



**AGENDA**  
**Donnelly City Council**  
**Monday, June 15, 2020 at 6:00pm**  
**Donnelly Community Center**

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**CALL TO ORDER**

**ROLL CALL**

**PLEDGE OF ALLEGIANCE**

**CONSENT AGENDA:** *(one motion needed for the Consent Agenda)*

City Council Minutes – May 18, 2020

Vouchers – May 13, 2020 thru June 9, 2020

Treasurer Report – May 2020

Payroll Summary – May 21, 2020 June 4, 2020 and June 5, 2020

**PUBLIC COMMENT:**

At this time, the Mayor will call for any comments from the public on any subject whether or not it is on the agenda for any item(s) the public may wish to bring forward and discuss. Please limit comments to three (3) minutes. **The City Council does not take any action or make any decisions during public comment.** To request Council action during the Business portion of a Council meeting, contact City Clerk at least one week in advance of a meeting.

**BUSINESS AGENDA: (Action Items)**

AB 20-19 Zwygart John & Associates Engagement Letter FY2020

AB 20-20 Vendor Permit, Brian Stephens 187 N. Main Street

AB 20-21 Supplemental Water Revenue Bond Ordinance

**DISCUSSION ITEMS:**

Draft Transportation Plan-TO Engineering

**STAFF REPORTS:**

**ADJOURNMENT:**

**NEXT MEETING DATE:**

**Special Meeting**

Monday, June 22, 2020

Any person needing special accommodation to participate in the above noticed meeting should contact the City Clerk's Office at, 208-325-8859, at least 24 hours in advance of the meeting date.



## City of Donnelly

169 Halferty Street  
P.O. Box 725  
Donnelly, ID 83615  
Telephone (208) 325-8859

### City Council Meeting on **Monday, May 18, 2020 at 6:00 p.m.** Donnelly Community Center

#### MINUTES

Meeting called to order by Mayor Dorris at 6:00 p.m.

**Roll Call:** Mayor Dorris, Councilmember Davenport, Councilmember Minshall, Councilmember Bergquist and Councilmember Henggeler present. City Clerk Clemens also present.

Mayor Dorris lead Pledge of Allegiance

#### CONSENT AGENDA

**Motion by Davenport, 2<sup>nd</sup> by Bergquist** to accept the consent agenda. Davenport (yes), Minshall (yes), Bergquist (yes), Henggeler (yes). Motion carried.

#### PUBLIC COMMENT

Mayor Dorris asked for any public comment

Larry Keene, Valley County Pickleball Club discussion on Ordinance 249 (Racquet Court Sports). Clarification of specifications within the Ordinance.

#### DISCUSSION ITEMS

Mountain Waterworks, Mike Woodworth presented Phase II. Phase II has been approved by DEQ and is ready to go to bid. Will consist of replacing small 6" main lines with 8" main lines, removal of main lines in alleys, replacement of 3 hydrants and removal of 1 hydrant. Time frame of construction 1<sup>st</sup> of July to late October. Bid opening on the 18<sup>th</sup> of June 2020.

Larry Mangum gave an update to City Council of the last North Lake Sewer and Water District meeting. NLSWD meetings are held the 2<sup>nd</sup> Friday of the month.

Code Enforcement Officer part-time position discussion.

**BUSINESS AGENDA: (Action Items)**

**AB 20-18 Valley County Weed Department Agreement of Understanding Service Contract**

Contract between Valley County and the City for Valley County Weed Department to provide professional service to spray the noxious weeds on City owned land.

**Motion by Minshall, 2<sup>nd</sup> by Henggeler** to approve and authorize Mayor to sign Agreement. Davenport (yes), Minshall (yes), Bergquist (yes), Henggeler (yes). Motion carried.

**STAFF REPORT**

Staff report was included with packet

**ADJOURNMENT**

**Motion by Davenport, 2<sup>nd</sup> by Minshall** to adjourn until next scheduled meeting June 15, 2020 at 6:00 p.m. Davenport (yes), Minshall (yes), Bergquist (yes), Henggeler (yes). Motion carried.

Adjourned at 8:15 p.m.

ATTEST:

Lori Clemens, City Clerk

06/09/20  
12:31:18

CITY OF DONNELLY  
Claim Details by Posted Date  
For Claims from 05/13/20 to 06/09/20

Page: 1 of 5  
Report ID: AP100V

\* ... Over spent expenditure

Claim/ Line #	Check Invoice #/Inv Date/Description	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
4802	-99679E	6 AMAZON	33.91					
	Colored Paper/ Ballpoint Pens							
1	7404247 05/12/20	Colored paper	15.99			10 41100 605		10190
2	7404247 05/12/20	Pens	16.00			10 41100 605		10190
3	7404247 05/12/20	Tax	1.92			10 41100 605		10190
4803	-99678E	6 AMAZON	34.93					
	Sheet Protectors							
1	4787421 05/12/20	Sheet Protectors	32.95			10 41100 605		10190
3	4787421 05/12/20	Tax	1.98			10 41100 605		10190
4804	-99677E	6 AMAZON	31.12					
	Laminating Pouches/Sharpies							
1	8377815 05/18/20	Laminated Pouches	13.62			10 41100 605		10190
2	8377815 05/18/20	Sharpies	15.74			51 41100 605		10190
3	8377815 05/18/20	Tax	1.76			10 41100 605		10190
4805	-99676E	6 AMAZON	6.94					
	Wet Erase Markert							
1	8369064 05/18/20	Markers	6.55			10 41100 605		10190
3	8369064 05/18/20	Tax	0.39			10 41100 605		10190
4826	-99673E	6 AMAZON	27.54					
	Binders for Campsites							
1	8401019 05/28/20	Campground Clips	25.98			10 41100 605		10190
3	8401019 05/28/20	Tax	1.56			10 41100 605		10190
		Total for Vendor:	134.44					
4806	13669S	8 ANALYTICAL LABORATORIES, INC	1,804.00					
	New well #5 -Testing							
1	71296 04/30/20	Well #5	1,804.00			51 43400 560		10100
		Total for Vendor:	1,804.00					

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4807	13670S	10 ASSOCIATION OF IDAHO CITIES	99.00					
		2020 Spring District Training-Virtual						
1	200006836	05/20/20 2020 Spring Training Lori	99.00			10 41100	551	10100
		Total for Vendor:	99.00					
4818	-99674E	29 CITY OF DONNELLY - WATER	376.00					
		Water Billing/Sewer-370 N. Main						
1	05262020	05/26/20 May	340.00			10 44300	415	10100
2	05262020	05/26/20 May-370 n. Main	36.00			10 44300	415	10100
		Total for Vendor:	376.00					
4808	13671S	202 CTC BUSINESS	84.14					
		telephone						
1	06012020	06/01/20 telephone-June	54.70			10 41100	437	10100
2	06012020	06/01/20 telephone-June	25.25			51 41100	437	10100
3	06012020	06/01/20 telephone-June	4.19			52 41100	437	10100
		Total for Vendor:	84.14					
4809	13672S	41 DONNELLY AREA CHAMBER OF	4,000.00					
		Lot Award FY20						
1	05262020	05/26/20 Donnelly Chamber Lot Award F	4,000.00			15 41100	922	10100
		FY20 Lot Award						
		Total for Vendor:	4,000.00					
4811	13673S	151 H.D. FOWLER COMPANY	2,243.31					
		Meter/Water Leak Hwy55/Water Leak Pump House						
1	I5436853	04/17/20 Meters	259.12			51 43400	710	10100
2	I5436850	04/17/20 Water Leak Hwy55	1,087.33			51 43400	433	10100
3	I5448828	04/30/20 Water Leak Pump House	896.86			51 43400	433	10100
		Total for Vendor:	2,243.31					
4822	13682S	66 IDAHO POWER	721.05					
		Power Billing - May						
1	2200853329	05/15/20 Gestrin Street Light	5.24			10 43010	416	10100
2	2205677988	05/15/20 City Hall / Maintenance	68.18			10 41100	416	10100
3	2205677988	05/15/20 City Hall / Maintenance	31.47			51 41100	416	10100

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4	2205677988 05/15/20	City Hall / Maintenance	5.23			52 41100	416	10100
5	2204034223 05/15/20	Community Center	51.34			10 41100	416	10100
6	2201629405 05/15/20	Kiosk / Rest Area	7.28			10 43010	416	10100
8	2206076560 05/15/20	Fire Pump	214.72			51 41100	416	10100
9	2200223291 05/15/20	Water Supply	5.19			51 41100	416	10100
10	2201910078 05/15/20	Street Lights	127.61			10 43010	416	10100
11	2206228211 05/15/20	Main Street Lights	61.64			10 43010	416	10100
12	2207365186 05/15/20	NW Pump	143.15			51 41100	416	10100
		Total for Vendor:	721.05					
4800	13667S 999999	JOLENE KILTS	14.46					
	Refund Balance to Utility Billing 0122-349 Halferty Street							
1	0122 05/19/20	Refund Utility Billing	14.46			51 22900		10100
		Total for Vendor:	14.46					
4812	13674S 999999	KELLER ASSOCIATES	2,750.00					
	Donnelly Campground STEP Tank PER-Project No. 220006-000							
1	000004 05/20/20	Donnelly Campground STEP	2,750.00			10 44100	700	10100
		Total for Vendor:	2,750.00					
4801	13668S 999999	KURT HOY	79.00					
	Refund 0111-235 East State Street/Utility Billing							
1	0111 05/19/20	Refund Utility Billing	79.00			51 22900		10100
		Total for Vendor:	79.00					
4810	13675S 165	LAKESHORE DISPOSAL	1,178.80					
	Trash Collection							
1	05262020 05/26/20	Trash April/May	1,178.80			51 41100	414	10100
		Total for Vendor:	1,178.80					
4823	1S 153	MOUNTAIN WATERWORKS	632.50					
	WATER SYSTEM Improvement Project							
1	4668 05/01/20	RPR Services	632.50			60 43400	358	10125
		Total for Vendor:	632.50					

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4814	13676S	261 RANDY MORELL EXCAVATION & Grader/Roller for Streets Recycled Pavement	2,190.00					
1	20-2429	05/22/20 12yds recycled pavement	440.00			10 43010	430	10100
2	20-2429	05/21/20 Grade and Roll Gravel Roads	1,750.00			10 43010	430	10100
		Total for Vendor:	2,190.00					
4815	13677S	199 SHRED-IT shredding service	98.34					
1	8129644435	04/22/20 shredding - April	63.93			10 41100	605	10100
2	8129644435	04/22/20 shredding - April	29.51			51 41100	605	10100
3	8129644435	04/22/20 shredding - April	4.90			52 41100	605	10100
		Total for Vendor:	98.34					
4827	13685S	999999 SPECIALTY CONSTRUCTION SUPPLY Asphalt Patch Material	195.00					
1	Ken 06/03/20	10 50lb bags Asphalt Patch Mat	195.00			10 43010	430	10100
		Total for Vendor:	195.00					
4813	13678S	123 STATE INSURANCE FUND installment for work comp	753.00					
1	22977498	05/18/20 work comp	135.54			10 44100	250	10100
2	22977498	05/18/20 work comp	135.54			10 41010	250	10100
3	22977498	05/18/20 work comp	225.90			51 41010	250	10100
4	22977498	05/18/20 work comp	56.48			52 41010	250	10100
5	22977498	05/18/20 work comp	199.54			10 43010	250	10100
		Total for Vendor:	753.00					
4817	13679S	219 T.O. ENGINEERS City Engineer	285.00					
2	160057-27	05/14/20 Engineering P&Z	285.00			10 41100	341	10100
		Total for Vendor:	285.00					

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4820	13681S 999999	TRAFFIC SAFETY STORE	842.72					
	Speed Bumps							
1	COD129 05/19/20	6 Speed Bumps	842.72			10 43010	430	10100
	Total for Vendor:		842.72					
4821	13680S 237	USA BLUE BOOK	51.74					
	Meter Gasket Grease							
1	22535 05/01/20	Meter Gasket	28.95			51 43400	463	10100
2	22535 05/01/20	Grease	7.25			51 43400	463	10100
3	22535 05/01/20	Freight	15.54			51 43400	463	10100
	Total for Vendor:		51.74					
4816	-99675E 138	USPS	47.60					
	Mailing Plans for Venture Investments, LLC							
1	2818393-2 05/14/20	Postage-Matthew Castrigno	47.60			10 41100	614	10190
	Total for Vendor:		47.60					
4819	13683S 273	ZIONS BANK - PUBLIC FINANCE	7,823.25					
	Interest on Bond Anticipation Note							
1	1199689790 05/20/20	Interest Payment	7,823.25			60 43400	355	10100
	Total for Vendor:		7,823.25					
	# of Claims	26	Total:	26,403.35				
	Total Electronic Claims			558.04				
	Total Non-Electronic Claims			25845.31				

\*\* This report runs by Claim Posted Date, which is a system generated field that always shows the date on which the Claim was actually posted in the system. If a Claim was cancelled and re-posted, the posted date will show as of the date it was re-posted. \*\*

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CITY OF DONNELLY  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 5 / 20

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Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 GENERAL							
41000 GENERAL GOVERNMENT							
41010 Personnel							
110	Office Wages	2,516.35	19,502.11	37,941.00	37,941.00	18,438.89	51 %
111	Council Wages	780.00	6,240.00	9,360.00	9,360.00	3,120.00	67 %
112	Mayor Wages	260.00	2,080.00	3,120.00	3,120.00	1,040.00	67 %
210	Health	395.20	2,010.65	9,000.00	9,000.00	6,989.35	22 %
211	Vision	0.00	-248.09	295.00	295.00	543.09	-84 %
220	Social Security/Medicare	272.04	2,128.06	3,755.00	3,755.00	1,626.94	57 %
230	PERSI	372.52	3,069.46	5,860.00	5,860.00	2,790.54	52 %
250	Unemployment Insurance	154.75	227.69	279.00	279.00	51.31	82 %
260	Workers Compensation	0.00	0.00	127.00	127.00	127.00	0 %
290	Dental	24.70	307.65	665.00	665.00	357.35	46 %
	Account Total:	4,775.56	35,317.53	70,402.00	70,402.00	35,084.47	50 %
41100 Administration							
310	Audit & Accounting Services	0.00	4,075.50	4,076.00	4,076.00	0.50	100 %
320	Attorney/Legal Fees	255.00	3,877.00	8,000.00	8,000.00	4,123.00	48 %
321	Economic Development	0.00	2,000.00	2,000.00	2,000.00	0.00	100 %
330	Contract - Planning & Zoning	0.00	765.00	3,600.00	3,600.00	2,835.00	21 %
340	Contract Labor	0.00	30,615.90	15,000.00	15,000.00	-15,615.90	204 %
341	Pass Thru Charges	285.00	2,369.69	0.00	0.00	-2,369.69	*** %
414	Solid Waste Collection	0.00	6.30	0.00	0.00	-6.30	*** %
416	Electric & Gas	119.52	2,165.80	4,500.00	4,500.00	2,334.20	48 %
431	City Hall Repair & Maint	0.00	452.32	3,700.00	3,700.00	3,247.68	12 %
436	Cell Phone Mayor/Maintenance	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
437	Telephone, Telecommunications	163.62	925.05	1,600.00	1,600.00	674.95	58 %
510	Insurance - Liability	0.00	4,741.76	4,742.00	4,742.00	0.24	100 %
520	Dues & Fees	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
530	Publications- Newspaper	0.00	77.00	900.00	900.00	823.00	9 %
550	Travel Reimbursed	0.00	0.00	1,500.00	1,500.00	1,500.00	0 %
551	Training & Educationa	99.00	99.00	1,500.00	1,500.00	1,401.00	7 %
552	Meals & Entertainment	0.00	25.83	250.00	250.00	224.17	10 %
605	Office Supplies	269.99	1,541.08	2,500.00	2,500.00	958.92	62 %
611	Copier Maintenance	28.60	315.13	500.00	500.00	184.87	63 %
613	IT - Computer	0.00	0.00	500.00	500.00	500.00	0 %
614	Postage	47.60	571.10	700.00	700.00	128.90	82 %
615	Grant Writing	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
620	Software - New	157.86	904.56	2,000.00	2,000.00	1,095.44	45 %
621	Software Maintenance Fees	0.00	4,675.65	4,500.00	4,500.00	-175.65	104 %
930	Reconciliation Discrepancies	-0.92	-33.53	0.00	0.00	33.53	*** %
	Account Total:	1,425.27	60,170.14	67,568.00	67,568.00	7,397.86	89 %
	Account Group Total:	6,200.83	95,487.67	137,970.00	137,970.00	42,482.33	69 %
42000 Public Safety							
42000 Public Safety							
900	Public Safety	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
	Account Total:	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %
	Account Group Total:	0.00	0.00	3,000.00	3,000.00	3,000.00	0 %

06/09/20  
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CITY OF DONNELLY  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 5 / 20

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Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 GENERAL							
43000 Public Works							
43010 Roads and Streets							
116	Roads & Street Wages	786.54	11,455.64	29,718.00	29,718.00	18,262.36	39 %
118	Snow Removal Wages	208.24	12,802.79	12,454.00	12,454.00	-348.79	103 %
210	Health	139.07	2,928.61	7,626.00	7,626.00	4,697.39	38 %
220	Social Security/Medicare	76.12	1,855.85	3,227.00	3,227.00	1,371.15	58 %
230	PERSI	95.81	2,284.25	5,200.00	5,200.00	2,915.75	44 %
250	Unemployment Insurance	207.15	441.02	700.00	700.00	258.98	63 %
260	Workers Compensation	0.00	0.00	1,192.00	1,192.00	1,192.00	0 %
290	Dental	8.68	183.01	554.00	554.00	370.99	33 %
340	Contract Labor	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
416	Electric & Gas	201.77	1,980.70	4,500.00	4,500.00	2,519.30	44 %
429	Snow Removal Maintenance	0.00	9,415.71	17,500.00	17,500.00	8,084.29	54 %
430	Road & Street Maintenance	3,032.72	3,032.72	8,000.00	8,000.00	4,967.28	38 %
432	Building Repairs & Maintenance	0.00	80.68	5,000.00	5,000.00	4,919.32	2 %
434	Equip. Maintenance	0.00	1,697.41	3,100.00	3,100.00	1,402.59	55 %
435	Equipment Lease Payment	0.00	7,931.29	14,077.00	14,077.00	6,145.71	56 %
454	Street Scape	0.00	614.00	2,000.00	2,000.00	1,386.00	31 %
455	Sidewalk, Curb, Gutter Maintenance	0.00	0.00	6,500.00	6,500.00	6,500.00	0 %
460	Small Tools, Equipmen	0.00	87.78	2,500.00	2,500.00	2,412.22	4 %
461	Shop Misc Supplies	88.25	165.25	500.00	500.00	334.75	33 %
470	Dust Abatement	0.00	0.00	14,000.00	14,000.00	14,000.00	0 %
481	Fuel Gas	87.87	949.75	1,000.00	1,000.00	50.25	95 %
482	Diesel - Winter	0.00	1,466.69	4,000.00	4,000.00	2,533.31	37 %
483	Diesel - Summer	128.25	668.73	1,000.00	1,000.00	331.27	67 %
520	Dues & Fees	0.00	0.00	100.00	100.00	100.00	0 %
530	Publications- Newspaper	0.00	0.00	150.00	150.00	150.00	0 %
553	Clothing Reimbursement	0.00	0.00	500.00	500.00	500.00	0 %
700	Capital Improvements	0.00	4,523.95	17,500.00	17,500.00	12,976.05	26 %
970	Grant Expense	0.00	71,569.50	75,300.00	75,300.00	3,730.50	95 %
	Account Total:	5,060.47	136,135.33	238,898.00	238,898.00	102,762.67	57 %
	Account Group Total:	5,060.47	136,135.33	238,898.00	238,898.00	102,762.67	57 %
44000 OTHER							
44100 Parks and Recreation							
117	Park & Rec Wages	1,295.04	2,189.39	22,620.00	22,620.00	20,430.61	10 %
119	Airport Maint Wages	109.60	197.10	3,600.00	3,600.00	3,402.90	5 %
210	Health	207.12	365.28	3,960.00	3,960.00	3,594.72	9 %
220	Social Security/Medicare	107.45	182.57	1,731.00	1,731.00	1,548.43	11 %
230	PERSI	142.63	203.45	2,701.00	2,701.00	2,497.55	8 %
250	Unemployment Insurance	146.27	866.72	172.00	172.00	-694.72	504 %
260	Workers Compensation	0.00	0.00	916.00	916.00	916.00	0 %
290	Dental	12.95	22.83	297.00	297.00	274.17	8 %
438	City Park Improvements	0.00	0.00	11,000.00	11,000.00	11,000.00	0 %
450	Raquet Court Maintenance	0.00	14.36	2,000.00	2,000.00	1,985.64	1 %
451	Campground/Boatdock Maintenance	2,664.00	2,770.00	6,500.00	6,500.00	3,730.00	43 %
452	City Park Maintenance	0.00	90.57	1,000.00	1,000.00	909.43	9 %
453	Rest Area/Kiosk Maintenance	0.00	0.00	900.00	900.00	900.00	0 %
460	Small Tools, Equipmen	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
700	Capital Improvements	2,750.00	104,009.54	85,000.00	85,000.00	-19,009.54	122 %

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Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 5 / 20

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Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10 GENERAL							
900	Public Safety	0.00	299.00	3,000.00	3,000.00	2,701.00	10 %
921	Huckleberry Trot Exp	0.00	0.00	2,500.00	2,500.00	2,500.00	0 %
925	Aiport Maintenance	0.00	3,440.62	1,000.00	1,000.00	-2,440.62	344 %
	Account Total:	7,435.06	114,651.43	150,897.00	150,897.00	36,245.57	76 %
44300 Depot							
414	Solid Waste Collection	112.45	289.82	1,600.00	1,600.00	1,310.18	18 %
415	Water and Sewer	716.00	3,101.00	4,100.00	4,100.00	999.00	76 %
416	Electric & Gas	0.00	0.00	200.00	200.00	200.00	0 %
432	Building Repairs & Maintenance	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
960	Solid Waste Transfer Site Tax	0.00	0.00	500.00	500.00	500.00	0 %
	Account Total:	828.45	3,390.82	8,400.00	8,400.00	5,009.18	40 %
	Account Group Total:	8,263.51	118,042.25	159,297.00	159,297.00	41,254.75	74 %
50000 Transfers In/Out							
50000	Transfers In/Out						
999	Transfers In/Out	0.00	-118,898.23	0.00	0.00	118,898.23	*** %
	Account Total:	0.00	-118,898.23	0.00	0.00	118,898.23	*** %
	Account Group Total:	0.00	-118,898.23	0.00	0.00	118,898.23	*** %
	Fund Total:	19,524.81	230,767.02	539,165.00	539,165.00	308,397.98	43 %
15 LOT FUND							
41000 GENERAL GOVERNMENT							
41100	Administration						
922	Local Option Tax Expense	4,000.00	28,034.36	86,500.00	86,500.00	58,465.64	32 %
923	LOT - Fireworks	0.00	7,000.00	0.00	0.00	-7,000.00	*** %
	Account Total:	4,000.00	35,034.36	86,500.00	86,500.00	51,465.64	41 %
	Account Group Total:	4,000.00	35,034.36	86,500.00	86,500.00	51,465.64	41 %
50000 Transfers In/Out							
50000	Transfers In/Out						
999	Transfers In/Out	0.00	118,898.23	0.00	0.00	-118,898.23	*** %
	Account Total:	0.00	118,898.23	0.00	0.00	-118,898.23	*** %
	Account Group Total:	0.00	118,898.23	0.00	0.00	-118,898.23	*** %
	Fund Total:	4,000.00	153,932.59	86,500.00	86,500.00	-67,432.59	178 %
51 WATER							
41000 GENERAL GOVERNMENT							
41010	Personnel						
110	Office Wages	1,161.46	9,000.72	17,511.00	17,511.00	8,510.28	51 %
111	Council Wages	360.00	2,880.00	4,320.00	4,320.00	1,440.00	67 %
112	Mayor Wages	120.00	960.00	1,440.00	1,440.00	480.00	67 %
115	Water & Sewer Wages	2,433.40	14,760.48	15,730.00	15,730.00	969.52	94 %
210	Health	443.46	3,579.76	7,010.00	7,010.00	3,430.24	51 %

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Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
51 WATER							
	220 Social Security/Medicare	311.73	2,111.66	2,911.00	2,911.00	799.34	73 %
	230 PERSI	351.75	2,539.85	4,542.00	4,542.00	2,002.15	56 %
	250 Unemployment Insurance	253.37	793.32	249.00	249.00	-544.32	319 %
	260 Workers Compensation	0.00	0.00	641.00	641.00	641.00	0 %
	290 Dental	27.72	223.76	483.00	483.00	259.24	46 %
	Account Total:	5,462.89	36,849.55	54,837.00	54,837.00	17,987.45	67 %
41100 Administration							
	310 Audit & Accounting Services	0.00	1,881.00	2,195.00	2,195.00	314.00	86 %
	320 Attorney/Legal Fees	0.00	0.00	2,000.00	2,000.00	2,000.00	0 %
	351 Maintenance Contractor	375.00	3,000.00	2,000.00	2,000.00	-1,000.00	150 %
	360 Water Operator	0.00	125.00	4,500.00	4,500.00	4,375.00	3 %
	414 Solid Waste Collection	2,307.08	8,471.68	13,260.00	13,260.00	4,788.32	64 %
	416 Electric & Gas	394.53	4,299.88	7,392.00	7,392.00	3,092.12	58 %
	435 Equipment Lease Payment	0.00	3,418.66	6,492.00	6,492.00	3,073.34	53 %
	436 Cell Phone Mayor/Maintenance	0.00	0.00	240.00	240.00	240.00	0 %
	437 Telephone, Telecommunications	115.43	768.22	820.00	820.00	51.78	94 %
	481 Fuel Gas	0.00	0.00	500.00	500.00	500.00	0 %
	510 Insurance - Liability	0.00	2,188.50	2,554.00	2,554.00	365.50	86 %
	520 Dues & Fees	0.00	838.90	1,300.00	1,300.00	461.10	65 %
	530 Publications- Newspaper	0.00	0.00	575.00	575.00	575.00	0 %
	550 Travel Reimbursed	0.00	386.46	900.00	900.00	513.54	43 %
	551 Training & Educationa	0.00	325.00	1,000.00	1,000.00	675.00	33 %
	605 Office Supplies	356.36	1,066.18	1,000.00	1,000.00	-66.18	107 %
	611 Copier Maintenance	13.20	132.35	280.00	280.00	147.65	47 %
	614 Postage	0.00	0.00	525.00	525.00	525.00	0 %
	615 Grant Writing	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	620 Software - New	0.00	25.20	250.00	250.00	224.80	10 %
	621 Software Maintenance Fees	0.00	2,157.99	4,950.00	4,950.00	2,792.01	44 %
	810 Bond Payments	0.00	4,620.46	4,820.00	4,820.00	199.54	96 %
	910 Depreciation	0.00	0.00	31,190.00	31,190.00	31,190.00	0 %
	Account Total:	3,561.60	33,705.48	89,743.00	89,743.00	56,037.52	38 %
	Account Group Total:	9,024.49	70,555.03	144,580.00	144,580.00	74,024.97	49 %
42000 Public Safety							
	42000 Public Safety						
	900 Public Safety	0.00	0.00	125.00	125.00	125.00	0 %
	Account Total:	0.00	0.00	125.00	125.00	125.00	0 %
	Account Group Total:	0.00	0.00	125.00	125.00	125.00	0 %
43000 Public Works							
	43400 Water System						
	433 Repairs & Maint to Water	9,120.00	9,283.89	7,500.00	7,500.00	-1,783.89	124 %
	434 Equip. Maintainance	590.00	690.00	1,000.00	1,000.00	310.00	69 %
	462 Chemicals	0.00	1,327.86	5,500.00	5,500.00	4,172.14	24 %
	463 Small tools and supplies for Water	143.54	3,307.70	7,825.00	7,825.00	4,517.30	42 %
	560 Tests	1,804.00	3,850.03	1,518.00	1,518.00	-2,332.03	254 %
	710 Meter Equipment Purchased	259.12	8,011.35	5,000.00	5,000.00	-3,011.35	160 %
	Account Total:	11,916.66	26,470.83	28,343.00	28,343.00	1,872.17	93 %

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CITY OF DONNELLY  
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Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
51 WATER							
	Account Group Total:	11,916.66	26,470.83	28,343.00	28,343.00	1,872.17	93 %
	Fund Total:	20,941.15	97,025.86	173,048.00	173,048.00	76,022.14	56 %
52 SEWER							
41000 GENERAL GOVERNMENT							
41010 Personnel							
	110 Office Wages	193.44	1,498.42	2,919.00	2,919.00	1,420.58	51 %
	111 Council Wages	60.00	480.00	720.00	720.00	240.00	67 %
	112 Mayor Wages	20.00	160.00	240.00	240.00	80.00	67 %
	115 Water & Sewer Wages	4.38	174.56	3,432.00	3,432.00	3,257.44	5 %
	210 Health	31.15	315.70	1,690.00	1,690.00	1,374.30	19 %
	220 Social Security/Medicare	21.26	177.07	735.00	735.00	557.93	24 %
	230 PERSI	29.17	256.81	1,149.00	1,149.00	892.19	22 %
	250 Unemployment Insurance	57.99	123.81	47.00	47.00	-76.81	263 %
	260 Workers Compensation	0.00	0.00	116.00	116.00	116.00	0 %
	290 Dental	1.95	19.75	160.00	160.00	140.25	12 %
	Account Total:	419.34	3,206.12	11,208.00	11,208.00	8,001.88	29 %
41100 Administration							
	310 Audit & Accounting Services	0.00	313.50	314.00	314.00	0.50	100 %
	320 Attorney/Legal Fees	0.00	0.00	1,000.00	1,000.00	1,000.00	0 %
	340 Contract Labor	0.00	0.00	3,200.00	3,200.00	3,200.00	0 %
	416 Electric & Gas	5.23	91.95	535.00	535.00	443.05	17 %
	435 Equipment Lease Payment	0.00	2,324.69	3,348.00	3,348.00	1,023.31	69 %
	437 Telephone, Telecommunications	12.44	71.12	128.00	128.00	56.88	56 %
	481 Fuel Gas	0.00	0.00	78.00	78.00	78.00	0 %
	510 Insurance - Liability	0.00	364.74	365.00	365.00	0.26	100 %
	520 Dues & Fees	0.00	0.00	30.00	30.00	30.00	0 %
	530 Publications- Newspaper	0.00	0.00	100.00	100.00	100.00	0 %
	541 Monthly Service Agreement-NLSD	4,800.00	38,400.00	57,600.00	57,600.00	19,200.00	67 %
	605 Office Supplies	9.09	42.38	250.00	250.00	207.62	17 %
	611 Copier Maintenance	2.20	22.04	85.00	85.00	62.96	26 %
	614 Postage	0.00	0.00	80.00	80.00	80.00	0 %
	620 Software - New	0.00	4.19	125.00	125.00	120.81	3 %
	621 Software Maintenance Fees	0.00	359.66	997.00	997.00	637.34	36 %
	810 Bond Payments	0.00	4,361.65	4,682.00	4,682.00	320.35	93 %
	910 Depreciation	0.00	0.00	35,659.00	35,659.00	35,659.00	0 %
	Account Total:	4,828.96	46,355.92	108,576.00	108,576.00	62,220.08	43 %
	Account Group Total:	5,248.30	49,562.04	119,784.00	119,784.00	70,221.96	41 %
	Fund Total:	5,248.30	49,562.04	119,784.00	119,784.00	70,221.96	41 %

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Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
60 WATER SYSTEM IMPROVEMENT FUND							
41000 GENERAL GOVERNMENT							
41100 Administration							
	354 Grant Administrator	0.00	9,000.00	0.00	0.00	-9,000.00	*** %
	Account Total:	0.00	9,000.00	0.00	0.00	-9,000.00	*** %
	Account Group Total:	0.00	9,000.00	0.00	0.00	-9,000.00	*** %
43000 Public Works							
43400 Water System							
	355 Additional Services	7,823.25	16,226.50	0.00	0.00	-16,226.50	*** %
	357 Engineering - Bidding & Negotiation	0.00	8,166.94	0.00	0.00	-8,166.94	*** %
	358 Water System Construction	632.50	145,150.25	530,200.00	530,200.00	385,049.75	27 %
	Account Total:	8,455.75	169,543.69	530,200.00	530,200.00	360,656.31	32 %
	Account Group Total:	8,455.75	169,543.69	530,200.00	530,200.00	360,656.31	32 %
	Fund Total:	8,455.75	178,543.69	530,200.00	530,200.00	351,656.31	34 %
	Grand Total:	58,170.01	709,831.20	1,448,697.00	1,448,697.00	738,865.80	49 %

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CITY OF DONNELLY  
Payroll Summary For Payrolls from 05/21/20 to 06/05/20

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Total for Payroll Checks  
-----

	Employee	Employer	Amount
COMA HOURS (Comp Time Accumulated)	3.00		
COMP HOURS (Comp Time Used)	4.00		87.68
HOL HOURS (Holiday Pay)	16.00		355.36
J001 HOURS (ROAD&STREET)	49.00		1,041.86
J002 HOURS (PARKS)	79.00		1,680.11
J003 HOURS (WATER OPERATOR)	81.50		1,674.77
J009 HOURS (AIRPORT)	7.00		154.52
J015 HOURS (SHOP/OFFICE)	7.50		168.90
MCC HOURS (Mayor & City Council)	400.00		1,600.00
REG HOURS (Regular Time)	191.25		3,712.25

GROSS PAY	10,475.45	0.00	
NET PAY	7,982.78	0.00	
DENTAL INS	0.00	76.00	
FIT	484.17	0.00	
HEALTH INS	0.00	1,192.00	
IDAHO SIT	448.00	0.00	
MEDICARE	151.90	151.90	
PERSI	609.12	1,015.76	
PERSI CHOICE 40	150.00	0.00	
SOCIAL SECURITY	649.48	649.48	
UNEMPL. INSUR.	0.00	67.81	
VISION	0.00	24.00	
GDB	537.32	0.00	
RADIUS	255.57	0.00	
STERLING SAVING	3,038.08	0.00	
UMPQUA	340.76	0.00	
US BANK	3,811.05	0.00	
FIT/SIT BASE	9,716.33	0.00	
MEDICARE BASE	10,475.45	0.00	
PERS BASE	8,507.20	0.00	
SOC SEC BASE	10,475.45	0.00	
UN BASE	8,875.45	0.00	
WC BASE	10,475.45	0.00	
Total		3,176.95	
Total Payroll Expense (Gross Pay + Employer Contributions):		13,652.40	

Check Summary  
-----

Payroll Checks Prev. Out.	\$1,714.00
Payroll Checks Issued	\$1,726.00
Payroll Checks Redeemed	\$2,148.00
Payroll Checks Outstanding	\$1,292.00
Electronic Checks	\$11,795.38

	Carried Forward From Previous Month	Deduction Checks Issued	Difference	Liab Account
Deductions Accrued	-----	-----	-----	-----

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CITY OF DONNELLY  
Payroll Summary For Payrolls from 05/21/20 to 06/05/20

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Social Security	1298.96	728.32	1278.24	749.04	21702
Medicare	303.80	170.34	298.96	175.18	21702
Unempl. Insur.	67.81	130.27		198.08	21713
Workers' Comp	0.00				21700
FIT	484.17	242.76	460.52	266.41	21701
IDAHO SIT	448.00	225.00	434.00	239.00	21703
PERSI	1624.88		1624.88		21704
DENTAL INS	76.00		76.00		21706
HEALTH INS	1192.00		1192.00		21705
VISION	24.00		24.00		21705
PERSI CHOICE 40	150.00		150.00		21704
Total Ded.	5669.62	1496.69	5538.60	1627.71	

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

**DONNELLY CITY COUNCIL**  
**AGENDA BILL**

169 Halferty Street  
Donnelly, Idaho 83615

**Number** AB 20-19

**Meeting Date** 06/15/2020

***Action Item***

AGENDA ITEM INFORMATION				
<b>SUBJECT:</b>  <i>Zwygart John &amp; Associates Engagement Letter FY2020</i>		<i>Department Approvals</i>	<i>Initials</i>	<i>Originator or Supporter</i>
		Mayor / Council		
		Clerk/Treasurer		
		Public Works		
<b>COST IMPACT:</b>	\$6,500.00			
<b>FUNDING SOURCE:</b>	General Funds			
<b>TIMELINE:</b>				
<b>SUMMARY STATEMENT:</b>  Engagement Letter for FY2020 Audit				
<b>RECOMMENDED ACTION:</b> <i>Approve and Authorize the Mayor to sign Engagement Letter</i>				
RECORD OF COUNCIL ACTION				
MEETING DATE	ACTION			



# ZWYGART JOHN

CERTIFIED PUBLIC ACCOUNTANTS

Zwygart John & Associates CPAs, PLLC

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

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

May 16, 2020

To: The Mayor and City Council  
City of Donnelly  
169 Halferty St.  
Donnelly, ID 83615

The following represents our understanding of the services we will provide City of Donnelly.

You have requested that we audit the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of City of Donnelly as of September 30, 2020, and for the year then ended and the related notes, which collectively comprise City of Donnelly's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit applicable to those basic financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by *the Governmental Accounting Standards Board* (GASB), issued by the Comptroller General of the United States, require that included supplementary information, such as management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, 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. As part of our engagement, we will apply certain limited procedures to the Required Supplementary Information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- GASB Required Supplementary Pension Information
- Budgetary Comparison

Supplementary information other than RSI will accompany City of Donnelly's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- 1) Combining Statement of Revenues and Expenses.

## Auditor Responsibilities

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

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 basic financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and in accordance with *Government Auditing Standards*.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

## Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of City of Donnelly's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

## Management Responsibilities

Our audit will be conducted on the basis that *management and those charged with governance* acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;

- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
  - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
  - ii. Additional information that we may request from management for the purpose of the audit; and
  - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by the entity's auditor;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

## Reporting

We will issue a written report upon completion of our audit of City of Donnelly's basic financial statements. Our report will be addressed to the governing body of City of Donnelly. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

We also will issue a written report on in accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

## Nonattest Services:

With respect to any nonattest services we perform, City of Donnelly's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities. The services we will provide are:

- Help in preparation of the financial statements.

*Government Auditing Standards* require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

## Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

## Fees and Timing

Jared Zwygart, CPA is the engagement partner for the audit services specified in this letter. Their responsibilities include supervising Zwygart John & Associates CPAs, PLLC's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to management the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices.
- Significant difficulties, encountered during the audit, if any.
- Uncorrected misstatements, other than those we believe are trivial, if any.
- Disagreements with management, if any.
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process.
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures.
- Representations we requested from management.
- Management's consultations with other accountants, if any.
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Zwygart John & Associates CPAs, PLLC's and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory agencies pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Zwygart & John & Associates CPAs, PLLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulatory agency. The regulatory agency may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. We estimate that our fee for the audit will be \$6,500. We will notify you immediately of any circumstances we encounter that could significantly affect this fee. Whenever possible, we will attempt to use City of Donnelly's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

*Zwygart John & Associates CPAs, PLLC*

\*\*\*\*\*

RESPONSE:

This letter correctly sets forth the understanding of City of Donnelly.

City of Donnelly:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

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

**DONNELLY CITY COUNCIL**  
**AGENDA BILL**

169 Halferty Street  
Donnelly, Idaho 83615

**Number** AB 20-20

**Meeting Date** 06/15/2020

***Action Item***

**AGENDA ITEM INFORMATION**

<b>SUBJECT:</b>		<b>Department Approvals</b>	<b>Initials</b>	<b>Originator or Supporter</b>
<b>Vendor Permit, Brian Stephens 187 N. Main Street</b>		Mayor / Council		
		Clerk/Treasurer		
		Public Works		
<b>COST IMPACT:</b>	N/A			
<b>FUNDING SOURCE:</b>	N/A			
<b>TIMELINE:</b>				

**SUMMARY STATEMENT:**

Brian Stephens is applying for a Vendor Permit for Outdoor Retail Food and Beverage at 187 N. Main Street.

**RECOMMENDED ACTION:**

**RECORD OF COUNCIL ACTION**

<b>MEETING DATE</b>	<b>ACTION</b>

**DONNELLY CITY COUNCIL  
AGENDA BILL**

169 Halferty Street  
Donnelly, Idaho 83615

**Number AB 20-21**

**Meeting Date 06/15/2020**

***Action Item***

**AGENDA ITEM INFORMATION**

<b>SUBJECT:</b>		<i>Department Approvals</i>	<i>Initials</i>	<i>Originator or Supporter</i>
<b><i>Supplemental Water Revenue Bond Ordinance</i></b>		Mayor / Council		
		Clerk/Treasurer		
		Public Works		
<b><i>COST IMPACT:</i></b>				
<b><i>FUNDING SOURCE:</i></b>				
<b><i>TIMELINE:</i></b>				

***SUMMARY STATEMENT:***

Supplemental Water Revenue Bond Ordinance, original was adopted in 2018. This makes changes that were requested by the USDA.

***RECOMMENDED ACTION:***

***Adopt and Authorize Mayor to sign the Ordinance***

**RECORD OF COUNCIL ACTION**

<b><i>MEETING DATE</i></b>	<b><i>ACTION</i></b>

ORDINANCE NO. \_\_\_\_

A SUPPLEMENTAL ORDINANCE RELATING TO THE WATER SYSTEM OF THE CITY OF DONNELLY, VALLEY COUNTY, IDAHO; AUTHORIZING THE ISSUANCE OF A WATER REVENUE BOND, SERIES 2020; PROVIDING FOR THE COLLECTION AND DISPOSITION OF THE REVENUES DERIVED FROM SAID SYSTEM; PROVIDING OTHER DETAILS IN CONNECTION THEREWITH; AND PROVIDING THE EFFECTIVE DATE HEREOF.

WHEREAS, the City of Donnelly (herein the “City”), Valley County, State of Idaho, is a municipal corporation duly organized and existing under the general laws of the State of Idaho; and

WHEREAS, the City now owns and operates, and does hereby determine that it shall continue to operate a water system as a utility for the benefit of the City (herein the “System”); and

WHEREAS, the System is presently in need of renovation, improvement, extension, upgrading and betterment; and

WHEREAS, the City Council (herein the “Council”) has previously determined and does hereby determine that the interest of the community and the public interest and necessity require the immediate improvement of the System by making the following improvements and acquisitions: construction of certain capital improvements, including a new well, pumps, waterline replacements and other related water system improvements, or any other comparable alternative construction, renovation and improvements to the System as otherwise determined by the City, and all other related costs, items and appurtenances necessary, useful and convenient for the adequate supply and distribution of water within the City (herein the “Project”); and

WHEREAS, for the purpose of permanently financing a portion of the cost of the Project, the Council further deems it necessary to issue its water revenue bond in the principal amount of \$549,000, payable solely from the revenues of said System pursuant to the Revenue Bond Act (herein the “Act”), cited as Sections 50-1027 through 50-1042, Idaho Code, as amended, and all laws thereunto enabling; and

WHEREAS, the Council has approved the issuance of the Bond by the adoption of City Ordinance No. 239, adopted on May 21, 2018 (the “Bond Ordinance”); and

WHEREAS, the Bond having not yet been issued, pursuant to the Bond Ordinance the City may amend the Bond Ordinance solely by Council action; and

WHEREAS, in order to establish a short-lived asset reserve fund related to the Project and make certain additional amendments to the Bond Ordinance, the Council now desires to adopt this Supplemental Ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF DONNELLY, IDAHO:

**Section 1. Interpretation.** Except as provided in this Supplemental Ordinance, all terms and provisions contained in the Bond Ordinance shall have the same meaning and application as set forth in the Bond Ordinance.

**Section 2.** Section 19.C(4) of the Bond Ordinance is hereby amended and replaced with the following:

(4) Investments. Subject to the limitations set forth in the Tax Certificate of the City with respect to the Bonds, all monies in the Reserve Fund may be kept in cash or deposited in institutions permitted by law in an amount in each institution not greater than the amount insured by any department or agency of the United States government, or may be invested and reinvested in readily marketable investment permitted for City monies maturing not later than the last maturity date of any outstanding Bonds. Interest earned on any such investment shall be deposited into the Bond Fund.

**Section 3.** Section 19.E of the Bond Ordinance is hereby amended and replaced with the following:

E. Payment for Additional Obligations. After making the above payments, any balance in the Income Fund may be used for the payment of principal and interest on additional bonds issued under Section 22 hereof, including reasonable reserves therefor. The lien of additional Bonds on Net Income shall be on a parity with, or subordinate to, the lien and pledge of the Parity Bond and the Bond. Any payments in respect of additional parity bonds shall be made concurrently with those required by this Section

**Section 4.** Section 19.F(4) of the Bond Ordinance is hereby amended and replaced with the following:

(4) Any other lawful purpose consistent with the Loan Resolution.

**Section 5.** Section 22.A(3) of the Bond Ordinance is hereby amended and replaced with the following:

(3) In the event USA is the Holder of the Bond, the prior written consent to the issuance of such parity bonds must be obtained.

**Section 6.** Section 22.D of the Bond Ordinance is hereby amended and replaced with the following:

D. Subordinate Obligations Permitted. The City may issue bonds or other obligations having a lien on Net Revenues subordinate to the lien of the Bond. In the

event USA is the Holder of the Bond, the prior written consent to the issuance of such subordinate bonds must be obtained.

**Section 7.** Section 25.P of the Bond Ordinance is hereby amended and replaced with the following:

P. Alienating System. The City will not sell, lease, mortgage, pledge, or otherwise alienate, the System, or any part thereof, except any portion which shall have been replaced by other property of at least equal value or which shall cease to be necessary for the efficient operation of the System with the written consent of the United States of America in the event that the United States of America is the Holder of the Bond. In the event of any sale as aforesaid, the proceeds of such sale shall be distributed as Net Income.

**Section 8.** Section 25.O of the Bond Ordinance is hereby amended and replaced with the following:

O. Competing System or Works. The City shall not grant any franchise or license to a competing System, or permit any person or organization to sell water service within the City.

**Section 9. Publication.** This Supplemental Ordinance, or a summary thereof, upon passage, shall be recorded, authenticated and published in the official newspaper of the City within thirty (30) days of the date hereof.

**Section 10. Effective Date.** That, pursuant to the affirmative vote of one-half (1/2) plus one (1) of the members of the Council, the rule requiring two (2) separate readings by title and one (1) reading in full be, and the same is hereby, dispensed with, and accordingly, this Ordinance shall be in full force and effect immediately upon its passage, approval, and publication, as provided by law.

PASSED by the City Council of the City of Donnelly, Valley County, Idaho, this 15th day of June, 2020.

APPROVED by the Mayor of the City of Donnelly, Valley County, Idaho, this 15th day of June, 2020.

\_\_\_\_\_  
MAYOR

ATTEST:

By: \_\_\_\_\_  
CITY CLERK

( S E A L )



## City of Donnelly

169 Halferty Street  
P.O. Box 725  
Donnelly, ID 83615  
Telephone (208) 325-8859

To: Mayor & City Council

From: Lori Clemens

Re: Staff Report

Date: June 10, 2020

**Utility Billings:** As of Wednesday, June 10, 2020 there is \$2,831.29 - (14) past due 30 days or more/\$2191.69- (2) shut off, in water billings.

**Local Option Tax:** Our local option tax receipts for May were \$3,550.39

### **Airport:**

**Clerk:** Local Option Tax Applications Fy2021  
Short Term Rental Ordinance  
Budget  
NLSWD Meetings

### **Donnelly Depot Center:**

**Parks & Recreation:** Opened/Bathroom Facilities  
Campground Host Grant  
*Pickleball Club Bathrooms*

**Road & Streets:** Dust Abatement June 17, 2020

**Water:** Bid Opening on June 18, 2020 Phase II

**Planning & Zoning:** Meeting held on the 1<sup>st</sup> of June discussion on Short-Term Rentals

### **Office Closures:**

### **Upcoming Meeting Dates:**

City Council Special Meeting, Monday June 22, 2020

Planning & Zoning, Monday, July 6, 2020

# City of Donnelly

## LOT Actual Dollars Earned per Month

Month	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	% Increase from LY	YTD
October	-	3,758.13	3,251.06	3,984.16	5,803.94	3,513.30	3,607.20	4,200.92	4,487.11	5,085.69	7,164.19	9,534.77	11,152.61	17.0%	
November	-	268.42	3,046.80	3,211.91	3,330.91	2,658.94	2,865.55	2,906.51	2,356.90	5,410.96	6,187.60	6,411.53	9,990.76	55.8%	21,143.37
December	-	3,128.04	2,231.20	2,164.37	2,150.31	2,085.89	1,969.71	2,928.93	2,764.05	4,794.54	5,230.22	4,534.81	8,935.09	97.0%	30,078.46
January	-	7,517.16	1,772.92	2,607.75	2,078.71	2,420.47	2,616.20	2,540.05	2,775.92	3,809.23	4,045.28	6,227.73	9,699.13	55.7%	39,777.59
February	5,068.41	293.34	2,203.45	2,346.53	1,957.49	2,115.85	2,694.07	2,928.97	916.00	4,910.57	4,951.66	6,331.42	10,204.20	61.2%	49,981.79
March	6,471.28	4,230.48	1,920.98	2,020.85	1,857.11	2,491.97	2,926.11	2,658.78	3,630.00	3,143.28	4,936.35	5,808.54	9,087.88	56.5%	59,069.67
April	4,115.79	2,536.67	1,927.76	1,727.13	1,565.91	2,515.11	2,102.75	2,842.84	2,700.00	3,348.48	3,950.94	5,467.57	5,233.76	-4.3%	64,303.43
May	2,315.91	1,833.76	1,656.05	1,415.84	126.58	2,033.76	1,988.74	2,295.94	2,043.00	3,527.00	4,102.85	4,276.72	3,587.68	-16.1%	67,891.11
June	893.62	3,502.39	2,962.68	2,392.50	2,026.88	3,050.44	2,712.14	4,702.65	3,749.95	7,215.00	5,452.92	8,807.39		-100.0%	67,891.11
July	8,432.87	3,854.73	3,372.45	2,609.42	7,111.05	4,078.08	3,856.99	4,738.66	5,785.51	8,326.42	7,734.23	11,143.55		-100.0%	67,891.11
August	7,180.47	4,682.87	5,657.05	5,978.87	2,416.71	5,995.34	7,492.76	8,592.25	9,235.85	12,015.17	13,255.76	15,658.84		-100.0%	67,891.11
September	16,360.63	4,524.84	5,118.40	4,425.35	4,430.56	6,015.16	6,004.02	6,441.56	7,851.76	10,876.88	8,967.57	13,683.93		-100.0%	67,891.11
Total Dollars Received	50,838.98	40,130.83	35,120.80	34,884.68	34,856.16	38,974.31	40,836.24	47,778.06	48,296.05	72,486.41	76,730.98	97,886.80	67,891.11		
Difference compared to prior year		(10,708.15)	(5,010.03)	(236.12)	(28.52)	4,118.15	1,861.93	6,941.82	517.99	24,190.36	4,244.57				

## Lori Clemens

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**From:** Chris Yorgason <chris@yorgasonlaw.com>  
**Sent:** Wednesday, May 20, 2020 2:29 PM  
**To:** Lori Clemens  
**Subject:** Re: Council Member Question

Hi Lori~

The council or members of the council could attend the North Lake Sewer District meeting. If a quorum attends, the city should post a notice of special meeting indicating that a quorum of the board will be attending the District meeting. If less than a quorum attends, a notice would not be needed. The mayor does not typically count for quorum purposes, but if the mayor and two council members are in attendance, it will look like a quorum is attending and so a special meeting notice would probably be appropriate.

The notice might look something like this:

**NOTICE IS HEREBY GIVEN**  
**QUORUM OF BOARD IN ATTENDANCE**

**NOTICE OF QUORUM**

**NOTICE IS HEREBY GIVEN**

**Quorum of Board in Attendance at a North Lake Sewer District Meeting**

As there will be a quorum of the Board of Trustees in attendance at the North Lake Sewer District Meeting, notice is hereby given that a majority of the Board will be present at this event.

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

Location: \_\_\_\_\_

\_\_\_\_\_

Time:

\_\_\_\_\_

No Business of the Board is scheduled or will be occurring. No meeting of the Board will be held. Accordingly, no minutes will be taken. This Notice fulfills the Idaho State Code requirements for public meeting notices.

Chris Yorgason  
Yorgason Law Offices, PLLC