	\$ 396,151	\$ (29,296)	\$ -	\$ 366,855

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2020

7. CAPITAL ASSETS (continued)

	<u>Balance</u> <u>9/30/2019</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>9/30/2020</u>
<u>Business-type Activities:</u>				
Capital Assets Not Being Depreciated:				
Land	\$ 106,716	\$ -	\$ -	\$ 106,716
Construction in Progress	<u>2,098,274</u>	<u>556,969</u>	<u>-</u>	<u>2,655,243</u>
Total Assets Not Being Depreciated	<u>2,204,990</u>	<u>556,969</u>	<u>-</u>	<u>2,761,959</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	307,761	17,977	-	325,738
Improvements	2,183,928	13,377	-	2,197,305
Equipment	<u>386,621</u>	<u>28,070</u>	<u>-</u>	<u>414,691</u>
Total Accumulated Depreciation	<u>2,878,310</u>	<u>59,424</u>	<u>-</u>	<u>2,937,734</u>
Net Depreciable Assets	<u>750,335</u>	<u>(59,424)</u>	<u>-</u>	<u>690,911</u>
Business-type Activities				
Net Capital Assets	<u>\$2,955,325</u>	<u>\$497,545</u>	<u>\$ -</u>	<u>\$3,452,870</u>

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

Governmental Activities:	
General Administration	\$ 979
Highways and Streets	13,647
Parks and Recreation	<u>14,670</u>
	<u>\$ 29,296</u>
Business-type Activities:	
Water	\$ 15,838
Sewer	27,651
Industrial Park	<u>15,935</u>
	<u>\$ 59,424</u>

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2020

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, 2020, are as follows:

	9/30/2019	Increase	Decrease	9/30/2020	Current Portion
Governmental Activities	\$ 10,561	\$ 7,108	\$ (3,879)	\$ 13,790	\$ 13,790
Business-type Activities	15,841	10,662	(5,818)	20,685	20,685
	\$ 26,402	\$ 17,770	\$ (9,697)	\$ 34,475	\$ 34,475

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
2021	\$ 1,380
2022	1,380
	\$ 2,760

Rent expenditures for the year ended September 30, 2020, totaled \$1,481.

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2020

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, 2020, are as follows:

Description	Maturity	Rate	Required Reserve	9/30/2019	Increase	Decrease	9/30/2020	Current Portion
<b>Business-type Activities:</b>								
Water Bond	2020	5.75%	\$26,733	\$ 48,847	\$ -	\$(23,924)	\$ 24,923	\$24,923
Sewer Bond 92-03	2029	5.125%	32,995	272,109	-	(19,049)	253,060	20,026
Sewer Bond 92-05	2057	2.00%	-	120,804	-	(2,154)	118,650	2,197
Sewer Bond 92-07	2057	2.00%	-	154,656	-	(2,757)	151,899	2,812
Land Lease	2020	0.00%	-	21,000	-	(21,000)	-	-
DEQ (LOC) Loan	2048	1.75%	-	156,402	167,971	-	324,373	-
			<u>\$59,728</u>	<u>\$773,818</u>	<u>\$167,971</u>	<u>\$(68,884)</u>	<u>\$872,905</u>	<u>\$49,958</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, 2020, are as follows:

Year Ending September 30,	Bonds and Notes		
	Principal	Interest	Total
2021	\$ 49,957	\$ 19,813	\$ 69,771
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	52,100
2046 - 2050	42,765	9,335	52,100
2051 - 2055	47,216	4,884	52,100
2056 - 2060	20,137	605	20,743
	<u>\$548,537</u>	<u>\$192,915</u>	<u>\$ 741,452</u>

Interest expense for the year was \$22,148 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, 2020

11. OTHER COMMITMENTS

The City also has credit cards available for use. As of September 30, 2020, credit available on these credit cards totaled \$8,000, of which \$151 was in use.

12. ACCOUNTS RECEIVABLE - NET

Accounts receivable are made of the following amounts:

	General Fund	Water Fund	Industrial Park Fund	Sewer Fund
Other Accounts	\$ 4,645	\$ 313	\$ 2,427	\$ 631
Utilities	-	29,977	-	33,441
	4,645	30,290	2,427	34,072
Less Allowance	-	(2,689)	-	(6,523)
Net Balance	\$ 4,645	\$ 27,601	\$ 2,427	\$ 27,549

**REQUIRED SUPPLEMENTARY INFORMATION**

**City of New Meadows, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 General Fund  
 For the Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 153,477	\$ 153,477	\$ 148,853	\$ (4,624)
Licenses and Permits	10,675	10,675	2,971	(7,704)
Intergovernmental	94,201	94,201	108,229	14,028
Grants and Donations	127,720	127,720	5,365	(122,355)
Earnings on Investments	276	276	1,071	795
Other	22,449	22,449	25,306	2,857
Total Revenues	<u>408,798</u>	<u>408,798</u>	<u>291,795</u>	<u>(117,003)</u>
<b>Expenditures</b>				
Current:				
General Administration	39,089	39,089	29,396	9,693
Highways and Streets	162,920	162,920	94,862	68,058
Wages, Taxes, and Retirement	55,261	55,261	53,301	1,960
Parks and Recreation	41,677	41,677	17,576	24,101
Public Safety - Police	57,560	57,560	53,624	3,936
Planning and Zoning	25,000	25,000	580	24,420
Capital Outlay	27,291	27,291	6,125	21,166
Total Expenditures	<u>408,798</u>	<u>408,798</u>	<u>255,464</u>	<u>153,334</u>
Net Change in Fund Balances	-	-	36,331	36,331
Fund Balances - Beginning	-	-	64,486	64,486
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,817</u>	<u>\$ 100,817</u>

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 the City's Proportionate Share of the  
Net Pension Liability

Public Employees Retirement System of Idaho

Last 10 - Fiscal Years\*

	2020	2019	2018	2017	2016
City's proportion of the net pension liability	0.0043442%	0.0042306%	0.0043841%	0.0045465%	0.0046518%
City's proportionate share of the net pension liability	\$ 100,878	\$ 48,291	\$ 64,666	\$ 71,463	\$ 94,299
City's covered-employee payroll	\$ 158,943	\$ 145,400	\$ 145,047	\$ 135,655	\$ 140,289
City's proportional share of the net pension liability as a percentage of its covered-employee payroll	63.47%	33.21%	44.58%	52.68%	67.22%
Plan fiduciary net position as a percentage of the total pension liability	88.22%	93.79%	91.69%	90.68%	87.26%
	<u>2015</u>				
City's proportion of the net pension liability	0.0045736%				
City's proportionate share of the net pension liability	\$ 60,227				
City's covered-employee payroll	\$ 126,667				
City's proportional share of the net pension liability as a percentage of its covered-employee payroll	47.55%				
Plan fiduciary net position as a percentage of the total pension liability	94.95%				

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

Data reported is measured as of June 30, 2020

**City of New Meadows, Idaho**  
Schedule of City Contributions

Public Employees Retirement System of Idaho

Last 10 - Fiscal Years\*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contributions	\$ 18,978	\$ 16,690	\$ 16,419	\$ 15,356	\$ 15,881
Contributions in relation to the contractually required contribution	<u>18,978</u>	<u>16,690</u>	<u>16,419</u>	<u>15,356</u>	<u>15,881</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered-employee payroll	\$ 158,943	\$ 145,400	\$ 145,047	\$ 135,655	\$ 140,289
Contributions as a percentage of covered-employee payroll	11.94%	11.48%	11.32%	11.32%	11.32%
	<u>2015</u>				
Contractually required contributions	\$ 14,339				
Contributions in relation to the contractually required contribution	<u>14,339</u>				
Contribution deficiency (excess)	<u>\$ -</u>				
City's covered-employee payroll	\$ 126,667				
Contributions as a percentage of covered-employee payroll	11.32%				

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

Data reported is measured as of September 30, 2020

**SUPPLEMENTAL INFORMATION**

**City of New Meadows, Idaho**  
 Supplemental Schedule of Revenues by Source -  
 Budget and Actual - General Fund  
 For the Year Ended September 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Taxes</b>			
Property Taxes	\$ 153,477	\$ 148,853	\$ (4,624)
<b>Licenses and Permits</b>			
Building Permits	6,075	742	(5,333)
Dog Licenses	600	290	(310)
City Liquor	1,900	1,775	(125)
Review and Solid Waste Fees	2,100	164	(1,936)
Total Licenses and Permits	<u>10,675</u>	<u>2,971</u>	<u>(7,704)</u>
<b>Intergovernmental</b>			
State Revenue Sharing	19,230	34,067	14,837
State Highway Users	24,150	24,253	103
State Liquor Fees	28,100	32,343	4,243
State Sales Tax	22,721	17,566	(5,155)
Total Intergovernmental	<u>94,201</u>	<u>108,229</u>	<u>14,028</u>
<b>Grants and Donations</b>			
Donations	6,320	2,365	(3,955)
Grants	121,400	3,000	(118,400)
Total Grants and Donations	<u>127,720</u>	<u>5,365</u>	<u>(122,355)</u>
<b>Other</b>			
Miscellaneous	-	500	500
Franchise Fees	19,034	17,529	(1,505)
Dividends/Refunds	-	213	213
Interest	276	1,071	795
Special Fees	170	140	(30)
Fines	3,245	6,924	3,679
Total Other	<u>22,725</u>	<u>26,377</u>	<u>3,652</u>
Total Revenue	<u>\$ 408,798</u>	<u>\$ 291,795</u>	<u>\$ (117,003)</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, 2020

	Budget	Actual	Variance
<b>General Administration</b>			
Training	\$ 1,930	\$ 299	\$ 1,631
Travel	2,150	292	1,858
Attorney	500	2,218	(1,718)
Utilities	1,180	1,682	(502)
Insurance	2,309	9,236	(6,927)
Audit	1,225	1,225	-
Maintenance and Operations	29,795	14,444	15,351
Capital Outlay	4,511	2,275	2,236
Total General Administration	<u>43,600</u>	<u>31,671</u>	<u>11,929</u>
<b>Highways and Streets</b>			
Wages and Benefits	27,635	35,887	(8,252)
Maintenance and Operations	121,060	26,164	94,896
Utilities	9,095	8,957	138
Fuel	5,130	2,324	2,806
Dust Abatement	-	21,530	(21,530)
Capital Outlay	22,780	-	22,780
Total Highways and Streets	<u>185,700</u>	<u>94,862</u>	<u>90,838</u>
<b>Wages, Taxes, and Retirement</b>			
Wages	26,671	32,594	(5,923)
Mayor and Council	6,600	6,875	(275)
Medical Insurance	10,200	4,779	5,421
Retirement	4,752	4,725	27
State Insurance	1,247	1,249	(2)
Social Security	4,322	2,495	1,827
Medicare	969	584	385
Unemployment	500	-	500
Total Taxes and Retirement	<u>55,261</u>	<u>53,301</u>	<u>1,960</u>
<b>Parks and Recreation</b>			
Wages and Benefits	6,525	4,146	2,379
Utilities	12,610	11,120	1,490
Maintenance and Operations	22,542	2,310	20,232
Park Improvements	-	3,850	(3,850)
Total Parks and Recreation	<u>41,677</u>	<u>21,426</u>	<u>20,251</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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Public Safety - Police</b>			
Wages and Benefits	\$ 3,900	\$ 1,161	\$ 2,739
Attorneys	18,000	18,000	-
Code Enforcement	33,660	33,660	-
Maintenance and Operations	2,000	703	1,297
Animal Control	-	100	(100)
Total Public Safety - Police	<u>57,560</u>	<u>53,624</u>	<u>3,936</u>
<b>Planning and Zoning</b>			
Maintenance and Operations	<u>25,000</u>	<u>580</u>	<u>24,420</u>
Total Planning and Zoning	<u>25,000</u>	<u>580</u>	<u>24,420</u>
 Total Expenditures	 <u><u>\$ 408,798</u></u>	 <u><u>\$ 255,464</u></u>	 <u><u>\$ 153,334</u></u>

**City of New Meadows, Idaho**  
Combining Balance Sheet -  
Nonmajor Governmental Funds  
September 30, 2020

	Utility Assistance Program	Grant Fund	Total Nonmajor Governmental Funds
<b>Assets</b>			
Cash and Cash Equivalents	\$ 1,582	\$ 5,000	\$ 6,582
<b>Total Assets</b>	<b>\$ 1,582</b>	<b>\$ 5,000</b>	<b>\$ 6,582</b>
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
Liabilities			
Total Liabilities	\$ -	\$ -	\$ -
Deferred Inflows			
Total Deferred Inflows	-	-	-
Fund Balances			
Restricted	1,582	5,000	6,582
Total Fund Balances	1,582	5,000	6,582
<b>Total Liabilities, Deferred Inflows and Fund Balance</b>	<b>\$ 1,582</b>	<b>\$ 5,000</b>	<b>\$ 6,582</b>

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, 2020

	Utility Assistance Program	Grant Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>			
Grants and Donations	\$ 1,607	\$ 5,000	\$ 6,607
Total Revenues	<u>1,607</u>	<u>5,000</u>	<u>6,607</u>
<b>Expenditures</b>			
Current:			
General Administration	25	-	25
Total Expenditures	<u>25</u>	<u>-</u>	<u>25</u>
Net Change in Fund Balances	1,582	5,000	6,582
Fund Balances - Beginning	-	-	-
Fund Balances - Ending	<u>\$ 1,582</u>	<u>\$ 5,000</u>	<u>\$ 6,582</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, 2020, 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 February 5, 2021.

**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  
February 5, 2021

## City of New Meadows

Placement of Parking notices (No parking between 2 am and 6 am)

### Suggested Locations:

- #1 – Parking area in front of the Library/Timberline title building
- #2 – Parking area from N Heigho to N Miller (in front of Intersection BBQ, C&N Electrical, Vintage)
- #3 – Parking area from S. Miller and S Commercial (in front of the city park)
- #4 – Parking area between S Heigho and the old Scout Hall (in front of the Dollar Store)
- #5 – Parking area from N. Heigho to N Cunningham (in front of the bank and Kahili Club)

If all the areas in downtown (Central Business District) were noticed with signage

Mayor's #1 – On street parking area in front of the Library / Timberline Title Building

Mayor's #2 – On street parking area from N Heigho to N Miller (in front of Intersection BBQ, C&N Electrical and Vintage)

Mayor's #3 – On street parking area from S Miller and S Commercial (in front of the city park)

Mayor's #4 – On street parking area between S Heigho and the old Scout Hall (in front of Family Dollar)

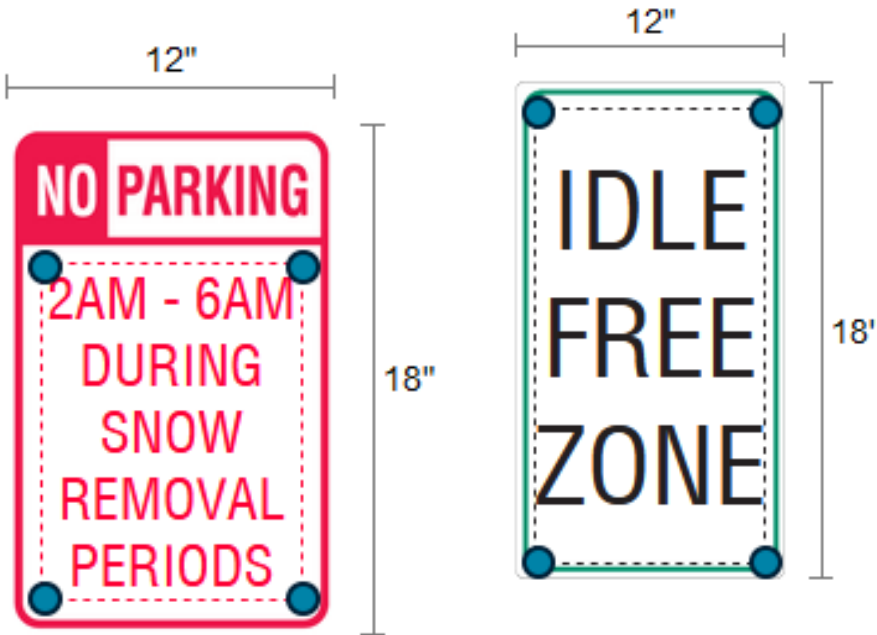
Mayor's #5 – On street parking area from N Heigho to N Cunningham (in front of the bank and Kahili Club)

#6 – On street parking area from City Hall to S Norris.

#7 – On street parking area from N Miller to Peterson Memorial (Residences to Libby's Auto Electric)

#8 – On street parking area from S Miller to S Heigho (Residence and Granite Mtn Café and Post Office)

I would suggest adding all the areas. Change the ordinance to allow for on street parking during NON-SNOW DAYS. I would also suggest adding a NO IDLE ZONE to each of the signposts.



The Idle Free Zone sign retails printed for \$55.30 Each through Champion America.

The No Parking Sign retails printed for \$21.65.

Posts to place these signs would cost approximately \$11 to \$20 each with hardware.

A few things to think about by creating these no parking areas, in a blizzard we will have to allow parking on Virginia Street, especially during road closures. I have seen at time nearly 100 semi's parked intown waiting for the highway to re-open. This can be anytime of the year, not just snow events.

I would suggest that a clause be placed in the ordinance that allowed for parking and idling during these types of events.

As I am a property owner on Virginia Street with a Virginia Street driveway, I would also suggest purchasing signs for those that live on the Hwy 95 & 55 corridor. Simple signs that say, "DO NOT BLOCK PRIVATE DRIVEWAY" and paint the curb RED for the driveway marking. Each of the driveways that exist have been permitted by the state for access.

If the area had a truck stop, I do not believe this would be an issue, minus the on-street parking from the businesses in the corridor.

-mac

## **Chapter 2 Parking Regulations**

### **6-2-1 Definitions**

### **6-2-2 Restricted Parking**

### **6-2-3 Penalties**

#### **6-2-1 Definitions**

When used in this chapter, the following words and terms shall have the meanings ascribed to them in this section:

**STREET:** A public right-of-way which provides vehicular and pedestrian access to adjacent properties, acceptance of grant of which has been officially approved by the Council. The term "street" includes the terms of highway, thoroughfare, road, avenue, boulevard, lane, place and other such terms.

**TEMPORARY PARKING:** Parking not in excess of two (2) hours.

**TRAILER:** Any vehicle designed to be towed or transported by another vehicle. The term "trailer" does not include mobile homes that exceed ten feet by fifty feet (10' x 50').

**VEHICLE:** Any apparatus designed or built to transport people, animals or inanimate objects, and generally, every device in, upon, or by which any person or property is or may be transported or drawn upon a highway, excepting devices used exclusively upon stationary rails or tracks. (Ord. 319-09, 11-9-2009; amd. Ord. 367-2020, 4-27-2020)

#### **6-2-2 Restricted Parking**

##### A. Restrictions:

1. It shall be unlawful to park any vehicle, motorized or nonmotorized, on Virginia Street, which constitutes that portion of U.S. Highway 95 from Southend Road to the intersection of Highway 95 and Highway 55, between the hours of two o'clock (2:00) A.M. and six o'clock (6:00) A.M.
2. It shall be unlawful to park any vehicle or trailer, motorized or nonmotorized, on any other streets in the business/commercial districts, except for temporary parking associated with accessing products and services provided in the business/commercial districts and loading and unloading products for businesses in the business/commercial districts, between the hours of two o'clock (2:00) A.M. and six o'clock (6:00) A.M.
3. It shall be unlawful to park any vehicle or trailer, motorized or nonmotorized, on all streets in the residential districts, between the hours of two o'clock (2:00) A.M. and six o'clock (6:00) A.M., except for temporary parking associated with loading or unloading.
4. It shall be unlawful to park any vehicle or trailer, motorized or nonmotorized, on any improved alley in the City, except for temporary parking associated with loading and unloading.
5. In all instances, there shall be no vehicle or trailer parked in a street that may impede or interfere with the free flow of traffic in either driving lane. A vehicle or trailer in violation of this section shall be subject to immediate citation and removal.

B. Citation; Removal And Impound Costs: Any vehicle or trailer violating any of the restrictions set out in subsection A of this section shall be subject to citation, removal and impound. All costs for towing, recovery, impound and storage shall be paid by the registered owner. All said costs shall

be paid in full prior to the release of any towed or impounded vehicle or trailer. (Ord. 319-9-2009; amd. Ord. 367-2020, 4-27-2020)

Item 7.

### **6-2-3 Penalties**

For any offense, the registered owner of the vehicle or trailer shall be fined a sum of fifty dollars (\$50.00), plus any and all costs assessed by the courts, which sum shall be assessed as a penalty. All costs for towing, recovery, impound and storage shall be paid by the registered owner of any vehicle or trailer found to be in violation of this chapter. Each day shall be a new and separate violation subject to all penalties and actions allowed in this chapter. (Ord. 319-09, 11-9-2009)

## **Chapter 12 Off-Street Parking And Loading**

### **10-12-1 Purpose**

### **10-12-2 General Parking Requirements**

### **10-12-3 Location Of Parking Spaces**

### **10-12-4 Parking Area Improvements**

### **10-12-5 Parking Lot Design Standards**

### **10-12-6 Number Of Parking Spaces Required**

### **10-12-7 Common Parking Facilities For Mixed Uses**

### **10-12-8 General Loading Requirements**

### **10-12-9 Number And Size Of Loading Berths**

### **10-12-1 Purpose**

The purpose of this chapter is to set forth the minimum requirements for off-street vehicular parking and loading for various buildings and land uses irrespective of the district in which they are located. (Ord. 313-08, 6-9-2008)

### **10-12-2 General Parking Requirements**

- A. Off-street parking and loading facilities shall be shown on a site plan for a building permit or Administrator review at a scale not less than one inch equals one hundred feet (1" = 100'). This is not required for single-family or duplex construction on a lot with an attached garage for each unit.
- B. Commercial parking areas shall be used for automobile parking only, with no sales, storage, repair work or servicing of any kind conducted thereon. Trucks are allowed where the lot is constructed with adequate space to accommodate trucks of the appropriate class (or weight) as identified by Idaho Code 49 or its amendments.
- C. Whenever a land use is changed or altered (enlarged, increase in number of employees, seating capacity, etc.) in such a manner that will increase the parking space requirement specified by this title, a site plan showing the design for the additional parking spaces shall be submitted to the Administrator for approval.
- D. With the exception of residential districts, no inoperable or unlicensed vehicles shall be parked within public or private off-street parking areas. Inoperable or unlicensed vehicles located in residential districts shall be located within an enclosed building or an enclosed back yard, with a limit of two (2) vehicles that are not roadworthy. (See also section 4-2-2.)
- E. Groups of three (3) or more parking spaces, except those in conjunction with single-family or two-family dwellings on a single lot, shall be served by a service drive so that no backward movement or other maneuvering of a vehicle within a street, other than an alley, will be required. (Ord. 313-08, 6-9-2008; amd. Ord. 367-2020, 4-27-2020)

### **10-12-3 Location Of Parking Spaces**

- A. An off-street parking lot for uses other than residential uses shall be located on the same lot as the principal use the parking lot serves. When a commercial/business enterprise is using an off-site parking area to satisfy its parking needs, a signed written agreement between the enterprise and the owner of the off-site parking area is required.
- B. Off-street parking for residences shall be located on a driveway in the side, rear or front. There shall be no parking in setback areas. (Ord. 313-08, 6-9-2008; amd. Ord. 367-2020, 4-27-2020)

**10-12-4 Parking Area Improvements**

All public or private parking areas which contain three (3) or more parking spaces shall be improved according to the following:

- A. Surface: All parking areas, except those in conjunction with single-family or two-family dwellings, shall have surfacing of asphalt concrete, or portland cement concrete. Other durable and dust-free surfacing materials may be approved by the Council for infrequently used parking areas, such as an auditorium, gymnasium, church or other similar use.
- B. Enclosures: All parking areas, including service drives, except those required in conjunction with single-family or two-family dwellings, which abut a residential district shall be enclosed along and immediately adjacent to any interior property which abuts any residential district with a sight obscuring fence, wall or hedge not less than three feet (3') nor more than six feet (6') in height. If the fence, hedge or wall is not located on the property line, said area between the fence, hedge or wall and the property line shall be landscaped and maintained with lawn or low-growing evergreen ground cover or rock mulch.
- C. Lighting: Any lights provided to illuminate any public or private parking area or vehicle sales area shall be so arranged as to reflect the light away from any abutting or adjacent residential district.
- D. Residential Location: Parking areas for residential uses, except those required in conjunction with a single-family or two-family dwelling, shall not be located in a required front yard.
- E. Service Drives: Service drives shall be designed and constructed to facilitate the flow of traffic, provide maximum safety in traffic access and egress and maximum safety of pedestrian and vehicular traffic on the site, but in no case shall two-way and one-way driveways be less than twenty feet (20') and twelve feet (12'), respectively. (Ord. 313-08, 6-9-2008; amd. Ord. 367-2020, 4-27-2020)

**10-12-5 Parking Lot Design Standards**

All parking spaces and parking lots shall be designed and constructed to the following minimum standards:

- A. Parking Space Dimensions: A standard parking space is nine feet (9') in width by twenty feet (20') in length, and a compact parking space is eight feet (8') in width by sixteen feet (16') in length. No more than twenty five percent (25%) of spaces in a parking area may be designed as compact parking spaces. Parking area aisle widths shall be as follows:

**PARKING AISLE WIDTHS**

	Parking Angle In Degrees			
	30	45	60	90
One-way traffic	12 feet	12 feet	24 feet	24 feet
Two-way traffic	24 feet	24 feet	24 feet	24 feet

- B. Stalls:
  - 1. Stalls must be clearly marked, and the markings must be maintained in good condition.
  - 2. No stalls shall be such that cars must back over the property line to enter or leave a stall.

- C. Driveway Entrances And Exits:

1. A driveway that serves no more than one dwelling unit: Ten feet (10') in width. Item 7.
2. A driveway that serves two (2) or more dwelling units: Eighteen feet (18') in width. (Ord. 313-08, 6-9-2008; amd. Ord. 367-2020, 4-27-2020)

### **10-12-6 Number Of Parking Spaces Required**

The minimum number of off-street parking spaces required shall be no less than as set forth in the following table:

Use	Parking Spaces Required
<b>Residential types:</b>	
Bed and breakfast	2 for the operator; 1 for each guestroom; 1 for each employee
Hotels, motels, motor hotels, etc.	1 for each guestroom, plus 1 for each 2 employees
Mobile/manufactured home park	2 for each dwelling unit
Multiple-family dwelling	2 for each dwelling unit, with 1 visitor space per 3 dwelling units
Vacation rentals	1 for each guest dwelling unit, plus 2 per owner/operator
Single-family or two-family dwelling	2 for each dwelling unit on a single lot
<b>Institutional types:</b>	
Churches, clubs, lodges	1 for every 4 persons at the rated maximum occupancy of the building
Daycare centers	1 per 350 square feet of gross floor area
Hospitals	2 for each bed
Libraries, museums, art galleries	1 for each 250 square feet of gross floor area
Nursing homes, homes for the aged, group care homes, etc.	1 for each 3 beds
<b>Schools:</b>	
Elementary or junior high	1.5 for each teaching station, plus 4 for every classroom, or 1 for every 42 square feet of seating area where there are no fixed seats in an auditorium or assembly area
High schools	1.5 for each teaching station, plus 8 for every classroom or 1 for every 28 square feet of seating area where there are no fixed seats in an auditorium or assembly area
Welfare or correctional institutions	1 for each 5 beds
<b>Commercial types:</b>	
Barbershops, beauty salons and spas	1 for each 200 square feet of gross floor area
Bowling alleys	2 for each bowling lane

Establishments for the sale and consumption on the premises of food and beverages	1 for each 60 square feet of gross floor area	Item 7.
Establishments or enterprises of a recreational or an entertainment nature:		
Spectator type, e.g., auditoriums, assembly halls, theaters, stadiums, places of public assembly	1 for each 2 persons at the rated maximum occupancy of the building	
Participating type, e.g., skating rinks, dance halls	1 for each 2 persons at the rated maximum occupancy of the building	
Medical/dental clinics	2 parking spaces for each treatment room	
Office buildings, business and professional offices	1 for each 400 square feet of gross floor area	
Pharmacies	1 for each 150 square feet of gross floor area	
Retail establishments and automobile service garages, except as otherwise specified herein	1 for each 300 square feet of gross floor area	
Retail stores handling bulky merchandise, household furniture, or appliance repair shops	1 for each 600 square feet of gross floor area	
<b>Industrial types:</b>		
Except as specifically mentioned herein	1 for each 500 square feet of gross floor area	
Laboratories and research facilities	1 for each 300 square feet of gross floor area	
Machinery or equipment sales	1 for each 400 square feet of gross floor area	
Wholesale and storage corporations	1 for each 700 square feet of gross floor area	
The parking space requirements for buildings and uses not set forth herein shall be determined by the City Council, and such determination shall be based upon the requirements for the most comparable building or use specified herein.		
When multiple uses are proposed, the parking spaces requirement is set to the spaces required for the highest proposed use.		

(Ord. 313-08, 6-9-2008; amd. Ord. 367-2020, 4-27-2020)

### **10-12-7 Common Parking Facilities For Mixed Uses**

- A. Number Of Spaces: In the case of mixed uses, the total requirements for off-street parking spaces shall be the sum of the requirements for the various uses. Off-street parking facilities for one use shall not be considered to provide parking facilities for any other use except as provided in subsection B of this section.
- B. Joint Uses Of Parking Facilities: The City Council may, upon application, authorize the joint use of parking facilities required by said uses and any other parking facility, provided that:
1. The applicant shows that there is no substantial conflict in the principal operating use of the building or use for which the joint use of parking facilities is proposed.
  2. The parties concerned in the joint use of off street parking facilities shall evidence agreement for such joint use by a legal instrument approved by the City Attorney as to form and content. Such instrument, when approved as conforming to the provisions of this

title, shall be recorded in the Office of the County Recorder and copies thereof filed with the City Clerk-Treasurer. (Ord. 313-08, 6-9-2008; amd. Ord. 367-2020, 4-27-2020)

Item 7.

### **10-12-8 General Loading Requirements**

The following provisions shall apply to off-street loading facilities:

- A. The provision and maintenance of off-street loading space is a continuing obligation of the property owner. No building permit shall be issued until plans are presented that show property that is and will remain available for exclusive use of property for which the building permit is issued and shall be conditioned upon the unqualified continuance and availability of the amount of loading space required by this title. Should the owner or occupant of any building change the use to which the building is put, thereby increasing off-street loading requirements, it shall be unlawful and a violation of this title to begin or maintain such altered use until such time as the increased off-street loading requirements are met.
- B. Owners of two (2) or more buildings may agree to utilize jointly the same loading spaces when the hours of operation do not overlap; provided, that satisfactory legal evidence is presented in the form of deeds, leases or contracts to establish the joint use.
- C. A plan drawn to scale, indicating how the off-street loading requirements are to be fulfilled, shall accompany an application for loading areas.
- D. Design requirements for loading areas are as follows:
  1. Areas used for standing and maneuvering of vehicles shall have durable surfaces, maintained adequately for all-weather use and so drained as to avoid flow of water across sidewalks. Drainage shall be kept on site and designed to percolate into the ground from the containment area.
  2. Loading areas adjacent to residential districts or adjacent to residential uses shall be designed to minimize disturbance of residents.
  3. Access aisles shall be of sufficient width for all vehicular turning and maneuvering.
  4. Service drives shall have a minimum vision clearance area formed by the intersection of the driveway centerline, the street right-of-way line and a straight line joining said lines through points twenty feet (20') from their intersection. (Ord. 313-08, 6-9-2008; amd. Ord. 367-2020, 4-27-2020)

### **10-12-9 Number And Size Of Loading Berths**

Buildings to be built or substantially altered that receive and distribute materials and merchandise by trucks shall provide and maintain off-street loading areas. (Ord. 313-08, 6-9-2008; amd. Ord. 367-2020, 4-27-2020)

**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, 2020

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## **Independent Auditor's Report**

Honorable Mayor  
and City Council  
New Meadows, Idaho

### **Report on the Financial Statements**

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, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

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, 2020, 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.

## ***Other Matters***

### *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.

### *Other 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 February 5, 2021, 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.

*Zwyzart John & Associates, CPAs PLLC*

Nampa, Idaho  
February 5, 2021

**City of New Meadows, Idaho**  
Statement of Net Position  
September 30, 2020

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Current Assets:			
Cash and Cash Equivalents	\$ 92,229	\$ 488,444	\$ 580,673
Receivables, Net:			
Accounts	-	57,516	57,516
Property Taxes	8,332	-	8,332
Other	4,645	-	4,645
Due From Other Governments	10,901	-	10,901
Prepaid Insurance	1,070	4,018	5,088
Noncurrent Assets:			
Restricted Cash	-	63,447	63,447
Capital Assets:			
Land and Construction in Progress	149,520	2,761,959	2,911,479
Buildings, Net	20,667	411,438	432,105
Equipment, Net	47,118	34,226	81,344
Improvements, Net	149,550	245,247	394,797
Total Capital Assets	<u>366,855</u>	<u>3,452,870</u>	<u>3,819,725</u>
<b>Total Assets</b>	<u>484,032</u>	<u>4,066,295</u>	<u>4,550,327</u>
<b>Deferred Outflows</b>			
Pension Related Items	<u>8,777</u>	<u>7,660</u>	<u>16,437</u>
<b>Total Deferred Inflows</b>	<u>8,777</u>	<u>7,660</u>	<u>16,437</u>
<b>Liabilities</b>			
Current Liabilities:			
Accounts Payable	3,262	12,526	15,788
Accrued Interest	-	2,155	2,155
Customer Deposits	-	6,047	6,047
Long-term Liabilities:			
Portion Due or Payable Within One Year:			
Compensated Absences	13,790	20,686	34,476
Bond Payable	-	49,958	49,958
Portion Due or Payable After One Year:			
Bond Payable	-	822,947	822,947
Net Pension Liability	33,947	31,872	65,819
<b>Total Liabilities</b>	<u>50,999</u>	<u>946,191</u>	<u>997,190</u>
<b>Deferred Inflows</b>			
Pension Related Items	<u>1,246</u>	<u>14,614</u>	<u>15,860</u>
<b>Total Deferred Inflows</b>	<u>1,246</u>	<u>14,614</u>	<u>15,860</u>
<b>Net Position</b>			
Invested in Capital Assets, Net of Related Debt	366,855	2,579,965	2,946,820
Restricted	6,582	63,447	70,029
Unrestricted Surplus	67,127	469,738	536,865
<b>Total Net Position</b>	<u>\$ 440,564</u>	<u>\$ 3,113,150</u>	<u>\$ 3,553,714</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, 2020

	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	\$ 32,675	\$ 20,500	\$ 3,972	\$ -	\$ (8,203)	\$ -	\$ (8,203)
Highways and Streets	108,509	-	-	-	(108,509)	-	(108,509)
Wages, Taxes, and Retirement	62,947	-	-	-	(62,947)	-	(62,947)
Parks and Recreation	36,096	-	8,000	-	(28,096)	-	(28,096)
Public Safety - Police	53,624	-	-	-	(53,624)	-	(53,624)
Planning and Zoning	580	-	-	-	(580)	-	(580)
Total Governmental Activities	<u>294,431</u>	<u>20,500</u>	<u>11,972</u>	<u>-</u>	<u>(261,959)</u>	<u>-</u>	<u>(261,959)</u>
Business-type Activities:							
Water	147,061	207,950	-	446,197	-	507,086	507,086
Sewer	197,877	213,733	-	93,862	-	109,718	109,718
Industrial Park	35,366	21,823	-	-	-	(13,543)	(13,543)
Total Business-type Activities	<u>380,304</u>	<u>443,506</u>	<u>-</u>	<u>540,059</u>	<u>-</u>	<u>603,261</u>	<u>603,261</u>
Total Primary Government	<u>\$ 674,735</u>	<u>\$ 464,006</u>	<u>\$ 11,972</u>	<u>\$ 540,059</u>	<u>(261,959)</u>	<u>603,261</u>	<u>341,302</u>
General Revenues:							
Property Taxes					148,286	-	148,286
State Sources					108,229	-	108,229
Other					7,777	-	7,777
Unrestricted Investment Earnings					1,071	5,358	6,429
Total General Revenues and Special Items					<u>265,363</u>	<u>5,358</u>	<u>270,721</u>
Change in Net Position					3,404	608,619	612,023
Net Position, Beginning					<u>437,160</u>	<u>2,504,531</u>	<u>2,941,691</u>
Net Position, End of Year					<u>\$ 440,564</u>	<u>\$ 3,113,150</u>	<u>\$ 3,553,714</u>

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

**City of New Meadows, Idaho**  
 Balance Sheet -  
 Governmental Funds  
 September 30, 2020

	General	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>			
Cash and Cash Equivalents	\$ 85,647	\$ 6,582	\$ 92,229
Property Taxes Receivable, Net	8,332	-	8,332
Other Receivables, Net	4,645	-	4,645
Due From Other Governments	10,901	-	10,901
Prepaid Insurance	1,070	-	1,070
<b>Total Assets</b>	<b>\$ 110,595</b>	<b>\$ 6,582</b>	<b>\$ 117,177</b>
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
Liabilities			
Accounts Payable	\$ 3,262	\$ -	\$ 3,262
Total Liabilities	3,262	-	3,262
Deferred Inflows			
Unavailable Revenue - Property Taxes	6,516	-	6,516
Fund Balances			
Nonspendable			
Prepays	1,070	-	1,070
Restricted	-	6,582	6,582
Unassigned	99,747	-	99,747
Total Fund Balances	100,817	6,582	107,399
<b>Total Liabilities, Deferred Inflows and Fund Balance</b>	<b>\$ 110,595</b>	<b>\$ 6,582</b>	<b>\$ 117,177</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, 2020

Total Fund Balances - Governmental Funds \$ 107,399

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 \$50,441 accumulated depreciation	20,667	
Improvements, net of \$244,259 accumulated depreciation	47,118	
Equipment, net of \$89,394 accumulated depreciation	<u>149,550</u>	
		366,855

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. 6,516

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	\$ (33,947)	
Pension Related Deferred Inflows	(1,246)	
Pension Related Deferred Outflows	<u>8,777</u>	
		(26,416)

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	<u>\$ (13,790)</u>	
		<u>(13,790)</u>

Net Position of Governmental Activities \$ 440,564

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, 2020

	General	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>			
Property Taxes	\$ 148,853	\$ -	\$ 148,853
Licenses and Permits	2,971	-	2,971
Intergovernmental	108,229	-	108,229
Grants and Donations	5,365	6,607	11,972
Earnings on Investments	1,071	-	1,071
Other	25,306	-	25,306
Total Revenues	<u>291,795</u>	<u>6,607</u>	<u>298,402</u>
<b>Expenditures</b>			
Current:			
General Administration	29,396	25	29,421
Highways and Streets	94,862	-	94,862
Wages, Taxes, and Retirement	53,301	-	53,301
Parks and Recreation	17,576	-	17,576
Public Safety - Police	53,624	-	53,624
Planning and Zoning	580	-	580
Capital Outlay	6,125	-	6,125
Total Expenditures	<u>255,464</u>	<u>25</u>	<u>255,489</u>
Net Change in Fund Balances	36,331	6,582	42,913
Fund Balances - Beginning	64,486	-	64,486
Fund Balances - Ending	<u>\$ 100,817</u>	<u>\$ 6,582</u>	<u>\$ 107,399</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, 2020

Total Net Change in Fund Balance - Governmental Funds \$ 42,913

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 \$ (29,296)  
Net (29,296)

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. (567)

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 (3,229)

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. (6,417)

Change in Net Position of Governmental Activities \$ 3,404

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

**City of New Meadows, Idaho**  
Statement of Net Position -  
Proprietary Funds  
September 30, 2020

	Business-type Activities - Enterprise Funds			
	Water	Sewer	Industrial Park	Total
<b>Assets</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 263,293	\$ 110,797	\$ 114,354	\$ 488,444
Accounts Receivable, Net	27,573	27,516	2,427	57,516
Prepaid Insurance	3,215	803	-	4,018
Total Current Assets	<u>294,081</u>	<u>139,116</u>	<u>116,781</u>	<u>549,978</u>
Noncurrent Assets:				
Restricted Assets:				
Restricted Cash	28,765	34,682	-	63,447
Capital Assets:				
Land and Construction in Progress	1,166,448	1,595,511	-	2,761,959
Buildings, Net	5,273	33,044	373,121	411,438
Equipment, Net	17,486	16,740	-	34,226
Improvements, Net	11,616	233,631	-	245,247
Total Noncurrent Assets	<u>1,229,588</u>	<u>1,913,608</u>	<u>373,121</u>	<u>3,516,317</u>
Total Assets	<u>1,523,669</u>	<u>2,052,724</u>	<u>489,902</u>	<u>4,066,295</u>
<b>Deferred Outflows</b>				
Pension Related Items	3,830	3,830	-	7,660
Total Deferred Inflows	<u>3,830</u>	<u>3,830</u>	<u>-</u>	<u>7,660</u>
<b>Liabilities</b>				
Current Liabilities:				
Accounts Payable	11,420	347	759	12,526
Accrued Interest	47	2,108	-	2,155
Customer Deposits	6,047	-	-	6,047
Compensated Absences	10,343	10,343	-	20,686
Bonds, Notes, and Loans Payable	24,923	25,035	-	49,958
Total Current Liabilities	<u>52,780</u>	<u>37,833</u>	<u>759</u>	<u>91,372</u>
Noncurrent Liabilities:				
Bonds, Notes, and Loans Payable	324,373	498,574	-	822,947
Net Pension Liability	15,936	15,936	-	31,872
Total Liabilities	<u>393,089</u>	<u>552,343</u>	<u>759</u>	<u>946,191</u>
<b>Deferred Inflows</b>				
Pension Related Items	7,307	7,307	-	14,614
Total Deferred Inflows	<u>7,307</u>	<u>7,307</u>	<u>-</u>	<u>14,614</u>
<b>Net Position</b>				
Invested in Capital Assets, Net of Related Debt	851,527	1,355,317	373,121	2,579,965
Restricted for Debt Service	28,765	34,682	-	63,447
Unrestricted	246,811	106,905	116,022	469,738
Total Net Position	<u>\$ 1,127,103</u>	<u>\$ 1,496,904</u>	<u>\$ 489,143</u>	<u>\$ 3,113,150</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, 2020

	Business-type Activities - Enterprise Funds			
	Water	Sewer	Industrial Park	Total
<b>Operating Revenues</b>				
Charges for Services	\$ 207,950	\$ 213,733	\$ 21,823	\$ 443,506
Total Operating Revenues	<u>207,950</u>	<u>213,733</u>	<u>21,823</u>	<u>443,506</u>
<b>Operating Expenses</b>				
Wages	48,848	52,941	1,592	103,381
Taxes and Benefits	19,310	20,967	696	40,973
Training	490	640	-	1,130
Travel	627	848	-	1,475
Utilities	14,503	11,345	2,933	28,781
Professional Services	21,148	37,073	1,506	59,727
Audit	1,225	1,225	1,225	3,675
Depreciation	15,849	27,659	15,935	59,443
Fuel	852	638	-	1,490
Maintenance and Operations	21,445	25,157	11,479	58,081
Total Operating Expenses	<u>144,297</u>	<u>178,493</u>	<u>35,366</u>	<u>358,156</u>
<b>Operating Income (Loss)</b>	<u>63,653</u>	<u>35,240</u>	<u>(13,543)</u>	<u>85,350</u>
<b>Non-operating Revenues (Expenses)</b>				
Interest Earned	2,695	1,626	1,037	5,358
Interest Expense	(2,764)	(19,384)	-	(22,148)
Grants and Donations	446,197	93,862	-	540,059
Total Non-operating Revenues (Expenses)	<u>446,128</u>	<u>76,104</u>	<u>1,037</u>	<u>523,269</u>
<b>Change in Net Position</b>	509,781	111,344	(12,506)	608,619
<b>Net Position - Beginning</b>	617,322	1,385,560	501,649	2,504,531
<b>Net Position - Ending</b>	<u>\$ 1,127,103</u>	<u>\$ 1,496,904</u>	<u>\$ 489,143</u>	<u>\$ 3,113,150</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, 2020

	Business-type Activities - Enterprise Funds			
	Water	Sewer	Industrial Park	Total
<b>Cash Flows From Operating Activities</b>				
Charges for Services	\$ 211,089	\$ 218,366	\$ 19,396	\$ 448,851
Payments to Suppliers for Goods and Services	(184,059)	(146,520)	(16,709)	(347,288)
Payments to Employees for Services	(65,736)	(71,486)	(2,288)	(139,510)
Net Cash Provided (Used) by Operating Activities	<u>(38,706)</u>	<u>360</u>	<u>399</u>	<u>(37,947)</u>
<b>Cash Flows From Noncapital Financing Activities</b>				
Net Cash Provided (Used) by Noncapital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows From Capital and Related Financing Activities</b>				
Debt Proceeds	167,971	-	-	167,971
Grant Proceeds	446,197	93,862	-	540,059
Purchase of Capital Assets	(483,873)	(73,096)	-	(556,969)
Principal Paid on Capital Debt	(44,924)	(23,960)	-	(68,884)
Interest Paid on Capital Debt	(2,809)	(19,455)	-	(22,264)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>82,562</u>	<u>(22,649)</u>	<u>-</u>	<u>59,913</u>
<b>Cash Flows From Investing Activities</b>				
Interest and Dividends	2,695	1,626	1,037	5,358
Net Cash Provided (Used) by Investing Activities	<u>2,695</u>	<u>1,626</u>	<u>1,037</u>	<u>5,358</u>
Net Increase (Decrease) in Cash and Cash Equivalents	46,551	(20,663)	1,436	27,324
<b>Cash and Cash Equivalents, Beginning</b>	<u>245,507</u>	<u>166,142</u>	<u>112,918</u>	<u>524,567</u>
<b>Cash and Cash Equivalents, Ending</b>	<u><u>\$ 292,058</u></u>	<u><u>\$ 145,479</u></u>	<u><u>\$ 114,354</u></u>	<u><u>\$ 551,891</u></u>
<b>Displayed As:</b>				
Cash	\$ 263,293	\$ 110,797	\$ 114,354	\$ 488,444
Restricted Cash	28,765	34,682	-	63,447
	<u><u>\$ 292,058</u></u>	<u><u>\$ 145,479</u></u>	<u><u>\$ 114,354</u></u>	<u><u>\$ 551,891</u></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, 2020

	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)	\$ 63,653	\$ 35,240	\$ (13,543)	\$ 85,350
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:				
Depreciation	15,849	27,659	15,935	59,443
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	1,363	3,621	(2,427)	2,557
(Increase) Decrease in Prepaid Expenses	(2,582)	(170)	-	(2,752)
Increase (Decrease) in Accounts Payable	(121,187)	(69,424)	434	(190,177)
Increase (Decrease) in Customer Deposits	1,776	1,012	-	2,788
Increase (Decrease) in Compensated Absences	2,422	2,422	-	4,844
Net Cash Provided by Operating Activities	<u>\$ (38,706)</u>	<u>\$ 360</u>	<u>\$ 399</u>	<u>\$ (37,947)</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.

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.

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, 2020

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, 2020, the carrying amount of the City's deposits was \$55,657 and the respective bank balances totaled \$84,478. 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, 2020, 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, 2020

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, 2020, are summarized below:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>	
		<u>Less Than 1</u>	<u>1 - 5</u>
External Investment Pool	\$ 422,678	\$ 422,678	\$ -
Money Market	165,285	165,285	-
<b>Total</b>	<b><u>\$ 587,963</u></b>	<b><u>\$ 587,963</u></b>	<b><u>\$ -</u></b>

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

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Cash and cash equivalents	\$ (47,276)	\$ 103,433	\$ 56,157
Investments categorized as deposits	139,505	385,011	524,516
Restricted Investments	-	63,447	63,447
	<b><u>\$ 92,229</u></b>	<b><u>\$ 551,891</u></b>	<b><u>\$ 644,120</u></b>

3. DUE FROM OTHER GOVERNMENTS

Amounts due from other governmental units (State of Idaho) consist of state revenue sharing of \$10,901.

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, 2020, are considered by the City as a receivable.

Taxes not collected within 60 days after September 30, 2020, 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 72% for police and firefighters. As of June 30, 2020 it was 7.16% for general employees and 8.81% 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 \$18,978 for the year ended September 30, 2020.

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

At September 30, 2020, 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, 2020, 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, 2020, the City of New Meadows, Idaho's proportion was 0.0043442 percent.

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2020

6. PENSION PLAN (continued)

For the year ended September 30, 2020, the City of New Meadows, Idaho recognized pension expense (revenue) of \$38,233. At September 30, 2020, 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	\$ 7,881	\$ 3,294
Changes in assumptions or other inputs	1,706	-
Net difference between projected and actual earnings on pension plan investments	11,563	-
City of New Meadows, Idaho's contributions subsequent to the measurement date	4,942	-
<b>Total</b>	<b>\$ 26,092</b>	<b>\$ 3,294</b>

\$4,942 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, 2020.

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, 2019, the beginning of the measurement period ended June 30, 2019, is 4.8 and 4.8 for measurement period June 30, 2020 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>
2021	\$ 5,268
2022	4,249
2023	5,767
2024	7,514

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2020

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, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.75%
Salary inflation	3.75%
Investment rate of return	7.05%, net of investment expenses
Cost-of-living adjustments	1%

Mortality rates were based on the RP – 2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

An experience study was performed for the period July 1, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions including mortality. The Total Pension Liability as of June 30, 2020 is based on the results of an actuarial valuation date of July 1, 2020.

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

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

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2020

6. PENSION PLAN (continued)

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 2020.

**Capital Market Assumptions from Callan 2020**

<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%	2.80%	55.00%
Broad US Equities	55.00%	8.55%	6.30%
Developed Foreign Equities	15.00%	8.70%	6.45%
Assumed Inflation - Mean		2.25%	2.25%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.85%	4.60%
Portfolio Standard Deviation		12.33%	12.33%
Portfolio Long-Term (Geometric) Expected Rate of Return		6.25%	3.89%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses		5.85%	3.49%

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2020

6. PENSION PLAN (continued)

*Discount Rate*

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

*Sensitivity of the 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 7.05 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 (6.05 percent) or 1-percentage-point higher (8.05 percent) than the current rate:

	<b>1% Decrease (6.05%)</b>	<b>Current Discount Rate (7.05%)</b>	<b>1% Increase (8.05%)</b>
Employer's proportionate share of the net pension liability (asset)	\$ 206,873	\$ 100,878	\$ 13,237

*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, 2020

7. CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2020, was as follows:

	Balance 9/30/2019	Additions	Disposals	Balance 9/30/2020
<u>Governmental Activities:</u>				
Capital Assets Not Being Depreciated:				
Land	\$ 149,520	\$ -	\$ -	\$ 149,520
Construction in Process	-	-	-	-
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	49,462	979	-	50,441
Improvements	77,891	11,503	-	89,394
Equipment	227,445	16,814	-	244,259
Total Accumulated Depreciation	354,798	29,296	-	384,094
Net Depreciable Assets	246,631	(29,296)	-	217,335
<u>Governmental Activities</u>				
Net Capital Assets	\$ 396,151	\$ (29,296)	\$ -	\$ 366,855

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2020

7. CAPITAL ASSETS (continued)

	<u>Balance</u> <u>9/30/2019</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>9/30/2020</u>
<u>Business-type Activities:</u>				
Capital Assets Not Being Depreciated:				
Land	\$ 106,716	\$ -	\$ -	\$ 106,716
Construction in Progress	<u>2,098,274</u>	<u>556,969</u>	<u>-</u>	<u>2,655,243</u>
Total Assets Not Being Depreciated	<u>2,204,990</u>	<u>556,969</u>	<u>-</u>	<u>2,761,959</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	307,761	17,977	-	325,738
Improvements	2,183,928	13,377	-	2,197,305
Equipment	<u>386,621</u>	<u>28,070</u>	<u>-</u>	<u>414,691</u>
Total Accumulated Depreciation	<u>2,878,310</u>	<u>59,424</u>	<u>-</u>	<u>2,937,734</u>
Net Depreciable Assets	<u>750,335</u>	<u>(59,424)</u>	<u>-</u>	<u>690,911</u>
Business-type Activities				
Net Capital Assets	<u>\$2,955,325</u>	<u>\$497,545</u>	<u>\$ -</u>	<u>\$3,452,870</u>

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

Governmental Activities:	
General Administration	\$ 979
Highways and Streets	13,647
Parks and Recreation	<u>14,670</u>
	<u>\$ 29,296</u>
Business-type Activities:	
Water	\$ 15,838
Sewer	27,651
Industrial Park	<u>15,935</u>
	<u>\$ 59,424</u>

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2020

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, 2020, are as follows:

	9/30/2019	Increase	Decrease	9/30/2020	Current Portion
Governmental Activities	\$ 10,561	\$ 7,108	\$ (3,879)	\$ 13,790	\$ 13,790
Business-type Activities	15,841	10,662	(5,818)	20,685	20,685
	\$ 26,402	\$ 17,770	\$ (9,697)	\$ 34,475	\$ 34,475

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
2021	\$ 1,380
2022	1,380
	\$ 2,760

Rent expenditures for the year ended September 30, 2020, totaled \$1,481.

**City of New Meadows, Idaho**  
Notes to Financial Statements  
For the Year Ended September 30, 2020

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, 2020, are as follows:

Description	Maturity	Rate	Required Reserve	9/30/2019	Increase	Decrease	9/30/2020	Current Portion
<b>Business-type Activities:</b>								
Water Bond	2020	5.75%	\$26,733	\$ 48,847	\$ -	\$(23,924)	\$ 24,923	\$24,923
Sewer Bond 92-03	2029	5.125%	32,995	272,109	-	(19,049)	253,060	20,026
Sewer Bond 92-05	2057	2.00%	-	120,804	-	(2,154)	118,650	2,197
Sewer Bond 92-07	2057	2.00%	-	154,656	-	(2,757)	151,899	2,812
Land Lease	2020	0.00%	-	21,000	-	(21,000)	-	-
DEQ (LOC) Loan	2048	1.75%	-	156,402	167,971	-	324,373	-
			<u>\$59,728</u>	<u>\$773,818</u>	<u>\$167,971</u>	<u>\$(68,884)</u>	<u>\$872,905</u>	<u>\$49,958</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, 2020, are as follows:

Year Ending September 30,	Bonds and Notes		
	Principal	Interest	Total
2021	\$ 49,957	\$ 19,813	\$ 69,771
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	52,100
2046 - 2050	42,765	9,335	52,100
2051 - 2055	47,216	4,884	52,100
2056 - 2060	20,137	605	20,743
	<u>\$548,537</u>	<u>\$192,915</u>	<u>\$ 741,452</u>

Interest expense for the year was \$22,148 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, 2020

11. OTHER COMMITMENTS

The City also has credit cards available for use. As of September 30, 2020, credit available on these credit cards totaled \$8,000, of which \$151 was in use.

12. ACCOUNTS RECEIVABLE - NET

Accounts receivable are made of the following amounts:

	General Fund	Water Fund	Industrial Park Fund	Sewer Fund
Other Accounts	\$ 4,645	\$ 313	\$ 2,427	\$ 631
Utilities	-	29,977	-	33,441
	4,645	30,290	2,427	34,072
Less Allowance	-	(2,689)	-	(6,523)
Net Balance	\$ 4,645	\$ 27,601	\$ 2,427	\$ 27,549

**REQUIRED SUPPLEMENTARY INFORMATION**

**City of New Meadows, Idaho**  
 Budgetary (GAAP Basis) Comparison Schedule  
 General Fund  
 For the Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 153,477	\$ 153,477	\$ 148,853	\$ (4,624)
Licenses and Permits	10,675	10,675	2,971	(7,704)
Intergovernmental	94,201	94,201	108,229	14,028
Grants and Donations	127,720	127,720	5,365	(122,355)
Earnings on Investments	276	276	1,071	795
Other	22,449	22,449	25,306	2,857
Total Revenues	<u>408,798</u>	<u>408,798</u>	<u>291,795</u>	<u>(117,003)</u>
<b>Expenditures</b>				
Current:				
General Administration	39,089	39,089	29,396	9,693
Highways and Streets	162,920	162,920	94,862	68,058
Wages, Taxes, and Retirement	55,261	55,261	53,301	1,960
Parks and Recreation	41,677	41,677	17,576	24,101
Public Safety - Police	57,560	57,560	53,624	3,936
Planning and Zoning	25,000	25,000	580	24,420
Capital Outlay	27,291	27,291	6,125	21,166
Total Expenditures	<u>408,798</u>	<u>408,798</u>	<u>255,464</u>	<u>153,334</u>
Net Change in Fund Balances	-	-	36,331	36,331
Fund Balances - Beginning	-	-	64,486	64,486
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,817</u>	<u>\$ 100,817</u>

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 the City's Proportionate Share of the  
Net Pension Liability

Public Employees Retirement System of Idaho

Last 10 - Fiscal Years\*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
City's proportion of the net pension liability	0.0043442%	0.0042306%	0.0043841%	0.0045465%	0.0046518%
City's proportionate share of the net pension liability	\$ 100,878	\$ 48,291	\$ 64,666	\$ 71,463	\$ 94,299
City's covered-employee payroll	\$ 158,943	\$ 145,400	\$ 145,047	\$ 135,655	\$ 140,289
City's proportional share of the net pension liability as a percentage of its covered-employee payroll	63.47%	33.21%	44.58%	52.68%	67.22%
Plan fiduciary net position as a percentage of the total pension liability	88.22%	93.79%	91.69%	90.68%	87.26%
	<u>2015</u>				
City's proportion of the net pension liability	0.0045736%				
City's proportionate share of the net pension liability	\$ 60,227				
City's covered-employee payroll	\$ 126,667				
City's proportional share of the net pension liability as a percentage of its covered-employee payroll	47.55%				
Plan fiduciary net position as a percentage of the total pension liability	94.95%				

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

Data reported is measured as of June 30, 2020

**City of New Meadows, Idaho**  
Schedule of City Contributions

Public Employees Retirement System of Idaho

Last 10 - Fiscal Years\*

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contributions	\$ 18,978	\$ 16,690	\$ 16,419	\$ 15,356	\$ 15,881
Contributions in relation to the contractually required contribution	<u>18,978</u>	<u>16,690</u>	<u>16,419</u>	<u>15,356</u>	<u>15,881</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered-employee payroll	\$ 158,943	\$ 145,400	\$ 145,047	\$ 135,655	\$ 140,289
Contributions as a percentage of covered-employee payroll	11.94%	11.48%	11.32%	11.32%	11.32%
	<u>2015</u>				
Contractually required contributions	\$ 14,339				
Contributions in relation to the contractually required contribution	<u>14,339</u>				
Contribution deficiency (excess)	<u>\$ -</u>				
City's covered-employee payroll	\$ 126,667				
Contributions as a percentage of covered-employee payroll	11.32%				

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

Data reported is measured as of September 30, 2020

**SUPPLEMENTAL INFORMATION**

**City of New Meadows, Idaho**  
 Supplemental Schedule of Revenues by Source -  
 Budget and Actual - General Fund  
 For the Year Ended September 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Taxes</b>			
Property Taxes	\$ 153,477	\$ 148,853	\$ (4,624)
<b>Licenses and Permits</b>			
Building Permits	6,075	742	(5,333)
Dog Licenses	600	290	(310)
City Liquor	1,900	1,775	(125)
Review and Solid Waste Fees	2,100	164	(1,936)
Total Licenses and Permits	<u>10,675</u>	<u>2,971</u>	<u>(7,704)</u>
<b>Intergovernmental</b>			
State Revenue Sharing	19,230	34,067	14,837
State Highway Users	24,150	24,253	103
State Liquor Fees	28,100	32,343	4,243
State Sales Tax	22,721	17,566	(5,155)
Total Intergovernmental	<u>94,201</u>	<u>108,229</u>	<u>14,028</u>
<b>Grants and Donations</b>			
Donations	6,320	2,365	(3,955)
Grants	121,400	3,000	(118,400)
Total Grants and Donations	<u>127,720</u>	<u>5,365</u>	<u>(122,355)</u>
<b>Other</b>			
Miscellaneous	-	500	500
Franchise Fees	19,034	17,529	(1,505)
Dividends/Refunds	-	213	213
Interest	276	1,071	795
Special Fees	170	140	(30)
Fines	3,245	6,924	3,679
Total Other	<u>22,725</u>	<u>26,377</u>	<u>3,652</u>
Total Revenue	<u>\$ 408,798</u>	<u>\$ 291,795</u>	<u>\$ (117,003)</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, 2020

	Budget	Actual	Variance
<b>General Administration</b>			
Training	\$ 1,930	\$ 299	\$ 1,631
Travel	2,150	292	1,858
Attorney	500	2,218	(1,718)
Utilities	1,180	1,682	(502)
Insurance	2,309	9,236	(6,927)
Audit	1,225	1,225	-
Maintenance and Operations	29,795	14,444	15,351
Capital Outlay	4,511	2,275	2,236
Total General Administration	<u>43,600</u>	<u>31,671</u>	<u>11,929</u>
<b>Highways and Streets</b>			
Wages and Benefits	27,635	35,887	(8,252)
Maintenance and Operations	121,060	26,164	94,896
Utilities	9,095	8,957	138
Fuel	5,130	2,324	2,806
Dust Abatement	-	21,530	(21,530)
Capital Outlay	22,780	-	22,780
Total Highways and Streets	<u>185,700</u>	<u>94,862</u>	<u>90,838</u>
<b>Wages, Taxes, and Retirement</b>			
Wages	26,671	32,594	(5,923)
Mayor and Council	6,600	6,875	(275)
Medical Insurance	10,200	4,779	5,421
Retirement	4,752	4,725	27
State Insurance	1,247	1,249	(2)
Social Security	4,322	2,495	1,827
Medicare	969	584	385
Unemployment	500	-	500
Total Taxes and Retirement	<u>55,261</u>	<u>53,301</u>	<u>1,960</u>
<b>Parks and Recreation</b>			
Wages and Benefits	6,525	4,146	2,379
Utilities	12,610	11,120	1,490
Maintenance and Operations	22,542	2,310	20,232
Park Improvements	-	3,850	(3,850)
Total Parks and Recreation	<u>41,677</u>	<u>21,426</u>	<u>20,251</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, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Public Safety - Police</b>			
Wages and Benefits	\$ 3,900	\$ 1,161	\$ 2,739
Attorneys	18,000	18,000	-
Code Enforcement	33,660	33,660	-
Maintenance and Operations	2,000	703	1,297
Animal Control	-	100	(100)
Total Public Safety - Police	<u>57,560</u>	<u>53,624</u>	<u>3,936</u>
<b>Planning and Zoning</b>			
Maintenance and Operations	<u>25,000</u>	<u>580</u>	<u>24,420</u>
Total Planning and Zoning	<u>25,000</u>	<u>580</u>	<u>24,420</u>
 Total Expenditures	 <u><u>\$ 408,798</u></u>	 <u><u>\$ 255,464</u></u>	 <u><u>\$ 153,334</u></u>

**City of New Meadows, Idaho**  
Combining Balance Sheet -  
Nonmajor Governmental Funds  
September 30, 2020

	Utility Assistance Program	Grant Fund	Total Nonmajor Governmental Funds
<b>Assets</b>			
Cash and Cash Equivalents	\$ 1,582	\$ 5,000	\$ 6,582
<b>Total Assets</b>	<b>\$ 1,582</b>	<b>\$ 5,000</b>	<b>\$ 6,582</b>
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
Liabilities			
Total Liabilities	\$ -	\$ -	\$ -
Deferred Inflows			
Total Deferred Inflows	-	-	-
Fund Balances			
Restricted	1,582	5,000	6,582
Total Fund Balances	1,582	5,000	6,582
<b>Total Liabilities, Deferred Inflows and Fund Balance</b>	<b>\$ 1,582</b>	<b>\$ 5,000</b>	<b>\$ 6,582</b>

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, 2020

	Utility Assistance Program	Grant Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>			
Grants and Donations	\$ 1,607	\$ 5,000	\$ 6,607
Total Revenues	<u>1,607</u>	<u>5,000</u>	<u>6,607</u>
<b>Expenditures</b>			
Current:			
General Administration	25	-	25
Total Expenditures	<u>25</u>	<u>-</u>	<u>25</u>
Net Change in Fund Balances	1,582	5,000	6,582
Fund Balances - Beginning	-	-	-
Fund Balances - Ending	<u>\$ 1,582</u>	<u>\$ 5,000</u>	<u>\$ 6,582</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, 2020, 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 February 5, 2021.

**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  
February 5, 2021

## City of New Meadows

Placement of Parking notices (No parking between 2 am and 6 am)

### Suggested Locations:

- #1 – Parking area in front of the Library/Timberline title building
- #2 – Parking area from N Heigho to N Miller (in front of Intersection BBQ, C&N Electrical, Vintage)
- #3 – Parking area from S. Miller and S Commercial (in front of the city park)
- #4 – Parking area between S Heigho and the old Scout Hall (in front of the Dollar Store)
- #5 – Parking area from N. Heigho to N Cunningham (in front of the bank and Kahili Club)

If all the areas in downtown (Central Business District) were noticed with signage

Mayor's #1 – On street parking area in front of the Library / Timberline Title Building

Mayor's #2 – On street parking area from N Heigho to N Miller (in front of Intersection BBQ, C&N Electrical and Vintage)

Mayor's #3 – On street parking area from S Miller and S Commercial (in front of the city park)

Mayor's #4 – On street parking area between S Heigho and the old Scout Hall (in front of Family Dollar)

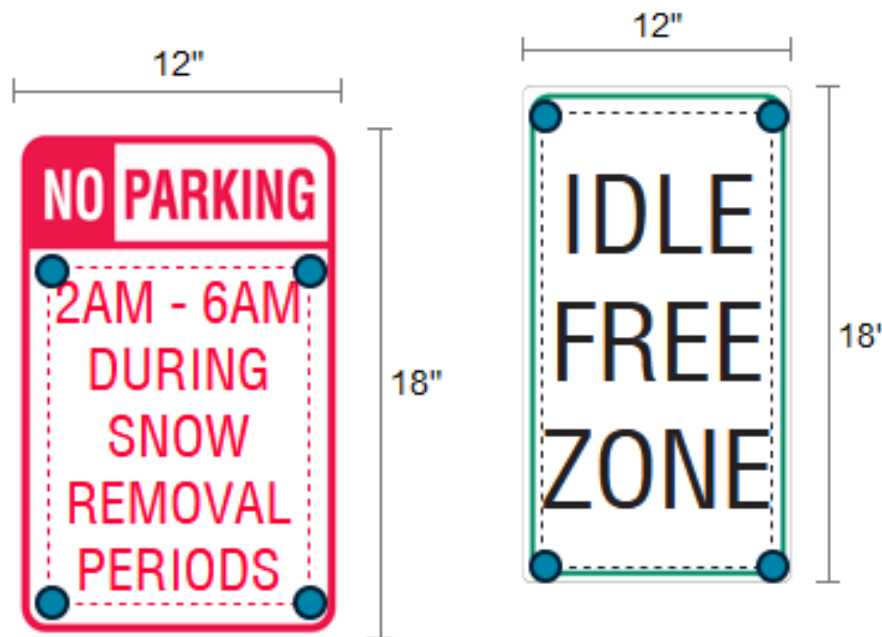
Mayor's #5 – On street parking area from N Heigho to N Cunningham (in front of the bank and Kahili Club)

#6 – On street parking area from City Hall to S Norris.

#7 – On street parking area from N Miller to Peterson Memorial (Residences to Libby's Auto Electric)

#8 – On street parking area from S Miller to S Heigho (Residence and Granite Mtn Café and Post Office)

I would suggest adding all the areas. Change the ordinance to allow for on street parking during NON-SNOW DAYS. I would also suggest adding a NO IDLE ZONE to each of the signposts.



**The Idle Free Zone sign retails printed for \$55.30 Each through Champion America.**

**The No Parking Sign retails printed for \$21.65.**

**Posts to place these signs would cost approximately \$11 to \$20 each with hardware.**

A few things to think about by creating these no parking areas, in a blizzard we will have to allow parking on Virginia Street, especially during road closures. I have seen at time nearly 100 semi's parked intown waiting for the highway to re-open. This can be anytime of the year, not just snow events.

I would suggest that a clause be placed in the ordinance that allowed for parking and idling during these types of events.

As I am a property owner on Virginia Street with a Virginia Street driveway, I would also suggest purchasing signs for those that live on the Hwy 95 & 55 corridor. Simple signs that say, "DO NOT BLOCK PRIVATE DRIVEWAY" and paint the curb RED for the driveway marking. Each of the driveways that exist have been permitted by the state for access.

If the area had a truck stop, I do not believe this would be an issue, minus the on-street parking from the businesses in the corridor.

-mac

City of New Meadows  
Resolution # TBD-2021

**DECLARING BROADBAND INTERNET TO BE AN ESSENTIAL SERVICE**

WHEREAS the 2013 New Meadows Comprehensive Plan states its intent, at Economic Development Goal Statement; “To protect and promote the economic vitality of the city so that the city may continue to be the center or civic, social and cultural life and remain the primary source of goods and services required by persons throughout the area, while maintaining the sense of community.”; and

WHEREAS the New Meadows City Council believes the above statement includes Broadband Internet as a tool to keep the economic vitality of the city; and

WHEREAS the 2013 New Meadows Comprehensive Plan states its intent, at Population Goal Statement, “The citizens of New Meadows desire to maintain the existing quality of life and plan for stable growth that is consistent with the city’s character and within the fiscal capacity of the community.”; and

WHEREAS the New Meadows City Council believes the above statement includes Broadband Internet as a utility to help grow the population of the community; and

WHEREAS the New Meadows Comprehensive Plan states its intent, with the Population Goal Statement Policy 1.2. “The city should not approve new residential subdivisions nor commercial or industrial developments without city services (e.g., water, sewer, etc.) available at the time of final approval” to mean Broadband Internet as a city service.; and

WHEREAS the New Meadows Comprehensive Plan states its intent, at Public Services and Utilities Goal Statements and Policies:

- General Policy 1.1 – The city should continue to manage its resources in an economical and efficient manner as a wise steward of the community’s resources.;
- General Policy 1.2 – The city should establish a level of public facilities and improvements that will ensure a continuing satisfactory living environment without undue maintenance costs.;
- General Policy 1.3 – The city should consider improvements to city infrastructure to meet existing and future demands.;
- General Policy 1.6 – The city requires all developers to provide infrastructure and connection to the City’s system, to serve their projects as a condition of approval.;

WHEREAS the New Meadows City Council believes the above statement includes Broadband Internet as a Public Service and Utility for the community.; and

WHEREAS the Federal Communications Commission (FCC) has deemed broadband internet access service to be an essential telecommunications service under Title II of the Communications Act of 1934; and

City of New Meadows  
Resolution # TBD-2021

**DECLARING BROADBAND INTERNET TO BE AN ESSENTIAL SERVICE**

WHEREAS broadband internet access service is currently defined by the Federal Communications Commission (FCC) as internet service with minimum download speeds of 25 Megabits per second (Mbps) and minimum upload speeds of 3 Mbps; and

WHEREAS low population density and other factors hinder private sector deployment of broadband in rural areas, such that 39% of rural Americans lack access to broadband internet access service; and

WHEREAS, when electricity and telephone service first became viewed as essential to society, federal, state and local governments worked in accordance with programs established pursuant to the Rural Electrification Act of 1936 and the Communications Act of 1934 to ensure that citizens have universal access to these essential services; and

WHEREAS federal and state efforts to promote broadband internet access should not erode longstanding requirements to ensure universal access to all essential communications services that are reliable and affordable for residents of the City of New Meadows.

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and City Council of the City of New Meadows, Adams County, Idaho:

Section 1: That broadband internet access is an essential telecommunications service that should be accessible and affordable to residents and businesses of the City of New Meadows.

Section 2: That federal, state, and local governments have a role in ensuring, supporting, and facilitating reliable, affordable broadband internet access services.

PASSED and APPROVED this \_\_\_\_\_ day of \_\_\_\_\_ 2021.

\_\_\_\_\_  
Julie Good, Mayor

ATTEST: \_\_\_\_\_  
Jacob M Qualls, City Clerk



## *3-year Business Plan*

**Amy Keehner, M.S., D.V.M**

**Jon Keehner, Ph.D.**

*owners*

Created on February 2, 2021

# **Executive Summary**

## **Our mission**

Salmon River Mobile Veterinary Clinic aims to provide access to knowledgeable, compassionate, high quality mobile veterinary services, including spay and neuter, vaccinations, dental care, nutritional consultation, wellness exams, soft-tissue surgery, diagnostic exams, small animal medicine and end of life care to small animal and companion animal owners in rural west-central Idaho.

## **Target market**

Our targeted market includes pet owners in Adams County, the northern half of Valley County and the southern half of Idaho County. Our mobile veterinary service provides care options for those who have found veterinary care difficult to obtain due to the retirement or relocation of qualified veterinarians in the market, those who may find the travel distance to the nearest veterinary clinic is too great and those who find the convenience of a mobile, “meet-up” or local walk-in veterinary appointment appealing. Multiple veterinarians in the targeted market are approaching retirement or have retired, moved out of the area, or merged practices. This shift away from market saturation provides an opportunity to fulfill increasing demand for veterinary services in the targeted market.

## **Financial projections and future growth summary**

The veterinary industry in the United States is expecting to see 16% growth between 2019 and 2029 as pet ownership continues to increase. Idaho currently ranks 1<sup>st</sup> in the nation with the highest number of dogs per household and Idaho ranks 8<sup>th</sup> in the nation in numbers of cats per household. Idaho is the fastest growing state in the country and post-pandemic demographics suggest the enormous influx of people relocating to Idaho from other states will continue. Currently, the potential small-animal veterinary services market in the northern Valley County, Adams County and Southern portion of Idaho County is valued at \$1,678,348 when calculated using the American Veterinary Medical Association (AVMA) model to estimate potential market size (See Appendix 1). Salmon River Mobile Vet Clinic expects to capture 8.2% of that market in the first year, 11.48% (40% year-over-year market capture growth) the second year and 14.35% (25% year-over-year market capture growth) by the third. Based on growth projections within the targeted market and the increase in potential market share, Salmon River Mobile Vet Clinic expects to generate ~\$137,624 (year 1); ~\$194,492 (year 2) and ~\$245,408 (year 3) in gross revenue.

# **Company Description**

## **Principal Members**

Amy Keehner, DVM — owner, Veterinarian

Jonathan Keehner, PhD — owner, Operations Manager

## **History**

Salmon River Mobile Vet Clinic is a new, start-up business. The principal owners, Amy and Jon Keehner have lived in the area for nearly 6 years. The principal veterinarian, Amy Keehner, graduated from the University Idaho with a B.S. in Wildlife Resources, an M.S. in Animal and earned her Doctor of Veterinary Medicine from Ross University, completing her clinical year at Oregon State University, College of Veterinary Medicine. She practiced as a veterinarian in Clarkston, Washington prior to moving into the New Meadows area full time to open a mobile veterinary clinic. Jon Keehner graduated from the University of Idaho with a B.S. in Wildlife Resources, earned an M.S. in Natural Resource Sciences from Washington State University and a Ph.D. in Carnivore Ecology from Washington State University. Both principal owners have published in peer-reviewed scientific journals and have experience owning small business prior to this venture.

## **Mission Statement**

To provide convenient, knowledgeable, compassionate, high quality, long-term mobile veterinary care to small animal and companion animal pets in rural west-central Idaho.

# **Market Outlook**

## **Mobile Veterinary Industry Overall**

Salmon River Mobile Vet Clinic will join the "Mobile" Veterinary industry. Historically, "mobile" veterinary services only included "house calls" or farm and ranching large animal care. Small animal mobile veterinary medicine was limited to simple vaccinations, consultations and "first-aid." Complex veterinary procedures such as soft tissue surgery, spaying and neutering and complicated diagnostic issues required small animal pet owners to bring their pets into a "brick and mortar" location for veterinary care. Advances in mobile veterinary equipment, the ability to tap into mobile wireless information technology and focused rural veterinary practice education now allow veterinarians to bring these more complex and essential services to the customer, without the customer having to travel to a brick and mortar clinic.

## **Veterinary Customer Demographic: *USA***

Our demographic consists of pet owners seeking veterinary care. According to the AVMA, a few, specific characteristics correlate very strongly with this demographic:

There is a strong correlation between community "type" and pet ownership. The rate of pet ownership is lowest among city dwellers and highest in rural areas.

Home owners are considerably more likely to own pets than renters.

The composition of dwellers within a home strongly correlates to pet ownership. Family units are much more likely to own pets than single dwellers or roommates.

Nationally, 38.4% of households own at least one dog, averaging 1.6 dogs per household. The national average for cats per household is 25% of households in the United States own at least 1 cat, and the average cat owning household owns 1.8 cats.

## **Veterinary Customer Demographic: *West-Central Idaho***

The target customers for Salmon River Mobile Vet Clinic are cat and dog owners in the northern half of Valley county (50% of potential households), all of Adams county (100% of potential households) and the southwestern portion of Idaho county (25% of potential households.) The demographics in the targeted west-central Idaho market exceed the national averages in all categories, suggesting the market is well suited for a mobile veterinary clinic:

Home ownership rates in Adams County (80.3% 2015-2019), Idaho County (76.7% 2015-2019) and Valley County (80.8% 2015-2019) are higher than the Idaho average (70.7% in 2018) and much higher than the national average (63.9% in 2018).

In Idaho, 58.3% of households own at least one dog (compared to USA 38.4%) and average 1.7 dogs per dog owning household (compared to USA 1.6). Idaho ranks #1 (highest) among the fifty states in dog owning households.

Cat ownership in Idaho is ranked 8<sup>th</sup> highest among the United States. 33.3% of households in Idaho own at least one cat (compared to 25% in the USA). The average number of cats per cat owning household is 2.0 (compared to 1.8 in the USA).

Using AVMA data to model the potential market size, we estimate our targeted potential market to have an annual value of at least **\$1,678,348**. (See Appendix 1).

## Competitors

The west-central Idaho market has seen significant volatility in the number of veterinary care providers over the past 15 years.

### Valley County

Data from the Idaho Secretary of State website indicate that Valley County has had seven providers of veterinarian services at any given time since 2006 and currently holds three. Two of the long-time providers (McCall and Donnelly areas) reached retirement age, merged, and sold to a non-profit provider (operating in Donnelly). One provider (from McCall) relocated to upstate New York in 2014 and one provider (from McCall) is unknown (business license is inactive as of 2011; Idaho Board of Veterinary Medicine lists license as inactive). Two others continue to provide services (in Cascade). This leaves two providers servicing southern Valley County, one servicing central Valley County and no active veterinary service provider in northern Valley County (McCall.)

### Adams County

Data from the Idaho Secretary of State website and the Idaho Board of Veterinary Medicine website indicate that one veterinary provider is currently active (Council) and one veterinary provider closed in 2008 (New Meadows).

### Idaho County

Data from the Idaho Secretary of State website and the Idaho Board of Veterinary Medicine website indicate that five veterinary clinics have operated within 75 miles of the southwest portion of Idaho County since 2008 and only three remain active. Of these, two are more than 50 miles from the targeted market (Ferdinand and Cottonwood), and one remains in Grangeville (20 miles from targeted market). One Grangeville clinic has closed and a veterinarian serving Riggins relocated out of the area in 2014.

## Salmon River Mobile Vet Clinic Advantages

Salmon River Mobile Vet Clinic is the only full-service mobile veterinary clinic serving Adams county, northern Valley county and southern Idaho county.

### Mobile truck

Salmon River Mobile Vet Clinic provides full veterinary services from a large, well equipped mobile box van. Our diesel powered, dual axle, 2 ½ ton, 32' mobile truck is outfitted with a surgery suite, exam table, wet table, portable ultrasound, blood and work-up lab and kennels. It is self-contained with a 40 gallon freshwater/greywater/blackwater plumbing system, a 7.5kW Onan generator, 4000 watt EMERGENCY power inverter, air-conditioning and propane heating system. A 1600 lb. capacity hydraulic lift allows us to also service customers confined to a manual or electric wheelchair.

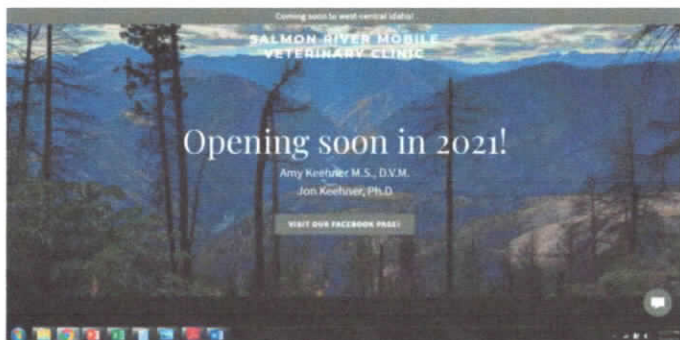


### Website and Social Media management

Our website is professionally developed and managed by VetMarketing PRO. The marketing strategy employed by our online marketing management team targets three specific areas:

- 1) Optimized veterinary website
- 2) Management of targeted Google and Facebook ads
- 3) Search engine optimization

First, our plan seeks to optimize the information on our website to increase education and promote awareness of preventative care, nutritional health and the overall benefits to pet wellness



that come from regular veterinarian check-ups and developing a long term relationship with a veterinarian. Second, our online marketing team will manage targeted Facebook and Google Ads to maximize our exposure to that portion of the market seeking new or looking to change veterinary care providers. Third, our online management team will

optimize the design and layout of our website to maximize the number of "top tier" organic returns to our website from online searches.



### **Longevity**

According to the AVMA, 85-90% % of veterinary customers remain with their current veterinarian because of the long term or potential long-term relationship that is able to develop between the veterinarian and the pet owner. Our goal is to remain actively involved with the west-central Idaho community for the at least the next 20-30 years. Our marketing plan includes community activism and involvement which will highlight our intentions to remain a part of the community for years to come.

# Services

## Mobile Veterinary Care

Services Include:

- Wellness exams
- Diagnostic exams
- Vaccinations
- Small animal medicine
- Soft tissue surgery
- Spay and neuter services
- End of life care
- Online pharmacy
- Online pet food and supply
- Emergency tele-medicine offered through VetTriage.com *TBD\**

## Pricing Structure

Salmon River Mobile Vet Clinic will be using the following labor categories and rates:

- Wellness Exams \$45
- Diagnostic Exams \$75 + lab fees
- Vaccinations \$25 and up
- Surgery \$150/hr
- Spay and neuter service \$80-\$350
- End of life care (euthanasia) \$100-\$200
- Mobile Service fee \$50 (25 mile radius from New Meadows) + \$0.70 per mile roundtrip beyond 25 mile radius

# Marketing Strategy

The goals of our marketing strategy will be two-fold. First, we seek to increase our share of the existing targeted market. Second, we seek to increase the size of the potential market through customer education and promotion of specific pet wellness products.

## Brand Recognition

Our professionally designed logo will be prominently displayed throughout our website, invoicing, letterhead and the outside of our mobile box van. Logo symmetry and brand recognition are hugely important components and will help establish our mobile vet clinic as the number source for mobile veterinary care in the targeted marketplace. An effective branding campaign will increase our share of the targeted market.



## Community Involvement

The value of word of mouth advertising is often significantly underestimated. In our years of experience owning and being around small business we find word of mouth to be the most critical source within small, closely related communities such as this targeted market. The strength of local recommendations and maintaining a valued reputation is extremely important. These relationships allow us to garner feedback about the services our customers need and want and contribute to effective networking. In-person contact gives us the opportunity to educate and inform our customers with the latest pet wellness discoveries and innovations. To promote our community involvement we intend to employ the following strategies:

- Vaccine Clinic days in local communities
- Spay/neuter clinic days in local communities
- Local school sports/activity club sponsorships
- Local print media advertising
- Involvement with local shooting sports, sporting dog and hound hunting associations

Strong community involvement will result in both increased share of the current targeted market as well as the opportunity to increase and grow the overall expenditures within the market. Both of these outcomes will lead to greater pet wellness within the community and, in turn, positively impact the overall health of the region.



## Social Media

In 2015, the “Millennial Generation” officially became the largest consumer demographic in the United States. Social media applications such as Facebook, Instagram and Twitter have exhibited increasing influence and market control through their platforms. From a purely business and commerce standpoint, social media companies are an integral part of any marketing strategy in today’s business world. According to the United States Census Bureau, as of 2018 more than 78.3% of households in the Adams, Idaho and Valley County market have a computer with a broadband subscription. Enormous amounts of community interaction occur within these platforms. We have contracted with VetMarketing PRO to manage our Facebook page, post relevant content and develop effective ad campaigns to increase our share of the target market as well as educate and inform our customers, thereby increasing potential revenue *within* the targeted market. Our campaigns will specifically avoid polarizing or controversial issues and topics, remaining focused on our mission: *pet wellness and health*.

## Search Engine Optimization

Our website and marketing partner VetMarketingPro will also manage our “Google for Business” page, optimize our website to appear in first in Google searches and create and manage targeted Google ads to increase our reach to potential customers. Although 85-90% of customers choose their veterinarian based on factors not presented in web searches, the importance of reaching those customers who search for keywords like “veterinarian New Meadows Idaho” or “vet near me” or “vet clinic McCall” cannot be overestimated. When pet owners decide to search for more convenient or more affordable veterinary care—Google is far and above their first choice. 99% of customers will call the first business that appears in their search.

## Website

Our professionally maintained website is designed to provide pertinent and relevant information to our customers. Not only will it be used to attract and promote our business, but it will also contain links to forms, links to e-commerce (revenue generating) sites and provide information critical to our customer interactions. Nothing can replace face-to-face interactions but our website is being designed to also provide relevant, important and useful information to our customers during off-hours or when it is convenient for customers to view. A significant amount of websites in use today are poorly maintained (old or dead links) contain outdated material and simply seek to act as a “placeholder” for future use—that never materializes. Professional management and design of our website ensures that as our targeted consumers shift toward younger generations, our web experience will keep up with their expectations.

The following links will be promote our mission from our website:

*Scratchpay*

Scratchpay is an online financing company specializing in providing “instant approvals” for veterinary treatment when a customer may have difficulty covering services. Most medical emergencies are unforeseen and Scratchpay provides a convenient way for customers to cover these costs when they happen. Each incident requires an “approval” however funds are guaranteed within 2 business days.

#### *Care-Credit*

Care-Credit is a wider ranging financing option for customers. Care-Credit acts like a credit card and approves specific “credit limits” that a customer can use on a revolving basis. Customers can apply for a Care-Credit account and revolving credit line at any time. A specific treatment or procedure is not required. In order to mitigate our accounts receivables, we will educate and inform our customers about its availability so that unforeseen emergencies do not become overly complicated due to method of payment issues.

#### *Pumpkin Pet Health Insurance TBD\**

We are currently negotiating with a number of pet health insurance providers and have not selected a provider at this time. In conjunction with our prioritization of preventative care, we will educate our customers and promote pet health insurance. Pet health insurance is one of the fastest growing segments of the insurance industry.

#### *Online pharmacy web-store and online pet supplies TBD\**

We are currently negotiating a link-sharing agreement with VetSource to provide online pharmacy service and pet supplies through our webstore.

#### *VetTriage 24 hour telemedicine vet care TBD\**

We are currently negotiating with VetTriage.com to provide 24-hour emergency telemedicine and triage.

# Operational Plan

## **Human Resources**

Salmon River Mobile Vet Clinic will be owned and operated by Amy and Jon Keehner. Toward the end of the first year (or as market conditions dictate) we will be seeking to hire a qualified veterinary technician. Amy and Jon will both travel and be present for all appointments. Management and operational responsibilities will fall upon Jon and Amy will solely focus on providing quality care to our customer's pets.

## **Day-to-day operations**

From May through November we will be offering three distinct types of mobile veterinary services:

### **Mobile Service**

Our mobile service includes driving to the customer's home and performing veterinary services from the mobile truck. These will incur an additional "mobile service fee" and will be contingent upon weather and other conditions (parking space, ability to turn truck around etc.) We will schedule these appointments as the market dictates.

### **Walk-In Appointments**

Walk-in appointments will be offered to customers who need veterinary care but may not meet the requirements for us to safely bring the mobile truck to them. These appointments will occur at locations pre-determined and negotiated with surrounding communities. We are currently negotiating locations in the communities of White Bird, Riggins, New Meadows, McCall, Indian Valley and possibly Cambridge. These appointments will be on a "pre-arranged basis" only.

### **Emergency "Meet-up" Service**

These appointments will be similar to walk-in appointments but will mostly be done on an emergency basis and scheduled temporally and geographically in between other mobile appointments.

From December through April we will be limiting services to Walk-In appointments at our remote community locations as weather and road conditions allow and at our centralized New Meadows walk-in location.

During the first 3 months of operation we will be open to take appointments from 10 AM until 6 PM Monday, Tuesday, Thursday and Friday. After we evaluate the logistical and operational fundamentals of the business model we will open up to a full 5 day per week with Saturdays as needed on a case-by-case basis.

## Facilities

### Administrative office

Our administrative office will be maintained near our home. The office will maintain centralized patient records, licensing information and act as a shipping and receiving hub for the business. The office will not be open to the public and no veterinary services or care will be performed at the location.

### Storage and shop facility

Our 31' Chevrolet box van will be stored in a secure, heated shop with electrical service and shared restroom facility provided by the landlord. During winter months the shop location will also serve as a parking location for us to service customers. A "walk in" style clinic will also be available (from the mobile truck) a few times a month or as market conditions dictate. The site will also act as an occasional "meet-up" site to meet customers and patients who need immediate service and cannot wait until our mobile schedule can accommodate them.

### 31' Mobile veterinary truck

We currently own a 31' C7500 Chevrolet box van that is being outfitted with the following equipment:

- Mobile surgery suite*
- Mobile veterinary exam suite*
- Mobile Diagnostic Laboratory*
- Mobile Ultrasound*
- Mobile customer service center*
- Mobile holding kennels*
- Mobile pharmacy and vaccines*

The truck is currently owned "free and clear" by Jon and Amy Keehner and the outfitting of the truck is being done with cash-on-hand. No financing or encumbrances will be placed on the business. A vinyl graphic wrap is in the design stage and will be installed on the truck prior to opening.

## Insurance

*Commercial vehicle insurance-* The truck is currently underwritten for storage insurance and will be insured fully for required liability, comprehensive and collision insurance.

*Business Liability insurance-* We are currently obtaining business liability insurance quotes and will maintain business liability insurance exceeding minimum legal requirements and will insure up to the limits an experienced agent recommends for our business.

*Business umbrella policy-* We are currently obtaining advice and counsel regarding a business umbrella policy. We intend to cover the business up to \$5 million.

*AVMA veterinary malpractice insurance*- We are currently obtaining malpractice insurance covering up to \$1million per claim and \$3million total limit.

## **Financial**

We currently have a commercial checking account with Idaho First Bank in New Meadows.

# Future Growth Strategy

## **Expected Targeted Market Capture 3-year Estimate**

According to the AVMA, 10-15% of customers in a saturated market will switch veterinarians to seek better care or more convenient access. Based on these data, we estimate we will capture a minimum of 8.2% of the market by the end of the first year. These data assume the market is saturated with service providers and that every customer in the market is purchasing services. This scenario is highly unlikely in this targeted market for a couple of reasons, and therefore the potential to *exceed* 8.2%% market capture is very likely.

First, the large geographical gap between Grangeville (servicing a portion of our targeted market in the north) and Donnelly or Council (servicing the southern portions of our targeted market) suggests there is opportunity to engage with customers who may have stopped seeking or substantially decreased their utilization of veterinary care due to the retirement or relocation of veterinarians. We expect a significant portion of these customers will re-enter the market using our "walk-in" services proposed in the communities of White Bird, Riggins and New Meadows.

Second, the significant amount of time since the last veterinary services were available in this portion of the targeted market creates "resistance" by customers to seek preventative care or to establish long term relationships with veterinarians. Customers are often hesitant unless they see evidence the veterinarian or clinic will be practicing in the area for the "long term." As part of our marketing strategy, we intend to demonstrate our long term commitment to servicing the area for the next 20-30 years through community involvement and eventually opening a "brick and mortar" location in the geographical center of our targeted market, New Meadows.

As a result, we expect to capture *at least* 8.2% of the potential targeted market in the first year. During the second year, new businesses typically see year-over-year growth of at least 40%. We conservatively estimate our market share will increase by 40% to at least 11.48% of the targeted market. During the third year, new business continue to grab market share, however the rate of growth usually declines 5-10% below the growth rate of the second year. We estimate our third year market capture percentage will grow by 25% resulting in at least 14.35% market capture.

## **Opportunities to increase revenue within targeted market**

Increasing revenue *within* a targeted market equates to increasing the average number of dollars a customer will spend on veterinary care. Unlike market share capture, increasing the revenue within the targeted market relies on communication to promote the *benefits* of specific products and services to the customer, that are traditionally underutilized in the veterinary services market and ultimately, how these products and services benefit their pets.

### *Feline market opportunity*

Average annual expenditures by cat owners are significantly lower than dogs. Most of this disparity

is due to the difficulty cat owners experience transporting cats to a brick and mortar clinic. Outward signs of stress are far more prevalent in cats (relative to dogs) during transport and many pet owners perceive the risks of the stress to outweigh the risks associated with not seeking care. A mobile clinic may mitigate much of this stress and allow a mobile practitioner the opportunity to capture a greater share of the feline market.

#### *Nutritional awareness*

According to the AVMA, more than 48% of dogs and 51% % of cats are either obese, mildly overweight, or underweight. A significant amount of pet healthcare related expenses are correlated to body condition. Genetics, levels of activity and diet are strong factors influencing pet weight. Although advances in nutrition science offer effective solutions to control pet weight, the market for quality pet food and nutrition remains well below saturation and creates an opportunity to educate and promote the benefits of quality pet food products and nutrition. Our website will contain a considerable amount of information and links to information highlighting the importance of nutrition. Our staff will be well trained and able to communicate these benefits in-person as well. In order to capture revenue generated from education and promotion of body condition to pet owners, customers can purchase recommended pet food products online through [Salmonrivermobilevet.com](http://Salmonrivermobilevet.com).

#### *Registered Identification Micro-chips*

Missing or stray pets are an unfortunate consequence of the ever increasing rates of pet ownership in the United States. Small municipalities, counties and non-profit shelters are often burdened with increasing animal control costs. Returning lost or stray pets to their owners can be significantly streamlined through the effective use of micro-chipping dogs and cats. Despite the low cost and simple registration process, more than 78% of cats and 59% of dogs still do not have micro-chips registered in the national database. This provides an opportunity to generate moderate revenue through sales and registration of micro-chips by promoting their benefits on our website and during routine exams and procedures. We will also conduct annual "micro-chipping clinics" in conjunction with the communities we serve.

#### *Health insurance and wellness plans*

With the costs of veterinary care continuously rising, many pet owners are unable or unwilling to pay for routine preventative care which ultimately lowers costs by preventing more expensive potential treatments later on. A significant amount of veterinary practices in the United States often run their business while carrying more than 30% of gross revenues in accounts receivable. Most of these costs are eventually written off as a loss and many customers avoid future veterinarian visits because they "owe them money." Despite the low cost and positive benefits of pet health insurance and wellness plans, less than 8% of cat owners carry any sort of pet insurance or wellness plan and less than 16% of dog owners carried plans. Promoting health insurance and wellness plans for pets through or website and in-person appointments will generate a small amount of revenue, lead to greater overall pet wellness in the communities we serve and lower the percentage of accounts

receivable our clinic will carry.

### **Future “brick and mortar” location**

As we continue to grow over the next 1-3 years, our goal is to secure a commercial site and develop a “brick and mortar” facility in New Meadows, Idaho. Although a mobile clinic has significant advantages in capital expenditures, low overhead and customer convenience, a mobile clinic is limited in the amount of appointments and customers that can be seen. Once a mobile clinic reaches operational saturation, growth is substantially limited. Additionally, certain services simply cannot be offered to the community. Development of a “brick and mortar” facility will allow us to also provide the following services (in conjunction with the governing planning and development entities in the community) while still offering mobile service to those customers who prefer it:

*Grooming*-Grooming will be offered at the facility either by developing the facility and leasing to a separate business or by hiring a professional groomer. Limited grooming services are available in the targeted market at this time.

*Dog and cat boarding facility*-Dog and cat boarding is a profitable enterprise and conforms easily within a veterinary practice.

*Large animal facility*- A large animal facility (mostly equine) will allow the mobile segment of the business to begin servicing equine appointments. Without the facility, mobile clinics are often limited in the types of services they can provide due to the increased risk of experiencing a situation where the horse may have an adverse response to a mobile treatment and need stabilization in a facility that cannot be provided in a mobile setting.

*In-house pharmacy*- A permanent location will allow us to increase the type and amount of prescription medications we will be able to provide. Many types of vaccines and medications require conformity to refrigeration or freezing protocols that we are unable to provide in a mobile setting.

*In-house pet food and supplies* – A mobile truck simply does not have the storage space available to carry and stock the wide range of pet supplies and pet foods that are available. A permanent location would increase our ability to properly recommend and provide these products.

### **Future Employment Growth**

The most important component of our future growth plan is *people*. With a permanent “brick and mortar” location we will create a number of jobs within the community. We expect a permanent location would allow us to hire (and train as needed) for the following positions:

*Receptionist*- An entry level position with full time (40/week) hours and benefits.

*Veterinary technicians*- We would expect to hire 2-3 veterinary technicians with varying levels of experience. Although the opportunity exists to train an entry level employee for this position, we expect only one “trainee” could be employed at any given time. As the clinic grows, we expect to employ 1.5-2 veterinary technicians for each DVM we employ.

*Large animal veterinarian-* As market conditions dictate, we expect to hire a large animal veterinarian to work in conjunction with the mobile portion of the practice. The employee would split time between the brick and mortar location and providing mobile service as needed.

*Dog groomer-* As mentioned above, we expect to either hire a professional dog groomer (as an employee) or lease that portion of our facility designed for grooming to a local entrepreneur.

*Kennel assistants-* These positions are typically part-time, entry level positions and often act as a pre-cursor toward moving into a veterinary technician position. The kennel assistants are well suited for responsible high-school students (in accordance with applicable laws) and allow for very flexible scheduling.

## **Appendix 1: AVMA Model to Determine Potential Market Value**

### **Total number of households in county<sup>1</sup>:**

Adams County	1757
Valley County	3869
Idaho County	6407

### **Estimated percentage of households included in target market:**

Adams County	100%	$1757 \times 1.00 =$	1757
Valley County	50%	$3869 \times .50 =$	1935
Idaho County	25%	$6407 \times .25 =$	1602
TOTAL estimated households in target market:			<b>5294</b>

### **Number of pets in target market:**

Dogs--  $.583 \times 5294 = 3087 \times 1.7 = \mathbf{5247}$

*58.3% of Idaho households own at least 1 dog. The average number of dogs per household is 1.7.<sup>2</sup> (p41)*

Cats--  $.333 \times 5294 = 1763 \times 2.0 = \mathbf{3526}$

*33.3% of Idaho households own at least 1 cat. The average number of cats per household is 2.0.<sup>2</sup> (p55)*

### **Number of patients in target market:**

Dog patients=  $.83/\text{Dog} = \mathbf{4355}$

*83% of dogs in the USA are taken to veterinarian at least once per year.<sup>2</sup> (p90)*

Cat patients=  $.54/\text{Cat} = \mathbf{1904}$

*54% of cats in the USA are taken to the veterinarian at least once per year.<sup>2</sup> (p90)*

### **Annual revenue estimation in target market:**

4355 Dog patients X \$308 average expenditure per dog<sup>2</sup> (p119) in target market = **\$1,341,340**

1904 Cat patients X \$177 average expenditure per cat<sup>2</sup> (p141) in target market = **\$337,008**

Total revenue estimate of target market: **\$1,678,348**

<sup>1</sup>United States Census Bureau (2019). *QuickFacts: Valley County, Idaho; Idaho County, Idaho; Adams County, Idaho*. Retrieved: January 29, 2021.

<https://www.census.gov/quickfacts/fact/table/valleycountyidaho.idahocountyidaho.adamscountyidaho/PST045219>

<sup>2</sup>American Veterinary Medical Association (2018). *AVMA Pet ownership and demographic source book*. ISBN: 978-1-882691-53-1 (electronic version).



0004133987



**STATE OF IDAHO**  
*Office of the secretary of state, Lawrence Denney*  
**CERTIFICATE OF ORGANIZATION LIMITED LIABILITY COMPANY**

Idaho Secretary of State  
PO Box 83720  
Boise, ID 83720-0080  
(208) 334-2301  
Filing Fee: \$100.00

For Office Use Only

**-FILED-**

File #: 0004133987

Date Filed: 1/13/2021 1:40:24 PM

Certificate of Organization Limited Liability Company					
Select one: Standard, Expedited or Same Day Service (see descriptions below)	Standard (filing fee \$100)				
1. Limited Liability Company Name					
Type of Limited Liability Company	Limited Liability Company				
Entity name	Salmon River Mobile Vet LLC				
2. The complete street address of the principal office is:					
Principal Office Address	JON KEEHNER 5185 HWY 95 NEW MEADOWS, ID 83654				
3. The mailing address of the principal office is:					
Mailing Address	JON KEEHNER 5185 HIGHWAY 95 NEW MEADOWS, ID 83654-5052				
4. Registered Agent Name and Address					
Registered Agent	Registered Agent Jon Keehner Physical Address: JON KEEHNER 5185 HWY 95 NEW MEADOWS, ID 83654 Mailing Address: JON KEEHNER 5185 HIGHWAY 95 NEW MEADOWS, ID 83654-5052				
<input checked="" type="checkbox"/> I affirm that the registered agent appointed has consented to serve as registered agent for this entity.					
5. Governors					
<table border="1"> <thead> <tr> <th>Name</th> <th>Address</th> </tr> </thead> <tbody> <tr> <td>Jon Keehner</td> <td>JON KEEHNER 5185 HWY 95 NEW MEADOWS, ID 83654</td> </tr> </tbody> </table>		Name	Address	Jon Keehner	JON KEEHNER 5185 HWY 95 NEW MEADOWS, ID 83654
Name	Address				
Jon Keehner	JON KEEHNER 5185 HWY 95 NEW MEADOWS, ID 83654				
Signature of Organizer:					
<i>Jonathan Keehner</i>	<u>01/13/2021</u>				
Sign Here	Date				

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2/14/2021  
MAZ*

New Meadows Industrial Park  
 Selection Criteria Resolution  
 264-2020

Item 11.

A resolution of the City of New Meadows creating a process for selecting tenants of the New Meadows Industrial Park.

**WHEREAS** the City of New Meadows has established an Industrial Park Fund and revenues generated are to pay for the expenses and expansion of the Industrial park; and

**WHEREAS** the City of New Meadows desires to encourage local business growth and development; and

**WHEREAS** the City of New Meadows desires to memorialize the selection criteria of businesses to locate in the Industrial Park; and

**WHEREAS** the City of New Meadows desires to offer incentives to businesses based on objective criteria in the Industrial Park.

**Selection Criteria:**

- Space is available
- Business Plan Submitted
- Business Park Application Compete
- Business is identified in the New Meadows Comprehensive Plan
- Business type is harmonious to other businesses in the area and compatible with the Zoning Requirements

**Incentive Criteria:**

Base rent will be established by an initial appraisal and may be adjusted incrementally each year by up to five percent to conform to the local market rate.

Base rent may be reduced by one percent for each point awarded on the following scale. Employment records of the business will be subject to review by the Site Administrator on a semi-annual basis to assure compliance and rent will be adjusted accordingly at the that time.

Maximum number of points allowed will be 25.

Vital New Service or Business	Maximum 10 Points
Owner / Operator lives in the City of New Meadows (City Limits)	Maximum 5 Points
Owner / Operator owns a home in the City of New Meadows (City Limits)	Maximum 5 Points
Local Hire - FTE (Non-Owner/Operator) (City Limits)	Maximum 10 Points
Adams County Hire - FTE (Non-Owner/Operator)	Maximum 5 Points
FTE* Wage - \$15.00 - \$20.00 / Hour	1 Point per FTE (Combined Maximum 6 Points)
FTE* Wage - \$20.01 and up	2 Points per FTE (Combined Maximum 6 points)
* Full time employee is equivalent to one Non-Owner/Operator working 40 hours per week, 52 weeks per year or 2080 hours per year.	

**NOW THEREFORE**, be it resolved by the Mayor and City Council of the City of New Meadows the above Resolution is hereby memorialized.

Dated this 14<sup>th</sup> day of September 2020.

ATTEST: /s/ Jacob M Qualls  
 Jacob M Qualls, City Clerk / Treasurer

/s/ Julie Good  
 Julie Good, Mayor

**NEW MEADOWS INDUSTRIAL PARK  
LEASE AGREEMENT**

THIS LEASE is made at New Meadows, Idaho, effective this \_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ by and between the City of New Meadows, a Municipal Corporation, hereinafter referred to as the CITY, and **Salmon river Mobile Vet LLC (Jon Keehner)**, hereinafter referred to as the LESSEE. For the purpose of administering this contract the City's Representative Agent is the Site Administrator of the New Meadows Industrial Park, herein referred to as the NMIP.

WITNESSETH: \_\_\_\_\_

That in consideration of the mutual promises, covenants, conditions, and terms to be kept and performed; it is agreed between the parties hereto as follows:

Section 1. Notwithstanding anything to the contrary herein, this agreement consists of this document and the following Attachments:

- Attachment A: TENANT QUALIFICATION CRITERIA
- Attachment B: DESCRIPTION OF LEASED SPACE
- Attachment C: DELINQUENT RENT POLICY
- Attachment D: HAZARDOUS MATERIAL POLICY

Section 2. The CITY hereby leases to the LESSEE 1250 sq ft., as described in Attachment B and hereinafter referred to as the LEASEHOLD.

Section 3. The LESSEE shall pay to the CITY a monthly lease payment of **\$500.00**, plus the Adams County Landfill Fee, for (#) years beginning **MONTH, DAY, YEAR** at which time the CITY and LESSEE shall negotiate new lease terms based on the market conditions at the time.

Section 4. If the LESSEE fails to pay any rental payment on or before the tenth day of the month for which it is due, the LESSEE shall pay to the CITY a late fee of FIVE percent (5.0%) of the monthly rental.

Section 5. The LESSEE has posted a security deposit of **\$500.00** with the CITY. The security deposit shall be returned upon the termination of this lease or subsequent leases when LEASEHOLD is vacated, and it is determined by the CITY the LEASEHOLD is in satisfactory condition.

Section 6. The LESSEE has possession of the LEASEHOLD.

Section 7. The LESSEE shall be responsible for the cost of all utilities serving the LEASEHOLD, including but not limited to power, heat, sewer, water, and telephone. Failure to pay any utilities shall be considered a material breach of this Lease.

Section 8. The LESSEE shall provide, at its own cost, routine maintenance items, including routine cleaning and janitorial services of the LEASEHOLD.

Section 9. The CITY shall perform all necessary repairs, replacements, and required maintenance with respect to all plumbing, wiring, roof, supporting structural members, locks and heating unless such repairs, maintenance, or replacements are necessitated because of the actions of the Tenant, its guests or invitees. NMIP shall have no other repair, replacement, or maintenance obligations, with all items which are not specifically enumerated being considered routine maintenance.

Section 10. The LESSEE may, with the prior written consent of the City Council, make such repairs as are the obligation of the CITY, in which case the NMIP Site Administrator shall reimburse the LESSEE for the cost of such repairs. Such reimbursement shall, however, be limited to the specific item and specific dollar amounts which the City Council has approved in advance.

Section 11. The LESSEE may not, without the prior written consent of the City Council, make any alterations to the LEASEHOLD. In the event that the City of New Meadows approves such alterations, they shall be made at the expense of LESSEE. Any such alterations shall not diminish the structure in which the LEASEHOLD is situated.

Section 12. At the termination of this lease, the LESSEE may remove any alterations which it has made pursuant to Section 11, provided such removal can be and is done without damaging the LEASEHOLD or the structure in which it is situated, and the LEASEHOLD is restored to its original condition. Any alterations left after termination shall become the property of the CITY without cost to the CITY.

Section 13. The term of this lease shall be     ( )    years. At the end of the     ( )    year period, LESSEE may apply for a lease extension at which time the CITY and LESSEE shall negotiate new lease terms based on the market conditions at the time. The lease and its terms are non-transferable.

Section 14. As a condition precedent to the CITY considering an extension of this lease:

- a) The LESSEE will give at least six (6) months written notice to the CITY of his intention to request an extension of said lease; and
- b) The LESSEE is current in his payments to the CITY and not in violation of any of the terms and conditions of this lease.

Section 15. Nondiscrimination. The LESSEE agrees not to discriminate against any client, employee or applicant for employment or for services because of race, creed, color, national origin, sex or age with regard to, but not limited to, the following: employment upgrading; demotion or transfer; recruitment or recruitment advertising; layoffs or termination; rates of pay or other forms of compensation; selection for training; rendition of services. LESSEE must also comply with any applicable Affirmative Action Programs then in effect.

Section 16. The LESSEE shall carry at least the following minimum amounts of insurance with the CITY listed as additional insured. It shall be maintained in full force and effect during the life of this lease agreement and shall protect the CITY and its employees, their agents, or their representatives from damages to property arising in any form from the negligence or wrongful acts or omissions of LESSEE, LESSEE's agents, their employees, or their representatives in the performance of any obligation covered by this agreement:

- a) Public liability insurance for injuries, including those resulting in death, in an amount not less than Five Hundred thousand Dollars (\$500,000.00) "combined single limits."
- b) LESSEE is also required to include in said liability policy "fire legal liability" in the amount of One Hundred Thousand Dollars (\$100,000.00).
- c) LESSEE is also responsible for insuring LESSEE's own business' personal property. The CITY shall not be required to carry insurance of any kind.

Section 17. Nothing in this Lease shall be deemed to be considered any kind of a business partnership, agency or employer/employee relationship or joint venture between the CITY and the LESSEE.

Section 18. The LESSEE shall furnish to the CITY a Certificate of Insurance demonstrating that the insurance described in Section 16 is in full force and effect prior to the commencement of this Lease Agreement. Furthermore, the CITY shall be named as an additionally named insured upon that policy and the insurance carrier shall be given specific instructions to notify the CITY of any cancellation or changes in policy amounts or provisions. Should the CITY receive notice of cancellation of said insurance, it shall notify the LESSEE to cease operations immediately and not to start again until the CITY receives new evidence that insurance described in Section 16 is in full force and effect.

Section 19. The LESSEE shall indemnify and save the CITY harmless from all claims or liabilities, including attorney fees and costs, of any type or nature by any person, firms, or corporation, including any agent or employees of the LESSEE, arising in any manner from the LESSEE's performance of operations and business covered by this agreement.

Section 20. That the LESSEE shall promptly execute and comply with all statutes, rules, orders, ordinances, requirements, and regulations of the CITY, County, State or Federal Government and any and all of its departments and bureaus applicable to said premises for the correction, prevention or abatement of nuisances or other grievances in, upon or connected with said premises, during the said term, and that periodic non-notice safety inspections may be conducted by the Fire Department, an insurance company, or other inspectors, except that all structural alterations or additions shall be made by the CITY at its expense.

Section 21. The LESSEE shall not assign this agreement/lease or sublet or sublease the premises or any part thereof, without the express written consent, and upon terms acceptable to the City.

Section 22. That the LESSEE, in case of fire, shall immediately give notice thereof to the CITY, who shall thereupon cause the damages to that portion of the building hereby leased to be repaired, but if the premises be so damaged that the CITY shall decide not to rebuild, or to condemn the same, the lease term may cease at the sole discretion of the CITY and the accrued rent shall be paid up to the time of said fire. In case, however, the destruction of the premises by fire shall be only partial and a portion thereof shall during the period of repairs be fit for occupancy by the LESSEE for the purpose for which said premises are leased, then the rent shall be equitably apportioned and paid for the part so fit for occupancy.

Section 23. The LESSEE for itself, its successors and assigns and for all persons claiming or to claim under it or them, hereby expressly covenants and agrees that if at any time the LESSEE is adjudicated bankrupt or a Receiver of its property is appointed in insolvency proceedings, then in that event this lease forthwith shall terminate and be at an end at the sole discretion of the CITY, this covenant being one of the considerations whereby the CITY is induced to make this lease.

Section 24. That if the LESSEE shall default in the payment of rent or in the performance of any of the covenants contained in this lease, or in the event LESSEE fails to prevent, correct or abate within 14 days after receiving written notification of monetary default or within 30 days after receiving written notification of non-monetary default from the CITY to prevent, correct or abate nuisances or other grievances not governed under the provisions of Section 20 above, which cause, directly or indirectly, interference with, harm or damage the operations or products of another tenant or tenants of the CITY, or in the event that the LESSEE shall become insolvent or bankrupt or shall make an assignment for the benefit of creditors, the CITY may terminate this lease, and at the expiration of ten (10) days the term of this lease shall cease and expire as if it were the expiration of the original term. If, however, upon the expiration of the 30-day period allowed for correction of a non-monetary default, LESSEE has taken reasonable and prudent steps toward preventing, correcting, or abating the default but has not completed said action, the CITY may extend the 30-day period.

That in case this lease shall be terminated, canceled or forfeited under any of the terms and conditions herein contained or the demised premises be vacant for a period of ten (10) days, the CITY shall immediately have the right to re-enter and take possession of said premises and re-occupy the same without notice and without being liable for damages.

Section 25. The LESSEE agrees during the term of this lease to keep the floor of these premises in a clean and sanitary condition, to use all necessary and approved safeguards against fire risk, to maintain drip pans under its machinery and vehicles in for repair for the purpose of preventing oil, grease or ink or other wet material from sinking into the floor of the premises leased. The LESSEE shall not cause any major holes to be made in said floor or walls for the purpose of anchoring machinery, shelving, office partitions or for any other reason whatsoever,

unless express written authorization is obtained from the CITY. Permission for minor alterations may be obtained from the Site Administrator.

Section 26. The CITY will approve all signs and signage and no others shall be utilized. No signs may be placed without the express written consent of the CITY, and all signs shall be placed at the LESSEE'S expense.

Section 27. It is expressly understood and agreed by and between the parties to this agreement that the CITY shall not be liable for: Any damage or injury caused by water which may be sustained by the said LESSEE or other person; or any other damage or injury resulting from the carelessness, negligence or improper conduct on the part of any other lessee or agents or employees; or by reason of the breakage, leakage or obstruction of the water or soil pipes, electric conduits or wiring or other leakage or breakage in or about said building, unless resulting from the failure of the City to properly maintain such items.

Section 28. The LESSEE further agrees that it will not encumber or obstruct the sidewalk in front of or adjacent to said building or the parking area or allow the same to be obstructed and that no goods, material or machinery or other articles shall be stored on said sidewalk or in said hallways of the premises leased, or left there for a longer period than shall be absolutely necessary to transport them to or from the premises of the LESSEE.

Section 29. The CITY further agrees that it will be responsible for all exterior maintenance and repairs, including snow removal and outside lighting.

Section 30. The LESSEE agrees to provide at its own cost and expense a suitable trash receptacle and regularly scheduled pick-up service sufficient to handle LESSEE's own needs in order to prevent the unsightly accumulation of trash and other debris.

Section 31. Lease Payments may include certain services offered by the CITY to the LESSEE.

Section 32. All persons assigned to work with a tenant will treat in complete confidence all information and data designated by the company as confidential.

Section 33. The CITY shall have the right to inspect LESSEE's Leasehold during normal business hours for compliance with terms and conditions of this lease.

Section 34. The CITY shall have a right to show premises with 24 hour notice to, and approval of, tenant.

Section 35. The LESSEE agrees that early termination of this lease will be in writing at least 3 months in advance to the CITY with all rents being paid at time of termination. The LESSEE also agrees to leave the premise clean in order for the CITY to make property available to a new tenant. LESSEE may also early

terminate by paying three months of rent at the approved rate and leaving the premise clean, turning in all keys and providing a 30 day effective date.

Section 36. All notices provided for herein shall be deemed served if personally delivered, or if mailed to the party entitled to receive the same at the following address:

<u>LESSOR:</u>	City of New Meadows P.O. Box 324 New Meadows ID. 83654 Mayor	<u>LESSEE:</u>	_____ P.O. Box New Meadows ID 83654 Owner
----------------	---	----------------	--

IN WITNESS WHEREOF, the CITY has caused these premises to be signed and sealed, and the LESSEE has signed and sealed, this day.

Signed and Acknowledged:

Lessee

By: _____	Date: _____
Owner	

By: _____	Date: _____
Owner	

City of New Meadows

By: _____	Date: _____
Mayor	

## ATTACHMENT A: Tenant Qualification Criteria

## NEW MEADOWS INDUSTRIAL PARK

**Tenant Qualification Criteria:**

Section 1. All requests for tenant space and lease arrangements will be reviewed and approved by the City Council.

Section 2. **Salmon River Mobile Vet LLC.** must meet the following criteria:

- A. Must be a non-polluting business or industry compatible with existing tenants, the local lifestyle, and community standards.
- B. Must continue to provide jobs or a vital service to the community.
- C. Must keep the grounds clean of weeds and debris in front of, behind and around the building space.
- D. Employee vehicles shall not interfere with the other tenant's deliveries and entrance doors.

Section 3. Eligible business activities shall be light manufacturing, advanced technology, research and development, assembly, light industrial, services, and any other activity deemed appropriate by the City Council.

Section 4. The business and business activities must be compatible with zoning requirements. The appropriate space must be available for lease.

Section 5. LESSEE should expect to hold an annual review meeting with the City Council. Targeted job levels and any business plan changes shall be reviewed at that time.

Section 6. A tenant who requires additional renovation work or utility hook-ups other than what is provided in the basic building layout will be expected to bear the cost of such renovation unless other arrangements are made with the City Council.

Section 7. The "Delinquent Rent Policies and Procedures" have been adopted and will be part of the lease agreement.

Section 8. The LESSEE agrees to allow the NMIP Site Administrator to use general information about the LESSEE's business for public relations efforts to promote the NMIP and will provide general information upon the request of the NMIP Site Administrator.

## ATTACHMENT B: Description of Leased Property

## NEW MEADOWS INDUSTRIAL PARK

DESCRIPTION OF LEASED PROPERTY

THIS LEASE made between the City of New Meadows, a Municipal Corporation, hereinafter referred to as the CITY, and **Salmon River Mobile Vet LLC** hereinafter referred to as the LESSEE, is for the following space described below:

The **1250** square foot area in the northern end of building known as building **#2** which has shared, restroom and open shop floor. The physical address of this space is **106 B Taylor Street**.

## ATTACHMENT C: Delinquent Rent Policy

**NEW MEADOWS INDUSTRIAL PARK****DELINQUENT RENT POLICY AND PROCEDURES**

A New Meadows Industrial Park tenant's rent becomes delinquent when not received by, on or before the fifth day of each month.

If a delinquency occurs, the following procedures will be followed:

1. Site Administrator will notify the tenant in writing that rent is delinquent.
2. The tenant will, within two working days, bring the rent current, or
3. The tenant will meet with the Site Administrator to discuss the delinquency. The Site Administrator will notify the City Council of the delinquency.
4. If the tenant is unable to pay the rent, the tenant will consult with the Site Administrator to develop a written plan to cure the delinquency. This plan will be developed within ten working days following the notice of delinquency.
5. The plan to cure the delinquency will be presented to the City Council. The City Council may be polled by phone to gain plan approval.
6. On approval of the plan, it becomes an attachment to the lease until the delinquency is cured.
7. If the plan to cure the delinquency is not approved by the City Council as presented, then the City Council may make additions and/or deletions to the plan to gain Council approval. This revised plan will be resubmitted to the tenant for approval.
8. The tenant will have three working days to review any changes required by the Council.
9. Failure to come to a written agreement to cure the delinquency within 30 days may result in the termination of tenant's lease at the City Council's discretion.

## ATTACHMENT D: Hazardous Material Policy

**CITY OF NEW MEADOWS/NEW MEADOWS INDUSTRIAL PARK****HAZARDOUS MATERIAL POLICY**

This policy applies to all tenant businesses as well as to all persons associated in any way with the tenant business. This policy covers all tenant paid and unpaid employees, contractors, consultants, delivery/receiving personnel and others.

**CONTROL OF NONRADIOACTIVE HAZARDOUS MATERIALS****CONTENTS**

1. Purpose
2. Requirements
  - 2.1 Radioactive Material Policy
  - 2.2 Tenant Responsibilities
  - 2.3 Shipping and Receiving
  - 2.4 Storage
3. Definitions
  - 3.1 Nonradioactive Hazardous Materials
  - 3.2 Hazardous Properties and/or Conditions
  - 3.3 Nonradioactive Materials
4. Guidelines for Handling Hazardous Waste
  - 4.1 Waste Handling Practices
  - 4.2 Handling Practices for Recyclable Oil

**1. PURPOSE**

This section establishes the requirements and responsibilities for implementing a nonradioactive hazardous material control program for the New Meadows Industrial Park and for all tenant businesses. This program applies to the acquisition, use, shipping, receiving, storage and disposal of nonradioactive hazardous materials, and must comply with the Toxic Substances Control Act, the Resource Conservation and Recovery Act, the Superfund Amendments and Re-authorization Act, the Occupational Safety and Health Act, the Comprehensive Environmental Response, Compensation, and Liability Act, 49 CFR 172, and other references specified herein.

**2. REQUIREMENTS****2.1 Radioactive material policy:**

No radioactive material that exceeds amounts described in 10 CFR 20 shall be received, handled, and/or generated in and/or at the New Meadows Industrial Park.

**2.2 Tenant Responsibilities**

Tenant Managers Shall:

- a) Prior to the receipt, handling, and/or generating of non-radioactive hazardous waste/or material, the tenant must submit in writing to the Site Administrator the nature and conditions of such hazardous waste. The Site

Administrator must give written approval that tenant activities in any way related to hazardous material are authorized prior to the receipt, handling, and/or generating of non-radioactive hazardous waste and/or material.

- b) Implement a written, auditable Nonradioactive Hazardous Materials Program in compliance with 29 CFR 1900.1200. The program shall provide for the acquisition, shipping, receiving, storage, and disposal of nonradioactive hazardous materials in accordance with all local, state and federal requirements and business park policies.
- c) Maintain an inventory of hazardous materials present in work area, including identifying health and safety risks associated therewith, and enforce the necessary precautions to limit the hazard of such materials.
- d) Ensure that employees who work with nonradioactive hazardous materials are trained for such work, and that proper precautions are taken to avoid adverse exposure.
- e) Ensure that all hazardous materials have information available on each container in accordance with labeling requirements.
- f) Maintain a material safety data sheet file for nonradioactive hazardous materials that corresponds to the inventory.
- g) Provide hazard warnings regarding toxicity, flammability, and chemical reactivity either directly on the container or in a manner immediately retrievable by the user or emergency response personnel.
- h) Provide information on the date of receipt, job or project title, and responsible manager within the general area where the nonradioactive hazardous materials are located.
- i) Maintain an inventory of nonradioactive hazardous materials which will be available for inspection by the Site Administrator upon reasonable notice.
- j) Implement a hazardous materials incident contingency plan in compliance with 29 CFR 1910.120. Implementation shall include communication with local response agencies for assistance in emergency situations.
- k) Comply with all inventory and spill reporting requirements under 40 CFR 300, 355, and 370.

### **2.3 Shipping and Receiving**

- a) Inspect all received nonradioactive hazardous materials for condition and integrity of the packaging.
- a) Report any transportation or packaging violations to the Site Administrator.
- b) Affix appropriate labels and warnings to nonradioactive hazardous materials as they are received.

### **2.4 Storage**

NMIP tenants storing nonradioactive hazardous materials shall:

- a) Store nonradioactive hazardous materials per local, state, and federal requirement.
- b) Follow manufacturer's recommended "Shelf Life" where applicable for any material that ages to form chemically reactive products, e.g., peroxide-forming chemicals.
- c) Ensure that information concerning chemical types, nature of the hazard, and quantities present in each area is available for emergency response personnel.
- d) Maintain good chemical and laboratory housekeeping.
- e) Dispose of hazardous materials whose storage time exceeds the shelf life.

- f) Develop spill control plans where hazardous materials are stored.

### 3.0 DEFINITIONS

**3.1 Nonradioactive Hazardous Materials** - substances having a hazardous characteristic, substances identified as hazardous in a list, or in some instances substances containing an element identified as hazardous but not radioactive, in one or more of the following regulations:

- 29 CFR 1910 and 1926
- 40 CFR 240 through 280
- 40 CFR 300 through 310
- 40 CFR 355 through 372
- 40 CFR 702 through 799
- 49 CFR 172

**3.2 Some of the properties or conditions that cause materials to be listed as "hazardous" are as follows:**

- a) Toxic - A substance which at a specified dose causes harmful effects to living tissue, organs, or systems when ingested, inhaled, contacted, or absorbed through the skin.
- b) Flammable - A material that will ignite easily and burn rapidly.
- c) Chemically Reactive - A substance susceptible to release of energy due to detonation, explosion, decomposition, or chemical change.
- d) Pyrophoric - A material that undergoes spontaneous ignition below 54.4 degrees C (130 F).
- e) Pathogenic - A substance producing or capable of producing disease.
- f) Corrosive - A material that burns, irritates, or destructively attacks organic tissues.
- g) Explosive - A compound that can detonate or deflagrate as a result of shock or heat.
- h) Mutagenic - A substance that increases the frequency of permanent change in genetic material.
- i) Carcinogenic - A substance that produces abnormal cell growth.
- j) Teratogenic - A substance that may cause developmental malformations, e.g., biological monstrosities.
- k) Asphyxiant - A gas that can displace air and deprive organisms of oxygen.

**3.3 Nonradioactive materials:** Substances that do not exceed the amounts described in 10 CFR 20.

## 4. GUIDELINES FOR HANDLING HAZARDOUS WASTE

### 4.1 Waste Handling Practices:

- a) Label containers with red Hazardous Waste labels before adding any waste.
- b) Don't date the Hazardous Waste label - the date space on the label indicated the date the waste is removed from your lab for disposal.
- c) Remove a number label from the inventory booklet and affix it to the waste container.
- d) Keep a current record of the waste added to the container on the inventory with the same number as the container. Be accurate, specific, and

complete. Instead of "heavy metals in acid" put "PB 20 ppm, AS 50 ppm in .05M HN03". Be sure and put the PH of the final content in the space provided.

- e) When possible, refrain from mixing wastes. When it is not possible, only mix wastes that are compatible. Mixing wastes almost always increases the cost of disposal.
- f) Keep a lid on your waste. The only time a waste container should be open is while waste is being added.
- g) Keep outside of waste containers clean.
- h) A piece of tape will be placed over the lid of the waste container each time waste is inventoried. If more waste is added to the container after inventory has been performed, remove tape from across the lid and throw the tape away.
- i) DOT regulations prohibit the use of certain containers for waste.

**4.2 Handling Practices for Recyclable Oil:**

- a) Put a number sticker on the oil container.
- b) Do NOT put a hazardous waste label on the container, use a Recyclable Oil Label.
- c) Enter complete information in the waste inventory booklet. Be as complete as possible (e.g. recyclable silicon based oil from vacuum rough pump).
- d) Used/unused oils that are acceptable for recycle are:
  - i. Used or off-specification (unused) motor oils with viscosities up to and including 90 weight oil.
  - ii. Used or unused mineral oils.
  - iii. Used or unused hydraulic oils.
  - iv. Used or unused water soluble cutting oils; these oils must be handled separately.
  - v. Silicone-based synthetic oils.
  - vi. Used and unused fuel oils (No. 1, No. 2. and No. 3), as well as used and unused diesel fuel (No. 1 and No. 2) - Note: the oil must be thin enough to pump without preheating.
- e) These oils must not contain: (Samples may be required by the recycle facility prior to acceptance)
  - i. Greater than 1000 ppm of total halogens
  - ii. Greater than or equal to 50 ppm polychlorinated biphenyl (PCB's).
  - iii. Greater than 10% by volume, of basic sediments and water.
  - iv. Added hazardous waste, including but not limited to, paint thinners, gasoline, solvents, corrosives, and acids.
  - v. Phosphorus.
  - vi. Phosphate ester or phosphate diester synthetic oil.
  - vii. Radioactive material.

I have read and acknowledged the above Hazardous Material Policy.

Owner(s)	Owner(s)	Date
----------	----------	------

Total for Payroll Checks  
-----

Employee	Employer	Amount
25.39		144.17
7.08		956.80
48.00		5,532.95
230.37		8,357.22
421.75		1,955.25
81.67		

COMA HOURS (Comp Time Accumulated)	25.39		
COMP HOURS (Comp Time Used)	7.08		
HOL HOURS (Holiday Pay)	48.00		
PERS HOURS (Personal Time Used)	230.37		
REG HOURS (Regular Time)	421.75		
VACA HOURS (Vacation Time Used)	81.67		
GROSS PAY	16,946.39	0.00	
NET PAY	11,475.74	0.00	
AFLAC-ACCIDENT	0.00	0.00	
AFLAC-CANCER	50.32	0.00	
AFLAC-STDISABLI	55.14	0.00	
EMP-LIFE INSURA	46.42	0.00	
FAM-LIFE INSURA	88.60	6.40	
FIT	2.54	0.00	
IDAHO SIT	1,674.82	0.00	
III-A HEALTH IN	588.00	0.00	
III-FAMILY VIS/	0.00	2,152.50	
MEDICARE	92.00	0.00	
PERSI	244.18	244.18	
PERSI-401K-REPA	1,179.94	1,967.67	
PERSI_CHOICE_D	64.26	0.00	
SOCIAL_SECURITY	340.29	0.00	
FIT/SIT BASE	1,044.14	1,044.14	
MEDICARE BASE	15,320.70	0.00	
PERS BASE	16,840.93	0.00	
SOC SEC BASE	16,479.65	0.00	
WC BASE	16,840.93	0.00	
	16,479.65	0.00	

Total  
Total Payroll Expense (Gross Pay + Employer Contributions) : 5,414.89 22,361.28

Check Summary  
-----

Payroll Checks Prev. Out.	\$25,855.63
Payroll Checks Issued	\$17,679.32
Payroll Checks Redeemed	\$0.00
Payroll Checks Outstanding	\$43,534.95
Electronic Checks	\$4,251.46

Deductions Accrued	Carried Forward From Previous Month	Deduction Checks Issued	Difference	Liab Account
Social Security	2088.28	2088.28		21001
Medicare	488.36	488.36		21002
Workers' Comp	0.00			21008
FIT	1674.82	1674.82		21003
IDAHO SIT	588.00	588.00		21004
PERSI	3147.61	3147.61		21005

III-A HEALTH IN	2152.50	1722.00	430.50	21007
PERSI_CHOICE_D	340.29	340.29		21005
AFLAC-ACCIDENT	50.32	50.32		21010
AFLAC-STDISABLI	46.42	46.42		21010
PERSI-401K-REPA	64.26	64.26		21005
AFLAC-CANCER	55.14	55.14		21010
III-FAMILY VIS/	92.00	92.00		21007
EMP-LIFE INSURA	95.00	95.00		21006
FAM-LIFE INSURA	2.54	2.54		21006
Total Ded.	10885.54	10455.04	430.50	

\*\*\*\* Carried Forward column only correct if report run for current period.

**Devin Buys**

**Pay Period**

**1/1/2021 to**

**1/15/2021**

Day	Date	Regular	Paid OT	Comp Time			Holiday	PTO	VAC	Total
				Comp Time Earned (Straight)	Earned Comp Time Used	Comp Conversion Earned (Not in totals)				
Sunday									0.00	
Monday									0.00	
Tuesday									0.00	
Wednesday									0.00	
Thursday									0.00	
Friday	1/1/2021								0.00	
Saturday	1/2/2021								0.00	
<b>Total Week</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
Sunday	1/3/2021								0.00	
Monday	1/4/2021								0.00	
Tuesday	1/5/2021								0.00	
Wednesday	1/6/2021								0.00	
Thursday	1/7/2021								0.00	
Friday	1/8/2021								0.00	
Saturday	1/9/2021								0.00	
<b>Total Week</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
Sunday	1/10/2021								0.00	
Monday	1/11/2021	1.58							1.58	
Tuesday	1/12/2021								0.00	
Wednesday	1/13/2021	9.85							9.85	
Thursday	1/14/2021								0.00	
Friday	1/15/2021								0.00	
Saturday									0.00	
<b>Total Week</b>		<b>11.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11.43</b>	
<b>Total Pay Period</b>		<b>11.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11.43</b>	

**I hereby certify the hours indicated above are true and correct and that I have not worked unauthorized overtime. I further certify and acknowledge the hours logged on the city's tracking system (as attached) are true and correct to the best of my knowledge. (Notes on T-Sheets)**

**Employee Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Supervisor Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Payperiod Notes:**

Devin Buys

Pay Period

1/16/2021 to

1/31/2021

Day	Date	Regular	Paid OT	Comp Time			Holiday	PTO	VAC	Total
				Comp Time Earned (Straight)	Earned Comp Time Used	Comp Conversion Earned (Not in totals)				
Sunday	1/31/2021									0.00
Monday										0.00
Tuesday										0.00
Wednesday										0.00
Thursday										0.00
Friday										0.00
Saturday	1/16/2021									0.00
<b>Total Week</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Sunday	1/17/2021									0.00
Monday	1/18/2021									0.00
Tuesday	1/19/2021									0.00
Wednesday	1/20/2021									0.00
Thursday	1/21/2021									0.00
Friday	1/22/2021									0.00
Saturday	1/23/2021									0.00
<b>Total Week</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Sunday	1/24/2021									0.00
Monday	1/25/2021									0.00
Tuesday	1/26/2021									0.00
Wednesday	1/27/2021									0.00
Thursday	1/28/2021	11.13								11.13
Friday	1/29/2021	3.37								3.37
Saturday	1/30/2021									0.00
<b>Total Week</b>		<b>14.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14.50</b>
<b>Total Pay Period</b>		<b>14.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14.50</b>

I hereby certify the hours indicated above are true and correct and that I have not worked unauthorized overtime. I further certify and acknowledge the hours logged on the city's tracking system (as attached) are true and correct to the best of my knowledge. (Notes on T-Sheets)

Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Supervisor Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Payperiod Notes:

Jessica Gerke

Pay Period

1/1/2021 to

1/15/2021

Day	Date	Regular	Paid OT	Comp Time			Holiday	PTO	VAC	Total
				Comp Time Earned (Straight)	Earned Comp Time Used	Comp Conversion Earned (Not in totals)				
Sunday									0.00	
Monday									0.00	
Tuesday									0.00	
Wednesday									0.00	
Thursday									0.00	
Friday	1/1/2021						8.00		8.00	
Saturday	1/2/2021								0.00	
<b>Total Week</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>
Sunday	1/3/2021								0.00	
Monday	1/4/2021	8.75							8.75	
Tuesday	1/5/2021	8.22							8.22	
Wednesday	1/6/2021	7.97							7.97	
Thursday	1/7/2021	8.12							8.12	
Friday	1/8/2021	6.95		3.58		5.37			10.53	
Saturday	1/9/2021								0.00	
<b>Total Week</b>		<b>40.01</b>	<b>0.00</b>	<b>3.58</b>	<b>0.00</b>	<b>5.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>43.59</b>
Sunday	1/10/2021								0.00	
Monday	1/11/2021	3.47							3.47	
Tuesday	1/12/2021				5.37		2.09		7.46	
Wednesday	1/13/2021	14.13							14.13	
Thursday	1/14/2021	7.47							7.47	
Friday	1/15/2021	7.47							7.47	
Saturday									0.00	
<b>Total Week</b>		<b>32.54</b>	<b>0.00</b>	<b>0.00</b>	<b>5.37</b>	<b>0.00</b>	<b>0.00</b>	<b>2.09</b>	<b>0.00</b>	<b>40.00</b>
<b>Total Pay Period</b>		<b>72.55</b>	<b>0.00</b>	<b>3.58</b>	<b>5.37</b>	<b>5.37</b>	<b>8.00</b>	<b>2.09</b>	<b>0.00</b>	<b>91.59</b>

I hereby certify the hours indicated above are true and correct and that I have not worked unauthorized overtime. I further certify and acknowledge the hours logged on the city's tracking system (as attached) are true and correct to the best of my knowledge. (Notes on T-Sheets)

Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Supervisor Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Payperiod Notes:

# Jessica Gerke

01/01/2021 to 01/15/2021

Regular	PTO	OT	DT	To	Item 12.
<b>72.53</b>	<b>0.00</b>	<b>3.58</b>	<b>0.00</b>	<b>76.12</b>	

Time in	Time out	Duration	
<b>January 4, 2021</b>			<b>8.75</b>
1:08am	8:30am	7.37	STRTS > STRTS - Snow Removal
8:30am	9:35am	1.08	MTG > MTG - Staff Meeting
9:35am	9:53am	0.30	STRTS > STRTS - Snow Blowing PARK or Sidewalks
<b>January 5, 2021</b>			<b>8.22</b>
8:02am	8:40am	0.63	SWR > SWR - Sewer Logs
8:40am	9:23am	0.72	WTR > WTR - Service Call
9:23am	11:06am	1.72	WTR > WTR- Fire Hydrants
<b>NOTES:</b> Plowing			
11:06am	11:51am	0.75	WTR > WTR - Service Call
11:51am	1:12pm	1.35	EQP > EQP - Loader Maintenance
1:12pm	2:02pm	0.83	WTR > WTR - Booster Station & Well Logs
2:02pm	3:27pm	1.42	MTG > MTG - Staff Meeting
3:27pm	4:15pm	0.80	PW > PW - Office Time
<b>January 6, 2021</b>			<b>7.97</b>
8:06am	8:41am	0.58	SWR > SWR - Sewer Logs
8:41am	10:04am	1.38	WTR > Train - Water
10:04am	10:49am	0.75	WTR > WTR - Booster Station & Well Logs
10:49am	11:21am	0.53	Animal Control > Animal Control Complaint
11:21am	12:35pm	1.23	PW > PW - City Shop
12:35pm	2:16pm	1.68	SWR > SWR - Land Application Project
<b>NOTES:</b> Practice plow with the grader			
2:16pm	4:04pm	1.80	STRTS > STRTS - Snow Removal
<b>NOTES:</b> Cut ice off Peterson			
<b>January 7, 2021</b>			<b>8.12</b>
7:48am	8:29am	0.68	SWR > SWR - Sewer Logs
8:29am	11:03am	2.57	SWR > Train - Sewer
11:03am	11:40am	0.62	IND > IND - Industrial Park Maintenance
<b>NOTES:</b> Plowing			
11:40am	12:17pm	0.62	MTG > MTG - Staff Meeting
<b>NOTES:</b> Dmr			
12:17pm	1:06pm	0.82	IND > IND - Industrial Park Maintenance
<b>NOTES:</b> Plowing			
1:06pm	2:14pm	1.13	ADM > ADM - City Hall
<b>NOTES:</b> Ice melt			
2:14pm	2:57pm	0.72	WTR > WTR - Booster Station & Well Logs

2:57pm 3:16pm 0.32 ADM > ADM - City Hall  
**NOTES:** Sand

3:16pm 3:55pm 0.65 SWR > Train - Sewer

**January 8, 2021 10.53**

1:10am 6:31am 5.35 STRTS > STRTS - Snow Removal

7:53am 8:31am 0.63 SWR > SWR - Sewer Logs

8:31am 10:12am 1.68 EQP > EQP - Parts Run

10:12am 12:33pm 2.35 EQP > EQP - Grader Maintenance

12:33pm 1:04pm 0.52 EQP > EQP - Loader Maintenance

**January 11, 2021 3.47**

8:09am 8:34am 0.42 SWR > SWR - Sewer Logs

8:34am 9:10am 0.60 MTG > MTG - Staff Meeting

9:10am 10:15am 1.08 STRTS > Train - Streets

**NOTES:** Devin

10:15am 11:07am 0.87 WTR > WTR - Booster Station & Well Logs

11:07am 11:37am 0.50 STRTS > Train - Streets

**NOTES:** Devin

**January 13, 2021 14.13**

1:18am 11:09am 9.85 STRTS > STRTS - Snow Removal

**NOTES:** Devin plowed

11:09am 1:08pm 1.98 WTR > WTR - Service Call

1:08pm 3:02pm 1.90 STRTS > STRTS - Snow Removal

3:02pm 3:26pm 0.40 SWR > SWR - Sewer Logs

**January 14, 2021 7.47**

9:25am 10:11am 0.77 SWR > SWR - Sewer Logs

10:11am 10:56am 0.75 MTG > MTG - Staff Meeting

**NOTES:** Pictures and paperwork for sandys pickup

10:56am 2:47pm 3.85 SWR > SWR - Auger Room Maintenance

2:47pm 3:39pm 0.87 EQP > EQP - Backhoe Maintenance

3:39pm 4:04pm 0.42 PARK > PARK - Restroom

4:04pm 4:38pm 0.57 WTR > WTR - Booster Station & Well Logs

4:38pm 4:53pm 0.25 WTR > WTR - Service Call

**January 15, 2021 7.47**

8:56am 9:28am 0.53 SWR > SWR - Sewer Logs

9:28am 10:23am 0.92 MTG > MTG - Staff Meeting

**NOTES:** Doug

10:23am 12:02pm 1.65 STRTS > STRTS - Snow Removal

**NOTES:** Winging banks back

12:02pm 1:03pm 1.02 MTG > MTG - Staff Meeting

**NOTES:** Starnews

1:03pm

3:57pm

2.90

STRTS > STRTS - Snow Removal

**NOTES:** Winging

3:57pm

4:24pm

0.45

PW > PW - Office Time

Jessie Gerke

Pay Period

1/16/2021 to

1/31/2021

Day	Date	Regular	Paid OT	Comp Time			Holiday	PTO	VAC	Total
				Comp Time Earned (Straight)	Earned Comp Time Used	Comp Conversion Earned (Not in totals)				
Sunday	1/31/2021								0.00	
Monday									0.00	
Tuesday									0.00	
Wednesday									0.00	
Thursday									0.00	
Friday									0.00	
Saturday	1/16/2021								0.00	
<b>Total Week</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
Sunday	1/17/2021								0.00	
Monday	1/18/2021					8.00			8.00	
Tuesday	1/19/2021	8.00							8.00	
Wednesday	1/20/2021	8.07							8.07	
Thursday	1/21/2021	7.97							7.97	
Friday	1/22/2021	7.87							7.87	
Saturday	1/23/2021								0.00	
<b>Total Week</b>		<b>31.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>	<b>0.00</b>	<b>0.00</b>	<b>39.91</b>	
Sunday	1/24/2021								0.00	
Monday	1/25/2021	8.30							8.30	
Tuesday	1/26/2021	7.95							7.95	
Wednesday	1/27/2021	8.57							8.57	
Thursday	1/28/2021	15.18		0.02					15.20	
Friday	1/29/2021			3.37					3.37	
Saturday	1/30/2021								0.00	
<b>Total Week</b>		<b>40.00</b>	<b>0.00</b>	<b>3.39</b>	<b>0.00</b>	<b>5.09</b>	<b>0.00</b>	<b>0.00</b>	<b>40.00</b>	
<b>Total Pay Period</b>		<b>71.91</b>	<b>0.00</b>	<b>3.39</b>	<b>0.00</b>	<b>8.00</b>	<b>0.00</b>	<b>0.00</b>	<b>79.91</b>	

I hereby certify the hours indicated above are true and correct and that I have not worked unauthorized overtime. I further certify and acknowledge the hours logged on the city's tracking system (as attached) are true and correct to the best of my knowledge. (Notes on T-Sheets)

Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Supervisor Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Payperiod Notes:

# Jessica Gerke

01/16/2021 to 01/31/2021

Regular	PTO	OT	DT	To	Item 12.
71.90	0.00	3.38	0.00	75.28	

Time in	Time out	Duration	
<b>January 19, 2021</b>			<b>8.00</b>
8:28am	9:47am	1.32	MTG > MTG - Staff Meeting
9:47am	10:25am	0.63	SWR > SWR - Sewer Logs
10:25am	11:11am	0.77	WTR > WTR - Service Call
11:11am	3:27pm	4.27	STRTS > STRTS - Snow Removal
<b>NOTES:</b> Winging			
3:27pm	4:28pm	1.02	WTR > WTR - Booster Station & Well Logs
<b>January 20, 2021</b>			<b>8.07</b>
8:02am	8:37am	0.58	SWR > SWR - Sewer Logs
8:37am	10:08am	1.52	PW > PW - Office Time
10:08am	12:20pm	2.20	SWR > SWR - System Maintenance
<b>NOTES:</b> Plowed lagoon			
12:20pm	3:02pm	2.70	WTR > WTR - Meter Reading
3:02pm	4:06pm	1.07	WTR > WTR - Service Call
<b>January 21, 2021</b>			<b>7.97</b>
8:00am	8:40am	0.67	SWR > SWR - Sewer Logs
8:40am	10:04am	1.40	MTG > MTG - Staff Meeting
<b>NOTES:</b> Doug			
10:04am	3:28pm	5.40	WTR > WTR - Service Call
<b>NOTES:</b> Moving snow to find dead meters			
3:28pm	3:58pm	0.50	PW > PW - City Shop
<b>January 22, 2021</b>			<b>7.87</b>
8:18am	8:50am	0.53	SWR > SWR - Sewer Logs
8:50am	10:37am	1.78	STRTS > STRTS - Snow Removal
10:37am	1:50pm	3.22	WTR > WTR - Fire Hydrants
<b>NOTES:</b> Plowing			
1:50pm	2:52pm	1.03	WTR > WTR - Booster Station & Well Logs
2:52pm	4:10pm	1.30	PW > PW - City Shop
<b>January 25, 2021</b>			<b>8.30</b>
7:57am	8:29am	0.53	SWR > SWR - Sewer Logs
8:29am	9:53am	1.40	MTG > MTG - Staff Meeting
9:53am	10:48am	0.92	SWR > SWR - System Maintenance
10:48am	11:38am	0.83	WTR > WTR - Service Call
<b>NOTES:</b> Red door			
11:38am	12:46pm	1.13	WTR > WTR - Service Call
<b>NOTES:</b> Well			

12:46pm	1:37pm	0.85	PW > PW - City Shop
1:37pm	2:38pm	1.02	MTG > MTG - Staff Meeting
<b>NOTES:</b> Kerry huss irwa			
2:38pm	3:42pm	1.07	Animal Control > Animal Control Complaint
3:42pm	4:15pm	0.55	WTR > WTR - Booster Station & Well Logs

**January 26, 2021** **7.95**

8:04am	4:01pm	7.95	SWR > Train - Sewer
<b>NOTES:</b> Math class			

**January 27, 2021** **8.57**

8:21am	4:20pm	7.98	SWR > Train - Sewer
<b>NOTES:</b> Treatment			
4:20pm	4:55pm	0.58	SWR > SWR - Sewer Logs

**January 28, 2021** **15.20**

1:12am	9:01am	7.82	STRTS > STRTS - Snow Removal
<b>NOTES:</b> Devin 1:12-12:20			
9:01am	3:36pm	6.58	SWR > Train - Sewer
<b>NOTES:</b> Treatment			
3:36pm	4:24pm	0.80	EQP > EQP - Loader Maintenance

**January 29, 2021** **3.37**

1:14am	4:36am	3.37	STRTS > STRTS - Snow Removal
<b>NOTES:</b> Devin			

Angie Mettie

Pay Period

1/1/2021 to

1/15/2021

Day	Date	Regular	Paid OT	Comp Time			Holiday	PTO	VAC	Total
				Comp Time Earned (Straight)	Earned Comp Time Used	Comp Conversion Earned (Not in totals)				
Sunday									0.00	
Monday									0.00	
Tuesday									0.00	
Wednesday									0.00	
Thursday									0.00	
Friday	1/1/2021						8.00		8.00	
Saturday	1/2/2021								0.00	
<b>Total Week</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>
Sunday	1/3/2021								0.00	
Monday	1/4/2021	7.18							7.18	
Tuesday	1/5/2021	6.37							6.37	
Wednesday	1/6/2021	6.65							6.65	
Thursday	1/7/2021	6.42							6.42	
Friday	1/8/2021	4.80							4.80	
Saturday	1/9/2021								0.00	
<b>Total Week</b>		<b>31.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31.42</b>
Sunday	1/10/2021								0.00	
Monday	1/11/2021	8.65							8.65	
Tuesday	1/12/2021	6.62							6.62	
Wednesday	1/13/2021	6.43							6.43	
Thursday	1/14/2021	6.32							6.32	
Friday	1/15/2021	4.12							4.12	
Saturday									0.00	
<b>Total Week</b>		<b>32.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32.14</b>
<b>Total Pay Period</b>		<b>63.56</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>	<b>0.00</b>	<b>0.00</b>	<b>71.56</b>

I hereby certify the hours indicated above are true and correct and that I have not worked unauthorized overtime. I further certify and acknowledge the hours logged on the city's tracking system (as attached) are true and correct to the best of my knowledge. (Notes on T-Sheets)

Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Supervisor Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Payperiod Notes:

# Angie Mettie

01/01/2021 to 01/15/2021

Regular  
**63.55**

PTO  
**0.00**

OT  
**0.00**

DT  
**0.00**

To Item 12.  
**63.55**

Time in	Time out	Duration	
<b>January 4, 2021</b>			<b>7.18</b>
8:45am (MST)	9:00am (MST)	0.25	MTG > MTG - Staff Meeting
9:00am (MST)	3:56pm (MST)	6.93	ADM > ADM - Customer Relations
<b>January 5, 2021</b>			<b>6.37</b>
8:53am (MST)	3:15pm (MST)	6.37	ADM > ADM - Customer Relations
<b>January 6, 2021</b>			<b>6.65</b>
8:50am (MST)	3:29pm (MST)	6.65	ADM > ADM - Customer Relations
<b>January 7, 2021</b>			<b>6.42</b>
8:49am (MST)	3:14pm (MST)	6.42	ADM > ADM - Customer Relations
<b>January 8, 2021</b>			<b>4.80</b>
8:51am (MST)	1:39pm (MST)	4.80	ADM > ADM - Customer Relations
<b>January 11, 2021</b>			<b>8.65</b>
8:34am (MST)	9:02am (MST)	0.47	ADM > ADM - Customer Relations
9:02am (MST)	4:03pm (MST)	7.02	ADM > ADM - Customer Relations
6:27pm (MST)	7:37pm (MST)	1.17	MTG > MTG - Council Meeting
<b>January 12, 2021</b>			<b>6.62</b>
8:33am (MST)	8:33am (MST)	0.00	MTG > MTG - Council Meeting
8:33am (MST)	3:10pm (MST)	6.62	ADM > ADM - Customer Relations
<b>January 13, 2021</b>			<b>6.43</b>
8:50am (MST)	3:16pm (MST)	6.43	ADM > ADM - Customer Relations
<b>January 14, 2021</b>			<b>6.32</b>
8:53am (MST)	3:12pm (MST)	6.32	ADM > ADM - Customer Relations
<b>January 15, 2021</b>			<b>4.12</b>
8:50am (MST)	12:57pm (MST)	4.12	ADM > ADM - Customer Relations

Angie Mettie

Pay Period

1/16/2021 to

1/31/2021

Day	Date	Regular	Paid OT	Comp Time			Holiday	PTO	VAC	Total
				Comp Time Earned (Straight)	Earned Comp Time Used	Comp Conversion Earned (Not in totals)				
Sunday	1/31/2021								0.00	
Monday									0.00	
Tuesday									0.00	
Wednesday									0.00	
Thursday									0.00	
Friday									0.00	
Saturday	1/16/2021								0.00	
<b>Total Week</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
Sunday	1/17/2021								0.00	
Monday	1/18/2021	0.50				8.00			8.50	
Tuesday	1/19/2021	8.18							8.18	
Wednesday	1/20/2021	6.55							6.55	
Thursday	1/21/2021	6.32							6.32	
Friday	1/22/2021	3.90							3.90	
Saturday	1/23/2021								0.00	
<b>Total Week</b>		<b>25.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33.45</b>	
Sunday	1/24/2021								0.00	
Monday	1/25/2021	8.73							8.73	
Tuesday	1/26/2021	7.42							7.42	
Wednesday	1/27/2021	6.30							6.30	
Thursday	1/28/2021	6.32							6.32	
Friday	1/29/2021	8.15							8.15	
Saturday	1/30/2021								0.00	
<b>Total Week</b>		<b>36.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36.92</b>	
<b>Total Pay Period</b>		<b>62.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>	<b>0.00</b>	<b>0.00</b>	<b>70.37</b>	

I hereby certify the hours indicated above are true and correct and that I have not worked unauthorized overtime. I further certify and acknowledge the hours logged on the city's tracking system (as attached) are true and correct to the best of my knowledge. (Notes on T-Sheets)

Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Supervisor Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Payperiod Notes:

# Angie Mettie

01/16/2021 to 01/31/2021

Regular	PTO	OT	DT	To	Item 12.
<b>62.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>62.37</b>	

Time in	Time out	Duration	
<b>January 18, 2021</b>			<b>0.50</b>
7:30am (MST)	8:00am (MST)	0.50	ADM > ADM - Customer Relations
<b>NOTES:</b> Monday Morning email			
<b>January 19, 2021</b>			<b>8.18</b>
8:30am (MST)	9:15am (MST)	0.75	MTG > MTG - Staff Meeting
9:15am (MST)	3:12pm (MST)	5.95	ADM > ADM - Customer Relations
6:31pm (MST)	8:00pm (MST)	1.48	MTG > MTG - Citizen Advisory Committee
<b>January 20, 2021</b>			<b>6.55</b>
8:50am (MST)	3:23pm (MST)	6.55	ADM > ADM - Customer Relations
<b>January 21, 2021</b>			<b>6.32</b>
8:50am (MST)	3:09pm (MST)	6.32	ADM > ADM - Customer Relations
<b>January 22, 2021</b>			<b>3.90</b>
8:52am (MST)	12:46pm (MST)	3.90	ADM > ADM - Customer Relations
<b>January 25, 2021</b>			<b>8.73</b>
8:31am (MST)	9:00am (MST)	0.48	MTG > MTG - Staff Meeting
9:00am (MST)	3:10pm (MST)	6.17	ADM > ADM - Customer Relations
6:31pm (MST)	8:36pm (MST)	2.08	MTG > MTG - Council Meeting
<b>January 26, 2021</b>			<b>7.42</b>
8:47am (MST)	4:12pm (MST)	7.42	ADM > ADM - Customer Relations
<b>January 27, 2021</b>			<b>6.30</b>
8:55am (MST)	3:13pm (MST)	6.30	ADM > ADM - Customer Relations
<b>January 28, 2021</b>			<b>6.32</b>
8:50am (MST)	3:09pm (MST)	6.32	ADM > ADM - Customer Relations
<b>January 29, 2021</b>			<b>8.15</b>
8:49am (MST)	4:58pm (MST)	8.15	ADM > ADM - Customer Relations

Jacob Qualls

Pay Period

1/16/2021 to

1/31/2021

Day	Date	Regular	Paid OT	Comp Time			Holiday	PTO	VAC	Total
				Comp Time Earned (Straight)	Earned Comp Time Used	Comp Conversion Earned (Not in totals)				
Sunday	1/31/2021	0.08							0.08	
Monday									0.00	
Tuesday									0.00	
Wednesday									0.00	
Thursday									0.00	
Friday									0.00	
Saturday	1/16/2021								0.00	
<b>Total Week</b>		<b>0.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.08</b>	
Sunday	1/17/2021								0.00	
Monday	1/18/2021					8.00			8.00	
Tuesday	1/19/2021	11.32							11.32	
Wednesday	1/20/2021	7.93							7.93	
Thursday	1/21/2021	7.73							7.73	
Friday	1/22/2021	6.67							6.67	
Saturday	1/23/2021	0.25							0.25	
<b>Total Week</b>		<b>33.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41.90</b>	
Sunday	1/24/2021	0.17							0.17	
Monday	1/25/2021	10.58							10.58	
Tuesday	1/26/2021	10.23							10.23	
Wednesday	1/27/2021	13.05							13.05	
Thursday	1/28/2021	5.97		2.06					8.03	
Friday	1/29/2021			6.75					6.75	
Saturday	1/30/2021								0.00	
<b>Total Week</b>		<b>40.00</b>	<b>0.00</b>	<b>8.81</b>	<b>0.00</b>	<b>13.22</b>	<b>0.00</b>	<b>0.00</b>	<b>40.00</b>	
<b>Total Pay Period</b>		<b>73.98</b>	<b>0.00</b>	<b>8.81</b>	<b>0.00</b>	<b>13.22</b>	<b>8.00</b>	<b>0.00</b>	<b>81.98</b>	

I hereby certify the hours indicated above are true and correct and that I have not worked unauthorized overtime. I further certify and acknowledge the hours logged on the city's tracking system (as attached) are true and correct to the best of my knowledge. (Notes on T-Sheets)

Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Supervisor Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Payperiod Notes:

# Jacob Qualls

01/16/2021 to 01/31/2021

Regular	PTO	OT	DT	To	Item 12.
<b>73.98</b>	<b>0.00</b>	<b>8.82</b>	<b>0.00</b>	<b>82.80</b>	

Time in	Time out	Duration	
<b>January 19, 2021</b>			<b>11.32</b>
7:27am	5:05pm	9.63	ADM > ADM - City Hall
6:19pm	8:00pm	1.68	MTG > MTG - Citizen Advisory Committee
<b>January 20, 2021</b>			<b>7.93</b>
8:28am	1:00pm	4.53	ADM > ADM - City Hall
1:00pm	2:15pm	1.25	MTG > MTG - Other Governement
<b>NOTES:</b> Adams County All Hazard Mitigation Meeting			
2:15pm	2:15pm	0.00	MTG > MTG - Other Governement
2:15pm	4:24pm	2.15	ADM > ADM - City Hall
<b>January 21, 2021</b>			<b>7.73</b>
9:00am	4:44pm	7.73	ADM > ADM - City Hall
<b>January 22, 2021</b>			<b>6.67</b>
9:05am	3:45pm	6.67	ADM > ADM - City Hall
<b>January 23, 2021</b>			<b>0.25</b>
12:53pm	1:08pm	0.25	Animal Control > Animal Control Complaint
<b>NOTES:</b> Call and text from Rory Mehen in reference to dogs at the hotel that did not belong there. Forwarded the complaint to Jessie. Dogs said to have been Nikki Browns.			
<b>January 24, 2021</b>			<b>0.17</b>
1:00pm	1:10pm	0.17	ADM > ADM - Complaints
<b>NOTES:</b> Complaint from JP in re: MS burning plastics. Driven to the location and I could not smell the burning of the garbage, not to say that it was not happening, we just could not smell it at the time.			
<b>January 25, 2021</b>			<b>10.58</b>
8:28am	4:32pm	8.07	ADM > ADM - City Hall
6:05pm	8:36pm	2.52	MTG > MTG - Council Meeting
<b>January 26, 2021</b>			<b>10.23</b>
8:41am	6:55pm	10.23	ADM > ADM - City Hall
<b>January 27, 2021</b>			<b>13.05</b>
8:52am	1:45pm	4.88	ADM > ADM - City Hall
1:45pm	2:00pm	0.25	ADM > ADM - Customer Relations
<b>NOTES:</b> Meet with Drew Dodson			
2:00pm	9:55pm	7.92	MTG > MTG - Developer Contact
<b>NOTES:</b> Carl Erington - potential IP occupant, potential philanthropist, new 'community' resident.			
<b>January 28, 2021</b>			<b>8.03</b>
9:34am	5:36pm	8.03	ADM > ADM - City Hall
<b>January 29, 2021</b>			<b>6.75</b>

10:30am

5:15pm

6.75

ADM > ADM - City Hall

January 31, 2021

0.08

2:25pm

2:30pm

0.08

Animal Control > Animal Control Complaint

**NOTES:** Report from Rory Mehen re: Dogs at large on highway nearly being hit. Advised to call the Sheriff's Office, gave telephone number.

Mac Qualls

Pay Period

1/1/2021 to

1/15/2021

Day	Date	Regular	Paid OT	Comp Time			Holiday	PTO	VAC	Total
				Comp Time Earned (Straight)	Earned Comp Time Used	Comp Conversion Earned (Not in totals)				
Sunday									0.00	
Monday									0.00	
Tuesday									0.00	
Wednesday									0.00	
Thursday									0.00	
Friday	1/1/2021					8.00			8.00	
Saturday	1/2/2021								0.00	
<b>Total Week</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>
Sunday	1/3/2021								0.00	
Monday	1/4/2021	9.57							9.57	
Tuesday	1/5/2021	8.42							8.42	
Wednesday	1/6/2021	7.75							7.75	
Thursday	1/7/2021	8.62							8.62	
Friday	1/8/2021	5.64		0.94		1.41			6.58	
Saturday	1/9/2021			0.20		0.30			0.20	
<b>Total Week</b>		<b>40.00</b>	<b>0.00</b>	<b>1.14</b>	<b>0.00</b>	<b>1.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41.14</b>
Sunday	1/10/2021	0.25							0.25	
Monday	1/11/2021	11.13							11.13	
Tuesday	1/12/2021	0.08					2.92	5.00	8.00	
Wednesday	1/13/2021				1.71		1.08		2.79	
Thursday	1/14/2021								0.00	
Friday	1/15/2021								0.00	
Saturday									0.00	
<b>Total Week</b>		<b>11.46</b>	<b>0.00</b>	<b>0.00</b>	<b>1.71</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>	<b>5.00</b>	<b>22.17</b>
<b>Total Pay Period</b>		<b>51.46</b>	<b>0.00</b>	<b>1.14</b>	<b>1.71</b>	<b>1.71</b>	<b>8.00</b>	<b>4.00</b>	<b>5.00</b>	<b>71.31</b>

I hereby certify the hours indicated above are true and correct and that I have not worked unauthorized overtime. I further certify and acknowledge the hours logged on the city's tracking system (as attached) are true and correct to the best of my knowledge. (Notes on T-Sheets)

Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Supervisor Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Payperiod Notes:

# Jacob Qualls

01/01/2021 to 01/15/2021

Regular	PTO	OT	DT	To	Item 12.
<b>51.47</b>	<b>0.00</b>	<b>1.13</b>	<b>0.00</b>	<b>52.60</b>	

Time in	Time out	Duration	
<b>January 4, 2021</b>			<b>9.57</b>
8:21am (MST)	8:42am (MST)	0.35	ADM > ADM - Customer Relations
<b>NOTES:</b> With Jeff @ MM re: Fromt Porch Pizza H2O			
8:42am (MST)	9:04am (MST)	0.37	MTG > MTG - Staff w/ Elected Officials
9:04am (MST)	5:55pm (MST)	8.85	ADM > ADM - City Hall
<b>January 5, 2021</b>			<b>8.42</b>
9:12am (MST)	5:37pm (MST)	8.42	ADM > ADM - City Hall
<b>January 6, 2021</b>			<b>7.75</b>
9:05am (MST)	4:50pm (MST)	7.75	ADM > ADM - City Hall
<b>January 7, 2021</b>			<b>8.62</b>
8:55am (MST)	9:10am (MST)	0.25	MTG > MTG - Staff w/ Elected Officials
<b>NOTES:</b> With Jeff P. @Java			
9:10am (MST)	9:25am (MST)	0.25	WTR > WTR - Service Call
<b>NOTES:</b> W/Jeff Meadows Motel re:H2O Leak			
9:25am (MST)	4:01pm (MST)	6.60	ADM > ADM - City Hall
4:01pm (MST)	4:19pm (MST)	0.30	ADM > ADM - Complaints
<b>NOTES:</b> Snow removal complaint...Met with Mayor. Sheriff's Office & Mr. Lobby. Mayor gave a warning to Mr. Libby to not pile snow in roadway.			
4:19pm (MST)	5:32pm (MST)	1.22	ADM > ADM - City Hall
<b>January 8, 2021</b>			<b>6.58</b>
9:10am (MST)	3:40pm (MST)	6.50	ADM > ADM - City Hall
4:35pm (MST)	4:40pm (MST)	0.08	Animal Control > Animal Control Complaint
<b>NOTES:</b> Complaint from Brad Dreyer reference two dogs near Stan Hall's residence. A bulldog which may have puppies because it has teets and a St. Bernard. Called Jess, could not respond.			
<b>January 9, 2021</b>			<b>0.20</b>
11:48pm (MST)	12:00am (MST)	0.20	Animal Control > Animal Control Complaint
<b>NOTES:</b> Complaint about barking dog, found owners family to go take care of dogs.			
<b>January 10, 2021</b>			<b>0.25</b>
12:00am (MST)	12:15am (MST)	0.25	Animal Control > Animal Control Complaint
<b>NOTES:</b> Complaint about barking dog, found owners family to go take care of dogs.			
<b>January 11, 2021</b>			<b>11.13</b>
8:40am (MST)	9:05am (MST)	0.42	MTG > MTG - Staff w/ Elected Officials
9:05am (MST)	6:20pm (MST)	9.25	ADM > ADM - City Hall
6:20pm (MST)	7:48pm (MST)	1.47	MTG > MTG - Council Meeting
<b>January 13, 2021</b>			<b>0.08</b>
7:47am (PST)	7:52am (PST)	0.08	ADM > ADM - Customer Relations
<b>NOTES:</b> Call from Bruce Stewart re:snow in driveway.			



## Roll Call / Pledge of Allegiance

Present at City Hall was Mayor Julie Good. Present via Zoom were Council Members Darla Weber, Jeff Parnett, and Darbey Edwards. Shiloh Ryker was absent.

Staff present at City Hall were Mac Qualls and Angie Mettie. Present via Zoom was City Attorney Dick Stubbs.

Present at City Hall was Darlene Loper. Present via Zoom were Ed Stowe of Mountain Waterworks, Linnea Hall, Chris Curtin, and Dr. Irvine.

Mayor Good opened the meeting at 6:30 P.M. and led the Pledge of Allegiance.

## Public Input

There was no public input.

## Reports

### Mayor's Report

Mayor Good summarized her staff report and thanked Darbey Edwards for chairing the Citizen Advisory and Parks and Recreation joint committee. She noted that Jessie has done an amazing job and that she received several positive comments regarding snow plowing. Warren Drake will check in monthly and will be the backup operator for the water/sewer and become more familiar with the system. Brochures for community education are being organized and created and will also be available online soon.

### Joint Citizen Advisory and Parks & Recreation Committee Meeting

Minutes from the last meeting were reviewed. Mayor Good would like to see the mission statement and the draft master plan in order to share ideas and see the direction the Parks Master Plan is headed.

### Well #5 Progress Report

Ed Stowe of Mountain Waterworks reported that Well #5 is currently being test pumped. It will be pumped for six hours at 1250 gallons per minute. Tomorrow a sand sample will be taken, and water quality samples will be sent to Analytical Labs. He stated that the well can easily pump 1300 gallons per minute, and their goal was 500 gallons per minute. Next steps will be to have the well house plans reviewed and approved as well as the booster station plans. Mayor Good would like to review these in depth at the February 22<sup>nd</sup> meeting.

### Citizens for Community Enhancement Letter of Thanks

A letter was submitted to the City from the Citizens for Community Enhancement group, stating that the full funds have been raised for the entryway sign project, and that the city's contribution will not be needed.

## Presentations

### Local Broadband Effort

Chris Curtin, IT Director for the City of McCall, shared about their broadband program entitled RAPID. This program will bring quality, reliable and inexpensive high speed Internet to rural areas. The program is

broken into three parts – the fiber utility, the connection to the utility, and the service. He estimated that each of these would cost a homeowner \$15, with a total being approximately \$45 for Internet. He stated that the net cost for installing the broadband would be \$0 due to selling the connection as part of a bond. The cost the homeowner spends on Internet would be paying the bond. He stated that those homeowners who opt in now would pay the \$45 per month fee. Those who choose not to opt in but want to connect later would pay a possible \$3000 connection fee. Grants are available for broadband at this time, and the City Council is interested in bringing a similar broadband program to New Meadows. Curtin stated that the first step would be to pass a resolution declaring broadband as an essential service. This will be added to the February 8<sup>th</sup> meeting.

#### COVID-19 Update: Dr. Irvine

Dr. Irvine answered questions from the Council regarding COVID-19. He stated that currently Adams County has low numbers at 23.3 new cases. However, cases are like wildfire and an outbreak can occur at any time. Regarding the vaccine, he stated that it is 95% effective, and there have been no adverse side effects from anyone in McCall who has received the vaccine. A person may not want to receive the vaccine if s/he has allergies to many things. He stated that an antibody treatment is available but must be administered before shortness of breath occurs. He referenced a study by the University of Kansas that showed counties where masks were mandated had a 20% decrease in cases, where counties with no masks had an increase of 100% in cases. He also stated that wearing masks can decrease the number of virus droplets transmitted from a sick person. A person who inhales only a small amount of droplets will have a milder case than a person who inhales large amounts due to an infected person not wearing a mask. He will see about getting a vaccination clinic at the New Meadows St. Luke's office.

#### Local Volunteer Spotlight

Linnea Hall was recognized for her work in Meadows Valley. A certificate was created for Linnea.

#### Local Volunteer Spotlight

Darlene Loper of Vintage, Etc. shared with the Council about her shop. She offers a variety of collectables, Idaho products, jewelry, clothing and more. An Espresso shop will also soon be available. They have moved, and their new location is at the corner of Virginia Street and North Miller. They are open Tuesday thru Saturday from 10am-5pm. Employees include herself and her daughter-in-law Stacy. She stated that two issues she has encountered have been parking and getting locals to shop at her store. She has a guest book to sign and has had customers from all over the world. She would like to invite everyone to visit the shop in its new location.

### **Training**

#### Legal Advice - Dick Stubbs

City Attorney Stubbs gave a presentation on the purpose of lawyers, which is to act as a representative and to advise in legal matters. The City attorney can prosecute ordinances and infractions, which in New Meadows, is the job of Chris Boyd. Stubbs provides legal advice to the Council, who in turn makes decisions based on that advice. However, the Council can choose not to heed the advice. Stubbs stated that he should be notified when any council or staff member is contacted by another attorney, asked to give a deposition, asked to provide a declaration or affidavit, served with a subpoena, threatened by someone who states they will sue you personally or threatens to sue the city.

## Discussion Items

### Animal Control Position

Mayor Good stated that \$4420 is budgeted for the animal control position. The position might include ten hours of patrolling per week plus 50% of the fines collected. The Council discussed whether the position should be contracted out or whether the officer would be an employee of the city. It was also discussed whether a city vehicle or a personal vehicle would be used for the job. Hours of the job were also discussed, as many calls regarding barking dogs are received late at night. A person is needed who is objective, who would take ownership in the position, enjoys people and animals, and would be flexible. A job description will be created for the position.

### Ordinance Review – Parking

Mayor Good asked the Council to review the parking ordinance. There have been multiple complaints about trucks parking near the intersections, making it difficult to see oncoming traffic when turning onto Virginia Street. The Council will send ideas to be compiled and will review the ordinance in one month.

### Installation of Parking Signs Downtown

Mayor Good noted that the “no parking between 2am and 6am” signs are at the edges of town instead of in the downtown corridor. She would like to install four new signs along Virginia Street that are visible to drivers parking along the street, especially during snow removal hours. If the signs are in place, deputies will be able to cite vehicles parked during these hours. Good will get a price, more information, and sign locations for the next meeting.

## Action Items

### Installation of Parking Signs Downtown

There was no action on this item.

### City Council Best Management Practices / Decorum Resolution

The Council reviewed the final draft of the best management practices resolution.

- Council Member Edwards moved to approve the Elected Officials Best Practices Policies Resolution TBD 2021; Council Member Weber seconded the motion. Roll Call Vote: Weber – yes, Edwards – yes, Parnett – yes. Motion carried.

A copy of the Resolution will be sent to Pam McConnell and will be placed on the website.

### Mr. Kern Extension

Jim Kern is requesting an extension on his discount to build at 233 Larae Street. There have been delays with construction due to COVID-19. Council Member Edwards suggested an expiration date. The request can be reviewed at the end of the extension period.

- Council Member Weber moved to extend the building discount for 233 Larae to October 1, 2021; Council Member Parnett seconded the motion. Roll Call Vote: Parnett – yes, Weber – yes, Edwards – yes. Motion carried.

### Consent Agenda

The Consent Agenda included a grant support letter for a Mobile Medical Vehicle, December 2020 Financials, January 11, 2021 City Council minutes, and invoices to date. Mayor Good read the invoices to date.

CITY OF NEW MEADOWS CITY COUNCIL MEETING MINUTES  
HELD MONDAY, JANUARY 25, 2021 AT 6:30 P.M.  
CITY COUNCIL CHAMBERS, 401 VIRGINIA STREET, NEW MEADOWS

- Council Member Weber moved to approve the letter of support for the mobile medical unit for Adams County; Council Member Edwards seconded the motion. Roll Call Vote: Edwards – yes, Weber – yes, Parnett – yes. Motion carried.
- Council Member Parnett moved to approve the Consent Agenda; Council Member Weber seconded the motion. Roll Call Vote: Edwards – yes, Parnett – yes, Weber – yes. Motion carried.

### Future Meeting Topics

- Audit Presentation – Feb 8
- Broadband – Feb 8
- Citizen Advisory / P&R park plan review – Feb 8
- Parking – Feb 22
- Wellhouse design – Feb 22
- Brown’s RV dump station agreement
- Snow storage agreement
- Resolution Adoption – personnel policy update
- TTAC meeting update
- Animal control job description
- Downtown sign placement, cost

### Adjournment

- Council Member Weber moved to adjourn; Council Member Parnett seconded the motion. Voice Vote indicated no opposition to the motion with all members signifying yes. Motion carried.

Meeting adjourned at 8:29 P.M.

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

ATTEST: \_\_\_\_\_  
Jacob M. Qualls, City Clerk / Treasurer



# Alcoholic Beverage License Application

## BUSINESS INFORMATION:

Business Name: Delish Catering LLC

Business Physical Address: 700 Virginia St. Ste D New Meadows, Idaho

Business Mailing Address: PO Box 2111, McCall, ID, 83638

Business Telephone Number: 208-315-0645

Business Manager (Name & Title): Shannon Berry, Owner

## BUSINESS Partnership INFORMATION (If appropriate / Use additional paper if necessary):

#1 Partner Name: Shannon Berry

Residence Address: 3761 Columbine Dr New Meadows, ID 83654

#2 Partner Name: \_\_\_\_\_

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

## APPLICANT INFORMATION:

Applicant Name: Shannon Berry/Delish Catering Phone: 208-315-0645

Applicant Address: 700 Virginia St. Ste D New Meadows, ID 83654

## Application Types:

### BEER

- NOT TO BE CONSUMED ON PREMISES \$25.00
- TO BE CONSUMED ON PREMISES \$100.00

### WINE

- NOT TO BE CONSUMED ON PREMISES \$100.00
- TO BE CONSUMED ON PREMISES \$100.00

### LIQUOR BY THE DRINK

- Liquor \$225.00

## Required:

- State License issued by the Director of the Idaho State Police
- County License issued by the Adams County Clerk
- Payment

2.4.2021  
AM



# Alcoholic Beverage License Application

**TO THE HONORABLE MAYOR AND CITY COUNCIL OF NEW MEADOWS, IDAHO:**

I / We the undersigned, do hereby make application for an annual license to sell Alcoholic Beverages under the provisions of City of New Meadows Code Title 3 for **February 1, 2021 to January 31, 2022.**

I / We have verified eligibility for licensing as follows by dating and signing this form.

I / We understand no alcoholic beverages can be sold until a valid Alcoholic Beverage License has been issued by the City of New Meadows.

I / We hereby verify that I / We possess all of the qualifications necessary to obtain a license for the sale of alcoholic beverages from the Director of Idaho State Police, as prescribed by the laws of the State of Idaho.

I / We are of good moral character and am over the age of twenty-one (21) years.

I / We have not been convicted of any felony or of any crime involving moral turpitude or of the violation of any of the laws of and / or regulating, governing or prohibiting sales of alcoholic beverages.

I / We will abide by the laws of the State of Idaho, Adams County and the City of New Meadows, and by all the terms and conditions of New Meadows City Code Title 3.

Dated this Jan 29 day of 29, 2021

Applicant Signature: [Handwritten Signature]

Application Received on <u>2-4</u> , 20 <u>21</u>	
Fee Paid \$ <u>125.00</u> Receipt # <u>11197-16</u>	
Copies Submitted: <input checked="" type="checkbox"/> State	<input checked="" type="checkbox"/> County
City Clerk <input type="checkbox"/> Approved	<input type="checkbox"/> Denied
City Council <input type="checkbox"/> Approved	<input type="checkbox"/> Denied
City License # _____	
Effective Date: _____	
Expiration Date: _____	

2021 ADAMS COUNTY STATE OF IDAHO No. 17

RETAIL ALCOHOLIC BEVERAGE LICENSE

THIS IS TO CERTIFY THAT SHANNON BERRY doing business as DELISH CATERING LLC at 700 VIRGINIA ST STE D, NEW MEADOWS, ID 83654

is licensed to sell Alcoholic Beverages as stated below, subject to the provisions of Chapters 23-903 and 23-916 Idaho Code Annotated, and the laws of the State of Idaho, Municipal Ordinances, and the regulations of the Commissioner in regard to sale of Alcoholic Beverages and the resolution passed by the Commissioners of said County, on file in the office of the Clerk of the Board at the Adams County Courthouse, Council, Idaho.

Dated: Beer: 07/14/1947 Retail Liquor: 07/14/1947 Retail Wine: 06/14/1971 Wine By Drink: 09/08/1975.

Table with 2 columns: Description and Amount. Rows include Draft and Bottled or Canned Beer (30.00), Bottled or Canned Beer to be consumed on premises (0.00), Bottled or Canned Beer not to be consumed on premises (0.00), Retail Liquor (0.00), Retail Wine (15.00), Wine by the Drink (25.00), and Special Wine (Sunday) (0.00).

Signature of Licensee or Officer of Corporation

This license is TRANSFERABLE and EXPIRES 12/31/2021. Witness my hand and seal this 19th day of January, 2021.

Chairman, Commissioner, Commissioner



(SEAL) Clerk of the Board of County Commissioners

# Idaho State Police

Premises Number: 2A-18615      **Retail Alcohol Beverage License**

License Year: 2021

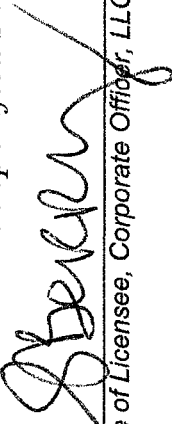
License Number: 18615

*This is to certify, that*      Delish Catering LLC  
*doing business as:*      Delish Catering

*is licensed to sell alcoholic beverages as stated below at:*

**700 Virginia, Ste D, New Meadows, Adams County**

*Acceptance of a license by a retailer shall constitute knowledge of and agreement to operate by and in accordance to the Alcohol Beverage Code, Title 23. Only the licensee herein specified shall use this license. County and city licenses are also required in order to operate.*

  
\_\_\_\_\_  
Signature of Licensee, Corporate Officer, LLC Member or Partner

Liquor	No
Beer	Yes <u>\$50.00</u>
On-premises consumption	Yes <u>\$0.00</u>
Kege to go	No
Restaurant	Yes <u>\$0.00</u>
Wine by the bottle	No
Wine by the glass	Yes <u>\$100.00</u>
Multipurpose arena	No
Growlers	No
Plaza	No

DELISH CATERING LLC
DELISH CATERING
PO BOX 2711
MCCALL, ID 83638
Mailing Address

TOTAL FEE: \$150.00

License Valid: 01/01/2021 - 12/31/2021

**Expires: 12/31/2021**





Director of Idaho State Police