



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

# AGENDA CITY COUNCIL MEETING

**Monday, June 21st, 2021, at 6:00 PM**  
**Donnelly Community Center**

## **CALL TO ORDER**

## **ROLL CALL**

## **PLEDGE OF ALLEGIANCE**

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

City Council Minutes – May 17, 2020 and June 7, 2021

Vouchers – May 13, 2021 thru June 17, 2021

Treasurer Report – May 2021

Payroll Summary – May 20, 2021, June 3, 2021, June 5, 2021, and June 17, 2021

## **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.

## **DISCUSSION ITEM:**

## **BUSINESS AGENDA (Action Items)**

AB 21-14 City Airport Property

AB 21-15 Donnelly Purple Bike – Sherry Scheline, Donnelly Public Library

AB 21-16 Donnelly Public Library Fence

AB 21-17 Zwygart John & Associates Engagement Letter FY2021

AB 21-18 Special Meeting – Budget Workshop

AB 21-19 Water Meter Purchase

## **STAFF REPORTS:**

## **ADJOURNMENT:**

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.



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**CITY COUNCIL**  
**Monday, May 17, 2021 at 6:00 PM**  
**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 Henggeler, Councilmember Bergquist, and City Clerk Clemens present.

Mayor Dorris lead Pledge of Allegiance.

**CONSENT AGENDA**

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

**PUBLIC COMMENT**

Mayor Dorris asked for any public comment.

No public comment

**DISCUSSION ITEMS**

III-A Annual Report – Amy Manning presented the 2019-2020 Annual Report.

West Central Mountains Economic Development Council-Andrew Mentzer presented the WCMEDC Q1 Report: 2021.

Ordinance #144-Dog Control review current ordinance, discussion on enforcement.

**BUSINESS AGENDA: (Action Items)**

**AB 21-11 Mountain Water Works Phase II-Contractor Change Order**

Funds remaining in project contingency. Change order with priorities identified to maximizes funding.

**Motion by Henggeler, 2<sup>nd</sup> by Minshall** to approve and authorize Mayor to sign Mountain Waterworks Contract Amendment in the amount of \$8,500. Davenport (yes), Minshall (yes), Henggeler (yes), Bergquist (yes). Motion carried.



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**CITY COUNCIL**  
**Monday, May 17, 2021 at 6:00 PM**  
**Donnelly Community Center**  
**MINUTES**

**Motion by Henggeler, 2<sup>nd</sup> by Davenport** to approve and authorize Mayor to sign Milestone Change Order, leaving \$2,000 minimum \$4,000 maximum in project contingency. Davenport (yes), Minshall (yes), Henggeler (yes), Bergquist (yes). Motion carried.

**AB 21-12 Joint Training Meeting, June 7, 2021**

Joint meeting with Planning and Zoning, focus to be on Duties of Planning and Zoning and City Council. Meeting to be presented by City Attorney Chris Yorgason.

**Motion by Minshall, 2<sup>nd</sup> by Bergquist** to hold joint meeting with Planning and Zoning on June 7, 2021. Davenport (yes), Minshall (yes), Henggeler (yes), Bergquist (yes). Motion carried.

**AB21-13 Local Option Tax Application Awards FY22**

Local Option Tax Commission held meeting on May 12, 2021, reviewing all requests for LOT Funding FY22. Recommendations to be made to the City Council.

**Motion by Bergquist, 2<sup>nd</sup> by Minshall** to approve Local Option Tax Commission's recommendations with the change made to Farmers Market. Davenport (yes), Minshall (yes), Henggeler (yes), Bergquist (yes). Motion carried.

**STAFF REPORT**

Staff report was included with packet.

**ADJOURNMENT**

**Motion by Minshall, 2<sup>nd</sup> by Davenport** to adjourn until next regularly scheduled meeting June 21, 2021 at 6:00 p.m. Davenport (yes), Minshall (yes), Henggeler (yes), Bergquist (yes). Motion carried.

Adjourned at 8:14 p.m.

ATTEST:

Lori Clemens, City Clerk





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**CITY COUNCIL  
SPECIAL MEETING  
Monday, June 7<sup>th</sup>, 2021 at 6:00 PM  
Donnelly Community Center  
MINUTES**

Meeting called to order by Planning and Zoning Chairman, Sally Gilbert 6:02 p.m.

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

Sally Gilbert (P&Z) lead Pledge of Allegiance

**Training from City Attorney**

Joint training with Planning and Zoning presented by Chris Yorgason, City Attorney.  
Idaho Code 67-6501 and Donnelly City Code 18.130

**Planning and Zoning Duties:**

- Provide for citizen meetings, hearings, surveys, or other methods to obtain advice on the planning process.
- Make recommendations to the City Council concerning the plan, planning process or implementation of the plan.
- Perform such other duties assigned by the City Council.
- Conduct the comprehensive planning process designed to prepare, implement, review and update a comprehensive plan (every five years/area of impact every ten years).
- Recommend and make suggestions to the City Council for the adoption of a long-range comprehensive plan.
- All departments and employees of the city are instructed to cooperate with and furnish maps, reports and all available data necessary for the Commission to properly and adequately carry out its functions.
- Prior to recommending the plan, amendment or repeal of the plan to the governing board, the Commission shall hold at least one public hearing in which interested parties have an opportunity to be heard.
- Considers and makes recommendations on the following: Zoning, Development Agreements, Special Use Permits, Subdivision Ordinance, Planned Unit Developments, Variances, Future Acquisitions Map, Areas of City Impact (to consider the map, plan and ordinance requirements).

**City Council Duties**

- Creates a Planning Commission



**CITY COUNCIL  
SPECIAL MEETING  
Monday, June 7<sup>th</sup>, 2021 at 6:00 PM  
Donnelly Community Center  
MINUTES**

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- Must adopt a Resolution to make a plan effective.
- Makes all final decision on all Ordinances: Annexation, Zoning, Development Agreements, Area of City Impact.
- Makes final decision on Land Subdivisions: Preliminary and Final Plats and Planned Unit Developments.

**ADJOURNMENT:**

**Motion by Davenport, 2<sup>nd</sup> by Minshall** to adjourn until next regularly scheduled meeting June 21, 2021 at 6:00 p.m. Davenport (yes), Minshall (yes), Henggeler (yes), Bergquist (yes). Motion carried.

Adjourned at 7:05 p.m.

ATTEST:

Lori Clemens, City Clerk

06/17/21

08:47:49

CITY OF DONNELLY  
Claim Details by Posted Date  
For Claims from 05/13/21 to 06/17/21

Page: 1 of 5  
Report ID: AP100V

\* ... Over spent expenditure

Claim/ Line #	Check Invoice #/Inv Date/Description	Vendor #/Name/ #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
5272	-99562E	6 AMAZON	401.97					
	Misc. Supplies							
1	9067444	05/11/21 Thermal Paper Rolls-Epson	21.18			10 41100	605	10190
2	1903452	05/11/21 Toilet Paper/Disinfectant	178.35			10 44100	452	10190
3	5326655	05/12/21 Tank Fire Pump	180.19			10 44100	452	10190
4	2400260	05/11/21 Pens	22.25			10 44100	452	10190
		Total for Vendor:	401.97					
5286	14037S	257 CASCADE HARDWARE	517.28					
	Billing							
1	May 05/01/21	Streets	73.77			10 43010	430	10100
2	May 05/01/21	Water Tools	64.47			51 43400	463	10100
3	May 05/01/21	Shop Supplies	81.91			10 43010	461	10100
4	May 05/01/21	Parks	246.57			10 44100	452	10100
5	May 05/01/21	Campground	50.56			10 44100	451	10100
		Total for Vendor:	517.28					
5285	-99559E	29 CITY OF DONNELLY - WATER	376.00					
	Water Billing/Sewer-370 N. Main-249 Corbet Lane							
1	05262021	05/26/21 May	340.00			10 44300	415	10100
2	05262021	05/26/21 May 370 N. Main Street	36.00			10 44300	415	10100
		Total for Vendor:	376.00					
5279	14026S	999999 COURTNEY MOORE	40.00					
	Campground Refund							
1	05/27/21	05/27/21 Refund Campground	40.00			10 44100	451	10100
		Total for Vendor:	40.00					
5275	14027S	202 CTC BUSINESS	84.60					
	telephone							
1	035401	05/01/21 telephone- May	55.17			10 41100	437	10100
2	035401	05/01/21 telephone- May	25.23			51 41100	437	10100
3	035401	05/01/21 telephone- May	4.20			52 41100	437	10100
		Total for Vendor:	84.60					

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Claim Details by Posted Date  
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5277	14028S	44 DONNELLY RURAL FIRE DEPARTMENT	99.38					
1	836	05/07/21 336 N. Main Street plan revie	99.38		336	10 41100	341	10100
		Total for Vendor:	99.38					
5287	14038S	272 DRAKE DIVERSIFIED LLC	375.00					
		Monthly Water System Operational Services						
1	1021	06/01/21 Water System Services May	375.00			51 41100	360	10100
		Monthly CONTRACT FEE						
		Total for Vendor:	375.00					
5276	14029S	149 DUBOIS	118.40					
		sodhypo						
1	IN-2123032	05/20/21 chemical	118.40			51 43400	462	10100
		Total for Vendor:	118.40					
5288	14039S	311 DYRUD CONSTRUCTION	2,028.68					
		Material New Park						
1	2021-866	05/31/21 New Park Material	2,028.68			10 44100	700	10100
		Total for Vendor:	2,028.68					
5289	14040S	176 FILTRATION TECHNOLOGY	950.00					
		AQUA MAG						
1	S8056	05/27/21 30 GAL Aqua Mag (2)	950.00			51 43400	462	10100
		Total for Vendor:	950.00					
5290	14041S	48 FRANKLIN BUILDING SUPPLY CO.	152.44					
		Parks/Water Misc						
1	May 05/01/21	Parks Supplies	126.08			10 44100	452	10100
2	1037278	05/11/21 Water Repairs-Concrete	26.36			51 43400	433	10100
		Total for Vendor:	152.44					
5278	14030S	66 IDAHO POWER	840.40					
		Power Billing - April						
2	2205677988	05/19/21 City Hall / Maintenance	66.88			10 41100	416	10100
3	2205677988	05/19/21 City Hall / Maintenance	30.87			51 41100	416	10100
4	2205677988	05/19/21 City Hall / Maintenance	5.14			52 41100	416	10100



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5	2204034223	05/19/21 Community Center	71.19			10 41100	416	10100
6	2201629405	05/19/21 Kiosk / Rest Area	7.26			10 43010	416	10100
8	2206076560	05/19/21 Fire Pump	237.92			51 41100	416	10100
9	2200223291	05/19/21 Water Supply	5.21			51 41100	416	10100
10	2201910078	05/19/21 Street Lights	128.01			10 43010	416	10100
11	2206228211	05/19/21 Main Street Lights	67.02			10 43010	416	10100
12	2207365186	05/19/21 NW Pump	202.50			51 41100	416	10100
13	2207493590	05/21/21 Camp Host Site	18.40			10 44100	451	10100
Total for Vendor:			840.40					
5281	14031S	86 MCCALL DELIVERY SERVICE	85.00					
Delivery Service								
1	2020-1596	05/24/21 Dubois Chemical Containers	85.00		0	51 43400	462	10100
Total for Vendor:			85.00					
5282	14032S	253 PAYETTE LAKES SKI CLUB	4,000.00					
FY21 LOCAL OPTION TAX AWARD - Donnelly Ski Bus/Lighting Expansion								
1	FY21	05/27/21 Donnelly Ski Bus	1,500.00			15 41100	922	10100
2	FY21	05/27/21 Lighting Expansion	2,500.00			15 41100	922	10100
Total for Vendor:			4,000.00					
5283	14033S	999999 RJ THOMAS MFG. CO., INC	668.00					
street scape/park								
1	240914	05/25/21 2-Bike Racks	474.00			10 44100	438	10100
4	240914	05/25/21 Freight	194.00			10 44100	438	10100
Total for Vendor:			668.00					
5292	14042S	120 SINCLAIR FLEET TRACK (STINKER)	291.30					
Fuel								
7	May	05/11/21 Backhoe	99.34			10 43010	482	10100
8	May	05/05/21 Skidsteer	51.47			10 43010	483	10100
12	May	05/18/21 Dodge 3500	142.39			10 43010	482	10100
13	May	Credit 05/31/21 Credit	-1.90			10 43010	481	10100
Total for Vendor:			291.30					

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Claim/ Line #	Check Invoice #	Vendor #/Name/ Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
5291	14043S	150 SPARKLIGHT	83.70					
Internet Services								
1	112446547	06/01/21 internet-May/June	54.40			10 41100	437	10100
2	112446547	06/01/21 internet-May/June	25.11			51 41100	437	10100
3	112446547	06/01/21 internet-May/June	4.19			52 41100	437	10100
Total for Vendor:			83.70					
5280	14034S	123 STATE INSURANCE FUND	1,182.00					
installment for work comp								
1	25032460	05/18/21 work comp	208.00			10 44100	260	10100
2	25032460	05/18/21 work comp	63.00			10 41010	260	10100
3	25032460	05/18/21 work comp	272.40			51 41010	260	10100
4	25032460	05/18/21 work comp	45.40			52 41010	260	10100
5	25032460	05/18/21 work comp	593.20			10 43010	260	10100
Total for Vendor:			1,182.00					
5273	-99561E	138 USPS	21.20					
Certified Violation Letters								
1	459776	05/14/21 Klingler Violation	7.00			10 41100	614	10190
2	459776	05/14/21 Bonimino Violation	7.00			10 41100	614	10190
3	459776	05/14/21 Weitzel Violation	7.20			10 41100	614	10190
5274	-99560E	138 USPS	127.00					
Postage								
1	012671	05/26/21 Postcard	72.00			51 41100	614	10190
2	012671	05/26/21 Forever Stamps	55.00			10 41100	614	10190
Total for Vendor:			148.20					
5284	14035S	239 VALLEY COUNTY BUILDING	1,140.80					
250A Jordan Street								
1	250A Jorda	05/12/21 Plan Review	643.92		WEIR	10 32210		10100
2	250A Jorda	04/22/21 1/2 Building Permit	496.88		WEIR	10 32210		10100
Total for Vendor:			1,140.80					

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CITY OF DONNELLY  
Claim Details by Posted Date  
For Claims from 05/13/21 to 06/17/21

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\* ... Over spent expenditure

Claim/ Line #	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
5293	14044S	209 YORGASON LAW OFFICES PLLC	330.00					
Legal Services								
2	2021-May	06/01/21 Email/Correspondence	330.00			10 41100	320	10100
Total for Vendor:			330.00					
# of Claims			22	Total:		13,913.15		
Total Electronic Claims						926.17		
Total Non-Electronic Claims						12986.98		

\*\* 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. \*\*



CITY OF DONNELLY  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 5 / 21

## 10 GENERAL

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
41000 GENERAL GOVERNMENT							
41010 Personnel							
	110 Office Wages	2,382.00	22,104.71	39,838.00	39,838.00	17,733.29	55 %
	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	399.13	3,192.94	9,450.00	9,450.00	6,257.06	34 %
	211 Vision	0.00	0.00	306.00	306.00	306.00	%
	220 Social Security/Medicare	261.72	2,327.08	3,943.00	3,943.00	1,615.92	59 %
	230 PERSI	397.37	3,315.51	6,194.00	6,194.00	2,878.49	54 %
	250 Unemployment Insurance	14.81	136.60	293.00	293.00	156.40	47 %
	260 Workers Compensation	63.00	194.00	133.00	133.00	-61.00	146 %
	290 Dental	24.70	197.60	698.00	698.00	500.40	28 %
	961 Taxes	924.00	924.00	0.00	0.00	-924.00	%
	Account Total:	5,506.73	40,712.44	73,335.00	73,335.00	32,622.56	56 %
41100 Administration							
	220 Social Security/Medicare	0.00	102.43	0.00	0.00	-102.43	%
	250 Unemployment Insurance	0.00	10.23	0.00	0.00	-10.23	%
	310 Audit & Accounting Services	0.00	4,225.00	4,225.00	4,225.00	0.00	100 %
	320 Attorney/Legal Fees	240.00	2,325.00	8,000.00	8,000.00	5,675.00	29 %
	321 Economic Development	0.00	0.00	2,000.00	2,000.00	2,000.00	%
	330 Contract - Planning & Zoning	0.00	0.00	4,000.00	4,000.00	4,000.00	%
	340 Contract Labor	0.00	3,933.10	15,000.00	15,000.00	11,066.90	26 %
	341 Pass Thru Charges	99.38	1,576.99	4,700.00	4,700.00	3,123.01	34 %
	414 Solid Waste Collection	0.00	0.00	100.00	100.00	100.00	%
	416 Electric & Gas	138.07	2,393.90	3,200.00	3,200.00	806.10	75 %
	431 City Hall Repair & Maint	0.00	316.35	2,800.00	2,800.00	2,483.65	11 %
	436 Cell Phone Mayor/Maintenance	0.00	0.00	1,500.00	1,500.00	1,500.00	%
	437 Telephone, Telecommunications	109.57	944.73	1,350.00	1,350.00	405.27	70 %
	456 Signs	0.00	0.00	1,000.00	1,000.00	1,000.00	%
	510 Insurance - Liability	0.00	4,884.10	4,884.00	4,884.00	-0.10	100 %
	520 Dues & Fees	0.00	27.50	1,000.00	1,000.00	972.50	3 %
	530 Publications- Newspaper	0.00	512.20	900.00	900.00	387.80	57 %
	550 Travel Reimbursement	0.00	209.30	900.00	900.00	690.70	23 %
	551 Training & Education	0.00	0.00	1,200.00	1,200.00	1,200.00	%
	552 Meals & Entertainment	0.00	0.00	300.00	300.00	300.00	%
	605 Office Supplies	90.01	1,812.88	2,000.00	2,000.00	187.12	91 %
	611 Copier Maintenance	32.89	470.93	500.00	500.00	29.07	94 %
	613 IT - Computer	0.00	0.00	500.00	500.00	500.00	%
	614 Postage	76.20	226.80	650.00	650.00	423.20	35 %
	615 Grant Writing	0.00	0.00	3,000.00	3,000.00	3,000.00	%
	620 Software - New	77.87	857.44	2,000.00	2,000.00	1,142.56	43 %
	621 Software Maintenance Fees	0.00	4,600.70	5,200.00	5,200.00	599.30	88 %
	700 Capital Improvements	0.00	317.13	4,000.00	4,000.00	3,682.87	8 %
	930 Reconciliation Discrepancies	0.00	0.00	10.00	10.00	10.00	%
	970 Grant Expense	0.00	0.00	500.00	500.00	500.00	%
	Account Total:	863.99	29,746.71	75,419.00	75,419.00	45,672.29	39 %
	Account Group Total:	6,370.72	70,459.15	148,754.00	148,754.00	78,294.85	47 %

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CITY OF DONNELLY  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 5 / 21

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Report ID: B100

10 GENERAL

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
42000	Public Safety						
42000	Public Safety						
	456 Signs	0.00	0.00	500.00	500.00	500.00	%
	900 Public Safety	0.00	219.18	2,500.00	2,500.00	2,280.82	9 %
	Account Total:	0.00	219.18	3,000.00	3,000.00	2,780.82	7 %
	Account Group Total:	0.00	219.18	3,000.00	3,000.00	2,780.82	7 %
43000	Public Works						
43010	Roads and Streets						
	116 Roads & Street Wages	1,795.13	10,938.94	31,204.00	31,204.00	20,265.06	35 %
	118 Snow Removal Wages	140.52	15,880.72	14,944.00	14,944.00	-936.72	106 %
	210 Health	302.00	3,183.80	8,007.00	8,007.00	4,823.20	40 %
	220 Social Security/Medicare	148.09	2,051.69	3,388.00	3,388.00	1,336.31	61 %
	230 PERSI	220.08	2,484.55	5,590.00	5,590.00	3,105.45	44 %
	250 Unemployment Insurance	12.03	153.28	735.00	735.00	581.72	21 %
	260 Workers Compensation	593.20	1,062.40	1,251.00	1,251.00	188.60	85 %
	290 Dental	18.68	197.02	582.00	582.00	384.98	34 %
	340 Contract Labor	0.00	0.00	1,000.00	1,000.00	1,000.00	%
	416 Electric & Gas	202.29	1,975.99	4,000.00	4,000.00	2,024.01	49 %
	429 Snow Removal Maintenance	0.00	1,071.23	10,000.00	10,000.00	8,928.77	11 %
	430 Road & Street Maintenance	630.00	630.00	7,200.00	7,200.00	6,570.00	9 %
	432 Building Repairs & Maintenance	0.00	15.98	3,500.00	3,500.00	3,484.02	%
	434 Equip. Maintenance	24.04	1,959.87	6,500.00	6,500.00	4,540.13	30 %
	435 Equipment Lease Payment	0.00	0.00	15,000.00	15,000.00	15,000.00	%
	454 Street Scape	0.00	816.60	2,000.00	2,000.00	1,183.40	41 %
	455 Sidewalk, Curb, Gutter Maintenance	0.00	0.00	3,000.00	3,000.00	3,000.00	%
	456 Signs	0.00	68.64	500.00	500.00	431.36	14 %
	460 Small Tools, Equipmen	52.98	393.66	2,500.00	2,500.00	2,106.34	16 %
	461 Shop Misc Supplies	0.00	40.62	500.00	500.00	459.38	8 %
	470 Dust Abatement	0.00	0.00	7,000.00	7,000.00	7,000.00	%
	481 Fuel Gas	16.88	642.63	1,600.00	1,600.00	957.37	40 %
	482 Diesel - Winter	237.05	1,424.10	3,200.00	3,200.00	1,775.90	45 %
	483 Diesel - Summer	54.43	849.97	1,200.00	1,200.00	350.03	71 %
	520 Dues & Fees	0.00	0.00	100.00	100.00	100.00	%
	530 Publications- Newspaper	0.00	0.00	100.00	100.00	100.00	%
	553 Clothing Reimbursement	0.00	0.00	500.00	500.00	500.00	%
	700 Capital Improvements	0.00	11,759.99	17,500.00	17,500.00	5,740.01	67 %
	900 Public Safety	0.00	0.00	3,600.00	3,600.00	3,600.00	%
	970 Grant Expense	0.00	0.00	30,000.00	30,000.00	30,000.00	%
	Account Total:	4,447.40	57,601.68	186,201.00	186,201.00	128,599.32	31 %
	Account Group Total:	4,447.40	57,601.68	186,201.00	186,201.00	128,599.32	31 %
44000	OTHER						
44100	Parks and Recreation						
	117 Park & Rec Wages	1,650.82	3,998.14	15,310.00	15,310.00	11,311.86	26 %
	119 Airport Maint Wages	48.71	369.31	2,100.00	2,100.00	1,730.69	18 %
	210 Health	178.45	470.11	3,158.00	3,158.00	2,687.89	15 %
	220 Social Security/Medicare	130.01	334.11	1,121.00	1,121.00	786.89	30 %
	230 PERSI	130.03	342.55	1,870.00	1,870.00	1,527.45	18 %
	250 Unemployment Insurance	10.57	25.46	452.00	452.00	426.54	6 %
	260 Workers Compensation	208.00	416.00	430.00	430.00	14.00	97 %

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Statement of Expenditure - Budget vs. Actual Report  
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## 10 GENERAL

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
	290 Dental	11.05	29.09	256.00	256.00	226.91	11 %
	438 City Park Improvements	2,430.00	2,430.00	14,000.00	14,000.00	11,570.00	17 %
	450 Racquet Court Maintenance	0.00	0.00	3,500.00	3,500.00	3,500.00	%
	451 Campground/Boatdock Maintenance	58.40	630.38	5,000.00	5,000.00	4,369.62	13 %
	452 City Park Maintenance	422.78	457.54	1,000.00	1,000.00	542.46	46 %
	453 Rest Area/Kiosk Maintenance	0.00	0.00	500.00	500.00	500.00	%
	456 Signs	140.00	358.46	600.00	600.00	241.54	60 %
	460 Small Tools, Equipmen	0.00	0.00	2,000.00	2,000.00	2,000.00	%
	700 Capital Improvements	0.00	34,159.79	85,000.00	85,000.00	50,840.21	40 %
	900 Public Safety	0.00	5,755.66	2,500.00	2,500.00	-3,255.66	230 %
	925 Aiport Maintenance	135.27	135.27	3,500.00	3,500.00	3,364.73	4 %
	Account Total:	5,554.09	49,911.87	142,297.00	142,297.00	92,385.13	35 %
44300 Depot							
	414 Solid Waste Collection	112.45	903.98	1,600.00	1,600.00	696.02	56 %
	415 Water and Sewer	376.00	3,008.00	4,100.00	4,100.00	1,092.00	73 %
	416 Electric & Gas	0.00	1,073.93	300.00	300.00	-773.93	358 %
	432 Building Repairs & Maintenance	0.00	6,046.28	2,000.00	2,000.00	-4,046.28	302 %
	700 Capital Improvements	0.00	0.00	4,000.00	4,000.00	4,000.00	%
	960 Solid Waste Transfer Site Tax	0.00	0.00	500.00	500.00	500.00	%
	Account Total:	488.45	11,032.19	12,500.00	12,500.00	1,467.81	88 %
	Account Group Total:	6,042.54	60,944.06	154,797.00	154,797.00	93,852.94	39 %
	Fund Total:	16,860.66	189,224.07	492,752.00	492,752.00	303,527.93	38 %



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15 LOT FUND

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
41000 GENERAL GOVERNMENT							
41100 Administration							
	922 Local Option Tax Expense	13,385.00	31,657.63	93,000.00	93,000.00	61,342.37	34 %
	Account Total:	13,385.00	31,657.63	93,000.00	93,000.00	61,342.37	34 %
	Account Group Total:	13,385.00	31,657.63	93,000.00	93,000.00	61,342.37	34 %
	Fund Total:	13,385.00	31,657.63	93,000.00	93,000.00	61,342.37	34 %

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51 WATER

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
41000 GENERAL GOVERNMENT							
41010 Personnel							
	110 Office Wages	1,099.20	10,201.29	18,387.00	18,387.00	8,185.71	55 %
	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	1,508.65	13,079.37	18,317.00	18,317.00	5,237.63	71 %
	210 Health	316.22	2,703.05	7,361.00	7,361.00	4,657.95	37 %
	220 Social Security/Medicare	236.23	2,074.91	3,057.00	3,057.00	982.09	68 %
	230 PERSI	279.60	2,482.35	4,883.00	4,883.00	2,400.65	51 %
	250 Unemployment Insurance	16.23	132.68	382.00	382.00	249.32	35 %
	260 Workers Compensation	272.40	544.80	673.00	673.00	128.20	81 %
	290 Dental	19.57	167.27	507.00	507.00	339.73	33 %
	Account Total:	4,228.10	35,225.72	59,327.00	59,327.00	24,101.28	59 %
41100 Administration							
	310 Audit & Accounting Services	0.00	1,950.00	1,950.00	1,950.00	0.00	100 %
	320 Attorney/Legal Fees	0.00	0.00	2,000.00	2,000.00	2,000.00	%
	351 Maintenance Contractor	0.00	375.00	2,000.00	2,000.00	1,625.00	19 %
	360 Water Operator	375.00	2,725.00	4,750.00	4,750.00	2,025.00	57 %
	414 Solid Waste Collection	1,278.75	9,847.04	13,000.00	13,000.00	3,152.96	76 %
	416 Electric & Gas	476.50	5,141.15	7,000.00	7,000.00	1,858.85	73 %
	435 Equipment Lease Payment	0.00	0.00	6,492.00	6,492.00	6,492.00	%
	436 Cell Phone Mayor/Maintenance	0.00	0.00	240.00	240.00	240.00	%
	437 Telephone, Telecommunications	84.34	699.97	950.00	950.00	250.03	74 %
	481 Fuel Gas	0.00	0.00	500.00	500.00	500.00	%
	510 Insurance - Liability	0.00	2,254.20	2,682.00	2,682.00	427.80	84 %
	520 Dues & Fees	0.00	231.96	1,300.00	1,300.00	1,068.04	18 %
	530 Publications- Newspaper	0.00	115.74	450.00	450.00	334.26	26 %
	550 Travel Reimbursement	0.00	0.00	750.00	750.00	750.00	%
	551 Training & Education	0.00	0.00	750.00	750.00	750.00	%
	605 Office Supplies	31.73	460.55	1,000.00	1,000.00	539.45	46 %
	611 Copier Maintenance	15.18	226.79	280.00	280.00	53.21	81 %
	614 Postage	72.00	219.00	475.00	475.00	256.00	46 %
	615 Grant Writing	0.00	0.00	2,000.00	2,000.00	2,000.00	%
	620 Software - New	0.00	25.20	250.00	250.00	224.80	10 %
	621 Software Maintenance Fees	0.00	2,123.40	3,500.00	3,500.00	1,376.60	61 %
	810 Bond Payments	0.00	3,297.74	24,833.00	24,833.00	21,535.26	13 %
	910 Depreciation	0.00	0.00	28,933.00	28,933.00	28,933.00	%
	Account Total:	2,333.50	29,692.74	106,085.00	106,085.00	76,392.26	28 %
	Account Group Total:	6,561.60	64,918.46	165,412.00	165,412.00	100,493.54	39 %
42000 Public Safety							
42000 Public Safety							
	900 Public Safety	0.00	65.95	125.00	125.00	59.05	53 %
	Account Total:	0.00	65.95	125.00	125.00	59.05	53 %
	Account Group Total:	0.00	65.95	125.00	125.00	59.05	53 %

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## 51 WATER

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
43000	Public Works						
43400	Water System						
433	Repairs & Maint to Water	0.00	1,365.06	9,500.00	9,500.00	8,134.94	14 %
434	Equip. Maintainance	0.00	1,688.83	1,500.00	1,500.00	-188.83	113 %
462	Chemicals	203.40	1,208.60	5,500.00	5,500.00	4,291.40	22 %
463	Small tools and supplies for Water	421.41	1,998.83	7,825.00	7,825.00	5,826.17	26 %
560	Tests	52.00	2,649.00	5,000.00	5,000.00	2,351.00	53 %
710	Meter Equipment Purchased	0.00	2,201.44	7,800.00	7,800.00	5,598.56	28 %
	Account Total:	676.81	11,111.76	37,125.00	37,125.00	26,013.24	30 %
	Account Group Total:	676.81	11,111.76	37,125.00	37,125.00	26,013.24	30 %
	Fund Total:	7,238.41	76,096.17	202,662.00	202,662.00	126,565.83	38 %



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52 SEWER

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
41000 GENERAL GOVERNMENT							
41010 Personnel							
	110 Office Wages	182.80	1,698.00	3,065.00	3,065.00	1,367.00	55 %
	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	9.37	200.73	500.00	500.00	299.27	40 %
	210 Health	32.20	274.10	735.00	735.00	460.90	37 %
	220 Social Security/Medicare	20.85	194.42	685.00	685.00	490.58	28 %
	230 PERSI	31.66	278.81	772.00	772.00	493.19	36 %
	250 Unemployment Insurance	1.20	11.48	165.00	165.00	153.52	7 %
	260 Workers Compensation	45.40	90.80	85.00	85.00	-5.80	107 %
	290 Dental	2.00	17.02	100.00	100.00	82.98	17 %
	Account Total:	405.48	3,405.36	7,067.00	7,067.00	3,661.64	48 %
41100 Administration							
	310 Audit & Accounting Services	0.00	325.00	325.00	325.00	0.00	100 %
	320 Attorney/Legal Fees	0.00	0.00	1,000.00	1,000.00	1,000.00	%
	340 Contract Labor	0.00	256.20	1,000.00	1,000.00	743.80	26 %
	416 Electric & Gas	5.14	118.07	450.00	450.00	331.93	26 %
	435 Equipment Lease Payment	0.00	0.00	3,348.00	3,348.00	3,348.00	%
	437 Telephone, Telecommunications	8.39	71.31	135.00	135.00	63.69	53 %
	481 Fuel Gas	0.00	0.00	100.00	100.00	100.00	%
	510 Insurance - Liability	0.00	375.70	376.00	376.00	0.30	100 %
	520 Dues & Fees	0.00	0.00	30.00	30.00	30.00	%
	530 Publications- Newspaper	0.00	7.70	100.00	100.00	92.30	8 %
	541 Monthly Service Agreement-NLSD	8,400.00	47,100.00	57,600.00	57,600.00	10,500.00	82 %
	605 Office Supplies	5.28	29.59	100.00	100.00	70.41	30 %
	611 Copier Maintenance	2.53	36.70	75.00	75.00	38.30	49 %
	614 Postage	0.00	108.00	80.00	80.00	-28.00	135 %
	620 Software - New	0.00	4.19	100.00	100.00	95.81	4 %
	621 Software Maintenance Fees	0.00	353.90	847.00	847.00	493.10	42 %
	810 Bond Payments	0.00	3,092.93	5,200.00	5,200.00	2,107.07	59 %
	910 Depreciation	0.00	0.00	34,597.00	34,597.00	34,597.00	%
	Account Total:	8,421.34	51,879.29	105,463.00	105,463.00	53,583.71	49 %
	Account Group Total:	8,826.82	55,284.65	112,530.00	112,530.00	57,245.35	49 %
	Fund Total:	8,826.82	55,284.65	112,530.00	112,530.00	57,245.35	49 %

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## CITY OF DONNELLY

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## 60 WATER SYSTEM IMPROVEMENT FUND

Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
43000	Public Works						
43400	Water System						
	358 Water System Construction	0.00	304,211.76	549,416.00	549,416.00	245,204.24	55 %
	Account Total:	0.00	304,211.76	549,416.00	549,416.00	245,204.24	55 %
	Account Group Total:	0.00	304,211.76	549,416.00	549,416.00	245,204.24	55 %
	Fund Total:	0.00	304,211.76	549,416.00	549,416.00	245,204.24	55 %
	Grand Total:	46,310.89	0.00	656,474.28	1,450,360.00	1,450,360.00	793,885.72 45 %

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CITY OF DONNELLY  
Payroll Summary For Payrolls from 05/20/21 to 06/17/21

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Total for Payroll Checks  
-----

	Employee	Employer	Amount
	-----	-----	-----
COMA HOURS (Comp Time Accumulated)	12.00		
COMP HOURS (Comp Time Used)	2.50		58.55
HOL HOURS (Holiday Pay)	16.00		363.36
J001 HOURS (ROAD&STREET)	78.50		1,740.07
J002 HOURS (PARKS)	118.00		2,566.76
J003 HOURS (WATER OPERATOR)	139.50		3,001.41
J009 HOURS (AIRPORT)	0.50		11.71
J015 HOURS (SHOP/OFFICE)	7.00		163.94
MCC HOURS (Mayor & City Council)	400.00		1,600.00
REG HOURS (Regular Time)	222.00		4,842.00
SICK HOURS (Sick Time)	11.00		242.00
VACA HOURS (Vacation Time Used)	6.00		132.00
GROSS PAY	14,721.80	0.00	
NET PAY	9,860.76	0.00	
DENTAL INS	45.00	114.00	
FIT	941.26	0.00	
HEALTH INS	903.00	1,806.00	
IDAHO SIT	694.00	0.00	
MEDICARE	213.46	213.46	
PERSI	895.07	1,492.59	
PERSI CHOICE 40	225.00	0.00	
SOCIAL SECURITY	912.75	912.75	
UNEMPL. INSUR.	0.00	81.61	
VISION	31.50	36.00	
GDB	103.44	0.00	
RADIUS	255.57	0.00	
STERLING SAVING	4,224.19	0.00	
UMPQUA	340.76	0.00	
US BANK	4,936.80	0.00	
FIT/SIT BASE	13,601.73	0.00	
MEDICARE BASE	14,721.80	0.00	
PERS BASE	12,500.80	0.00	
SOC SEC BASE	14,721.80	0.00	
UN BASE	13,121.80	0.00	
WC BASE	14,721.80	0.00	

Total 4,656.41  
Total Payroll Expense (Gross Pay + Employer Contributions): 19,378.21

Check Summary  
-----

Payroll Checks Prev. Out.	\$2,453.00
Payroll Checks Issued	\$2,949.00
Payroll Checks Redeemed	\$2,949.00
Payroll Checks Outstanding	\$2,453.00
Electronic Checks	\$16,916.82

Carried Forward	Deduction	Difference	Liab Account
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## CITY OF DONNELLY

Payroll Summary For Payrolls from 05/20/21 to 06/17/21

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Deductions Accrued		From Previous Month	Checks Issued		
-----		-----	-----	-----	-----
Social Security	1825.50	745.06	2570.56		21702
Medicare	426.92	174.24	601.16		21702
Unempl. Insur.	81.61	110.63		192.24	21713
Workers' Comp	0.00				21700
FIT	941.26	330.42	1271.68		21701
IDAHO SIT	694.00	298.00	992.00		21703
PERSI	2387.66		2387.66		21704
DENTAL INS	159.00		106.00	53.00	21706
HEALTH INS	2709.00		1806.00	903.00	21705
VISION	67.50		45.00	22.50	21705
PERSI CHOICE 40	225.00		225.00		21704
Total Ded.	9517.45	1658.35	10005.06	1170.74	

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



**DONNELLY CITY COUNCIL  
AGENDA BILL**

169 Halferty Street  
Donnelly, Idaho 83615

**Number** AB 21-14

**Meeting Date** 06/21/2021

***Action Item***

**AGENDA ITEM INFORMATION**

<b>SUBJECT:</b>  <i>City Airport Property</i>		<i>Department Approvals</i>	<i>Initials</i>	<i>Originator or Supporter</i>
		Mayor / Council		
		Clerk/Treasurer		
		Public Works		
<b>COST IMPACT:</b>	n/a			
<b>FUNDING SOURCE:</b>				
<b>TIMELINE:</b>				

**SUMMARY STATEMENT:**

Property was surveyed and fence built by Boy Scouts. North entrance to airport runs through Murray Property, City has moved entrance to south end of airport.

**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 21-15**

**Meeting Date 06/21/2021**

***Action Item***

**AGENDA ITEM INFORMATION**

<b>SUBJECT:</b>  <i><b>Donnelly Purple Bike Program</b></i>	<i>Department Approvals</i>	<i>Initials</i>	<i>Originator or Supporter</i>
	Mayor / Council		
	Clerk/Treasurer		
	Public Works		
<b>COST IMPACT:</b>			
<b>FUNDING SOURCE:</b>			
<b>TIMELINE:</b>			

**SUMMARY STATEMENT:**

Sherry, Donnelly Public Library would like to establish a Purple Bike Program within the City Limits.

**RECOMMENDED ACTION:**

**RECORD OF COUNCIL ACTION**

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

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

**Number** AB 21-16

**Meeting Date** 06/21/2021

169 Halferty Street  
Donnelly, Idaho 83615

***Action Item***

**AGENDA ITEM INFORMATION**

<b>SUBJECT:</b>  <i>Donnelly Public Library Fence</i>	<i>Department Approvals</i>	<i>Initials</i>	<i>Originator or Supporter</i>
	Mayor / Council		
	Clerk/Treasurer		
	Public Works		
<b>COST IMPACT:</b>			
<b>FUNDING SOURCE:</b>			
<b>TIMELINE:</b>			

**SUMMARY STATEMENT:**

Sherry, Donnelly Public Library to discuss plan with City for fencing between Library and City Property.

**RECOMMENDED ACTION:**

**RECORD OF COUNCIL ACTION**

MEETING DATE	ACTION

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

169 Halferty Street  
Donnelly, Idaho 83615

**Number**

**AB 21-17**

**Meeting Date** 06/21/2021

*Action Item*

**AGENDA ITEM INFORMATION**

<b>SUBJECT:</b>  <i>Zwygart John &amp; Associates Engagement Letter FY2021</i>		<i>Department Approvals</i>	<i>Initials</i>	<i>Originator or Supporter</i>
		Mayor / Council		
		Clerk/Treasurer		
		Public Works		
<b>COST IMPACT:</b>	\$6,800			
<b>FUNDING SOURCE:</b>	General Fund			
<b>TIMELINE:</b>				

**SUMMARY STATEMENT:**

Engagement Letter for FY2021 Audit

**RECOMMENDED ACTION:**

*Approve and Authorize the Mayor to sign Engagement Letter*

**RECORD OF COUNCIL ACTION**

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





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

City of Donnelly

At Zwygart John & Associates we strive to offer quality service to all of our clients at a competitive price. We understand that budgets are tight and that every dollar matters. We appreciate that you have trusted us to work on your annual audits and want to continue to offer you great service at a competitive price.

In the past few years there have been many changes in the accounting profession. This has included several new accounting standards and auditing standards that have added substantial additional work for us to make sure that your annual audit is in compliance. Due to this increase in work that has been required we have had to raise our rates this year at a higher than normal rate. This rate increase is necessary so that we can continue to make sure that your annual financial statements are prepared in accordance with all applicable requirements.

If you have any questions on your increase, please do not hesitate to call or e-mail me.

Thank you for your continued business.

Jordan Zwygart, CPA

(208)459-4649

jordan@myidahotax.com

*Zwygart John & Associates, CPAs PLLC*



# 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

June 2, 2021

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, 2021, 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 \$6,800. 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 21-18

**Meeting Date** 06/21/2021

*Action Item*

**AGENDA ITEM INFORMATION**

<b>SUBJECT:</b>  <i>Special Meeting for Budget Workshop</i>		<i>Department Approvals</i>	<i>Initials</i>	<i>Originator or Supporter</i>
		Mayor / Council		
		Clerk/Treasurer		
		Public Works		
<b>COST IMPACT:</b>	n/a			
<b>FUNDING SOURCE:</b>				
<b>TIMELINE:</b>				

**SUMMARY STATEMENT:**

Hold a special meeting prior to the next regularly scheduled meeting, for a Budget Workshop

**RECOMMENDED ACTION:**

To hold a special meeting on \_\_\_\_\_, 2021 @ \_\_\_\_\_ for a Budget Workshop

**RECORD OF COUNCIL ACTION**

MEETING DATE	ACTION

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

169 Halferty Street  
Donnelly, Idaho 83615

**Number** AB 21-19

**Meeting Date** 06/21/2021

**AGENDA ITEM INFORMATION**

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

**SUMMARY STATEMENT:**

Current meters failing. Purchase of complete new meter and system.

**RECOMMENDED ACTION:**

*Approve and Authorize purchase of water meters and system*

**RECORD OF COUNCIL ACTION**

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



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

**CITY COUNCIL**  
**Monday, June 21st, 2021 at 6:00 PM**  
**Donnelly Community Center**

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To: Mayor & City Council

From: Lori Clemens

Re: Staff Report

Date: June 17, 2021

**Utility Billings:** As of Thursday June 17, 2021, there is \$940.01- (5) past due 30 days or more, in water billings.

**Local Option Tax:** Receipts for May - \$7,261.41.

**Airport:** Maintenance

**Clerk:** Hwy 55 Construction -Donnelly to McCall  
Rest Area Vandalism

**Donnelly Depot Center:**

**Parks & Recreation:** Camp Host  
Pocket Park -Trees  
Racquet Courts-Reservation  
City Hall Parking-Trees

**Road & Streets:** Crosswalks/Striping  
Dust Abatement

**Water:** Water System Upgrade

**Planning & Zoning:**

**Office Closures:** July 5, 2021, 4<sup>th</sup> of July

**Upcoming Meeting Dates:** P&Z June 12, 2021