

# Bank Activity Report

## December 2025

### Cash Section

#### Checking: First Interstate

Beginning Balance		\$	10,946.26
Deposits	\$	97,001.88	
Withdrawals	\$	(94,153.03)	
Ending Balance		\$	13,795.11
Outstanding Checks	\$	(4,224.65)	
Account Balance		\$	9,570.46

#### Idaho Central CU - Savings

Beginning Balance		\$	25.00
Interest			
Ending Balance		\$	25.00

### Investment Section

#### LGIP General Fund 1829

Beginning Balance		\$	1,379,282.38
Contributions	\$	14,980.28	
Withdrawals	\$	(10,261.73)	
Ending Balance		\$	1,384,000.93
Outstanding Transfer			
Account Balance		\$	1,384,000.93

#### LGIP Capital Improvements 1910

Beginning Balance		\$	3,050,476.20
Contributions	\$	97,048.90	
Withdrawals	\$	(10,316.40)	
Ending Balance		\$	3,137,208.70
Outstanding Transfer			
Account Balance		\$	3,137,208.70

Total Funds All Accounts:

**\$ 4,530,805.09**

December 2025

	Interest
State Pool - LGIP 1910	\$ 10,401.27
<b>Total</b>	<b><u>\$ 10,401.27</u></b>

## Post Falls Urban Renewal Agency - In-House

## Balance Sheet

01/13/26

As of December 31, 2025

Accrual Basis

	Dec 31, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
First Interstate Bank- Checking	9,570.46
LGIP1829-General Fund	1,384,000.93
LGIP1910-Capital Improvements	3,137,208.70
Savings - Idaho Central CU	25.00
Total Checking/Savings	4,530,805.09
Other Current Assets	
Accounts Receivable - Taxes	27,706.00
FMV - State Investment Pool	7,698.00
Interest Receivable	12,534.00
Prepaid Insurance	4,243.00
Total Other Current Assets	52,181.00
Total Current Assets	4,582,986.09
<b>TOTAL ASSETS</b>	<b>4,582,986.09</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accrued Vacation Payable	4,408.74
24000 · Payroll Liabilities	
ID- Unemployment Payable	-0.03
24000 · Payroll Liabilities - Other	3,235.59
Total 24000 · Payroll Liabilities	3,235.56
Total Other Current Liabilities	7,644.30
Total Current Liabilities	7,644.30
Total Liabilities	7,644.30
Equity	
Committed Fund Balance	1,349,484.00
Nonspendable Fund Balance	3,544.00
32000 · Unrestricted Net Assets	3,107,409.08
Net Income	114,904.71
Total Equity	4,575,341.79
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,582,986.09</b>

Post Falls Urban Renewal Agency - In-House

Profit & Loss

December 2025

	Dec 25	Oct - Dec 25
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Downtown District	46,775.79	51,225.37
Interest	14,980.93	46,468.68
Post Falls Technology District	39,956.71	55,747.01
46400 · Miscellaneous Income	7.00	7.00
<b>Total Income</b>	<u>101,720.43</u>	<u>153,448.06</u>
<b>Gross Profit</b>	101,720.43	153,448.06
<b>Expense</b>		
Audit	0.00	4,448.75
Computer Software	7.00	28.00
Meetings	0.00	90.16
Website Design, Hosting & Maint	0.00	147.54
62140 · Legal Fees	437.50	3,000.00
62840 · Computer Repair & Maintenance	0.00	137.50
62890 · Rent	0.00	7,990.00
65030 · Printing and Copying	34.37	105.06
65040 · Office Supplies	37.56	37.56
65050 · Telephone, Telecommunications	0.00	798.72
65150 · Dues & Memberships	0.00	550.00
66000 · Payroll Expenses	6,762.63	21,210.06
<b>Total Expense</b>	<u>7,279.06</u>	<u>38,543.35</u>
<b>Net Ordinary Income</b>	<u>94,441.37</u>	<u>114,904.71</u>
<b>Net Income</b>	<u><u>94,441.37</u></u>	<u><u>114,904.71</u></u>

## Fund Reconciliation:

12/31/2025

**QB**

First Interstate - Checking	<b>GF</b>	\$	9,570.46	
LGIP - 1829	<b>GF</b>	\$	1,384,000.93	
LGIP - 1910	<b>CIP</b>	\$	3,137,208.70	
Savings - Idaho Central CU	<b>GF</b>	\$	25.00	
<b>Total</b>				<b>\$ 4,530,805.09</b>

**FUNDS**

General Fund	<b>GF</b>	\$	1,393,596.39	
Capital Improvement Fund	<b>CIP</b>	\$	3,137,208.70	
<b>Total</b>				<b>\$ 4,530,805.09</b>

## C.I. Fund Allocation:

Pleasant View	\$	(63,264.90)
Plsnt.View FY26 Admin Fee	\$	25,000.00
Downtown	\$	45,183.48
MPP-Downtown	\$	143,553.02
PF Technology	\$	2,986,737.11
	\$	<u>3,137,208.70</u>

Post Falls Urban Renewal Agency

Increment Received District Obligation Balance

	<u>Pleasant View</u>	<u>Downtown</u>	<u>Downtown MPP</u>	<u>PF Tech Dist.</u>	<u>Total</u>
<i>Termination Date</i>	<i>2041</i>	<i>2041</i>	<i>2041</i>	<i>2038</i>	
Sep-25	-	1,539.26	220.62	86.50	1,846.38
Oct-25	-	2,967.62	423.12	2,259.35	5,650.09
Nov-25	-	917.18	141.66	13,530.95	14,589.79
Dec-25	-	39,759.42	7,016.37	39,956.71	86,732.50
Jan-26					-
Feb-26					-
Mar-26					-
Apr-26					-
May-26					-
Jun-26					-
Jul-26					-
Aug-26					-
Sep-26					-
<b>Total YTD</b>	<b>-</b>	<b>45,183.48</b>	<b>7,801.77</b>	<b>55,833.51</b>	<b>108,818.76</b>
Approved Obligation	-	6,115,511.02		-	6,115,511.02
Obligation Balance @ 9/30/25	-	4,287,611.59		-	4,287,611.59
Carry over @ 9/30/25	(63,264.90)	1,539.26	135,971.87	2,930,990.10	3,005,236.33

**Post Falls Urban Renewal Agency - In-House**  
**Profit & Loss Budget vs. Actual**  
 October 2025 through September 2026

	<b>Oct '25 - Sep 26 12-Month Actual</b>	<b>2025-26 Total Budget</b>	<b>2024-25 Balance</b>	<b>% of 12-Month Budget</b>
<b>Expense</b>				
Audit	4,448.75	15,000.00	-10,551.25	29.66%
Bank Charges	0.00	0.00	0.00	0.0%
Computer Software	28.00	1,784.00	-1,756.00	1.57%
Contract Employees	0.00	0.00	0.00	0.0%
Engineering Services	0.00	13,000.00	-13,000.00	0.0%
Marketing & Education Materials	0.00	300.00	-300.00	0.0%
Meetings	90.16	390.00	-299.84	23.12%
Office Equipment	0.00	0.00	0.00	0.0%
Website Design, Hosting & Maint	147.54	800.00	-652.46	18.44%
62140 · Legal Fees	3,000.00	25,000.00	-22,000.00	12.0%
62150 · Other Contract Services	0.00	21,000.00	-21,000.00	0.0%
62840 · Computer Repair & Maintenance	137.50	330.00	-192.50	41.67%
62890 · Rent	7,990.00	7,990.00	0.00	100.0%
65020 · Postage, Mailing Service	0.00	78.00	-78.00	0.0%
65030 · Printing and Copying	105.06	300.00	-194.94	35.02%
65040 · Office Supplies	37.56	425.00	-387.44	8.84%
65050 · Telephone, Telecommunications	798.72	800.00	-1.28	99.84%
65110 · Advertising & Legal Notices	0.00	900.00	-900.00	0.0%
65120 · Insurance	0.00	4,636.00	-4,636.00	0.0%
65150 · Dues & Memberships	550.00	900.00	-350.00	61.11%
66000 · Payroll Expenses	21,210.06	82,691.00	-61,480.94	25.65%
Contingency	0.00	5,000.00	-5,000.00	0.0%
<b>Total Expense</b>	<b>38,543.35</b>	<b>181,324.00</b>	<b>-142,780.65</b>	<b>21.26%</b>