Coeur d' Alene Urban Renewal Agency
doing business as Ignite CDA-River District
Balance Sheet
September 30, 2025

ASSETS

Current Assets:		
Cash and cash equivalents		$ 4,222,557
Due from Health Corridor District		510,186
Atlas receivable		5,016,000
Taxes receivable		96,322
Total Current Assets		9,845,065
Other Assets:		
CIP-Atlas Project:		
Phase 1 Road Row	2,541,729	
Total CIP		2,541,729
Amount to be provided from tax increment:		
Amount due from tax increment financing-Circuit at Seltice IRA	58,363	
Amount due from tax increment financing-Mill River Seniors IRA	306,476	
Amount due from tax increment financing-Riverstone West Family Apt III IRA	271,219	
Amount due from tax increment financing-Riverstone West Family Apt IRA	381,467	
Amount due from tax increment financing-Riverstone West Phase 1 OPA	3,296,950	
Total Amount to be Provided from Tax Increment		4,314,475
Total Other Assets		6,856,204
Total Assets		$ 16,701,269

LIABILITIES & FUND BALANCE

Current Liabilities:		
Accrued payroll taxes		$ 10,998
Due to Arts		182
Total Current Liabilities		11,180
Long-Term Liabilities:		
Note-Revenue Allocation Note Series 2019		357,000
Tax increment payable:		
Tax increment financing-Circuit at Seltice IRA	$ 58,363	
Tax increment financing-Mill River Seniors IRA	306,476	
Tax increment financing-Riverstone West Family Apt III IRA	271,219	
Tax increment financing-Riverstone West Family Apt IRA	381,467	
Tax increment financing-Riverstone West Phase 1 OPA	3,296,950	
Total Long-Term Liabilities		4,314,475
Total Liabilities		4,682,655
Fund Balance (Deficit)		12,018,614
Total Liabilities and Fund Balance		$ 16,701,269

Coeur d' Alene Urban Renewal Agency
doing business as Ignite CDA-River District
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended September 30, 2025

	One Month Ended September 30, 2025	Year Ended September 30, 2025
REVENUES:		
Property taxes	$ 18,149	$ 1,812,502
Rent income	-	-
Gift income	-	-
Developer cost reimbursements	-	-
Miscellaneous income		2,700
Interest income	2,142	25,295
Total Revenues	20,291	1,840,497
EXPENDITURES:		
Agency Funded Programs:		
Atlas Mill Site Project Phase 1-3	-	8,561
Professional fees	4,129	32,936
Payroll	22,465	104,975
Dues, subscriptions, books, and sponsorships	600	9,606
Retirement benefits	1,271	15,625
Arts (1%)	181	18,135
Office overhead and internet web	164	2,021
Managerial assistant-online coordinator		-
Meetings	142	1,663
Miscellaneous		
Travel		-
Legal costs		21
Legal notices	295	312
Telephone	54	979
Payroll taxes	(900)	(24,460)
Postage	-	-
Parking	-	-
Printing		344
Insurance	3,630	13,870
Communications		-
Workers comp		529
Office supplies and equipment	-	73
Taxes and increment payments		474,608
Debt service:		
Principal payments	-	-
Interest expense		20,325
Total Expenditures	32,031	680,123
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(11,740)	1,160,374
OTHER FINANCING SOURCES (USES)-ATLAS PROJECT:		
Gain (Loss) on sale of assets		-
Property divestures	-	-
	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(11,740)	1,160,374
FUND BALANCE (DEFICIT), BEGINNING OF PERIOD	12,030,354	10,858,240
FUND BALANCE (DEFICIT), END OF MONTH	$ 12,018,614	$ 12,018,614

Coeur d' Alene Urban Renewal Agency
doing business as Ignite CDA-Atlas District
Balance Sheet
September 30, 2025

ASSETS

Current Assets:		
Cash and cash equivalents		$ 5,780,907
Total Current Assets		5,780,907
Other Assets:		
CIP-Atlas Project:		
Phase 1 Road Row	$ 1,504,385	
Phase 2 Road Row and Public lots	4,857,478	
Area 5A	930,597	
Area 7	988,989	
Area 11-Phase 3	10,861,473	
Total Other Assets		19,142,922
Total Assets		$ 24,923,829

LIABILITIES & FUND BALANCE (DEFICIT)

Current Liabilities:	
Due to Arts	$ 9,783
Due to River District	5,016,000
Total Current Liabilities	5,025,783
Fund Balance (Deficit)	19,898,046
Total Liabilities and Fund Balance (Deficit)	$ 24,923,829

OPA=Owner Participation Agreement
IRA=Improvement Reimbursement Agreement
DDA=Disposition & Development Agreement

** Capitalization policy for fixed assets of >$5,000 authorized by the Board

Coeur d' Alene Urban Renewal Agency
doing business as Ignite CDA-Atlas District
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended September 30, 2025

	One Month Ended September 30, 2025	Year Ended September 30, 2025
REVENUES:		
Property taxes		$ 519,910
Rent income	-	-
Gift income	-	-
Developer cost reimbursements	-	-
Miscellaneous income	-	46,939
Interest income	2,939	41,139
Total Revenues	2,939	607,988
EXPENDITURES:		
Agency Funded Programs:		
Atlas Mill Site Project: Phase 1-3	7,035	397,575
Atlas Mill Site Project ITD Haul		3,020
Atlas Mill Site Project Landscaping/Irrigation	-	77,357
CDA 2030 contract	-	
Professional fees	11,609	122,897
Payroll	3,605	43,261
Dues, subscriptions, books, and sponsorships	300	4,803
Retirement benefits	635	7,668
Arts (1%)		5,199
Office overhead and internet web	82	1,010
Office supplies and equipment	-	37
Managerial assistant-online coordinator	-	-
Meetings	71	831
Miscellaneous		-
Travel	-	
Legal notices	148	167
Telephone	27	321
Payroll taxes	1,585	19,023
Parking		-
Insurance	1,947	8,473
Communications	-	-
Office supplies and equipment	-	-
Bank charges	-	-
Taxes and increment payments	-	189
Miscellaneous	-	-
Printing		172
Debt service:		
Principal payments	-	-
Interest expense	-	-
Total Expenditures	27,044	692,003
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(24,105)	(84,015)
OTHER FINANCING SOURCES (USES)-ATLAS PROJECT:		
Property divestures	-	-
Gain (loss) on sale of assets	-	-
Bond proceeds	-	-
Loan origination fees	-	-
	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(24,105)	(84,015)
FUND BALANCE (DEFICIT), BEGINNING OF MONTH	19,922,151	19,982,061
FUND BALANCE (DEFICIT), END MONTH	$ 19,898,046	$ 19,898,046

Coeur d' Alene Urban Renewal Agency
doing business as Ignite CDA-Health Corridor District
Balance Sheet
September 30, 2025

ASSETS

Current Assets:	
Cash in Bank-Washington Trust	$ 1,807,899
Property tax receivable	2,844
Total Current Assets	1,810,743
Total Assets	$ 1,810,743

LIABILITIES & FUND BALANCE (DEFICIT)

Current Liabilities:	
Due to Arts	$ 20,339
Due to River District	510,186
Total Current Liabilities	530,525
Fund Balance (Deficit)	1,280,218
Total Liabilities and Fund Balance (Deficit)	$ 1,810,743

OPA=Owner Participation Agreement
IRA=Improvement Reimbursement Agreement
DDA=Disposition & Development Agreement

** Capitalization policy for fixed assets of >$5,000 authorized by the Board

Coeur d' Alene Urban Renewal Agency
doing business as Ignite CDA-Health Corridor District
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended September 30, 2025

	One Month Ended September 30, 2025	Year Ended September 30, 2025
REVENUES:		
Property taxes	$ 893	$ 636,082
Rent income	-	-
Gift income	-	-
KH Traffic sudy cost reimbursement	-	-
Developer cost reimbursements	-	-
Miscellaneous income	-	-
Interest income	897	9,923
Total Revenues	1,790	646,005
EXPENDITURES:		
Professional fees	1,797	15,219
Payroll	3,605	43,261
Dues, subscriptions, books, and sponsorships	300	4,428
Retirement benefits	635	7,625
Arts (1%)	9	6,362
Office overhead and internet web	82	1,010
Office supplies and equipment		37
Managerial assistant-online coordinator		
Meetings	70	831
Miscellaneous		
Travel	-	
Legal notices	148	167
Telephone	27	321
Payroll taxes	1,585	19,023
Parking		
Printing		172
Insurance	1,947	8,891
Communications	-	-
Bank charges	-	-
Taxes and increment payments	-	-
Miscellaneous	-	
Debt service:		
Principal payments	-	-
Interest expense	-	-
Total Expenditures	10,205	107,347
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(8,415)	538,658
OTHER FINANCING SOURCES (USES)-MILL RIVER PROJECT:		
Transfers in (out)	-	-
Special Project Reserve	-	-
Loan origination fees	-	
	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(8,415)	538,658
FUND BALANCE (DEFICIT), BEGINNING OF FISCAL MONTH	1,288,633	741,560
FUND BALANCE (DEFICIT), END OF MONTH	$ 1,280,218	$ 1,280,218