

## Kristina Larson

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**From:** Kristina Larson <kristina.larson@wallace.id.gov>  
**Sent:** Tuesday, April 25, 2023 11:33 AM  
**To:** 'Kris Morrison'  
**Subject:** RE: Street Closure

Thank you. I will add you to the May 10<sup>th</sup> agenda. The meeting is at 5:00 and you or a representative from your group will need to be present.

Thanks,

Kristina Larson  
City Clerk/Treasurer  
City of Wallace  
703 Cedar Street  
Wallace, ID 83873  
w:208-752-1147 f:208-752-7741  
<http://wallace.id.gov>

**From:** Kris Morrison <ursidaecornhole@gmail.com>  
**Sent:** Tuesday, April 25, 2023 11:09 AM  
**To:** marcyhayman@gmail.com; kristina.larson@wallace.id.gov  
**Subject:** Fwd: Street Closure

Hi Marcy and Kristina,

Please find the attached Street Closure request form for review at the May 10th meeting. Please let me know if you have questions or if there is anything further that you need from me. Thank you for your assistance!

Rosie Morrison  
Ursidae Cornhole  
208-818-6277

----- Forwarded message -----

**From:** marcy hayman <[marcyhayman@gmail.com](mailto:marcyhayman@gmail.com)>  
**Date:** Mon, Apr 24, 2023 at 9:18 PM  
**Subject:** Fwd: Street Closure  
**To:** <[ursidaecornhole@gmail.com](mailto:ursidaecornhole@gmail.com)>

----- Forwarded message -----

**From:** Kristina Larson <[kristina.larson@wallace.id.gov](mailto:kristina.larson@wallace.id.gov)>  
**Date:** Tue, Apr 11, 2023 at 3:30 PM

**Subject: Street Closure**

**To: <[marcyhayman@gmail.com](mailto:marcyhayman@gmail.com)>**

Hi Marcy – attached is the street closure form. The form needs to be returned to us by May 3<sup>rd</sup> for the May 10<sup>th</sup> meeting.

Thanks,

**Kristina Larson**

**City Clerk/Treasurer**

**City of Wallace**

**703 Cedar Street**

**Wallace, ID 83873**

**w:208-752-1147 f:208-752-7741**

**<http://wallace.id.gov>**

## Kristina Larson

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**From:** Kristina Larson <kristina.larson@wallace.id.gov>  
**Sent:** Monday, March 20, 2023 1:06 PM  
**To:** 'Korby Baker'  
**Subject:** RE: City of Wallace

Korby – May 10<sup>th</sup> works for us.

Kristina Larson  
City Clerk/Treasurer  
City of Wallace  
703 Cedar Street  
Wallace, ID 83873  
w:208-752-1147 f:208-752-7741  
<http://wallace.id.gov>

**From:** Korby Baker <kbaker@mmd.cpa>  
**Sent:** Monday, March 20, 2023 12:55 PM  
**To:** Kristina Larson <kristina.larson@wallace.id.gov>  
**Subject:** RE: City of Wallace

Hi Kristina,

Unfortunately, I'll be in Spokane on another audit that week....would the May 10<sup>th</sup> meeting work?

**Korby Baker**  
Supervising Senior – Audit & Assurance Services  
Please note my email address has changed: [kbaker@mmd.cpa](mailto:kbaker@mmd.cpa)

**Magnuson, McHugh, Dougherty CPAs**  
2100 Northwest Blvd Suite 400  
Coeur d'Alene, ID 83814  
208-765-9500 – [www.mmd.cpa](http://www.mmd.cpa)

[Click Here to Securely Send me a File](#)

**From:** Kristina Larson <[kristina.larson@wallace.id.gov](mailto:kristina.larson@wallace.id.gov)>  
**Sent:** Monday, March 20, 2023 12:33 PM  
**To:** Korby Baker <[kbaker@mmd.cpa](mailto:kbaker@mmd.cpa)>  
**Subject:** City of Wallace

Korby – due to scheduling conflicts we will have to hold our April council meeting on March 29<sup>th</sup>. Will you still be able to present? If not, I will have to add you to the May 10<sup>th</sup> agenda.

Thanks,

Kristina Larson  
City Clerk/Treasurer  
City of Wallace  
703 Cedar Street  
Wallace, ID 83873  
w:208-752-1147 f:208-752-7741  
<http://wallace.id.gov>

CITY OF WALLACE  
703 Cedar St., Wallace, Idaho  
Regular Council Meeting  
May 10, 2023  
5:00 p.m.

**AGENDA**

Call to order  
Roll Call  
Flag Salute  
Motion to Amend (*Action Item*)

**Consent Agenda:** (*Action Item*)

Any item can be removed from the consent agenda at the request of any member of the Council and that item will be considered separately later. Approval by roll call vote.

- A. Approve the minutes of the special **March 29, 2023** and special **April 19, 2023** meetings.
- B. Approve the **accounts payable including transfers** for the month of April totaling \$73,927.78 and the advance payroll for May. Below are the expenses listed by fund and may include fund transfers, service charges, fees, refunds and other accounting procedures.

Line item breakdowns are available in monthly printout from the City Clerk.

GENERAL	\$25,892.44
STREET	\$28,605.84
LIBRARY	\$6,239.06
PARKS & REC	\$12,772.76
INSURANCE	\$0
SEWER	\$417.68

**Reports:**

Mayor: Mogensen  
Sheriff: Shaffer  
Fire: Cooper  
Street: Shaffer  
Finance:  
Library: Mattila  
Parks and Recreation: Bisconer  
Housing: Branstetter

**Business:**

1. Swearing in of Richard Matrisciano to council position #1 – (*Action Item*)
2. Presentation of FY 21/22 Audit – Magnuson, McHugh, Dougherty CPAs (*Action Item*)
3. Consider Beer and Wine License for Investment Adventures Real Estate Holdings, LLC - (*Action Item*)
4. Consider street closure for Cornhole Tournament – Ursidae Cornhole/July 15<sup>th</sup> - (*Action Item*)
5. Consider Street Closure for Silver Valley Pride/July 21<sup>st</sup> – 23rd – Jocelyn Bachman & Ali Koski - (*Action Item*)
6. Consider Street closure for Blues Fest/Wallace District Arts Council July 7<sup>th</sup> & 8<sup>th</sup> - (*Action Item*)
7. Consider establishing fees for certificate of appropriateness application - (*Action Item*)
8. Discuss what to do with accumulated sick time - (*Action Item*)

**Adjournment** (*Action Item*)

City Hall is accessible to persons with disabilities. Any person needing accommodations to participate in the above noticed meeting should contact the City Clerk's office, 208-752-1147 at least 48 hours prior to the meeting.



SPECIAL COUNCIL MEETING  
WALLACE, IDAHO  
April 19, 2023

Mayor Mogensen called the meeting to order at 5:00 p.m. in the council chambers.

**Roll Call:** Council members present: Elmer Mattila; Heather Branstetter; and Dean Cooper. Council members absent: Rick Shaffer and Michele Bisconer.

**Flag Salute**

**Business:**

**Discuss State/Local Agreement for 6<sup>th</sup> St. Bridge - (*Action Item*)** – Jim Roletto, city engineer was present. Jim stated the design part of the bridge is finished, so now the City is entering the construction phase. In the construction phase, the City is required to pay its entire portion up front, which is 7.34% of the total overall cost of the project. The State and Local Agreement/6<sup>th</sup> Street bridge requires the City to pay \$373,162. East Shoshone Water District chose the option of having the contractor under the 6<sup>th</sup> St. Bridge do that work. The water district has to pay \$135,860 to the City for their portion of the project. This amount has to be paid directly to the City. Council member Cooper stated there is a discrepancy between what the City's contract says the water district owes and what the local agreement states. Mr. Roletto said all the numbers are based on estimates, and the market has changed so the numbers have changed. Council member Cooper asked if this has been communicated to the water district and Mr. Roletto stated it has. The City also has \$100,000 for this project from LHTAC, so the City's portion is about \$137,000. However, at some point the City can sell the temporary bridge to help offset the cost. Shoshone County may be interested in purchasing the bridge from the City, but the City needs the temp bridge for the construction portion of the project. Further comments made on selling the temporary bridge. Mr. Roletto also stated that if the bid comes in at 10% over the estimated cost, it will be awarded. If it's over the 10% the City can not accept the bid. Discussion held on the risks of stopping a project. Mr. Roletto stated the City will pay \$62,000 out-of-pocket and could pay \$24,000 more if the bid comes in higher. Matt Hall, co-owner of HMH, stated the bidding market is only going to get worse. The longer the City waits won't result in things getting cheaper. Mr. Roletto stated we should move forward when we have the \$100,000 from LHTAC and the water district's portion. Further discussion. LHTAC will not give the \$100,000 to the City. They will give the \$100,000 directly to the project. The council would like the water district to pay their portion to the City before the City pays their portion to the State. The clerk asked where the City's funds will come from. Discussion held on taking the money from UDAG versus the savings project. It was decided it would come from the savings account. The clerk then stated that the payout for the project and the selling of the bridge will be in different fiscal years. The clerk stated when the bridge is sold the City could put that money back into savings, and at the next budget year/hearing figure out how to pay back any deficit. Discussion held on the Canyon Creek project. Ben Allen, city attorney, stated the City has the executed Utility Adjustment Agreement and an amendment to the contract could be done. Council member Cooper made a motion to give East Shoshone Water District an amendment with the updated information and pursue their payment in advance in the amount of \$135,860. Seconded by council member Branstetter. Roll Call. Elmer Mattila, Aye; Heather Branstetter, Aye; and Dean Cooper, Aye. Carried. Council member Cooper made a motion authorizing Lynn to sign the agreement with LHTAC and allowing funds to come out of the savings account for this contingent upon the East Shoshone Water District's amendment being executed so the City can proceed with the 6<sup>th</sup> St. Bridge project. Seconded by council member Branstetter. Roll Call. Elmer Mattila, Aye; Heather Branstetter, Aye; and Dean Cooper, Aye. Carried.

**Catering Permit for the Metals Bar- (*Action Item*)** – Katie Watterson, owner of the Metals Bar was present. Council member Branstetter stated she is a board member for the Bernard Stockbridge Museum

but does not profit from the organization. The Metals Bar would like to serve wine and beer at the annual opening of the Bernard Stockbridge from 2:00 to 5:00 on May 7<sup>th</sup>. Council member Branstetter made a motion to approve the alcohol catering permit for the Bernard Stockbridge Museum opening event. Seconded by council member Cooper. Roll Call. Elmer Mattila, Aye; Heather Branstetter, Aye; and Dean Cooper, Aye. Carried.

There being no further business to come before the council, Council member Branstetter made the motion to adjourn. Seconded by Council member Mattila. All in favor.

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Lynn Mogensen, Mayor

ATTEST:

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Kristina Larson, City Clerk/Treasurer

DRAFT



SPECIAL COUNCIL MEETING  
WALLACE, IDAHO  
March 29, 2023

Mayor Mogensen called the meeting to order at 5:00 p.m. in the council chambers.

**Roll Call:** Council members present: Elmer Mattila; Heather Branstetter; Michele Bisconer; Rick Shaffer and Dean Cooper.

**Flag Salute**

**Consent Agenda:**

Council member Shaffer made the motion to approve the minutes from the regular February 8, 2023 and regular March 8, 2023 meetings, accounts payable in the amount of \$73,551.56, transfers and the advanced payroll for April. Seconded by Council member Mattila. Roll Call Vote. Branstetter Aye; Mattila Aye; Shaffer Aye; Bisconer Aye and Cooper Aye. Carried.

**Reports**

**Mayor:**

The Mayor and council member Shaffer are waiting on a meeting with the sheriff's office. If the community has anything they would like addressed, the Mayor encouraged them to call city hall. Les Ryan, local plumber, looked at the pool and city hall. The City is in the process of updating the living quarters for the volunteer fire fighters. Northside Electric fixed the outside lights at city hall. Shoshone Glass is giving the City a bid for new windows. Mayor Mogensen stated there is rumor circulating that there are broken pipes at the pool. She stated this is not the case. There is a broken toilet and urinal, but these will be fixed. The closing process next year will be different based on what the City learned this year. Mayor Mogensen asked the council to let the clerk know in advance if they are going to be gone in the next few months, so meetings can be planned accordingly. Russ Lowe, Mayor of Pinehurst, was in attendance. Mayor Mogensen stated David DeRoos has resigned from council.

**Sheriff:**

No report was submitted by Shoshone County Sheriff Office. Council member Shaffer stated they are trying to put together a meeting with the Sheriff. They would like to have this meeting before the busy summer season. The City does have an assigned deputy, who is going to training in May.

**Fire:**

**Council member Cooper** read the Fire report submitted by Fire Chief John Miller stating that Shoshone County Fire District One personnel responded 8 times for medical emergencies and 5 fire response in Wallace for March 2023. Fire Chief Miller was in attendance. Council member Mattila made the motion to approve the Fire report as submitted and read. Seconded by Council member Shaffer. Roll Call Vote. Branstetter Aye; Mattila Aye; Shaffer Aye; Bisconer Aye and Cooper Aye; Carried.

**Street:**

The streets are opening up and are in good shape. The streets crew will start sweeping the streets soon. With the snow melting, the dog poop issue is very noticeable. The lack of clean up is "despicable". We need residents of Wallace to be responsible for their dogs.

**Finance:**

Council member Bisconer read the Finance report submitted stating that the General fund has \$1,064,904.80; Street \$-4,824.23; Library \$30,619.86; Parks & Rec. \$16,964.99; Insurance \$6,629.39;

Sewer \$210,263.37 for a total of \$1,261,201.18. Wells Fargo Savings \$353,158.18 and Wallace Inn UDAG \$195,025.60. Council member Cooper asked why there was a \$1,000,000 transfer and the clerk responded that funds were moved from US Bank to Mountain West. Council member Shaffer made a motion to approve the Finance report as submitted and read. Seconded by council member Branstetter. Branstetter Aye; Mattila Aye; Shaffer Aye; Bisconer Aye and Cooper Aye; Carried.

**Library:**

Numbers have been up at the library.

**Parks and Recreation:**

The boiler went down in late or mid-August, so it has nothing to do with how the pool was winterized. The City has received a bid to repair it and that will be done this Spring.

**Housing:**

Council member Branstetter has received feedback regarding the short term/vacation rental and will address this under business.

**Business:**

**Appointment of Richard Matrisciano to council position #1 – (Action Item)** – Mayor Mogensen recommended Rich Matrisciano for council position #1. Discussion held. Council member Shaffer made a motion to accept the Mayor’s recommendation to council position #1. Seconded by council member Bisconer. Roll Call Vote. Branstetter Aye; Mattila Aye; Shaffer Aye; Bisconer Aye and Cooper Aye. Carried.

**Consider Pub Crawl street closure - (Action Item)** – Kimberley from the Chamber addressed the council. Discussion held on time, location and other event details. Council member Bisconer recommended the group provide more trash cans. Council member Shaffer stated April is a slow tourist month, so any event that brings people to town is a good thing. Council member Shaffer made a motion to accept the Chamber’s street closure. Seconded by council member Branstetter. Roll Call Vote. Branstetter Aye; Mattila Aye; Shaffer Aye; Bisconer Aye and Cooper Aye. Carried.

**Consider Gyro Street closure - (Action Item)** – Scott Leitch was present for the Gyro Club. The street closure is the same as in years past. Discussion held. The group is still waiting on insurance. Additional trash cans will be provided. Council member Shaffer disclosed he is a member of the Gyro Club. Council member Mattila made a motion to approve the street closure contingent upon garbage cans, insurance and contacting neighbors. Seconded by council member Shaffer. Council member Cooper disclosed he is also a member of the Gyro Club. Roll Call Vote. Branstetter Aye; Mattila Aye; Shaffer Aye; Bisconer Aye and Cooper Aye. Carried.

**Decision to move forward with revising the history section of the Comprehensive Plan - (Action Item)** Emma Stayduhar, Chair of P&Z, was present. Council member Bisconer confirmed P&Z was proposing to replace the current history section of the Comp Plan with the history section from the Historic Preservation Plan and asked if any other section of the comp plan could be revised at this time. Ms. Stayduhar gave background/timeline on how the proposed update came to be and stated she has had a few meetings with different firms who are interested in working on the plan. Discussion held on the different components included in a comp plan, which are described in the Idaho Code. History is not a

required component, but is important to the City of Wallace. Ms. Stayduhar stated that after talking with different firms she feels updating the comp plan is tangible. Further discussion held on grants and other funding sources. Ms. Stayduhar suggested moving forward with updating the history section of the comp plan, because the work has already been completed with the historic preservation plan. Discussion held on incorporating pages 11 to 24 from the historic preservation plan. City attorney, Ben Allen, stated P&Z is coming before council because there is a financial component to this process, which the council has to be informed about. Council member Shaffer gave his support to P&Z to continue their work on the comp plan.

**Discuss request of additional distribution from Innovia endowment fund for pool boiler- (*Action Item*)** – The estimate to fix the boiler is approximately \$14,000. Through the Innovia endowment fund the City will receive \$2,500. The City can request an additional \$5,000, but the money will not be available until June. Discussion held about taking money from savings, and then paying back this withdrawal when the monies are received in June. Discussion held regarding the importance of getting the boiler fixed and the out-of-pocket for the city. Council member Bisconer made a motion to move forward with an additional distribution from Innovia to take care of the pool boiler. Seconded by council member Mattila. Roll Call Vote. Branstetter Aye; Mattila Aye; Shaffer Aye; Bisconer Aye and Cooper Aye. Carried.

**Discuss the draft ordinance pertaining to short term rentals and whether to send the draft to legal counsel (*Action Item*)** – Council member Branstetter stated that there cannot be neighborhoods without neighbors. The issues addressing Wallace are in influx of short-term rentals, affordable housing and camping within the city. Council member Branstetter stated the proposed language in the ordinance addresses limiting residentially zoned vacation rentals, but not limiting the short-term rental in the general commercial zone. The ordinance will also address implementing licensing. Discussion held on parking, limiting vacation rentals in the residential districts and requiring people that own short term/vacation rentals to live here. Council member Branstetter went on to recap some feedback she received. Council member Bisconer stated there are some positives that go with short term rentals, i.e. they employ people to clean, shovel and owners keep them tidy so people will want to rent them. Council member Bisconer stated the public will have a chance to give their input. Further discussion held. Council member Branstetter made a motion to allow legal counsel to review the draft ordinance and come back in the next couple of meetings with input. Seconded by council member Bisconer. Council member Shaffer asked legal if the draft ordinance is ready to be reviewed. City attorney Ben Allen stated this topic is relatively new in the legal world, so they will be offering opinions because there is not a lot of case law. Roll Call Vote. Branstetter Aye; Mattila Aye; Shaffer Aye; Bisconer Aye and Cooper Aye. Carried.

**Approve Personnel Policy - (*Action Item*)** Discussion held on when pay checks are issued, capping and monetizing sick days. Council member Bisconer made a motion in the employee personnel policy that sick leave be changed to six days. Employees can roll over six days. There can be no more than twelve days accumulated. Roll Call Vote. Seconded by council member Shaffer. Branstetter Aye; Mattila Aye; Shaffer Aye; Bisconer Aye and Cooper Aye. Carried.

There being no further business to come before the council, Council member Cooper made the motion to adjourn. Seconded by Council member Mattila. All in favor.

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Lynn Mogensen, Mayor

ATTEST:

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Kristina Larson, City Clerk/Treasurer

DRAFT

**SHERIFF  
HOLLY LINDSEY**

**UNDERSHERIFF  
LANCE STUTZKE**



*County of Shoshone  
Sheriff's Office*

**717 BANK STREET  
WALLACE, IDAHO 83873  
PHONE 208-556-1114  
FAX 208-753-8851  
[WWW.SHOSHONESO.COM](http://WWW.SHOSHONESO.COM)**

April 2023

Mayor Lynn Mogensen  
City of Wallace  
703 Cedar Street  
Wallace, Idaho 83868

Mayor Mogensen and members of Wallace City Council:

During the month of April 2023, the Shoshone County Sheriff's Office were dispatched to one-hundred and fourteen (114) calls for service within the City of Wallace; twenty-nine (29) of those calls resulted in a written report. County deputies spent five-hundred and ninety-two (592) hours responding to calls, actively patrolling and preparing criminal cases for the City of Wallace. A total of thirty-seven (37) traffic stops were made within the city limits of Wallace during the reporting period.

Attached you will find a print-out of the calls that took place within Wallace and the surrounding areas. Since the activity log calculates calls from the surrounding areas of Wallace, some of the calls for service were excluded from the total.

If you have any questions or concerns, please feel free to call the Sheriff's Office to talk with me.

Respectfully,

Holly Lindsey  
Undersheriff

Enclosures: CAD Media Report / Traffic Stop Activity Log

Working for the Community

# CAD MEDIA REPORT

*Calls for Service = 114  
Reports Taken = 29*

From 03/25/2023 To 04/24/2023 District ID: 02

## LAW EVENTS

Date / Time	Event No.	Run No.	Incident No.	Nature of Call	Location
03/25/2023 10:44	129606			911 HANGUP	<del>63-100-APT EB WALLACE</del>
03/25/2023 16:22	129612			LAND LINE REQUEST	1466 BURKE RD WALLACE
03/25/2023 19:39	129614			INFORMATION	717 BANK WALLACE
03/25/2023 20:25	129615			AMBULANCE	1737 BURKE RD APT 24 WALLACE
03/26/2023 10:43	129624		2023-00250	AGENCY ASSIST	21 MEADOW WALLACE
03/26/2023 18:03	129634			911 HANGUP	<del>717 BANK WALLACE</del>
03/26/2023 21:57	129643			CIVIL COMPLAINT	717 BANK WALLACE
03/27/2023 08:03	129648		2023-00255	WANTED SUBJECT	717 BANK WALLACE
03/27/2023 13:16	129655		2023-00257	WANTED SUBJECT	717 BANK WALLACE
03/27/2023 14:43	129657		2023-00258	LAND LINE REQUEST	1 MINERS ALY WALLACE
03/27/2023 16:30	129663			FIRE CALL	1166 BURKE RD WALLACE
03/28/2023 14:08	129677			LAND LINE REQUEST	<del>717 BANK WALLACE</del>
03/28/2023 05:07	129689			INFORMATION	1741 BURKE RD APT 10 WALLACE
03/29/2023 08:26	129700			WANTED SUBJECT	717 BANK WALLACE
03/29/2023 09:24	129701			AMBULANCE	405 7TH SILVERTON
03/29/2023 10:40	129703			PARKING COMPLAINT	HOTEL & 7TH WALLACE
03/29/2023 12:38	129707			911 HANGUP	<del>717 BANK WALLACE</del>
03/29/2023 13:26	129711			TRAFFIC HAZARD	61190 APT EB WALLACE
03/29/2023 15:43	129714			ANIMAL COMPLAINT	5mm BURKE RD WALLACE
03/29/2023 15:50	129715			LOST & FOUND	BURKE RD WALLACE
03/29/2023 17:12	129721			TRAFFIC COMPLAINT	BURKE RD WALLACE
03/29/2023 21:02	129727			CITIZEN CONTACT	717 BANK WALLACE
03/30/2023 10:21	129737			ABANDONED VEHICLE	7TH & BANK WALLACE
03/30/2023 16:54	129753			THREATS	401 7TH WALLACE
03/30/2023 16:46	129759			ANIMAL COMPLAINT	1008 PEARL WALLACE
03/31/2023 12:53	129775			AMBULANCE	619 CEDAR APT 102 WALLACE
03/31/2023 15:24	129778			LOST & FOUND	413 6TH WALLACE
03/31/2023 19:07	129783			ACCIDENT PD	500 BURKE RD WALLACE
03/31/2023 19:43	129785			911 HANGUP	<del>60-5186-WALLACE</del>
03/31/2023 21:38	129788			LAND LINE REQUEST	<del>717 BANK WALLACE</del>
03/31/2023 21:52	129789			AMBULANCE	62190 WALLACE
04/01/2023 17:12	129808			THEFT-PETIT	717 BANK WALLACE
04/02/2023 01:19	129813			TRAFFIC STOP	10 FRONT WALLACE
04/02/2023 11:12	129818			AGENCY ASSIST	137 NINE MILE RD WALLACE
04/02/2023 12:33	129822			CITIZEN CONTACT	717 BANK WALLACE
04/02/2023 12:39	129823			WANTED SUBJECT	717 BANK WALLACE
04/02/2023 20:15	129837			911 HANGUP	<del>717 BANK WALLACE</del>
04/02/2023 21:18	129838			ANIMAL COMPLAINT	BURKE RD & 1ST WALLACE
04/03/2023 00:19	129845			ALARM BUSINESS	606 BANK WALLACE
04/03/2023 11:34	129856			LAND LINE REQUEST	<del>717 BANK WALLACE</del>
04/03/2023 16:18	129861			WANTED SUBJECT	717 BANK WALLACE
04/03/2023 16:34	129865			INFORMATION	60190 WALLACE
04/04/2023 10:32	129883			LOST & FOUND	10 RIVER WALLACE

## SHOSHONE COUNTY SHERIFF

From 03/25/2023 To 04/24/2023 District ID: 02

**LAW EVENTS**

Date / Time	Event No.	Run No.	Incident No.	Nature of Call	Location
04/04/2023 13:45	129888			911 HANGUP	1650 PLACER CRK RD WALLACE
04/05/2023 16:01	129925			WELFARE CHECK	1743 BURKE RD APT 3 WALLACE
04/05/2023 15:46	129926			LAND LINE REQUEST	415 7TH WALLACE
04/05/2023 17:23	129831			INFORMATION	717 BANK WALLACE
04/05/2023 17:59	129832			CITIZEN CONTACT	717 BANK WALLACE
04/05/2023 18:15	129833			CITIZEN CONTACT	717 BANK WALLACE
04/06/2023 09:57	129946			MOTORIST ASSIST	61 190 APT EB WALLACE
04/06/2023 14:17	129956			AMBULANCE	4492 BURKE RD WALLACE
04/06/2023 20:22	129971			WANTED SUBJECT	717 BANK WALLACE
04/07/2023 10:00	129982			CITIZEN CONTACT	717 BANK WALLACE
04/07/2023 12:08	129988			CITIZEN CONTACT	717 BANK WALLACE
04/07/2023 12:24	129989			VIN INSPECTION	717 BANK WALLACE
04/07/2023 13:52	129993			MOTORIST ASSIST	60190 APT WB WALLACE
04/07/2023 15:05	129995			VIN INSPECTION	717 BANK WALLACE
04/07/2023 18:28	130006			INFORMATION	717 BANK WALLACE
04/07/2023 18:50	130007			THEFT-PETIT	717 BANK WALLACE
04/07/2023 22:05	130017			TRESPASS	5986 BURKE RD WALLACE
04/08/2023 12:57	130033			SUSPICIOUS CIRCUMSTANCE	10 FRONT WALLACE
04/08/2023 14:36	130037			AMBULANCE	403 CEDAR WALLACE
04/08/2023 16:36	130042			CPO VIOLATION	100 FRONT WALLACE
04/08/2023 18:07	130048			CITIZEN CONTACT	717 BANK WALLACE
04/09/2023 01:30	130061			SUSPICIOUS CIRCUMSTANCE	N FRONTAGE RD WALLACE
04/09/2023 11:45	130072			ANIMAL COMPLAINT	310 HIGH WALLACE
04/09/2023 16:49	130083			WANTED SUBJECT	717 BANK WALLACE
04/09/2023 21:16	130087			TRAFFIC STOP	MM 62 190 & BURKE RD WALLACE
04/10/2023 10:31	130105			EXTRA PATROL	211 CEDAR WALLACE
04/10/2023 12:25	130109			AMBULANCE	1492 BURKE RD WALLACE
04/10/2023 15:41	130115			CITIZEN CONTACT	717 BANK WALLACE
04/10/2023 18:01	130121			WANTED SUBJECT	1449 BURKE RD WALLACE
04/11/2023 07:52	130130			LAND LINE REQUEST	1466 BURKE RD WALLACE
04/11/2023 20:41	130152			AMBULANCE	415 ELM WALLACE
04/12/2023 03:30	130158			LAND LINE REQUEST	35 GRUBER LN WALLACE
04/12/2023 08:41	130165			AMBULANCE	129 WOODLAND BR WOODLAND PARK
04/12/2023 11:50	130174			911 HANGUP	509 BANK WALLACE
04/12/2023 16:21	130181			TRAFFIC HAZARD	60190 APT WB WALLACE
04/12/2023 18:10	130185			911 HANGUP	717 BANK WALLACE
04/12/2023 17:56	130186			CITIZEN CONTACT	717 BANK WALLACE
04/12/2023 18:34	130187			TRAFFIC STOP	PINE & 5TH WALLACE
04/12/2023 18:54	130191			TRAFFIC COMPLAINT	BURKE RD WALLACE
04/12/2023 19:51	130194			CITIZEN CONTACT	717 BANK WALLACE
04/10/2023 19:00	130202			TRESPASS	500 MAPLE WALLACE
04/13/2023 10:06	130203			WANTED SUBJECT	717 BANK WALLACE
04/13/2023 10:38	130205			CITIZEN CONTACT	717 BANK WALLACE
04/13/2023 11:50	130208			WELFARE CHECK	PLACER CRK RD WALLACE
				WANTED SUBJECT	717 BANK WALLACE

From 03/25/2023 To 04/24/2023 District ID: 02

**LAW EVENTS**

Date / Time	Event No.	Run No.	Incident No.	Nature of Call	Location
04/13/2023 15:14	130212			EXTRA PATROL	606 BANK WALLACE
04/13/2023 16:03	130214			CITIZEN CONTACT	717 BANK WALLACE
04/13/2023 16:49	130216			AMBULANCE	717 BANK WALLACE
04/13/2023 17:17	130217			LOST & FOUND	1268 BURKE RD WALLACE
04/13/2023 19:25	130222			FIRE CALL	510 BANK APT 224 WALLACE
04/13/2023 21:03	130228			SUSPICIOUS PERSON	410 PINE WALLACE
04/13/2023 22:50	130232			UNWANTED SUBJECT	500 CEDAR APT 101 WALLACE
04/14/2023 11:04	130240			TRAFFIC COMPLAINT	BURKE RD & BANK WALLACE
04/14/2023 12:23	130244			LAND LINE REQUEST	747 BANK WALLACE
04/14/2023 13:04	130247			LAND LINE REQUEST	717 BANK WALLACE
04/14/2023 13:31	130250			ABANDONED VEHICLE	BENTHAMS WALLACE
04/14/2023 13:45	130251			WANTED SUBJECT	700 BANK WALLACE
04/14/2023 17:07	130259			WANTED SUBJECT	700 BANK WALLACE
04/14/2023 18:33	130261			SUSPICIOUS CIRCUMSTANCE	PLACER CRK RD WALLACE
04/15/2023 12:27	130275			CITIZEN CONTACT	717 BANK WALLACE
04/15/2023 14:10	130278			CITIZEN CONTACT	717 BANK WALLACE
04/15/2023 16:55	130285			911 OPEN LINE	747 BANK WALLACE
04/15/2023 17:42	130280			911 HANGUP	747 BANK WALLACE
04/15/2023 19:52	130295			WELFARE CHECK	45 GRUBER LN WALLACE
04/15/2023 23:18	130302			TRAFFIC COMPLAINT	6388 BURKE RD WALLACE
04/16/2023 02:32	130308			FIGHT IN PROGRESS	419 CEDAR WALLACE
04/16/2023 06:25	130310			LOST & FOUND	203 CEDAR WALLACE
04/16/2023 08:25	130312			THEFT-PETIT	608 BANK WALLACE
04/16/2023 11:44	130318			LAND LINE REQUEST	NINE-MILE RD WALLACE
04/16/2023 11:55	130320			911 OPEN LINE	747 BANK WALLACE
04/16/2023 12:44	130322			CITIZEN CONTACT	61190 WALLACE
04/16/2023 15:03	130326			FIRE CALL	6-NINE-MILE RD WALLACE
04/16/2023 15:18	130329			DUI	BURKE RD WALLACE
04/16/2023 17:12	130332			LAND LINE REQUEST	747 & CEDAR WALLACE
04/16/2023 18:43	130335			SUSPICIOUS CIRCUMSTANCE	52190 APT WB WALLACE
04/17/2023 01:37	130342			PUBLIC ASSIST	710 PEARL WALLACE
04/17/2023 07:25	130347			LAND LINE REQUEST	747 BANK WALLACE
04/17/2023 09:08	130351			LAND LINE REQUEST	747 BANK WALLACE
04/17/2023 09:12	130352			ACCIDENT PD	717 BANK WALLACE
04/17/2023 12:19	130357			CITIZEN CONTACT	717 BANK WALLACE
04/17/2023 12:48	130358			CITIZEN CONTACT	102 PLACER CRK RD WALLACE
04/17/2023 13:15	130360			LAND LINE REQUEST	24 MAIN AV WOODLAND PARK
04/18/2023 11:10	130388			CITIZEN CONTACT	717 BANK WALLACE
04/18/2023 11:47	130390			ACCIDENT PD	64190 APT WB WALLACE
04/18/2023 11:54	130391			LAND LINE REQUEST	747 BANK WALLACE
04/18/2023 12:15	130392			ABANDONED VEHICLE	6TH WALLACE
04/18/2023 17:13	130398			LAND LINE REQUEST	747 BANK WALLACE
04/18/2023 17:44	130400			WANTED SUBJECT	BURKE RD WALLACE
04/18/2023 17:52	130401			AGENCY ASSIST	45 GRUBER LN WALLACE
04/18/2023 22:05	130408			BURGLARY RESIDENCE	190 APT EB WALLACE

**SHOSHONE COUNTY SHERIFF**

2023-00306

2023-00307  
 2023-00307  
 2023-00308

2023-00309  
 2023-00311

2023-00327



From 03/25/2023 To 04/24/2023 District ID: 02

**LAW EVENTS**

Date / Time	Event No.	Run No.	Incident No.	Nature of Call	Location
<b>SHOSHONE COUNTY SHERIFF</b>					
04/19/2023 08:11	130413			ABANDONED VEHICLE	<del>747 BURKE RD WALLACE</del>
04/19/2023 11:49	130419			AMBULANCE	717 BANK WALLACE
04/19/2023 12:34	130422			SUSPICIOUS CIRCUMSTANCE	<del>BURKE RD WALLACE</del>
04/19/2023 16:33	130434			LAND LINE REQUEST	<del>747 BANK WALLACE</del>
04/19/2023 17:04	130435			SUSPICIOUS CIRCUMSTANCE	826 BANK APT 105 WALLACE
04/19/2023 17:07	130436			LAND LINE REQUEST	717 BANK WALLACE
04/19/2023 17:14	130437		2023-00320	WANTED SUBJECT	717 BANK WALLACE
04/19/2023 18:04	130438			911 OPEN LINE	<del>747 BANK WALLACE</del>
04/20/2023 08:46	130448			LAND LINE REQUEST	<del>747 BANK WALLACE</del>
04/20/2023 11:00	130458			LAND LINE REQUEST	<del>747 BANK WALLACE</del>
04/20/2023 14:09	130461			LOST & FOUND	700 BANK WALLACE
04/20/2023 15:13	130464			LAND LINE REQUEST	<del>747 BANK WALLACE</del>
04/20/2023 15:35	130465			AGENCY ASSIST	<del>64-189-APT-EB WALLACE</del>
04/20/2023 17:15	130468			ACCIDENT PD	716 BANK WALLACE
04/21/2023 06:09	130480			ACCIDENT	62 190 APT WB WALLACE
04/21/2023 08:29	130483		2023-00324	WANTED SUBJECT	717 BANK WALLACE
04/21/2023 08:51	130485			LAND LINE REQUEST	205 5TH WALLACE
04/21/2023 13:30	130495			LAND LINE REQUEST	<del>717 BANK WALLACE</del>
04/21/2023 14:42	130497		2023-00326	WANTED SUBJECT	700 BANK WALLACE
04/21/2023 15:25	130502			LAND LINE REQUEST	826 BANK APT 101 WALLACE
04/21/2023 15:55	130504			INFORMATION	1 MINERS ALY WALLACE
04/22/2023 04:18	130525			CITIZEN CONTACT	717 BANK WALLACE
04/22/2023 09:55	130530			BATTERY	406 1ST WALLACE
04/22/2023 11:39	130534			NARCOTICS VIOLATION	608 BANK WALLACE
04/22/2023 14:56	130544			WANTED SUBJECT	208 4TH WALLACE
04/22/2023 16:34	130550			DISTURBANCE	518 CEDAR WALLACE
04/22/2023 20:29	130559			PUBLIC ASSIST	608 BANK WALLACE
04/23/2023 20:06	130582			BATTERY	611 BANK APT 5 WALLACE
04/24/2023 07:34	130588			WELFARE CHECK	492 BURKE RD WALLACE
04/24/2023 12:25	130595			LAND LINE REQUEST	826 BANK WALLACE
04/24/2023 13:02	130597			LAND LINE REQUEST	826 BANK WALLACE
04/24/2023 15:33	130603			TRAFFIC STOP	<del>64-189-APT-EB WALLACE</del>
04/24/2023 15:54	130605			CIVIL STANDBY	<del>69-689N-CT WALLACE</del>
04/24/2023 22:07	130609		2023-00334	SUSPICIOUS CIRCUMSTANCE	826 BANK APT 101 WALLACE

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Count: 167

\*\*\*\*\* END OF REPORT \*\*\*\*\*

## A C T I V I T Y L O G

FROM 03/25/2023 TO 04/24/2023

ACTIVITY CODE: C6

Traffic Stops = 37

Officer	Date	Time	Activity Code	Location / Comment	Event / Incident No.
1205	03/25/2023	00:09	TRAFFIC STOP	EB 190 63	
1218	03/25/2023	01:07	TRAFFIC STOP	190 WB 48	
1219	03/25/2023	01:42	TRAFFIC STOP	3RD / 76 OSBURN RED PICKUP	
1225	03/25/2023	05:58	TRAFFIC STOP	S DIVISION D6 POST OFFICE	
1225	03/25/2023	13:01	TRAFFIC STOP	CDA 1	
1220	03/25/2023	16:29	TRAFFIC STOP	SILVER VALLEY RD MM 60	
1225	03/25/2023	17:16	TRAFFIC STOP	SILVER VALLEY RD MM 44.5	
1219	03/25/2023	20:09	TRAFFIC STOP	MM 3.5 PINE CREEK RD IN PINEHURST	
1220	03/25/2023	20:27	TRAFFIC STOP	100 BLK COMMERCE	
1205	03/25/2023	20:27	TRAFFIC STOP	100 BLK COMMERCE	
1217	03/25/2023	20:36	TRAFFIC STOP	WB 190 44	
1219	03/25/2023	21:17	TRAFFIC STOP	S DIVISION OHIO RED	
1218	03/25/2023	21:45	TRAFFIC STOP	MM 57 I-90 EB BLK TOYO COR	
1219	03/25/2023	22:08	TRAFFIC STOP	ACROSS FROM MAE'S MARKET IN D5	129619
1217	03/25/2023	22:22	TRAFFIC STOP	ACROSS FROM MAE'S MARKET IN D5	129619
1219	03/26/2023	02:27	TRAFFIC STOP	100 BLK S DIVISION ST IN PINEHURST	
1219	03/26/2023	03:55	TRAFFIC STOP	EB I-90 MM 67	
1219	03/26/2023	18:49	TRAFFIC STOP	SVR LAKE GULCH RD TAN SEDAN	129638
1217	03/26/2023	19:50	TRAFFIC STOP	EB 190 45	129640
1205	03/26/2023	19:55	TRAFFIC STOP	EB 190 45	129640
1217	03/27/2023	13:22	TRAFFIC STOP	66 NB HWY 3 SILVER - TEMP TAG	129656
1220	03/27/2023	13:45	TRAFFIC STOP	EB 190 56	
1220	03/27/2023	14:02	TRAFFIC STOP	WB 190 42	
1225	03/27/2023	17:47	TRAFFIC STOP	600BLK LEWSTON	
1219	03/28/2023	04:33	TRAFFIC STOP	FS BLD ON COMMERCE DR	
1227	03/28/2023	11:56	TRAFFIC STOP	48 WB OFF RAMP RED CHEVY TAHOE	
1222	03/28/2023	12:00	TRAFFIC STOP	48 WB OFF RAMP	
1227	03/28/2023	15:08	TRAFFIC STOP	163 COMMERCE	
1224	03/28/2023	15:48	TRAFFIC STOP	HERCULES INN KIA SORENTO	
1214	03/28/2023	19:42	TRAFFIC STOP	YOKES	
1216	03/28/2023	19:55	TRAFFIC STOP	YOKES	
1216	03/28/2023	20:11	TRAFFIC STOP	BUNKER / DIAMON S	
1216	03/28/2023	21:17	TRAFFIC STOP	190 60 EB SUBARU	
1216	03/28/2023	21:32	TRAFFIC STOP	190 WB 56 SEMI TRUCK	
1216	03/28/2023	21:45	TRAFFIC STOP	AIRPORT RD / 48 INTERCHANGE	
1222	03/28/2023	23:31	TRAFFIC STOP	W 8TH / WESTERN	
1206	03/28/2023	23:44	TRAFFIC STOP	190 WB 48 BLUE LIGHT ON BACK OF SEDAN	
1203	03/29/2023	08:39	TRAFFIC STOP	EXIT 62 EB TAKING A LEFT ON BURKE// BLUE VAN	
1227	03/29/2023	15:15	TRAFFIC STOP	EB 190 MM 49	
1216	03/29/2023	16:11	TRAFFIC STOP	190 WB MM 70	
1216	03/29/2023	16:29	TRAFFIC STOP	190 WB MM 69	
1216	03/29/2023	16:54	TRAFFIC STOP	190 69 EXIT WB	

## ACTIVITY LOG

FROM 03/25/2023 TO 04/24/2023

ACTIVITY CODE: C6

Officer	Date	Time	Activity Code	Location / Comment	Event / Incident No.
1216	03/29/2023	21:48	TRAFFIC STOP	FRONTAGE / 61 WHITE SUBARU	
1216	03/29/2023	23:08	TRAFFIC STOP	DIKE RD / MAIN / D4	
1214	03/29/2023	23:16	TRAFFIC STOP	DIKE RD / MAIN / D4	
1222	03/30/2023	01:38	TRAFFIC STOP	SILVERTON POST OFFICE	
1219	03/30/2023	20:22	TRAFFIC STOP	DIV / CDA / PINEHURST	
1219	03/30/2023	21:17	TRAFFIC STOP	EB 190 57	
1219	03/30/2023	22:08	TRAFFIC STOP	BUNKER / H ILL	
1220	03/31/2023	11:34	TRAFFIC STOP	190 WB 54	
1220	03/31/2023	11:45	TRAFFIC STOP	190 WB 48	
1220	03/31/2023	15:12	TRAFFIC STOP	190 EB 4	
1220	03/31/2023	16:53	TRAFFIC STOP	300 BLK COMMERCE	
1220	03/31/2023	18:09	TRAFFIC STOP	190 EB 54	
1217	03/31/2023	18:13	TRAFFIC STOP	190 EB 54	
1218	03/31/2023	18:16	TRAFFIC STOP	190 WB MM 44 SILVER FORD PICKUP NO PLATES	
1220	03/31/2023	19:01	TRAFFIC STOP	190 WB 41	
1220	03/31/2023	19:10	TRAFFIC STOP	SVR APPROX MM 43	
1220	03/31/2023	20:13	TRAFFIC STOP	190 EB AT 57 CURRENTLY NOT STOPPING	
1219	03/31/2023	20:17	TRAFFIC STOP	190 EB AT 57	
1219	03/31/2023	20:36	TRAFFIC STOP	190 EB 85 DK COLORED PICKUP	
1218	03/31/2023	21:13	TRAFFIC STOP	190 EB 59.9 SILVER TRUCK / GMC // UNK PLATE	
1218	04/01/2023	00:36	TRAFFIC STOP	190 WB 56	
1217	04/01/2023	00:36	TRAFFIC STOP	190 WB 56	
1219	04/01/2023	02:23	TRAFFIC STOP	100 BLK MULLAN / OSBURN WHITE SEDAN / NO PLATES	
1227	04/01/2023	08:19	TRAFFIC STOP	WB 90 54 GREEN DODGE - TRAILER	
1224	04/01/2023	08:22	TRAFFIC STOP	WB 90 54	
1227	04/01/2023	08:58	TRAFFIC STOP	SVR 52.5	
1224	04/01/2023	09:17	TRAFFIC STOP	SVR 54 GREEN DODGE -	
1227	04/01/2023	10:18	TRAFFIC STOP	ELM ST STATION AVE	
1224	04/01/2023	11:24	TRAFFIC STOP	SVR 60.5	
1227	04/01/2023	11:25	TRAFFIC STOP	EB 190 45	
1206	04/01/2023	16:56	TRAFFIC STOP	N DIVISION D4 ACROSS FROM DIKE	
1216	04/01/2023	17:48	TRAFFIC STOP	72 190	
1222	04/01/2023	19:44	TRAFFIC STOP	WALLACE SUPERSTOP SILVER DODGE RAM PULLING A TRAILER // NO PLATE	
1223	04/01/2023	19:54	TRAFFIC STOP	SVR // PAGE	
1214	04/01/2023	20:05	TRAFFIC STOP	MAIN ST // 3RD	
1214	04/01/2023	20:32	TRAFFIC STOP	MAIN // 3RD	
1206	04/01/2023	21:24	TRAFFIC STOP	TRAIL MOTEL KELLOGG	
1216	04/01/2023	22:00	TRAFFIC STOP	SVR 54 INTERCHANGE	
1214	04/01/2023	22:07	TRAFFIC STOP	EB 190 AT 49	
1216	04/01/2023	22:17	TRAFFIC STOP	190 WB 57 ORANGE SUBARU	
1223	04/02/2023	00:13	TRAFFIC STOP	MAIN / F SMELTERVILLE	
1216	04/02/2023	01:19	TRAFFIC STOP	WALLACE SUPERSTOP	129813
1227	04/02/2023	12:53	TRAFFIC STOP	190 55 WB WHT CHEVY AVAL	

## ACTIVITY LOG

FROM 03/25/2023 TO 04/24/2023

ACTIVITY CODE: C6

Officer	Date	Time	Activity Code	Location / Comment	Event / Incident No.
1227	04/02/2023	13:03	TRAFFIC STOP	53 WB 190 BLACK SUV - ATTEMPTING TO CATCH UP	
1224	04/02/2023	14:13	TRAFFIC STOP	BUCHANAN - SVR	
1227	04/02/2023	14:58	TRAFFIC STOP	51.2 SVR WB	
1224	04/02/2023	14:59	TRAFFIC STOP	ELM ST - SVR ENRT	
1224	04/02/2023	15:35	TRAFFIC STOP	SVR 55	
1222	04/02/2023	15:49	TRAFFIC STOP	COMMERCE DR - FS BUIL WHITE SUB - NO PLATES	
1227	04/02/2023	15:50	TRAFFIC STOP	583 COMMERCE - PARKING LOT WHITE DODGE NO FRONT OR REAR PLATE	
1227	04/02/2023	16:17	TRAFFIC STOP	WB 190 46 WHI 350Z / 94 MPH	
1216	04/02/2023	17:14	TRAFFIC STOP	AGATE/ 200 BLK SLV PC NO PLT S	129834
1224	04/02/2023	17:22	TRAFFIC STOP	<del>62 EB 190</del>	
1223	04/02/2023	17:39	TRAFFIC STOP	AGATE/ 200 BLK	129834
1206	04/02/2023	17:48	TRAFFIC STOP	S DIVISION / E MARKET BLK DODGE	
1206	04/02/2023	19:58	TRAFFIC STOP	EB 190 51 SILVER TOYOTA CAMRY // TEMP TAG	
1216	04/02/2023	22:22	TRAFFIC STOP	1000 BLK COMMERCE WHITE VAN	
1214	04/03/2023	00:57	TRAFFIC STOP	E MULLAN // 12TH	
1225	04/03/2023	09:39	TRAFFIC STOP	CDA # 1	
1225	04/03/2023	09:54	TRAFFIC STOP	CDA #2	
1225	04/03/2023	11:29	TRAFFIC STOP	K AND MAIN ``D5	
1203	04/03/2023	13:03	TRAFFIC STOP	WB 68	
1203	04/03/2023	13:22	TRAFFIC STOP	<del>62 190 WB</del>	
1225	04/03/2023	14:24	TRAFFIC STOP	BIG CREEK MM1	
1220	04/03/2023	14:56	TRAFFIC STOP	58MMS VR	
1225	04/03/2023	15:37	TRAFFIC STOP	SVR / GOLD ST	
1220	04/03/2023	19:36	TRAFFIC STOP	54 190 EB	
1219	04/03/2023	20:57	TRAFFIC STOP	67 MM 190 WB	
1217	04/03/2023	21:00	TRAFFIC STOP	EB 190 67	
1218	04/03/2023	21:00	TRAFFIC STOP	EB 190 67	
1220	04/03/2023	21:08	TRAFFIC STOP	190 WB APPROX 40	129874
1218	04/03/2023	21:25	TRAFFIC STOP	190 WB APPROX 40	129874
1219	04/03/2023	23:15	TRAFFIC STOP	WB 190 OFF RAMP AT 52	
1219	04/04/2023	00:29	TRAFFIC STOP	2 MILE UP BURKE DK SEDAN	
1219	04/04/2023	02:42	TRAFFIC STOP	EB 190 55 DARK PICKUP	
1205	04/04/2023	15:42	TRAFFIC STOP	45 INTERCHANGE	
1217	04/04/2023	20:33	TRAFFIC STOP	EB 190 46	
1219	04/04/2023	21:34	TRAFFIC STOP	D5 MAIN / D ST	
1219	04/04/2023	22:46	TRAFFIC STOP	WB 45 190	
1219	04/05/2023	04:21	TRAFFIC STOP	EB 190 50 GREY PICKUP	
1219	04/05/2023	04:38	TRAFFIC STOP	CONOCO D4 GREY PICKUP	
1219	04/05/2023	05:23	TRAFFIC STOP	CDA RR MM 1	
1217	04/05/2023	20:24	TRAFFIC STOP	WB 190 47	
1217	04/05/2023	21:03	TRAFFIC STOP	EB 190 63	
1218	04/05/2023	21:04	TRAFFIC STOP	EB 190 63	

## ACTIVITY LOG

FROM 03/25/2023 TO 04/24/2023

ACTIVITY CODE: C6

Officer	Date	Time	Activity Code	Location / Comment	Event / Incident No.
1218	04/05/2023	21:53	TRAFFIC STOP	190 WB 49.5	
1218	04/05/2023	22:27	TRAFFIC STOP	S DIV / SVR BY 76 VAN WITH TEMP PLATE	
1218	04/05/2023	23:35	TRAFFIC STOP	BIG CREEK MEMORIAL	
1205	04/06/2023	11:45	TRAFFIC STOP	WB 190 MM 45 BLACK/SILVER F150 NO PLATES	
1225	04/06/2023	16:11	TRAFFIC STOP	OLD RIVER RD MM 2	
1219	04/07/2023	01:07	TRAFFIC STOP	WB 190 MM 49	
1219	04/07/2023	02:16	TRAFFIC STOP	EB 190 42	
1224	04/07/2023	11:41	TRAFFIC STOP	60 190 EB EXIT	
1207	04/07/2023	12:11	TRAFFIC STOP	CYPRESS & 3RD ST	
1222	04/07/2023	12:14	TRAFFIC STOP	OHIO AVE WHITE FORD NO PLATE	
1203	04/07/2023	13:06	TRAFFIC STOP	MAIN AND E ST SMELTERVILLE	
1207	04/07/2023	13:10	TRAFFIC STOP	MAIN AND E ST SMELTERVILLE	
1206	04/07/2023	13:12	TRAFFIC STOP	MAIN AND E ST SMELTERVILLE	
1203	04/07/2023	13:15	TRAFFIC STOP	MAIN AND AIRPORT	
1203	04/07/2023	13:21	TRAFFIC STOP	WALMART PARKING LOT	
1203	04/07/2023	13:50	TRAFFIC STOP	56 190 EB HU S - DARK COLOR	
1203	04/07/2023	15:03	TRAFFIC STOP	AIRPORT COMMERCE	
1207	04/07/2023	15:30	TRAFFIC STOP	SILVER MT PARKING LT	
1203	04/07/2023	15:39	TRAFFIC STOP	190 WB 48.5	
1251	04/07/2023	17:01	TRAFFIC STOP	W MULLAN AV BY SILVE HILLS	
1207	04/07/2023	17:48	TRAFFIC STOP	190 49 EB	
1216	04/07/2023	18:43	TRAFFIC STOP	700 BLK BUNKER AVE	
1207	04/07/2023	18:44	TRAFFIC STOP	700 BLK BUNKER AVE	
1223	04/07/2023	19:46	TRAFFIC STOP	9 MI RD MILE MARKER 1	
1214	04/07/2023	21:30	TRAFFIC STOP	COMMERCE IN FRONT OF FS BLD	
1216	04/07/2023	21:36	TRAFFIC STOP	W CAM / 300BLK	
1214	04/07/2023	21:56	TRAFFIC STOP	190 54 EB	
1224	04/08/2023	10:49	TRAFFIC STOP	WHS	
1227	04/08/2023	11:31	TRAFFIC STOP	190 49 EB	
1222	04/08/2023	11:39	TRAFFIC STOP	190 49 EB	
1224	04/08/2023	12:14	TRAFFIC STOP	190 WB 64	
1222	04/08/2023	12:33	TRAFFIC STOP	190 WB 49 OFFRAMP DOOR OPEN	
1227	04/08/2023	12:44	TRAFFIC STOP	EB 190 54 ONRAMP	
1227	04/08/2023	13:38	TRAFFIC STOP	SVR FRENCH GULCH	
1256	04/08/2023	14:30	TRAFFIC STOP	CDA RIVER RD 21.5	
1227	04/08/2023	16:15	TRAFFIC STOP	190 EB MM 55	
1216	04/08/2023	16:15	TRAFFIC STOP	190 EB MM 55	
1216	04/08/2023	16:34	TRAFFIC STOP	90 WB 48 WHITE VOLK	
1206	04/08/2023	15:37	TRAFFIC STOP	SILVER VALLEY RD MM 54 GETTING ON 190	130039
1227	04/08/2023	16:11	TRAFFIC STOP	17 S CLIFTON SMELTERVILLE	
1222	04/08/2023	16:57	TRAFFIC STOP	MCKINLEY AVE AND GOVERNMENT GULCH SILVER PATHFINDER // NO PLATES	
1224	04/08/2023	17:12	TRAFFIC STOP	190 EB 62	
1227	04/08/2023	17:32	TRAFFIC STOP	KINGSTON EXXON OCCUPIED X 2	
1216	04/08/2023	18:37	TRAFFIC STOP	190 WB MM 45	
1216	04/08/2023	20:24	TRAFFIC STOP	COMMERCE AND AIRPORT	
1227	04/09/2023	10:19	TRAFFIC STOP	FS COMMERCE	

## ACTIVITY LOG

FROM 03/25/2023 TO 04/24/2023

ACTIVITY CODE: C6

Officer	Date	Time	Activity Code	Location / Comment	Event / Incident No.
1227	04/09/2023	10:45	TRAFFIC STOP	HILL RAILRD	
1224	04/09/2023	11:04	TRAFFIC STOP	190 EB 72	
1227	04/09/2023	12:16	TRAFFIC STOP	46 SVR GOLD OLDSMOBILE	
1227	04/09/2023	13:20	TRAFFIC STOP	I-90 MM 41 WB WHITE DODGE	
1206	04/09/2023	14:02	TRAFFIC STOP	HILL ST IN KELLOGG AT KELLOGG CITY PARK	
1224	04/09/2023	15:01	TRAFFIC STOP	WALLACE INN PARKING LOT	
1216	04/09/2023	15:23	TRAFFIC STOP	50 EB BLACK SUB	
1227	04/09/2023	15:41	TRAFFIC STOP	MM 53 I-90 EB	
1222	04/09/2023	15:53	TRAFFIC STOP	MM 54 I-90 EB	
1224	04/09/2023	16:05	TRAFFIC STOP	MM 70 I-90 WB	
1222	04/09/2023	16:28	TRAFFIC STOP	MAIN AND B ST IN D5	
1206	04/09/2023	16:49	TRAFFIC STOP	MM 62 WB I-90	130083
1226	04/09/2023	16:52	TRAFFIC STOP	MM 62 WB I-90	130083
1216	04/09/2023	17:08	TRAFFIC STOP	I-90 EB MM 58	
1227	04/09/2023	18:12	TRAFFIC STOP	SUNNY SLOPES	
1214	04/09/2023	20:25	TRAFFIC STOP	MAIN / BREEDEN	130088
1222	04/09/2023	20:48	TRAFFIC STOP	MAIN / BREEDEN	130088
1227	04/10/2023	07:58	TRAFFIC STOP	WB AT 45 GRAY SUBA NO PLATES	130101
1203	04/10/2023	08:44	TRAFFIC STOP	EXIT 60 EB	
1224	04/10/2023	08:44	TRAFFIC STOP	EXIT 60 EB	
1224	04/10/2023	11:12	TRAFFIC STOP	72 EB 190	
1224	04/10/2023	13:34	TRAFFIC STOP	SVR 58.5 WHITE DODGE TRUCK TEMP TAG	
1224	04/10/2023	13:49	TRAFFIC STOP	SVR AT 58.5	
1203	04/10/2023	16:04	TRAFFIC STOP	EB 190 71 SILVER	
1203	04/10/2023	16:25	TRAFFIC STOP	5TH RIVER WHITE TOY	
1206	04/10/2023	16:28	TRAFFIC STOP	5TH RIVER	
1222	04/10/2023	17:03	TRAFFIC STOP	WALMART PARKING HATCH OPEN / CAN'T READ PLATE	
1226	04/10/2023	17:34	TRAFFIC STOP	61 WB ONRAMP	
1222	04/10/2023	20:22	TRAFFIC STOP	SUPERSTOP WALLACE PARKING LOT	
1216	04/10/2023	21:47	TRAFFIC STOP	190 WB 69	
1216	04/10/2023	22:06	TRAFFIC STOP	190 WB 69	
1214	04/10/2023	22:20	TRAFFIC STOP	190 WB 40	
1216	04/10/2023	22:22	TRAFFIC STOP	190 69.8 WB / RUNAWAY TRUCK RAMP BLAKC KIA SOUL TEMP IN WINDOW	
1214	04/10/2023	22:42	TRAFFIC STOP	SVR PAST FR GULCH WHITE CHEVY IMPALA	
1216	04/10/2023	22:51	TRAFFIC STOP	190 69	
1214	04/11/2023	00:11	TRAFFIC STOP	N DIVISION // IN FRONT OF TALL PINE	
1216	04/11/2023	00:59	TRAFFIC STOP	190 EB 70.6	
1208	04/11/2023	08:52	TRAFFIC STOP	173 COMMERCE	
1225	04/11/2023	12:10	TRAFFIC STOP	SILVER VALLEY RD NEAR ACCESS RD IN KINGSTON	
1218	04/11/2023	20:56	TRAFFIC STOP	I-90 WB MM 45 BLK DODGE RAM	
1219	04/11/2023	22:10	TRAFFIC STOP	SV RD AT PAGE SILVER SEDAN NO PLATES	
1218	04/12/2023	02:38	TRAFFIC STOP	I-90 MM 61 EB	
1219	04/12/2023	02:47	TRAFFIC STOP	BIG CREEK AND SV R	



## ACTIVITY LOG

FROM 03/25/2023 TO 04/24/2023

ACTIVITY CODE: C6

Officer	Date	Time	Activity Code	Location / Comment	Event / Incident No.
1219	04/12/2023	03:38	TRAFFIC STOP	EB AT 57 IF	
1219	04/12/2023	04:44	TRAFFIC STOP	100 BLK N DIVISION PINEHURST	130160
1225	04/12/2023	10:34	TRAFFIC STOP	S DIV AND MAIN D4	
1225	04/12/2023	14:47	TRAFFIC STOP	BIG CREEK MP 1	
1225	04/12/2023	14:58	TRAFFIC STOP	POLARIS PEAK RD / BIG CREEK	
1220	04/12/2023	16:18	TRAFFIC STOP	I90 EB 57	
1219	04/12/2023	17:56	TRAFFIC STOP	<del>PINE / 5TH WALLACE</del> WHI SEDAN NO PLTS	130186
1218	04/12/2023	21:57	TRAFFIC STOP	I90 WB @ 43 RED HATCHBACK	
1217	04/12/2023	22:32	TRAFFIC STOP	EB I90 45	
1217	04/12/2023	22:51	TRAFFIC STOP	EB I90 40.5	
1218	04/12/2023	22:52	TRAFFIC STOP	EB I90 40.5	
1218	04/12/2023	23:04	TRAFFIC STOP	I90 WB 44.5	
1218	04/12/2023	23:36	TRAFFIC STOP	I90 EB 46 DK CRYSTLER VAN // NO PLATES // NO TEMP TAG	
1218	04/13/2023	02:07	TRAFFIC STOP	<del>I90 EB 62</del>	
1217	04/13/2023	02:11	TRAFFIC STOP	<del>I90 EB 62</del>	
1219	04/13/2023	02:11	TRAFFIC STOP	<del>I90 EB 62</del>	
1225	04/13/2023	05:53	TRAFFIC STOP	HILL / MCKINLEY	
1203	04/13/2023	08:29	TRAFFIC STOP	<del>EXIT 62 EB</del>	
1220	04/13/2023	12:57	TRAFFIC STOP	I90 WB 48.5	
1217	04/13/2023	15:28	TRAFFIC STOP	I90 58 EB BLU SUBARU FORESTER NO PLTS NO TEMP	
1220	04/13/2023	15:48	TRAFFIC STOP	I90 WB 49.5	
1220	04/13/2023	15:48	TRAFFIC STOP	I90 WB 49.5	
1220	04/13/2023	16:57	TRAFFIC STOP	EB I90 54	
1217	04/13/2023	20:10	TRAFFIC STOP	ON HCESTNUTT BETWEEN 5 AND 4 NISSAN TEMP TAG	
1217	04/13/2023	22:47	TRAFFIC STOP	WB I90 48.5	
1219	04/14/2023	03:57	TRAFFIC STOP	76 OSBURN	
1225	04/14/2023	15:24	TRAFFIC STOP	I90 WB 49 JUST PAST EXIT	
1225	04/14/2023	15:58	TRAFFIC STOP	SHIPLETT'S OVERPASS / SVR	
1225	04/14/2023	16:45	TRAFFIC STOP	100 BLK MAIN D5	
1220	04/14/2023	21:08	TRAFFIC STOP	I90 EB 48	
1219	04/15/2023	00:17	TRAFFIC STOP	<del>300 BLK FRONT</del> RED SEDAN	
1218	04/15/2023	00:33	TRAFFIC STOP	<del>300 BLK FRONT</del>	
1219	04/15/2023	01:24	TRAFFIC STOP	<del>200 BLK FRONT</del> GREY VAN	
1256	04/15/2023	11:41	TRAFFIC STOP	RIVER PRICHARD WHITE KIA	
1224	04/15/2023	12:20	TRAFFIC STOP	<del>I90 EB 61</del>	
1227	04/15/2023	13:22	TRAFFIC STOP	EB I90 41	
1224	04/15/2023	17:05	TRAFFIC STOP	END OF OSBURN / SVR UNSURE IF RELATED	
1203	04/15/2023	19:24	TRAFFIC STOP	WB I90 48 BLK MAZDA NO PLTS NO TEMP OSCCUP 1	
1203	04/15/2023	19:43	TRAFFIC STOP	COMMERCE JUST BEFORE AIRPORT	
1214	04/15/2023	20:10	TRAFFIC STOP	HILL / CAMERON	
1203	04/15/2023	20:23	TRAFFIC STOP	47 WB I90 DARK FORD NO PLTS	
1214	04/15/2023	20:33	TRAFFIC STOP	54 OFF RAMP EB	
1214	04/15/2023	21:17	TRAFFIC STOP	EB 45 OFF	
1216	04/15/2023	23:01	TRAFFIC STOP	<del>HOTEL / 6TH</del>	

## ACTIVITY LOG

FROM 03/25/2023 TO 04/24/2023

ACTIVITY CODE: C6

Officer	Date	Time	Activity Code	Location / Comment	Event / Incident No.
1214	04/16/2023	00:30	TRAFFIC STOP	BUMBLEBEE CUTOFF / OLD RIVER ROAD	
1206	04/16/2023	10:57	TRAFFIC STOP	I 90 EB 67	130319
1227	04/16/2023	11:04	TRAFFIC STOP	I 90 EB 67	130319
1222	04/16/2023	11:19	TRAFFIC STOP	I90 49 WB ON RAMP	
1227	04/16/2023	13:32	TRAFFIC STOP	I90 42.5 WB	
1226	04/16/2023	14:03	TRAFFIC STOP	62 I90 EB	
1216	04/16/2023	16:07	TRAFFIC STOP	CDA RR/ RAILS TO TRAILS	
1227	04/16/2023	17:26	TRAFFIC STOP	MAIN / W MARKET D6	
1214	04/17/2023	00:44	TRAFFIC STOP	WALLACE SUPERSTOP	
1216	04/17/2023	00:51	TRAFFIC STOP	WALLACE SUPERSTOP	
1224	04/17/2023	13:33	TRAFFIC STOP	CDA AT ALBERTS	
1224	04/17/2023	13:46	TRAFFIC STOP	CDA RIVER RD / SNAKE PIT	
1203	04/17/2023	13:48	TRAFFIC STOP	WB I90 CONSTRUCTION	
1227	04/17/2023	14:24	TRAFFIC STOP	WB I90 48	
1227	04/17/2023	15:02	TRAFFIC STOP	WB I90 42.5	
1206	04/17/2023	15:21	TRAFFIC STOP	50-51	
1203	04/17/2023	15:31	TRAFFIC STOP	43 EB I90\	
1222	04/17/2023	15:56	TRAFFIC STOP	62 TURNOUT	
1216	04/17/2023	15:57	TRAFFIC STOP	I90 WB 69	
1216	04/17/2023	16:18	TRAFFIC STOP	I90 WB 69.8	
1203	04/17/2023	16:24	TRAFFIC STOP	70 WB	
1216	04/17/2023	16:35	TRAFFIC STOP	70 .4 I90 EB	
1203	04/17/2023	16:36	TRAFFIC STOP	70 WB	
1203	04/17/2023	16:49	TRAFFIC STOP	WB I90 70	
1216	04/17/2023	16:51	TRAFFIC STOP	I90 69.9	
				OCCPIED ONE	
1203	04/17/2023	16:57	TRAFFIC STOP	I90 69.9	
1203	04/17/2023	17:13	TRAFFIC STOP	70 WB I90	
1216	04/17/2023	17:15	TRAFFIC STOP	WB I90 69	
1216	04/17/2023	17:27	TRAFFIC STOP	70 WB I90	
1216	04/17/2023	17:44	TRAFFIC STOP	I90 WILLOW CREEK EB	
1216	04/17/2023	18:11	TRAFFIC STOP	WB 69	
1214	04/17/2023	20:18	TRAFFIC STOP	BUNKER / HILL / DAVE SMITH	
1219	04/18/2023	21:30	TRAFFIC STOP	800 BLK YELLOWSTONE OSBURN	
1218	04/18/2023	22:43	TRAFFIC STOP	I90 EB 63	
				BLUE HONDA	
1218	04/19/2023	00:27	TRAFFIC STOP	I90 WB 49	130410
				PULLING INTO MEDIAN	
1219	04/19/2023	00:31	TRAFFIC STOP	I90 WB 49	130410
1219	04/19/2023	03:12	TRAFFIC STOP	44 WB I90	
1219	04/19/2023	03:33	TRAFFIC STOP	EB I90 49 OFF RAMP	130411
1225	04/19/2023	06:09	TRAFFIC STOP	PINE CREEK @NELSON LN	
1225	04/19/2023	06:17	TRAFFIC STOP	PINE CREEK #2	
1225	04/19/2023	06:48	TRAFFIC STOP	PINE CREEK #2	
1220	04/19/2023	09:13	TRAFFIC STOP	I90 EB 69	
1225	04/19/2023	13:15	TRAFFIC STOP	MAIN AND S CLIFTON	
1217	04/19/2023	15:30	TRAFFIC STOP	EB I90 MM 61	
1225	04/19/2023	17:39	TRAFFIC STOP	AIRPORT AND COMMERCE DR	
1219	04/20/2023	01:21	TRAFFIC STOP	KINGSTON EXXON	
				DARK COLORED PICKUP//	
1219	04/20/2023	04:08	TRAFFIC STOP	EB I-90 MM 57	
				DARK COLORED SEDAN	
1219	04/20/2023	04:29	TRAFFIC STOP	EB I-90 MM 54	
				DARK COLORED SEDAN	
1219	04/20/2023	04:51	TRAFFIC STOP	WB I-90 MM 49	



## ACTIVITY LOG

FROM 03/25/2023 TO 04/24/2023

ACTIVITY CODE: C6

Officer	Date	Time	Activity Code	Location / Comment	Event / Incident No.
1225	04/20/2023	08:31	TRAFFIC STOP	5TH AND PINE	
1225	04/20/2023	13:57	TRAFFIC STOP	EARLE AND 8TH MULLAN	
1225	04/20/2023	14:57	TRAFFIC STOP	1100 BLK BURKE	
1225	04/20/2023	15:03	TRAFFIC STOP	DAIRY RD AND BURKE	
1203	04/20/2023	16:00	TRAFFIC STOP	EB 190 MM 69	
1203	04/20/2023	16:14	TRAFFIC STOP	EB 190 MM 69	
1203	04/20/2023	16:28	TRAFFIC STOP	190 EB MM 70.5	
1225	04/20/2023	16:54	TRAFFIC STOP	WB 190 MM 68	
1225	04/20/2023	17:11	TRAFFIC STOP	EB 190 MM 67.8	
1219	04/20/2023	18:31	TRAFFIC STOP	BIG CREEK RD AND STAR WHITE MCYC // ID PARTIAL MXR	
1218	04/20/2023	19:27	TRAFFIC STOP	190 WB MM 61 EXIT	
1218	04/20/2023	21:16	TRAFFIC STOP	190 WB MM 53	
1218	04/20/2023	21:25	TRAFFIC STOP	190 WB MM 52 GRAY/BLUE PICKUP // OBSTRUCTED PLATE	
1219	04/20/2023	22:14	TRAFFIC STOP	VISIT CENTER POOL / KELLOGG	
1218	04/20/2023	22:38	TRAFFIC STOP	190 EB 61 RED CHEVY CAR / PLATE BRITISH COLUMBIA	
1224	04/21/2023	13:22	TRAFFIC STOP	S DIV PINE	
1227	04/21/2023	14:18	TRAFFIC STOP	43 WB 190	130498
1203	04/21/2023	16:36	TRAFFIC STOP	190 WB MM 59	
1216	04/21/2023	18:31	TRAFFIC STOP	300 BLK MCKINLEY BLACK GMC PULLING TRAILER NO PLATES	
1223	04/21/2023	19:12	TRAFFIC STOP	BURKE RD MM 8.5 MOTORCYCLE // MALE RIDER // BLACK HOODIE AND PANTS	
1206	04/21/2023	21:35	TRAFFIC STOP	BUNKER AVE @ SILVER MT BLACK CHEVY PICKUP	
1214	04/22/2023	05:09	TRAFFIC STOP	55-61 ON RAMP	
1256	04/22/2023	11:02	TRAFFIC STOP	BEAVER CREEK MM 2 WHITE CHEVY PICKUP // OBSTRUCTED PLATE	
1224	04/22/2023	11:25	TRAFFIC STOP	CDA RIVER RD AT ALBERTS LANDING	
1226	04/22/2023	11:33	TRAFFIC STOP	WB 190 MM 60	
1256	04/22/2023	12:37	TRAFFIC STOP	PRICHARD CR MM 5	
1227	04/22/2023	13:31	TRAFFIC STOP	190 WB MM 54	
1222	04/22/2023	15:18	TRAFFIC STOP	KING BANK	
1222	04/22/2023	16:41	TRAFFIC STOP	62 WB OF RAMP PULLING TRAILER	
1251	04/22/2023	17:35	TRAFFIC STOP	SVR 47	
1203	04/22/2023	19:50	TRAFFIC STOP	AIRPORT CEDER RD	
1203	04/22/2023	20:13	TRAFFIC STOP	EB 190 52	130560
1251	04/22/2023	20:13	TRAFFIC STOP	EB 190 52	130560
1254	04/22/2023	20:16	TRAFFIC STOP	190 EB 48.5	
1203	04/22/2023	21:24	TRAFFIC STOP	E MULLAN WATSON MARKET NISSAN GOLD	
1223	04/22/2023	21:25	TRAFFIC STOP	S DIV IDAHO	
1214	04/22/2023	21:41	TRAFFIC STOP	3.5 BURKE RD	
1222	04/22/2023	21:50	TRAFFIC STOP	439 BURKE	
1203	04/22/2023	22:16	TRAFFIC STOP	EB 190 APPROX 48.3 RED DODGE //	
1223	04/22/2023	22:25	TRAFFIC STOP	EB 190 APPROX 48.3	
1214	04/22/2023	22:27	TRAFFIC STOP	BOTTOM OF BURKE 4 WHEELER // NO PLATE // 2 OCCUPANTS	
1222	04/22/2023	22:28	TRAFFIC STOP	BOTTOM OF BURKE	
1222	04/22/2023	22:51	TRAFFIC STOP	4TH & CEDAR	

ACTIVITY LOG

FROM 03/25/2023 TO 04/24/2023

ACTIVITY CODE: C6

Officer	Date	Time	Activity Code	Location / Comment	Event / Incident No.
1227	04/23/2023	09:37	TRAFFIC STOP	50 EB 190	
1224	04/23/2023	10:54	TRAFFIC STOP	SVR 59.5	
1224	04/23/2023	11:04	TRAFFIC STOP	SVR 59.5	
1224	04/23/2023	12:11	TRAFFIC STOP	190 WB 60	
1227	04/23/2023	13:23	TRAFFIC STOP	EB 190 60	
1226	04/23/2023	16:38	TRAFFIC STOP	WALLACE HARVEST FOODS PARKING LOT	
1227	04/24/2023	11:39	TRAFFIC STOP	SVR AT 51	
1224	04/24/2023	12:43	TRAFFIC STOP	190 WB 68	
1222	04/24/2023	14:30	TRAFFIC STOP	190 WB 42.5	
				NO PLATE	
1206	04/24/2023	14:45	TRAFFIC STOP	190 EB 64	130603
1227	04/24/2023	15:14	TRAFFIC STOP	190 EB 64	
1203	04/24/2023	17:57	TRAFFIC STOP	MCK - S MAIN WB	
1223	04/24/2023	17:57	TRAFFIC STOP	HILL ST	
1227	04/24/2023	18:03	TRAFFIC STOP	65.5 SVR	
1203	04/24/2023	18:31	TRAFFIC STOP	63.5 EB 190	
1223	04/24/2023	19:10	TRAFFIC STOP	SVR MAIN D4	
				BLACK SEDAN NO PLATE	
1222	04/24/2023	22:01	TRAFFIC STOP	YELLOWSTONE / MADISON AVE INTERSECTION	
1214	04/24/2023	22:03	TRAFFIC STOP	YELLOWSTONE / MADISON AVE INTERSECTION	

Record Count: 370

\*\*\*\*\*END OF REPORT\*\*\*\*\*



# Shoshone County Fire Dist. No. 1



John Miller, *Fire Chief*

58738 Silver Valley Road \* PO Box 723 Osburn, ID 83849

(208) 752-1101 \* [jmiller@districtonefire.com](mailto:jmiller@districtonefire.com)

May 9, 2023

**TO:** Wallace Mayor and City Council

**FROM:** John Miller, Fire Chief

**RE:** April 2023 Wallace Report

Calls	2023	2022
Wallace Medical Emergencies	13	23
Wallace Fire Calls	2	1
Overall Total Monthly Calls	74	67
YTD Calls	310	364

### Wallace Firehouse-

Crews are starting to make progress on painting two rooms that will be taken by two resident firefighters. By the next meeting the Wallace Firehouse will have three resident firefighters living in the station. This will provide a quicker response to the Wallace area.

### Events-

The Wallace Firehouse will help host the registration of Depot Days. The bay downstairs will be open, and areas roped off to ensure no one walks freely in the area.

We look forward to being more involved in parades and events this summer in Wallace!

### Department News

Multiple members of our department went outside the district to attend multiple trainings including but not limited to:

- Swiftwater rescue
- Wildland Fire engine and crew boss
- Child safety seat technician class.
- Our department will be hosting an extrication class in early June in Osburn



# Shoshone County Fire Dist. No. 1

John Miller, *Fire Chief*

58738 Silver Valley Road \* PO Box 723 Osburn, ID 83849

(208) 752-1101 \* [jmiller@districtonefire.com](mailto:jmiller@districtonefire.com)



Reminder that starting May 10<sup>th</sup> you will need a burn permit to burn piles in our area. Permits are free of charge and can be obtained online at [www.burnpermits.idaho.gov](http://www.burnpermits.idaho.gov), over the phone or in person throughout Shoshone County.

Thank you all for your service to our community, please feel free to call or come by the firehouse with any questions or concerns at 208-752-1101.

Respectfully,

John Miller, Fire Chief

**City of Wallace  
Cash Balance Report**

<b>Regular Checking Account</b>	<b>April-23</b>
General Fund	\$1,072,330.38
Steet Fund	-\$41,428.61
Library Fund	\$17,448.54
Parks & Rec	\$9,126.40
Insurance	-\$5,280.85
Sewer Fund	\$214,312.27
USDA	\$50.00
<b>TOTAL OF ALL FUNDS</b>	<b>\$1,266,558.13</b>
 Savings Account:	 \$353,158.18
 Wallace UDAG Account:	 \$195,025.60
 <b>TOTAL OF ALL ACCOUNTS</b>	 <b>\$1,814,741.91</b>



# City Of Wallace (JNKFND)

## Detailed Revenue and Expense Report

05/05/2023 11:56:00AM

04/01/2023 to 04/30/2023

Page 1

### 01 - General

#### Revenue

GENERAL: Property Tax Current	673.29
GENERAL: Property Tax Delinquent Penalty & Intere	505.05
GENERAL: Property Tax Delinquent	1,660.92
GENERAL: Permits Alcohol	20.00
GENERAL: Permits Building	97.25
GENERAL: Permits Animal License/fines	6.00
GENERAL: ID Revenue Sharing	37,463.64
GENERAL: ID Liquor Fund	9,031.78
GENERAL: Magistrate Court Fines	91.08

#### Total Revenue

**\$49,549.01**

#### Expenses

GENERAL: Council Salaries	300.00
GENERAL: Council Benefits	94.57
GENERAL: Mayor Salary	300.00
GENERAL: Mayor Benefits	22.95
GENERAL: Clerk-Treasurer Salary	4,284.80
GENERAL: Clerk-Treasurer Benefits	2,817.89
GENERAL: Deputy Clerk Wages	1,299.80
GENERAL: Deputy Clerk Benefits	316.95
GENERAL: Office Support/Software	29.98
GENERAL: Website	158.00
GENERAL: Office Supplies/Postage	236.61
GENERAL: Attorney/Legal	2,488.00
GENERAL: Dues/Subscriptions/Membership	182.85
GENERAL: Phone/Internet/Fax	404.29
GENERAL: City Hall Electric/Gas	2,115.57
GENERAL: City Hall-Fire Hall South Fork Sewer	108.00
GENERAL: Copier Lease	168.54
GENERAL: City Hall Shoshone County Solid Waste	(108.00)
GENERAL: Repair/Maint. Building	382.59
GENERAL: Other Expenses	10.00
GENERAL: Planning & Zoning	58.05
GENERAL: Bank Fees	11.00
GENERAL: Shoshone County Sheriff Contract	10,167.00
GENERAL: City Hall-Fire Hall East Shoshone Water	43.00

#### Total Expenses

**\$25,892.44**

#### Excess Revenues Over Expenses

**\$23,656.57**

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**City Of Wallace (JNKFND)**  
**Detailed Revenue and Expense Report**

05/05/2023 11:56:00AM

04/01/2023 to 04/30/2023

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**02 - Streets**

**Revenue**

STREETS: Property Tax Current	342.00
STREETS: Property Tax Delinquent	928.04
STREETS: Property Tax Delinquent Penalty & Int.	256.54
STREETS: Franchise Fees Avista Utilities	2,088.19
STREETS: ID Highway Users Fund	9,651.20
STREETS: Permanent 6th Street Bridge Revenue	3,384.10

**Total Revenue**

---

**\$16,650.07**

**Expenses**

STREETS: Supervisor Wages	3,649.60
STREETS: Supervisor Benefits	3,177.40
STREETS: Crew Wages	2,827.20
STREETS: Crew Benefits	3,184.12
STREETS: Shop Supplies	30.15
STREETS: Gas & Oil	274.86
STREETS: Cell Phones	103.14
STREETS: Road Repair/Maintenance	29.19
STREETS: Snow & Ice Operating Expenses	3,535.91
STREETS: 7th & Bank Flashing Stop Light	220.90
STREETS: Shop/Garage Electricity & Gas	948.10
STREETS: Shop/Garage East Shoshone County Water	43.00
STREETS: Shoshone County Solid Waste Disposal	(108.00)
STREETS: Arc Lights	3,748.33
STREETS: Shop/Garage South Fork Sewer Expense	108.00
STREETS: Permanent 6th Street Bridge Expense	6,833.94

**Total Expenses**

---

**\$28,605.84**

**Excess Revenues Over Expenses**

---

**(\$11,955.77)**

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**City Of Wallace (JNKFND)**  
**Detailed Revenue and Expense Report**

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04/01/2023 to 04/30/2023

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**03 - Library**

**Revenue**

LIBRARY: Property Tax Current	73.70
LIBRARY: Property Tax Delinquent	200.16
LIBRARY: Property Tax Delinquent Penalty & Int	55.28
LIBRARY: Fines & Fees Revenue	164.85

**Total Revenue**

**\$493.99**

**Expenses**

LIBRARY: Librarian Wages	1,246.96
LIBRARY: Librarian Benefits	2,775.63
LIBRARY: Staff Wages	1,008.18
LIBRARY: Staff Benefits	77.12
LIBRARY: Telephone	214.32
LIBRARY: Electric & Gas Expenses	873.10
LIBRARY: East Shoshone County Water	43.75

**Total Expenses**

**\$6,239.06**

**Excess Revenues Over Expenses**

**(\$5,745.07)**

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**City Of Wallace (JNKFND)**  
**Detailed Revenue and Expense Report**

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04/01/2023 to 04/30/2023

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**06 - Parks and Rec**

**Revenue**

PARKS: Property Taxes Current	48.34
PARKS: Property Tax Delinquent	131.17
PARKS: Property Tax Delinquent Penalty & Interest	36.26
PARKS: Playground Project	3,000.00
DEPOT: Morbeck Grant	1,600.00

**Total Revenue**

**\$4,815.77**

**Expenses**

VC: Shoshone County Solid Waste Expense	(108.00)
PARKS: Maintenance & Water Expense	438.99
N.P. DEPOT: Other Expenses	80.00
N.P. DEPOT: South Fork Sewer Expense	108.00
N.P. DEPOT: Avista Gas & Electric	881.27
N.P. DEPOT: Shoshone County Solid Waste Disposal	(108.00)
N.P. DEPOT: East Shoshone Water District	43.75
VC: East Shoshone Water District	83.06
VC: Avista Gas & Electric	515.41
VC: South Fork Sewer District	108.00
POOL: Wages	444.00
POOL: Benefits	33.97
POOL: Avista Gas & Electric	422.00
POOL: East Shoshone County Water District	13.00
POOL: Repairs & Maintenance	7,475.00
POOL: Other Expense	2,342.31

**Total Expenses**

**\$12,772.76**

**Excess Revenues Over Expenses**

**(\$7,956.99)**

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**City Of Wallace (JNKFND)**  
**Detailed Revenue and Expense Report**

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**16 - Insurance Fund**

**Revenue**

INSURANCE: Property Tax Delinquent

168.62

**Total Revenue**

**\$168.62**

**Excess Revenues Over Expenses**

**\$168.62**

**City Of Wallace (JNKFND)**  
**Detailed Revenue and Expense Report**

05/05/2023 11:56:00AM

04/01/2023 to 04/30/2023

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**25 - Sewer**

**Revenue**

SEWER: Sewer Fees

(252.48)

**Total Revenue**

(\$252.48)

**Expenses**

SEWER: Wages

388.00

SEWER: Benefits

29.68

**Total Expenses**

\$417.68

**Excess Revenues Over Expenses**

=====  
(\$670.16)

<b>FISCAL YEAR 22-23</b>				
<b>General Fund</b>				
			Received	
REVENUE	Budget	April received	YTD	%YTD
Property Tax Current (50%)	\$ 289,764.00	\$ 673.29	\$ 166,928.13	58%
Prop Tax Pen & Int	\$ 6,000.00	\$ 505.05	\$ 3,397.79	57%
Prop Tax Delinquent	\$ 18,000.00	\$ 1,660.92	\$ 11,102.10	62%
Property Tax Replacement	\$ 13,331.00		\$ 6,923.48	52%
Property Tax Circuit Breaker	\$ 7,500.00		\$ 6,425.05	86%
American Relief Act 2021 rev/carry forward	\$ 168,206.00		\$ -	0%
Franchise Fee: Suddenlink	\$ 3,000.00		\$ 1,255.86	42%
Idaho Liquor Fund	\$ 48,985.00	\$ 9,031.78	\$ 25,027.78	51%
Idaho Revenue Sharing	\$ 152,972.00	\$ 37,463.64	\$ 120,773.65	79%
Income Other	\$ 1,000.00		\$ 1,004,488.26	100449%
Interest Income-Invest.	\$ 100.00	\$ 2,822.63	\$ 2,822.63	2823%
Magistrate Court Fines	\$ 2,000.00	\$ 91.08	\$ 365.87	18%
Misc/Other Carry Forward Income	\$ 44,757.00		\$ -	0%
Permit: Alcohol	\$ 5,500.00	\$ 20.00	\$ 5,927.50	108%
Permit: Animal License/fines	\$ 350.00	\$ 6.00	\$ 100.00	29%
Permit: Bldg	\$ 3,000.00	\$ 97.25	\$ 1,078.17	36%
Rents: AA	\$ 240.00		\$ 120.00	50%
SVEDC: Income	\$ 4,500.00		\$ 4,500.00	100%
<b>TOTAL REVENUE</b>	<b>\$ 769,205.00</b>	<b>\$ 52,371.64</b>	<b>\$ 1,361,236.27</b>	<b>177%</b>



<b>General Fund EXPENSES</b>				
	<b>BUDGET</b>	<b>April expensed</b>	<b>Expensed YTD</b>	<b>%YTD</b>
Salaries/wages	\$ 75,000.00	\$ 6,184.60	\$ 43,608.83	58%
Benefits	\$ 37,000.00	\$ 3,252.36	\$ 22,483.77	61%
Accountant/Audit fees	\$ 15,000.00		\$ 6,937.50	46%
Advertising/Legals	\$ 3,000.00		\$ 59.84	2%
American Relief Act 2021 expenses	\$ 168,206.00		\$ -	0%
Attorney/Professional fees	\$ 20,000.00	\$ 2,488.00	\$ 9,745.50	49%
Bank Fees	\$ 250.00	\$ 53.00	\$ 305.45	122%
Building Inspector	\$ 2,550.00		\$ 1,154.33	45%
City Engineer	\$ 5,000.00		\$ -	0%
Codifiers	\$ 7,000.00		\$ -	0%
Dues, Subs & Membership	\$ 2,000.00	\$ 182.85	\$ 1,044.44	52%
Mayor Travel/Meeting/staff	\$ 1,000.00		\$ 81.58	8%
Office supplies/equipment copier lease	\$ 5,900.00	\$ 405.15	\$ 3,353.91	57%
Other Expenses	\$ 2,500.00	\$ 10.00	\$ 4,507.78	180%
Planning & Zoning	\$ 2,500.00	\$ 58.05	\$ 266.50	11%
Police Contract	\$ 122,000.00	\$ 10,167.00	\$ 71,169.00	58%
Pound Fees	\$ 100.00		\$ -	0%
Repairs/Maint Bldg	\$ 10,000.00	\$ 382.59	\$ 9,385.31	94%
Reserve for Contingency	\$ 36,826.00		\$ -	0%
Software/Support	\$ 25,000.00	\$ 29.98	\$ 216.59	1%
SVEDC: Expenses	\$ 4,500.00		\$ 4,500.00	100%
Transfer Out	\$ 209,573.00		\$ 1,000,000.00	477%
Utilities: sewer, water, electric gas, telephone, solid waste	\$ 12,500.00	\$ 2,562.86	\$ 10,921.87	87%
Website	\$ 1,800.00	\$ 158.00	\$ 998.00	55%
<b>TOTAL EXPENSE</b>	<b>\$ 769,205.00</b>	<b>\$ 25,934.44</b>	<b>\$ 1,190,740.20</b>	<b>155%</b>





<b>FISCAL YEAR 22-23</b>				
<b>STREET FUND</b>				
			Received	
REVENUE:	BUDGET	April received	YTD	% YTD
Property Tax Current (30%)	\$ 153,978.00	\$ 342.00	\$ 84,789.36	55%
Delinquent Tax, fines, fees	\$ 15,000.00	\$ 1,184.58	\$ 7,813.68	52%
Franchise Fee: Avista	\$ 15,000.00	\$ 2,088.19	\$ 12,028.98	80%
Idaho Highway Users	\$ 29,784.00	\$ 9,651.20	\$ 24,450.89	82%
Idaho Highway Users HB312	\$ 9,368.00		\$ 4,619.76	49%
Idaho Highway Users HB362	\$ 5,476.00		\$ -	
other income	\$ -		\$ -	0%
Transfer-in	\$ 126,344.00		\$ -	0%
<b>Restricted Street Funds:</b>				
Hecla-2023	\$ 13,000.00		\$ -	0%
6th Street Permanent Bridge	\$ 1,600,000.00	\$ 3,384.10	\$ (8,615.35)	-1%
<b>TOTAL REVENUE</b>	<b>\$ 1,967,950.00</b>	<b>\$ 16,650.07</b>	<b>\$ 125,087.32</b>	<b>6%</b>
<b>STREET FUND FY 22-23</b>				
	Budget	April expensed	Expenses	%YTD
EXPENSES:			YTD	
Supervisor/Crew/Salaries	\$ 85,000.00	\$ 6,476.80	\$ 49,869.13	59%
Supervisor/Crew Benefits	\$ 67,000.00	\$ 6,361.52	\$ 44,397.95	66%
Arc Lights	\$ 45,000.00	\$ 3,748.33	\$ 22,494.70	50%
Gas & Oil	\$ 10,000.00	\$ 274.86	\$ 1,655.31	17%
Loader Lease	\$ 26,750.00		\$ 8,972.03	34%
Other Exp	\$ 1,000.00		\$ 6,888.13	689%
Repair Maint Equip	\$ 12,000.00		\$ 656.18	5%
Reserve for Cont	\$ 10,000.00		\$ -	0%
Shop Supplies	\$ 2,500.00	\$ 30.15	\$ 344.49	14%
Shop Utilities	\$ 8,000.00	\$ 1,094.24	\$ 6,241.10	78%
Shop-bldg repair/maintenance	\$ 3,200.00		\$ 19.98	1%
Snow & Ice Oper Expenses	\$ 60,000.00	\$ 3,535.91	\$ 39,981.14	67%
Stop light-Hwy/Burke/7th Bank	\$ 1,400.00	\$ 220.90	\$ 842.96	60%
STREET: Repair/Maint. Program & HB 312	\$ 18,000.00	\$ 29.19	\$ 1,258.89	7%
Striping	\$ 5,100.00		\$ -	0%
<b>Restricted Street Funds</b>				
Hecla	\$ 13,000.00		\$ -	0%
6th Street Permanent Bridge	\$ 1,600,000.00	\$ 6,833.94	\$ 4,352.42	0%
<b>TOTAL EXPENSES</b>	<b>\$ 1,967,950.00</b>	<b>\$ 28,605.84</b>	<b>\$ 187,974.41</b>	<b>10%</b>



**FISCAL YEAR 22-23  
LIBRARY FUND**

<b>REVENUE</b>	<b>Budget</b>	<b>April received</b>	<b>Received YTD</b>	<b>%YTD</b>
Property Tax Current	\$ 33,172.00	\$ 73.70	\$ 18,271.87	55%
Property Tax Delinq	\$ 2,500.00	\$ 200.16	\$ 1,312.78	53%
Prop Tax Pen & Int	\$ 900.00	\$ 55.28	\$ 371.92	41%
Carry Forward Income	\$ 45,316.00		\$ -	0%
Donations	\$ 600.00		\$ -	0%
E-Rate Reimbursement Income	\$ 1,152.00			
Fines & Fees	\$ 308.00	\$ 164.85	\$ 756.80	246%
Other Income	\$ -		\$ -	0%
<b>TOTAL REVENUE</b>	<b>\$ 83,948.00</b>	<b>\$ 493.99</b>	<b>\$ 20,713.37</b>	<b>25%</b>
<b>EXPENSES</b>	<b>Budget</b>	<b>April expensed</b>	<b>Expensed YTD</b>	<b>%YTD</b>
Salary/Wages	\$ 32,000.00	\$ 2,255.14	\$ 16,492.60	52%
Benefits	\$ 5,000.00	\$ 2,852.75	\$ 19,454.54	389%
Capital Outlay Books	\$ 900.00		\$ -	0%
Fines/Fees	\$ 1,200.00		\$ 600.00	50%
Operating/Building Maintenance	\$ 7,000.00		\$ 6,925.00	99%
Other Expenses	\$ 600.00		\$ -	0%
Reserve Contingency	\$ 31,148.00		\$ -	0%
Sales Tax	\$ 100.00		\$ 27.82	28%
Utilities	\$ 6,000.00	\$ 1,131.17	\$ 4,971.70	83%
<b>TOTAL EXPENSES</b>	<b>\$ 83,948.00</b>	<b>\$ 6,239.06</b>	<b>\$ 48,471.66</b>	<b>58%</b>



<b>Parks &amp; Rec Fund</b>				
<b>FY 22-23</b>				
<b>Revenue</b>	<b>Budget</b>	<b>April received</b>	<b>Received YTD</b>	<b>%YTD</b>
Property Tax Current	\$ 21,754.00	\$ 48.34	\$ 11,983.86	55%
Property Tax Delinq	\$ 2,000.00	\$ 131.17	\$ 886.79	44%
Prop Tax Pen & Int	\$ 700.00	\$ 36.26	\$ 217.60	31%
Parks: Community Garden	\$ 190.00		\$ 25.00	13%
Parks: Dog Park Donations	\$ 5,000.00		\$ -	0%
Parks: Other Income	\$ 1,000.00		\$ -	0%
Parks: Playground Project	\$ 5,500.00	\$ 3,000.00	\$ 3,000.00	0%
Pool: Admission Fees	\$ 2,500.00		\$ -	0%
Pool: Donations	\$ 2,000.00		\$ 550.00	28%
Transfer In	\$ 78,506.00		\$ -	0%
Other Income	\$ -		\$ 19.21	0%
<b>Grant Funds</b>			\$ -	
DEPOT: Morebeck Grant	\$ -	\$ 1,600.00	\$ 1,600.00	
Kingsbury Foundation Grant	\$ -		\$ 1,000.00	
Callahan Zeller Grant	\$ -		\$ 500.00	
Innovia	\$ 2,000.00		\$ -	0%
<b>TOTAL REVENUE</b>	<b>\$ 121,150.00</b>	<b>\$ 4,815.77</b>	<b>\$ 19,782.46</b>	<b>16%</b>
<b>Expenses</b>	<b>Budget</b>	<b>April expensed</b>	<b>Expensed YTD</b>	<b>%YTD</b>
NP Depot: Other Exp	\$ 1,000.00	\$ 80.00	\$ 560.00	56%
NP Depot: Utilities	\$ 5,000.00	\$ 925.02	\$ 3,803.52	76%
Parks: Community Garden	\$ 2,500.00		\$ -	0%
Parks: Dog Park Expense	\$ -		\$ 96.00	0%
Parks: Landscape Expenses	\$ 3,900.00		\$ -	0%
Parks: Maint/Water	\$ 7,000.00	\$ 438.99	\$ 1,094.45	16%
Parks: Misc/Other Expense	\$ -		\$ -	0%
Parks: Play Ground Expense	\$ -		\$ 10,082.60	0%
Parks: Stair Maintenance	\$ 500.00		\$ -	0%
Pool: Benefits	\$ 3,000.00	\$ 33.97	\$ 33.97	0%
Pool: Other Exp	\$ -	\$ 2,342.31	\$ 3,542.31	0%
Pool: Repair & Maint	\$ 10,000.00	\$ 7,475.00	\$ 9,700.65	0%
Pool: Sales Tax Ticket Sales	\$ 250.00		\$ -	0%
Pool: Supplies	\$ 10,000.00		\$ -	0%
Pool: Utilities	\$ 11,500.00	\$ 435.00	\$ 1,491.48	13%
Pool: Wages	\$ 35,000.00	\$ 444.00	\$ 444.00	0%
Reserve for Contingency	\$ 20,000.00		\$ -	0%
VC: Repair/Maint. Bldg	\$ 5,000.00		\$ 3,638.95	73%
VC: Utilities	\$ 6,500.00	\$ 598.47	\$ 2,890.98	44%
<b>TOTAL EXPENSES</b>	<b>\$ 121,150.00</b>	<b>\$ 12,772.76</b>	<b>\$ 37,378.91</b>	<b>31%</b>



<b>FISCAL YEAR 22-23</b>				
<b>Insurance Fund</b>				
<b>REVENUE</b>	<b>Budget</b>	<b>April received</b>	<b>Received YTD</b>	<b>%YTD</b>
Property Tax Current	\$ -		\$ -	0%
Property Tax Delinq	\$ 3,250.00	\$ 168.62	\$ 895.92	28%
Prop Tax Pen & Int	\$ 1,000.00		\$ -	0%
Transfer In	\$ -		\$ -	0%
Other Income/carry forward	\$ 45,480.00		\$ -	0%
<b>TOTAL REVENUE</b>	<b>\$ 49,730.00</b>	<b>\$ 168.62</b>	<b>\$ 895.92</b>	<b>2%</b>
<b>EXPENSES</b>	<b>Budget</b>	<b>April expensed</b>	<b>Expensed YTD</b>	<b>%YTD</b>
ICRMP Liability Insurance	\$ 26,635.00		\$ 24,504.00	92%
Workmans Comp-State Ins	\$ 5,000.00		\$ 4,546.00	91%
ICRMP Deductible	\$ 1,000.00		\$ -	0%
Reserve for Contingency	\$ 17,095.00		\$ -	0%
<b>TOTAL EXPENSES</b>	<b>\$ 49,730.00</b>	<b>\$ -</b>	<b>\$ 29,050.00</b>	<b>58%</b>





<b>FISCAL YEAR 22-23</b>				
<b>Sewer Fund</b>				
<b>REVENUE</b>	<b>Budget</b>	<b>April received</b>	<b>Received YTD</b>	<b>%YTD</b>
City Sewer Fees	\$ 104,250.00	\$ (252.48)	\$ 52,135.75	50%
\$10.00 Late Charges	\$ 4,000.00	\$ -	\$ 2,120.00	53%
Carry Forward Balance	\$ 158,567.00	\$ -	\$ -	0%
Miscellaneous Income	\$ -	\$ -	\$ -	0%
<b>TOTAL REVENUE</b>	<b>\$ 266,817.00</b>	<b>\$ (252.48)</b>	<b>\$ 54,255.75</b>	<b>20%</b>
<b>EXPENSES</b>	<b>Budget</b>	<b>April expensed</b>	<b>Expensed YTD</b>	<b>%YTD</b>
Delinquent Sewer Fee Tax Roll Certification	\$ -		\$ -	0%
Wages/Benefits	\$ 16,000.00	\$ 417.68	\$ 4,330.60	27%
Office/computer/other	\$ 5,000.00		\$ 567.00	11%
Repair-Maintain Sewerlines	\$ 20,000.00		\$ 4,105.00	21%
USDA - Loan Payment #1	\$ 51,292.00		\$ 51,292.00	100%
USDA- Loan Payment #2	\$ 12,065.00		\$ -	0%
Contingency	\$ -		\$ -	0%
<b>Restricted</b>				
Bond Payment Reserves #1	\$ 51,292.00		\$ -	0%
Bond Payment Reserves #2	\$ 12,065.00		\$ -	0%
Carry Forward Reserves	\$ 99,103.00		\$ -	0%
<b>TOTAL EXPENSES</b>	<b>\$ 266,817.00</b>	<b>\$ 417.68</b>	<b>\$ 60,294.60</b>	<b>23%</b>



## OATH OF OFFICE

I, Richard Matrisciano, do solemnly swear (or affirm) that I will support the Constitution of the United States, and the Constitution of the State of Idaho, and that I will faithfully discharge the duties of Councilmember of the City of Wallace according to the best of my ability.

---

Signed

Subscribed and sworn to before me this 10<sup>th</sup> day of May, 2023.

---

Kristina Larson, City Clerk



# CITY OF WALLACE

FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

**CITY OF WALLACE**  
**September 30, 2022**

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FINANCIAL SECTION  
INDEPENDENT AUDITOR'S REPORT

**INDEPENDENT AUDITOR'S REPORT**

To the Honorable Mayor and City Council of the  
City of Wallace  
Drawer D  
Wallace, ID 83873

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of the City of Wallace, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Wallace's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of the City of Wallace, as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Wallace and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

The City of Wallace's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Wallace's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City of Wallace's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Wallace's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Management has omitted the management's discussion and analysis (MD&A) that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**INDEPENDENT AUDITOR'S REPORT (CONCLUDED)**

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 24, 2023, on our consideration of the City of Wallace's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Wallace's internal control over financial reporting and compliance.

*Magnuson, McHugh & Company, P.A.*

Magnuson, McHugh, & Company, P.A.

April 24, 2023

**FINANCIAL SECTION**

**BASIC FINANCIAL STATEMENTS**

**City of Wallace**

**STATEMENT OF NET POSITION**

**September 30, 2022**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,557,190	\$ 212,521	\$ 1,769,711
Receivable:			
Shoshone County	72,000	-	72,000
State of Idaho	62,604	-	62,604
Other	16,071	49,095	65,166
Prepaid expense	18,471	-	18,471
Capital assets, net of accumulated depreciation	2,912,014	7,303,194	10,215,208
Total assets	<u>4,638,350</u>	<u>7,564,810</u>	<u>12,203,160</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Proportionate share of collective deferred outflows of resources	86,295	3,143	89,438
Total deferred outflows of resources	<u>86,295</u>	<u>3,143</u>	<u>89,438</u>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	18,905	7	18,912
Accrued interest payable	7,469	17,503	24,972
Deferred revenue	-	14,912	14,912
Finance agreement payable, due within one year	19,055	-	19,055
Revenue bonds payable, due within one year	-	37,711	37,711
Long-term liabilities:			
Compensated absences, due in more than one year	9,021	-	9,021
Finance agreement payable, due in more than one year	166,896	-	166,896
Revenue bonds payable, due in more than one year	-	1,686,699	1,686,699
Net pension liability	163,209	4,523	167,732
Total liabilities	<u>384,555</u>	<u>1,761,355</u>	<u>2,145,910</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Proportionate share of collective deferred inflows of resources	188	1,171	1,359
Total deferred inflows of resources	<u>188</u>	<u>1,171</u>	<u>1,359</u>
<b>NET POSITION</b>			
Net investment in capital assets	2,726,063	5,578,784	8,304,847
Committed for capital projects	195,026	-	195,026
Restricted for debt service	-	35,048	35,048
Unrestricted	1,418,813	191,595	1,610,408
Total net position	<u>\$ 4,339,902</u>	<u>\$ 5,805,427</u>	<u>\$ 10,145,329</u>

The accompanying "Notes to the Financial Statements" are an integral part of this statement.

**City of Wallace**

**STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2022**

Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Capital Grants and Contributions	Primary Government		Total
				Governmental Activities	Business-type Activities	
<b>Primary government:</b>						
<b>Governmental activities:</b>						
General office expenses	\$ 234,716	\$ 13,771	\$ 95,459	\$ (125,486)	\$ -	\$ (125,486)
Public safety expenses	114,785	-	-	(114,785)	-	(114,785)
Street expenses	291,406	-	276,162	(15,244)	-	(15,244)
Culture and recreation	148,190	10,447	45,098	(92,645)	-	(92,645)
Depreciation expense	102,032	-	-	(102,032)	-	(102,032)
Interest expense	7,730	-	-	(7,730)	-	(7,730)
Change in net pension liability	42,353	-	-	(42,353)	-	(42,353)
Unallocated actual PERSI contributions	(19,603)	-	-	19,603	-	19,603
<b>Total governmental activities</b>	<b>921,609</b>	<b>24,218</b>	<b>416,719</b>	<b>(480,672)</b>	<b>-</b>	<b>(480,672)</b>
<b>Business-type activities:</b>						
Sewer	249,647	112,050	-	-	(137,597)	(137,597)
<b>Total business-type activities</b>	<b>249,647</b>	<b>112,050</b>	<b>-</b>	<b>-</b>	<b>(137,597)</b>	<b>(137,597)</b>
<b>Total primary government</b>	<b>\$ 1,171,256</b>	<b>\$ 136,268</b>	<b>\$ 416,719</b>	<b>(480,672)</b>	<b>(137,597)</b>	<b>(618,269)</b>
<b>General revenue:</b>						
Property taxes, levied for general purposes				509,947	-	509,947
Intergovernmental				240,549	-	240,549
Interest and investment earnings				19	-	19
Miscellaneous				123,322	-	123,322
<b>Total general revenues</b>				<b>873,837</b>	<b>-</b>	<b>873,837</b>
Changes in net position				393,165	(137,597)	255,568
Net position - beginning				3,955,449	5,943,024	9,898,473
Prior period adjustment				(8,712)	-	(8,712)
<b>Net position - ending</b>				<b>\$ 4,339,902</b>	<b>\$ 5,805,427</b>	<b>\$ 10,145,329</b>

The accompanying "Notes to the Financial Statements" are an integral part of this statement.

**City of Wallace**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
September 30, 2022**

	<u>Special Revenue Funds</u>		
	<u>General</u>	<u>Street</u>	<u>Parks and Recreation</u>
<b>ASSETS</b>			
Cash	\$ 1,256,647	\$ 24,571	\$ 13,323
Receivables:			
Property taxes	36,734	26,518	3,418
Intergovernmental	47,351	15,253	-
Other	-	-	16,071
Prepaid expense	-	18,471	-
Total assets	<u>\$ 1,340,732</u>	<u>\$ 84,813</u>	<u>\$ 32,812</u>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	\$ 3,290	\$ 10,739	\$ 4,781
Total liabilities	<u>3,290</u>	<u>10,739</u>	<u>4,781</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue-property taxes	32,787	24,462	3,127
Total deferred inflows of resources	<u>32,787</u>	<u>24,462</u>	<u>3,127</u>
<b>FUND BALANCE</b>			
Committed for capital projects	-	-	-
Assigned	-	49,612	24,904
Unassigned	1,304,655	-	-
Total fund balance	<u>1,304,655</u>	<u>49,612</u>	<u>24,904</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 1,340,732</u>	<u>\$ 84,813</u>	<u>\$ 32,812</u>

\* This is a non-major fund

The accompanying "Notes to the Financial Statements" are an integral part of this statement.

Special Revenue Funds			Total
Library *	Liability Insurance *	Capital Project *	Governmental Funds
\$ 44,750	\$ 22,873	\$ 195,026	\$ 1,557,190
4,782	548	-	72,000
-	-	-	62,604
-	-	-	16,071
-	-	-	18,471
<u>\$ 49,532</u>	<u>\$ 23,421</u>	<u>\$ 195,026</u>	<u>\$ 1,726,336</u>
<u>\$ 95</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,905</u>
<u>95</u>	<u>-</u>	<u>-</u>	<u>18,905</u>
<u>4,339</u>	<u>447</u>	<u>-</u>	<u>65,162</u>
<u>4,339</u>	<u>447</u>	<u>-</u>	<u>65,162</u>
-	-	195,026	195,026
45,098	22,974	-	142,588
-	-	-	1,304,655
<u>45,098</u>	<u>22,974</u>	<u>195,026</u>	<u>1,642,269</u>
<u>\$ 49,532</u>	<u>\$ 23,421</u>	<u>\$ 195,026</u>	<u>\$ 1,726,336</u>

## City of Wallace

### RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION September 30, 2022

Total fund balances at September 30, 2022 - Governmental Funds		\$ 1,642,269
Cost of capital assets at September 30, 2022	\$ 3,858,890	
Less: Accumulated depreciation	<u>(946,876)</u>	2,912,014
Less: Compensated absence accrual		(9,021)
Less: Finance agreement payable		(185,951)
Less: Accrued interest payable		(7,469)
Elimination of unavailable revenue		65,162
Pension liabilities and deferred outflows of resources and deferred inflows of resources related to pensions:		
City's proportionate share of the net pension liability		(163,209)
Proportionate share of collective deferred outflows of resources		86,295
Proportionate share of collective deferred inflows of resources		<u>(188)</u>
Net position at September 30, 2022		<u>\$ 4,339,902</u>

The accompanying "Notes to the Financial Statements"  
are an integral part of this statement.



**City of Wallace**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Year Ended September 30, 2022**

	<u>Special Revenue Funds</u>		
	<u>General</u>	<u>Street</u>	<u>Parks and Recreation</u>
<b>REVENUES</b>			
Taxes	\$ 321,394	\$ 151,377	\$ 21,396
Intergovernmental revenue	203,723	36,826	-
Charges for services	-	-	10,447
Interest	12	-	-
Licenses and permits	9,708	-	-
Fines and forfeitures	3,052	-	-
Grant revenues	95,459	276,162	45,098
Miscellaneous revenues	9,160	16,043	95,776
Total revenues	<u>642,508</u>	<u>480,408</u>	<u>172,717</u>
<b>EXPENDITURES</b>			
General government	208,688	-	-
Public safety	114,785	-	-
Highways and streets	-	290,746	-
Culture and recreation	-	-	111,996
Capital outlay	-	254,496	439,714
Debt service:			
Principal payments	-	18,263	-
Interest	-	8,470	-
Total expenditures	<u>323,473</u>	<u>571,975</u>	<u>551,710</u>
Excess (deficiency) of revenues over (under) expenditures	<u>319,035</u>	<u>(91,567)</u>	<u>(378,993)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	115,732	51,082
Transfers out	(166,814)	-	-
Total other financing sources (uses)	<u>(166,814)</u>	<u>115,732</u>	<u>51,082</u>
Net change in fund balances	152,221	24,165	(327,911)
<b>FUND BALANCE - BEGINNING</b>	1,152,434	34,159	352,815
Prior period adjustment	-	(8,712)	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 1,304,655</u>	<u>\$ 49,612</u>	<u>\$ 24,904</u>

\* This is a non-major fund

The accompanying "Notes to the Financial Statements"  
are an integral part of this statement.

<b>Special Revenue Funds</b>			
<b>Library *</b>	<b>Liability Insurance *</b>	<b>Capital Project *</b>	<b>Total</b>
\$ 32,622	\$ 2,861	\$ -	\$ 529,650
-	-	-	240,549
-	-	-	10,447
-	-	7	19
-	-	-	9,708
1,011	-	-	4,063
-	-	-	416,719
2,343	-	-	123,322
<u>35,976</u>	<u>2,861</u>	<u>7</u>	<u>1,334,477</u>
-	25,367	-	234,055
-	-	-	114,785
-	-	-	290,746
36,194	-	-	148,190
-	-	-	694,210
-	-	-	18,263
-	-	-	8,470
<u>36,194</u>	<u>25,367</u>	<u>-</u>	<u>1,508,719</u>
<u>(218)</u>	<u>(22,506)</u>	<u>7</u>	<u>(174,242)</u>
-	-	-	166,814
-	-	-	(166,814)
-	-	-	-
<u>(218)</u>	<u>(22,506)</u>	<u>7</u>	<u>(174,242)</u>
45,316	45,480	195,019	1,825,223
-	-	-	(8,712)
<u>\$ 45,098</u>	<u>\$ 22,974</u>	<u>\$ 195,026</u>	<u>\$ 1,642,269</u>

## City of Wallace

### RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Year Ended September 30, 2022

Total net changes in fund balances for year ended September 30, 2022	\$ (174,242)
Add: Capital outlay which is considered expenditures	694,210
Less: Depreciation expense	(102,032)
Less: Change in compensated absence accrual	(1,321)
Add: Finance agreement principal payments	18,263
Add: Change in accrued interest payable	740
Less: Difference between revenue earned on property taxes on modified accrual basis versus revenue on property taxes on accrual basis	(19,703)
Less: Change in net pension liability	<u>(22,750)</u>
Change in net position for year ended September 30, 2022	<u>\$ 393,165</u>

The accompanying "Notes to the Financial Statements"  
are an integral part of this statement.

**City of Wallace**

**STATEMENT OF NET POSITION  
 PROPRIETARY FUND - SEWER  
 September 30, 2022**

	<u>Sewer</u>	<u>USDA Construction</u>	<u>Total</u>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 212,471	\$ 50	\$ 212,521
Receivables	49,095	-	49,095
Total current assets	<u>261,566</u>	<u>50</u>	<u>261,616</u>
Non-current assets:			
Capital assets, net of accumulated depreciation	7,303,194	-	7,303,194
Total non-current assets	<u>7,303,194</u>	<u>-</u>	<u>7,303,194</u>
Total assets	<u>7,564,760</u>	<u>50</u>	<u>7,564,810</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Proportionate share of collective deferred outflows of resources	3,143	-	3,143
Total deferred outflows of resources	<u>3,143</u>	<u>-</u>	<u>3,143</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	7	-	7
Accrued interest payable	-	17,503	17,503
Deferred revenue	14,912	-	14,912
Revenue bond - current portion	-	37,711	37,711
Total current liabilities	<u>14,919</u>	<u>55,214</u>	<u>70,133</u>
Non-current liabilities:			
Revenue bond payable - noncurrent portion	-	1,686,699	1,686,699
Net pension liability	4,523	-	4,523
Total non-current liabilities	<u>4,523</u>	<u>1,686,699</u>	<u>1,691,222</u>
Total liabilities	<u>19,442</u>	<u>1,741,913</u>	<u>1,761,355</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Proportionate share of collective deferred inflows of resources	1,171	-	1,171
Total deferred inflows of resources	<u>1,171</u>	<u>-</u>	<u>1,171</u>
<b>NET POSITION</b>			
Net investment in capital assets	7,303,194	(1,724,410)	5,578,784
Restricted for debt service	-	35,048	35,048
Unrestricted	244,096	(52,501)	191,595
Total net position	<u>\$ 7,547,290</u>	<u>\$ (1,741,863)</u>	<u>\$ 5,805,427</u>

The accompanying "Notes to the Financial Statements" are an integral part of this statement.

**City of Wallace**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
 PROPRIETARY FUND - SEWER  
 For the Year Ended September 30, 2022**

	<b>Sewer</b>	<b>USDA Construction</b>	<b>Total</b>
<b>Operating revenues:</b>			
Services	\$ 112,050	\$ -	\$ 112,050
<b>Operating expenses:</b>			
General and administrative	7,503	-	7,503
Maintenance and operations	4,450	-	4,450
Depreciation	211,181	-	211,181
Change in net pension liability	1,338	-	1,338
Unallocated actual PERSI contributions	(619)	-	(619)
<b>Total operating expenses</b>	<b>223,853</b>	<b>-</b>	<b>223,853</b>
Operating income (loss)	(111,803)	-	(111,803)
<b>Nonoperating revenues (expenses):</b>			
Transfers in	-	63,357	63,357
Transfers out	(63,357)	-	(63,357)
Interest expense	-	(25,794)	(25,794)
<b>Total nonoperating revenues (expenses)</b>	<b>(63,357)</b>	<b>37,563</b>	<b>(25,794)</b>
Change in net position	(175,160)	37,563	(137,597)
<b>NET POSITION - BEGINNING</b>	7,722,450	(1,779,426)	5,943,024
<b>NET POSITION - ENDING</b>	<b>\$ 7,547,290</b>	<b>\$ (1,741,863)</b>	<b>\$ 5,805,427</b>

The accompanying "Notes to the Financial Statements" are an integral part of this statement.

**City of Wallace**

**STATEMENT OF CASH FLOWS  
 PROPRIETARY FUND - SEWER  
 For the Year Ended September 30, 2022**

	<b>Sewer</b>	<b>USDA Construction</b>	<b>Total</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Payments from customers	\$ 129,933	\$ -	\$ 129,933
Payments to suppliers	(12,672)	-	(12,672)
Net cash provided (used) by operating activities	<u>117,261</u>	<u>-</u>	<u>117,261</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Operating transfers in (out)	(63,357)	63,357	-
Net cash provided (used) by noncapital financing activities	<u>(63,357)</u>	<u>63,357</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Principal paid on bond	-	(37,180)	(37,180)
Short-term financing of project costs, net	-	(26,177)	(26,177)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(63,357)</u>	<u>(63,357)</u>
 Net increase (decrease) in cash balances	 53,904	 -	 53,904
 Cash - beginning of year	 158,567	 50	 158,617
 Cash - end of year	 <u>\$ 212,471</u>	 <u>\$ 50</u>	 <u>\$ 212,521</u>
<b>Reconciliation of operating income (loss) to net cash provided by operating activities:</b>			
Operating income (loss)	\$ (111,803)	\$ -	\$ (111,803)
Adjustments to reconcile net operating (loss) to net cash provided (used) by operating activities:			
Depreciation	211,181	-	211,181
(Increase) decrease in accounts receivable	15,339	-	15,339
Increase (decrease) in deferred revenue	1,825	-	1,825
Net pension liability	719	-	719
Net cash provided (used) by operating activities	<u>\$ 117,261</u>	<u>\$ -</u>	<u>\$ 117,261</u>

The accompanying "Notes to the Financial Statements" are an integral part of this statement.

## City of Wallace

### NOTES TO THE FINANCIAL STATEMENTS September 30, 2022

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### A. Reporting Entity

The City of Wallace (the "City") operates under a Mayor-Council form of government and provides the following services as authorized by its charter: public safety, streets, sidewalks, sanitation, culture, recreation, planning and zoning, and general administrative services.

In evaluating how to define the City, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility.

Component units are legally separate organizations for which the City is financially accountable. Component units may also include organizations that are fiscally dependent on the City in that the City approves their budget, the issuance of their debt, or the levying of taxes. The City has no component units.

The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant of the City's accounting policies are described below:

##### B. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The City, at this time, does not report fiduciary funds or internal service funds.

##### C. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's funds. Separate statements for each fund category – governmental and proprietary are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Street Fund* accounts for activity relating to the construction, maintenance, and repair of all city streets.

(Continued)

## City of Wallace

### NOTES TO THE FINANCIAL STATEMENTS September 30, 2022

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### C. Basis of Presentation – Fund Financial Statements (Concluded)

The *Parks & Recreation Fund* accounts for activity relating to the parks and recreation activities of the City.

The government reports the following non-major governmental funds as major:

The *Library Fund* accounts for activity relating to the library.

The *Liability Insurance Fund* accounts for activity relating to insurance.

The *Capital Projects Fund* is designed to account for the resources expended to acquire assets of a relatively permanent nature. Capital project funds provide a formal mechanism which enables administrators to ensure that revenues dedicated to a certain purpose are used only for that purpose.

The government reports the following major proprietary funds:

The *Sewer Fund* is used to account for the activities of the City's sewer division.

The *USDA Construction Fund* is used to account for the activities of the City's construction and financing of sewer wastewater improvements.

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds. While these balances are reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in the governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

##### D. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

(Continued)



## City of Wallace

### NOTES TO THE FINANCIAL STATEMENTS September 30, 2022

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### D. Measurement Focus and Basis of Accounting (Concluded)

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under finance leases are reported as other financing sources.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the City.

Expenses/Expenditures – On the accrual basis of accounting, expenses are recognized at the time they are incurred.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the sewer fund are charges to customers for sales and services. The sewer fund also recognizes as operating revenue the portion of hookup fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

##### E. Cash and Cash Equivalents

The City pools all individual fund cash balances in bank accounts. For purposes of reporting cash flows, cash and cash equivalents include: cash on hand, amount due from banks, and investments with maturities of less than 90 days.

(Continued)

# City of Wallace

## NOTES TO THE FINANCIAL STATEMENTS September 30, 2022

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### F. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The City is defined by the Governmental Accounting Standards Board as a Phase 3 entity for purposes of infrastructure reporting purposes. Therefore, amounts reflected in these financial statements represent only infrastructure assets added by the City since June of 2003 in accordance with GASB No. 34.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	50-75
Equipment	10
Licensed vehicles	5-10
Sewer systems	40
Infrastructure	20

#### G. Compensated Absences

The City reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences." Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the City will compensate the employees for the benefits through paid time off or some other means. The City records a liability for accumulated unused vacation time when earned for all employees who qualify.

The entire compensated absence liability is reported on the government-wide financial statements.

(Continued)

# City of Wallace

## NOTES TO THE FINANCIAL STATEMENTS September 30, 2022

### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### H. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements.

In general, payables and accrued liabilities that will be paid from governmental funds are reported on the governmental fund financial statements regardless of whether they will be liquidated with current resources. However, claims and judgments and the noncurrent portion of finance agreements, which will be paid from governmental funds, are reported as a liability in the fund financial statements only to the extent that they will be paid with current, expendable, available financial resources. In general, payments made within sixty days after year-end are considered to have been made with current available financial resources. Bonds and other long-term obligations that will be paid from governmental funds are not recognized as a liability in the fund financial statements until due.

#### I. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City only has one item that qualifies for reporting in this category. It is the deferred outflows relating to the accounting for the net pension obligation on the government-wide statement of net position, in accordance with GASB 68, Accounting and Financial Reporting for Pensions.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

The City has one type of item which arises under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

The City has one type of item which arises under full accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, proportionate share of collective deferred inflows of resources, is reported only on the government-wide statement of net position. The government-wide statement of net position reports proportionate share of collective deferred inflows of resources from one source: accounting for the net pension obligation, in accordance with GASB 68, Accounting and Financial Reporting for Pensions.

(Continued)

## City of Wallace

### NOTES TO THE FINANCIAL STATEMENTS September 30, 2022

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### J. Fund Balance Classifications

The City has adopted GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions (required implementation date of September 2011). This Statement establishes criteria for classifying governmental fund balances into specifically defined classifications. Classifications are hierarchical and are based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds may be spent. Application of the Statement requires the City to classify and report amounts in the appropriate fund balance classifications. The City's accounting and finance policies are used to interpret the nature and/or requirements of the funds and their corresponding assignment of restricted, committed, assigned, or unassigned.

The City reports the following classifications:

*Nonspendable Fund Balance* — Nonspendable fund balances are amounts that cannot be spent because they are either: (a) not in spendable form—such as inventory or prepaid insurance, or (b) legally or contractually required to be maintained intact—such as a trust that must be retained in perpetuity.

*Restricted Fund Balance* — Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Restrictions are placed on fund balances when legally enforceable legislation establishes a specific purpose for the funds. Legal enforceability means that the City can be compelled by an external party (e.g., citizens, public interest groups, the judiciary) to use resources created by enabling legislation only for the purposes specified by the legislation.

*Committed Fund Balance* — Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by the City Council. Amounts in the committed fund balance classification may be used for other purposes with appropriate due process by the City Council. Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

*Assigned Fund Balance* — Assigned fund balances are amounts that are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by: (a) the City Treasurer, or (b) an appointed body (e.g., a budget or finance committee) or official to which the City Council have delegated the authority to assign, modify, or rescind amounts to be used for specific purposes. Assigned fund balance includes: (a) all remaining amounts that are reported in governmental funds (other than the general fund) that are not classified as non-spendable, restricted, or committed, and (b) amounts in the general fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund, are assigned for purposes in accordance with the nature of their fund type. Assignment within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the City itself.

*Unassigned Fund Balance* — Unassigned fund balance is the residual classification for the general fund. This classification represents general fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the general fund.

(Continued)

## City of Wallace

### NOTES TO THE FINANCIAL STATEMENTS September 30, 2022

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### **K. Fund Balance Flow Assumptions**

Sometimes, the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

##### **L. Net Position Flow Assumptions**

Net position represents the difference between assets and liabilities. Net investment in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Sometimes, the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

##### **M. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

##### **N. Property Taxes**

Property taxes are levied by the Board of Commissioners on the first Monday in September and become payable on December 20. Taxpayers may pay one-half on December 20 and the remaining half the following June 20. Property taxes are computed from levies and collections verified by inspection of records of Shoshone County Auditor's Office. Shoshone County collects all property tax revenue for the City.

##### **O. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from the Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

(Continued)

## City of Wallace

### NOTES TO THE FINANCIAL STATEMENTS September 30, 2022

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

##### P. Recently Issued Accounting Standards

In 2017, the Governmental Accounting Standards Board (GASB) issued Summary of Statement Number 87 Leases (GASB 87), which is required to be adopted for entities with fiscal years beginning after June 15, 2021. The objective of GASB 87 is to improve reporting for certain operating and finance leases. The City has considered the effect that GASB 87 will have on the financial statements and has no leases that require the adoption and implementation of GASB 87 for the year ended September 30, 2022.

#### NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual operating budgets are adopted each fiscal year for each governmental and proprietary fund through passage of an annual budget ordinance. The budget is prepared on a basis consistent with the basis of accounting utilized for each respective fund type (i.e., the modified accrual basis for the governmental funds and accrual basis for the proprietary funds) with the exception that in the proprietary funds, capitalization fees are budgeted as a revenue source and bond principal payments are budgeted as expenses.

Obligations under finance agreements are budgeted in each of the respective funds on a fiscal year basis. Each finance agreement has a non-appropriation clause, which generally states that each fiscal year's agreement payments are subject to City Council approval. The finance agreement payment appropriations are included in the operating budget.

Reported budgeted amounts are as originally adopted or as amended by Council resolution. Presented budgetary information in these financial statements includes amendments. The level of budgetary control for the City is at the total fund level per Idaho statute.

The appropriated budget is prepared by function and department. The City's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the City Council. The legal level of budgetary control is the fund level. Any changes in the total budget of each fund must be approved by a majority vote of the City Council. The original and amended budgets, if applicable, were properly approved by ordinance during the fiscal year. Encumbrance accounting is not employed as an extension of formal budgetary integration. All outstanding encumbrances lapse and are closed to fund balance at the end of each fiscal year and any remaining unencumbered appropriations lapse at fiscal year-end.

#### NOTE 3: CASH AND CASH EQUIVALENTS

##### Custodial credit risk-deposits

In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk. As of September 30, 2022, the City's bank balance was \$1,785,226 and \$1,535,176 of that amount was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging or financial institution's trust department or agent, but not in the City's name.

(Continued)

## City of Wallace

### NOTES TO THE FINANCIAL STATEMENTS September 30, 2022

#### NOTE 4: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2022 was as follows:

##### Primary Government

	Beginning Balance	Increase	Decrease	Transfer	Ending Balance
<b>Governmental activities:</b>					
Capital assets, not being depreciated:					
Construction in progress	\$ 1,482,250	\$ 254,496	\$ -	\$ (740,003)	\$ 996,743
Total capital assets, not being depreciated	<u>1,482,250</u>	<u>254,496</u>	<u>-</u>	<u>(740,003)</u>	<u>996,743</u>
Capital assets, being depreciated:					
Buildings and improvements	836,708	439,714	-	740,003	2,016,425
Vehicles	605,439	-	-	-	605,439
Infrastructure	331,701	-	(91,418)	-	240,283
Total capital assets being depreciated:	<u>1,773,848</u>	<u>439,714</u>	<u>(91,418)</u>	<u>740,003</u>	<u>2,862,147</u>
Less accumulated depreciation for:					
Buildings and improvements	337,745	20,503	-	-	358,248
Vehicles	352,823	41,581	-	-	394,404
Infrastructure	245,694	39,948	(91,418)	-	194,224
Total accumulated depreciation	<u>936,262</u>	<u>102,032</u>	<u>(91,418)</u>	<u>-</u>	<u>946,876</u>
Total capital assets, being depreciated, net	<u>837,586</u>	<u>337,682</u>	<u>-</u>	<u>740,003</u>	<u>1,915,271</u>
Governmental activities capital assets, net	<u>\$ 2,319,836</u>	<u>\$ 592,178</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,912,014</u>
<b>Business-type activities:</b>					
Capital assets, being depreciated:					
Sewer system	\$ 8,535,666	\$ -	\$ -	\$ -	\$ 8,535,666
Machinery and equipment	4,004	-	-	-	4,004
Total capital assets, being depreciated	<u>8,539,670</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,539,670</u>
Less accumulated depreciation for:					
Sewer system	1,021,291	211,181	-	-	1,232,472
Machinery and equipment	4,004	-	-	-	4,004
Total accumulated depreciation	<u>1,025,295</u>	<u>211,181</u>	<u>-</u>	<u>-</u>	<u>1,236,476</u>
Total capital assets, being depreciated, net	<u>7,514,375</u>	<u>(211,181)</u>	<u>-</u>	<u>-</u>	<u>7,303,194</u>
Business-type activities capital assets, net	<u>\$ 7,514,375</u>	<u>\$ (211,181)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,303,194</u>

Depreciation expense was charged to functions/programs for the primary government as follows:

Governmental activities:	
Non-allocated	<u>\$ 102,032</u>
Business-type activities:	
Sewer	<u>\$ 211,181</u>

(Continued)

**City of Wallace**

**NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2022**

**NOTE 5: SEWER REVENUE BONDS**

2016 SEWER REVENUE BOND

The City issued Sewer Revenue Bond, 2016 (the "Bond"), dated December 8, 2016, in the principal amount of \$1,570,000, pursuant to Resolution No. 2016-03 passed on September 14, 2016 (the "Bond Ordinance"), to provide additional financing for the costs of acquiring, constructing, and installing certain additions and betterments to the sewer system and facilities of the City.

The Bond is issued in fully registered form in the amount of \$1,570,000 and bears interest at a fixed rate of 1.375% per annum with interest accruing from the date of issuance of the bond. Principal and interest on this bond are payable in annual amortized installments in the amount of \$51,292 beginning twelve months following the date of this bond and annually thereafter, with final payment of principal and interest nevertheless due on the maturity date. The note matures on December 8, 2057.

Revenue bond debt service requirements to maturity are as follows:

<u>Year ending September 30.</u>	<u>Principal</u>	<u>Interest</u>
2023	\$31,804	\$ 19,488
2024	32,241	19,051
2025	32,633	18,659
2026	33,133	18,159
2027	33,589	17,703
2028-2032	174,951	81,509
2033-2037	187,284	69,176
2038-2042	200,567	58,648
2043-2047	214,746	41,714
2048-2052	229,928	26,532
2053-2057	246,461	10,369
	<u>\$ 1,417,337</u>	<u>\$ 381,008</u>

2018 SEWER REVENUE BOND

The City issued Sewer Revenue Bond, 2018 (the "Bond"), in the principal amount of \$330,000, pursuant to Ordinance No. 2018-02 passed on June 11, 2018 (the "Bond Ordinance"), to provide additional permanent financing for the costs of acquiring, constructing, and installing certain additions and betterments to the sewer system and facilities of the City.

The Bond is issued in fully registered form in the amount of \$330,000 and bears interest at a fixed rate of 2.00% per annum and interest shall accrue from the date of issuance of this bond. Principal of and interest on this bond shall be payable in annual amortized installments in the amount of approximately \$12,065, beginning twelve months following the date of this bond and annually thereafter, with final payment of principal and interest nevertheless due on the maturity date. The note matures on June 21, 2058.

(Continued)



**City of Wallace**

**NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2022**

**NOTE 5: SEWER REVENUE BONDS (CONCLUDED)**

**2018 SEWER REVENUE BOND**

<u>Year ending September 30.</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 5,907	\$ 6,158
2024	6,042	6,023
2025	6,162	5,903
2026	6,286	5,779
2027	6,396	5,669
2028-2032	34,017	26,308
2033-2037	37,559	22,766
2038-2042	41,469	18,856
2043-2047	45,780	14,545
2048-2052	50,557	9,768
2053-2057	56,729	4,504
2058	10,169	3,870
	<u>\$ 307,073</u>	<u>\$ 130,149</u>

**NOTE 6: FINANCING AGREEMENTS PAYABLE**

During 2019, the City entered into a Finance Agreement for a 2019 John Deere loader with payments of \$17,761 for 5 years at 3% interest and a final payment of \$143,000. The total principal payments for the agreement were \$10,866 for the year ended September 30, 2022. Original cost of the loader is \$198,900 with accumulated depreciation of \$62,985 resulting in a book value of \$135,915 at September 30, 2022.

During 2020, the City entered into a finance agreement for a John Deere 320G Skid Steer Loader with payments of \$8,972 for 5 years at 4.7% interest and a final payment of \$10,000. The total principal payments for the agreement were \$7,396 for the year ended September 30, 2022. Original cost of the loader is \$48,835 with accumulated depreciation of \$14,244 resulting in a book value of \$34,591 at September 30, 2022.

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 19,055	\$ 7,678	\$ 26,733
2024	19,882	6,851	26,733
2025	147,014	5,988	153,002
	<u>\$ 185,951</u>	<u>\$ 20,517</u>	<u>\$ 206,468</u>

(Continued)

## City of Wallace

### NOTES TO THE FINANCIAL STATEMENTS September 30, 2022

#### NOTE 7: CHANGES IN LONG-TERM DEBT

The following is a summary of the City's long-term debt transactions for the year ended September 30, 2022:

	Balance September 30, 2021	Additions	Interest Adjustment	Reductions	Balance September 30, 2022	Due Within One year
<b>Governmental activities:</b>						
Financing agreement payable - 320G skid steer	\$ 32,814	\$ -	\$ -	\$ (7,396)	\$ 25,418	\$ 7,751
Financing agreement payable - 2019 loader	171,400	-	-	(10,866)	160,533	11,304
Compensated absences	7,700	1,321	-	-	9,021	-
<b>Governmental activities long-term liabilities</b>	<b>\$ 211,914</b>	<b>\$ 1,321</b>	<b>\$ -</b>	<b>\$ (18,263)</b>	<b>\$ 194,972</b>	<b>\$ 19,055</b>
<b>Business-type activities:</b>						
2018 Revenue bond payable	\$ 312,881	\$ -	\$ -	\$ (5,808)	\$ 307,073	\$ 5,907
2016 Revenue bond payable	1,448,709	-	-	(31,372)	1,417,337	31,804
<b>Business-type activities long-term liabilities</b>	<b>\$ 1,761,590</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (37,180)</b>	<b>\$ 1,724,410</b>	<b>\$ 37,711</b>

#### NOTE 8: DEFINED BENEFIT PENSION PLAN

##### *Plan Description*

The City of Wallace contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

##### *Pension Benefits*

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months. Amounts in parenthesis represent police/firefighters.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

(Continued)

## City of Wallace

### NOTES TO THE FINANCIAL STATEMENTS September 30, 2022

#### NOTE 8: DEFINED BENEFIT PENSION PLAN (CONTINUED)

##### *Member and Employer Contributions*

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation and earnings from investments. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) if current rates are actuarially determined to be inadequate or in excess to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% (74%) of the employer rate. As of June 30, 2022, it was 7.16% (9.13%). The employer contribution rate is set by the Retirement Board and was 11.94% (12.28%) of covered compensation. The City of Wallace's contributions were \$20,222 for the year ended September 30, 2022.

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

At September 30, 2022, the City of Wallace reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City of Wallace's proportion of the net pension liability was based on the City of Wallace's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2022, the City of Wallace's proportion was 0.00425849 percent.

For the year ended September 30, 2022, the City of Wallace recognized pension expense (revenue) of \$43,691. At September 30, 2022, the City of Wallace reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 38,593	\$ -
Changes of assumptions	27,345	-
Net difference between projected and actual earnings on pension plan investments	18,444	749
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	-	610
City of Wallace's contributions subsequent to the measurement date	5,056	-
<b>Total</b>	<b>\$ 89,438</b>	<b>\$ 1,359</b>

(Continued)

## City of Wallace

### NOTES TO THE FINANCIAL STATEMENTS September 30, 2022

#### NOTE 8: DEFINED BENEFIT PENSION PLAN (CONTINUED)

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

\$5,056 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2022.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2022, the beginning of the measurement period ended June 30, 2021, is 4.6 years and 4.6 for the measurement period June 30, 2022.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:

**Year ended June 30:**

2023	\$ (20,000)
2024	\$ (21,712)
2025	\$ (10,042)
2026	\$ (31,881)

*Actuarial Assumptions*

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Salary increases including inflation	3.05%
Investment rate of return	6.35%, net of investment expenses
Cost-of-living adjustments	1.00%

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

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

(Continued)

# City of Wallace

## NOTES TO THE FINANCIAL STATEMENTS September 30, 2022

### NOTE 8: DEFINED BENEFIT PENSION PLAN (CONTINUED)

#### *Actuarial Assumptions (Concluded)*

An experience study was performed for the period July 1, 2015, through June 30, 2020, which reviewed all economic and demographic assumptions including mortality. The Total Pension Liability as of June 30, 2022, is based on the results of an actuarial valuation date of July 1, 2022.

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

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2022.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Nominal Rate of Return (Arithmetic)</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Core Fixed Income	30.00%	1.80%	-0.20%
Broad US Equities	55.00%	8.00%	6.00%
Developed Foreign Equities	15.00%	8.25%	6.25%
Assumed Inflation - Mean		2.00%	2.00%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.18%	4.18%
Portfolio Standard Deviation		12.29%	12.29%
Portfolio Long-Term (Geometric) Expected Rate of Return		5.55%	3.46%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return, Net of Investment Expenses		5.15%	3.06%
Portfolio Long-Term Expected Real Rate of Return, Net of Investment Expenses			4.14%
Portfolio Standard Deviation			14.16%
<b>Valuation Assumptions Chosen by PERSI Board</b>			
Long-Term Expected Real Rate of Return, Net of Investment Expenses			4.05%
Assumed Inflation			2.30%
Long-Term Expected Geometric Rate of Return, Net of Investment Expenses			<u>6.35%</u>

(Continued)

## City of Wallace

### NOTES TO THE FINANCIAL STATEMENTS September 30, 2022

#### NOTE 8: DEFINED BENEFIT PENSION PLAN (CONCLUDED)

##### *Discount Rate*

The discount rate used to measure the total pension liability was 6.35%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

*Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate.*

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 6.35 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.35 percent) or 1-percentage-point higher (7.35 percent) than the current rate:

	1% Decrease (5.35%)	Current Discount Rate (6.35%)	1% Increase (7.35%)
City's net pension liability (asset)	\$ 296,030	\$ 167,732	\$ 62,723

##### *Pension plan fiduciary net position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at [www.persi.idaho.gov](http://www.persi.idaho.gov).

##### *Payables to the pension plan*

At September 30, 2022, the City of Wallace reported no payables to the defined benefit pension plan for legally required employer contributions. The City of Wallace also reported no payables for legally required employee contributions withheld from employee wages but not yet remitted to PERSI.

#### NOTE 9: RISK OF LOSS

The City is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. The City contracts with an insurance company for property insurance and general liability insurance.

(Continued)

**City of Wallace**

**NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2022**

**NOTE 10: INTERFUND TRANSFERS**

The composition of Interfund transfers for the year ended September 30, 2022, is as follows:

	<u>Transfer in</u>	<u>Transfer out</u>
General fund	\$ -	\$ 166,814
Street	115,732	-
Parks & Recreation	51,082	-
Sewer	63,357	63,357
Total	<u>\$ 230,171</u>	<u>\$ 230,171</u>

**NOTE 11: CONTINGENCIES**

Intergovernmental Grants – The City has received several federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to request for reimbursements to grantor agencies for expenditures disallowed under the terms of the grant. Based upon prior experience, City management believes such disallowances, if any, will be immaterial.

**NOTE 12: DEFICIT FUND BALANCE**

A deficit balance exists in the following individual funds:

	<u>Deficit Fund Balance</u>
USDA Construction Fund	\$( <u>1,741,863</u> )

**NOTE 13: PRIOR PERIOD ADJUSTMENT**

During the fiscal year ended September 30, 2022, the City restated beginning fund balance for the Street Fund and beginning net position for the Government-wide Financial Statements related to a decrease in accounts receivable. Beginning fund balance and net position were decreased by \$8,712 to more properly reflect revenues.

(Concluded)

**FINANCIAL SECTION**

**REQUIRED SUPPLEMENTARY INFORMATION**



**City of Wallace**

**GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Year Ended September 30, 2022**

	<u>*Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance With Final Budget</u>
<b>REVENUES</b>			
Taxes	\$ 334,188	\$ 321,394	\$ (12,794)
Intergovernmental revenues	196,292	203,723	7,431
Interest	100	12	(88)
Licenses and permits	8,850	9,708	858
Fines and forfeitures	2,000	3,052	1,052
Grant revenues	92,803	95,459	2,656
Miscellaneous revenues	10,240	9,160	(1,080)
<b>Total revenues</b>	<u>644,473</u>	<u>642,508</u>	<u>(1,965)</u>
<b>EXPENDITURES</b>			
General government	364,109	208,688	155,421
Public safety	114,300	114,785	(485)
<b>Total expenditures</b>	<u>478,409</u>	<u>323,473</u>	<u>154,936</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>166,064</u>	 <u>319,035</u>	 <u>152,971</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers out	<u>(166,064)</u>	<u>(166,814)</u>	<u>(750)</u>
<b>Total other financing sources (uses)</b>	<u>(166,064)</u>	<u>(166,814)</u>	<u>(750)</u>
Net change in fund balances	-	152,221	152,221
<b>FUND BALANCE - BEGINNING</b>	<u>-</u>	<u>1,152,434</u>	<u>1,152,434</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ 1,304,655</u>	<u>\$ 1,304,655</u>

\* Budget was not amended

**City of Wallace**

**STREET FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Year Ended September 30, 2022**

	<b>ORIGINAL Budgeted Amounts</b>	<b>FINAL Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget</b>
<b>REVENUES</b>				
Taxes	\$ 160,475	\$ 166,671	\$ 151,377	\$ (15,294)
Intergovernmental revenues	44,326	44,326	36,826	(7,500)
Grant revenues	161,899	237,418	276,162	38,744
Miscellaneous revenues	15,000	30,920	16,043	(14,877)
Total revenues	<u>381,700</u>	<u>479,335</u>	<u>480,408</u>	<u>1,073</u>
<b>EXPENDITURES</b>				
Highways and streets	307,682	329,798	290,746	39,052
Capital outlay	163,000	238,519	254,496	(15,977)
Finance agreement payment	26,750	26,750	26,733	17
Total expenditures	<u>497,432</u>	<u>595,067</u>	<u>571,975</u>	<u>23,092</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(115,732)</u>	<u>(115,732)</u>	<u>(91,567)</u>	<u>24,165</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	115,732	115,732	115,732	-
Total other financing sources	<u>115,732</u>	<u>115,732</u>	<u>115,732</u>	<u>-</u>
Net change in fund balances	-	-	24,165	24,165
<b>FUND BALANCE - BEGINNING</b>	-	-	34,159	34,159
Prior period adjustment	-	-	(8,712)	(8,712)
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,612</u>	<u>\$ 49,612</u>

**City of Wallace**

**PARKS AND RECREATION FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Year Ended September 30, 2022**

	<b>ORIGINAL Budgeted Amounts</b>	<b>FINAL Budgeted Amounts</b>	<b>Actual Amount</b>	<b>Variance With Final Budget</b>
<b>REVENUES</b>				
Taxes	\$ 23,253	\$ 23,253	\$ 21,396	\$ (1,857)
Charges for services	2,500	8,455	10,447	1,992
Grant revenues	-	43,335	45,098	1,763
Miscellaneous revenues	182,190	436,466	95,776	(340,690)
Total revenues	<u>207,943</u>	<u>511,509</u>	<u>172,717</u>	<u>(338,792)</u>
<b>EXPENDITURES</b>				
Culture and recreation	78,275	208,842	111,996	96,846
Capital outlay	180,000	402,999	439,714	(36,715)
Total expenditures	<u>258,275</u>	<u>611,841</u>	<u>551,710</u>	<u>60,131</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(50,332)</u>	<u>(100,332)</u>	<u>(378,993)</u>	<u>(278,661)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	50,332	100,332	51,082	(49,250)
Total other financing sources	<u>50,332</u>	<u>100,332</u>	<u>51,082</u>	<u>(49,250)</u>
Net change in fund balances	-	-	(327,911)	(327,911)
<b>FUND BALANCE - BEGINNING</b>	-	-	352,815	352,815
<b>FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,904</u>	<u>\$ 24,904</u>

**City of Wallace**

**LIBRARY FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Year Ended September 30, 2022**

	<b>*Budgeted Amounts</b>	<b>Actual Amount</b>	<b>Variance With Final Budget</b>
<b>REVENUES</b>			
Taxes	\$ 34,740	\$ 32,622	\$ (2,118)
Fines and forfeitures	1,200	1,011	(189)
Miscellaneous revenues	45,561	2,343	(43,218)
Total revenues	<u>81,501</u>	<u>35,976</u>	<u>(45,525)</u>
<b>EXPENDITURES</b>			
General government	80,601	36,194	44,407
Capital outlay	900	-	900
Total expenditures	<u>81,501</u>	<u>36,194</u>	<u>45,307</u>
Net change in fund balances	-	(218)	(218)
<b>FUND BALANCE - BEGINNING</b>	<u>-</u>	<u>45,316</u>	<u>45,316</u>
<b>FUND BALANCE- ENDING</b>	<u>\$ -</u>	<u>\$ 45,098</u>	<u>\$ 45,098</u>

\* Budget was not amended

**City of Wallace**

**LIABILITY INSURANCE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
For the Year Ended September 30, 2022**

	<u>*Budgeted Amounts</u>	<u>Actual Amount</u>	<u>Variance With Final Budget</u>
<b>REVENUES</b>			
Taxes	\$ 4,250	\$ 2,861	\$ (1,389)
Miscellaneous revenues	68,615	-	(68,615)
Total revenues	<u>72,865</u>	<u>2,861</u>	<u>(70,004)</u>
<b>EXPENDITURES</b>			
General government	<u>72,865</u>	<u>25,367</u>	<u>47,498</u>
Total expenditures	<u>72,865</u>	<u>25,367</u>	<u>47,498</u>
Net change in fund balances	-	(22,506)	(22,506)
<b>FUND BALANCE - BEGINNING</b>	<u>-</u>	<u>45,480</u>	<u>45,480</u>
<b>FUND BALANCE- ENDING</b>	<u>\$ -</u>	<u>\$ 22,974</u>	<u>\$ 22,974</u>

\* Budget was not amended

**City of Wallace**

**GASB 68 Required Supplementary Information  
For the Year Ended September 30, 2022**

**Schedule of Employer's Share of Net Pension Liability  
PERSI - Base Plan  
Last 10 - Fiscal Years \***

	<u>2022</u>	<u>2021</u>
Employer's portion of the net pension liability	0.0042585%	0.0043132%
Employer's proportionate share of the net pension liability	\$ 167,732	\$ (3,406)
Employer's covered-employee payroll	\$ 169,364	\$ 164,179
Employer's proportional share of the net pension liability as a percentage of its covered employee payroll	99.04%	-2.07%
Plan fiduciary net position as a percentage of the total pension liability	83.09%	100.36%

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

Data reported is measured as of June 30, 2022 (measurement date).

**Schedule of Employer Contributions  
PERSI - Base Plan  
Last 10 - Fiscal Years \***

	<u>2022</u>	<u>2021</u>
Statutorily required contribution	\$ 20,222	\$ 19,603
Contributions in relation to the statutorily required contribution	20,222	19,603
Contribution deficiency (excess)	\$ -	\$ -
Employer's covered-employee payroll of its covered employee payroll	\$ 169,364	\$ 164,179
Contributions as a percentage of covered-employee payroll	11.94%	11.94%

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

Data reported is measured as of September 30, 2022.

*City of Wallace  
703 Cedar Street  
Wallace, ID 83873*

April 24, 2023

Magnuson, McHugh, Dougherty CPAs  
P.O. Box 1379  
Coeur d'Alene, ID 83816

This representation letter is provided in connection with your audit of the financial statements of the City of Wallace, which comprise the statement of financial position as of September 30, 2022, and the related statements of operations and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements of the various opinion units present fairly, in all material respects, in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the signature date of this letter:

**Financial Statements**

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 23, 2022, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

## SCHEDULE B

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 2001</b>				
<b>To reclassify committed funds to the proper account for the pool fund.</b>				
0627100000	PARKS: Fund Balance	N-03	46,337.00	
0627200000	POOL: Committed fund balance			46,337.00
<b>Total</b>			<b>46,337.00</b>	<b>46,337.00</b>
<b>Reclassifying Journal Entries JE # 2002</b>				
<b>To reclassify pool expenses from capital carryforward and engineering to pool capital outlay.</b>				
01420102000	GENERAL: Transfer Out	N-03	750.00	
06439576100	POOL: Capital Outlay +5000		7,510.00	
06439576100	POOL: Capital Outlay +5000		750.00	
06439576100	POOL: Capital Outlay +5000		10,023.00	
01419171000	GENERAL: City Engineer			750.00
06350130000	PARKS: Transfer In			750.00
06439569007	POOL: Capital Improvement Carry Forward Expense			7,510.00
06443000000	POOL: CDBG Expenses			10,023.00
<b>Total</b>			<b>19,033.00</b>	<b>19,033.00</b>
<b>Reclassifying Journal Entries JE # 2003</b>				
<b>To reclassify loader financing agreement interest expense.</b>				
02431364003	STREETS: Interest Expense	L-01	8,470.00	
02431364002	STREETS: Loader Lease			8,470.00
<b>Total</b>			<b>8,470.00</b>	<b>8,470.00</b>
<b>Total Reclassifying Journal Entries</b>			<b>73,840.00</b>	<b>73,840.00</b>
<b>Total All Journal Entries</b>			<b>73,840.00</b>	<b>73,840.00</b>



## SCHEDULE A

Account	Description	W.P. Ref	Debit	Credit
<b>Adjusting Journal Entries</b>				
<b>Adjusting Journal Entries JE # 1001</b>				
To adjust beginning fund balance for rounding.				
01271000000	GENERAL: Fund Balance	FS	2.00	
01419169000	GENERAL: Other Expenses			2.00
<b>Total</b>			<b>2.00</b>	<b>2.00</b>
<b>Adjusting Journal Entries JE # 1002</b>				
To adjust property tax receivable and deferred revenue to actual at 9/30/2022.				
01225000000	GENERAL: Deferred Revenue	D-01	6,155.00	
01225000000	GENERAL: Deferred Revenue		1,291.00	
01311100000	GENERAL: Property Tax Current		879.00	
02225000000	STREETS: Deferred Revenue		6,926.00	
02311100000	STREETS: Property Tax Current		611.00	
03225000000	LIBRARY: Deferred Revenue		1,277.00	
03311100000	LIBRARY: Property Tax Current		132.00	
06225000000	PARKS: Deferred Revenue		636.00	
06311100000	PARKS: Property Taxes Current		86.00	
16125000000	INSURANCE: Property Tax Delinquent		1,291.00	
16225000000	INSURANCE: Deferred Revenue		4,507.00	
16311100000	INSURANCE: Property Tax Current		323.00	
01125000000	GENERAL: Property Tax Delinquent			7,034.00
01125000000	GENERAL: Property Tax Delinquent			1,291.00
02125000000	STREETS: Property Tax Delinquent			7,537.00
03125000000	LIBRARY: Property Tax Delinquent			1,409.00
06125000000	PARKS: Property Tax Delinquent			924.00
16125000000	INSURANCE: Property Tax Delinquent			4,830.00
16225000000	INSURANCE: Deferred Revenue		1,291.00	
<b>Total</b>			<b>24,316.00</b>	<b>24,316.00</b>
<b>Adjusting Journal Entries JE # 1003</b>				
To adjust sewer deferred revenue for October billings.				
25348100000	SEWER: Sewer Fees	D-07	8,782.00	
25225000000	SEWER: Deferred Revenue			8,782.00
<b>Total</b>			<b>8,782.00</b>	<b>8,782.00</b>
<b>Adjusting Journal Entries JE # 1004</b>				
To record sewer depreciation for the current year.				
25435270000	Sewer: Depreciation	H-01	211,181.00	
25160050000	SEWER: Accumulated Depreciation			211,181.00
<b>Total</b>			<b>211,181.00</b>	<b>211,181.00</b>
<b>Adjusting Journal Entries JE # 1005</b>				
To record GASB 68 for the Sewer Fund.				
25170000000	SEWER: GASB68 Outflow	FS	1,226.00	
25240000000	SEWER: GASB68 Inflow		3,284.00	
25GASB68-CHANGE	Change in Net Pension Liability		1,336.00	
25230000000	SEWER: Net Pension Liability			5,239.00
3ASB68-CONTRIBUTIO	Unallocated actual PERSI Contributions			619.00
<b>Total</b>			<b>5,869.00</b>	<b>6,869.00</b>
<b>Adjusting Journal Entries JE # 1006</b>				
To zero out AR related to the Temporary 6th Street Bridge at 9/30/22.				
02272000000	STREETS: Prior Period Adjustment	N-01-3	8,712.00	
02124110000	STREETS: AR IOEM			8,712.00
<b>Total</b>			<b>8,712.00</b>	<b>8,712.00</b>
<b>Total Adjusting Journal Entries</b>			<b>258,861.00</b>	<b>258,861.00</b>
<b>Total All Journal Entries</b>			<b>258,861.00</b>	<b>258,861.00</b>

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no misstatements noted as a result of our audit procedures. Audit adjustments however were proposed and accepted by management as a result of our role in the preparation of the financial statements as described in our engagement letter and are attached as Schedules A and B.

#### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City of Wallace's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

#### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated April 24, 2023.

#### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

#### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the City of Wallace, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City of Wallace's auditors.

This report is intended solely for the information and use of the Mayor, City Council members, and management of the City of Wallace and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



Magnuson, McHugh & Company, P.A.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of Wallace is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, the entity adopted and implemented GASB Statement No. 87 Leases during the year ending September 30, 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Management's estimate of depreciation expense; and
- Estimate for the net pension liability.

Management's estimate of depreciation expense is based on useful lives of fixed assets. We evaluated the key factors and assumptions used to develop the useful lives of fixed assets and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

The estimate for net pension liability was provided by the Public Employee Retirement System of Idaho (PERSI). An actuary assisted PERSI in calculating projected benefits and obligations associated with the liability. PERSI's financial statements have been audited by a certified public accounting firm as of the measurement date.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City of Wallace's financial statements relate to: the defined benefit pension plan in Note 8.

## **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

## **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

May 9, 2023

City of Wallace  
703 Cedar Street  
Wallace, ID 83873

We have audited the financial statements of the City of Wallace as of and for the year ended September 30, 2022, and have issued our report thereon dated April 24, 2023. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated September 23, 2022, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City of Wallace solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

**Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

**Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

**Significant Risks Identified**

We have identified the following significant risks: improper revenue recognition, and management override of controls.

**REPORT REQUIRED BY GAO**

<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
0.0042879%	0.0042994%	0.0039215%	0.0039068%	0.0037656%	0.0041750%
\$ 99,571	\$ 49,076	\$ 57,843	\$ 61,408	\$ 76,334	\$ 54,978
\$ 153,244	\$ 148,921	\$ 132,333	\$ 121,408	\$ 109,219	\$ 116,672
64.98%	32.95%	43.71%	50.58%	69.89%	47.12%
88.22%	93.79%	91.69%	90.68%	87.26%	91.38%

<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
\$ 18,297	\$ 17,089	\$ 14,980	\$ 13,743	\$ 12,364	\$ 13,207
18,297	17,089	14,980	13,743	12,364	13,207
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 153,244	\$ 148,921	\$ 132,333	\$ 121,408	\$ 109,219	\$ 116,672
11.94%	11.48%	11.32%	11.32%	11.32%	11.32%

Magnuson, McHugh, Dougherty CPAs  
April 24, 2023  
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- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
- We approve all the journal entries proposed in the attached Schedules A and B for our financial statements referred to above.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.<sup>6</sup>
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements— and Management's Discussion and Analysis— for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements— and Management's Discussion and Analysis— for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.

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- The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
- There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to the nonattest services provided, we have performed the following:
  - Made all management decisions and performed all management functions;
  - Assigned a competent individual to oversee the services;
  - Evaluated the adequacy of the services performed;
  - Evaluated and accepted responsibility for the result of the service performed; and
  - Established and maintained internal controls, including monitoring ongoing activities.


#### Information Provided

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit;
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
- We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The City of Wallace has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.



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April 24, 2023  
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- We have disclosed to you all guarantees, whether written or oral, under which the City of Wallace is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
  - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The City of Wallace has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

  
\_\_\_\_\_  
Signature and Title

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 April 24, 2023  
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**SCHEDULE A**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries</b>				
<b>Adjusting Journal Entries JE # 1001</b>				
To adjust beginning fund balance for rounding.				
0127100000	GENERAL: Fund Balance		2.00	
0141910000	GENERAL: Other Expenses			2.00
<b>Total</b>			<b>2.00</b>	<b>2.00</b>
<b>Adjusting Journal Entries JE # 1002</b>				
To adjust property tax receivable and deferred revenue to actual at 9/30/2022.				
0122500000	GENERAL: Deferred Revenue		6,155.00	
0122500000	GENERAL: Deferred Revenue		1,291.00	
0131110000	GENERAL: Property Tax Current		879.00	
0222500000	STREETS: Deferred Revenue		6,826.00	
0231110000	STREETS: Property Tax Current		611.00	
0322500000	LIBRARY: Deferred Revenue		1,277.00	
0311110000	LIBRARY: Property Tax Current		132.00	
0622500000	PARKS: Deferred Revenue		838.00	
0631110000	PARKS: Property Taxes Current		86.00	
1012500000	INSURANCE: Property Tax Delinquent		1,291.00	
1022500000	INSURANCE: Deferred Revenue		4,507.00	
1031110000	INSURANCE: Property Tax Current		323.00	
0112500000	GENERAL: Property Tax Delinquent			7,034.00
0112500000	GENERAL: Property Tax Delinquent			1,291.00
0212500000	STREETS: Property Tax Delinquent			7,537.00
0312500000	LIBRARY: Property Tax Delinquent			1,409.00
0612500000	PARKS: Property Tax Delinquent			924.00
1012500000	INSURANCE: Property Tax Delinquent			4,830.00
1022500000	INSURANCE: Deferred Revenue			1,291.00
<b>Total</b>			<b>24,316.00</b>	<b>24,316.00</b>
<b>Adjusting Journal Entries JE # 1003</b>				
To adjust sewer deferred revenue for October billings.				
2534810000	SEWER: Sewer Fees		3,782.00	
2522500000	SEWER: Deferred Revenue			3,782.00
<b>Total</b>			<b>3,782.00</b>	<b>3,782.00</b>
<b>Adjusting Journal Entries JE # 1004</b>				
To record sewer depreciation for the current year.				
2543527000	Sewer: Depreciation		211,181.00	
2510005000	SEWER: Accumulated Depreciation			211,181.00
<b>Total</b>			<b>211,181.00</b>	<b>211,181.00</b>
<b>Adjusting Journal Entries JE # 1005</b>				
To record GASB 58 for the Sewer Fund.				
2517000000	SEWER: GASB 58 Outflow		1,226.00	
2524000000	SEWER: GASB 58 Inflow		3,294.00	
25GASB68-CHANGE	Change in Net Pension Liability		1,338.00	
2523000000	SEWER: Net Pension Liability			6,239.00
GASB08-CONTRIBUTIO	Unallocated actual PERSI Contributions			619.00
<b>Total</b>			<b>6,858.00</b>	<b>6,858.00</b>
<b>Adjusting Journal Entries JE # 1006</b>				
To zero out AR related to the Temporary 6th Street Bridge at 9/30/22.				
0227200000	STREETS: Prior Period Adjustment		8,712.00	
0212411000	STREETS: AR IOEM			8,712.00
<b>Total</b>			<b>8,712.00</b>	<b>8,712.00</b>
<b>Total Adjusting Journal Entries</b>			<b>288,851.00</b>	<b>288,851.00</b>

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 April 24, 2023  
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**SCHEDULE B**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 2001</b>				
To reclassify committed funds to the proper account for the pool fund.				
0627100000	PARKS: Fund Balance		46,337.00	
0627200000	POOL: Committed fund balance			46,337.00
<b>Total</b>			<b>46,337.00</b>	<b>46,337.00</b>
<b>Reclassifying Journal Entries JE # 2002</b>				
To reclassify pool expenses from capital carryforward and engineering to pool capital outlay.				
01420102000	GENERAL: Transfer Out		750.00	
06439576100	POOL: Capital Outlay +5000		7,518.00	
06439576100	POOL: Capital Outlay +5000		750.00	
06439576100	POOL: Capital Outlay +5000		10,023.00	
01410171000	GENERAL: City Engineer			750.00
06250130000	PARKS: Transfer In			750.00
06439509007	POOL: Capital Improvement Carry Forward Expense			7,510.00
06443000000	POOL: CDBG Expenses			10,023.00
<b>Total</b>			<b>19,833.00</b>	<b>19,833.00</b>
<b>Reclassifying Journal Entries JE # 2003</b>				
To reclassify loader financing agreement interest expense.				
02431384003	STREETS: Interest Expense		8,470.00	
02431384002	STREETS: Loader Lease			8,470.00
<b>Total</b>			<b>8,470.00</b>	<b>8,470.00</b>
<b>Total Reclassifying Journal Entries</b>			<b>73,640.00</b>	<b>73,640.00</b>



SHOSHONE COUNTY  
AUDITOR/RECORDER

RECEIPT 042030 APR 19, 2023 14:05:05

RECEIVED: \$175.00

CATEGORY: BEER WINE LIQUOR

REFERENCE: Investment adventures real estat

# State of Idaho Idaho State Police

Cycle Tracking Number: 140678

Premises Number: S-35354

Retail Alcohol Beverage License

License Year: 2023

License Number: 35354

This is to certify, that Investment Adventures Real Estate Holdings LLC  
doing business as: The Adventure Hub

is licensed to sell alcoholic beverages as stated below at:  
425 Pine Street, Wallace, Shoshone County

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

Signature of Licensee, Corporate Officer, LLC Member or Partner

INVESTMENT ADVENTURES REAL  
THE ADVENTURE HUB  
425 PINE STREET  
WALLACE, ID 83873  
Mailing Address

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

TOTAL FEE: \$250.00

License Valid: 05/01/2023 - 11/30/2023  
Expires: 11/30/2023



**CITY OF WALLACE**

703 Cedar Street  
Wallace, ID 83873  
Phone: 752-1147  
Fax: 752-7741

**LIQUOR APPLICATION FOR 2023 LICENSE  
RETURN APPLICATION WITH YOUR STATE AND COUNTY LICENSE  
BY DECEMBER 1, 2022**

Please provide proof of your State and County alcohol license renewals with this application.

Application for License

Application for renewal ( )

NAME OF OWNER: Todd Starnes

NAME OF BUSINESS: Investment Adventures Real Estate Holdings, LLC

MAILING ADDRESS OF BUSINESS: 425 Pine Street Wallace, ID 83873

LOCATION OF BUSINESS: 425 Pine Street, Wallace, ID 83873

TELEPHONE: 425 614 8984

PLEASE CHECK APPROPRIATE BOX:

**BEER LICENSE:**

- ( ) Draft Beer or Bottled or Canned Beer \$100.00
- Bottles or Canned Beer, to be consumed on premises 75.00
- ( ) Bottled of Canned Beer, NOT to be consumed on premises 25.00

**WINE LICENSE:**

- ( ) Retail Wine \$100.00
- Wine by the Drink: \$100.00

**LIQUOR LICENSE:**

- ( ) 75% of State Fee for "Liquor by the Drink" \$ \_\_\_\_\_
- Total \$ \_\_\_\_\_

I have read all of the above and declare under penalty of perjury that each and every statement made is true, correct and complete.

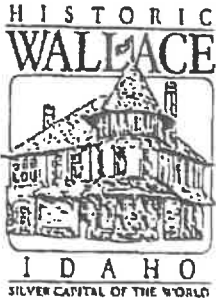
  
\_\_\_\_\_  
Signature of Applicant

Thank you,

Kristina Larson, City Clerk/Treas.







# CITY OF WALLACE

## STATE OF IDAHO

703 Cedar Street  
Wallace, Idaho 83873-2396  
(208) 752-1147  
Fax (208) 752-7741

Mayor  
Lynn Mogensen

Clerk/Treasurer  
Kristina Larson

### STREET CLOSURE REQUEST & CHECKLIST FOR NON-PROFIT ORGANIZATIONS

The City of Wallace appreciates your work in putting on an event in town. While these events help various businesses in town it is a hardship on others. This should be taken into consideration when requesting a street closure and every attempt should be made to minimize the amount of streets impacted and the duration of the closure. Only schedule street closures on weekends if possible.

Application must be returned by the 1<sup>st</sup> day of the month that you wish the Council to consider the request. Application will be considered at the regular City Council meeting of: \_\_\_\_\_

A representative of the organization should be present at this meeting to make a presentation and to answer any questions regarding the request. Prior to the meeting all impacted neighbors should be notified (email is fine) and steps taken to minimize any negative impacts. The committee is responsible for posting & removing No Parking signs as well as cleaning all garbage and debris from all streets and sidewalks after the event.

Organization requesting closure: Ursidae Cornhole

Contact Person: Rosie Morrison Cell Phone: 208-818-6277

State the purpose for which the request is being made: Cornhole tournament

Date(s) desired for use: July 15th, 2023

Time(s) desired for use: 6am - 10pm

Street(s) desired for use: Cedar St, between 5th and 6th Also show on attached map

However, we are open to using whichever street the city feels would be best

Number of Portable Toilets (recommended at least 1 per 1,000 people): 1 Also show on attached map  
Number of Handicap Portable Toilets: 0 Location of Portable Toilets: Cedar and 6th

- Contact made with all impacted neighbors
- Waters Garbage bringing extra garbage bins? If so, location: \_\_\_\_\_
- Proof of Insurance for the event provided to City

Contact Signature: [Handwritten Signature]

Date Approved by City Council: \_\_\_\_\_

Routed to: Police Department: \_\_\_\_\_  
Street Department: \_\_\_\_\_  
Fire Department: \_\_\_\_\_

