

Financial Statements

Urban Renewal Agency of the City of Mountain Home, Idaho
Includes Supplementary Information
Year Ended September 30, 2025

sorren CPAs, PC

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sorren CPAs P.C.

INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners
Urban Renewal Agency of the City of Mountain Home, Idaho
Mountain House, Idaho

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the general fund, of Urban Renewal Agency of the City of Mountain Home, Idaho, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise Urban Renewal Agency of the City of Mountain Home, Idaho'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 and the general fund of Urban Renewal Agency of the City of Mountain Home, Idaho, as of September 30, 2025, and the respective changes in financial position 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* (GAS), 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 Urban Renewal Agency of the City of Mountain Home, Idaho 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

Urban Renewal Agency of the City of Mountain Home, Idaho'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 Urban Renewal Agency of the City of Mountain Home, Idaho'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.

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 and GAS 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 and GAS, 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 Urban Renewal Agency of the City of Mountain Home, Idaho'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 Urban Renewal Agency of the City of Mountain Home, Idaho'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

Accounting principles generally accepted in the United States of America require that the budgetary comparison 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.

Management has omitted the management's discussion and analysis information that governmental 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 opinions on the basic financial statements are not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 10, 2026, on our consideration of Urban Renewal Agency of the City of Mountain Home, Idaho'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 Urban Renewal Agency of the City of Mountain Home, Idaho's internal control over financial reporting and compliance.

Sorren CPAs P.C.

Meridian, Idaho
February 10, 2026

URBAN RENEWAL AGENCY OF THE CITY OF MOUNTAIN HOME, IDAHO
STATEMENT OF NET POSITION
September 30, 2025

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 2,898,161
Property taxes receivable	647,515
Capital assets, net of accumulated depreciation	912,537
Total Assets	$ 4,458,213
LIABILITIES, DEFERRED INFLOWS, AND NET POSITION	
Deferred Inflows - Property Taxes	$ 647,515
Net Position	
Investment in capital assets	912,537
Restricted, infrastructure	2,898,161
Total Net Position	3,810,698
Total Liabilities, Deferred Inflows, and Net Position	$ 4,458,213

See accompanying notes to basic financial statements.

URBAN RENEWAL AGENCY OF THE CITY OF MOUNTAIN HOME, IDAHO
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2025

	Net (Expense) Revenue and Changes in Net Position
Governmental Activities	
Program expenses	$ (191,293)
Total Governmental Activities	(191,293)
General Revenues	
Property taxes	694,467
Earnings on investments	76,684
Total General Revenues	771,151
Change in Net Position	579,858
Net Position	
Beginning of Year	3,230,840
End of Year	$ 3,810,698

See accompanying notes to basic financial statements.

URBAN RENEWAL AGENCY OF THE CITY OF MOUNTAIN HOME, IDAHO
BALANCE SHEET – GENERAL FUND
September 30, 2025

ASSETS

	General Fund
Assets	
Cash and cash equivalents	$ 2,898,161
Property taxes receivable	647,515
Total Assets	$ 3,545,676

LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES

Deferred Inflows-Property Taxes	$ 647,515
Fund Balances	
Restricted, infrastructure	2,898,161
Total Liabilities, Deferred Inflows, and Fund Balances	$ 3,545,676

See accompanying notes to basic financial statements.

URBAN RENEWAL AGENCY OF THE CITY OF MOUNTAIN HOME, IDAHO
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
September 30, 2025

Total fund balance - total governmental funds		$ 2,898,161
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets, net of accumulated depreciation, consist of:		
Construction in progress	$ 344,724	
System infrastructure	2,443,500	
Accumulated depreciation	(1,875,687)	
Total capital assets, net of accumulated depreciation		912,537
Total net position of governmental activities		$ 3,810,698

See accompanying notes to basic financial statements.

URBAN RENEWAL AGENCY OF THE CITY OF MOUNTAIN HOME, IDAHO
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

Revenues	
Property taxes	$ 694,467
Investment earnings	76,684
Total Revenues	771,151
Expenditures	
Current	
Program expense	89,480
Capital outlay	17,750
Total Expenditures	107,230
Net Change in Fund Balances	663,921
Fund Balances	
Beginning of Year	2,234,240
End of Year	$2,898,161

See accompanying notes to basic financial statements.

URBAN RENEWAL AGENCY OF THE CITY OF MOUNTAIN HOME, IDAHO
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2025

Net change in fund balances - total governmental funds	$	663,921
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:		
Capital outlay		17,750
Depreciation expense		(101,813)
Change in Net Position of Governmental Activities	$	579,858

See accompanying notes to basic financial statements.

Note A – Significant Accounting Policies

Financial Reporting Entity

The Urban Renewal Agency of the City of Mountain Home, Idaho (the Agency) (a component unit of the City of Mountain Home, Idaho), was organized on November 14, 2005, under the Idaho Urban Renewal Law, Chapter 20, Title 50 of the Idaho Code. The Agency was established for the purpose of tax increment financing to fund the necessary infrastructure for Marathon Cheese to locate in Mountain Home.

The accompanying financial statements present the activities of the Agency. The Agency is considered a component unit of the City because it is a legally separate organization for which the City is financially accountable and because the supervisory board for the Agency is appointed by the Mayor with the City Council's approval.

The City provides certain administrative services at no cost to the Agency.

General Statement

The financial statements of the Agency are prepared in accordance with generally accepted accounting principles (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in the subsequent sections of this note.

Basis of Presentation

Government -Wide Financial Statements: The government wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Agency. All interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific program.

Note A – Significant Accounting Policies (Continued)

Basis of Presentation (Continued)

Program revenues include (1) fees, fines, rent, and charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as *general revenues.*

Fund Financial Statements: Separate financial statements are provided for governmental funds. Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The *General Fund* is the Agency's only fund. It accounts for all financial resources of the Agency, as none are required to be accounted for in another fund. The General Fund is presented in the fund financial statements.

Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual* basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized 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.

Note A – Significant Accounting Policies (Continued)

Measurement Focus/Basis of Accounting (Continued)

Governmental fund financial statements are reported using the *current financial resources measurement focus* and are accounted for using the *modified accrual* basis of accounting. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available.

"Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

For this purpose, the Agency considers revenues to be available if they are collected within 60 days after year end. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

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. All other revenue items are considered to be measurable and available only when cash is received by the government.

Budgetary Control

Annual budgets are adopted on a basis consistent with state code and generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year-end.

Cash and Investments

The Agency's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Receivables

Non-tax receivables are recognized as revenues received from the granting agency if designated for the current fiscal period.

Note A – Significant Accounting Policies (Continued)

Capital Assets

Capital assets, which includes system infrastructure (i.e. street, water and waste water improvements) are reported in the applicable governmental activities column in the component unit-wide financial statements. Capital assets are defined by the Agency as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of three years. Donated capital assets are recorded at estimated historical costs at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives is not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

Assets	Years
System infrastructure	24

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Long-term Obligations

The accounting treatment of long-term debt depends on whether the debt is reported in the government-wide or fund financial statements.

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. As of fiscal year ending September 30, 2025 there was no long-term debt.

In the fund financial statements, governmental fund types report debt proceeds as other financing sources and payment of principal and interest as expenditures.

Note A – Significant Accounting Policies (Continued)

Net Position Classifications

Government Wide Statements: Net position is displayed in three components as follows:

Investment in capital assets – Consist of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position – Consist of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other US, or (2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position – All other net position that do not meet the definition of "investment in capital assets, net of related debt" or "restricted."

Fund statements: Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned or unassigned.

The Agency's sole source of revenue is property tax by virtue of Idaho statues governing urban renewal agencies is considered restricted. Any remaining fund balance would therefore be considered restricted. The restricted general fund balance may only be appropriated by resolution of the City of Mountain Home Urban Renewal Agency in accordance with Idaho statues governing budget appropriations. Fund balances created from other revenue sources than property tax, that is not otherwise explicitly restricted may be committed or assigned for a specific project by formal action of the City of Mountain Home Urban Renewal Agency Commissioners.

When an expenditure is incurred for purposes for which both restricted and unrestricted net position are available, the Agency considers restricted funds to have been spent first. As of September 30, 2025, fund balance is comprised of property tax revenues restricted for debt service and infrastructure projects, which is the designated purpose of the urban renewal agency.

Use of Estimates

The Agency uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

Note A – Significant Accounting Policies (Continued)

Property Tax Calendar

The Agency's property tax is levied each October on the value listed as of the prior January 1 for the Agency's proportion of real property located in the City. The lien date is effective January 1 of the year the property tax is levied. A revaluation of all property is required to be completed no less than every five years.

Under Idaho Code Section 50-235, the Agency cannot levy taxes over nine-tenths percent (.9%) of the total City adjusted market value for real property located within the City. Taxes are due in two installments on December 20 and June 20 following the levy date. Governmental fund financial statements are reported using the *current financial resources measurement focus* and are accounted for using the *modified accrual* basis of accounting. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. For this purpose. The City considers revenues to be available if they are collected within 60 days after year end. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, 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. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Sales taxes collected and held by the state at year end on behalf of the government also are recognized as revenue. All other revenue items are considered to be measurable and available only when cash is received by the government.

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows and inflows or resources. Deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. As of September 30, 2025, deferred inflows represented property taxes receivable unavailable for current use.

Note B – Cash and Cash Equivalents

At September 30, 2025, the carrying amount of the Agency's cash deposits was $2,898,161 and the bank balance was $2,901,354. Most cash is held in a certificate of deposit with an original maturity of three months. As of September 30, 2025, $2,648,161 of the Agency's bank balance was uninsured and uncollateralized.

Note C – Capital Assets

Capital asset activity for the year ended September 30, 2025 is as follows:

	September 30, 2024	Additions	Deletions	September 30, 2025
Governmental Activities				
Capital assets not being depreciated				
Construction in progress	$ 326,974	$ 17,750	$	$ 344,724
Total capital assets not being depreciated	326,974	17,750		344,724
Capital assets being depreciated				
System infrastructure	2,443,500			2,443,500
Accumulated depreciation	(1,773,874)	(101,813)		(1,875,687)
Total capital assets being depreciated	669,626	(101,813)		567,813
Net Capital Assets	$ 996,600	$ (84,063)	$	$ 912,537

For the year ended September 30, 2025, $101,813 of depreciation expense was charged to general government activities. Construction in progress relates to sidewalk redevelopment projects that were completed and conveyed to the City of Mountain Home through resolution on October 21, 2025.

Note D – Risk Management

The Agency is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Agency carries commercial insurance.

REQUIRED SUPPLEMENTARY INFORMATION

URBAN RENEWAL AGENCY OF THE CITY OF MOUNTAIN HOME, IDAHO

GOVERNMENTAL FUND – STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

For the Year Ended September 30, 2025

	Budget Original and Final	Actual	Variance
Revenues			
Property taxes	$ 634,010	$ 694,467	$ 60,457
Earnings on investments	50,317	76,684	26,367
Total Revenue	684,327	771,151	86,824
Expenditures			
Program expense	36,494	89,480	(52,986)
Contingency	100,000		100,000
Economic and community development	2,442,452	17,750	2,424,702
Total Expenditures	2,578,946	107,230	2,471,716
Excess of Revenues Over Expenditures	(1,894,619)	663,921	2,558,540
Net Change in Fund Balance	(1,894,619)	663,921	2,558,540
Fund Balance			
Beginning of Year	1,894,619	2,234,240	339,621
End of Year	$	$2,898,161	$2,898,161

FEDERAL REPORT

sorren CPAs P.C.

INDPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Commissioners
Urban Renewal Agency of the City of Mountain Home, Idaho
Mountain Home, Idaho

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities of the Urban Renewal Agency of the City of Mountain Home, Idaho as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise Urban Renewal Agency of the City of Mountain Home, Idaho's basic financial statements, and have issued our report thereon dated February 10, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Urban Renewal Agency of the City of Mountain Home, Idaho's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Urban Renewal Agency of the City of Mountain Home, Idaho's internal control. Accordingly, we do not express an opinion on the effectiveness of Urban Renewal Agency of the City of Mountain Home, Idaho's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Urban Renewal Agency of the City of Mountain Home, Idaho's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sorren CPAs P.C.

Meridian, Idaho
February 10, 2026