

**FINANCIAL STATEMENT**  
**November 1, 2020 thru November 30, 2020**

**Balance as of**

**\$ 2,506,780.92**

**Receipts:**

Current Real Property Tax	151.85
Delinquent Property Taxes	0.00
Penalty & Interest	18.00
Transfer Highway District Levy	60.41
Building Permit Fees	1,820.65
Business License Fees	100.00
Court Revenue	475.00
Time Warner Franchise fees	6,313.40
LID #1 – Assessments	1,093.49
LID #2 – Assessments	2,034.81
Rent DWA \$260, Irrigation \$260	520.00
Interest State Investment Pool	980.62
State Investment Pool 18 <sup>th</sup> St.	21.48
Checking acct	3.03
Total Receipts	13,592.74
Balance plus Receipts	2,520,373.66

**Claims:**

U.S. Treasury FICA tax due for November	1,578.08
U.S. Treasury - Federal withholding due for November	505.00
State Tax Commission, Idaho – State withholding tax due for November	188.00
Public Employee Retirement System- Employer & Employee Contributions November	1,598.17
Idaho Independent Intergovernmental Auth – Health Insurance	1,675.00
Avista-Gas & Elect. City Hall \$194.35, arena \$19.28, Shop \$88.11, round about \$39.45	341.19
City of CDA – Brine for Streets	132.00
CDA Garbage – Container Pickup – 6 months	123.00
CDA Tractor – Repair of Snowblower	156.07
COOP Supply – Fuel for trucks	77.23
Dalton Gardens Irrigation District – Annual Irrigation Fee	1,710.00
HMH Engineering – General Services for October	1,342.75
International Code Council – 2018 ICC Books	976.77
International Code Council – Membership for 1 year	145.00
Kootenai County Fire & Rescue – Building Inspector for October	4,688.00
Kootenai County Treasurer – Tax Assessment	22.96
Lake City Law – Attorney Fees for November 2020	6,000.00
Poe Asphalt Paving Inc. – Patch work repair on Streets	18,723.50
Royal Business Systems Inc – Copy Machine Qtr fee	218.19
Time Warner – Telephone	229.96
US Bank Credit Card – Street & Office Supplies	137.43
US Bank Service Charges	10.00
Vanguard Cleaning Systems – Office Cleaning	220.00
Verizon Wireless – Cell Phone for Code Enforcement	90.86

Walter E. Nelson Co. – New dispensers & Paper products	315.43
Robert Wuest – Filters & Batteries for Furnaces	120.52
Rand Wichman Planning – Contract for November	3,015.82
Valerie Anderson – Salary for November	3335.74
Carrie Chase – Council November	340.76
Ray Craft – Council November	340.76
Dan Edwards – Mayor November	724.11
Teresa Janzen – Wages for November	664.22
Eric Killen – November hours – Code Enforcement	217.24
Aaron O’Brien – Council November	334.16
Robert Wuest – Council November	369.40
Jim Wuest – Wages hours November	1,355.98
Total Claims	52,023.30
Balance	2,468,350.36

**Balance by Depository:**

U.S. Bank – Checking	300,819.08
State Investment Pool	1,818,671.39
State Investment Pool # 2	45,087.72
U.S. Bank–Checking LID	44,901.18
Banner Bank-Guaranteed fund	34,868.74
Petty Cash	50.00
US Bank - LID #2 – Checking	223,952.25
	2,468,350.36

Road Projects	\$218,742.
Parks	\$ 14,325
Equip Replacement	\$ 20,000
Art Fund	\$3,300
Total	\$256,367.

## Profit &amp; Loss Budget vs. Actual

12/01/20

Accrual Basis

	Oct '20 - Sep 21	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
311.1 · CURRENT REAL PROPERTY TAX	164.56	160,589.00	-160,424.44	0.1%
312.1 · DELINQUENT REAL PROPERTY TAX	0.00	1,411.00	-1,411.00	0.0%
316.0 · FRANCHISE TAX TIME WARNER/TDS	6,321.75	22,000.00	-15,678.25	28.7%
316.5 · FRANCHISE TAX AVISTA	5,242.61	25,000.00	-19,757.39	21.0%
319.0 · PENALTY & INTEREST	19.31	500.00	-480.69	3.9%
321.0 · BUSINESS LICENSE REVENUE	800.00	7,500.00	-6,700.00	10.7%
321.1 · HOME BASED BUS LICENSE	0.00	300.00	-300.00	0.0%
322.1 · BUILDING PERMIT REVENUE	12,632.11	65,000.00	-52,367.89	19.4%
322.2 · SIGN PERMIT FEES	0.00	0.00	0.00	0.0%
322.3 · SPECIAL USE FEES	11,250.00	1,000.00	10,250.00	1,125.0%
335.1 · STATE LIQUOR ALLOCATION	20,508.00	88,000.00	-67,492.00	23.3%
335.2 · HIGHWAY USERS REVENUE	22,902.52	71,497.00	-48,594.48	32.0%
335.3 · NEW HIGHWAY USER REVENUE	7,750.12	22,144.00	-14,393.88	35.0%
335.4 · COURT REVENUE-TRAFFIC FINES	2,013.10	5,000.00	-2,986.90	40.3%
335.5 · STATE SALES TAX	0.00	44,000.00	-44,000.00	0.0%
335.6 · STATE REVENUE SHARING	60,785.07	169,872.00	-109,086.93	35.8%
338.1 · TRANSFER HWY DISTRICT LEVY	65.44	40,000.00	-39,934.56	0.2%
355.1 · LID Assessments	15,292.97	35,000.00	-19,707.03	43.7%
355.10 · LID Assessments Interest	0.00	0.00	0.00	0.0%
355.2 · LID #2 - GOVERNMENT WAY	11,338.58	65,213.00	-53,874.42	17.4%
355.20 · LID #2 Assessment Interest	23,462.87			
371.0 · INTEREST INCOME	1,008.96	5,000.00	-3,991.04	20.2%
371.2 · RENT	1,040.00	6,240.00	-5,200.00	16.7%
376-000 · CONTRIBUTIONS & DONATIONS	0.00	1,000.00	-1,000.00	0.0%
378 · Unencumbered Bank Funds	0.00	329,201.50	-329,201.50	0.0%
<b>Total Income</b>	<b>202,597.97</b>	<b>1,165,467.50</b>	<b>-962,869.53</b>	<b>17.4%</b>
<b>Gross Profit</b>	<b>202,597.97</b>	<b>1,165,467.50</b>	<b>-962,869.53</b>	<b>17.4%</b>
<b>Expense</b>				
411-010 · CITY COUNCIL SALARIES	4,800.00	19,200.00	-14,400.00	25.0%
411-021 · CITY COUNCIL PAYROLL TAXES	244.80	1,500.00	-1,255.20	16.3%
411-022 · CITY COUNCIL STATE RETIREMENT	289.28	2,200.00	-1,910.72	13.1%
411-047 · CITY COUNCIL TRAVEL/MEETINGS	0.00	1,000.00	-1,000.00	0.0%
413-010 · MAYOR SALARIES	2,550.00	10,200.00	-7,650.00	25.0%
413-021 · MAYOR PAYROLL TAXES	130.05	780.00	-649.95	16.7%
413-022 · MAYOR STATE RETIREMENT	202.98	1,325.00	-1,122.02	15.3%
413-047 · MAYOR TRAVEL & MEETINGS	0.00	500.00	-500.00	0.0%
415-010 · CLERK SALARIES	13,465.50	53,862.00	-40,396.50	25.0%
415-021 · CLERK PAYROLL TAXES	686.74	4,120.85	-3,434.11	16.7%
415-022 · CLERK-STATE RETIREMENT	1,071.86	6,431.15	-5,359.29	16.7%
415-028 · CLERK UNEMPLOYMENT TAXES	6.07	138.00	-131.93	4.4%
415-031 · OFFICE SUPPLIES & POSTAGE	934.22	8,000.00	-7,065.78	11.7%
415-042 · AUDIT AND ACCOUNTING	0.00	12,000.00	-12,000.00	0.0%
415-044 · LEGAL PUBLISHING	167.42	4,000.00	-3,832.58	4.2%
415-046 · EMP HEALTH INSURANCE	3,350.00	24,000.00	-20,650.00	14.0%
415-047 · CLERK TRAVEL @ MEETINGS	0.00	1,500.00	-1,500.00	0.0%
415-051 · TELEPHONE	320.82	2,800.00	-2,479.18	11.5%
415-058 · OFFICE MAINTENANCE	218.19	600.00	-381.81	36.4%
415-074 · SOFTWARE PURCHASE & IT SERVICE	0.00	20,000.00	-20,000.00	0.0%
415-110 · DEPUTY CLERK-SALARIES	3,111.12	18,540.00	-15,428.88	16.8%
415-121 · DEPUTY CLERK-PAYROLL TAXES	238.00	1,418.31	-1,180.31	16.8%
415-122 · DEPUTY CLERK-STATE RETIREMENT	371.46	2,213.69	-1,842.23	16.8%
415-128 · DEPT CLERK-UNEMPLOYMENT TAXES	7.93	60.00	-52.07	13.2%
417-043 · P & Z TRAVEL & MEETING EXP	0.00	500.00	-500.00	0.0%
417-045 · PLANNING CONSULTANT	9,181.22	50,000.00	-40,818.78	18.4%
419-042 · PROFESSIONAL SERVICES	12,000.00	80,000.00	-68,000.00	15.0%
419-046 · INSURANCE	5,015.00	7,500.00	-2,485.00	66.9%
419-048 · DUES & SUBSCRIPTIONS	1,031.96	2,500.00	-1,468.04	41.3%
419-852 · BLDG & GROUNDS UTILITIES	2,686.72	8,000.00	-5,313.28	33.6%
419-860 · BLDG & GROUNDS MAINTENANCE	560.52	5,000.00	-4,439.48	11.2%
419-861 · BLDG MAINT CONTRACTED	0.00	3,000.00	-3,000.00	0.0%
419-869 · MISCELLANEOUS SERVICE & CHARGES	0.00	1,800.00	-1,800.00	0.0%
419-874 · CAPITAL OUTLAY-EQUIPMENT	0.00	50,000.00	-50,000.00	0.0%
421-001 · Special Law Enforcement Exp	0.00	0.00	0.00	0.0%

	Oct '20 - Sep 21	Budget	\$ Over Budget	% of Budget
421-010 · CODE ENFORCE-SALARY	1,492.50	15,000.00	-13,507.50	10.0%
421-021 · CODE ENFORCE-PAYROLL TAXES	126.43	1,147.50	-1,021.07	11.0%
421-022 · Code Enforcement-State Retireme	197.31	1,791.00	-1,593.69	11.0%
421-028 · CODE ENFORCE-UNEMPLOYMENT TAX	4.22	40.00	-35.78	10.6%
421-042 · PROSECUTING ATTORNEY	0.00	1,740.00	-1,740.00	0.0%
423-032 · FIRE HYDRANTS	0.00	0.00	0.00	0.0%
424-010 · BUILDING INSPECTOR SERVICES	5,809.77	40,000.00	-34,190.23	14.5%
425-000 · GENERAL CONTINGENCY FUND	0.00	30,000.00	-30,000.00	0.0%
431-003 · ROADS-ENG PLANS & SERVICES	1,342.75	50,000.00	-48,657.25	2.7%
431-004 · SNOW & ICE CONROL-REMOVAL	132.00	30,000.00	-29,868.00	0.4%
431-006 · Gov't Way Sewer Project/LID #1	5.00	34,000.00	-33,995.00	0.0%
431-008 · LID PHASE 2	5.00	65,500.00	-65,495.00	0.0%
431-035 · STREET SIGNAL LIGHTS	75.24	500.00	-424.76	15.0%
431-310 · STREET SIGN MAINT - SALARY	3,368.00	25,000.00	-21,632.00	13.5%
431-321 · STREET SIGN MAINT-PAYROLL TAXES	224.69	2,000.00	-1,775.31	11.2%
431-328 · STREET SIGN MAINT-UNEMPL TAXES	9.46	55.00	-45.54	17.2%
431-332 · STREET SIGN MAINT-SUPPLIES	26.99			
431-335 · FUEL AND LUBRICANTS	77.23	2,000.00	-1,922.77	3.9%
431-361 · STREET EQUIPMENT MAINTENANCE	166.06	7,000.00	-6,833.94	2.4%
431-363 · STREET MAINTENANCE PURCHASED	92,824.39	399,000.00	-306,175.61	23.3%
432.300 · GARBAGE COLLECTION & DISPOSAL	206.20	500.00	-293.80	41.2%
438-004 · HORSE ARENA & PARK CONSTRUCTION	19.92	9,000.00	-8,980.08	0.2%
438-010 · PARK MAINENANCE LABOR	503.50	6,000.00	-5,496.50	8.4%
438-021 · PARK PAYROLL TAX	59.24	475.00	-415.76	12.5%
438-028 · PARK MAINTENANCE UNEMPLOYMENT	0.00	30.00	-30.00	0.0%
438-032 · PARK MAINTENANCE SUPPLIES	82.97	1,500.00	-1,417.03	5.5%
438-042 · PARK MAINT-Contracted	3,470.19	35,000.00	-31,529.81	9.9%
438-056 · ANNUAL PICNIC	0.00	3,500.00	-3,500.00	0.0%
6560 · Company Payroll Expenses	5,168.73			
<b>Total Expense</b>	<b>178,039.65</b>	<b>1,165,467.50</b>	<b>-987,427.85</b>	<b>15.3%</b>
<b>Net Income</b>	<b>24,558.32</b>	<b>0.00</b>	<b>24,558.32</b>	<b>100.0%</b>

## CITY OF DALTON GARDENS Unpaid Bills Detail

Type	Date	Memo	Due Date	Account	Open Balance
<b>Avista Utilities</b>					
Bill	11/18/2020	1423430, 1423431, 1426229, 290125122	11/30/2020	2000 · *Accounts Payable	-341.19
Bill	11/18/2020	City Hall	11/30/2020	419-852 · BLDG & GROUNDS UTILITIES	194.35
Bill	11/18/2020	1426229 Arena	11/30/2020	419-852 · BLDG & GROUNDS UTILITIES	19.28
Bill	11/18/2020	shop	11/30/2020	419-852 · BLDG & GROUNDS UTILITIES	88.11
Bill	11/18/2020	light at roundabout	11/30/2020	431-035 · STREET SIGNAL LIGHTS	39.45
<b>Total Avista Utilities</b>					
					0.00
<b>City of Coeur d'Alene</b>					
Bill	11/18/2020	Invoice # 306	11/30/2020	2000 · *Accounts Payable	-132.00
Bill	11/18/2020	Brine Mix for Streets	11/30/2020	431-004 · SNOW & ICE CONTROL-REMOVAL	132.00
<b>Total City of Coeur d'Alene</b>					
					0.00
<b>Coeur d'Alene Garbage Service</b>					
Bill	11/18/2020	Account #927100	11/30/2020	2000 · *Accounts Payable	-123.00
Bill	11/18/2020	Six month pickup service	11/30/2020	432.300 · GARBAGE COLLECTION & DISPO...	123.00
<b>Total Coeur d'Alene Garbage Service</b>					
					0.00
<b>Coeur d'Alene Tractor Co.</b>					
Bill	11/18/2020	CDA-118518	11/30/2020	2000 · *Accounts Payable	-156.07
Bill	11/18/2020	Repair for Kubota Tractor	11/30/2020	431-361 · STREET EQUIPMENT MAINTENAN...	156.07
<b>Total Coeur d'Alene Tractor Co.</b>					
					0.00
<b>Cooperative Supply, INC. Cenex</b>					
Bill	11/18/2020	Acct. #148697	11/30/2020	2000 · *Accounts Payable	-77.23
Bill	11/18/2020	Fuel for White Truck & P-18	11/30/2020	431-335 · FUEL AND LUBRICANTS	77.23
<b>Total Cooperative Supply, INC. Cenex</b>					
					0.00
<b>Dalton Gardens Irrigation Dist</b>					
Bill	11/18/2020	Irrigation Assessment 2021	11/30/2020	2000 · *Accounts Payable	-1,710.00
Bill	11/18/2020		11/30/2020	419-852 · BLDG & GROUNDS UTILITIES	1,710.00
<b>Total Dalton Gardens Irrigation Dist</b>					
					0.00
<b>HMH Engineering</b>					
Bill	11/18/2020	Invoice No. M20004-03	11/30/2020	2000 · *Accounts Payable	-1,342.75
Bill	11/18/2020	General Engineering Services for October...	11/30/2020	431-003 · ROADS-ENG PLANS & SERVICES	1,342.75
<b>Total HMH Engineering</b>					
					0.00
<b>III-A</b>					
Bill	11/30/2020		11/30/2020	2000 · *Accounts Payable	-1,675.00
Bill	11/30/2020	December health Insurance	11/30/2020	415-046 · EMP HEALTH INSURANCE	1,675.00
<b>Total III-A</b>					
					0.00
<b>International Code Council</b>					

Type	Date	Memo	Due Date	Account	Open Balance
Bill	11/18/2020	Invoice #3294160 & 1001255526	11/30/2020	2000 · *Accounts Payable	-1,121.77
Bill	11/18/2020	member dues & ICC 2018 Manuals	11/30/2020	424-010 · BUILDING INSPECTOR SERVICES	1,121.77
Total International Code Council					0.00
<b>Kootenai County Fire &amp; Rescue</b>					
Bill	11/18/2020	Contract for bldg inspections	11/30/2020	2000 · *Accounts Payable	-4,688.00
Bill	11/18/2020	October 2020	11/30/2020	424-010 · BUILDING INSPECTOR SERVICES	4,688.00
Total Kootenai County Fire & Rescue					0.00
<b>Kootenai County Treasurer</b>					
Bill	11/23/2020	taxes due	11/30/2020	2000 · *Accounts Payable	-22.96
Bill	11/23/2020		11/30/2020	419-048 · DUES & SUBSCRIPTIONS	22.96
Total Kootenai County Treasurer					0.00
<b>Lake City Law</b>					
Bill	11/30/2020	Invoice 23075	11/30/2020	2000 · *Accounts Payable	-6,000.00
Bill	11/30/2020	Attorney Fees for November 2020	11/30/2020	419-042 · PROFESSIONAL SERVICES	6,000.00
Total Lake City Law					0.00
<b>POE ASPHALT PAVEMENT, INC.</b>					
Bill	11/18/2020	Invoice #46555	11/30/2020	2000 · *Accounts Payable	-18,723.50
Bill	11/18/2020	Repair on Dalton Streets	11/30/2020	431-363 · STREET MAINTENANCE PURCHA...	18,723.50
Total POE ASPHALT PAVEMENT, INC.					0.00
<b>Rand Wichman Planning LLC</b>					
Bill	11/30/2020	Invoice 1998	11/30/2020	2000 · *Accounts Payable	-3,015.82
Bill	11/30/2020	Planning for November 2020	11/30/2020	417-045 · PLANNING CONSULTANT	3,015.82
Total Rand Wichman Planning LLC					0.00
<b>Robert Wuest</b>					
Bill	11/18/2020		11/30/2020	2000 · *Accounts Payable	-120.52
Bill	11/18/2020	Batteries & Filters for Furnaces	11/30/2020	419-860 · BLDG & GROUNDS MAINTENANCE	120.52
Total Robert Wuest					0.00
<b>Royal Business Systems</b>					
Bill	11/18/2020	Inv. IN135169	11/30/2020	2000 · *Accounts Payable	-218.19
Bill	11/18/2020	Copies for B & W & Color	11/30/2020	415-058 · OFFICE MAINTENANCE	218.19
Total Royal Business Systems					0.00
<b>Time Warner Cable</b>					
Bill	11/18/2020	8448 61 004 0122664	11/30/2020	2000 · *Accounts Payable	-229.96
Bill	11/18/2020	Telephone & Internet November 2020	11/30/2020	415-051 · TELEPHONE	229.96

Type	Date	Memo	Due Date	Account	Open Balance
Total Time Warner Cable					0.00
<b>US Bank, Credit Card</b>					
Bill	11/18/2020	Copies of Building Plans & Office Supplies	11/30/2020	2000 - *Accounts Payable	-137.43
Bill	11/18/2020	Chain Saw Oil & Pins for Kubota Tractor	11/30/2020	415-031 - OFFICE SUPPLIES & POSTAGE	110.44
Bill	11/18/2020		11/30/2020	431-332 - STREET SIGN MAINT-SUPPLIES	26.99
Total US Bank, Credit Card					0.00
<b>Vanguard Cleaning Systems of the Inland N</b>					
Bill	11/18/2020	98813	11/30/2020	2000 - *Accounts Payable	-220.00
Bill	11/18/2020	City Hall Cleaning and outside restroom N...	11/30/2020	419-860 - BLDG & GROUNDS MAINTENANCE	220.00
Total Vanguard Cleaning Systems of the Inland N					0.00
<b>Verizon Wireless</b>					
Bill	11/18/2020	Account no. 742351309-00001	11/30/2020	2000 - *Accounts Payable	-90.86
Bill	11/18/2020	Code Enforcement phone	11/30/2020	415-051 - TELEPHONE	90.86
Total Verizon Wireless					0.00
<b>Walter E. Nelson Co</b>					
Bill	11/18/2020	Cust. # 4002	11/30/2020	2000 - *Accounts Payable	-315.43
Bill	11/18/2020	purchase paper goods, & New Dispensers	11/30/2020	415-031 - OFFICE SUPPLIES & POSTAGE	315.43
Total Walter E. Nelson Co					0.00
<b>TOTAL</b>					<b>0.00</b>