

POCATELLO DEVELOPMENT AUTHORITY

**Agenda for the meeting of
October 19, 2022 – 11:00 a.m.
Council Chambers – Pocatello City Hall**

During low/medium community level designations, individuals are encouraged, but not required, to wear masks/face coverings.
During high community level designations, individuals will be required to wear masks/face coverings.

City Hall is accessible to persons with disabilities. Program access accommodations may be provided with three days' advance notice by contacting Skyler Beebe at sbeebe@pocatello.us, 208.234.6248, or 5815 South 5th Avenue, Pocatello, Idaho.

In the event this meeting is still in progress at 12:00 p.m., a ten-minute recess may be called.

- 1. CALL TO ORDER, DISCLOSURE OF CONFLICT OF INTEREST, AND ACKNOWLEDGMENT OF GUESTS.**
- 2. ACTION ITEM –MEETING MINUTES.** The Board may wish to waive the oral reading of the minutes and approve the minutes from the Board of Commissioners meeting held September 21 and the Work Session held September 28, 2022.
- 3. ACTION ITEM – FISCAL YEAR 2022 AUDIT SCOPE AND OBJECTIVES.** The Board may wish to discuss and then authorize the Chair to sign the Deaton & Company's Fiscal Year 2022 Audit Scope and Objectives letter.
- 4. ACTION ITEM - MONTHLY FINANCIAL REPORT, EXPENSES & REIMBURSEMENTS-**
The Board may wish to approve the monthly financial report, expenses and reimbursements.
- 5. CALENDAR REVIEW.** The Board may wish to take this opportunity to inform other Board members of upcoming meetings and events that should be called to their attention.
- 6. ACTION ITEM –NEWS FOR THE GOOD OF THE ORDER.** The board may wish to discuss news for the Good of the Order.
- 7. ADJOURN REGULAR MEETING.**

Action Item 2

POCATELLO DEVELOPMENT AUTHORITY

AGENDA 2

Meeting Minutes for September 21, 2022 at 11:00 A.M.
Council Chambers, 911 N 7th Avenue, Pocatello, Id

Agenda Item No. 1: Call to Order and Disclosure of Conflicts of Interest

Chair Villarreal called the meeting to order at approximately 11:00 a.m. No conflicts were disclosed. McLane introduced Thane Sparks, the prospective treasurer is in attendance to speak with you.

Members present: Victoria Byrd, Rick Cheatum, Greg Gunter, Jim Johnston, Scott Turner and David Villarreal.

Members excused/unexcused: Mayor Brian Blad, Terrel and Tovey Kirk Lepchenske (Unexcused).

Others present: Executive Director Brent McLane; Long-Range Senior Planner Jim Anglesey, Pocatello Development Engineer Merrill Quayle; City of Pocatello Attorney Jared Johnson, City of Pocatello Public Works Director/City Engineer Jeff Mansfield, and other visitors.

Agenda Item No. 2: Approve the Minutes

The Board may wish to waive the oral reading of the minutes and approve the minutes from the Board of Commissioners meeting held August 24, 2022.

It was moved by **S. Turner** and seconded by **J. Turner** to approve the minutes from the PDA meeting held August 24, 2022. Those in favor were Victoria Byrd, Rick Cheatum, Greg Gunter, Jim Johnston, Scott Turner and David Villarreal. Unanimous. Motion Carried.

Agenda Item 3: IRG NOP TIF Reimbursement Request.

The Board may wish to approve the reimbursement request by IRG. IRG is requesting for reimbursement #2 the amount of \$361,920.03 for approved work performed as outlined by the OPA. The reimbursed funds are for work performed on buildings #37 and #38, which have been completed.

Quayle stated that buildings 36, 37, 38 are completed and building 16 is in progress on the lower portion and is not part of reimbursement #2, but will be part of reimbursement #3.

It was moved by **J. Johnston** and seconded by **S. Turner** to approve the IRG NOP TIF Reimbursement #2 request of \$361,920.03 as presented. Those in favor were Victoria Byrd, Rick Cheatum, Jim Johnston, Scott Turner and David Villarreal. Those not in favor were Greg Gunter because he wanted to verify payments fall under the TIF payable guidelines, and he would change his vote upon verification by staff.

Gunter asked that the PDA is reimbursing for items that fall under the TIF guidelines. **McLane** stated staff inspected the buildings and verified all expenses fall under the guidelines and has been completed.

It was moved by **J. Johnston** and seconded by **S. Turner** to approve the IRG NOP TIF Reimbursement #2 request of \$361,920.03 as presented. Those in favor were Victoria Byrd, Rick Cheatum, Greg Gunter, Jim Johnston, Scott Turner and David Villarreal. Unanimous. Motion Carried.

Agenda Item 4: Monthly Financial Report, Expenses and Reimbursements.

The Board may wish to approve the monthly financial report, expenses and reimbursements.

Treasurer Thane Sparks presented the financial report, expenses and reimbursements included in the agenda packet.

McLane explained the what is covered by administration expenses, City staff time, mailing, copying and the like.

It was moved by **R. Cheatum** and seconded by **S. Turner** to approve the financial report, expenses and reimbursements as presented by Treasurer Thayne Sparks. Those in favor were Victoria Byrd, Rick Cheatum, Greg Gunter, Jim Johnston, Kirk Lepchenske, Scott Turner and David Villarreal. Unanimous. Motion Carried.

Agenda Item 6: ICCU Bank Changes.

The board may wish to authorize the Chair to sign banking documents to update names on the checking account and authorize getting a PDA purchase card.

McLane noted the names to be removed and added to the checking account and to obtain a Visa credit card for purchases to be more efficient.

Turner asked about the specifics of the credit card. **McLane** stated the Visa credit card would have a \$25,000.00 credit limit, and security set for \$300 purchase limit, which may be changed to make larger purchases by McLane or Sparks accordingly. One card will be issued under the Pocatello Development Authority’s name with Brent McLane as the card holder, and Aceline McCulla, Secretary and Thane Sparks, Treasurer are authorized users.

It was moved by **J. Johnston** and seconded by **V. Byrd** to authorize the Chair to sign the name changes and to obtain a purchase card as presented. T Those in favor were Victoria Byrd, Rick Cheatum, Greg Gunter, Jim Johnston, Scott Turner and David Villarreal. Unanimous. Motion Carried.

Agenda Item 7: Calendar Review.

The Board may wish to take this opportunity to inform other Board members of upcoming meetings and events that should be called to their attention.

Turner scheduled a tour, about an hour, to view the new Alumni Building, on the Wednesday, September 28 at noon at the gate at the Alumni building. There is free parking by the building for the tour. If you want to see the Dome we could do that also. **McLane** noted that he or McCulla will send a reminder email next week.

Gunter asked about the downtown TIF district efforts and suggested an informal meeting with Historic Downtown Pocatello. **Villarreal** stated McLane would reach out to Stephanie Palagi and discuss the opportunity. **Cheatum** asked to have the PDA attorney present at this meeting.

Agenda Item 8: News for the Good of the Order.

The board may wish to discuss news for the Good of the Order.

Quayle provided an update on Airport, NOP and Northgate TIF district development.

Agenda Item 9: Adjourn Regular Meeting.

With no further business, **Chair Villarreal** adjourned the meeting at 12:33 p.m.

Submitted by: _____ Approved on: _____
Aceline McCulla, Secretary

POCATELLO DEVELOPMENT AUTHORITY

Work Session Minutes for September 28, 2022

12:00 p.m. to 12:45 p.m.

Idaho State University Alumni Building

ISU Campus, Pocatello, Idaho

The work session began at 12:00 p.m.

PRESENT: Rick Cheatum, Greg Gunter, Jim Johnston, Scott Turner and David Villarreal.

EXCUSED: Brian Blad, Victoria Byrd, Kirk Lepchenske and Terrel Tovey.

STAFF: Brent McLane, Executive Director and Rick Cheatum, City of Pocatello Councilman.

Board members toured the new Alumni Building in the construction phase.

The work session ended at 12:45 p.m.

Submitted by: _____
Aceline McCulla, Secretary

Approved on October 19, 2022

Action Item 3

**Pocatello Development Authority
Monthly Finance Report
Fiscal Year 2023**

Expenditure Approvals:

Checks to be ratified:

<u>Vendor</u>	<u>Check #</u>	<u>Amount</u>
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Checks to be approved:

<u>Vendor</u>	<u>Check #</u>	<u>Amount</u>
Elam & Burke	1458	10.00 September services
Thane Sparks	1459	1,200.00 October services
City of Pocatello	1460	5,518.38 3rd Qtr staff charges

Finance Report as of October 19, 2022

	General Fund		Naval Ordinance		North Portneuf		Airport ***		Northgate		Total	
Cash	1,184,633.75		1,026,114.96		1,552,206.74				49,275.80		3,812,231.25	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Income												
Administrative fees	69,629										69,629	0.00
Property taxes			263,050		35,999		99,926		10,609		409,584	0.00
Note payments											-	0.00
Interest income	3,508		1,614		1,866		600		33		7,621	0.00
Other											-	0.00
Total Income	73,137	0.00	264,664	0.00	37,865	0.00	100,526	0.00	10,642	0.00	486,834	0.00
Expense												
Administrative expense			44,719		6,120		16,987		1,804		69,630	0.00
Luncheon costs	2,000										2,000	0.00
Office expenses	300										300	0.00
Dues and memberships											-	0.00
Insurance	7,500										7,500	0.00
Training and Travel												0.00
City admin charges	9,100	5,518.38									9,100	5,518.38
Professional services	48,000	1,210.00									48,000	1,210.00
Non-capital Infrastructure	1,143,113		1,802,996		1,579,785		129,430		42,663		4,697,987	0.00
Total Expense	1,210,013	6,728.38	1,847,715	0.00	1,585,905	0.00	146,417	0.00	44,467	0.00	4,834,517	6,728.38

*** at the end of 9/30/2022 the airport fund had a negative cash balance of \$(14,615.89), due to the general fund

ELAM & BURKE
ATTORNEYS AT LAW

251 East Front Street, Suite 300
Post Office Box 1539
Boise, Idaho 83701
Telephone 208 343-5454
Fax 208 384-5844

Tax Id No. 82-0451327

Pocatello Development Authority
Attn: Brent McLane
City of Pocatello
P.O. Box 4169
Pocatello, ID 83205

SEPTEMBER 30, 2022

Invoice # 198473

Billing Atty - MSC

RE: Special Counsel General

CLIENT/MATTER: 09212-00003
SEPTEMBER 30, 2022
Invoice # 198473

*** INVOICE SUMMARY PAGE ***

PROFESSIONAL FEES	10.00
COSTS ADVANCED	.00
TOTAL INVOICE	10.00

INVOICE

Thane Sparks

122 N 3500 E
Rigby, Idaho 83442
(208) 206-8457

DATE: October 19, 2022
INVOICE # 22-2
FOR: Professional Services

BILL TO:

Pocatello Development Authority
911 N 7th Avenue
Pocatello, Idaho 83201

DESCRIPTION			AMOUNT
Professional Services - October 2022			\$ 1,200.00
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
SUBTOTAL			\$ 1,200.00
TAX RATE			
SALES TAX			\$ -
OTHER			
TOTAL			\$ 1,200.00

Make all checks payable to .

Total due in 15 days. Overdue accounts subject to a service charge of 1% per month.

THANK YOU FOR YOUR BUSINESS!

Project selection

From project : PDA001 To project : PDA001

Type : O (O=Only, R=Range, S=Selective)

Description begins with :

Description contains . :

From project estimate . . : .00 To project estimate . . : 99,999,999,999.99

From project type . . . : To project type . . . : 99

From project sub-type . . : To project sub-type . . : 99

Sequence options

OPTION: 3 Project

Project options

Print projects without detail (Y/N/O) : Y

Print inactive projects (Y/N) : Y

Print budget projects (Y/N) : Y

Print projects miscellaneous info? (Y/N) . . . : Y

Account selection

From fiscal year . . . : 2022 To fiscal year . . . : 2022

From account : 001-0000-400.00-00 To account : 980-9999-999.99-99

Type : S (O=Only, R=Range, S=Selective)

Account type selection : Assets: X Liabilities: X Revenue: X Expense: X

Print zero activity accounts (Y/N) : N

Transaction selection

From period : 10 of 2022 To period : 12 of 2022

From transaction date . : 00/00/0000 To transaction date . . : 99999999

Transaction type. . . . : AJ . . :X AP . . :X CR . . :X EN . . :X TF . . :X BA . . :

Print transaction detail? (Y/N) : Y

Print transaction description (Y/N) : Y

Print work order # and job # (Y/N) : N

Summary options

Print classification totals (Y/N) : Y

Print project estimate totals (Y/N) : Y

Print project totals (Y/N) : Y

PROJECT:PDA001-POCATELLO DEVELOPMNT AUTH. TYPE: -DEFAULT SUB-TYPE: - STATUS: ACTIVE

TYPE	CHK#	TRAN DT	REF #	VOUCH#	VEND #	BUDGET	PROJECT-TO-DATE	YEAR-TO-DATE	ENCUMBERED	FISC YR	BALANCE
						DESCRIPTION	TRANS AMT	TRANS	ENCUMBERED		PERIOD
01-0200-414.10-02		PERS.-NONEXEMPT,FU				.00	600.70	600.70	.00		600.70-
AJ		07/22/2022	PR0722			PAYROLL SUMMARY	357.99		.00	2022	10
TRANSACTION TOTAL:								357.99	.00		
01-0200-414.21-01		MEDICAL				.00	117.54	117.54	.00		117.54-
AJ		07/22/2022	PR0722			PAYROLL SUMMARY	94.74		.00	2022	10
TRANSACTION TOTAL:								94.74	.00		
01-0200-414.21-02		LIFE				.00	.39	.39	.00		.39-
AJ		07/22/2022	PR0722			PAYROLL SUMMARY	.33		.00	2022	10
TRANSACTION TOTAL:								.33	.00		
01-0200-414.21-03		DENTAL				.00	5.13	5.13	.00		5.13-
AJ		07/22/2022	PR0722			PAYROLL SUMMARY	4.13		.00	2022	10
TRANSACTION TOTAL:								4.13	.00		
01-0200-414.22-00		WORKERS COMPENSATI				.00	.90	.90	.00		.90-
AJ		07/22/2022	PR0722			PAYROLL SUMMARY	.53		.00	2022	10
TRANSACTION TOTAL:								.53	.00		
01-0200-414.24-03		PERSI				.00	71.71	71.71	.00		71.71-
AJ		07/22/2022	PR0722			PAYROLL SUMMARY	42.73		.00	2022	10
TRANSACTION TOTAL:								42.73	.00		
01-0200-414.24-04		MEDICAL SAVINGS				.00	14.15	14.15	.00		14.15-
AJ		07/22/2022	PR0722			PAYROLL SUMMARY	8.36		.00	2022	10
TRANSACTION TOTAL:								8.36	.00		
01-0200-414.25-00		SOCIAL SECURITY				.00	42.74	42.74	.00		42.74-
AJ		07/22/2022	PR0722			PAYROLL SUMMARY	24.97		.00	2022	10
TRANSACTION TOTAL:								24.97	.00		
01-0200-414.31-03		POSTAGE				.00	2.28	2.28	.00		2.28-
AP	7149527	09/13/2022		004248	17110	U S POSTAL SERVICE-POST	2.28		.00	2022	12
METERED POSTAGE								2.28	.00		
TRANSACTION TOTAL:								2.28	.00		
01-0200-414.40-20		CENTRAL COPIER				.00	6.80	6.80	.00		6.80-
AP	7148715	07/29/2022		001702	22841	VALLEY OFFICE SYS (NEW	6.80		.00	2022	10
MAILROOM COPIER JULY2022								6.80	.00		
TRANSACTION TOTAL:								6.80	.00		
01-0600-415.10-01		PERS.-EXEMPT, FULL				.00	7,694.88	7,694.88	.00		7,694.88-

PROJECT:PDA001-POCATELLO DEVELOPMNT AUTH. TYPE: -DEFAULT SUB-TYPE: - STATUS: ACTIVE

TYPE	CHK#	TRAN DT	REF #	VOUCH#	VEND #	BUDGET	PROJECT-TO-DATE	YEAR-TO-DATE	ENCUMBERED	FISC YR	BALANCE
						DESCRIPTION		TRANS AMT	TRANS ENCUMBERED		
AJ		09/30/2022	PR0930			PAYROLL SUMMARY		187.68	.00	2022	12
AJ		09/16/2022	PR0916			PAYROLL SUMMARY		140.76	.00	2022	12
AJ		09/02/2022	PR0902			PAYROLL SUMMARY		304.98	.00	2022	12
AJ		08/19/2022	PR0819			PAYROLL SUMMARY		328.44	.00	2022	11
AJ		08/05/2022	PR0805			PAYROLL SUMMARY		140.76	.00	2022	11
AJ		07/08/2022	PR0708			PAYROLL SUMMARY		1,126.08	.00	2022	10
TRANSACTION TOTAL:								2,228.70	.00		

01-0600-415.10-02 PERS.-NONEXEMPT,FU						.00	3,312.71	3,312.71	.00		3,312.71-
AJ		09/30/2022	PR0930			PAYROLL SUMMARY		607.95	.00	2022	12
AJ		09/16/2022	PR0916			PAYROLL SUMMARY		46.32	.00	2022	12
AJ		09/02/2022	PR0902			PAYROLL SUMMARY		75.27	.00	2022	12
AJ		08/19/2022	PR0819			PAYROLL SUMMARY		115.80	.00	2022	11
AJ		07/22/2022	PR0722			PAYROLL SUMMARY		17.37	.00	2022	10
AJ		07/08/2022	PR0708			PAYROLL SUMMARY		57.90	.00	2022	10
TRANSACTION TOTAL:								920.61	.00		

01-0600-415.21-01 MEDICAL						.00	1,990.16	1,990.16	.00		1,990.16-
AJ		09/30/2022	PR0930			PAYROLL SUMMARY		151.58	.00	2022	12
AJ		09/02/2022	PR0902			PAYROLL SUMMARY		73.93	.00	2022	12
AJ		08/19/2022	PR0819			PAYROLL SUMMARY		84.26	.00	2022	11
AJ		08/05/2022	PR0805			PAYROLL SUMMARY		28.57	.00	2022	11
AJ		07/22/2022	PR0722			PAYROLL SUMMARY		2.72	.00	2022	10
AJ		07/08/2022	PR0708			PAYROLL SUMMARY		237.79	.00	2022	10
TRANSACTION TOTAL:								578.85	.00		

01-0600-415.21-02 LIFE						.00	2.46	2.46	.00		2.46-
AJ		09/16/2022	PR0916			PAYROLL SUMMARY		.12	.00	2022	12
AJ		08/19/2022	PR0819			PAYROLL SUMMARY		.29	.00	2022	11
AJ		07/22/2022	PR0722			PAYROLL SUMMARY		.02	.00	2022	10

PROJECT:PDA001-POCATELLO DEVELOPMNT AUTH. TYPE: -DEFAULT SUB-TYPE: - STATUS: ACTIVE

TYPE	CHK#	TRAN DT	REF #	VOUCH#	VEND #	BUDGET	PROJECT-TO-DATE	YEAR-TO-DATE	ENCUMBERED	FISC YR	BALANCE
						DESCRIPTION		TRANS AMT	TRANS ENCUMBERED		
						TRANSACTION TOTAL:		.43	.00		
01-0600-415.21-03 DENTAL						.00	89.14	89.14	.00		89.14-
AJ		09/30/2022	PR0930			PAYROLL SUMMARY		5.82	.00	2022	12
AJ		09/02/2022	PR0902			PAYROLL SUMMARY		3.27	.00	2022	12
AJ		08/19/2022	PR0819			PAYROLL SUMMARY		3.84	.00	2022	11
AJ		08/05/2022	PR0805			PAYROLL SUMMARY		1.19	.00	2022	11
AJ		07/22/2022	PR0722			PAYROLL SUMMARY		.16	.00	2022	10
AJ		07/08/2022	PR0708			PAYROLL SUMMARY		10.04	.00	2022	10
						TRANSACTION TOTAL:		24.32	.00		
01-0600-415.22-00 WORKERS COMPENSATI						.00	16.99	16.99	.00		16.99-
AJ		09/30/2022	PR0930			PAYROLL SUMMARY		1.22	.00	2022	12
AJ		09/16/2022	PR0916			PAYROLL SUMMARY		.29	.00	2022	12
AJ		09/02/2022	PR0902			PAYROLL SUMMARY		.58	.00	2022	12
AJ		08/19/2022	PR0819			PAYROLL SUMMARY		.68	.00	2022	11
AJ		08/05/2022	PR0805			PAYROLL SUMMARY		.22	.00	2022	11
AJ		07/22/2022	PR0722			PAYROLL SUMMARY		.03	.00	2022	10
AJ		07/08/2022	PR0708			PAYROLL SUMMARY		1.83	.00	2022	10
						TRANSACTION TOTAL:		4.85	.00		
01-0600-415.24-03 PERSI						.00	1,316.85	1,316.85	.00		1,316.85-
AJ		09/30/2022	PR0930			PAYROLL SUMMARY		94.99	.00	2022	12
AJ		09/16/2022	PR0916			PAYROLL SUMMARY		22.34	.00	2022	12
AJ		09/02/2022	PR0902			PAYROLL SUMMARY		45.71	.00	2022	12
AJ		08/19/2022	PR0819			PAYROLL SUMMARY		53.05	.00	2022	11
AJ		08/05/2022	PR0805			PAYROLL SUMMARY		16.94	.00	2022	11
AJ		07/22/2022	PR0722			PAYROLL SUMMARY		2.08	.00	2022	10
AJ		07/08/2022	PR0708			PAYROLL SUMMARY		142.45	.00	2022	10
						TRANSACTION TOTAL:		377.56	.00		

PROJECT:PDA001-POCATELLO DEVELOPMNT AUTH. TYPE: -DEFAULT SUB-TYPE: - STATUS: ACTIVE

				BUDGET		PROJECT-TO-DATE		YEAR-TO-DATE		ENCUMBERED		BALANCE	
TYPE	CHK#	TRAN DT	REF #	VOUCH#	VEND #	DESCRIPTION		TRANS AMT	TRANS	ENCUMBERED		FISC YR	PERIOD

01-0600-415.24-04			MEDICAL SAVINGS			.00	314.16	314.16		.00			314.16-
AJ		09/30/2022	PR0930			PAYROLL SUMMARY		18.91		.00		2022	12
AJ		09/16/2022	PR0916			PAYROLL SUMMARY		3.13		.00		2022	12
AJ		09/02/2022	PR0902			PAYROLL SUMMARY		63.19		.00		2022	12
AJ		08/19/2022	PR0819			PAYROLL SUMMARY		7.51		.00		2022	11
AJ		08/05/2022	PR0805			PAYROLL SUMMARY		1.94		.00		2022	11
AJ		07/22/2022	PR0722			PAYROLL SUMMARY		.47		.00		2022	10
AJ		07/08/2022	PR0708			PAYROLL SUMMARY		17.07		.00		2022	10
						TRANSACTION TOTAL:		112.22		.00			

01-0600-415.25-00			SOCIAL SECURITY			.00	790.50	790.50		.00			790.50-
AJ		09/30/2022	PR0930			PAYROLL SUMMARY		58.49		.00		2022	12
AJ		09/16/2022	PR0916			PAYROLL SUMMARY		13.98		.00		2022	12
AJ		09/02/2022	PR0902			PAYROLL SUMMARY		27.33		.00		2022	12
AJ		08/19/2022	PR0819			PAYROLL SUMMARY		31.65		.00		2022	11
AJ		08/05/2022	PR0805			PAYROLL SUMMARY		10.01		.00		2022	11
AJ		07/22/2022	PR0722			PAYROLL SUMMARY		1.27		.00		2022	10
AJ		07/08/2022	PR0708			PAYROLL SUMMARY		84.41		.00		2022	10
						TRANSACTION TOTAL:		227.14		.00			

01-0601-445.10-01			PERS.-EXEMPT, FULL			.00	1,233.90	1,233.90		.00			1,233.90-
AJ		09/30/2022	PR0930			PAYROLL SUMMARY		137.10		.00		2022	12
AJ		09/02/2022	PR0902			PAYROLL SUMMARY		68.55		.00		2022	12
AJ		08/05/2022	PR0805			PAYROLL SUMMARY		45.70		.00		2022	11
AJ		07/22/2022	PR0722			PAYROLL SUMMARY		91.40		.00		2022	10
						TRANSACTION TOTAL:		342.75		.00			

01-0601-445.21-01			MEDICAL			.00	260.02	260.02		.00			260.02-
AJ		09/30/2022	PR0930			PAYROLL SUMMARY		32.39		.00		2022	12
AJ		09/02/2022	PR0902			PAYROLL SUMMARY		14.32		.00		2022	12
AJ		08/05/2022	PR0805			PAYROLL SUMMARY		9.52		.00		2022	11

PROJECT:PDA001-POCATELLO DEVELOPMNT AUTH. TYPE: -DEFAULT SUB-TYPE: - STATUS: ACTIVE

TYPE	CHK#	TRAN DT	REF #	VOUCH#	VEND #	BUDGET	PROJECT-TO-DATE	YEAR-TO-DATE	ENCUMBERED	FISC YR	BALANCE
						DESCRIPTION	TRANS AMT	TRANS			
AJ		07/22/2022	PR0722			PAYROLL SUMMARY	18.91		.00	2022	10
						TRANSACTION TOTAL:	75.14		.00		
01-0601-445.21-02		LIFE				.00	.17	.17	.00		.17-
AJ		07/22/2022	PR0722			PAYROLL SUMMARY	.05		.00	2022	10
						TRANSACTION TOTAL:	.05		.00		
01-0601-445.21-03		DENTAL				.00	10.52	10.52	.00		10.52-
AJ		09/30/2022	PR0930			PAYROLL SUMMARY	.96		.00	2022	12
AJ		09/02/2022	PR0902			PAYROLL SUMMARY	.60		.00	2022	12
AJ		08/05/2022	PR0805			PAYROLL SUMMARY	.40		.00	2022	11
AJ		07/22/2022	PR0722			PAYROLL SUMMARY	.79		.00	2022	10
						TRANSACTION TOTAL:	2.75		.00		
01-0601-445.22-00		WORKERS COMPENSATI				.00	17.59	17.59	.00		17.59-
AJ		09/30/2022	PR0930			PAYROLL SUMMARY	1.92		.00	2022	12
AJ		09/02/2022	PR0902			PAYROLL SUMMARY	.96		.00	2022	12
AJ		08/05/2022	PR0805			PAYROLL SUMMARY	.64		.00	2022	11
AJ		07/22/2022	PR0722			PAYROLL SUMMARY	1.28		.00	2022	10
						TRANSACTION TOTAL:	4.80		.00		
01-0601-445.24-03		PERSI				.00	147.54	147.54	.00		147.54-
AJ		09/30/2022	PR0930			PAYROLL SUMMARY	16.37		.00	2022	12
AJ		09/02/2022	PR0902			PAYROLL SUMMARY	8.21		.00	2022	12
AJ		08/05/2022	PR0805			PAYROLL SUMMARY	5.46		.00	2022	11
AJ		07/22/2022	PR0722			PAYROLL SUMMARY	10.91		.00	2022	10
						TRANSACTION TOTAL:	40.95		.00		
01-0601-445.24-04		MEDICAL SAVINGS				.00	25.80	25.80	.00		25.80-
AJ		09/30/2022	PR0930			PAYROLL SUMMARY	1.88		.00	2022	12
AJ		09/02/2022	PR0902			PAYROLL SUMMARY	.97		.00	2022	12
AJ		08/05/2022	PR0805			PAYROLL SUMMARY	.65		.00	2022	11
AJ		07/22/2022	PR0722			PAYROLL SUMMARY	1.25		.00	2022	10

PROJECT:PDA001-POCATELLO DEVELPMNT AUTH. TYPE: -DEFAULT SUB-TYPE: - STATUS: ACTIVE

TYPE	CHK#	TRAN DT	REF #	VOUCH#	VEND #	BUDGET DESCRIPTION	PROJECT-TO-DATE	YEAR-TO-DATE	ENCUMBERED	BALANCE
								TRANS AMT	TRANS ENCUMBERED	FISC YR PERIOD
TRANSACTION TOTAL:								4.75	.00	
01-0601-445.25-00						SOCIAL SECURITY	.00	88.58	.00	88.58-
AJ		09/30/2022	PR0930			PAYROLL SUMMARY		9.76	.00	2022 12
AJ		09/02/2022	PR0902			PAYROLL SUMMARY		4.99	.00	2022 12
AJ		08/05/2022	PR0805			PAYROLL SUMMARY		3.32	.00	2022 11
AJ		07/22/2022	PR0722			PAYROLL SUMMARY		6.53	.00	2022 10
TRANSACTION TOTAL:								24.60	.00	
01-0601-445.26-05						CLOTHING ALLOWANCE	.00	.94	.00	.94-
TRANSACTION TOTAL:								.00	.00	
53-5300-416.64-99						OTHER MISC. CONTRA	.00	16.62	.00	16.62-
AJ		07/22/2022	PR0722			PAYROLL SUMMARY		5.05	.00	2022 10
TRANSACTION TOTAL:								5.05	.00	

=== PROJECT: PDA001 ===== P R O J E C T T O T A L S =====

CLASSIFICATION TOTALS: EXPENDITURES: 5,518.38

TRANSACTION TOTAL: 5,518.38 .00
ESTIMATE COMPARISON: .00 18,191.87 18,191.87 18,191.87-
(ACTUAL) SUMMARY TOTAL: .00 18,191.87 18,191.87 .00 18,191.87-

MISCELLANEOUS INFO: CODE FREEFORM INFORMATION DATE

MISC TO TRACK TIME SPENT WORKING ON PDA IN CASE THE 06/18/2019
MISC CITY WANTS TO BILL THEM FOR SERVICES. 06/18/2019

Action Item 4

Pocatello Development Authority
911 N. 7th Ave.
Pocatello, Idaho 83201

We are pleased to confirm our understanding of the services we are to provide Pocatello Development Authority for the year ended September 30, 2022.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Pocatello Development Authority as of and for the year ended September 30, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Pocatello Development Authority's basic financial statements. Such 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. As part of our engagement, we will apply certain limited procedures to Pocatello Development Authority's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Budgetary Comparison Schedules.
3. Combining and individual fund financial statements.

We have also been engaged to report on supplementary information other than RSI that accompanies Pocatello Development Authority's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a separate written report accompanying our auditor's report on the financial statements or in a report combined with our auditor's report on the financial statements.

The objective of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented; in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Pocatello Development Authority and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have not identified any significant risk(s) of material misstatement as part of our audit planning.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Controls

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Pocatello Development Authority's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of Pocatello Development Authority in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statement

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information. (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's view on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Pocatello Development Authority; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Deaton & Company and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Deaton & Company

personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the federal agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party (ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Doran Lambson, CFE, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Audit Fees

We estimate that our fees for the audit services and preparation of financial statements will not exceed \$7,800 plus out-of-pocket costs (such as report reproduction, word processing, postage, photocopies, etc.). Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

Non-Attest Services and Fees

Estimates do not include additional nonattest services, if any. Additional nonattest services (such as reconciling trial balance accounts, preparing purposed adjusting entries, assisting in posting approved adjusted journal entries to the general ledger and any other nonattest bookkeeping services to complete the audit) will be billed out at our standard hourly rates. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

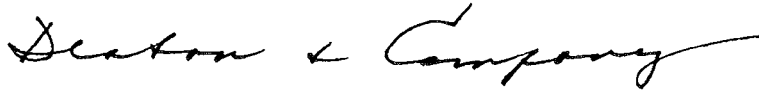
Reporting

We will issue a written report upon completion of our audit of Pocatello Development Authority's financial statements. Our report will be addressed to management of Pocatello Development Authority. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Pocatello Development Authority is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards for

financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Pocatello Development Authority and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

A handwritten signature in black ink that reads "Seaton & Company". The signature is written in a cursive, flowing style.

Pocatello, Idaho
October 4, 2022

RESPONSE:

This letter correctly sets forth the understanding of Pocatello Development Authority

By: _____

Title: _____

Date: _____