

MEETING AGENDA
CITY OF POCATELLO
POCATELLO DEVELOPMENT AUTHORITY

JANUARY 21, 2026 – 11:00 AM
CITY HALL COUNCIL CHAMBERS AND PARADICE CONFERENCE ROOM
911 N 7TH AVENUE

In accordance with the Americans with Disabilities Act, it is the policy of the City of Pocatello to offer its public programs, services, and meetings in a manner that is readily accessible to everyone, including those with disabilities. If you are disabled and require an accommodation, please contact Skyler Beebe with two (2) business days' advance notice at sbeebe@pocatello.gov; 208.234.6248; or 5815 South 5th Avenue, Pocatello, Idaho. Advance notification within this guideline will enable the City to make reasonable arrangements to ensure accessibility.

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, ROLL CALL, DISCLOSE CONFLICTS OF INTEREST AND ACKNOWLEDGMENT OF GUESTS.**
- 2. ACTION ITEM: MEETING MINUTES.** The Board may wish to waive the oral reading of the Board of Commissioners' meeting minutes held December 17, 2025, and to approve the minutes as written.
- 3. ACTION ITEM: REVIEW, APPROVE AND EXECUTE THE FISCAL YEAR 2025 (FY25) COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR).** The Board may wish to review, approve, and execute the FY25 CAFR completed by Doran Lambson of Deaton and Company.
- 4. ACTION ITEM: MONTHLY FINANCIAL REPORT, EXPENSES AND REIMBURSEMENTS.** The Board may wish to approve the monthly financial report, expenses and reimbursements.
- 5. ACTION ITEM: APPROVE AND EXECUTE THE INDEPENDENT CONSULTANT AGREEMENT (ICA) WITH MERRIL QUAYLE BY RESOLUTION 2026-1.** The Board may wish to approve and execute the ICA with Merril Quayle by resolution 2026-1.
- 6. ACTION ITEM: GENERAL AND PROJECT UPDATES.** The Board may wish to hear general business and projects updates with possible direction to include on the February agenda as an action item.
 - Downtown Urban Renewal Area.
 - Monarch Building.
 - Brad Cramer, Urban Renewal Consultant Agreement by Task for future projects.
 - S 5th Avenue Urban Renewal Area Amendment consideration.
- 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.
- 8. ADJOURN MEETING.**

AGENDA 2

MEETING MINUTES
CITY OF POCATELLO
POCATELLO DEVELOPMENT AUTHORITY MEETING
DECEMBER 17, 2025 – 11:00 AM
COUNCIL CHAMBERS | 911 NORTH 7TH AVENUE, POCATELLO

1. CALL MEETING TO ORDER AND DISCLOSURE OF CONFLICTS OF INTEREST.

Villarreal called the meeting to order at 11:02 AM. **Jeff Hough** noted that as a Bannock County Commissioner, he will abstain from agenda item 4. There were no other discloses.

Members present: Mayor Brian Blad (arrived at 11:09 AM) Jeff Hough, Linda Leeuwrik (arrived at 11:09 AM), Kirk Lepchenske, Fred Parrish, Scott Turner, David Villarreal, and Ruby Walsh. **Members excused:** Nathan Richardson.

Members unexcused: **Others present:** Executive Director Brent McLane, Treasurer Thane Sparks, and Secretary Aceline McCulla. **Visitors:** Others in attendance.

2. MEETING MINUTES.

The Board may wish to waive the oral reading of the Board of Commissioners' meeting minutes held November 19, 2025, and to approve the minutes as presented.

It was moved by **S. Turner** and seconded by **K. Lepchenske** to approve the meeting minutes for November 19 as presented. Those in favor: J. Hough, K. Lepchenske, F. Parrish, S. Turner, D. Villarreal, and R. Walsh. Those against: none. Unanimous. Motion carried.

3. MONTHLY FINANCIAL REPORT, EXPENSES AND REIMBURSEMENTS.

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

It was moved by **F. Parrish** and seconded by **S. Turner** to approve the financial report, expenses and reimbursements as presented. Those in favor: J. Hough, K. Lepchenske, F. Parrish, S. Turner, D. Villarreal, and R. Walsh. Those against: none. Unanimous. Motion carried.

4. NORTHGATE DISTRICT REIMBURSEMENT REQUESTS NO. 1 BY BANNOCK COUNTY. The Board may wish to approve and authorize payment for reimbursement request no. 1 by Bannock County in the amount of \$1,300,000.00 for road and infrastructure work in the development of the Northgate District, when funds are available.

McLane explained that Bannock County seeks approval of this reimbursement request no. 1 for the amount of \$1,300,000.00 for the money paid to towards the road and infrastructure work in the development of the Northgate District. PDA's approval today will place Bannock County in second position for reimbursement when funds become available after the City of Pocatello has been fully reimbursed.

IT was moved by **R. Walsh** and seconded by **K. Lepchenske** to approve Bannock County's reimbursement request no. 1 for \$1,300,000.00 for Northgate District, second in repayment order, as presented. Those in favor: K. Lepchenske, F. Parrish, S. Turner, D. Villarreal, and R. Walsh. Those abstained: **J. Hough (Bannock Council Commissioner)**. Unanimous. Motion carried.

5. NORTHGATE DISTRICT REIMBURSEMENT REQUESTS NO. 1 BY THE POCATELLO DEVELOPMENT AUTHORITY.

The Board may wish to approve and authorize reimbursement request no. 1 by the Pocatello Development Authority for \$1,650,000.00 for road and infrastructure work in the development of the Northgate District when funds are available.

McLane explained that the Pocatello Development Authority's reimbursement request no. 1 in the amount of \$1,650,000.00 for road and infrastructure work in the development of the Northgate District seeks PDA approval to be the third government entity to be paid, when funds become available after Bannock County has been fully reimbursed.

IT was moved by **S. Turner** and seconded by **K. Lepchenske** to approve the Pocatello Development Authority reimbursement request no. 1 for \$1,650,000.00 for Northgate District, third in repayment order, as presented. Those in favor: J. Hough, K. Lepchenske, F. Parrish, S. Turner, D. Villarreal, and R. Walsh. Unanimous. Motion carried.

6. 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.

Parrish noted that this Sunday at the ISU Ballroom is the Special Needs Christmas Dinner, put on by the Lions Club since 1962. All invited to help serve food, set begins at 10 a.m. and food service begins at 12 p.m.

Villarreal made time to thank Mayor Brian Blad and Linda Leeuwrik for their service and dedication to the City of Pocatello, the Community, and the PDA Board, as this is the last PDA meeting they will attend as board members.

7. ADJOURN MEETING AND MOVE INTO THE HOLIDAY LUNCH.

With no further business, **Villarreal** adjourned the meeting at 11:14 AM, And moved into the holiday luncheon.

8. ADJOURN HOLIDAY LUNCHEON.

The Board attended the holiday luncheon and did not discuss business. **Villarreal** closed the lunch at 12:55 PM.

Submitted by:

Aceline McCulla, Secretary

Approved on:

AGENDA 3

Deaton & Company, Chartered
Certified Public Accountants
215 North 9th, Suite A
Pocatello, ID 83201-5278
(208) 232-5825
Members of the Idaho Society of Certified Public Accountants
Members of the American Institute of Certified Public Accountants

DEATON
COMPANY

To the Board of Commissioners
Pocatello Development Authority

We have audited the financial statements of the governmental activities, and each major fund information of Pocatello Development Authority for the year ended September 30, 2025, and have issued our report thereon dated January 8, 2026. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated September 3, 2025, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not have been detected by us. 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 reported to you any material errors and any fraudulent financial reporting or misappropriation of assets that came to our attention. We also informed you of any violations of laws or governmental regulations that came 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.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, we communicated to you internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

We as auditors did not audit and are not responsible for other information in the Authority's ACFR in addition to the entity's financial statements and report. Our audit did not extend beyond the financial information identified in the report. As auditors we do not have an obligation to perform any procedures to corroborate other information contained in these documents. We have limited our services to reading the additional information and therefore, do not provide an opinion on such information. After reading the additional information nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation appearing in the financial statements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in engagement letter on September 3, 2025.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Pocatello Development Authority are described in Note 1 to the financial statements. During the year, the Authority was not required to implement any new standards. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The Authority had no estimates affecting the financial statements.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. During the audit we propose adjusting entries and reclassifications that were approved by management. The only material adjustment was for \$45,000 to include the property donated to the Authority.

Over all the adjustments made were to correct capital assets, and property taxes receivable, and deferred tax revenues.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 8, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition to our retention.

This information is intended solely for the use of Board of Commissioners and management of Pocatello Development Authority and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Seaton & Company". The signature is fluid and cursive, with "Seaton" on the left and "Company" on the right, connected by a flourish.

Pocatello, Idaho
January 8, 2026

Pocatello Development Authority

A COMPONENT UNIT OF THE CITY OF POCATELLO, IDAHO

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2025

**POCATELLO DEVELOPMENT AUTHORITY
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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**POCATELLO DEVELOPMENT AUTHORITY
LIST OF OFFICIALS**

David Villareal, Board Member, Chairman

Jeff Hough, Bannock County Commissioner, Vice Chairman

Brian Blad, Mayor of Pocatello, Board member

Linda Leeuwrik, Pocatello City Council President, Board member

Fred Parrish, Board member

Ruby Walsh, Board member

Kirk Lepchenske, Board Member

Scott Turner, Board Member

Nathan Richardson, Board Member

Brent McLane, City of Pocatello, Executive Director

Aceline McCulla, City of Pocatello, Secretary

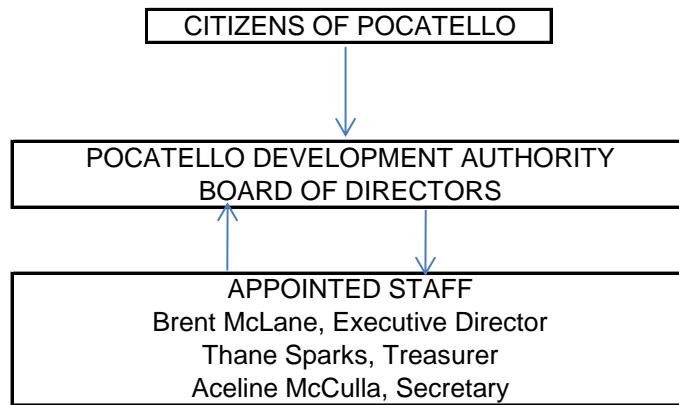
Thane Sparks, Treasurer

LIST OF EX-OFFICIO ADVISORS

Meghan Conrad-Sullivan, Legal Counsel

MiaCate Kennedy, Bannock Development Corporation, ex-officio member

POCATELLO DEVELOPMENT AUTHORITY ORGANIZATION CHART



Advisory Staff:

Meghan Conrad-Sullivan, Attorney, Legal counsel

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Pocatello Development Authority
Pocatello, Idaho

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities and each major fund information of Pocatello Development Authority, (the Authority) a component unit of City of Pocatello as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund information of the Pocatello Development Authority, as of September 30, 2025, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit 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. 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 the Pocatello Development Authority, 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 opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 the Pocatello Development Authority'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 generally accepted auditing standards and Government Auditing Standards 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 generally accepted auditing standards and Government Auditing Standards, 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 the Authority'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 the Authority'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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 20-21 be presented to supplement the 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. 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 that 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 opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the Authority's basic financial statements for the year ended September 30, 2024, and we expressed unmodified opinions on the respective financial statements of the major funds information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements as a whole. The summarized comparative information is consistent, in all material respects, with the audited financial statements from which it has been derived.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The introductory section is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 8, 2026, on our consideration of the Authority'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 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 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 the Trust's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Seaton & Company". The signature is fluid and cursive, with "Seaton" on the left and "Company" on the right, connected by a flourish.

Pocatello, Idaho
January 8, 2026

POCATELLO DEVELOPMENT AUTHORITY
STATEMENTS OF NET POSITION
SEPTEMBER 30, 2025
WITH COMPARATIVE TOTAL AT SEPTEMBER 30, 2024

	Governmental Activities	
	2025	2024
ASSETS		
Current assets		
Cash and cash equivalents	\$ 3,305,651	\$ 3,273,483
Prepaid expense	1,415	5,950
Property tax receivable	4,686	4,373
	<u>3,311,752</u>	<u>3,283,806</u>
Capital asset		
Non-depreciable capital assets	<u>45,000</u>	-
	<u>3,356,752</u>	<u>3,283,806</u>
LIABILITIES		
Accounts payable	\$ 103,302	\$ 225,749
	<u>103,302</u>	<u>225,749</u>
NET POSITION		
Net investment in capital assets	45,000	-
Unrestricted	<u>3,208,450</u>	<u>3,058,057</u>
	<u>\$ 3,253,450</u>	<u>\$ 3,058,057</u>

POCATELLO DEVELOPMENT AUTHORITY
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2025
WITH COMPARATIVE TOTAL FOR THE ENDED SEPTEMBER 30, 2024

	Governmental Activities	
	2025	2024
EXPENSES		
General	\$ 202,563	\$ 220,328
Naval Ordnance Plant	21,380	166,066
North Portneuf	269,510	174,460
Airport	72,700	67,173
Northgate	<u>767,177</u>	<u>635,612</u>
	<u>1,333,330</u>	<u>1,263,639</u>
GENERAL REVENUES		
Property taxes	1,218,141	927,688
Interest	143,982	154,224
Administrative fees	121,600	-
Capital grants	<u>45,000</u>	<u>-</u>
	<u>1,528,723</u>	<u>1,081,912</u>
NET CHANGE IN NET POSITION	195,393	(181,727)
BEGINNING NET POSITION	<u>3,058,057</u>	<u>3,239,784</u>
ENDING NET POSITION	<u>\$ 3,253,450</u>	<u>\$ 3,058,057</u>

POCATELLO DEVELOPMENT AUTHORITY
BALANCE SHEETS
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025
WITH COMPARATIVE TOTAL AT SEPTEMBER 30, 2024

	General Fund	Naval Ordnance Plant	North Portneuf	Airport	Northgate	2025	2024
ASSETS							
Cash and cash equivalents	\$ 1,087,837	\$ 210,107	\$ 1,470,520	\$ 114,985	\$ 422,202	\$ 3,305,651	\$ 3,273,483
Prepaid expense	1,415	-	-	-	-	1,415	5,950
Property tax receivable	-	-	4,686	-	-	4,686	4,373
	\$ 1,089,252	\$ 210,107	\$ 1,475,206	\$ 114,985	\$ 422,202	\$ 3,311,752	\$ 3,283,806
LIABILITIES							
Accounts payable	\$ 15,902	\$ -	\$ 22,400	\$ 65,000	\$ -	\$ 103,302	\$ 225,749
DEFERRED INFLOWS OF RESOURCES							
Unavailable tax revenues	-	-	4,686	-	-	4,686	4,373
	15,902	-	27,086	65,000	-	107,988	230,122
FUND BALANCES							
Nonspendable	1,415	-	-	-	-	1,415	5,950
Committed	-	210,107	1,448,120	49,985	422,202	2,130,414	2,030,353
Unassigned	1,071,935	-	-	-	-	1,071,935	1,017,381
	1,073,350	210,107	1,448,120	49,985	422,202	3,203,764	3,053,684
	\$ 1,089,252	\$ 210,107	\$ 1,475,206	\$ 114,985	\$ 422,202		

Amounts reported for governmental activities in the statements of net position are different because:

Governmental funds only report revenue on receivables that are available to pay current expenditures within the first 60 days of the fiscal year. All receivables are treated as revenues received in the statement of activities. 4,686 4,373

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds

Land and land improvements	45,000	-
Net Position of Governmental Activities	\$ 3,253,450	\$ 3,058,057

POCATELLO DEVELOPMENT AUTHORITY
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025
WITH COMPARATIVE TOTAL FOR YEAR ENDED SEPTEMBER 30, 2024

	General Fund	Naval Ordnance Plant	North Portneuf	Airport	Northgate	2025	2024
REVENUES							
General and property taxes	\$ -	\$ 171,194	\$ 122,021	\$ 76,673	\$ 847,940	\$ 1,217,828	\$ 925,774
Administrative fees	121,600	-	-	-	-	121,600	-
Interest	130,982	-	-	-	-	130,982	154,197
Other income	-	13,000	-	-	-	13,000	27
	252,582	184,194	122,021	76,673	847,940	1,483,410	1,079,998
EXPENDITURES							
Administration	15,001	17,100	13,100	7,700	83,700	136,601	24,025
Projects and grants	-	-	234,010	65,000	683,477	982,487	976,138
Professional services	173,268	4,280	22,400	-	-	199,948	263,476
Insurance	11,899	-	-	-	-	11,899	-
Other miscellaneous	2,395	-	-	-	-	2,395	-
	202,563	21,380	269,510	72,700	767,177	1,333,330	1,263,639
EXCESS REVENUES OR (EXPENDITURES)	50,019	162,814	(147,489)	3,973	80,763	150,080	(183,641)
BEGINNING FUND BALANCE	1,023,331	47,293	1,595,609	46,012	341,439		
ENDING FUND BALANCE	\$ 1,073,350	\$ 210,107	\$ 1,448,120	\$ 49,985	\$ 422,202		

Amounts reported for governmental activities in the statements of activities are different because:

Governmental funds only report taxes received within sixty days as current fund revenues. All taxes receivable are treated as revenues in the statement of activities.

313 1,914

The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to increase net position:

Donation of Land	45,000	-
Change in net position of Governmental Activities	\$ 195,393	\$ (181,727)

POCATELLO DEVELOPMENT AUTHORITY

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - Summary of Significant Accounting Policies

A. Reporting entity

The Idaho Urban Renewal Law of 1965 authorized the Mayor, with advice and consent of the City Council, to appoint a board of commissioners for an urban renewal agency to function within the municipality of Pocatello, provided that the Council has first passed a resolution finding that one or more blighted areas are in existence, and that there is a need for an urban renewal agency to function in the City.

Pocatello's urban renewal agency, Pocatello Development Authority (the Authority), was found necessary by resolution in 1988 and the board members were appointed thereafter. Unlike other advisory boards to the City Council, state law declares this agency to be "an independent public body corporate and politic" and gives it a wide range of authority to effectuate urban renewal.

Under generally accepted accounting principles, as adopted by the Governmental Accounting Standards Board, the Authority is included in the Annual Financial Statements of the City of Pocatello as a discretely presented component unit.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the government. For the most part, the effect of interfund activity has been removed from these statements.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded 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.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the authority considers revenues to be available if they are collected within 60 days of the end of the current fiscal year.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, 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 authority.

**POCATELLO DEVELOPMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - Summary of Significant Accounting Policies (Continued)

D. Assets, *liabilities, and net position or equity*

1. Deposits and investments

Unrestricted cash balances from all funds are combined and invested in investments authorized under Idaho State Code. Earnings from these investments are credited to the funds based on the monthly balance of cash in each fund. Cash includes cash on hand, deposits and other investments which are immediately convertible to cash or have a maturity of less than 90 days.

the Authority is authorized under State Code to invest in obligations of the U.S. Treasury, U.S. Government backed institutions, commercial paper, and repurchase agreements. the Authority's policy is to restrict investment to highly liquid money market accounts.

2. Receivables and payables

Property taxes receivable are recorded when certified by the State Tax Commission in October of each year. Taxes not received within sixty days of year-end are deferred. The taxing authorities, within each tax increment financing district, levy property taxes by the third Monday of September on a market value basis. These taxes are billed to the taxpayers in November and are due December 20. Real property taxes not paid constitute a lien on the property when entered on the real property assessment roll as delinquent on the first day of January of the succeeding year. Property taxes are assessed and collected for the Authority by Bannock County.

3. Inventory

Inventory is reported at the lower of cost or fair market value. The Authority had no inventory.

4. Restricted assets

The assets of the special revenue funds are restricted as to usage by the State Code to payment of District expenses and debt service and an administrative fee to the General Fund of the Authority. Remaining net position representing property taxes collected are to be refunded to the taxing districts from which the taxes were collected.

It is the Authorities policy to first apply restricted resources when an expense is incurred for purposes in which both restricted and unrestricted net assets are available.

5. Capital Assets

During the year, the Authority was given land valued at \$45,000.

6. Compensated Absences

The Authority has no liability for compensated absences.

7. Long-term obligations

The Authority had no long-term obligations.

8. Fund Equity

In the fund financial statements, governmental funds report restrictions of fund balance for amounts that are subject to externally enforceable legal restrictions. Commitments of fund balance represent amounts whose use is constrained by limitations that the Board has imposed upon itself.

**POCATELLO DEVELOPMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - Reconciliation of Government-wide and Fund Financial Statements

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

The governmental fund balance sheet includes the reconciliation between *fund balance - total governmental funds* and *net position - governmental activities* as reported in the government-wide statement of net position.

One element of the reconciliation explains that "Certain receivables are not current resources and are reported as deferred revenues in the governmental funds".

Deferred property taxes	\$ 4,686
-------------------------	----------

Another element of the reconciliation is titled "Land and land improvements." Governmental funds do not report capital assets. Instead, capital assets are reported as government-wide as an adjustment from the balance sheet.

Land and land improvements	\$ 45,000
----------------------------	-----------

NOTE 3 - Stewardship, Compliance and Accountability

A. Budgetary Information

The budget is prepared on a modified accrual basis by fund, (each tax increment financing district is represented by its own fund), and includes information about the current year.

The Board of the Pocatello Development Authority holds a public meeting in conjunction with adoption of its annual budget. The new budget is submitted to the board at its meeting in August as part of the cash report presented by the Treasurer. When the cash report is approved by the board the budget is approved as well. Budgets may be amended by the same procedure used to adopt the budget. The Budget is published as required.

NOTE 4 - Detailed Notes on all Funds

A. Deposits and Investments

Cash and cash equivalents at yearend consist of the following:

Deposits	
Cash in bank	\$ 3,296,555
Cash on books	\$ 3,305,651

The Authority has no investments

Deposits and Investment transactions are subject to a variety of risks.

Interest Rate Risk is the risk that changes in interest rates will adversely affect the value of an investment. This risk does not exist since the Authority has no investments.

Credit Risk is the risk that an issuer or a counter party to an investment will not fulfill its obligations.

POCATELLO DEVELOPMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS

NOTE 4 - Detailed Notes on all Funds - (Continued)

B. Property Taxes and Abatements

Property tax revenues are recognized and accrued when billed by Bannock County. the Authority's property taxes, levied by the third Monday of September on a market value basis, are billed to the taxpayers in November. Half of the real, personal and mobile home property taxes are due on December 20 and the remainder is due the following June 20. Other property taxes are due December 20. Real property taxes not paid constitute a lien on the property when entered on the real property assessment roll as delinquent on the first day of January of the succeeding year. Property taxes are assessed and collected for the Authority by Bannock County.

The Authority had no tax abatements

C. Property Tax Receivable and Deferred Property Taxes

At yearend, property tax receivable and deferred tax revenues were as follows:

	<u>Receivables</u>	<u>Deferred Tax</u>
North Portneuf District	<u>\$ 4,686</u>	<u>\$ 4,686</u>

D. Capital Assets

Capital assets activity for the year ended September 30, 2025 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated				
Land and land improvements	<u>\$ -</u>	<u>\$ 45,000</u>	<u>\$ -</u>	<u>\$ 45,000</u>

E. Grants

Pocatello Development Authority has provided grants to businesses wanting to locate in Pocatello, Idaho. These grants contain conditions requiring the grantee to perform specified conditions to receive the grant awards. The grantee is required to repay the grant if the conditions of the grant are not met.

F. Fund Equity

In the fund financial statements, governmental funds report the following fund balance classifications:

Nonspendable Assets

Nonspendable amounts that cannot be spent because they are not in spendable form or that are legally or contractually required to be maintained intact.

Restricted Assets

Restricted amounts are used for a particular purpose, primarily to satisfy regulatory or contractual requirements.

**POCATELLO DEVELOPMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS**

NOTE 4 - Detailed Notes on all Funds - (Continued)

F. Fund Equity - (Continued)

Committed Assets

The tax revenues of special revenue funds are committed by state law to pay for expenditures of Tax Increment Financing Districts. The Districts are established by ordinances passed by the City. The ordinance establishing the District define types of construction, bonded debt, administrative costs, and collected taxes to be refunded to the taxing districts from which they were derived.

Assigned Assets

Assigned amounts are intended to be used for certain purposes as determined by the board with a majority vote pursuant to accounting rules for fund balance reporting and the definition of Governmental Fund Type.

The Pocatello Development Authority's Board of Directors has not assigned any amounts for purposes of future projects.

Unassigned Assets

Unassigned residual balances in the General Fund that have not been restricted, committed or assigned.

Other governmental funds may report a negative unassigned fund balance should the total of nonspendable, restricted, and committed fund balances exceed the total net resources for the fund.

It is the Authority's policy to first use restricted resources and then unrestricted resources as needed. When restricted resources are available for use, it is the Authority's policy to use resources in the following order; first committed, then assigned, and finally unassigned. Fund balance commitments may be established, modified or rescinded by the board.

NOTE 5 - Other Information

A. Contingent Liabilities

The majority of the revenue collected by the Authority is derived from tax increment financing. Tax increment financing is a method of segregating a portion of the property taxes paid on properties within an urban renewal district to fund improvements for which the district was formed. This is accomplished by freezing the market value of property within the district.

A contingent liability exists when the market value increase in the district is not large enough to fund any debt incurred by the district to finance the improvements within the district.

B. Litigations, Torts, Theft or Damage, Errors and Omissions, and Natural Disasters

The Authority is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The Authority may be party to various pending or threatened litigations, however, liabilities are only reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated.

NOTE 6 - Subsequent Events

Subsequent events were evaluated up to January 8, 2026, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

POCATELLO DEVELOPMENT AUTHORITY
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Original & Final Budget Amounts	Actual Amounts	Variance
REVENUES			
GENERAL FUND			
General taxes	\$ 17,000	\$ -	\$ (17,000)
Administrative fees	-	121,600	121,600
Interest	100,000	130,982	30,982
Miscellaneous	-	-	-
	<u>117,000</u>	<u>252,582</u>	<u>135,582</u>
SPECIAL REVENUE FUNDS			
Naval Ordnance Plant	142,000	184,194	42,194
North Portneuf	98,000	122,021	24,021
Pocatello Regional Airport	82,000	76,673	(5,327)
Northgate	415,000	847,940	432,940
Subtotal special revenue funds	<u>737,000</u>	<u>1,230,828</u>	<u>493,828</u>
Total revenue all funds	854,000	1,483,410	629,410
EXPENDITURES			
GENERAL FUND			
Administration	20,000	15,001	4,999
Professional services/feasibility study	210,000	173,268	36,732
Insurance	11,900	11,899	1
Other miscellaneous	3,000	2,395	605
Contingency	979,100	-	979,100
	<u>1,224,000</u>	<u>202,563</u>	<u>1,021,437</u>
SPECIAL REVENUE FUNDS			
Naval Ordnance	172,000	21,380	150,620
North Portneuf	1,368,000	269,510	1,098,490
Pocatello Regional Airport	84,100	72,700	11,400
Northgate	685,000	767,177	(82,177)
Subtotal special revenue funds	<u>2,309,100</u>	<u>1,130,767</u>	<u>1,178,333</u>
Total expenditures all funds	3,533,100	1,333,330	2,199,770
EXCESS REVENUES OR (EXPENDITURES)	(2,679,100)	150,080	2,829,180
BEGINNING NET POSITION	<u>\$ 2,679,100</u>	<u>3,053,684</u>	<u>\$ 374,584</u>
ENDING NET POSITION		<u><u>\$ 3,203,764</u></u>	

POCATELLO DEVELOPMENT AUTHORITY
NOTES TO STATEMENT OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL

NOTE 1 - Expenditures in excess of budget

During the year there were expenditures in excess of budget for administration expenses in the Northgate fund.

These expenditures in excess of budget were covered by increased property tax revenues within the Northgate fund.

**INDEPENDENT AUDITOR'S 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
Pocatello Development Authority
Pocatello, Idaho

We have audited, in accordance with the 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 and each major fund, and the aggregate remaining fund information of Pocatello Development Authority, a component unit of the City of Pocatello, Idaho, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise Pocatello Development Authority's basic financial statements, and have issued our report thereon dated January 8, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered Pocatello Development Authority's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Pocatello Development Authority's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Pocatello Development Authority's internal control over financial reporting.

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 Pocatello Development Authority's financial statements are free of 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 determination of financial statement amounts. 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.

A handwritten signature in black ink that reads "Seaton & Company". The signature is fluid and cursive, with "Seaton" on the left and "& Company" on the right, connected by a flourish.

Pocatello, Idaho
January 8, 2026

**POCATELLO DEVELOPMENT AUTHORITY
SCHEDULE OF FINDINGS AND RESPONSES
SEPTEMBER 30, 2025**

Findings

No reportable issues noted.

**POCATELLO DEVELOPMENT AUTHORITY
SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
SEPTEMBER 30, 2024**

Findings

No reportable issues noted.

AGENDA 4

Pocatello Development Authority
Monthly Finance Report
January 21, 2026
Fiscal Year 2026

Expenditure Approvals:

Checks to be ratified:

Vendor	Check #	Amount	
ICCU	dbt25-12	235.26	Visa charges (del Monte Meats, Walmart, Costco)
Aceline McCulla	2104	21.47	luncheon (dollar tree)

Checks to be approved:

Vendor	Check #	Amount	Board Approval
Thane Sparks	2106	1,500.00	January Services
Elam & Burke	2107	1,040.47	Invoices #219589, 219590
Keller & Associates	2108	40,950.00	Invoice# 225098
Deation & Company	2109	8,250.00	FY25 audit fees
Red Hot Roasters	2110	136.28	luncheon

Cash Balances as of January 21, 2026

	General Fund		Naval Ordinance *		North Portneuf		Airport		Northgate		So 5th Ave		Total	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Cash*		1,200,635.11		210,107.03		1,379,169.85		50,009.27		429,486.57		0.00		3,269,407.83
Income														
Administrative fees	104,800	-	-	-	-	-	-	-	-	-	-	-	104,800	0.00
Property taxes	-	-	-	-	122,000	6,300.25	81,600	23.38	845,000	7,283.62	-	-	1,048,600	13,607.25
Interest income	90,000	30,807.38	-	-	-	-	-	-	-	-	-	-	90,000	30,807.38
Other Income		150,000.00												
Transfer In	-	-	50,000	-	-	-	-	-	-	-	25,000	-	75,000	0.00
Total Income	194,800	180,807.38	50,000	0.00	122,000	6,300.25	81,600	23.38	845,000	7,283.62	25,000	0.00	1,318,400	44,414.63
Expense														
Administrative expense	-	-	-	-	12,200	-	8,160	-	84,500	-	-	-	104,860	0.00
Luncheon costs	2,500	1,077.45	-	-	-	-	-	-	-	-	-	-	2,500	1,077.45
Office expenses	500	2,487.77	-	-	-	-	-	-	-	-	-	-	500	2,487.77
Dues and memberships	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
Insurance	12,500	-	-	-	-	-	-	-	-	-	-	-	12,500	0.00
City admin charges	20,000	9,605.78	-	-	-	-	-	-	-	-	-	-	20,000	9,605.78
Professional services	150,000	54,837.72	50,000	-	-	-	-	-	-	-	25,000	-	225,000	54,837.72
Reimbursement - district imp.	-	-	-	-	-	-	-	-	956,500	-	-	-	956,500	0.00
Planned development projects	-	-	-	-	510,000	97,650.00	-	-	-	-	-	-	510,000	97,650.00
Transfer out	25,000	-	50,000	-	-	-	-	-	-	-	-	-	75,000	0.00
Non-capital Infrastructure	984,300	-	-	-	769,800	-	126,440	65,000.00	-	-	-	-	1,880,540	65,000.00
Total Expense	1,194,800	68,008.72	100,000	0.00	1,292,000	97,650.00	134,600	65,000.00	1,041,000	0.00	25,000	0.00	3,787,400	230,658.72

* - includes Titan Center 2026 budget



Invoice

Date	Invoice #
12/16/2025	9373

Bill To

Pocatello Development Authority
911 N 7th Avenue
Pocatello ID 83201

P.O. No.	Terms	Due Date			
		12/16/2025			
Description	Qty	Rate	Amount		
2ea GIFT BASKETS	2	100.00	200.00		
PLEASE REMIT PAYMENT TO: DEL MONTE MEATS 808 W. CENTER STREET POCATELLO, ID 83204 CHOICEMEATCTTER@GMAIL.COM (208) 234-2061				Sales Tax (6.0%)	\$0.00
				Total	\$200.00
				Payments/Credits	\$0.00
				Balance Due	\$200.00

Give us feedback @ survey.walmart.com
Thank you! ID #: 7VRPMWPLR1X



WM Supercenter

208-237-5090 Mar:TODD
4240 YELLOWSTONE AVE

CHUBBUCK ID 83202

ST# 01995 OP# 000277 TE# 93 TR# 02341
ITEMS SOLD 1

TC# 8979 6224 4690 0696 4819



PLASTIC CUPS 004116500148 6.28 0
SUBTOTAL 6.28
TOTAL 6.28
VISA TEND 6.28

VISA CREDIT **** * 0272 I 0

APPROVAL # 653028

REF # 534942335871

TRANS ID - 686349836224270

VALIDATION - WDVQ

PAYMENT SERVICE - E

AID A0000000031010

ARC DD40900COE9CT844

TERMINAL # 53284213

*NO SIGNATURE REQUIRED

12/16/25 16:13:45

CHANGE DUE 0.00

CUSTOMER COPY



Get free delivery
from this store
with Walmart+

Scan for 30-day free trial.

Low Prices. You Can Trust. Every Day.
12/16/25 16:14:00

COSTCO WHOLESALE

Pocatello #1033

305 West Quince Rd.
Pocatello, ID 83202

FR Member 111787715568

RESALE ON

E 1046169	*WINTER VTY*	17.99
1895187	GLAD LAKEAWY	10.99

RESALE TOTAL	28.98
NON RESALE TOTAL	0.00

SUBTOTAL	28.98
TAX	0.00
**** TOTAL	28.98

XXXXXXXXXXXXX272 CHIP Read

AID: A0000000031010

Seq# 8065 APP#: 548098

Visa Resp: APPROVED

Tran ID#: 534900008065....

APPROVED - Purchase

AMOUNT: \$28.98

12/15/2025 15:53 1033 8 255 161

Visa	28.98
CHANGE	0.00

TOTAL NUMBER OF ITEMS SOLD = 2

12/15/2025 15:53 1033 8 255 161

SEASONS GREETINGS & HAPPY HOLIDAYS



21103300802552512151553

OP#: 161 Name: Cindy M.

Thank You!

Please Come Again

Whse:1033 Trm:8 Trn:255 OP:161

**Items Sold: 2
FR 12/15/2025 15:53**

DOLLAR TREE

Store# 2762
675 Yellowstone Ave
Suite B
Pocatello ID 83201-4511

(208) 242-4145

DESCRIPTION	QTY	PRICE	TOTAL
PLATE ROUND GREEN 7IN 30CT	1	1.25	1.25T
LUNCH NAPKIN GREEN 30CT	1	1.25	1.25T
TABLECOVER DIA WHITE RD 84IN	1	1.25	1.25T
TBLCUR GREEN PLASTIC 54X108	1	1.25	1.25T
TBLCUR GREEN PLASTIC 54X108	1	1.25	1.25T
MTLC PS SHAPED TRAY 2 TONE	1	1.50	1.50T
MTLC PS SHAPED TRAY 2 TONE	1	1.50	1.50T
MTLC PS SHAPED TRAY 2 TONE	1	1.50	1.50T
MTLC PS SHAPED TRAY 2 TONE	1	1.50	1.50T
TRAY RECT 13X8 CLEAR DISP	1	2.00	2.00T
TRAY RECT 13X8 CLEAR DISP	1	2.00	2.00T
TRAY RECT CLEAR DISP 16X10.5	1	2.00	2.00T
TRAY RECT CLEAR DISP 16X10.5	1	2.00	2.00T

Sub Total	\$20.25
SALES TAX	\$1.22
Total	\$21.47

CAPITAL ONE VISA	\$21.47
*****1490	Approved
Purchase	Chip
Auth/Trace Number: 06921D/035786	
Chip Card AID: A0000000031010	

=====

NOW SHOP ON-LINE AT DOLLARTREE.COM
Please provide your feedback at
www.dollartreefeedback.com

1504 02762 03 003 28111823 12/12/25 13:01
Sales Associate:Quanne

INVOICE

Thane Sparks

3506 E 126 N
Rigby, Idaho 83442
(208) 206-8457

DATE: January 21, 2026
INVOICE # 26-1
FOR: Professional Services

BILL TO:

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

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!

251 E. Front Street, Suite 300
Boise, Idaho 83702
Tax ID No. 82-0451327
Telephone 208-343-5454
Fax 208-384-5844



December 31, 2025

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

Invoice No. 219589
Client No. 9212
Matter No. 3
Billing Attorney: MSC

INVOICE SUMMARY

For Professional Services Rendered from December 15, 2025 through December 31, 2025.

RE: Special Counsel General

Total Professional Services	\$ 27.50
Total Costs Advanced	<u>\$.00</u>
TOTAL THIS INVOICE	\$ 27.50

251 E. Front Street, Suite 300
Boise, Idaho 83702
Tax ID No. 82-0451327
Telephone 208-343-5454
Fax 208-384-5844



December 31, 2025

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

Invoice No. 219590
Client No. 9212
Matter No. 7
Billing Attorney: MSC

INVOICE SUMMARY

For Professional Services Rendered from December 2, 2025 through December 31, 2025.

RE: S. 5th Corridor Plan

Total Professional Services	\$ 878.50
Total Costs Advanced	<u>\$ 134.47</u>
TOTAL THIS INVOICE	\$ 1,012.97



100 East Bower Street, Suite 110
Meridian, ID 83642

(208) 288-1992

Pocatello Development Authority
Attn: Brent McLane
E-Mail: Amcculla@pocatello.gov
911 N 7th Ave
Pocatello, ID 83201

December 15, 2025
Project No: 225098-000
Invoice No: 0254331

Project 225098-000 PDA - Pocatello Railroad Overpass and Access Roadway

Project Manager Donna Carnahan

Professional Services from November 02, 2025 to November 29, 2025

Task	Fee	Administration			
Total Fee		28,000.00			
Percent Complete		30.00	Total Earned	8,400.00	
			Previous Fee Billing	5,600.00	
			Current Fee Billing	2,800.00	
			Total Fee	2,800.00	
					Total this Task
					\$2,800.00
Task	Fee	Survey			
Total Fee		35,000.00			
Percent Complete		90.00	Total Earned	31,500.00	
			Previous Fee Billing	28,000.00	
			Current Fee Billing	3,500.00	
			Total Fee	3,500.00	
					Total this Task
					\$3,500.00
Task	Fee	Concept Design			
Total Fee		77,000.00			
Percent Complete		75.00	Total Earned	57,750.00	
			Previous Fee Billing	23,100.00	
			Current Fee Billing	34,650.00	
			Total Fee	34,650.00	
					Total this Task
					\$34,650.00
Task	Fee	Geotechnical Investigation and Design			
Total Fee		135,000.00			
Percent Complete		0.00	Total Earned	0.00	
			Previous Fee Billing	0.00	
			Current Fee Billing	0.00	
			Total Fee	0.00	
					Total this Task
					0.00

Remittance Address: 100 East Bower St. Suite 110, Meridian, ID 83642

ACH payment: Transit/Routing No. 021052053 Account No. 72589770 Remittance Email: invoices@kellerassociates.com

GROWING POSSIBILITIES 

Doc ID: 75d983cfb51b20a3d30b2bb52ea511619ec06a67

Project	225098-000	PDA - RR Overpass & Access Roadway	Invoice	0254331
Task	4.2	4.2-4.4: 30% Bridge and Roadway Design		
Fee				
Total Fee		235,000.00		
Percent Complete	0.00	Total Earned	0.00	
		Previous Fee Billing	0.00	
		Current Fee Billing	0.00	
		Total Fee		0.00
			Total this Task	0.00
			Total this Invoice	<u>\$40,950.00</u>

Billings to Date

	Current	Prior	Total
Fee	40,950.00	56,700.00	97,650.00
Totals	40,950.00	56,700.00	97,650.00

Deaton & Company, Chartered
Certified Public Accountants
215 North 9th, Suite A
Pocatello, ID 83201-5278
(208) 232-5825
Members of the Idaho Society of Certified Public Accountants
Members of the American Institute of Certified Public Accountants

**DEATON
COMPANY**

January 9, 2026

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

RE: Billing for Services

Professional Services Performed	Total
Audit Services	
Audit report for the year ended September 30, 2025	\$ 8,250.00
Combined total	<u>\$ 8,250.00</u>

Red Hot Roasters

737 E CLARK ST,
POCATELLO ID 83201
Phone: 208.233.0902
Contact: Karen
Email: huiekaren768@gmail.com

City of Pocatello Tax Exempt ID: 82-6000244**City of Pocatello PDA Meeting for January 21, 2025**

Deliver by 10:40 AM to: 911 N 7th Ave, City Hall Council Chambers, located across from the Utility Billing Windows, if you reach the restrooms, you have gone too far).

Will you **please call Aceline** on my mobile **406.202.6444** Monday 1.12.2026, to confirm prices and details. **A check will be available at time of delivery on 1.21.26**, Thank you very much.

Name	Items	Qty	Each Cost	Totals
Aceline	Chicken and Blue Cheese Salad w/Blue cheese Dressing on side	1	\$ 9.49	\$ 9.49
Brent	Chicken and Blue Cheese Salad w/Blue cheese Dressing on side	1	\$ 9.49	\$ 9.49
Thane	The Squeak with Greek pasta	1	\$ 10.99	\$ 10.99
Merril	The Godfather NO GREEN BELL PEPPERS w/Tom Bisque	1	\$ 11.99	\$ 11.99
David	Big Bubba COLD with Greek pasta w/Lays Chips	1	\$ 10.99	\$ 10.99
Scott	Big Bubba COLD with Greek pasta	1	\$ 10.99	\$ 10.99
Nathan	The Godfather NO SIDES	1	\$ 11.99	\$ 11.99
Kirk	Turkey Bacon Swiss with Red Potato Blue Cheese Salad	1	\$ 11.99	\$ 11.99
Fred	Turkey Bacon Swiss with Greek Salad	1	\$ 11.99	\$ 11.99
Mark	Chicken Chipotle NO TOMATOS w/Ranch Dressing on the side	1	\$ 9.49	\$ 9.49
TOTAL FOOD		10		\$ 109.40
Gratuity 20% on food				\$ 21.88
Delivery Charge				\$ 5.00
TOTAL CHECK DUE AT TIME OF DELIVERY				<u>\$ 136.28</u>

INSTRUCTIONS:

Will you please cut sandwiches in half, wrap and write the person's name on their sandwich.

Napkins 2-3 per person please and appropriate utensils

Thank you, your food and friendly services are greatly appreciated.

REMITTANCE REPORT

To: POCATELLO URBAN

Remittance No.	030
Date:	December 25, 2025

Amount of Remittance 12,867.07

STATE OF IDAHO, }
 }ss.
COUNTY OF BANNOCK }

I, JASON C. DIXON, County Clerk in and for the County aforesaid, being duly sworn on oath, make the following statement:

That the foregoing is a full, true, and correct report, in accordance with Section 3326, Compiled Statutes of Idaho, as amended by

Chapter 169, laws of 1925, by source and fund, of all monies paid into the treasury of said county and apportioned to the
since the 30TH DAY OF NOVEMBER, the date of my last report. Subscribed and sworn to in duplicate before me on the

POCATELLO URBAN and included district
25TH DAY OF DECEMBER



Notary Public of Bannock County.

County Clerk: JASON C. DIXON

N B. The Clerk will countersign the attached order and transmit same to the treasurer of the municipality or district accompanied by a duplicate of this report.

By Deputy Auditor



AGENDA 5

RESOLUTION NO. 2026-1

BY THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF THE CITY OF POCATELLO, IDAHO:

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF THE CITY OF POCATELLO, IDAHO, ALSO KNOWN AS THE POCATELLO DEVELOPMENT AUTHORITY, APPROVING THE INDEPENDENT CONTRACTOR AGREEMENT FOR PROJECT MANAGEMENT SERVICES WITH MERRIL QUAYLE; AUTHORIZING THE CHAIR OR VICE-CHAIR TO EXECUTE THE AGREEMENT AND ANY OTHER NECESSARY DOCUMENTS; AUTHORIZING ANY TECHNICAL CORRECTIONS TO THE AGREEMENT; AUTHORIZING THE APPROPRIATION OF CERTAIN FUNDS PURSUANT TO THE AGREEMENT; AND PROVIDING AN EFFECTIVE DATE

THIS RESOLUTION, made on the date hereinafter set forth by the Urban Renewal Agency of the City of Pocatello, Idaho, also known as the Pocatello Development Authority, an independent public body corporate and politic, authorized under the authority of the Idaho Urban Renewal Law of 1965, Chapter 20, Title 50, Idaho Code, as amended (hereinafter the "Law") and the Local Economic Development Act, Chapter 29, Title 50, Idaho Code, as amended (hereinafter the "Act"), a duly created and functioning urban renewal agency for Pocatello, Idaho, hereinafter referred to as the "Agency."

WHEREAS, Agency seeks to contract with Merril Quayle (the "Consultant") for certain Project Management services pursuant to an Independent Contractor Agreement, which term of agreement will begin on February 1, 2026, and end on September 30, 2026 (the "Agreement"). The Agreement provides for an extension of the term upon mutual agreement of the parties;

WHEREAS, Agency finds it in the best interests of the Agency to enter into the Agreement;

WHEREAS, Consultant and Agency Counsel have prepared a proposed Agreement, a copy of which is attached hereto as **Exhibit A** and incorporated herein by reference;

WHEREAS, the Agency Board of Commissioners finds it in the best interests of the Agency and of the public to approve the Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF THE CITY OF POCATELLO, IDAHO, AS FOLLOWS:

Section 1: That the above statements are true and correct.

Section 2: That the Agreement, set forth as **Exhibit A** hereto, be and the same is hereby approved.

Section 3: That the Chair or Vice-Chair are hereby authorized to sign and enter into the above-referenced Agreement, set forth as **Exhibit A** hereto, and, further, are hereby authorized to execute all necessary documents required to implement the Agreement, subject to representations by the Chair and Agency legal counsel that all conditions have occurred; the Chair is further authorized to approve and accept any necessary technical changes to the Agreement, upon advice from Agency's legal counsel that said changes are consistent with the provisions of the Agreement presented to the Agency Board at its January 21, 2026, meeting; the Chair is further authorized to perform any and all other duties required pursuant to the Agreement, including the expenditure of funds.

Section 4: That this Resolution shall be in full force and effect immediately upon its adoption and approval.

PASSED AND ADOPTED by the Urban Renewal Agency of the City of Pocatello, Idaho, on January 21, 2026. Signed by the Chair of the Board of Commissioners and attested by the Secretary to the Board of Commissioners on this 21st day of January 2026.

APPROVED:

By _____
David Villarreal Jr., Chair of the Board

ATTEST:

By _____
Aceline McCulla, Secretary

EXHIBIT A

Independent Contractor Agreement

4898-1529-1528, v. 1

**INDEPENDENT CONTRACTOR AGREEMENT
RELATED TO THE POCATELLO DEVELOPMENT AUTHORITY
(Project Management)
2026 Fiscal Year**

This INDEPENDENT CONTRACTOR AGREEMENT (hereinafter "Agreement") is made by and between the URBAN RENEWAL AGENCY OF THE CITY OF POCATELLO, IDAHO A/K/A POCATELLO DEVELOPMENT AUTHORITY, an independent public body corporate and politic, organized and existing under the laws of the state of Idaho as the urban renewal agency of the city of Pocatello, Idaho, (hereinafter referred to as "AGENCY") and MERRIL QUAYLE, P.E., whose address is 3636 Jason Avenue, Pocatello, Idaho 83204 (hereinafter referred to as "CONSULTANT"), who agree as follows:

1. SCOPE OF SERVICES: The CONSULTANT will undertake the services on behalf of the AGENCY on an "on-call" basis at the direction of the Chairman of the Board or Executive Director/Administrator of the AGENCY. Such direction will be provided in the form of a written Task Order, which form is set forth in Exhibit A.

2. COMPENSATION: As consideration for performing the work described in any Task Order, AGENCY agrees to pay CONSULTANT on an hourly basis, excluding mileage reimbursement, which rates are detailed on Exhibit B and may increase annually upon agreement by the parties. Reimbursable expenses will be billed to AGENCY for the actual cost of any such expenses, without mark-up, provided such expenses shall be requested in writing prior to incurring those expenses and approved by the Chair or Vice-Chair of the AGENCY.

3. INVOICE: CONSULTANT shall maintain time and expense records and provide them to AGENCY each month in a format acceptable to AGENCY for work performed. Each invoice shall specify by Task Order number current billing and previous payments for the calendar year, with a total of costs incurred and payments made to date during the calendar year. Except as stated in the following sentence, CONSULTANT's invoices shall be paid within sixty (60) days. If the services subject to the invoice do not meet the requirements of this Agreement as AGENCY may determine, AGENCY shall notify CONSULTANT in writing and specify all deficiencies in the work that do not meet the requirements. CONSULTANT shall have seven (7) working days to correct or modify the work to comply with the requirements of the Agreement as set forth in AGENCY's written notice. If AGENCY again determines the work fails to meet the requirements, AGENCY may withhold payment until deficiencies have been corrected to AGENCY's satisfaction or may terminate this Agreement for cause as set forth in Section 20 of this Agreement.

4. RIGHT OF CONTROL: AGENCY agrees that it will have no right to control or direct the details, manner, or means by which CONSULTANT accomplishes the results of the services performed hereunder. CONSULTANT has no obligation to work any particular hours or days or any particular number of hours or days. CONSULTANT agrees, however, that his other contracts and services shall not interfere with the performance of his services under this Agreement. AGENCY agrees to coordinate project schedules, respective commencements and deadlines with CONSULTANT.

5. INDEPENDENT CONSULTANT RELATIONSHIP: CONSULTANT is an independent contractor and is not an employee, servant, agent, partner, or joint venturer of AGENCY. AGENCY shall determine the work to be done by CONSULTANT, but CONSULTANT shall determine the legal means by which it accomplishes the work specified by

AGENCY. This Agreement shall not be construed to create any employer-employee relationship between AGENCY and CONSULTANT.

6. RECORDS ACCESS AND AUDITS: CONSULTANT shall maintain complete and accurate records with respect to costs incurred and manpower expended under this Agreement. All such records shall be maintained according to generally accepted accounting principles, shall be clearly identified, and shall be readily accessible. Such records shall be available for review by AGENCY representatives for three (3) years after final payment. Copies shall be made available upon request.

7. FEDERAL, STATE, AND LOCAL PAYROLL TAXES: Neither federal, state or local income taxes, nor payroll taxes of any kind shall be withheld and paid by AGENCY on behalf of CONSULTANT or the employees or independent contractors of CONSULTANT. CONSULTANT and its employees or independent contractors shall not be treated as an employee with respect to the services performed hereunder for federal or state tax purposes. CONSULTANT is responsible to pay, according to law, CONSULTANT's income tax. CONSULTANT may be liable for self-employment (Social Security) tax to be paid by CONSULTANT according to law.

8. LICENSES AND LAW: CONSULTANT represents that it possesses the requisite skill, knowledge, and experience necessary, as well as all licenses (if any) required to perform the services under this Agreement. CONSULTANT further agrees to comply with all applicable laws, ordinances, and codes of Federal, State and local governments in the performance of the services hereunder.

9. FRINGE BENEFITS: Because CONSULTANT is engaged in its own independently established business, CONSULTANT is not eligible for, and shall not participate in, any employee pension, health, or other fringe benefit plans of AGENCY.

10. EQUIPMENT, TOOLS, MATERIALS OR SUPPLIES: CONSULTANT shall supply, at CONSULTANT's sole expense, all equipment, tools, materials and/or supplies to accomplish the services to be provided herein.

11. PROPRIETARY RIGHTS: With the exception of computer models created by CONSULTANT, all other data, materials, reports, maps, graphics, tables, memoranda and other documents or products developed under this Agreement whether finished or not shall become the property of AGENCY, shall be forwarded to AGENCY at its request and may be used by AGENCY as it sees fit. AGENCY agrees that if it uses products prepared by CONSULTANT for purposes other than those intended in this Agreement, it does so at its sole risk and it agrees to hold CONSULTANT harmless therefore.

12. CONFIDENTIALITY: CONSULTANT agrees to maintain confidentiality of all work product produced under this Agreement, including both interim and draft, materials, reports, maps, graphics, tables, memoranda and other documents, unless and until AGENCY signifies its written approval that such work product may be published as final work product. AGENCY reserves the right to distribute the final work product as it sees fit, provided that CONSULTANT may use final reports as approved and adopted by the AGENCY Board of Commissioners in the marketing of its firm.

13. TERM OF AGREEMENT: This Agreement shall be effective February 1, 2026, and shall continue through September 30, 2026, unless earlier terminated as described in Section

20 of this Agreement. AGENCY and CONSULTANT acknowledge that this Agreement may be extended upon mutual agreement of the CONSULTANT and AGENCY.

14. ENTIRE AGREEMENT: This Agreement, along with any and all Exhibits, attached hereto and incorporated herein by reference, contains the entire Agreement of the parties and supersedes any and all other agreements or understandings, oral or written, whether previous to the execution hereof or contemporaneous herewith.

15. GENERAL ADMINISTRATION AND MANAGEMENT: The Executive Director and/or the Chair of the AGENCY, or their designee, shall be AGENCY's representative, and shall oversee and approve all services to be performed, coordinate all communications, review and approve all invoices, and carry out any and all tasks as may be required under this Agreement.

16. CHANGES TO THE SCOPE OF SERVICES: AGENCY reserves the right to make changes from time to time in the scope of the services identified in the Task Order(s) to be performed hereunder.

17. AMENDMENTS: This Agreement may be amended only in writing, upon mutual agreement of both AGENCY and CONSULTANT.

18. ASSIGNMENT: It is expressly agreed and understood by the parties hereto, that CONSULTANT shall not have the right to assign, transfer, hypothecate or sell any of its rights under this Agreement except upon the prior express written consent of AGENCY.

19. SUBCONSULTANTS: CONSULTANT may propose to AGENCY the use of subconsultants ("SUBCONSULTANTS") for performance of a particular aspect of the work. AGENCY shall have the right to approve the use of SUBCONSULTANTS and the amount and method of SUBCONSULTANTS' compensation prior to commencement of any work by SUBCONSULTANTS, and such approval shall be in writing. AGENCY shall also determine whether the selection of subconsultants should be made through any required selection process or through a selection process AGENCY deems in its best interest. AGENCY shall have the right to approve any change in the use of SUBCONSULTANTS. Such changes in SUBCONSULTANTS shall be approved by AGENCY in writing and shall not affect the amount of payment stated in the Agreement unless specifically authorized by AGENCY in writing. AGENCY shall have no liability to said SUBCONSULTANTS and CONSULTANT shall be responsible for work by the SUBCONSULTANTS and payment to said SUBCONSULTANTS.

20. TERMINATION OF AGREEMENT:

(a) **FOR CAUSE:** If, through any cause, the CONSULTANT shall fail to fulfill its obligations under this Agreement, or if the CONSULTANT shall violate any of the covenants, agreements, or stipulations of this Agreement, AGENCY shall thereupon have the right to terminate this Agreement by giving written notice to the CONSULTANT and specifying the effective date thereof at least fifteen (15) days before the effective date of such termination. If this Agreement is terminated for cause, CONSULTANT shall be paid an amount for the actual services performed in accordance with this Agreement through the cancellation date.

Notwithstanding the above, the CONSULTANT shall not be relieved of liability to AGENCY by virtue of any breach of this Agreement by the CONSULTANT, and

AGENCY may withhold any payments to the CONSULTANT for the purpose of set-off until such time as the exact amount of damages due AGENCY from the CONSULTANT is determined. In any case, CONSULTANT's liability by virtue of any breach of this Agreement shall not exceed the contract amount. CONSULTANT shall also provide AGENCY all products or works generated prior to date of termination. All products or work generated, whether complete or not, are the property of AGENCY, as set forth in Section 11 of this Agreement.

(b) **TERMINATION FOR CONVENIENCE:** AGENCY or CONSULTANT may terminate this Agreement at any time, for any reason, by giving at least fifteen (15) days' notice in writing to the non-terminating party. If this Agreement is terminated by AGENCY as provided herein, CONSULTANT shall be paid an amount for the actual services performed in accordance with this Agreement through the termination date. CONSULTANT shall also provide AGENCY all products or works of consulting generated to date of termination.

21. **NOTICES:** Any and all notices required to be given by either of the parties hereto, unless otherwise stated in this Agreement shall be in writing and be deemed communicated when mailed in the United States mail, certified, return receipt requested, addresses as follows:

To AGENCY:

David Villarreal, Chair
Pocatello Development Authority
911 N. 7th Avenue
Pocatello, ID 83201

To CONSULTANT:

Merril Quayle, P.E.
3636 Jason Avenue
Pocatello, Idaho 83204

22. **DISCRIMINATION PROHIBITED:** In performing the services required herein, CONSULTANT shall not discriminate against any person on the basis of race, color, religion, creed, political ideals, sex, age, marital status, physical or mental handicap, gender identity/expression, sexual orientation, veteran's status, or national origin. Violation of this section shall constitute a material breach of this Agreement and be deemed grounds for termination of the Agreement by Agency, in whole or in part, and may result in ineligibility for further work for Agency.

23. **WARRANTY:** CONSULTANT warrants that all services will be performed in good faith and in a workmanlike manner. CONSULTANT acknowledges that it will be liable for any breach of this warranty.

24. **INDEMNIFICATION:** CONSULTANT agrees to indemnify, defend and hold harmless AGENCY, and its officers, agents and employees, from and against all claims, losses, actions, or judgments for damages or injury to persons or property arising out of or in connection with CONSULTANT's negligence or intentionally wrongful acts or omissions during the performance of this Agreement by CONSULTANT or CONSULTANT's agents, employees, or

representatives. In case any action or proceeding is brought against AGENCY or its officers, agents or employees by reason of or arising out of connection with CONSULTANT's negligence or intentionally wrongful acts or omissions during the performance of this Agreement, CONSULTANT, upon written notice from AGENCY, shall at CONSULTANT's expense, resist or defend such action or proceeding.

25. **INSURANCE:** Prior to commencing to provide services under this Agreement, CONTRACTOR shall obtain at its sole cost and expense, and thereafter maintain for the term of this Agreement, at least the minimum insurance coverages set forth below:

- (a) CONTRACTOR shall maintain in full force and effect worker's compensation and Employer's Liability as required by applicable law or regulation and provide proof to AGENCY of such coverage or that such worker's compensation insurance is not required under the circumstances.
- (b) CONTRACTOR agrees to obtain and keep in force during the term of this Agreement an automobile liability insurance policy with minimum coverage of \$300,000 per claim and a minimum aggregate policy limit of \$300,000 unless alternative coverage and policy limit amounts are agreed to by the AGENCY Board.
- (c) As may be requested by the AGENCY Board, CONSULTANT agrees to obtain and keep in force during the term of this Agreement an E&O insurance policy for engineers with minimum coverage of \$300,000 per claim and a minimum aggregate policy limit of \$300,000 unless alternative coverage and policy limit amounts are agreed to by the AGENCY Board.
- (d) CONTRACTOR shall provide to AGENCY proof of workers compensation and automobile liability coverage as set forth above before commencing its performance as herein provided and shall require insurer to notify AGENCY ten days prior to cancellation of said policy or policies.

26. **NONWAIVER:** Failure of either party to exercise any of the rights under this Agreement, or breach thereof, shall not be deemed to be a waiver of such right or a waiver of any subsequent breach.

27. **APPLICABLE LAW:** Any dispute under this Agreement, or related to this Agreement, shall be decided in accordance with the laws of the state of Idaho.

28. **SEVERABILITY:** If any part of this Agreement is held unenforceable, the remaining portions of the Agreement will nevertheless remain in full force and effect.

29. **ATTORNEY FEES:** Should any litigation be commenced between the parties hereto concerning this Agreement, the prevailing party shall be entitled, in addition to any other relief as may be granted, to costs and reasonable attorneys' fees as determined by a court of competent jurisdiction. This provision shall be deemed to be a separate contract between the parties and shall survive any default, termination, or forfeiture of this Agreement.

30. DISPUTES: In the event that a dispute arises between AGENCY and the CONSULTANT regarding application or interpretation of any provision of this Agreement, the aggrieved party shall promptly notify the other party to this Agreement of the dispute within ten (10) days after such dispute arises. If the parties shall have failed to resolve the dispute within thirty (30) days after delivery of such notice, the parties may first endeavor to settle the dispute in an amicable manner by mediation. If the parties elect to mediate their dispute, the parties will select a mediator by mutual agreement and agree to each pay half of the mediator's costs and fees. The mediation will take place in Pocatello, Idaho unless otherwise agreed by the parties in writing. Should the parties be unable to resolve the dispute to their mutual satisfaction within thirty (30) days after such completion of mediation, each party shall have the right to pursue any rights or remedies it may have at law or in equity. If the parties do not mutually agree to mediate the dispute, either party may pursue any rights or remedies it may have at law.

31. SUCCESSORS IN INTEREST: The provisions of this Agreement shall be binding upon and shall inure to the benefit of the parties hereby, and their respective successors and assigns.

32. THIRD PARTY BENEFICIARIES: AGENCY and CONSULTANT are the only parties to this Agreement. The parties do not intend that any non-party or third party will have any rights whatsoever under this Agreement.

33. COORDINATION WITH OTHER CONSULTANTS: CONSULTANT recognizes that AGENCY has or may enter into agreements with other consultants that provide other services. Upon request, CONSULTANT agrees to coordinate with and work in conjunction with other consultants when the need arises.

34. STANDARD OF CARE: CONSULTANT shall be entitled to rely on the accuracy and completeness of any information furnished by AGENCY, except in such circumstances that CONSULTANT should, in the exercise of reasonable care, consistent with the professional skill and care ordinarily provided by consultants practicing under the same or similar circumstances, know the information to be incorrect, unreliable or incomplete. CONSULTANT shall provide prompt notice to AGENCY if CONSULTANT becomes aware of any errors, omissions or inconsistencies in such information.

35. CONFLICTS OF INTEREST. CONSULTANT covenants that it presently has no interest and will not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of services described hereunder. CONSULTANT further covenants that, in performing this Agreement, it will employ no person who has any such interest.

36. ANTI-BOYCOTT AGAINST ISRAEL ACT. Pursuant to Idaho Code § 67-2346, if payments under this Agreement exceed one hundred thousand dollars (\$100,000) and CONSULTANT employs ten (10) or more persons, CONSULTANT certifies that it is not currently engaged in, and will not for the duration of this Agreement engage in, a boycott of goods or services from Israel or territories under its control. The terms in this Paragraph that are defined in Idaho Code § 67-2346 shall have the meaning defined therein.

37. CONTRACT WITH A COMPANY OWNED OR OPERATED BY THE GOVERNMENT OF CHINA PROHIBITED. Pursuant to Idaho Code § 67-2359 CONSULTANT, by entering into this Agreement, hereby certifies it is not currently owned or

operated by the government of China and will not for the duration of this Agreement be owned or operated by the government of China.

38. PROHIBITION ON CONTRACTS WITH COMPANIES BOYCOTTING CERTAIN SECTORS. Pursuant to Section 67-2347A, Idaho Code, CONSULTANT, its wholly owned subsidiaries, majority owned subsidiaries, parent companies and affiliates, are not currently engaged in, and will not for the duration of this Agreement, as may be amended, engage in, a boycott of any individual or company because the individual or company (a) engages in or supports the exploration, production, utilization, transportation, sale, or manufacture of fossil fuel-based energy, timber, minerals, hydroelectric power, nuclear energy, or agriculture; or (b) engages in or supports the manufacture, distribution, sale, or use of firearms, as defined in Section 18-3302(2)(d), Idaho Code.

IN WITNESS WHEREOF, AGENCY and CONSULTANT have executed this Agreement as of the effective date specified above.

Urban Renewal Agency of the City of Pocatello, Idaho, also known as Pocatello Development Authority.

“AGENCY”

By: _____
David Villarreal, Chair

“CONSULTANT”

By: _____
Merril Quayle, P.E.

DATE: _____

DATE: _____

ATTEST:

By: _____
Aceline McCulla, Secretary

DATE: _____

EXHIBIT A

TASK ORDER

Task Order No.: _____

Date: _____

Project Title: _____

Project Description:

Expected Deliverable:

Anticipated Timeline:

Anticipated Cost:

Urban Renewal Agency of the City of Pocatello, Idaho, also known as Pocatello Development Authority

“AGENCY”

By: _____
David Villarreal, Chair

“CONSULTANT”

By: _____
Merril Quayle, P.E.

DATE: _____

DATE: _____

ATTEST:

By: _____
Aceline McCulla, Secretary

DATE: _____

EXHIBIT B

RATES

Project Management	\$120.00/hour
--------------------	---------------

4938-1736-0518, v. 1