

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

---

**ASSETS**

**Current Assets:**

Cash and cash equivalents	\$ 4,186,773
Due from Health Corridor District	510,186
Atlas receivable	5,016,000
Taxes receivable	94,340
Total Current Assets	<u>9,807,299</u>

**Other Assets:**

CIP-Atlas Project:	
Phase 1 Road Row	2,550,291
Total CIP	<u>2,550,291</u>
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	<u>3,296,950</u>
Total Amount to be Provided from Tax Increment	<u>4,314,475</u>
Total Other Assets	<u>6,864,766</u>
Total Assets	<u>\$ 16,672,065</u>

**LIABILITIES & FUND BALANCE**

**Current Liabilities:**

Accrued payroll taxes	\$ 11,603
Due to Arts	273
Total Current Liabilities	<u>11,876</u>

**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	<u>3,296,950</u>
Total Long-Term Liabilities	<u>4,314,475</u>
Total Liabilities	<u>4,683,351</u>
Fund Balance (Deficit)	<u>11,988,714</u>
Total Liabilities and Fund Balance	<u>\$ 16,672,065</u>

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

	<b>One Month Ended November 30, 2025</b>	<b>One Month and Two Months Ended November 30, 2025</b>
<b>REVENUES:</b>		
Property taxes	\$ -	\$ 9,206
Rent income	-	-
Gift income	-	-
Developer cost reimbursements	-	-
Miscellaneous income	-	-
Interest income	1,868	3,807
Total Revenues	<u>1,868</u>	<u>13,013</u>
<b>EXPENDITURES:</b>		
Agency Funded Programs:		
Atlas Mill Site Project Phase 1-3	-	-
Professional fees	4,679	6,298
Payroll	31,322	38,785
Dues, subscriptions, books, and sponsorships	224	224
Retirement benefits	1,292	2,958
Arts (1%)	92	92
Office overhead and internet web	138	302
Managerial assistant-online coordinator	-	-
Meetings	132	232
Miscellaneous	-	-
Travel	-	-
Legal costs	-	-
Legal notices	-	-
Telephone	220	280
Payroll taxes	(354)	(1,082)
Postage	-	-
Parking	-	-
Printing	-	-
Insurance	702	1,404
Communications	-	-
Workers comp	-	-
Office supplies and equipment	-	-
Taxes and increment payments	-	-
Debt service:		
Principal payments	-	-
Interest expense	-	-
Total Expenditures	<u>38,355</u>	<u>49,493</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(36,487)</b>	<b>(36,480)</b>
<b>OTHER FINANCING SOURCES (USES)-ATLAS PROJECT:</b>		
Gain (Loss) on sale of assets	-	-
Property divestures	-	-
	<u>-</u>	<u>-</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<b>(36,487)</b>	<b>(36,480)</b>
<b>FUND BALANCE (DEFICIT), BEGINNING OF PERIOD</b>	<b>12,025,201</b>	<b>12,025,194</b>
<b>FUND BALANCE (DEFICIT), END OF MONTH</b>	<b>\$ 11,988,714</b>	<b>\$ 11,988,714</b>

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

---

**ASSETS**

**Current Assets:**

Cash and cash equivalents	\$ 5,623,701
Tax Increment Receivable	57,573
Total Current Assets	<u>5,681,274</u>

**Other Assets:**

**CIP-Atlas Project:**

Phase 1 Road Row	\$ 1,573,478
Phase 2 Road Row and Public lots	5,069,904
Area 5A	983,528
Area 7	1,045,241
Area 11-Phase 3	11,013,405
Total Other Assets	<u>19,685,556</u>
Total Assets	<u>\$ 25,366,830</u>

**LIABILITIES & FUND BALANCE (DEFICIT)**

**Current Liabilities:**

Due to Arts	\$ 9,811
Due to River District	5,016,000
Total Current Liabilities	<u>5,025,811</u>

Fund Balance (Deficit)	<u>20,341,019</u>
------------------------	-------------------

Total Liabilities and Fund Balance (Deficit)	<u>\$ 25,366,830</u>
--	----------------------

**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 One Month and Two Months Ended November 30, 2025**

	<u>One Month Ended November 30, 2025</u>	<u>Two Months Ended November 30, 2025</u>
<b>REVENUES:</b>		
Property taxes	\$ 1,299	\$ 2,793
Rent income	-	-
Gift income	-	-
Developer cost reimbursements	-	-
Miscellaneous income	-	-
Interest income	2,523	5,176
<b>Total Revenues</b>	<b><u>3,822</u></b>	<b><u>7,969</u></b>
<b>EXPENDITURES:</b>		
Agency Funded Programs:		
Atlas Mill Site Project: Phase 1-3	17,197	17,197
Atlas Mill Site Project ITD Haul	-	-
Atlas Mill Site Project Landscaping/Irrigation	-	-
CDA 2030 contract	-	-
Professional fees	3,477	5,017
Payroll	3,731	7,463
Dues, subscriptions, books, and sponsorships	112	112
Retirement benefits	646	1,292
Arts (1%)	13	28
Office overhead and internet web	94	176
Office supplies and equipment	-	127
Managerial assistant-online coordinator	-	-
Meetings	66	116
Miscellaneous	-	-
Travel	-	-
Legal notices	-	-
Telephone	-	30
Payroll taxes	935	1,869
Parking	-	-
Insurance	483	965
Communications	-	-
Office supplies and equipment	-	-
Bank charges	-	-
Taxes and increment payments	-	-
Miscellaneous	-	-
Printing	-	-
Debt service:		
Principal payments	-	-
Interest expense	-	-
<b>Total Expenditures</b>	<b><u>26,754</u></b>	<b><u>34,392</u></b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b><u>(22,932)</u></b>	<b><u>(26,423)</u></b>
<b>OTHER FINANCING SOURCES (USES)-ATLAS PROJECT:</b>		
Property divestures	-	-
Gain (loss) on sale of assets	-	-
Bond proceeds	-	-
Loan origination fees	-	-
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<b><u>(22,932)</u></b>	<b><u>(26,423)</u></b>
<b>FUND BALANCE (DEFICIT), BEGINNING OF MONTH</b>	<b><u>20,363,951</u></b>	<b><u>20,367,442</u></b>
<b>FUND BALANCE (DEFICIT), END MONTH</b>	<b><u>\$ 20,341,019</u></b>	<b><u>\$ 20,341,019</u></b>

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

---

**ASSETS**

**Current Assets:**

Cash in Bank-Washington Trust	\$ 1,796,537
Property tax receivable	11,743
Total Current Assets	<hr/> 1,808,280
 Total Assets	 <hr/> \$ 1,808,280

**LIABILITIES & FUND BALANCE (DEFICIT)**

**Current Liabilities:**

Due to Arts	\$ 20,355
Due to River District	510,186
Total Current Liabilities	<hr/> 530,541
 Fund Balance (Deficit)	 <hr/> 1,277,739
 Total Liabilities and Fund Balance (Deficit)	 <hr/> \$ 1,808,280

**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 One Month Ended and Two Months Ended November 30, 2025**

	<b>One Month Ended November 30, 2025</b>	<b>Two Months Ended November 30, 2025</b>
<b>REVENUES:</b>		
Property taxes		\$ 1,530
Rent income	-	-
Gift income	-	-
KH Traffic study cost reimbursement	-	-
Developer cost reimbursements	-	-
Miscellaneous income	-	-
Interest income	787	1,603
<b>Total Revenues</b>	<b>787</b>	<b>3,133</b>
<b>EXPENDITURES:</b>		
Professional fees	1,918	2,472
Payroll	3,731	7,463
Dues, subscriptions, books, and sponsorships	112	112
Retirement benefits	646	1,292
Arts (1%)		15
Office overhead and internet web	94	176
Office supplies and equipment		
Managerial assistant-online coordinator		
Meetings	66	116
Miscellaneous		
Travel	-	
Legal notices		30
Telephone		
Payroll taxes	935	1,870
Parking		
Printing		
Insurance	483	965
Communications	-	
Bank charges	-	
Taxes and increment payments	-	
Miscellaneous	-	
Debt service:		
Principal payments	-	
Interest expense	-	
<b>Total Expenditures</b>	<b>7,985</b>	<b>14,511</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(7,198)</b>	<b>(11,378)</b>
<b>OTHER FINANCING SOURCES (USES)-MILL RIVER PROJECT:</b>		
Transfers in (out)	-	
Special Project Reserve	-	
Loan origination fees	-	
	-	
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<b>(7,198)</b>	<b>(11,378)</b>
<b>FUND BALANCE (DEFICIT), BEGINNING OF FISCAL MONTH</b>	<b>1,284,937</b>	<b>1,289,117</b>
<b>FUND BALANCE (DEFICIT), END OF MONTH</b>	<b>\$ 1,277,739</b>	<b>\$ 1,277,739</b>