

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

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**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		2,550,291
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 IR	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		<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	3,296,950	
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>

**OPA=Owner Participation Agreement  
IRA=Improvement Reimbursement Agreement**

**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	1,868	3,807
Interest income	1,868	13,013
Total Revenues	<u>1,868</u>	<u>13,013</u>
<b>EXPENDITURES:</b>		
Agency Funded Programs:		
Atlas Mill Site Project Phase 1-3	-	6,298
Professional fees	4,679	38,785
Payroll	31,322	224
Dues, subscriptions, books, and sponsorships	224	2,958
Retirement benefits	1,292	92
Arts (1%)	-	302
Office overhead and internet web	138	-
Managerial assistant-online coordinator	-	232
Meetings	132	-
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>	<u>(36,487)</u>	<u>(36,480)</u>
<b>OTHER FINANCING SOURCES (USES)-ATLAS PROJECT:</b>		
Gain (Loss) on sale of assets	-	-
Property divestures	-	-
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<u>(36,487)</u>	<u>(36,480)</u>
<b>FUND BALANCE (DEFICIT), BEGINNING OF PERIOD</b>	<u>12,025,201</u>	<u>12,025,194</u>
<b>FUND BALANCE (DEFICIT), END OF MONTH</b>	<u>\$ 11,988,714</u>	<u>\$ 11,988,714</u>

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

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**ASSETS**

**Current Assets:**

Cash and cash equivalents	\$ 5,623,701
Tax Increment Receivable	<u>57,573</u>
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	<u>11,013,405</u>	
Total Other Assets		<u>19,685,556</u>

Total Assets	<u><u>\$ 25,366,830</u></u>
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**LIABILITIES & FUND BALANCE (DEFICIT)**

**Current Liabilities:**

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

Fund Balance (Deficit)	<u>20,341,019</u>
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Total Liabilities and Fund Balance (Deficit)	<u><u>\$ 25,366,830</u></u>
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**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**

	One Month Ended November 30, 2025	Two Months Ended November 30, 2025
<b>REVENUES:</b>		
Property taxes	\$ 1,299	\$ 2,793
Rent income	-	-
Gift income	-	-
Developer cost reimbursements	-	-
Miscellaneous income	-	-
Interest income	2,523	5,176
Total Revenues	<u>3,822</u>	<u>7,969</u>
<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	-	-
Total Expenditures	<u>26,754</u>	<u>34,392</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(22,932)</u>	<u>(26,423)</u>
<b>OTHER FINANCING SOURCES (USES)-ATLAS PROJECT:</b>		
Property divestures	-	-
Gain (loss) on sale of assets	-	-
Bond proceeds	-	-
Loan origination fees	-	-
	<u>-</u>	<u>-</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	(22,932)	(26,423)
<b>FUND BALANCE (DEFICIT), BEGINNING OF MONTH</b>	<u>20,363,951</u>	<u>20,367,442</u>
<b>FUND BALANCE (DEFICIT), END MONTH</b>	<u>\$ 20,341,019</u>	<u>\$ 20,341,019</u>

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

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**ASSETS**

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

**LIABILITIES & FUND BALANCE (DEFICIT)**

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

OPA=Owner Participation Agreement  
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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**

	<u>One Month Ended November 30, 2025</u>	<u>Two Months Ended November 30, 2025</u>
<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
Total Revenues	<u>787</u>	<u>3,133</u>
<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		
Telephone		30
Payroll taxes	935	1,870
Parking		
Printing		
Insurance	483	965
Communications	-	-
Bank charges	-	-
Taxes and increment payments	-	-
Miscellaneous	-	
Debt service:		
Principal payments	-	-
Interest expense	-	-
Total Expenditures	<u>7,985</u>	<u>14,511</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(7,198)</u>	<u>(11,378)</u>
<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>	<u>(7,198)</u>	<u>(11,378)</u>
<b>FUND BALANCE (DEFICIT), BEGINNING OF FISCAL MONTH</b>	<u>1,284,937</u>	<u>1,289,117</u>
<b>FUND BALANCE (DEFICIT), END OF MONTH</b>	<u>\$ 1,277,739</u>	<u>\$ 1,277,739</u>