

POCATELLO DEVELOPMENT AUTHORITY
Board of Commissioners Meeting
September 18, 2019 – 11:00 a.m.
Paradise Conference Room – Pocatello City Hall

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 – Approval of the Agenda.**
3. **ACTION ITEM – Minutes.** The Board may wish to waive the oral reading of the minutes and approve the minutes from the Board of Commissioners Regular Meeting and Executive Session held August 21, 2019. *See attached documents.*
4. **ACTION ITEM - Financial Report.** A financial report for the PDA will be provided by PDA Treasurer. The Board may wish to approve the financial report. *See attached document.*
5. **ACTION ITEM – Engagement of Auditor.** The Board may wish to consider engaging Deaton & Company to complete the FY2019 Audit. *See attached document.*
6. **ACTION ITEM – Expense Payments & Reimbursements.** The Board may wish to approve the payment or reimbursement of the following PDA expenses
 - a. \$238.31 from General Fund to Melanie Gygli for reimbursement of lunch items, BDC symposium registration, presentation check.
 - b. \$6,383.00 from General Fund to ICRMP for FY2020 premium.
 - c. \$381.39 from General Fund to Idaho State Publishing for legal noticing of budget.
 - d. \$301.00 from General Fund to Elam & Buke for legal fees re: North Yellowstone District closure.
 - e. \$86.00 from North Portneuf District Fund to Elam & Burke for legal fees re: North Portneuf TIF District.
 - f. \$21.50 from General Fund to Elam & Burke for legal fees re: Special Counsel General
 - g. \$5,226.85 from North Portneuf District Fund to Stacey & Parks for legal services re: North Portneuf TIF District.
7. **ACTION ITEM – Disbursements under Previously Approved Grants & Loans.** The Board may wish to approve the following requested disbursements of funds under grants and loans previously approved by the Board. *See attached documents.*
 - a. BGS Holdings LLC is requesting disbursements of \$9,371.81 under the loan agreement approved by the Board on 11/1/18 and \$450.00 under the grant agreement approved by the Board on 10/17/18. Representatives from BGS will be present to discuss the Board's concerns regarding the sign.
 - b. Simmons Surgical LLC is requesting disbursements of \$32,195.51 under the loan approved by the Board on 1/16/19 and \$2,406.37 under the grant approved by the Board on 12/19/18. Representatives from Simmons Surgical will be present to propose a reallocation of project amounts within the grant.
 - c. Michael Snyder is requesting disbursement of \$2,442.00 under the grant approved by the Board on 12/19/18.
8. **ACTION ITEM – Airport TIF District.** The Board may wish to consider a proposal by Elden Charles, representing Frigitek Industrial Parks, for use of funds within the Airport TIF District. *See attached document.*
9. **ACTION ITEM – North Portneuf TIF District.** The Board may receive a report regarding the Hoku property located within the North Portneuf TIF District and potentially take action on approval of and publication of a request for proposals. This may include a report of the status of the sale by the PDA of the Hoku property, the status of unpaid property taxes on the Hoku property, and potential actions for disposition of the property, including approval of an issuance of a request for proposals for the disposition and development of the property pursuant to Idaho Code § 50.2011. *See attached document.*
10. **ACTION ITEM – Naval Ordnance Plant District.** The Board may wish to consider a request by Barbara Wischerath, representing Gateway West, for distribution of \$31,171.00 for improvements within the District. *See attached documents.*

11. **ACTION ITEM – Resolution 2019-4.** The Board may wish to consider adopting Resolution 2019-4 expressing appreciation for Matthew Bloxham’s service to the Board. *See attached document.*
12. **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.
13. **REPORTS & NEWS CONFERENCE – Closure of North Yellowstone District.** The Board may receive a report regarding the status of the closure of the North Yellowstone Urban Renewal District and may wish to move to the Council Chambers for a news conference on the closure.
14. **ADJOURN.**

Pocatello Development Authority

City of Pocatello
911 North 7th Avenue
Pocatello, Idaho 83205

An urban renewal agency for the City of Pocatello, Idaho

September 12, 2019

CONTACT: Melanie Gygli, Interim Executive Director, at 208-234-6583

MEDIA ADVISORY

MEDIA PLANNING PURPOSES ONLY, NOT FOR PUBLIC DISCLOSURE

Who: Pocatello Development Authority (PDA)

What: Members of the PDA Board of Commissioners will present Bannock County with a check for over \$1.4 million representing surplus funds generated in the North Yellowstone Urban Renewal Area.

Where: Pocatello City Council Chambers

When: Wednesday, September 18, 2019, 1:00 p.m.

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Gygli, Melanie

From: Gygli, Melanie
Sent: Monday, September 16, 2019 10:51 AM
To: 'Gary.Houde@tax.idaho.gov'
Cc: Linton-Welsh, Ashley; Meghan Conrad
Subject: Pocatello Development Authority
Attachments: Plan Registry Report September 2019.docx

Hello Gary—

Meghan Conrad let me know the PDA had not yet reported. My apologies—we've had some staff change in the Finance Department, which has handled this in the past, and it looks like we missed a notice..

I've attached your notice with the needed reporting. If there is anything else I've missed, let me know. For future notices, please email me at mgygli@pocatello.us or Ashley Linton-Welsh at alinton@pocatello.us.

Thank you!

Melanie Gygli

Director, Planning & Development Services
City of Pocatello | P O Box 4169 | Pocatello ID 83205
Ph: 208-234-6583 | Fax: 208-234-6586

Gygli, Melanie

From: Gygli, Melanie
Sent: Tuesday, September 17, 2019 8:16 AM
To: Newsom, Ruth
Cc: Johnson, Jared
Subject: FW: Pocatello Development Authority
Attachments: Plan Registry Report September 2019.docx

Hi Ruth—

Per I.C. 50-2913, the PDA has reported to the State Tax Commission on the status of the existing urban renewal area plans.

Melanie Gygli

Director, Planning & Development Services
City of Pocatello | P O Box 4169 | Pocatello ID 83205
Ph: 208-234-6583 | Fax: 208-234-6586

From: Gygli, Melanie
Sent: Monday, September 16, 2019 10:51 AM
To: 'Gary.Houde@tax.idaho.gov' <Gary.Houde@tax.idaho.gov>
Cc: Linton-Welsh, Ashley <alinton@pocatello.us>; Meghan Conrad <msc@elamburke.com>
Subject: Pocatello Development Authority

Hello Gary—

Meghan Conrad let me know the PDA had not yet reported. My apologies—we've had some staff change in the Finance Department, which has handled this in the past, and it looks like we missed a notice..

I've attached your notice with the needed reporting. If there is anything else I've missed, let me know. For future notices, please email me at mgygli@pocatello.us or Ashley Linton-Welsh at alinton@pocatello.us.

Thank you!

Melanie Gygli

Director, Planning & Development Services
City of Pocatello | P O Box 4169 | Pocatello ID 83205
Ph: 208-234-6583 | Fax: 208-234-6586

September 9, 2019

Re: 2nd Notice of Annual Central Registry Information Submittal

On or before December 1 of each year every urban renewal agency must provide administrative and financial information to a central registry maintained by the State Tax Commission. This is accomplished by providing a copy of the current urban renewal plan adopted or modified pursuant to I.C. §50-2008 and §2905, and in the future, any modifications or amendments to those plans.

If the plan you submitted has not changed please indicate by writing “No Change.” If there has been a change please provide a copy of the modified plan via a web link or flash-drive or email a pdf document (>25mg in size), or you can mail a copy. You can review what is currently on the registry by going to the State Tax Commission’s web page or use this link; <https://tax.idaho.gov/i-2007.cfm> .

Name of RAA	Enter “No Change” or provide a current copy of your plan.
Naval Ordnance Plant URA	No change.
North Portneuf URA	No change.
Pocatello Regional Airport URA	No change.
North Yellowstone URA	Closed.
Northgate URA	New (http://pda.pocatello.us/documents/Northgate%20TIF.pdf)

Failure to register with the central registry does come with penalties as outlined in I.C. §50-2913.

I thank you for your assistance in this matter and if you have any questions please contact me at (208) 334-7541 or by email at gary.houde@tax.idaho.gov .

Mail all information to: Idaho State Tax Commission, Property Tax Division, Attn: Gary Houde, PO Box 36, Boise, Idaho 83722-0410.

Sincerely,



Gary Houde
Senior Research Analyst, Idaho Tax Commission

Pocatello Development Authority
Balance Sheet by Class
As of August 31, 2019

	1-General Fund	3-North Yellowstone	4-Naval Ordnance	6-North Portneuf	7-Pocatello Regional Airport	TOTAL
ASSETS						
Current Assets						
Checking/Savings						
ICCU Checking	807,847.61	0.00	1,004,627.42	333,114.19	609,436.94	2,755,026.16
ICCU Savings	25.00	0.00	0.00	0.00	0.00	25.00
Total Checking/Savings	807,872.61	0.00	1,004,627.42	333,114.19	609,436.94	2,755,051.16
Accounts Receivable						
Accounts Receivable	3,750.00	0.00	0.00	0.00	0.00	3,750.00
Total Accounts Receivable	3,750.00	0.00	0.00	0.00	0.00	3,750.00
Other Current Assets						
Accrued Interest Income	23,932.63	4,424.57	173.37	66.68	100.00	28,697.25
Property Tax Receivable	0.00	98,168.01	0.00	201,165.23	0.00	299,333.24
Total Other Current Assets	23,932.63	102,592.58	173.37	201,231.91	100.00	328,030.49
Total Current Assets	835,555.24	102,592.58	1,004,800.79	534,346.10	609,536.94	3,086,831.65
Other Assets						
Inventory - Leasehold	424,779.00	0.00	0.00	0.00	0.00	424,779.00
Note Receivable	76,000.00	0.00	0.00	0.00	0.00	76,000.00
Total Other Assets	500,779.00	0.00	0.00	0.00	0.00	500,779.00
TOTAL ASSETS	1,336,334.24	102,592.58	1,004,800.79	534,346.10	609,536.94	3,587,610.65
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Other Current Liabilities						
Acct Payable	18,311.63	0.00	0.00	6,964.31	0.00	25,275.94
Security Deposit	0.00	0.00	0.00	200,000.00	0.00	200,000.00
Total Other Current Liabilities	18,311.63	0.00	0.00	206,964.31	0.00	225,275.94
Total Current Liabilities	18,311.63	0.00	0.00	206,964.31	0.00	225,275.94
Long Term Liabilities						
Deferred Interest Receivable	23,632.57	0.00	0.00	0.00	0.00	23,632.57
Deferred Notes Receivable Rev	76,000.00	0.00	0.00	0.00	0.00	76,000.00
Deferred Tax Revenues	0.00	10,399.03	0.00	201,025.90	0.00	211,424.93
Total Long Term Liabilities	99,632.57	10,399.03	0.00	201,025.90	0.00	311,057.50
Total Liabilities	117,944.20	10,399.03	0.00	407,990.21	0.00	536,333.44
Fund Balance						
Fund Balance	1,931,837.57	3,590,235.69	868,662.92	136,330.61	499,607.73	7,026,674.52
Net Income	-713,447.53	-3,498,042.14	136,137.87	-9,974.72	109,929.21	-3,975,397.31
Total Fund Balance	1,218,390.04	92,193.55	1,004,800.79	126,355.89	609,536.94	3,051,277.21
TOTAL LIABILITIES & FUND BALANCE	1,336,334.24	102,592.58	1,004,800.79	534,346.10	609,536.94	3,587,610.65

Pocatello Development Authority
Profit & Loss by Class
August 2019

	1-General Fund	3-North Yellowstone	4-Naval Ordnance	6-North Portneuf	7-Pocatello Regional Airport	TOTAL
Ordinary Income/Expense						
Income						
Interest Income	229.46	1,268.79	357.95	119.98	211.10	2,187.28
Miscellaneous Income	40.00	0.00	0.00	0.00	0.00	40.00
Property Taxes	0.00	14,833.56	0.00	7.67	0.00	14,841.23
Rental Income	750.00	0.00	0.00	0.00	0.00	750.00
Transfers in	160,781.00	0.00	0.00	0.00	0.00	160,781.00
Total Income	161,800.46	16,102.35	357.95	127.65	211.10	178,599.51
Gross Profit	161,800.46	16,102.35	357.95	127.65	211.10	178,599.51
Expense						
Administrative	89.96	0.00	0.00	0.00	0.00	89.96
Economic Loans	10,350.00	0.00	0.00	0.00	0.00	10,350.00
Professional Services						
Other Professional Services	716.00	150.50	0.00	5,460.00	0.00	6,326.50
Total Professional Services	716.00	150.50	0.00	5,460.00	0.00	6,326.50
TIF District Closure	0.00	1,455,007.75	0.00	0.00	0.00	1,455,007.75
Transfers out	0.00	160,781.00	0.00	0.00	0.00	160,781.00
Total Expense	11,155.96	1,615,939.25	0.00	5,460.00	0.00	1,632,555.21
Net Ordinary Income	150,644.50	-1,599,836.90	357.95	-5,332.35	211.10	-1,453,955.70
Net Income	150,644.50	-1,599,836.90	357.95	-5,332.35	211.10	-1,453,955.70

At month end, the Authority had cash on hand of \$2,755,051.16. The checking account balance was \$2,755,026.16 and the savings account balance was \$25.00.

Pocatello Development Authority recognized normal financial activity during the month of August. The Authority received revenues totaling \$178,599.51 of which 2,187.28 was interest earnings from cash invested and property tax interest. Property tax revenues were received from the North Yellowstone District (\$14,833.56) and the North Portneuf District (\$7.67). Rental income from the Positron Facility was received in the amount of \$750 and an Administrative Transfer was made from the North Yellowstone District.

Expenses paid for the month totaled \$1,632,555.21. The administrative expenses were \$89.96 for the lunch meeting in August. Economic Loans were issued for \$10,350. Other professional services include \$5,460 to Stacey & Parks, PLLC for legal assistance on the Hoku Property and \$66.50 to Elam & Burke for the Northgate TIF plan, special counsel, and the North Yellowstone TIF closure.

Year to date revenues of \$2,298,737.47 (see page 3) are less than expenses of \$6,274,134.78, so there is an overall net use of reserves of \$3,975,397.31.

Pocatello Development Authority
Profit & Loss by Class
October 2018 through August 2019

	1-General Fund	3-North Yellowstone	4-Naval Ordnance	6-North Portneuf	7-Pocatello Regional Airport	TOTAL
Ordinary Income/Expense						
Income						
Interest Income	2,617.60	49,517.07	2,330.92	867.32	1,280.90	56,613.81
Loan Interest Income	0.00	0.00	0.00	0.00	115.91	115.91
Miscellaneous Income	40.00	0.00	0.00	0.00	0.00	40.00
Personal Property tax replace	0.00	46,006.70	12,086.42	809.82	0.00	58,902.94
Property Taxes	0.00	1,622,648.21	256,570.53	26,282.67	108,532.40	2,014,033.81
Rental Income	8,250.00	0.00	0.00	0.00	0.00	8,250.00
Transfers in	160,781.00	0.00	0.00	0.00	0.00	160,781.00
Total Income	171,688.60	1,718,171.98	270,987.87	27,959.81	109,929.21	2,298,737.47
Gross Profit	171,688.60	1,718,171.98	270,987.87	27,959.81	109,929.21	2,298,737.47
Expense						
Administrative	1,787.50	2,000.00	0.00	278.41	0.00	4,065.91
Capital Construction	0.00	0.00	134,850.00	0.00	0.00	134,850.00
Debt Service						
Interest	0.00	62,651.87	0.00	0.00	0.00	62,651.87
Principal	0.00	3,533,000.00	0.00	0.00	0.00	3,533,000.00
Total Debt Service	0.00	3,595,651.87	0.00	0.00	0.00	3,595,651.87
Dues and Memberships	1,350.00	0.00	0.00	0.00	0.00	1,350.00
Economic Grants Issued	497,843.37	0.00	0.00	0.00	0.00	497,843.37
Economic Loans	314,960.32	0.00	0.00	0.00	0.00	314,960.32
Professional Services						
Other Professional Services	60,379.40	2,773.50	0.00	31,172.20	0.00	94,325.10
Professional Services - Other	8,815.54	0.00	0.00	6,483.92	0.00	15,299.46
Total Professional Services	69,194.94	2,773.50	0.00	37,656.12	0.00	109,624.56
TIF District Closure	0.00	1,455,007.75	0.00	0.00	0.00	1,455,007.75
Transfers out	0.00	160,781.00	0.00	0.00	0.00	160,781.00
Void check	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense	885,136.13	5,216,214.12	134,850.00	37,934.53	0.00	6,274,134.78
Net Ordinary Income	-713,447.53	-3,498,042.14	136,137.87	-9,974.72	109,929.21	-3,975,397.31
Net Income	-713,447.53	-3,498,042.14	136,137.87	-9,974.72	109,929.21	-3,975,397.31

General Fund Obligations (w/payments requested as of 9/18/19)

Name	Grant	Drawn	Remaining	Loan	Drawn	Remaining	Payments Start
Northgate TIF				\$2,000,000.00	(\$2,000,000.00)	\$0.00	2021 - TIF reimbursement begins
Station Square	\$100,000.00	(\$15,059.00)	\$84,941.00	\$100,000.00	(\$47,882.44)	\$52,117.56	NA 8/1/2020 (\$6,250 + interest quarterly)
The Yellowstone				\$16,795.00	\$0.00		Not yet disbursed, \$1,050 + interest quarterly
The Yellowstone/Bridge				\$26,000.00	(\$26,000.00)	\$0.00	2/1/2020 (\$1,625 + interest quarterly)
Inergy	\$25,000.00	\$0.00	\$25,000.00				Only if employment incentive not met
BGS	\$60,000.00	(\$60,000.00)	\$0.00	\$200,000.00	(\$200,000.00)	\$0.00	NA 6/1/2020 (\$12,500 + interest quarterly)
Simmons	\$75,000.00	(\$58,224.55)	\$16,775.45	\$125,000.00	(\$102,645.80)	\$22,354.20	NA 6/1/2020 (\$7,813 + interest quarterly)
Snyder	\$75,000.00	(\$39,442.00)	\$35,558.00				NA
Barthlome	\$10,000.00	(\$10,000.00)	\$0.00	\$17,500.00			NA Chose not to take loan



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, 2019. 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, including the related notes to the financial statements, which collectively comprise the basic financial statements of Pocatello Development Authority as of and for the year ended September 30, 2019. 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 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.

Audit Objective

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting

principles and to report on the fairness of the supplemental information referred to in the first paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America 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 the accounting records of Pocatello Development Authority and other procedures we consider necessary to enable us to express such opinions. 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 and the governing board of Pocatello Development Authority. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. 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 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 include a paragraph that states (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 paragraph 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 and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. 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 abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 a risk that material misstatements may exist and 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, and of

any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. 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 generally accepted auditing standards.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. 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*.

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 U.S. generally accepted accounting principles 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.

Management Responsibilities

Management is responsible 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 also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. 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, (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.

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 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, contracts or grant agreements, or abuse 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 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.

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 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.

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 will not exceed \$4,150 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.

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 enclosed copy and return it to us.

Seaton & Company

Pocatello, Idaho
August 20, 2019

RESPONSE:

This letter correctly sets forth the understanding of Pocatello Development Authority

By: _____

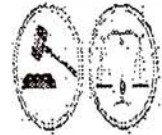
Title: _____

Date: _____



Robert Héctor, LLP

Chaussée de La Hulpe 178, 1170 Brussels, Belgium
 Tel N°: 011 32 (2) 808 3650 Fax N°: 011 32 (2) 808 5813
 E-mail Address: robhector@roberthectorllp.be



OUR REF: RH/010/LLP/BE

YOUR REF: P01/7367/716497

DATE: 16TH AUGUST, 2019

Dear LONNIE <mf:Lastname>

I am Barrister Robert Héctor; a senior partner at Robert Héctor, LLP a Brussels, Belgium based Law Firm. I got your contact information from the American public record while searching for a last name similar to my late client's, a business magnate by name Mr. Leo <mf:Lastname>, who lived and worked with an Energy Company here in Belgium for over two (2) decades prior to his death. He died of a heart attack a year later after the demise of his wife and two children in a car accident, which occurred in December 2012. Do not be amazed with this letter. I am contacting you based on trust and confidentiality that will be attached to this transaction. I decided to contact you after series of unsuccessful attempt to locate any of his extended family member.

Prior to further explanation, please accept my apology for this unsolicited mail. I am conscious that this is certainly not a predictable way of approach to foster a relationship of trust, but because of the circumstances and urgency surrounding this issue. I got to this point. Before the calamity; He has an unclaimed "permanent life insurance policy" valued at Eight Million, Five Hundred Thousand Euros Only (€8,500,000.00) which is "Payable-on-Death" ("POD") savings monetary deposit with a reputable bank. The Financial Institution has mandated me to present a member of his family (heir/inheritor) to make Claims as the insurance company code stipulates that "insured permanent policies" not claimed must be turned over to the European Deposit Insurance Scheme (EDIS) after 10 years as unclaimed asset and made unserviceable in accordance with existing laws.

After my exhaustive efforts and searched for either a direct or extended family member to my late client which came to no avail and given this situation, my suggestion is that, I will like you to stand as the beneficiary to the "insured permanent policies" of my deceased client.

I know you may not be anyway related to my late client but having a common Last name with the deceased and the modality I have in place, I can guarantee that if you give me your consent and follow my instructions the policy benefit will be released to you. Mind you that this transaction is risk free; there is no iota of risk connected to this dealing, as I have worked out all modalities to complete the operation effectively. Once the fund is released to you, the total money will be split on 50/50 (percent) basis as our benefit.

All legal documents to back up the claim as my late client's beneficiary will be secured gradually and forwarded to you as we proceed. All I require is your honest cooperation to enable us see this transaction through. This will be executed under a legitimate arrangement that will protect you from any breach of the law. Please be kind to get back to me by email if you are willing to collaborate so that we can start with the process of claim as soon as possible.

Please mind you that we don't need to make undue publicity as this can hamper the process taking into cognizance that we are not quite sure if you're really related. Discretion must be maintained.

If this business proposition offends your moral values, do accept my apology. Otherwise please contact me at once to indicate your interest either via email; (Email: rhectorllp@gmail.com), Tel: 011 32 (2) 808 3650 to proceed.

Kind Regards
 Robert Héctor (Esq).

Bannock Development Corporation

You paid **\$18.00 USD**

to Bannock Development Corporation
Details

*Reimbursed
by Marie Pugh*

R-Lion Registration

Get PayPal Notifications in Messenger

Paid with

Visa x-8113

\$18.00 USD

This transaction will appear on your statement as PAYPAL *BANNOCKDEVE

Purchase details

Receipt number: 1430538441348270

We'll send confirmation to:

mdcgygli@cableone.net

Merchant details

Bannock Development Corporation

[Return to Merchant](#)

Bannock Development Corporation

You paid \$72.00 USD

to Bannock Development Corporation
Details

*Reimburse
Melanie Guggi*

1 x 2019 Economic Development Symposium

\$72.00 USD

Item #: 0001

Purchase Tickets: Four Tickets

*Smith
Jauner
Carr
Guggi*

Subtotal

\$72.00 USD

Shipping

\$0.00 USD

Insurance

\$0.00 USD

Handling

\$0.00 USD

Total

\$72.00 USD

Get PayPal Notifications in Messenger

Paid with

Visa x-8113

\$72.00 USD

This transaction will appear on your statement as PAYPAL *BANNOCKDEVE



BengalWorks, LLC
470 W. Oak St.
Pocatello, ID 83201
(208) 242-3831
info@bengalworks.com

BILL TO

City of Pocatello (City of
Pocatello)
208-234-6583

INVOICE 13233

DATE 09/09/2019 TERMS Net 30

DUE DATE 10/09/2019

PRODUCTS/SERVICES	QTY	RATE	AMOUNT
Sign:foamcore 2'x4' Foamcore sign, custom check	1	118.00	118.00

NOTICE: Payments not made within the 30 day payment period will receive a \$15.00 admin late fee plus 2.5% of the transaction unless otherwise noted

PAID

TOTAL DUE \$0.00

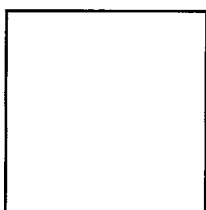
118.00

*Reimburse Melanie Muzzi
presentation check*

Gygli, Melanie

From: McDougall, Logan
Sent: Wednesday, September 11, 2019 8:10 AM
To: Gygli, Melanie
Subject: FW: Payment confirmation: Invoice 13233 (BengalWorks, LLC)

From: QuickBooks Payments <quickbooks@notification.intuit.com>
Sent: Wednesday, September 11, 2019 8:09 AM
To: McDougall, Logan <lmcdougall@pocatello.us>
Subject: Payment confirmation: Invoice 13233 (BengalWorks, LLC)



Your payment of **\$118.00** to BengalWorks, LLC has been sent.

Thank you for your payment on invoice **13233**.

Here are your transaction details:

Paid to
BengalWorks, LLC

Invoice no.
13233

Paid date
September 11, 2019

Payment method
Visa

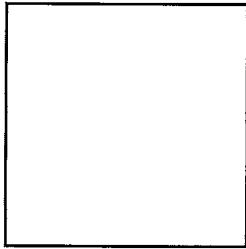
\$118.00

Invoice total
\$118.00

Invoice balance
\$0.00

Your transaction ID for this payment is: **PG0249040430**

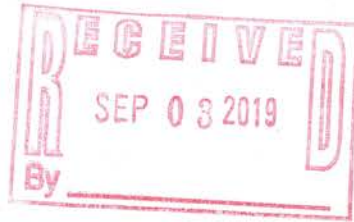
Thank you,
BengalWorks, LLC



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Member Billing Contact:

Melanie Gygli
 Pocatello Development Authority
 PO Box 4169
 Pocatello, ID 83205



Invoice Date: 9/1/2019
Invoice Number: 18045 - 1920 - 1
Policy Period: 10-1-19 to 9-30-20
Policy Number: 39A18045100119

Insurance Billing

DESCRIPTION
10/1/2019 - 9/30/2020 Policy Year Annual Premium: \$6,383.00 Minimum Due 10/1/2019: \$3,191.50 Balance Due 4/1/2020: \$3,191.50
For proper application, please do not combine other payments with your premium remittance.

Please Detach and Submit with Payment

Member:

Pocatello Development Authority
 PO Box 4169
 Pocatello, ID 83205

Make Checks Payable to:

ICRMP
 PO Box 15116
 Boise, ID 83715

Invoice Date:	9/1/2019
Invoice Number:	18045 - 1920 - 1
Due Date:	10/1/2019
Minimum Due:	\$3,191.50
Amount Paid:	

Write Amount Paid Here

IDAHO STATE PUBLISHING
 ISJ/ BINGHAM COUNTY CHRONICLE
 PO BOX 431
 OCATELLO ID 83204
 (208) 232-4161
 Fax(208) 233-1642

Advertising Invoice

1 Billing Period 08/2019		2 Advertiser/Client Name CITY OF POCA TELLO PLANNING & D	
23 Total Amount Due 104.23		*Unapplied Amount	3 Terms of Payment
21 Current Net Amount Due N/A	22 30 Days N/A	60 Days N/A	Over 90 Days N/A
4 Page Number 1	5 Billing Date 08/27/19	6 Billed Account Number 1178346	7 Advertiser/Client Number 360087

8 Billed Account Name and Address CITY OF POCA TELLO PLANNING & DEVELOPMENT S P.O. BOX 4169 POCA TELLO ID 83205		Amount Paid: Comments:
---	--	-------------------------------

PDA

Please Return Upper Portion With Payment

10 Date	11 Reference	12 13 14 Description-Other Comments/Charges	15 SAU Size 16 Billed Units	17 Times Run 18 Rate	19 Gross Amount	20 Net Amount
08/27/19	1937710 L5	LN26470 PUBLISHED AUGUST 27, 2 08/27 ISJ	5.0X36.00 180.00	1 95.04	104.23	104.23

Statement of Account - Aging of Past Due Amounts

Due date: 09/11/19

21 Current Net Amount Due N/A	22 30 Days N/A	60 Days N/A	Over 90 Days N/A	*Unapplied Amount	23 Total Amount Due 104.23
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IDAHO STATE PUBLISHING
 (208) 232-4161

* UNAPPLIED AMOUNTS ARE INCLUDED IN TOTAL AMOUNT DUE

24 Invoice Number 1178346	25 Billing Period 08/2019	Advertiser Information			
6 Billed Account Number 360087	7 Advertiser/Client Number 360087	2 Advertiser/Client Name CITY OF POCA TELLO PLANN			

IDAHO STATE PUBLISHING
 ISJ/ BINGHAM COUNTY CHRONICLE
 PO BOX 431
 OCATELLO ID 83204
 (208) 232-4161
 Fax(208) 233-1642

1 Billing Period 08/2019		2 Advertiser/Client Name CITY OF POCATELLO	
23 Total Amount Due 277.16		*Unapplied Amount	3 Terms of Payment
21 Current Net Amount Due N/A		22 30 Days N/A	60 Days N/A
			Over 90 Days N/A
4 Page Number 1	5 Billing Date 08/20/19	6 Billed Account Number 1177171	7 Advertiser/Client Number 290815

Advertising Invoice

8 Billed Account Name and Address CITY OF POCATELLO PO BOX 4169 POCATELLO ID 83205		PDA	Amount Paid: _____
			Comments:

Please Return Upper Portion With Payment

10 Date	11 Reference	12 13 14 Description-Other Comments/Charges	15 SAU Size 16 Billed Units	17 Times Run 18 Rate	19 Gross Amount	20 Net Amount
08/20/19	1931865 L6	LN26417 PUBLISHED AUGUST 13 AN 08/13, 20 ISJ	6.0X45.00 270.00	2 270.00	277.16	277.16

Statement of Account - Aging of Past Due Amounts

Due date: 09/04/19

21 Current Net Amount Due N/A	22 30 Days N/A	60 Days N/A	Over 90 Days N/A	*Unapplied Amount	23 Total Amount Due 277.16
-----------------------------------	--------------------	----------------	---------------------	-------------------	--------------------------------

AHO STATE PUBLISHING
 (208) 232-4161

* UNAPPLIED AMOUNTS ARE INCLUDED IN TOTAL AMOUNT DUE

24 Invoice Number 1177171		25 Advertiser Information	
1 Billing Period 08/2019	6 Billed Account Number 290815	7 Advertiser/Client Number 290815	2 Advertiser/Client Name CITY OF POCATELLO

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: Melanie Gygli
City of Pocatello
P.O. Box 4169
Pocatello, ID 83205

AUGUST 31, 2019

Invoice # 181595

Billing Atty - MSC

RE: Hoku Property Disposition

CLIENT/MATTER: 09212-00002

AUGUST 31, 2019

Invoice # 181595

***** INVOICE SUMMARY PAGE *****

PROFESSIONAL FEES	86.00
COSTS ADVANCED	.00
TOTAL INVOICE	86.00

PAGE 3

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: Melanie Gygli
City of Pocatello
P.O. Box 4169
Pocatello, ID 83205

AUGUST 31, 2019

Invoice # 181595

Billing Atty - MSC

FOR PROFESSIONAL SERVICES RENDERED

From AUGUST 11, 2019 Through AUGUST 31, 2019

RE: Hoku Property Disposition

CLIENT/MATTER: 09212-00002

8/11/19	MSC	.20	Review and follow up on email communications from attorney Parks re current status.	43.00
8/28/19	MSC	.20	Review and follow up on information concerning status of property disposition and related litigation.	43.00

ATTORNEY	RATE	HOURS	AMOUNT	NON-CHARGEABLE	
				HOURS	AMOUNT
Conrad, Meghan S. Shareholder	215.00	.40	86.00	.00	.00
		.40	86.00	.00	.00

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

RE: Hoku Property Disposition

CLIENT/MATTER: 09212-00002
AUGUST 31, 2019
Invoice # 181595

COSTS ADVANCED

TOTAL COSTS ADVANCED .00

INVOICE TOTAL 86.00

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: Melanie Gygli
City of Pocatello
P.O. Box 4169
Pocatello, ID 83205

AUGUST 31, 2019

Invoice # 181596

Billing Atty - MSC

RE: Special Counsel General

CLIENT/MATTER: 09212-00003

AUGUST 31, 2019

Invoice # 181596

*** INVOICE SUMMARY PAGE ***

PROFESSIONAL FEES	21.50
COSTS ADVANCED	.00
TOTAL INVOICE	21.50

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: Melanie Gygli
City of Pocatello
P.O. Box 4169
Pocatello, ID 83205

AUGUST 31, 2019

Invoice # 181596

Billing Atty - MSC

FOR PROFESSIONAL SERVICES RENDERED

From AUGUST 12, 2019 Through AUGUST 31, 2019

RE: Special Counsel General

CLIENT/MATTER: 09212-00003

8/12/19 MSC .10 Review and follow up on email communication 21.50
concerning status of offer and acceptance for
Positron facility.

ATTORNEY	RATE	HOURS	AMOUNT	NON-CHARGEABLE	
				HOURS	AMOUNT
Conrad, Meghan S. Shareholder	215.00	.10	21.50	.00	.00
		.10	21.50	.00	.00

COSTS ADVANCED

TOTAL COSTS ADVANCED .00

INVOICE TOTAL 21.50

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: Melanie Gygli
City of Pocatello
P.O. Box 4169
Pocatello, ID 83205

AUGUST 31, 2019

Invoice # 181597

Billing Atty - MSC

RE: North Yellowstone District Closure

CLIENT/MATTER: 09212-00004

AUGUST 31, 2019

Invoice # 181597

*** INVOICE SUMMARY PAGE ***

PROFESSIONAL FEES	301.00
COSTS ADVANCED	.00
TOTAL INVOICE	301.00

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: Melanie Gygli
City of Pocatello
P.O. Box 4169
Pocatello, ID 83205

AUGUST 31, 2019

Invoice # 181597

Billing Atty - MSC

FOR PROFESSIONAL SERVICES RENDERED

From AUGUST 28, 2019 Through AUGUST 31, 2019

RE: North Yellowstone District Closure

CLIENT/MATTER: 09212-00004

8/28/19	MSC	1.20	Review email communication from Ms. Gygli concerning payment to county. Review termination ordinance and draft response to Ms. Gygli re same. Draft form termination surplus letter.	258.00
8/28/19	RPA	.20	Review emails and draft letters concerning termination and disbursement of funds.	43.00

ATTORNEY	RATE	HOURS	AMOUNT	NON-CHARGEABLE	
				HOURS	AMOUNT
Armbruster, Ryan P. Shareholder	215.00	.20	43.00	.00	.00
Conrad, Meghan S. Shareholder	215.00	1.20	258.00	.00	.00
		1.40	301.00	.00	.00

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

RE: North Yellowstone District Closure

CLIENT/MATTER: 09212-00004
AUGUST 31, 2019
Invoice # 181597

COSTS ADVANCED

TOTAL COSTS ADVANCED .00

INVOICE TOTAL 301.00

PAGE 2

Stacey & Parks, PLLC
 802 W Bannock Suite LP 110
 BOISE, ID 83702
 United States
 (208) 917-7780

Stacey & Parks, PLLC

Melanie Gygli
 Director, Planning & Development Services
 City of Pocatello
 P O Box 4169
 Pocatello ID 83205
 Sent via email

Balance \$5,226.85
Invoice # 00175
Invoice Date September 9, 2019
Payment Terms Net 30
Due Date October 09, 2019

Hoku Property Sale

Time Entries

Date	EE	Activity	Description	Rate	Hours	Line Total
08/14/2019	MP	Client Meeting	Prepare for and attend PDA Board meeting, including executive sessions concerning Hoku property disposition and request for assignment of certain rights under the DDA.	\$200.00	3.4	\$680.00
08/14/2019	MP	Client Communication	Telephone call with Chad Carr regarding upcoming meeting and dispute between Solargise and Portneuf Capital.	\$200.00	0.3	\$60.00
08/14/2019	MP	Communication with Opposing Party	Telephone calls (4x) with Raj Basu of Solargise regarding assignment and potential request for extension. Review email with extension request and forward same to Scott Smith, Chad Carr, and Melanie Gygli.	\$200.00	1.0	\$200.00
08/14/2019	MP	Third Party Communication	Telephone call with attorney for title company concerning escrow hold back agreement.	\$200.00	0.2	\$40.00
08/15/2019	MP	Communication with Opposing Party	Receive and review emails from Chad Hansen and LD Barthlome regarding taxes, meeting agenda for 8/21/19 and status of DDA with Solargise. Respond to same.	\$200.00	0.2	\$40.00
08/16/2019	MP	Third Party Communication	Draft email to title company advising of postponement of the closing, likely termination of the DDA, and request to keep file open for pending disposition following another request for proposals and selection of developer.	\$200.00	0.2	\$40.00
08/19/2019	MP	Communication with Opposing Party	Telephone call with Raj Basu regarding payment of taxes, extension request, potential settlement between VA Metals and Solargise, and closing on the DDA.	\$200.00	0.9	\$180.00

08/19/2019	MP	Communication with Opposing Party	Telephone call with Darren King of Portneuf Capital regarding status of DDA with Solargise and pending tax deed issuance.	\$200.00	0.4	\$80.00
08/19/2019	MP	Client Communication	Draft email summary of telephone conversations with Raj Basu and Darren King to Scott Smith, Chad Carr, and Melanie Gygli.	\$200.00	0.4	\$80.00
08/20/2019	MP	Assess and Analyze	Receive and review emails from Chad Carr and Melanie Gygli regarding Solargise's failure to pay delinquent taxes and assess impact on future disposition of the underlying property. Receive update from Tiffany Olsen regarding County's deadline to pay taxes being extended.	\$200.00	0.4	\$80.00
08/20/2019	MP	Communication with Opposing Party	Receive telephone message and email from Bob Faucher regarding VA Metals and Solargise and status of the DDA. Meet with Bob Faucher to discuss same and summarize history of Solargise default of the DDA.	\$200.00	0.7	\$140.00
08/20/2019	MP	Assess and Analyze	Receive communication from Darren Miller concerning Solargise, Celtic Life, VA Metals, and historical overview of numerous transactions involving the Hoku property and the business structure of Solargise related to the performance issues under the DDA. Review historical transaction documents and assess claims related to building ownership and litigation status. Draft follow up emails to Chad Carr, Scott Smith, and Melanie Gygli regarding same.	\$200.00	2.3	\$460.00
08/20/2019	MP	Communication with Opposing Party	Receive and respond to email from John Foster, liason/lobbyist for Solargise regarding open meeting complaint filed by Celtic Life.	\$200.00	0.1	\$20.00
08/20/2019	MP	Client and Opposing Party Communication	Receive letter from Zehn law firm concerning Solargise, unpaid taxes, closing funds, and information concerning Solargise's ability to perform under the DDA. Draft follow up emails to Chad Carr, Scott Smith, and Melanie Gygli regarding same. Follow up with Raj Basu regarding same. Follow up with Bob Faucher regarding same.	\$200.00	0.5	\$100.00
08/21/2019	MP	Client Meeting	Prepare for and attend PDA Board meeting. Review agenda materials and transaction documents regarding Solargise's default of the DDA terms. Review correspondence received from LD Bartholme and forward same to the PDA Board. Attend meeting and executive session and advise Board on status of Celtic Life suit and imminent litigation between Solargise/VA Metals/ Celtic Life / Portneuf Capital regarding building ownership and PDA's ownership rights - and potential litigation based on termination of the DDA.	\$200.00	2.0	\$400.00
08/21/2019	MP	Document Preparation	Draft notice of termination of DDA letter to Solargise. Follow up with Chad Carr, Scott Smith, and Melanie Gygli regarding same.	\$200.00	0.5	\$100.00

08/21/2019	MP	Client and Opposing Party Communication	Receive telephone message from reporter concerning claim of open meeting violation. Review agenda. Communicate with Melanie Gygli, Scott Smith, and Chad Carr regarding same to develop response strategy. Review open meeting law and assess whether or not the PDA violated any law by listing recently dismissed lawsuit as one basis for an executive session. Confirm lack of any violation with Chad Carr, Scott Smith, and Melanie Gygli. Monitor updates from Melanie Gygli regarding communications with reporters.	\$200.00	0.8	\$160.00
08/22/2019	MP	Legal Research and Analysis	Review newspaper article claiming potential violation of the open meeting law in regards to holding an executive session concerning potential claims against the PDA and ongoing litigation concerning the Hoku property and the parties to the DDA, VA Metals and Solargise. Legal research and analysis regarding scope of exception allowing executive session to discuss legal ramifications and options for controversies imminently likely to be litigated.	\$200.00	1.7	\$340.00
08/22/2019	MP	Document Preparation	Revise and finalize termination letter to Solargise, follow up with Chad Carr, Melanie Gygli, and Scott Smith regarding same. Send letter to Raj Basu.	\$200.00	0.4	\$80.00
08/23/2019	MP	Third Party Communication	Receive email from Tiffany Olsen regarding payment of taxes by Portneuf Capital. Contact Scott Marotz regarding same. Follow up with Chad Carr regarding same.	\$200.00	0.3	\$60.00
08/23/2019	MP	Assess and Analyze	Assess lease agreements, termination of lease, and license agreement for purpose of assessing potential quiet title action regarding ownership of the buildings and improvements on the Hoku property.	\$200.00	0.8	\$160.00
08/26/2019	MP	Client and Opposing Party Communication	Telephone call with Chad Hansen regarding termination of the DDA, Portneuf Capital's agreement with Celtic Life concerning the buildings on the site, overdue tax payments, and potential future requests for proposals for acquisition and development of the property to be issued by the PDA board and anticipated timing of same. Draft summary to Scott Smith, Chad Carr, and Melanie Gygli regarding same.	\$200.00	1.0	\$200.00
08/26/2019	MP	Communication with Opposing Party	Telephone call with Bob Faucher regarding status of DDA and county tax payments and settlement discussions between VA Metals and Solargise.	\$200.00	0.3	\$60.00
08/26/2019	MP	Communication with Opposing Party	Telephone calls with Raj Basu (2x) concerning termination of the DDA, future request for development proposals, and status of settlement negotiations between VA Metals and Solargise UK concerning ownership and control over Solargise America, LLC.	\$200.00	0.6	\$120.00
08/26/2019	MP	Communication with Opposing Party	Draft response to emails from Chad Hansen regarding DDA and settlement discussions.	\$200.00	0.2	\$40.00

08/27/2019	MP	Client and Opposing Party Communication	Meet with Bob Faucher and Mr. Naidu concerning termination of the DDA, governing structure for Solargise America, LLC, ownership of buildings and equipment on the Hoku site, future requests for proposals, and potential quiet title litigation to resolve building ownership. Receive follow up email from Bob Faucher and draft response to same.	\$200.00	2.0	\$400.00
08/28/2019	MP	Client Communication	Receive email from Melanie Gygli regarding news article concerning Hoku property and ownership of buildings and improvements. Draft response and summary of meetings with Naidu, Basu, and Bathlome.	\$200.00	0.8	\$160.00
08/28/2019	MP	Communication with Opposing Party	Telephone call with Raj Basu regarding termination of the DDA, potential for future requests for development proposals, and status of settlement negotiations between Solargise UK, Solargise America, VA Metals, and Portneug Capital.	\$200.00	0.3	\$60.00
08/28/2019	MP	Communication with Opposing Party	Telephone call with Bob Faucher (VA Metals' attorney) regarding letter from Zehn law firm, termination of the DDA, potential for future requests for development proposals, and status of settlement negotiations between Solargise UK, Solargise America, VA Metals, and Portneuf Capital.	\$200.00	0.3	\$60.00
08/28/2019	MP	Communication with Opposing Party	Receive letter from Zehn law firm concerning Solargise America and governance of same.	\$200.00	0.2	\$40.00
08/28/2019	MP	Communication with Opposing Party	Telephone call with Darren Miller and Naidu concerning control over the Hoku site. Assess need for written documentation of which entity has ongoing maintenance and insurance requirements. Draft follow up email to Scott Smith, Chad Carr, and Melanie Gygli regarding same.	\$200.00	1.2	\$240.00
08/29/2019	MP	Document Preparation	Work on revised and updated request for proposals.	\$200.00	1.0	\$200.00
09/03/2019	MP	Communication with Opposing Party	Telephone call with Chad Hansen regarding time line for Board to authorize and approve a request for proposals to develop the Hoku property and status of settlement between Portneuf, VA Metals, and Solargise.	\$200.00	0.3	\$60.00
09/09/2019	MP	Communication with Opposing Party	Telephone call with Chad Hansen regarding RFP and status of dispute between VA Metals and Celtic Life/Portneuf Capital.	\$200.00	0.4	\$80.00
Totals:					26.1	\$5,220.00

Expenses

Date	EE	Activity	Description	Cost	Quantity	Line Total
08/22/2019	MP	Postage	Certified mailing of termination letter	\$6.85	1.0	\$6.85

Expense Total: **\$6.85**

Time Entry Sub-Total:	\$5,220.00
Expense Sub-Total:	\$6.85
Sub-Total:	\$5,226.85
Total:	\$5,226.85
Amount Paid:	\$0.00
Balance Due:	\$5,226.85

Pocatello Development Authority

7a

City of Pocatello
911 North 7th Avenue
Pocatello, Idaho 83205

An urban renewal agency for the City of Pocatello, Idaho

TO: Pocatello Development Authority, Board of Commissioners

FROM: Melanie Gygli, Interim Executive Director 
Merril Quayle, Public Works Development Engineer 

DATE: Meeting of September 18, 2019

SUBJECT: BGS Holdings – Issuance of Funds

As part of the Economic Development Agreements with BGS Holdings, the Board approved loan funds of up to \$200,000.00 and a grant for \$60,000.00 for costs related to a variety of work on the building at 228 South Main.

A request for payment in the amount of \$9,821.81 has been submitted for a variety of supplies and work. No code-related permits or inspections were required, but the work has been completed to the extent of the invoices. The request is divided between the loan (\$9,371.81) and the grant (\$450.00).

With this request, the total drawn on the loan is \$200,000.00, with no additional funds remaining. The total drawn on the grant is \$60,000.00 with no additional funds remaining.

It is our determination that the fund request is appropriate for payment. Payment should be made as follows:

1. CP Integrity Construction, \$9,116.56
2. William Coryell, \$705.25

Dear Pocatello Development Authority,

This letter is in response to Melanie Gygli's email requesting a written response to the Chopstick Café sign. On October 17, 2018, we presented a proposal that included a \$60,000 grant to be used to "make improvements to the front and rear facades" of the building located at 228 S. Main, Pocatello, ID 83201. At this meeting we presented the following proposal for what the front and back would ultimately look like.



During the remodel phase the need of a sign came into focus. It was our intention to try and find a way to incorporate the existing sign into our new business concept. Our initial idea was to refurbish the sign from (figure 1) to (figure 2).



(figure 1)



(figure 2)

When we started receiving bids to refurbish the sign, Michael Haas, a downtown business owner, started a posting about preserving the Chopsticks sign on Facebook. It was at this point we were approached by Stephanie Palagi with Historic Old Town Pocatello Foundation about this Facebook posting and asked us to remove the sign from the front of the building and instead place the sign on the back of our building. After talking with a few sign companies they all informed us that we would need to hire a structural engineer to evaluate if the sign could even be installed on the back of the building. The bids to refurbish the sign came back to costly and significantly higher than expected.

We started looking at developing a brand new sign to advertise Off The Rails Brewing in Old town. We are currently working through this process.

On February 20, 2019, the Pocatello Development Association declined our request for a grant to help with the needed plumbing work in the building. The plumbing cost put us extremely over

budget. Regrettably, this hindered us from having any money in the budget to work with for moving or refurbishing the Chopstick sign.

We received serious offers to buy the sign from a Mr. Khan out of South Jordan, Utah and from a local Pocatello businessman who wishes to remain anonymous at this point. We decided to sell the sign to the local businessman, even though it was for a lesser amount than the out of state offer, simply because of his intentions to refurbish the sign and to keep it local.

The local businessman told us his intentions are to refurbish the Chopstick sign and use it to open a new restaurant or possibly donate it to the city. We as a group thought this was the best option for everyone involved in keeping the sign in Pocatello and helping us stay on budget in order to still open our brewery in a timely manner.

We do want to state none of the PDA funding (grant or loan) has been used in relation to the sign.

Sincerely,

Off The Rails Brewing

Pocatello Development Authority

7b

City of Pocatello
911 North 7th Avenue
Pocatello, Idaho 83205

TO: Pocatello Development Authority Board of Directors *An urban renewal agency for the City of Pocatello, Idaho*

FROM: Melanie Gygli, Interim Executive Director *MG*
Merril Quayle, Public Works Development Engineer *MB*

DATE: Meeting of September 18, 2019

SUBJECT: Simmons Surgical – Issuance of Loan Funds

As part of the Economic Development Loan & Grant Agreements with Simmons Surgical, the Board provided loan funds of \$125,000.00 for costs related to necessary repairs and add facilities to create a surgical skills training suite and an Air BnB-type lodging room in the building at 312 West Center.

Dane Simmons, representing Simmons Surgical, has submitted a request for \$32,195.51 covering a variety of interior work. Appropriate permits and inspections were obtained where required. Other work was inspected on September 6, 2019, and we determined the fund request is proportionate to the work that has been done.

With this request, the total drawn on this loan will be \$102,645.80; remaining to be drawn is \$22,354.20.

Please make check payable to:

1. Simmons Surgical in the amount of \$6,395.51
2. Superior Comfort Systems, \$12,000.00
3. Brent Olsen Plumbing, \$13,800.00

Pocatello Development Authority

City of Pocatello
911 North 7th Avenue
Pocatello, Idaho 83205

TO: Pocatello Development Authority Board of Directors *An urban renewal agency for the City of Pocatello, Idaho*

FROM: Melanie Gygli, Interim Executive Director 
Merril Quayle, Public Works Development Engineer 

DATE: Meeting of September 18, 2019

SUBJECT: Simmons Surgical – Issuance of Grant Funds

As part of the Economic Development Loan & Grant Agreements with Simmons Surgical, the Board provided grant funds of \$75,000.00 for costs related to restoration of the hardwood floors, original skylights, original ceiling, and façade and storefront, along with associated plans and demolition, for the building at 312 West Center.

Dane Simmons, representing Simmons Surgical, has submitted a request for \$2,406.37 covering carpet supplies. Copies of outstanding bills and/or paid invoices have been submitted and we determined the fund request is proportionate to the work that has been done.

With this request, the total drawn on this grant will be \$58,224.55; remaining to be drawn is \$16,775.45. Payment will be made as follows:

1. Simmons Surgical in the amount of \$2,406.37

Pocatello Development Authority

7C

City of Pocatello
911 North 7th Avenue
Pocatello, Idaho 83205

An urban renewal agency for the City of Pocatello, Idaho

TO: Pocatello Development Authority, Board of Commissioners
FROM: Melanie Gygli, Interim Executive Director *mg*
DATE: Meeting of September 18, 2019
SUBJECT: Michael Snyder – Issuance of Grant Funds

As part of the Economic Development Grant Agreement with Michael Snyder, the Board provided grant funds of \$75,000.00 for costs related to repair of the roof and façade for the building at 141 North Main.

A request for payment in the amount of \$29,192.00 has been submitted for work on the façade. Façade painting has been completed and verified. However, not all appropriate permits or inspections for the storefront work were obtained, though it has been completed. It is my determination that \$2,442.00 is appropriate for payment at this time.

With this request, the total drawn on this grant will be \$39,442.00; remaining to be drawn is \$35,558.00. Payment will be made as follows:

Michael Snyder: \$2,442.00

AGENDA ITEM

NO. 8



Frigitek Industrial Parks, Inc.
Pocatello Development Authority (PDA)
Tax Increment Financing Application



Capital Plaza Two
301 East Pine Street
Suite 700
Orlando, FL 32801
Tel.: 321.251.2929
Fax: 321.251.2919

ryan.com

August 29, 2019

Ms. Melanie Gygli
PDA Executive Director
City of Pocatello
PO Box 4169
Pocatello, Idaho 83250

Dear Melanie:

Thank you so much for all of your help and guidance for our client's proposed project at the Pocatello Regional Airport. Frigitek's proposed project to construct a cold storage facility and bring new jobs and investment to a growing community such as Pocatello is a win-win for the City and company.

We look forward to continuing our work with you to bring this great opportunity to Pocatello. Please find enclosed the preliminary application for our request of Tax Increment Financing through the Pocatello Development Authority. Please contact me at 321.251.2924 with any questions or concerns.

Sincerely,

A handwritten signature in blue ink, appearing to read "Matt Lowell". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Matt Lowell

cc: Ken Brown, Lionchase Holdings
Elden Charles, Frigitek Industrial Parks
Allea Newbold, Ryan LLC

POCATELLO DEVELOPMENT AUTHORITY (PDA)
Preliminary Application for use of Tax Increment Financing

Application:

Name: **Elden Charles**

Date: **8/29/2019**

Mailing Address: **6565 North MacArthur Blvd. Suite 225 Irving, TX 75039**

Work Phone: **469.325.1616** E-Mail: **ec@frigitek.com**

Project Description: **Frigitek Industrial Parks proposes to build two hi-tech, temperature-controlled warehouse facilities (200,000 SF and 280,000 SF) at the Pocatello Regional Airport. Frigitek facilities are capable of blast freezing, dry storage, refrigeration, or freezing, as well as pre-cooling, processing, and packaging depending on the tenants needs. The first phase of the project would include a \$53M investment and approximately 40 jobs at an average wage of about \$40,000. The project requires an estimated \$4M in public infrastructure including rail, sewer, water, stormwater, earthwork, aggregates and asphalt, traffic signals and street lighting.**

Project Location: **Pocatello Regional Airport**

Is this project currently in an urban renewal area? **Yes (Pocatello Regional Airport)**

Is the project currently in a revenue allocation area? **Yes (Pocatello Regional Airport)**

Current Assessed Value of Project Location: **No ground is owned by the City. \$0**

Estimated Construction Value of Project: **\$50,000,000**

Number of jobs created by this project: **40** Wage range of jobs: **\$33,280 - \$80,000**

Employee Benefits? **Yes** If yes, please describe: **The company expects to contribute 50% toward health and dental. Life insurance and profit sharing would be available for executives.**

Time frame for job creation: **Year 1: 10 jobs Year 2: 10 jobs Year 3: 20 jobs**

Construction start date for project: **03/2020** Anticipated completion date: **03/2021**

Briefly describe other public benefit(s) associated with this project: **With the 40 good paying jobs and significant investment Frigitek brings, they will be able to help fill the demand for cold storage in an under-served market. Cold storage is in high demand in the Pocatello region and this facility will allow local tenants to take advantage of a quality, temperature-controlled warehouse with food safety and energy management features located conveniently at the airport. This quick and easy access to air transport is a huge benefit to the local food processing industry.**

Does this project compete with other, already established businesses? How? **With no other cold storage facilities in the immediate Pocatello region, the project would fill an unmet gap and provide an opportunity for local industry to take advantage of such a facility as well as attract additional industry to the Pocatello region.**

Is this project currently subject to a competitive bid process? Please explain: **The project will not be subject to a competitive bid process due to an existing relationship with a design-build firm that has experience with cold storage facilities. The general contractor will have subcontracts that will need to be awarded for which local subs will have an opportunity to competitively bid.**

Are there other applicants that may be interesting in applying for PDA assistance for this same project?
Please explain: **No**

Relationship of named applicant to the project: **Executive Vice President of Frigitek Industrial Parks**

Type of Assistance Requested

(check all that apply):

- Public Infrastructure (water, sewer, street, etc.).
- Public Facility (building, park, parking lot, etc.).
- Match for other funding.
- Inspections, tests, surveys, appraisals, etc.
- Property Acquisition.
- Structure Demolition and Clearance.
- Other? Please Specify _____

Amount of Assistance Requested: \$4,131,000

Form of Assistance Requested:

- Grant of Funds.
- Loan of Funds.
- Reimbursement for Approved Expenditures.
- Pay-As-You Go.
- Bonding.
- Other? Please specify _____

Other helpful information? **Please see attached support including detailed infrastructure cost estimates, property tax schedule and TIF reimbursement schedule.**

Return completed application to:

PDA Executive Director
City of Pocatello
P O Box 4169
Pocatello ID 83205

Pocatello Development Authority TIF Application Other Helpful Info

Public Infrastructure Requirements	
Spend Category	Estimated Costs
Railroad Track	\$ 1,326,000
Sewer	\$ 1,478,000
Aggregates and Asphalt	\$ 476,000
Water	\$ 343,000
Electrical	\$ 100,000
Stormwater	\$ 112,000
Earthwork	\$ 34,000
Concrete	\$ 22,000
Outdoor lighting	\$ 40,000
Infrastructure Design and Project Management	\$ 200,000
Total Estimated Costs:	\$ 4,131,000

Pocatello, Idaho TIF Reimbursement Request Schedule

	Year 1-2020	Year 2-2021	Year 3-2022	Year 4-2023	Year 5-2024	Total
Real Property Investment		\$ 50,000,000.00	\$ 50,000,000.00	\$ 50,000,000.00	\$ 50,000,000.00	
Assessment Ratio		100%	100%	100%	100%	
Code 16 Area Rate		2.519%	2.519%	2.519%	2.519%	
Property Tax Generated		\$ 1,259,352.55	\$ 1,259,352.55	\$ 1,259,352.55	\$ 1,259,352.55	\$ 5,037,410.20
TIF Reimbursement Request	\$ 500,000.00	\$ 1,133,417.30	\$ 1,133,417.30	\$ 1,133,417.30	\$ 230,748.12	\$ 4,131,000.00

*Year 1 request from existing funds

**Request \$500,000 in the first year once work is complete and 90% of incremental tax generated each year until paid off in year 5.

II. AIRPORT URBAN RENEWAL AREA DESCRIPTION

The Urban Renewal Area and Revenue Allocation District are identified with identical boundaries. The area is legally described in **Attachment 1**.

III. PROJECT PLAN

A project list is outlined below. Elements of the list will be funded on a "pay-as-you go" or on a "reimbursement to developer" basis. This list is the immediate project list for the revenues available. If additional revenues become available, other site work may be pursued or the Development Authority may expedite payment of funds in anticipation of an early closing of the district. Table 1 lists the immediate project needs with estimated costs. This plan and the Revenue Allocation provision will terminate December 31, 2033.

TABLE 1. Project Costs

<i>GENERAL PROJECT LIST</i>	COST
Development Master Plan Creation	\$ 50,000
Surveying and Platting Work	\$ 30,000
Landscaping	\$ 0
Franchise Utility Upgrades (sites 'A' and 'B')	\$ 515,000
General Project List Sub-Total	\$ 595,000
<i>PROJECT LIST - Project Site 'A' (Fortress and Bell Streets)</i>	COST
Site Utilities: Water, Sewer, Storm Water Systems	\$ 256,700
Roadway Construction/Improvements - Turning Radii (gravel)	\$ 12,500
Rail Spur Rehabilitation/loading-unloading crane/hoist	\$ 0
Construction Engineering/Surveying/Management Services/Contingencies	\$ 110,000
Project Financing Charges	\$ 212,432
Project List - Project Site 'A' Sub-Total	\$ 591,632
<i>PROJECT LIST - Project Site 'B' (Boeing Street)</i>	COST
Site Utilities: Water, Sewer, and Storm Water Systems	\$ 720,400
Roadway Construction/Improvements	\$ 12,500
Rail Spur Rehabilitation/Extension	\$ 365,000
Construction Engineering/Surveying/Management Services/Contingencies	\$ 219,000
Project Financing Charges	\$ 737,743
Project List - Project Site 'B' Sub-Total	\$2,054,643
<i>PROJECT LIST - Project Site 'C' (Westside Industrial Park)</i>	COST
Site Utilities: Water, Sewer, and Storm Water Systems	\$ 0
Water Tank	\$1,500,000
Franchise Utility Upgrades	\$ 0

Construction Engineering/Surveying/Management Services/Contingencies	\$ 300,000
Project List – Project Site 'C' Sub-Total	\$1,800,000
<i>ALL TOTAL</i>	\$5,041,275
PDA Administrative Costs	\$ 0
<i>FINAL TOTAL</i>	\$5,041,275

Project Descriptions:

- **Master Planning:** This would include the hiring of professional planning and engineering services to plan the entire 589 acres so that utilities are provided adequately for full build-out, that areas for development are properly identified, and that proposed uses are compatible with one another.
- **Surveying and Platting:** Hiring an engineering firm to survey and plat an approximate 589 acre area of land in order to create parcels for marketing purposes.
- **Site Utilities: Water line and Water System Upgrades—**Install main water and sewer lines for fire and industrial water service. Install a 1,000,000 gallon storage tank and additional pump station(s) to accommodate fire water service requirements.
- **Site Utilities: Storm Water Upgrades –** Enhancements to storm water retention/detention capacity.
- **Landscaping—**Design and implement a landscaping plan for the area installing needed trees, grass and plants to beautify the area and to comply with City codes.
- **Roadway Improvements—**Widen roadways where needed and improve and/or expand roadway system and to accommodate future developments in the area. Reinforce roadway at rail spur intersections. Install curb and gutter and intersection radii and other necessary improvements to enhance access and transportation to the site.
- **Rail Spur Rehabilitation/Extension –** Upgrade rail spur system to accommodate industrial expansion in the area including the loading and off-loading of material.
- **Franchise Utility Upgrade--** Utility upgrades required to facilitate full development of sites within this area.
- **Contingency costs--** Additional cost were calculated for work related to increase in costs of the work and other administrative expenses associated with the project.
- **PDA Administrative Costs –** Eligible costs for reimbursement to the PDA for management, legal, financial and other oversight responsibilities of the district formed and projects undertaken.
- **Other--** Any costs or tasks related to, construction or reconstruction of roads, extensions of water, sewer, or storm water lines, street lighting, public landscaping, location of electrical transformers, construction of fire lanes or provision of fire flow, construction of wells, location of railroad spurs, switches, or signals within the project area, demolition or clean up of sub-standard buildings or other "horizontal" debris, management of property acquired by or in control of the agency, disposition of property for public or private uses in accordance with the Plan, including sale of property at fair value but below market value, assembly of adequate sites for development, any construction including foundations, platforms, and other structural forms, issuance of bonds, notes or other obligations to finance all or any part of the projects, and all other actions as necessary under State Law to accomplish this Plan, funded through Tax Increment Financing. Any additional costs related to any of the prioritized or alternative projects which the PDA and Council propose to be used to complete or enhance a project may also be used.

Table 2 outlines the total project costs and the projected revenue for the proposed revenue allocation district.

TABLE 2. Project Costs and Revenues

ITEM	AMOUNT	TOTAL
COSTS		
General Site Costs	\$ 595,000	
Site 'A' Costs	\$ 379,200	
Site 'B' Costs	\$1,316,900	
Site 'C' Costs	\$2,700,000	
PDA Administrative Costs	\$ 0	
Total Costs		\$5,041,275
REVENUES		
Revenue Allocation Proceeds	\$5,047,574	
Ending District Balance		\$ 6,299

IV. ECONOMIC FEASIBILITY STUDY

The following tables provide a breakdown of base-assessment valuations for the proposed revenue allocation district for the Pocatello Regional Airport Urban Renewal Area/Revenue Allocation District. These base valuation amounts were provided by the Power County Assessor's office. An analysis of the tax levy rates applied in calculating tax collection for the Pocatello Airport Revenue Allocation District is described below. The 2009 tax levies are used for each of the taxing jurisdictions as supplied by the Power County Assessor's office.

<u>Taxing Jurisdictions</u>	<u>Tax levy</u>
City of Pocatello	.009577781
Power County	.004321735
School District #381	.004300170
Power County Highway District	.002876996
A.F. Library	.000600302
County Hospital	.000951690
Ambulance	.000258694
East Po. Co. Fire	.000557434
Mosquito Abatement	.000368596
Total	.019513228

TABLE 3.

Taxing Entity	Tax Levy	Valuation	Revenue
City of Pocatello	.0095777810	\$995,883	\$ 9,538
Power County	.0043217350	\$995,883	\$ 4,304
School District #381	.0043001700	\$995,883	\$ 4,282
County Highway District	.0028769960	\$995,883	\$ 2,865

¹ 2009 levy rate obtained from Power County

13/31

County Hospital	.000951690	\$995,883	\$ 948
Ambulance	.000258694	\$995,883	\$ 258
American Falls Library	.000600302	\$995,883	\$ 598
East Po. Co. Fire	.000557434	\$995,883	\$ 555
PO Mosquito Abate	.000368596	\$995,883	\$ 367
Total	.026537970	\$995,883	\$26,429

Table 3. shows the amount of revenue that the taxing jurisdictions will continue to be allocated based on the base year values. Numbers have been rounded to the nearest dollar which may account for discrepancies.

Table 4. provides an analysis of the total tax increment financing value within the Pocatello Regional Airport Revenue Allocation District. The base value is not added into these numbers. Therefore, the entire revenue stream shown here will be allocated to the Development Authority.

Year	Estimated TIF Tax Value	Tax Levy Rate	Tax Revenue to PDA	Cumulative Tax Revenue to PDA
2010	\$0	.019513228	\$0	\$0
2011	\$0	.019513228	\$0	\$0
2012	\$0	.019513228	\$0	\$0
2013	\$5,000,000	.019513228	\$97,566	\$97,566
2014	\$4,910,000	.019513228	\$95,810	\$193,376
2015	\$14,822,700	.019513228	\$289,239	\$482,615
2016	\$14,672,700	.019513228	\$286,312	\$768,927
2017	\$14,442,519	.019513228	\$281,820	\$1,050,747
2018	\$14,219,243	.019513228	\$277,463	\$1,328,210
2019	\$14,002,666	.019513228	\$273,237	\$1,601,447
2020	\$13,792,586	.019513228	\$269,138	\$1,870,585
2021	\$13,588,808	.019513228	\$265,162	\$2,135,746
2022	\$13,391,144	.019513228	\$261,305	\$2,397,051
2023	\$13,199,410	.019513228	\$257,563	\$2,654,614
2024	\$13,013,428	.019513228	\$253,934	\$2,908,548
2025	\$12,833,025	.019513228	\$250,414	\$3,158,962
2026	\$12,658,034	.019513228	\$246,999	\$3,405,961
2027	\$12,488,293	.019513228	\$243,687	\$3,649,648
2028	\$12,323,644	.019513228	\$240,474	\$3,890,122
2029	\$12,163,935	.019513228	\$237,358	\$4,127,480
2030	\$12,009,017	.019513228	\$234,335	\$4,361,815
2031	\$11,858,746	.019513228	\$231,402	\$4,593,217
2032	\$11,712,984	.019513228	\$228,558	\$4,821,775
2033	\$11,571,594	.019513228	\$225,799	\$5,047,574
Total				\$5,047,574

AGENDA ITEM

NO. 9



9-5-2019

Dear Mr. Smith,

Portneuf Capital, LLC has spent the last several months working toward the purchase of the land and facilities located at the Hoku facility in Pocatello. It is our understanding that all of the agreements between the PDA and Solargise America, LLC have been terminated and under the terms of those terminated agreements the PDA is the owner of the real property and any and all ownership interest that Solargise America had in the buildings and the equipment located on the PDA's property. Portneuf is currently identified in the records of Bannock County as the owner of the buildings and desires to purchase the land and the equipment at the facility.

The purpose of this letter is to request that the PDA sell any and all rights, title and interest that the PDA has in the old Hoku facility, and to express our interest in purchasing those rights, "as-is." We are aware of conflicting and competing claims of ownership to the assets at the facility and desire to move forward in acquiring the PDA's rights in all assets regardless of such claims and as soon as possible.

We realize that I.C. 50-2011 controls the procedure that the PDA must use to sell property that is located in the urban renewal area. We believe that the sooner the process begins the better. With that being said we are requesting that the issue of selling the facility be placed on the agenda for the next scheduled PDA meeting (September 18th?) and that the PDA determine the reasonable competitive bidding procedures that will be utilized to sell the property at that meeting. We further request that the notice to invite proposals be immediately placed in the local paper requiring the submittal of sealed bids meeting the bidding criteria within 30 days of the date of such notice. That would allow for the PDA to select the winning bid by November 1, 2019. This would allow for work to begin on the reclamation yet this year.

The principals of Portneuf Capital believe that the old Hoku facility has the potential to be revitalized and become a source of employment and pride for the community. Portneuf is ready, willing and financially able to move forward immediately with the reclamation of the facility within the concept of the existing urban renewal plan for the area.

Sincerely,

A handwritten signature in black ink, appearing to read 'LD Bartholome', with a long horizontal flourish extending to the right.

LD Bartholome

AGENDA ITEM

NO. 10

**POCATELLO DEVELOPMENT AUTHORITY (PDA)
Preliminary Application for use of Tax Increment Financing**

Application:

Name: Gateway West Industrial Gr. Date: 9/10/19

Mailing Address: 669 West Quinn Road, Pocatello

Work Phone: _____ Cell Phone: ⁷³²⁻²⁴⁵⁻6643 E-Mail: barbwischerath@gmail.com

Project Description: roadway repairs & patching
throughout complex

Project Location: see attached

Is this project currently in an urban renewal area? Yes No

Is the project currently in a revenue allocation area? Yes No

If you answered 'no' to both questions above, please describe the "deteriorated or deteriorating" conditions associated with this location:

Current Assessed Value of Project Location: _____

Estimated Construction Value of Project: \$ 31,171.00.

Number of jobs created by this project: N/A. Wage range of jobs: _____

Employee Benefits? Yes No If yes, please describe: _____

Time frame for job creation: _____

Construction start date for project: Sept-October 2019 Anticipated completion date: same.

Briefly describe other public benefit(s) associated with this project: By repairing these patches throughout complex before winter, the erosion of existing asphalt will be prevented.

Does this project compete with other, already established businesses? How? No.

Is this project currently subject to a competitive bid process? Please explain:

No, Superior Asphalt just completed paving of larger areas in June 2019.
Are there other applicants that may be interesting in applying for PDA assistance for this same project? Please explain: No.

Relationship of named applicant to the project: property owner

- Type of Assistance Requested (check all that apply):
- Public Infrastructure (water, sewer, street, etc.).
 - Public Facility (building, park, parking lot, etc.).
 - Match for other funding.
 - Inspections, tests, surveys, appraisals, etc.
 - Property Acquisition.
 - Structure Demolition and Clearance.
 - Other? Please Specify _____

Amount of Assistance Requested: \$ 31,171

- Form of Assistance Requested:
- Grant of Funds.
 - Loan of Funds.
 - Reimbursement for Approved Expenditures.
 - Pay-As-You Go.
 - Bonding.
 - Other? Please specify _____

Other helpful information? Please list: See attached estimate and maps.

Return completed application to:

PDA Executive Director
City of Pocatello
P O Box 4169
Pocatello ID 83205

SUPERIOR ASPHALT INC.

13393 N Dekay Rd
 PO Box 5628
 Pocatello, ID 83202
 (208) 237-1752
 Lic. No. 11636-C-1-4 (32)

PROPOSAL

Proposal Submitted to: Barbara		Job Name: Gateway West MISC. patching
Address:		Job Location: Gateway West
City, State, and Zip Code: Pocatello, ID 83202		Date: 6/17/19
Attention: Barbara	Phone: 732-245-6643	Email: barbarawish@aol.com

We hereby submit specifications and estimates and propose to furnish the labor, material, and equipment to complete the following items of work as listed below.

Description	Unit Price	Total
Saw cut, removal, and replace approx. 4618 sq.ft. of MISC. patches all over the Gateway West property		\$ 31,171.00

<ul style="list-style-type: none"> Existing oil deposits will be treated. Adhesion cannot be guaranteed. Not responsible for human and animal tracking either on sealed or adjacent surfaces. Not responsible for reflective cracking when paving over existing cracked or broken asphalt. Crack Filling does not imply total crack elimination. Not responsible for existing grade or previous engineering related to drainage. Not responsible for back-fill or compaction accomplished by others. Engineering, testing, inspection, and permit fees are not included. Rock, caliche, or soft area removal will be an additional charge. 	<p>Total: \$ 31,171.00</p> <p>TERMS: 50% DEPOSIT REQUIRED UPON ACCEPTANCE OF BID BALANCE DUE UPON COMPLETION</p> <p>Submitted for <i>Superior Asphalt, Inc.</i></p> <p>By: <u>Taylor Ankrum</u></p> <p>Authorized Signature: _____</p>
--	--

ACCEPTANCE OF PROPOSAL: I/We accept this proposal and agree to pay the said amount in accordance with the terms set forth. All of the terms and conditions on the reverse side are incorporated herein and made a part hereof.

Signature: _____

Date of Acceptance: _____

Please check appropriate box below:

Owner Owners Agent with Owners Knowledge

(208) 237-1752

Gateway West Industrial Ctr

North Side of Complex

669 W Quinn Rd

Legend
669 W Quinn Rd



Ruddock St

300 ft

Blandly St

Davidson St

Duckett Byrnes St

Google Earth

© 2018 Google

Gateway West Industrial Ctr

Center of Complex

Legend

669 W Quinn Rd



1000 ft

Z St

McKinley Ave

W C

Ducey St

Ruddock St

Bullard St

Davidson St

Doyle St

Betts St

Hussey St

Google Earth
Pole Life R

© 2018 Google

Gateway West Industrial Ctr

South Side of Complex

Legend

669 W Quinn Rd



Google Earth

© 2018 Google

1000 ft

- s. assisting in the relocation of persons displaced from an urban renewal area;
- t. exercising all or any part or combination of powers herein granted.

By adopting this Plan, it is the intention of the PDA to facilitate improvements in the designated Naval Ordnance Plant Urban Renewal Area and enhance the economic viability of the area.

II. NAVAL ORDNANCE PLANT URBAN RENEWAL AREA DESCRIPTION AND DETERIORATED OR DETERIORATING CONDITIONS ANALYSIS

The Urban Renewal Area boundary and Revenue Allocation District are identified with the same boundaries. The area is legally described in Attachment 1. State Urban Renewal Law and the Local Economic Development Act identify a number of conditions that qualify an area for urban renewal status. The following presents an analysis and reasoning why the proposed Naval Ordnance Plant area should be included as part of an Urban Renewal Area.

Idaho Code 50-2002 outlines a finding and declaration of necessity which states that areas that impose onerous municipal burdens which decrease the tax base, and reduce tax revenues, substantially impairs or arrests the sound growth of municipalities and among other things aggravates traffic problems in an area will qualify to be included in an Urban Renewal Area. Additionally, in Idaho Code 50-2903 areas in which there is a predominance of buildings or improvements... which by reason of dilapidation, deterioration, age or obsolescence... contributes to the economic underdevelopment of an area qualify for assistance.

The Naval Ordnance Plant is property that is in need of improvement in the areas of building and infrastructure improvements. These deteriorating facilities have contributed to under use of the site for businesses and industry for several years. Several site issues currently impede redevelopment including:

- Poor building façade;
- Rail line deterioration;
- Equipment obsolescence (including needed upgrades to the crane equipment and facilities to bring up to current certified specifications);
- Road deterioration.

Without addressing these conditions, the feasibility of additional development in this area in the near future is minimal. Additionally, the range of issues and the costs associated with redevelopment contributes to the ongoing underutilization of this area and prompts the need to establish the Naval Ordnance Plant Urban Renewal Area.

III. PROJECT PLAN

The project list outlined in this plan may be funded (all or part), if the PDA and Council decide to utilize tax increment financing funds as they become available from new construction. A description of the projects with estimated costs are as follows:

TABLE 1. Project Costs

PROJECT	COST
Building Façade and Equipment Upgrades and Enhancements	\$2,300,000
Rail Line Refurbishment	\$500,000
Road Reconstruction	\$500,000
Construction Contingency (10%)	\$330,000
TOTAL	\$3,630,000

Project Description

- **Building Façade and Equipment Upgrades**—Exterior and interior improvements to buildings and needed equipment and facility enhancements to accommodate the needs of potential tenants of the site. Equipment upgrades are also included (including necessary enhancements to the overhead crane equipment) to ensure location and certification requirements of tenants.
- **Rail Line Refurbishment**—Repair an estimated 2,500 railroad ties including spikes, plugs and splice bars. This work would cover approximately 5,000 linear feet of track.
- **Road Reconstruction**—Repair and construction of roads (on site and off site), widening and improving roadways. Additionally, any roadway upgrades necessary to facilitate redevelopment of certain sites within the Revenue Allocation District Area.
- **Contingency costs**--An additional cost was calculated for work related to construction related costs including an increase in capital costs due to the length of time that it may take to complete the project and any other associated costs with the project.

Table 2 outlines the total project costs and the projected revenue for the proposed revenue allocation district.

TABLE 2. Project Costs and Revenues

ITEM	AMOUNT	TOTAL
REVENUES		
Revenue Allocation Proceeds	\$4,274,255	
Sub-Total		\$4,274,255
COSTS		
Building Façade and Equipment Upgrades and Enhancements	\$2,300,000	
Rail Line refurbishment	\$500,000	
Road reconstruction	\$500,000	
Contingency Cost (10%)	\$330,000	
Subtotal		\$3,630,000
Ending District Balance		\$644,255

IV. ECONOMIC FEASIBILITY STUDY

The following tables provide a breakdown of base-assessed valuations for the proposed revenue allocation district for the Naval Ordnance Plant Urban Renewal

**AGENDA ITEM
NO. 11**

RESOLUTION NO. 2019-4

A RESOLUTION OF THE POCATELLO DEVELOPMENT AUTHORITY, AN URBAN RENEWAL AGENCY, ORGANIZED UNDER THE LAWS OF THE STATE OF IDAHO; EXPRESSING APPRECIATION TO MATTHEW BLOXHAM FOR OUTSTANDING SERVICE AND COMMITMENT TO THE AUTHORITY DURING HIS MEMBERSHIP ON THE BOARD OF COMMISSIONERS.

WHEREAS, Matthew Bloxham was appointed as a member of the Board of Commissioners of the Pocatello Development Authority on May 3, 2018; and

WHEREAS, during his service on the Board, Mr. Bloxham diligently helped provide continuity to the Authority, to assist with the establishment of new urban renewal districts, the administration of existing urban renewal districts, and the closure of urban renewal districts; and

WHEREAS, during his tenure with the Board Mr. Bloxham provided valuable insight and guidance in the Board's role of urban renewal and economic development for the City of Pocatello; and

WHEREAS, Mr. Bloxham is moving from the area as of August 26, 2019, and the Board of Commissioners desires to recognize his efforts on behalf of the Pocatello Development Authority;

NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF COMMISSIONERS OF THE POCATELLO DEVELOPMENT AUTHORITY HEREBY PUBLICLY EXPRESSES ITS GRATITUDE TO MATTHEW BLOXHAM:

1. For his outstanding service to the Authority and to the citizens of the Pocatello area since his initial appointment on May 3, 2018; and
2. For his willingness to provide service during a period of increased activity by the Authority; and

3. For his commitment to excellence in pursuit of the Board's goals through additional meetings and hearings whenever necessary; and

4. For all his efforts in connection with the mission and goals of the Pocatello Development Authority to enhance the well-being of the citizens of the City of Pocatello, we, the members of the Board of Commissioners of the Pocatello Development Authority hereby acknowledge our sincere appreciation to Matthew Bloxham for his commitment to urban renewal and economic development.

BE IT FURTHER RESOLVED that the Secretary of the Board of Commissioners of the Pocatello Development Authority is hereby authorized and directed to provide an original of this Resolution to Matthew Bloxham after its passage and approval by the Board.

DATED this 18th day of September, 2019.

POCATELLO DEVELOPMENT
AUTHORITY BOARD OF DIRECTORS

SCOTT SMITH, Chairman

ATTEST:

MELANIE GYGLI, Secretary

PROOF OF PUBLICATION

STATE OF IDAHO
County of Bannock

LN26558

KAREN MASON

being first duly sworn on oath deposes and says: that SHE was at all times herein mention a citizen of the United States of America more than 21 years of age, and the Principal Clerk of the Idaho State Journal, a daily newspaper, printed and published at Pocatello, Bannock County Idaho and having a general circulation therein.

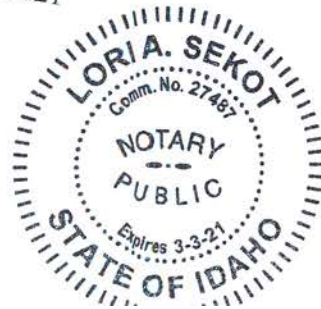
That the document or notice, a true copy of which is attached, was published in the said IDAHO STATE JOURNAL, on the following dates, to-wit

Sept. 24 2019	Sept. 2019
Sept. 2019	Sept. 2019
Sept. 2019	Sept. 2019
Sept. 2019	Sept. 2019

That said paper has been continuously and uninterruptedly published in said County for a period of seventy-eight weeks prior to the publication of said notice of advertisement and is a newspaper within the meaning of the laws of Idaho.

STATE OF IDAHO
COUNTY OF BANNOCK
On this 24th of Sept the year of 2019, before me, a Notary Public, personally appeared KAREN MASON Known or identified to me to be the person whose name subscribed to the within instrument, and being by me first duly sworn declared that the statements therein are true, and acknowledge to me that he executed the same.

Notary of Public
Lori A. Sekot
Residing at Arimo exp. 3/3/2021



LEGAL NOTICE
REQUEST FOR PROPOSALS
Redevelopment of Property (1 Hoku Way)
The Urban Renewal Agency of the City of Pocatello, also known as Pocatello Development Authority (Agency) is located at 1 Hoku Way, Pocatello, Idaho (hereinafter the "Property").
In accordance with Idaho Code § 50-2011, the Agency invites developers to submit competing redevelopment proposals for the Property in conformance with the request for proposals, pertinent zoning regulations, and the North Port-urban Renewal Area and Revenue District Improvement Plan, in 2007 (the "Urban Renewal Plan").
Individuals and firms are invited to submit proposals. Submissions instructions are available on the Agency website: <http://pda.pocatello.idaho.gov> available at the Agency office: 911 North 7th Avenue, Pocatello, Idaho 83201. The initial deadline for proposals is 5:00 p.m. Mountain Standard Time, October 24, 2019. Late or incomplete submissions will not be accepted.
Publish September 24, 2019.



OFFICE OF THE MAYOR
911 North 7th Avenue
P.O. Box 4169
Pocatello, Idaho 83205

Office: (208) 234-6163
Fax: (208) 234-6297
www.pocatello.us

BRIAN C. BLAD
Mayor

Pocatello City Council:

HEIDI ADAMSON
ROGER BRAY
RICK CHEATUM
W. JAMES JOHNSTON
LINDA LEEUWRIK
BEENA MANNAN

September 25, 2019

Thomas F. Kealey, Director
Idaho Department of Commerce
P.O. Box 83720
Boise, ID 83720

Dear Director Kealey:

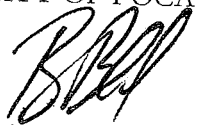
The City of Pocatello and the Pocatello Development Authority (the City's urban renew agency) actively support Frigitek Industrial Parks, Inc., in creating new jobs in our community through the construction and operation of a cold storage facility ("the Project"). The proposed location of the Project is within the boundaries of the Pocatello Regional Airport Urban Renewal Area and Revenue Allocation District ("TIF District") managed by the Pocatello Development Authority.

Frigitek has submitted an Application with the Pocatello Development Authority, seeking reimbursement from the Pocatello Development Authority using tax increment funds from the TIF District of up to \$4,131,000 in public infrastructure costs anticipated to be incurred in the Project. As a show of its support for Frigitek and the Project, the Pocatello Development Authority has committed to the following:

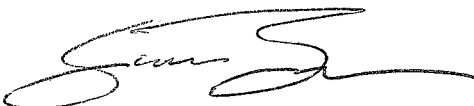
1. Reimbursement of \$500,000.00 for costs of construction of eligible public infrastructure.
2. Reimbursement of up to an additional \$3,631,000 for costs of construction of eligible public infrastructure subject to receipt of sufficient tax increment funds from the TIF District and completion of satisfactory due diligence by the Pocatello Development Authority.

The City of Pocatello and the Pocatello Development Authority look forward to working with Frigitek Industrial Parks, Inc., and the Idaho Department of Commerce to bring this meaningful project to our State.

Sincerely,
CITY OF POCATELLO


Brian C. Blad, Mayor

POCATELLO DEVELOPMENT AUTHORITY


Scott Smith, Chairman of the Board