



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

**AGENDA
CITY COUNCIL
MEETING**
Monday, June 16th, 2025, at 6 PM
Donnelly Community Center

**CALL TO ORDER
ROLL CALL
PLEDGE OF ALLEGIENCE**

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

City Council Minutes – May 19, 2025
Vouchers – May 14 thru June 11, 2025
Treasurer Report – May 2025
Payroll Summary – May 29, June 5 and 12, 2025

PUBLIC COMMENT:

The public may wish to bring forward and discuss any subject **Not already on the agenda**. Please limit comments to three (3) minutes. **The City Council will not take any action or make any comments.** To request Council action during the Business portion, contact the City Clerk at least one week in advance of a meeting.

DISCUSSION ITEM:

McPaws – Cortney Bayuk

BUSINESS AGENDA (Action Items):

AB 25-28 Zwygart John & Associates – Engagement Letter FY25
AB 25-29 Water Base Fee Rate Increase

STAFF REPORTS:

ADJOURNMENT:

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



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CITY COUNCIL
Monday, May 19, 2025, at 6:00 PM
Donnelly Community Center
MINUTES

Meeting called to order by Mayor Dorris at 6:01 p.m.

Roll Call: Mayor Dorris, Councilmember Davenport, Councilmember Minshall, Councilmember Spade, Councilmember Fuller, and Clerk Clemens present.

Mayor Dorris lead Pledge of Allegiance.

CONSENT AGENDA

Motion by Spade, 2nd by Minshall to accept the consent agenda as written. No further discussion, Davenport (yes), Minshall (yes), Spade (yes), Fuller (yes). Motion carried.

PUBLIC COMMENT

Mayor Dorris asked for any public comment.

No Public Comment

DISCUSSION ITEMS:

- Donnelly Elementary School
 - Presentation of Thanks to the City Council for supporting the Elementary School
- West Central Mountain Economic Development Council – Lindsey Harris
 - Update on Housing Needs Assessment

BUSINESS AGENDA (Action Items):

AB 25-24 Annual Audit Presentation – Zwygart John & Associates, PLLC

- FY2024 Annual Audit Report

Motion by Minshall, 2nd by Spade to accept the FY2024 Annual Audit Report. No further discussion, Davenport (yes), Minshall (yes), Spade (yes), Fuller (yes). Motion carried.

AB 25-25 Employee Personnel Policy Changes

- Review changes to City Employee Personnel Policy

Motion by Davenport, 2nd by Fuller to accept Personnel Policy Changes. No further discussion, Davenport (yes), Minshall (yes), Spade (yes), Fuller (yes). Motion carried



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CITY COUNCIL
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Donnelly Community Center
MINUTES

AB 25-26 Resolution 2025-004 Revised Employee Personnel Policy

- Resolution to adopt Revised Employee Personnel Policy

Motion by Davenport, 2nd by Spade to accept, approve, adopt and authorize Mayor to sign Resolution 2025-004 City Personnel Policy. No further discussion, Davenport (yes), Minshall (yes), Spade (yes), Fuller (yes). Motion carried.

AB 25-27 Local Option Tax Application FY2026 Award

- May 6, 2025, the Local Option Tax Committee reviews and made recommendations for all Local Option Tax Applications that were received by April 14, 2025, for the FY2026.
- Recommendations were presented to the City Council for review.

Motion by Davenport, 2nd by Spade to accept and approve recommendations for the Local Option Tax Applications FY2026, with the removal of Application 26-20 (incomplete application – not funded). No further discussion, Davenport (yes), Minshall (yes), Spade (yes), Fuller (yes). Motion carried.

BUDGET WORKSHOP

STAFF REPORT

Staff Report was included in the packet.

ADJOURNMENT

Motion by Davenport, 2nd by Fuller to adjourn meeting. No further discussion, Davenport (yes), Minshall (yes), Spade (yes), Fuller (yes). Motion carried.

Adjourned at 7:17 p.m.

ATTEST: Lori Clemens, City Clerk

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11:12:51

CITY OF DONNELLY
Claim Details by Posted Date
For Claims from 05/14/25 to 06/11/25

Page: 1 of 7
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
6887 -99201E	2 ABC STAMP, SIGNS & AWARDS		46.15						
notary stamp									
1	9218 04/30/25 notary stamp ~ Lori		46.15			10 41100	605		10190
	Total for Vendor:		46.15						
6925 -99197E	170 ADOBE SYSTEMS INC.		19.99						
Adobe Service									
1	3124082222 06/08/25 Service		19.99			10 41100	620		10190
	Total for Vendor:		19.99						
6900 -99200E	6 AMAZON		84.29						
Office Supplies/Campground-Boat Dock Supplies									
1	0613809 05/22/25 Office Supplies		58.33			10 41100	605		10190
2	0613809 05/22/25 Campground Toilet Deodorizer		25.96			10 44100	451		10190
6926 -99196E	6 AMAZON		54.90						
Shop Supplies									
1	1460224 06/04/25 Ear Plugs		54.90			10 43010	461		10190
	Total for Vendor:		139.19						
6901 15416S	8 ANALYTICAL LABORATORIES, INC		55.00						
Routine Testing									
1	2502999 04/30/25 Routine Testing		55.00			51 43400	560		10100
6929 15439S	8 ANALYTICAL LABORATORIES, INC		180.00						
Routine Testing									
1	2503793 05/31/25 Routine Testing		180.00			51 43400	560		10100
	Total for Vendor:		235.00						
6902 15417S	14 BOISE OFFICE EQUIPMENT		21.07						
Copier Maintenance									
1	IN4809794 05/19/25 copier maintenace		21.07			10 41100	611		10100
	Total for Vendor:		21.07						

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CITY OF DONNELLY
Claim Details by Posted Date
For Claims from 05/14/25 to 06/11/25

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Report ID: AP100V

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Claim/ Line #	Check Invoice #	Vendor #/Name/ Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
6915	15428S	257 CASCADE HARDWARE	757.96						
Billing									
1	2025-05	05/31/25 Water Supplies	229.32			51 43400	463		10100
2	2025-05	05/31/25 Community Center	167.96			10 41100	431		10100
3	2025-05	05/31/25 Shop Supplies	73.48			10 43010	461		10100
4	2025-05	04/22/25 Parks/Rec	287.20			10 44100	450		10100
Total for Vendor:			757.96						
6916	15429S	169 CODE PUBLISHING COMPANY	258.00						
Code Updates-Parking									
1	GCI0017710	05/31/25 Code Update_Parking	258.00			10 41100	530		10100
Total for Vendor:			258.00						
6903	15418S	326 CORE & MAIN	211.16						
water parts									
1	W967493	05/13/25 Valve Box Top	211.16			51 43400	433		10100
Total for Vendor:			211.16						
6904	15419S	41 DONNELLY AREA CHAMBER OF	7,600.00						
Lot Award FY25									
1	25-03	05/28/25 LOT Award 25-03	7,600.00			15 41100	922		10100
FY20 Lot Award									
Total for Vendor:			7,600.00						
6937	1513S	42 DONNELLY ELEMENTARY SCHOOL	513.05						
Reimbursement for purchase of basket balls									
1	Amazon 158	05/10/25 Reimbursement	513.05			65 41100	341		10399
Total for Vendor:			513.05						
6930	15440S	272 DRAKE DIVERSIFIED LLC	375.00						
Monthly Water System Operational Services									
1	2393	06/01/25 Water System Services	375.00			51 41100	360		10100
Monthly CONTRACT FEE									
Total for Vendor:			375.00						

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6931	15444S	46 ED STAUB & SONS	8.30						
Tank Rental									
4	127254	05/31/25 Tank Rental 265 N Corbet	8.30			10 44300	416		10100
		Total for Vendor:	8.30						
6927	-99195E	306 ENABLING ELEMENTS, INC	34.00						
Services									
1	E2502530	06/06/25 Broad Band Pump House	34.00			51 41100	437		10190
		Total for Vendor:	34.00						
6935	15445S	151 H.D. FOWLER COMPANY	3,975.69						
Fire Hydrant FW Gestrin (Church)									
1	I7022966	06/02/25 Hydrant Replacement	3,975.69			51 43400	433		10100
		Total for Vendor:	3,975.69						
6905	15420S	66 IDAHO POWER	1,117.30						
Power Billing									
1	2205677988	05/20/25 City Hall / Maintenance	88.01			10 41100	416		10100
2	2205677988	05/20/25 City Hall / Maintenance	40.62			51 41100	416		10100
3	2205677988	05/20/25 City Hall / Maintenance	6.77			52 41100	416		10100
4	2204034223	05/20/25 Community Center	71.61			10 41100	416		10100
5	2201629405	05/23/25 Kiosk / Rest Area	26.55			10 43010	416		10100
6	2206076560	05/20/25 Fire Pump	294.19			51 41100	416		10100
7	2200223291	05/20/25 Water Supply	25.84			51 41100	416		10100
8	2201910078	05/20/25 Street Lights	141.35			10 43010	416		10100
9	2206228211	05/20/25 Main Street Lights	24.08			10 43010	416		10100
10	2207365186	05/20/25 NW Pump	285.64			51 41100	416		10100
11	2207493590	05/22/25 Camp Host Site	35.59			10 44100	451		10100
12	2201510134	05/20/25 DDC Unit #5	51.04			10 44300	416		10100
13	2208695581	05/23/25 193 FW Gestrin Gazebo	26.01			10 43010	416		10100
		Total for Vendor:	1,117.30						
6906	15421S	999999 KESLER CONSTRUCTION INC	39,500.00						
Resurface State, Front and Jordan Street									
1	120591	05/27/25 Resurfacing	39,500.00			10 43010	430		10100
		Total for Vendor:	39,500.00						

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6907	15422S	204 LAKE FORK FENCE SUPPLY	415.40						
		Removal/Installation Fence South End Airport							
1	1477 05/20/25	Airport Fence	415.40			10 44100	925		10100
		Total for Vendor:	415.40						
6932	15441S	165 LAKESHORE DISPOSAL	2,066.17						
		Trash Services							
1	2025.05 05/27/25	Trash Collection	1,693.30			51 41100	414		10100
2	27296858S2 06/01/25	DDC Trash	145.50			10 44300	414		10100
3	2025.05 05/27/25	Overage-Extra Cans	74.28			51 41100	414		10100
4	27297235S2 06/01/25	Camp Ground Can and Dumpst	153.09			10 44100	451		10100
		Total for Vendor:	2,066.17						
6917	15430S	361 LAND CONSULTANTS, INC	2,380.00						
		Consulting Services							
1	2025-219 05/29/25	Area of Impact	140.00			10 41100	330		10100
2	2025-219 05/29/25	Master Land Use Application	1,400.00			10 41100	330		10100
3	2025-218 05/29/25	141 W State Street	840.00			10 41100	341		10100
		Total for Vendor:	2,380.00						
6913	-99199E	82 LONG VALLEY FARM SERVICE	112.97						
		Weed Killer							
1	2025.05 05/29/25	Weed Killer	112.97			10 44100	453		10190
		Total for Vendor:	112.97						
6908	15423S	85 MAY HARDWARE	14.94						
		Billing							
1	129091 05/25/25	Streets Maintenance	14.94			10 43010	430		10100
		Total for Vendor:	14.94						
6928	-99194E	216 MICROSOFT	67.50						
		Internet							
1	E0100WVFV7 06/04/25	Email Service	37.50			10 41100	620		10190
2	E0100WFYZT 06/04/25	office 365	30.00			10 41100	620		10190
		Total for Vendor:	67.50						

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Claim/ Line #	Check Invoice #	Vendor #/Name/ Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
6936	15446S	97 NORTH AMERICAN DUST CONTROL LLC	15,800.00						
Dust Abatement on 06.10.25									
1	6962	06/10/25 Dust Abatement	15,800.00			10 43010	470		10100
Total for Vendor:			15,800.00						
6918	15431S	154 NORTH LAKE RECREATIONAL SEWER &	8,976.00						
Contract Sewer Service									
1	95-10-00	06/02/25 Contract Services	8,976.00			52 41100	541		10100
Total for Vendor:			8,976.00						
6933	15442S	226 NORTHWEST CODE PROFESSIONALS	287.69						
263 Halferty Street									
1	5552	06/05/25 building permit review	287.69			10 41100	341		10100
Total for Vendor:			287.69						
6919	15432S	199 SHRED-IT/STERICYCLE, INC	149.66						
shredding service									
1	8010887945	05/25/25 shredding	97.28			10 41100	605		10100
2	8010887945	05/25/25 shredding	44.90			51 41100	605		10100
3	8010887945	05/25/25 shredding	7.48			52 41100	605		10100
Total for Vendor:			149.66						
6909	15424S	367 SILVER CREEK-MCCALL	30.39						
Lead Free Brass Fitting									
1	0020710036	05/08/25 Brass Fitting	30.39			51 43400	433		10100
Total for Vendor:			30.39						
6920	15433S	202 SILVER STAR COMMUNICATIONS	83.93						
telephone									
1	664073	06/01/25 telephone	54.56			10 41100	437		10100
2	664073	06/01/25 telephone	25.18			51 41100	437		10100
3	664073	06/01/25 telephone	4.19			52 41100	437		10100
Total for Vendor:			83.93						

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Claim Details by Posted Date
For Claims from 05/14/25 to 06/11/25

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Claim/ Line #	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object	Proj	Cash Account
6921	15434S	120 SINCLAIR FLEET TRACK (STINKER)	568.25						
Fuel									
1	2025.05	05/31/25 Dodge 3500	285.75			10 43010	481		10100
2	2025.05	05/31/25 F150	172.60			10 43010	481		10100
4	2025.05	05/31/25 CAT Backhoe	81.28			10 43010	483		10100
5	2025.05	05/31/25 Credit	-4.47			10 43010	483		10100
7	2025.05	05/31/25 Small Engine	33.09			10 43010	481		10100
Total for Vendor:			568.25						
6922	15435S	150 SPARKLIGHT	110.75						
Internet Services									
1	112446547	05/31/25 internet	71.99			10 41100	437		10100
2	112446547	05/31/25 internet	33.23			51 41100	437		10100
3	112446547	05/31/25 internet	5.53			52 41100	437		10100
Total for Vendor:			110.75						
6934	15443S	999999 TOM BATEMAN	100.00						
Trailer Rental- Tree Removal Jordan Street Pump House									
1	1251	06/10/25 Trailer Rental	100.00			51 43400	433		10100
Total for Vendor:			100.00						
6910	15425S	128 TREASURE VALLEY TRANSIT	8,000.00						
FY25 Local Option Tax Award 25-02 Green Line									
1	25-02	05/28/25 FY25 LOT Award 25-02	8,000.00			15 41100	922		10100
Total for Vendor:			8,000.00						
6911	15426S	237 USA BLUE BOOK	385.16						
Billing									
1	INV0070182	05/05/25 Water Maintenance Supplies	385.16			51 43400	433		10100
6923	15436S	237 USA BLUE BOOK	49.97						
Billing									
1	INV0071664	05/21/25 Caution sign	28.38			51 43400	463		10100
2	INV0071278	05/16/25 Battery Adaptot _Reed Pump	21.59			51 43400	434		10100
Total for Vendor:			435.13						

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CITY OF DONNELLY
Claim Details by Posted Date
For Claims from 05/14/25 to 06/11/25

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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
6914	-99198E	171 VALLEY COUNTY TRANSFER STATION	12.00						
Debris									
1	91047	05/29/25 Misc debris from city property	12.00			10 41100	414		10190
Total for Vendor:			12.00						
6912	15427S	351 XEROX FINANCIAL SERVICES	222.69						
Copier Maintenance									
1	40518846	05/15/25 copier maintenace	144.75			10 41100	611		10100
2	40518846	05/15/25 copier maintenace	66.81			51 41100	611		10100
3	40518846	05/15/25 copier maintenace	11.13			52 41100	611		10100
Total for Vendor:			222.69						
6924	15437S	209 YORGASON LAW OFFICES PLLC	297.50						
Correspondence/Emails									
1	558	06/02/25 Legal Fees	297.50			10 41100	320		10100
Total for Vendor:			297.50						
# of Claims			39	Total:	94,942.83	# of Vendors		29	
Total Electronic Claims					431.80				
Total Non-Electronic Claims					94511.03				

** 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. **

06/11/25
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CITY OF DONNELLY
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 5 / 25

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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	4,360.85	26,286.25	64,220.00	64,220.00	37,933.75	41%
111	Council Wages	780.00	6,045.00	9,360.00	9,360.00	3,315.00	65%
112	Mayor Wages	260.00	2,080.00	3,120.00	3,120.00	1,040.00	67%
210	Health	497.34	3,978.35	16,042.00	16,042.00	12,063.65	25%
211	Vision	8.46	67.61	432.00	432.00	364.39	16%
220	Social Security/Medicare	413.13	3,188.88	5,092.00	5,092.00	1,903.12	63%
230	PERSI	648.94	4,015.12	8,974.00	8,974.00	4,958.88	45%
250	Unemployment Insurance	19.62	108.12	600.00	600.00	491.88	18%
260	Workers Compensation	0.00	232.00	1,050.00	1,050.00	818.00	22%
290	Dental	25.99	207.90	1,044.00	1,044.00	836.10	20%
961	Taxes	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
	Account Total:	7,014.33	46,209.23	110,934.00	110,934.00	64,724.77	42%
41100	Administration						
310	Audit & Accounting Services	0.00	5,265.00	5,265.00	5,265.00	0.00	100%
320	Attorney/Legal Fees	385.00	4,059.44	28,500.00	28,500.00	24,440.56	14%
321	Economic Development	0.00	0.00	2,000.00	2,000.00	2,000.00	0%
330	Contract - Planning & Zoning	3,847.50	16,844.10	30,000.00	30,000.00	13,155.90	56%
340	Contract Labor	0.00	0.00	10,000.00	10,000.00	10,000.00	0%
341	Pass Thru Charges	990.33	18,076.43	75,000.00	75,000.00	56,923.57	24%
414	Solid Waste Collection	86.28	462.09	500.00	500.00	37.91	92%
416	Electric & Gas	159.62	3,301.56	6,250.00	6,250.00	2,948.44	53%
431	City Hall Repair & Maint	12.98	3,399.06	5,000.00	5,000.00	1,600.94	68%
436	Cell Phone Mayor/Maintenance	0.00	0.00	1,800.00	1,800.00	1,800.00	0%
437	Telephone, Telecommunications	131.82	982.56	1,850.00	1,850.00	867.44	53%
456	Signs	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
510	Insurance - Liability	0.00	7,289.10	7,290.00	7,290.00	0.90	100%
520	Dues & Fees	0.00	500.00	1,250.00	1,250.00	750.00	40%
530	Publications	67.30	1,240.91	900.00	900.00	-340.91	138%
550	Travel Reimbursement	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
551	Training & Education	0.00	0.00	2,650.00	2,650.00	2,650.00	0%
552	Meals & Entertainment	0.00	0.00	450.00	450.00	450.00	0%
605	Office Supplies	104.48	692.89	2,500.00	2,500.00	1,807.11	28%
611	Copier Maintenance	165.82	1,180.07	2,225.00	2,225.00	1,044.93	53%
613	IT - Computer	1,240.00	3,324.97	6,000.00	6,000.00	2,675.03	55%
614	Postage	0.00	219.00	500.00	500.00	281.00	44%
615	Grant Writing	0.00	0.00	5,000.00	5,000.00	5,000.00	0%
620	Software - New	87.49	1,040.18	2,500.00	2,500.00	1,459.82	42%
621	Software Maintenance Fees	0.00	8,034.73	9,500.00	9,500.00	1,465.27	85%
700	Capital Improvements	0.00	2,800.00	4,000.00	4,000.00	1,200.00	70%
930	Reconciliation Discrepancies	0.00	0.88	25.00	25.00	24.12	4%
970	Grant Expense	0.00	0.00	2,500.00	2,500.00	2,500.00	0%
	Account Total:	7,278.62	78,712.97	215,455.00	215,455.00	136,742.03	37%
	Account Group Total:	14,292.95	124,922.20	326,389.00	326,389.00	201,466.80	38%

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CITY OF DONNELLY
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 5 / 25

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Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
10	GENERAL						
42000	Public Safety						
42000	Public Safety						
456	Signs	0.00	0.00	500.00	500.00	500.00	0%
900	Public Safety	0.00	85.70	3,500.00	3,500.00	3,414.30	2%
	Account Total:	0.00	85.70	4,000.00	4,000.00	3,914.30	2%
	Account Group Total:	0.00	85.70	4,000.00	4,000.00	3,914.30	2%
43000	Public Works						
43000	Public Works						
700	Capital Improvements	0.00	0.00	7,500.00	7,500.00	7,500.00	0%
	Account Total:	0.00	0.00	7,500.00	7,500.00	7,500.00	0%
43010	Roads and Streets						
116	Roads & Street Wages	7,287.04	41,334.87	83,123.00	83,123.00	41,788.13	50%
118	Snow Removal Wages	31.82	21,287.35	59,429.00	59,429.00	38,141.65	36%
210	Health	893.94	10,696.79	19,600.00	19,600.00	8,903.21	55%
211	Vision	15.20	181.76	360.00	360.00	178.24	50%
220	Social Security/Medicare	559.89	4,790.55	9,938.00	9,938.00	5,147.45	48%
230	PERSI	851.14	7,092.87	12,060.00	12,060.00	4,967.13	59%
250	Unemployment Insurance	32.96	253.62	789.00	789.00	535.38	32%
260	Workers Compensation	0.00	1,523.50	3,834.00	3,834.00	2,310.50	40%
290	Dental	46.73	559.21	594.00	594.00	34.79	94%
340	Contract Labor	0.00	0.00	25,000.00	25,000.00	25,000.00	0%
416	Electric & Gas	217.99	3,254.40	3,500.00	3,500.00	245.60	93%
429	Snow Removal Maintenance	0.00	349.73	6,500.00	6,500.00	6,150.27	5%
430	Road & Street Maintenance	40,152.91	40,285.87	50,000.00	50,000.00	9,714.13	81%
432	Building Repairs & Maintenance	45.97	1,009.55	2,750.00	2,750.00	1,740.45	37%
434	Equip. Maintenance	0.00	3,885.97	17,500.00	17,500.00	13,614.03	22%
435	Equipment Lease Payment	0.00	0.00	37,000.00	37,000.00	37,000.00	0%
454	Street Scape	0.00	0.00	3,000.00	3,000.00	3,000.00	0%
455	Sidewalk, Curb, Gutter Maintenance	1,500.00	1,500.00	15,000.00	15,000.00	13,500.00	10%
456	Signs	0.00	63.95	5,000.00	5,000.00	4,936.05	1%
460	Small Tools, Equipmen	0.00	414.30	7,500.00	7,500.00	7,085.70	6%
461	Shop Misc Supplies	0.00	321.36	750.00	750.00	428.64	43%
470	Dust Abatement	0.00	0.00	16,000.00	16,000.00	16,000.00	0%
481	Fuel Gas	233.78	2,140.27	3,250.00	3,250.00	1,109.73	66%
482	Diesel - Winter	340.12	1,510.67	6,200.00	6,200.00	4,689.33	24%
483	Diesel - Summer	0.00	727.33	6,200.00	6,200.00	5,472.67	12%
520	Dues & Fees	0.00	0.00	350.00	350.00	350.00	0%
530	Publications	0.00	171.24	175.00	175.00	3.76	98%
553	Clothing Reimbursement	0.00	148.39	2,000.00	2,000.00	1,851.61	7%
700	Capital Improvements	0.00	15,021.47	100,000.00	100,000.00	84,978.53	15%
900	Public Safety	0.00	86.97	5,000.00	5,000.00	4,913.03	2%
970	Grant Expense	0.00	0.00	100,000.00	100,000.00	100,000.00	0%
	Account Total:	52,209.49	158,611.99	602,402.00	602,402.00	443,790.01	26%
	Account Group Total:	52,209.49	158,611.99	609,902.00	609,902.00	451,290.01	26%

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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
10 GENERAL							
44000 OTHER							
44100 Parks and Recreation							
117	Park & Rec Wages	1,362.72	3,849.71	31,512.00	31,512.00	27,662.29	12%
119	Airport Maint Wages	532.83	3,936.49	8,200.00	8,200.00	4,263.51	48%
210	Health	131.42	1,085.27	3,346.00	3,346.00	2,260.73	32%
211	Vision	2.23	18.43	119.00	119.00	100.57	15%
220	Social Security/Medicare	145.00	595.64	2,244.00	2,244.00	1,648.36	27%
230	PERSI	129.86	796.72	2,869.00	2,869.00	2,072.28	28%
250	Unemployment Insurance	8.52	32.20	183.00	183.00	150.80	18%
260	Workers Compensation	0.00	562.00	1,467.00	1,467.00	905.00	38%
290	Dental	6.88	56.77	348.00	348.00	291.23	16%
438	City Park Improvements	0.00	298.99	5,000.00	5,000.00	4,701.01	6%
450	Racquet Court Maintenance	0.00	1,057.98	10,000.00	10,000.00	8,942.02	11%
451	Campground/Boatdock Maintenance	61.55	438.16	4,500.00	4,500.00	4,061.84	10%
452	City Park Maintenance	124.93	185.90	1,250.00	1,250.00	1,064.10	15%
453	Rest Area/Kiosk Maintenance	314.50	314.50	1,000.00	1,000.00	685.50	31%
456	Signs	0.00	0.00	500.00	500.00	500.00	0%
460	Small Tools, Equipmen	0.00	0.00	7,500.00	7,500.00	7,500.00	0%
700	Capital Improvements	0.00	2,006.25	4,500.00	4,500.00	2,493.75	45%
900	Public Safety	0.00	0.00	2,000.00	2,000.00	2,000.00	0%
925	Aiport Maintenance	1,312.40	1,312.40	2,500.00	2,500.00	1,187.60	52%
	Account Total:	4,132.84	16,547.41	89,038.00	89,038.00	72,490.59	19%
44300 Depot							
414	Solid Waste Collection	145.50	1,018.50	3,250.00	3,250.00	2,231.50	31%
415	Water and Sewer	0.00	0.00	6,000.00	6,000.00	6,000.00	0%
416	Electric & Gas	181.04	538.30	1,000.00	1,000.00	461.70	54%
432	Building Repairs & Maintenance	0.00	189.83	5,000.00	5,000.00	4,810.17	4%
700	Capital Improvements	0.00	0.00	22,500.00	22,500.00	22,500.00	0%
960	Solid Waste Transfer Site Tax	0.00	0.00	500.00	500.00	500.00	0%
	Account Total:	326.54	1,746.63	38,250.00	38,250.00	36,503.37	5%
	Account Group Total:	4,459.38	18,294.04	127,288.00	127,288.00	108,993.96	14%
	Fund Total:	70,961.82	301,913.93	1,067,579.00	1,067,579.00	765,665.07	28%
15 LOT FUND							
41000 GENERAL GOVERNMENT							
41100 Administration							
922	Local Option Tax Expense	29,625.00	69,989.72	350,000.00	350,000.00	280,010.28	20%
	Account Total:	29,625.00	69,989.72	350,000.00	350,000.00	280,010.28	20%
	Account Group Total:	29,625.00	69,989.72	350,000.00	350,000.00	280,010.28	20%
	Fund Total:	29,625.00	69,989.72	350,000.00	350,000.00	280,010.28	20%

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Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
51 WATER							
41000 GENERAL GOVERNMENT							
41010 Personnel							
110	Office Wages	2,012.40	12,130.85	29,640.00	29,640.00	17,509.15	41%
111	Council Wages	360.00	2,790.00	4,320.00	4,320.00	1,530.00	65%
112	Mayor Wages	120.00	960.00	1,440.00	1,440.00	480.00	67%
115	Water & Sewer Wages	11,536.49	44,960.81	63,336.00	63,336.00	18,375.19	71%
210	Health	1,493.34	8,316.54	11,586.00	11,586.00	3,269.46	72%
211	Vision	25.38	141.41	312.00	312.00	170.59	45%
220	Social Security/Medicare	1,073.24	4,654.62	8,850.00	8,850.00	4,195.38	53%
230	PERSI	1,558.16	6,855.10	9,268.00	9,268.00	2,412.90	74%
250	Unemployment Insurance	60.96	233.79	501.00	501.00	267.21	47%
260	Workers Compensation	0.00	946.50	2,478.00	2,478.00	1,531.50	38%
290	Dental	78.09	434.96	754.00	754.00	319.04	58%
	Account Total:	18,318.06	82,424.58	132,485.00	132,485.00	50,060.42	62%
41100 Administration							
310	Audit & Accounting Services	0.00	2,430.00	2,430.00	2,430.00	0.00	100%
320	Attorney/Legal Fees	0.00	0.00	10,000.00	10,000.00	10,000.00	0%
351	Maintenance Contractor	605.00	605.00	4,000.00	4,000.00	3,395.00	15%
360	Water Operator	375.00	2,625.00	6,750.00	6,750.00	4,125.00	39%
414	Solid Waste Collection	1,693.30	11,717.80	25,000.00	25,000.00	13,282.20	47%
416	Electric & Gas	646.29	5,515.81	9,250.00	9,250.00	3,734.19	60%
435	Equipment Lease Payment	0.00	0.00	3,500.00	3,500.00	3,500.00	0%
436	Cell Phone Mayor/Maintenance	0.00	0.00	240.00	240.00	240.00	0%
437	Telephone, Telecommunications	89.30	714.40	1,250.00	1,250.00	535.60	57%
481	Fuel Gas	0.00	0.00	500.00	500.00	500.00	0%
510	Insurance - Liability	0.00	3,364.20	3,365.00	3,365.00	0.80	100%
520	Dues & Fees	0.00	141.70	1,500.00	1,500.00	1,358.30	9%
530	Publications	0.00	0.00	400.00	400.00	400.00	0%
550	Travel Reimbursement	0.00	582.91	1,750.00	1,750.00	1,167.09	33%
551	Training & Education	106.00	2,337.00	2,500.00	2,500.00	163.00	93%
590	Late Fee	0.00	0.00	25.00	25.00	25.00	0%
605	Office Supplies	0.00	181.73	1,000.00	1,000.00	818.27	18%
611	Copier Maintenance	66.81	527.27	1,000.00	1,000.00	472.73	53%
614	Postage	0.00	224.00	450.00	450.00	226.00	50%
615	Grant Writing	0.00	42,625.00	100,000.00	100,000.00	57,375.00	43%
620	Software - New	0.00	0.00	1,500.00	1,500.00	1,500.00	0%
621	Software Maintenance Fees	0.00	6,365.05	6,750.00	6,750.00	384.95	94%
810	Bond Payments	0.00	1,204.25	21,400.00	21,400.00	20,195.75	6%
	Account Total:	3,581.70	81,161.12	204,560.00	204,560.00	123,398.88	40%
	Account Group Total:	21,899.76	163,585.70	337,045.00	337,045.00	173,459.30	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%

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Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
51	WATER						
43000	Public Works						
43400	Water System						
433	Repairs & Maint to Water	976.71	4,221.67	50,000.00	50,000.00	45,778.33	8%
434	Equip. Maintainance	0.00	3,600.86	7,500.00	7,500.00	3,899.14	48%
462	Chemicals	0.00	2,921.76	7,500.00	7,500.00	4,578.24	39%
463	Small tools and supplies for Water	46.00	348.49	5,250.00	5,250.00	4,901.51	7%
560	Tests	55.00	385.00	2,250.00	2,250.00	1,865.00	17%
700	Capital Improvements	0.00	0.00	10,000.00	10,000.00	10,000.00	0%
710	Meter Equipment Purchased	0.00	0.00	5,000.00	5,000.00	5,000.00	0%
	Account Total:	1,077.71	11,477.78	87,500.00	87,500.00	76,022.22	13%
	Account Group Total:	1,077.71	11,477.78	87,500.00	87,500.00	76,022.22	13%
49000							
49999	Depreciation Expense						
910	Depreciation	0.00	0.00	102,171.00	102,171.00	102,171.00	0%
	Account Total:	0.00	0.00	102,171.00	102,171.00	102,171.00	0%
	Account Group Total:	0.00	0.00	102,171.00	102,171.00	102,171.00	0%
	Fund Total:	22,977.47	175,063.48	526,841.00	526,841.00	351,777.52	33%
52	SEWER						
41000	GENERAL GOVERNMENT						
41010	Personnel						
110	Office Wages	334.77	2,018.99	4,940.00	4,940.00	2,921.01	41%
111	Council Wages	60.00	465.00	720.00	720.00	255.00	65%
112	Mayor Wages	20.00	160.00	240.00	240.00	80.00	67%
115	Water & Sewer Wages	44.02	572.07	1,391.00	1,391.00	818.93	41%
210	Health	43.96	403.05	995.00	995.00	591.95	41%
211	Vision	0.73	6.79	60.00	60.00	53.21	11%
220	Social Security/Medicare	35.11	246.00	927.00	927.00	681.00	27%
230	PERSI	55.08	350.59	1,785.00	1,785.00	1,434.41	20%
250	Unemployment Insurance	1.71	10.67	59.00	59.00	48.33	18%
260	Workers Compensation	0.00	0.00	132.00	132.00	132.00	0%
290	Dental	2.31	21.16	145.00	145.00	123.84	15%
	Account Total:	597.69	4,254.32	11,394.00	11,394.00	7,139.68	37%
41100	Administration						
310	Audit & Accounting Services	0.00	405.00	405.00	405.00	0.00	100%
320	Attorney/Legal Fees	0.00	0.00	10,000.00	10,000.00	10,000.00	0%
340	Contract Labor	0.00	0.00	750.00	750.00	750.00	0%
416	Electric & Gas	6.77	91.89	250.00	250.00	158.11	37%
435	Equipment Lease Payment	0.00	0.00	1,000.00	1,000.00	1,000.00	0%
437	Telephone, Telecommunications	9.21	73.68	200.00	200.00	126.32	37%
481	Fuel Gas	0.00	0.00	50.00	50.00	50.00	0%
510	Insurance - Liability	0.00	560.70	562.00	562.00	1.30	100%
520	Dues & Fees	0.00	0.00	30.00	30.00	30.00	0%
530	Publications	0.00	0.00	50.00	50.00	50.00	0%
541	Monthly Service Agreement-NLSD	8,976.00	71,808.00	140,000.00	140,000.00	68,192.00	51%

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Fund Account	Object	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
52 SEWER							
605	Office Supplies	0.00	30.24	150.00	150.00	119.76	20%
611	Copier Maintenance	11.13	87.85	150.00	150.00	62.15	59%
614	Postage	0.00	56.00	150.00	150.00	94.00	37%
620	Software - New	0.00	0.00	100.00	100.00	100.00	0%
621	Software Maintenance Fees	0.00	618.05	1,050.00	1,050.00	431.95	59%
810	Bond Payments	0.00	1,118.45	2,000.00	2,000.00	881.55	56%
	Account Total:	9,003.11	74,849.86	156,897.00	156,897.00	82,047.14	48%
	Account Group Total:	9,600.80	79,104.18	168,291.00	168,291.00	89,186.82	47%
49000							
49999 Depreciation Expense							
910	Depreciation	0.00	0.00	33,535.00	33,535.00	33,535.00	0%
	Account Total:	0.00	0.00	33,535.00	33,535.00	33,535.00	0%
	Account Group Total:	0.00	0.00	33,535.00	33,535.00	33,535.00	0%
	Fund Total:	9,600.80	79,104.18	201,826.00	201,826.00	122,721.82	39%
65 PARKS/RECREATION - DES							
41000 GENERAL GOVERNMENT							
41100 Administration							
341	Pass Thru Charges	0.00	75.00	2,500.00	2,500.00	2,425.00	3%
	Account Total:	0.00	75.00	2,500.00	2,500.00	2,425.00	3%
	Account Group Total:	0.00	75.00	2,500.00	2,500.00	2,425.00	3%
	Fund Total:	0.00	75.00	2,500.00	2,500.00	2,425.00	3%
	Grand Total:	133,165.09	626,146.31	2,148,746.00	2,148,746.00	1,522,599.69	29%

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CITY OF DONNELLY
Payroll Summary For Payrolls from 05/29/25 to 06/12/25

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Total for Payroll Checks

	Employee	Employer	Amount
	-----	-----	-----
COMP HOURS (Comp Time Used)	1.00		24.84
HOL HOURS (Holiday Pay)	35.00		926.51
J001 HOURS (ROAD&STREET)	173.50		4,343.36
J002 HOURS (PARKS)	58.50		1,471.28
J003 HOURS (WATER OPERATOR)	276.00		7,157.43
J009 HOURS (AIRPORT)	11.00		244.42
J015 HOURS (SHOP/OFFICE)	2.00		43.99
MCC HOURS (Mayor & City Council)	400.00		1,600.00
REG HOURS (Regular Time)	151.00		4,220.45
SICK HOURS (Sick Time)	8.00		254.56
GROSS PAY	20,286.84	0.00	
NET PAY	14,856.66	0.00	
DENTAL INS	0.00	80.00	
FIT	1,429.19	0.00	
HEALTH INS	0.00	1,530.00	
IDAHO SIT	929.00	0.00	
MEDICARE	294.14	294.14	
PERSI	1,245.81	2,075.19	
PERSI CHOICE 40	250.00	0.00	
PERSI-3	24.24	40.44	
SOCIAL SECURITY	1,257.80	1,257.80	
UNEMPL. INSUR.	0.00	84.10	
VISION	0.00	26.00	
CHASE BANK	215.51	0.00	
ID FIRST BANK	5,998.66	0.00	
JP MORGAN CHASE	1,000.00	0.00	
STERLING SAVING	2,856.61	0.00	
UMPQUA	2,944.10	0.00	
US BANK	1,841.78	0.00	
FIT/SIT BASE	18,766.79	0.00	
MEDICARE BASE	20,286.84	0.00	
PERS BASE	17,602.64	0.00	
SOC SEC BASE	20,286.84	0.00	
UN BASE	18,686.84	0.00	
WC BASE	20,286.84	0.00	

Total	5,387.67
Total Payroll Expense (Gross Pay + Employer Contributions):	25,674.51

Check Summary

Payroll Checks Prev. Out.	\$4,168.00
Payroll Checks Issued	\$4,621.00
Payroll Checks Redeemed	\$4,168.00
Payroll Checks Outstanding	\$4,621.00
Electronic Checks	\$25,010.93

Carried Forward	Deduction	Difference	Liab Account
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CITY OF DONNELLY
Payroll Summary For Payrolls from 05/29/25 to 06/12/25

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Deductions Accrued		From Previous Month	Checks Issued		
Social Security	2,515.60	2,450.20	3,608.80	1,357.00	21702
Medicare	588.28	573.00	843.94	317.34	21702
Unempl. Insur.	84.10	202.60		286.70	21713
Workers' Comp	0.00				21700
FIT	1,429.19	1,397.26	2,065.85	760.60	21701
IDAHO SIT	929.00	934.00	1,349.00	514.00	21703
PERSI	3,321.00		3,321.00		21704
DENTAL INS	80.00	80.00	160.00		21706
HEALTH INS	1,530.00	1,530.00	3,060.00		21705
VISION	26.00	26.00	52.00		21705
PERSI CHOICE 40	250.00		250.00		21704
PERSI-3	64.68		64.68		21704
Total Ded.	10,817.85	7,193.06	14,775.27	3,235.64	

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

**DONNELLY CITY COUNCIL
AGENDA BILL**

169 Halferty Street
Donnelly, Idaho 83615

Number AB 25-28

Meeting Date 06/16/2025

Action Item

AGENDA ITEM INFORMATION				
SUBJECT: <i>Zwygart John & Associates, PLLC Engagement Letter FY25</i>		<i>Department Approvals</i>	<i>Initials</i>	<i>Originator or Supporter</i>
		Mayor / Council		
		Clerk/Treasurer		
		Public Works		
COST IMPACT:	\$8,300			
FUNDING SOURCE:	General/Water/Sewer			
TIMELINE:				
SUMMARY STATEMENT: Engagement Letter for FY25 Audit				
RECOMMENDED ACTION: <i>Approve and Authorize Mayor to sign Engagement Letter for FY25 Audit</i>				
RECORD OF COUNCIL ACTION				
MEETING DATE	ACTION			



ZWYGART JOHN

CERTIFIED PUBLIC ACCOUNTANTS

Zwygart John & Associates CPAs, PLLC

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June 3, 2025

City of Donnelly
To: The Mayor and City Council
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, the business-type activities, each major fund, and the aggregate remaining fund information of City of Donnelly as of September 30, 2024, 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

Jordan Zwygart, CPA is the engagement partner for the audit services specified in this letter. His 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 \$8,300. 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.

Acknowledged and agreed on behalf of City of Donnelly by:

Name: _____

Title: _____

Date: _____

**DONNELLY CITY COUNCIL
AGENDA BILL**

169 Halferty Street
Donnelly, Idaho 83615

Number AB 25-29

Meeting Date 06/16/2025

Action Item

AGENDA ITEM INFORMATION

SUBJECT:		<i>Department Approvals</i>	<i>Initials</i>	<i>Originator or Supporter</i>
Water Base Fee – Rate Increase		Mayor / Council		
		Clerk/Treasurer		
		Public Works		
COST IMPACT:	n/a			
FUNDING				
SOURCE:				
TIMELINE:				

SUMMARY STATEMENT:

Rate increase for Water Base. Current Base Fee is \$33.60 (last rate increase October 1, 2024 – 5%)

2.5% = \$0.84 3%=\$1.01 4%=\$1.35 5%=\$1.68

RECOMMENDED ACTION:

1) Approve or Deny Water Base Fee Rate Increase. 2) Increase Rate by _____% if approved

RECORD OF COUNCIL ACTION

MEETING DATE	ACTION



City of Donnelly

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

To: Mayor & City Council
From: Lori Clemens, City Clerk
Re: Staff Report
Date: June 11, 2025

Utility Billings: As of Wednesday, June 11, 2025, there is \$1,059.19 (8) due (30 days or more), in water billings.

Local Option Tax: May Receipts (April Tax) \$8,403.96

Airport: ITD – Aeronautics Division

Clerk:

Donnelly Depot Center:

Parks & Recreation:

Planning & Zoning:

Road & Streets: FW Gestrin – update

Water:

Office Closures: June 19th – Juneteenth
July 4th – 4th of July

Upcoming Meeting Dates: July 21, 2025, City Council Meeting