MEETING AGENDA

CITY OF POCATELLO POCATELLO DEVELOPMENT AUTHORITY (PDA)

JULY 15, 2026 – 11:00 AM

COUNCIL CHAMBERS | 911 N 7TH AVENUE

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

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

1. **CALL TO ORDER, ROLL CALL, DISCLOSE CONFLICTS OF INTEREST AND ACKNOWLEDGMENT OF GUESTS.**

2. **ACTION ITEM: MEETING MINUTES.** The Board may wish to waive the oral reading of the Board of Commissioners' meeting minutes held June 17, 2026 and to approve the minutes as presented.

3. **ACTION ITEM: MONTHLY FINANCIAL REPORT, EXPENSES AND REIMBURSEMENTS.** The Board may wish to approve the monthly financial report, expenses and reimbursements.

4. **ACTION ITEM: NORTH PORTNEUF DISTRICT OWNER PARTICIPATE AGREEMENT (OPA) REQUEST BY LEX DEVELOPMENT SITE CLEANUP.** The Board may wish to hear a request by LEX Development for site cleanup in the amount of $500,000.00 that qualifies for reimbursement in the North Portnuef Distict Plan. The Board may wish to approve the request and then direct agency counsel to draft an Owner's Participation Agreement with LEX Development for the proposed work for approval by resolution in August.

5. **ACTION ITEM: REVIEW AND DISCUSS PDA TREASURE PROPOSALS FOR APPROVAL.** The Board may wish to review, discuss, select, and approve a PDA treasurer from the applications submitted, and then, authorize agency counsel to create a consultant agreement for approval by resolution in August; or direct staff to continue the search.

6. **ACTION ITEM: REVIEW AND DISCUSS DRAFT FISCAL YEAR 2026-27 (FY2026-27) BUDGET.** The board may wish to review and discuss the Draft FY2027 Budget, make recommenations and prepare for public hearing on August 19.

7. **UPDATE ON THE MONARCH BUILDING DEMOLITION PROJECT.** The Board may wish to hear an update by Brent Mclane on the Monarch Building demolition project.

8. **ACTION ITEM: REVIEW AND APPROVE THE FISCAL YEAR 2026 (FY2026) COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) PROPOSAL BY DEATON & COMPANY.** The Board may wish to review and approve the FY26 CAFR Proposal by Deaton & Company.

9. **ACTION ITEM: APPROVE AND EXECUTE TASK ORDER NO. 4 FOR BRAD CRAMER TO PREPARE A SUPPLEMENTAL ECONOMIC FEASIBILITY STUDY FOR THE FIRST AMENDMENT TO THE URBAN RENEWAL PLAN FOR THE SOUTH 5TH AVENUE URBAN RENEWAL PROJECT, WHICH PLAN AMENDMENT SEEKS TO ADD CERTAIN AREA, AND INCLUDING REVIEW OF EXISTING CONDITIONS WITHIN THE PROPOSED AMENDMENT AREA**. The Board may wish to approve and execute Task Order No. 4 with Brad Cramer to prepare a supplemental economic feasibility study for the First Amendment to the Urban Renewal Plan for the South 5th Avenue Urban Renewal Project, which Plan Amendment seeks to add certain geographic area to the existing South 5th Avenue revenue allocation area pursuant to Idaho Code Section 50-2903A(1)(a)(ii), and which task order further includes review of existing conditions within the amendment area.

10. **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.

11. **ADJOURN MEETING.**

Action Item 2

MEETING MINUTES

POCATELLO DEVELOPMENT AUTHORITY (PDA)

JUNE 17, 2026 | 11:00 AM

POCATELLO CITY HALL COUNCIL CHAMBERS | 911 NORTH 7TH AVENUE, POCATELLO

1. CALL MEETING TO ORDER, ROLL CALL, DISCLOSE CONFLICTS OF INTEREST AND ACKNOWLEDGMENT OF GUESTS.
Villarreal called the meeting to order at 11:02 AM.
Members present: Mayor Mark Dahlquist, Kirk Lepchenske, Brent Nichols, Nathan Richardson, Scott Turner, and David Villarreal. No conflicts were disclosed. **Excused:** Jeff Hough, Fred Parrish, and Ruby Walsh. **Others present:** Executive Director Brent McLane, Treasurer Rick Morgan, Secretary Aceline McCulla, Consultant Merril Quayle, Consultant Brad Cramer, City of Pocatello City Attorney Jared Johnson, City of Pocatello PW Director Tom Kirkman. **Visitors:** Others in attendance.

2. MEETING MINUTES.
The Board may wish to waive the oral reading of the PDA Board of Commissioners' May 20, 2026 meeting minutes, and approve the minutes as presented.

It was moved by **N. Richardson** and seconded by **K. Lepchenske** to approve the PDA Board of Commissioners' May 20 meeting minutes as presented. Those in favor: M. Dahlquist, K. Lepchenske, B. Nichols, N. Richardson, S. Turner, and David Villarreal. Unanimous. Motion carried.

3. MONTHLY FINANCIAL REPORT, EXPENSES AND REIMBURSEMENTS.
The Board may wish to approve the monthly financial report, expenses and reimbursements.

It was moved by **S. Turner** and seconded by **K. Lepchenske** to approve the financial report, expenses and reimbursements as presented. Those in favor: M. Dahlquist, K. Lepchenske, B. Nichols, N. Richardson, S. Turner, and David Villarreal. Unanimous. Motion carried.

4. ACTION ITEM: HISTORIC DOWNTOWN POCATELLO (HDP) URBAN RENEWAL AREA (URA) ECONOMIC AND FEASIBILITY STUDY.
The Board may wish to review and discuss the HDP URA Economic and Feasibility Study.

Brad Cramer presented the draft HDP URA Economic and Feasibility Study included in the agenda materials. Discussions ensued between Cramer and the Board. Cramer noted there were a lot of assumptions with planning numbers, without a timeline for projects. Cramer went through each case study included in the report. He further explained the possible reasons for fluctuation in value numbers from previous base line values in the study comparisons. The Board was agreeable with the report and directed Cramer to move forward with the process. **McLane** noted that a meeting with agency legal counsel will follow today's meeting to discuss the timeline for this plan, and McLane will update the Board when the final schedule is determined. **Dahlquist** noted housing needs. **Cramer** noted to make sure City Code does not block or hinder development for housing opportunities. This may have been an issue looking at the Bonneville project valuation base increase. **Villarreal** recommended that McLane reach out to the developers that have placed an interest in developing the Monarch site.

5. CALENDAR REVIEW.
The Board may wish to take this opportunity to inform other Board members of upcoming meetings and events of interest or importance.

Turner asked about training for the PDA. **McLane** noted timing is a consideration, summer is tough with vacations. McLane thought about fall. **Villarreal** asked if McLane would contact Rob Lion to provide training similar to the one he did for the PDA in January 2021 and find out his prices. **McLane** will contact Meghan and Rob and create an agenda to bring to the July meeting, if possible.

Dahlquist asked about the numbers for recording PDA meetings and the cost. The estimated calculations were about $3,000.00 for 16 meetings (12 regular and 4 special meetings), and two and a half hours (2.5) for each meeting (Estimated 1.5-hours for meeting time and 1-hour of rendering time). This will be an item for approval on the July meeting agenda.

He noted that MOFI can give us numbers for a new market tax credit to build hotels and other qualifying criteria, like blighted and highly distressed areas.

McLane noted Staton Companies has begun staging process of the demolition project.

Lepchenske reminded everyone about Revive at 5 at Lookout Point Park.

6. ADJOURN MEETING.
With no further business, Villarreal adjourned the meeting at 11:43 AM.

Submitted by: Approved on:
Aceline McCulla, Secretary

Action Item 3

Pocatello Development Authority
Monthly Finance Report
July 16, 2026
Fiscal Year 2026

Expenditure Approvals:

Checks to be ratified:

Vendor	Check #	Amount
Olivers	CC 6-26	34.97

Checks to be approved:

Board Approval

Vendor	Check #	Amount	
Keller Associates	2134	24,900.00	Invoice# 256377
Elam & Burke	2135	1402.5	Invoice# 220138, 220139, 220140, 222358, 22359, 22360, 222361
City of Pocatello	2136	6,002.73	Admin April May June
Perspective	2137	4827.5	Invoice# 1140
Himalayan Flavor	CC 7-26	252.95	Lunch
Amazon	CC 7-26	569.94	Privacy Screen

Cash Balances as of June 17, 2026

	General Fund		Naval Ordinance		North Portneuf		Airport		Northgate		So 5th Ave		Total	
Cash*	1,216,773.46		284,373.64		1,497,947.25		137,204.18		220,217.61		25,000.00		3,381,516.14	
	Budget	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**
Income														
Administrative fees	171,360	-	-	-	-	-		-	-	-	-	-	171,360	0.00
Property taxes	-	-	530,000	365,153.61	122,000	148,157.65	81,600	87,218.29	980,000	498,015.16	-	-	1,713,600	1,098,544.71
Interest income	90,000	61,138.26	-	-	-	-		-	-	-	-	-	90,000	61,138.26
Other Income		150,000.00	-											150,000.00
Transfer In	-	-	-	-	-	-		-	-	-	25,000	-	25,000	0.00
Total Income	261,360	211,138.26	530,000	365,153.61	122,000	148,157.65	81,600	87,218.29	980,000	498,015.16	25,000	0.00	1,999,960	1,309,682.97
Expense														
Administrative expense	-	110.00	53,000	-	12,200	-	8,160	75.00	98,000	-	-	-	171,360	185.00
Luncheon costs	2,500	2,117.58	-	-	-	-	-	-	-	-	-	-	2,500	2,117.58
Office expenses	500	3,660.11	-	-	-	-	-	-	-	-	-	-	500	3,660.11
Dues and memberships	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
Insurance	12,500	1,415.00	-	-	-	-	-	-	-	-	-	-	12,500	1,415.00
City admin charges	20,000	26,020.37	-	-	-	-	-	-	-	-	-	-	20,000	26,020.37
Professional services	150,000	81,322.44	-	-	-	56,232.50	-	-	-	602.50	25,000	852.50	175,000	139,009.94
Reimbursement - district imp.	-	-	-	-	-	-	-	-	1,078,000	700,000.50	-	-	1,078,000	700,000.50
Planned development projects	-	-	-	-	510,000	120,400.00	-	-	-	-	-	-	510,000	120,400.00
Transfer out	25,000	-	-	-	-	-	-	-	-	-	-	-	25,000	0.00
Non-capital Infrastructure	1,050,860	-	697,000	290,887.00	769,800	-	126,440	65,000.00	-	-	-	-	2,644,100	355,887.00
Total Expense	1,261,360	114,645.50	750,000	290,887.00	1,292,000	176,632.50	134,600	65,075.00	1,176,000	700,603.00	25,000	852.50	4,638,960	1,348,695.50

Merril Quayle P.E.
3636 Jason Ave
Pocatello, Idaho 83204
Quayleeng1989@gmail.com
(208) 681-9228

Memorandum

To: Brent McLane, PDA Executive Director
David Villarreal, PDA Chair

From: Merril Quayle, P.E.

Date: July 8, 2026

Re: Keller Associates – Design Services Pay application 10 (PDA Agenda July 15, 2026)

Meeting held May 21, 2025, Keller Associates was selected by the Pocatello Development Authority through an RFQ process to complete the Concept and 30% Design and to coordinate roadway alignment and overpass design options within the North Portneuf URA.

To date, $150,550.00 has been approved and paid toward the $510,000.00 scope of work reviewed December 18, 2024, and agreement authorized May 21, 2025, at PDA regular meetings.

Pay application 10 request has been submitted by Keller Associates. I have reviewed the pay applications and found invoices 0256377 to be consistent with the work performed.

I recommend approval of invoices 0256377 ($24,900.00).

If approved at the July 15, 2026 meeting by the PDA Board, then $334,550.00 will be the remaining balance of the contract.

The reviewed invoice is attached.

Please contact me with any questions.

100 East Bower Street, Suite 110
Meridian, ID 83642

(208) 288-1992

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

June 15, 2026
Project No: 225098-000
Invoice No: 0000256377

Project 225098-000 PDA - Pocatello Railroad Overpass and Access Roadway
Project Manager: Donn Carnahan

Professional Services from May 03, 2026 to May 30, 2026

Task 1.0 Administration

Fee

Total Fee	28,000.00			
Percent Complete	65.00	Total Earned	18,200.00	
		Previous Fee Billing	16,800.00	
		Current Fee Billing	1,400.00	
		Total Fee		**1,400.00**
			Total this Task	**$1,400.00**

Task 2.0 Survey

Fee

Total Fee	35,000.00			
Percent Complete	95.00	Total Earned	33,250.00	
		Previous Fee Billing	33,250.00	
		Current Fee Billing	0.00	
		Total Fee		**0.00**
			Total this Task	**0.00**

Task 3.0 Concept Design

Fee

Total Fee	77,000.00			
Percent Complete	100.00	Total Earned	77,000.00	
		Previous Fee Billing	77,000.00	
		Current Fee Billing	0.00	
		Total Fee		**0.00**
			Total this Task	**0.00**

Task 4.1 Geotechnical Investigation and Design

Fee

Total Fee	135,000.00			
Percent Complete	0.00	Total Earned	0.00	
		Previous Fee Billing	0.00	
		Current Fee Billing	0.00	
		Total Fee		**0.00**
			Total this Task	**0.00**

Task 4.2 4.2-4.4: 30% Bridge and Roadway Design

Fee

Total Fee	235,000.00			
Percent Complete	20.00	Total Earned	47,000.00	
		Previous Fee Billing	23,500.00	
		Current Fee Billing	23,500.00	
		Total Fee		**23,500.00**

Total this Task **$23,500.00**

Total this Invoice **$24,900.00**

Outstanding Invoices

Number	**Date**	**Balance**
0000255809	4/15/2026	17,000.00
0000256030	5/15/2026	13,150.00
		30,150.00

Billings to Date

	Current	**Prior**	**Total**
Fee	24,900.00	150,550.00	175,450.00
Totals	**24,900.00**	**150,550.00**	**175,450.00**

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

ELAM & BURKE
ATTORNEYS AT LAW

June 30, 2026

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

Invoice No.	222946
Client No.	9212
Matter No.	1
Billing Attorney:	MSC

INVOICE SUMMARY

For Professional Services Rendered from June 29, 2026 through June 30, 2026.

RE: Northgate Plan

Total Professional Services	$ 302.50
Total Costs Advanced	$ .00
TOTAL THIS INVOICE	**$ 302.50**

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

ELAM & BURKE
ATTORNEYS AT LAW

June 30, 2026

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

Invoice No.	222947
Client No.	9212
Matter No.	3
Billing Attorney:	MSC

INVOICE SUMMARY

For Professional Services Rendered from June 10, 2026 through June 30, 2026.

RE: Special Counsel General

Total Professional Services	$ 275.00
Total Costs Advanced	$ .00
TOTAL THIS INVOICE	**$ 275.00**

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

ELAM & BURKE
ATTORNEYS AT LAW

June 30, 2026

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

Invoice No.	222948
Client No.	9212
Matter No.	7
Billing Attorney:	MSC

INVOICE SUMMARY

For Professional Services Rendered from June 17, 2026 through June 30, 2026.

RE: S. 5th Corridor Plan

Total Professional Services	$ 82.50
Total Costs Advanced	$ .00
TOTAL THIS INVOICE	**$ 82.50**

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

ELAM & BURKE
ATTORNEYS AT LAW

June 30, 2026

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

Invoice No.	222949
Client No.	9212
Matter No.	8
Billing Attorney:	MSC

INVOICE SUMMARY

For Professional Services Rendered from June 2, 2026 through June 30, 2026.

RE: Historic Downtown Plan

Total Professional Services	$ 742.50
Total Costs Advanced	$ .00
TOTAL THIS INVOICE	**$ 742.50**

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

TYPE	CHK#	TRAN DT	REF #	VOUCH#	VEND #	BUDGET / DESCRIPTION	PROJECT-TO-DATE	YEAR-TO-DATE / TRANS AMT	ENCUMBERED / TRANS ENCUMBERED	BALANCE / FISC YR	PERIOD
01-0200-414.31-03 POSTAGE						.00	166.82	166.82	.00	166.82-	
						TRANSACTION TOTAL:		.00	.00		
01-0200-414.40-20 CENTRAL COPIER						.00	885.99	885.99	.00	885.99-	
AP	7174175	06/25/2026		007996	23953	DEX IMAGING(PREV VALLEY		55.45	.00	2026	09
			MAILROOM COPIER JUN26			1109 COLOR COPIES/PDA					
AP	7173652	05/29/2026		005967	23953	DEX IMAGING(PREV VALLEY		29.15	.00	2026	08
			MAILROOM COPIER MAY26			583 COLOR COPIES/PDA					
AP	7172733	04/09/2026		002646	23953	DEX IMAGING(PREV VALLEY		47.30	.00	2026	07
			MAILROOM COPIER APR26			946 COLOR COPIES/PDA					
						TRANSACTION TOTAL:		131.90	.00		
01-0600-415.10-01 PERS.-EXEMPT, FULL						.00	6,979.49	6,979.49	.00	6,979.49-	
AJ		06/18/2026	PR0618			PAYROLL SUMMARY		336.88	.00	2026	09
AJ		06/05/2026	PR0605			PAYROLL SUMMARY		428.75	.00	2026	09
AJ		05/08/2026	PR0508			PAYROLL SUMMARY		214.39	.00	2026	08
AJ		04/24/2026	PR0424			PAYROLL SUMMARY		183.76	.00	2026	07
AJ		04/10/2026	PR0410			PAYROLL SUMMARY		122.50	.00	2026	07
						TRANSACTION TOTAL:		1,286.28	.00		
01-0600-415.10-02 PERS.-NONEXEMPT,FU						.00	11,421.63	11,421.63	.00	11,421.63-	
AJ		06/18/2026	PR0618			PAYROLL SUMMARY		623.48	.00	2026	09
AJ		06/05/2026	PR0605			PAYROLL SUMMARY		271.41	.00	2026	09
AJ		05/22/2026	PR0522			PAYROLL SUMMARY		403.43	.00	2026	08
AJ		05/08/2026	PR0508			PAYROLL SUMMARY		308.08	.00	2026	08
AJ		04/24/2026	PR0424			PAYROLL SUMMARY		916.89	.00	2026	07
AJ		04/10/2026	PR0410			PAYROLL SUMMARY		366.76	.00	2026	07
						TRANSACTION TOTAL:		2,890.05	.00		
01-0600-415.21-01 MEDICAL						.00	3,712.97	3,712.97	.00	3,712.97-	
AJ		06/18/2026	PR0618			PAYROLL SUMMARY		186.69	.00	2026	09
AJ		06/05/2026	PR0605			PAYROLL SUMMARY		149.43	.00	2026	09
AJ		05/22/2026	PR0522			PAYROLL SUMMARY		64.80	.00	2026	08
AJ		05/08/2026	PR0508			PAYROLL SUMMARY		106.38	.00	2026	08
AJ		04/24/2026	PR0424			PAYROLL SUMMARY		181.25	.00	2026	07

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

TYPE	CHK#	TRAN DT	REF #	VOUCH#	VEND #	BUDGET / DESCRIPTION	PROJECT-TO-DATE	YEAR-TO-DATE TRANS AMT	ENCUMBERED TRANS ENCUMBERED	BALANCE	FISC YR	PERIOD
AJ		04/10/2026	PR0410			PAYROLL SUMMARY		92.41	.00		2026	07
						TRANSACTION TOTAL:		780.96	.00			
01-0600-415.21-02 LIFE						.00	3.70	3.70	.00	3.70-		
AJ		06/18/2026	PR0618			PAYROLL SUMMARY		.38	.00		2026	09
AJ		05/22/2026	PR0522			PAYROLL SUMMARY		.18	.00		2026	08
AJ		04/24/2026	PR0424			PAYROLL SUMMARY		.44	.00		2026	07
						TRANSACTION TOTAL:		1.00	.00			
01-0600-415.21-03 DENTAL						.00	120.60	120.60	.00	120.60-		
AJ		06/18/2026	PR0618			PAYROLL SUMMARY		5.99	.00		2026	09
AJ		06/05/2026	PR0605			PAYROLL SUMMARY		4.41	.00		2026	09
AJ		05/22/2026	PR0522			PAYROLL SUMMARY		2.37	.00		2026	08
AJ		05/08/2026	PR0508			PAYROLL SUMMARY		3.36	.00		2026	08
AJ		04/24/2026	PR0424			PAYROLL SUMMARY		6.17	.00		2026	07
AJ		04/10/2026	PR0410			PAYROLL SUMMARY		3.07	.00		2026	07
						TRANSACTION TOTAL:		25.37	.00			
01-0600-415.21-04 VISION						.00	18.54	18.54	.00	18.54-		
AJ		06/18/2026	PR0618			PAYROLL SUMMARY		1.26	.00		2026	09
AJ		06/05/2026	PR0605			PAYROLL SUMMARY		.80	.00		2026	09
AJ		05/22/2026	PR0522			PAYROLL SUMMARY		.59	.00		2026	08
AJ		05/08/2026	PR0508			PAYROLL SUMMARY		.68	.00		2026	08
AJ		04/24/2026	PR0424			PAYROLL SUMMARY		1.41	.00		2026	07
AJ		04/10/2026	PR0410			PAYROLL SUMMARY		.68	.00		2026	07
						TRANSACTION TOTAL:		5.42	.00			
01-0600-415.21-05 EAP						.00	11.12	11.12	.00	11.12-		
AJ		06/05/2026	PR0605			PAYROLL SUMMARY		.74	.00		2026	09
AJ		05/08/2026	PR0508			PAYROLL SUMMARY		.64	.00		2026	08
AJ		04/10/2026	PR0410			PAYROLL SUMMARY		.63	.00		2026	07
						TRANSACTION TOTAL:		2.01	.00			

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

TYPE	CHK#	TRAN DT	REF #	VOUCH#	VEND #	BUDGET / DESCRIPTION	PROJECT-TO-DATE	YEAR-TO-DATE TRANS AMT	ENCUMBERED TRANS ENCUMBERED	BALANCE	FISC YR	PERIOD
01-0600-415.22-00 WORKERS COMPENSATI						.00	66.48	66.48	.00	66.48-		
AJ		06/18/2026	PR0618			PAYROLL SUMMARY		1.07	.00		2026	09
AJ		06/05/2026	PR0605			PAYROLL SUMMARY		.80	.00		2026	09
AJ		05/22/2026	PR0522			PAYROLL SUMMARY		.44	.00		2026	08
AJ		05/08/2026	PR0508			PAYROLL SUMMARY		.59	.00		2026	08
AJ		04/24/2026	PR0424			PAYROLL SUMMARY		1.19	.00		2026	07
AJ		04/10/2026	PR0410			PAYROLL SUMMARY		.55	.00		2026	07
						TRANSACTION TOTAL:		4.64	.00			
01-0600-415.24-03 PERSI						.00	2,209.54	2,209.54	.00	2,209.54-		
AJ		06/18/2026	PR0618			PAYROLL SUMMARY		114.89	.00		2026	09
AJ		06/05/2026	PR0605			PAYROLL SUMMARY		84.26	.00		2026	09
AJ		05/22/2026	PR0522			PAYROLL SUMMARY		48.23	.00		2026	08
AJ		05/08/2026	PR0508			PAYROLL SUMMARY		62.77	.00		2026	08
AJ		04/24/2026	PR0424			PAYROLL SUMMARY		131.66	.00		2026	07
AJ		04/10/2026	PR0410			PAYROLL SUMMARY		58.67	.00		2026	07
						TRANSACTION TOTAL:		500.48	.00			
01-0600-415.24-04 MEDICAL SAVINGS						.00	869.57	869.57	.00	869.57-		
AJ		06/18/2026	PR0618			PAYROLL SUMMARY		15.80	.00		2026	09
AJ		06/05/2026	PR0605			PAYROLL SUMMARY		10.33	.00		2026	09
AJ		05/22/2026	PR0522			PAYROLL SUMMARY		7.41	.00		2026	08
AJ		05/08/2026	PR0508			PAYROLL SUMMARY		8.89	.00		2026	08
AJ		04/24/2026	PR0424			PAYROLL SUMMARY		17.71	.00		2026	07
AJ		04/10/2026	PR0410			PAYROLL SUMMARY		8.81	.00		2026	07
						TRANSACTION TOTAL:		68.95	.00			
01-0600-415.25-00 SOCIAL SECURITY						.00	1,314.43	1,314.43	.00	1,314.43-		
AJ		06/18/2026	PR0618			PAYROLL SUMMARY		68.17	.00		2026	09
AJ		06/05/2026	PR0605			PAYROLL SUMMARY		49.93	.00		2026	09
AJ		05/22/2026	PR0522			PAYROLL SUMMARY		28.74	.00		2026	08

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

TYPE	CHK#	TRAN DT	REF #	VOUCH#	VEND #	DESCRIPTION	BUDGET	PROJECT-TO-DATE	YEAR-TO-DATE TRANS AMT	ENCUMBERED TRANS ENCUMBERED	BALANCE	FISC YR	PERIOD
AJ		05/08/2026	PR0508			PAYROLL SUMMARY			37.31	.00		2026	08
AJ		04/24/2026	PR0424			PAYROLL SUMMARY			78.72	.00		2026	07
AJ		04/10/2026	PR0410			PAYROLL SUMMARY			35.04	.00		2026	07
						TRANSACTION TOTAL:			297.91	.00			
01-0600-415.26-05 CLOTHING ALLOWANCE							.00	10.00	10.00	.00	10.00-		
						TRANSACTION TOTAL:			.00	.00			
01-0600-415.31-01 OFFICE							.00	15.54-	15.54-	.00	15.54		
AP	7173803	05/26/2026		005518	249	U S BANK EQUIPMENT FINA			7.23	.00		2026	08
		CONTRACT 500.0734330.000				GRP POOL 179423, 10 & 11							
AP	7173194	04/30/2026		003477	249	U S BANK EQUIPMENT FINA			.53	.00		2026	07
		CNTR: 500.0734330.000				$361.47+2.43 FROM 4.1.26							
						TRANSACTION TOTAL:			7.76	.00			
53-5300-416.40-99 OTHER PURCH. PROF.							.00	1.28	1.28	.00	1.28-		
						TRANSACTION TOTAL:			.00	.00			

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

	BUDGET	PROJECT-TO-DATE	YEAR-TO-DATE TRANS AMT	ENCUMBERED	BALANCE
CLASSIFICATION TOTALS:		EXPENDITURES:	6,002.73		
TRANSACTION TOTAL:			6,002.73	.00	
ESTIMATE COMPARISON:	.00	27,776.62	27,776.62		27,776.62-
(ACTUAL) SUMMARY TOTAL:	.00	27,776.62	27,776.62	.00	27,776.62-

MISCELLANEOUS INFO:

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

INVOICE

Perspective Planning and Consulting, LLC
1742 Avalon St
Idaho Falls, ID 83402-3054

brad@perspective-planning.com
+1 (208) 589-0020

PDA:PDA Task Order 3 Historic Downtown Economic Feasibility Study

Bill to
PDA
911 N 7th
Pocatello, ID 83201

Ship to
Pocatello Development Authority
911 N 7th
Pocatello, ID 83201

Invoice details
Invoice no.: 1140
Terms: Net 30
Invoice date: 07/02/2026
Due date: 08/01/2026

#	Date	Product or service	Description	Qty	Rate	Amount
1.	06/01/2026	**Econ Feasibility**		6	$170.00	$1,020.00
2.	06/08/2026	**Econ Feasibility**	PowerPoint	1	$170.00	$170.00
3.	06/11/2026	**Econ Feasibility**	PowerPoint	0.5	$170.00	$85.00
4.	06/17/2026	**Travel**		1.5	$65.00	$97.50
5.	06/17/2026	**Econ Feasibility**		1.5	$170.00	$255.00
6.	06/12/2026		Badger Invoice: Pocatello Legal Description			$3,200.00

Total **$4,827.50**

Ways to pay

VISA DISCOVER AMEX BANK PayPal venmo affirm

View and pay

Himalayan Flavor - Pocatello
303 E Alameda Rd
Pocatello, ID 83201
(208) 904-0932

Take Out

Server: Sheba
Check #12
Tax Exempt

Ordered:	7/8/26 2:21 PM
2 Chicken Butter Masala	$32.98
2 Boneless Chicken Saag	$32.98
2 Boneless Chicken Jalfrezi	$32.98
2 Chicken Tikka	$31.98
1 Chana Masala	$13.49
1 Saag Paneer	$14.49
1 Vegetable Korma	$14.49
5 Plain Naan, Cut In Quarters	$17.45
5 Garlic Naan Cut In Quarters	$19.95
Subtotal	$210.79
Tip	$42.16
Total	$252.95
Credit Card	Contactless
Visa	xxxxxxxx0272
Time	2:21 PM
Transaction Type	Sale
Authorization	Approved
Approval Code	361828
Payment ID	YCPhyHxPxhNR
Application ID	A0000000031010
Application Label	VISA CREDIT
Card Reader	BBPOS

VISA CARDHOLDER
Powered by Toast

amazon.com

Details for Order #111-2308138-2466659

Order Placed: July 1, 2026
PO number : BRICK243 PATIO MONARCH DEMO
Amazon.com order number: 111-2308138-2466659
Order Total: **$569.94**

Not Yet Shipped

Items Ordered	**Price**
6 of: *UPHYB Metal Privacy Screen, 6FT Outdoor Privacy Screen, Freestanding Privacy Screen with Stable Base, Outdoor Privacy Fe nce for Patio, Garden, Balcony and Backyard* Sold by and invoiced on behalf of: UPHYB (seller profile) Condition: New	$94.99

Shipping Address:
Ang Underwood
1235 E LANDER ST
POCATELLO, ID 83201-4728
United States

Shipping Speed:
Standard Shipping

Payment information

Payment Method:
Visa | Last digits: 0272

Billing address
Brent McLane
POCATELLO DEVELOPMENT AUTHORITY
911 N 7TH AVE
POCATELLO, ID 83201-7700
United States

Item(s) Subtotal: $569.94
Shipping & Handling: $0.00

Total before tax: $569.94
Estimated Tax: $0.00

Grand Total: $569.94

To view the status of your order, return to Order Summary .

Demolition patio panels to accommodate interruption of patrons during the two-month demolition phase closing of streets. Brick243 business accommodation.

REMITTANCE REPORT
From County Auditor of Bannock County

Remittance No.	030
Date:	June 25, 2026

To: POCATELLO URBAN

	PREPAID	CURRENT		----------DELINQUENT	TAXES----------				INTEREST	MISC		TOTAL
SOURCE AND FUND	2026	2025	2024	2023	2022	2021	2020	2019				COLLECTION
NORTH YELLOWSTONE (1-0013)												0.00
NAVAL ORDINANCE (1-0014)												0.00
NORTH PORTNEUF 801 (1-0016)		52,505.18										52,505.18
NORTHGATE (1-0017)		11,060.48							19.39			11,079.87
NORTHGATE (1-0018)												0.00
NORTHGATE (83-0000)												0.00
NORTHGATE (84-0000)												0.00
HARVEST SPRINGS (85-0000)												0.00
NORTH PORTNEUF 802 (82-0000)		708.02										708.02
PRSN PROPERTY RPLCMNT												0.00
CIRCUIT BREAKER												0.00
HOMEOWNER TAX RELIEF												0.00
ADDITIONAL TAX RELIEF												0.00
												0.00
COLUMN TOTALS	0.00	64,273.68	0.00	0.00	0.00	0.00	0.00	0.00	19.39	0.00		64,293.07

Amount of Remittance	64,293.07

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

I, JASON C. DIXON, County Clerk in and for the County aforesaid, being duly sworn on oath, make the following statement:
That the foregoing is a full, true, and correct report, in accordance with Section 3326, Compiled Statutes of Idaho, as amended by Chapter 169, laws of 1925, by source and fund, of all monies paid into the treasury of said county and apportioned to the POCATELLO URBAN and included district since the 31ST DAY OF MAY the date of my last report. Subscribed and sworn to in duplicate before me on the 25TH DAY OF JUNE

______________ Notary Public of Bannock County.

County Clerk: JASON C. DIXON

By______________
Deputy Auditor

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

K BURMESTER
NOTARY
PUBLIC
Comm No. 20231830
STATE OF IDAHO

Action Item 4

From:	Office Manager
To:	McCulla, Aceline
Cc:	Gus Schultz
Subject:	IV West Clean Up Cost Comparison
Date:	Monday, July 6, 2026 4:56:18 PM
Attachments:	Outlook-A pink and.png Aloha COnstruction Proposal.pdf Western States Cat Quite.pdf BCS Construction Proposal.pdf Mickelsen Construction Proposal.pdf IV West Clean Up Comparisson.pdf

After reviewing all of the proposals, we recommend moving forward with Aloha Construction Group.

While Aloha's proposal is about $28,000 more (roughly 10%) than BCS Enterprises, we believe the additional cost is worth it because it provides a much more complete and coordinated operation. Instead of managing multiple contractors, Aloha will handle the demolition, concrete crushing, hauling, equipment transportation, water support, labor, and overall project management under one contract. This creates a more efficient operation, reduces the risk of delays, and gives us one contractor who is accountable for the entire scope.

Aloha also offers a lower production cost for crushing at approximately $30.34 per ton compared to Ascendent's proposal of $55.00 per ton. Their ability to perform demolition, crushing, hauling, and site cleanup at the same time should help keep the project moving and shorten the overall schedule.

Although BCS submitted the lowest weekly price, we believe Aloha provides the better overall value. The slightly higher upfront cost is likely to be offset by improved coordination, fewer delays, and a more efficient operation, making Aloha the best choice for the project.

Sincerely,

Rochelle Wallace

3868 S. Lindsay Rd. Gilbert, AZ 85297
O: 480-926-1200
LexDevelopments.com

Western States Cat Rental (Weekly Rate)

DESCRIPTION	Price/Week	Qty	Total
336/340 Excavator with thumb and bucket	$5,400.00	1	$5,400.00
349/352 Excavator with thumb and bucket	$6,900.00	1	$6,900.00
H180 Hammer	$5,900.00	1	$5,900.00
390/395 Excavator with bucket	$16,500.00	1	$16,500.00
	$34,700.00		

Mickelson Construction: Site Clean Up, Prepare Concrete For Demo (Weekly Rate)

DESCRIPTION	Price	Unit/Hours	Total
Foreman not on equipment	$89.00	10	$890.00
Equipment Operator not on equipment	$67.50	10	$675.00
Labor not on equipment	$57.50	50	$2,875.00
140 Blade with operator	$225.00	50	$11,250.00
D-6 Dozer with operator	$225.00	50	$11,250.00
966 Cat Dozer with operator	$185.00	50	$9,250.00
Cat CS-563 D Roller with operator	$167.00	30	$5,010.00
John Deere Skiploader L EP with operator	$167.00	50	$8,350.00
Water Truck 4000 Gallon with operator	$190.00	40	$7,600.00
Sidedump with driver	$185.00	30	$5,550.00
Transport with driver	$200.00	10	$2,000.00
Dump Rock concrete spoils	$3.75	300	$1,125.00
Alt #1: Import 3/4" gravel for access roads	$9.80	500	$4,900.00
Alt #2: Import Commercial Gravel For Access Roads	$7.42	500	$3,710.00
	$74,435.00		

BCS Enterprises: Demo, Clean Up (Weekly Rate)

DESCRIPTION	Price	Unit/Hours	Total
Cat 336 Excavator	$220.00	50	$12,650.00
Cat 349 Excavator with hammer	$375.00	50	$21,562.50
Cat 395 Excavator	$325.00	50	$18,687.50
Water Truck 4000 Gallon	$120.00	50	$6,900.00
Semi End Dumps x 2	$260.00	50	$14,950.00
Vermeer Crusher	$400.00	50	$23,000.00
Stacker	$90.00	50	$5,175.00
Per Diem	$200.00	30	$6,900.00
Travel	$200.00	6	$1,380.00
Labor	$45.00	50	$2,587.50
Large Transport	$250.00	320	$92,000.00
Semi Truck Travel	$150.00	240	$41,400.00
Service Truck Travel	$55.00	80	$5,060.00

Small Low Boy	$150.00	160	$27,600.00
	$279,852.50		

Aloha Construction Group: Demo, Clean Up (Weekly Rate)

DESCRIPTION	Price	Unit/Hours	Total
Standard Excavation Equipment Package	$278.30	50	$13,915.00
Heavy Excavation with Hammer Attachment	$474.38	50	$23,719.00
Large-Scale Mass Excavation Equipment	$411.13	50	$20,556.50
On-Site Water Support Truck	$151.80	50	$7,590.00
Dual Semi End Dump Hauling Support	$328.90	50	$16,445.00
Material Crushing Equipment	$506.00	50	$25,300.00
Aggregate Stacking Conveyor Support	$113.85	50	$5,692.50
Crew Per Diem / Subsistence Allowance	$253.00	30	$7,590.00
Crew Travel Allowance	$253.00	6	$1,518.00
Field Labor Support	$56.93	50	$2,846.50
Heavy Equipment Transport Coordination	$316.25	320	$101,200.00
Semi Truck Travel and Delivery Support	$189.75	240	$45,540.00
Service Truck Travel and Field Support	$69.58	80	$5,566.40
Lowboy Equipment Transport Support	$189.75	160	$30,360.00
3750 tons per week, $30.34 per ton	***$307,838.90***		

Ascendent, LLC (Minimum of 20,000 tons)

DESCRIPTION	Price	Qty	Total
Gather, break and crush all abandoned concrete on the site. All material will be hauled to a central location on the site and crushed to a 3”- and will remain the property of the owner to distribute at his discretion. The project will take approximately 5 months to complete. Ascendent will staff the project with quailed experienced operators running late model equipment. Payment will be on tons produced off the crusher and will be measured from a belt scale that will be calibrated weekly. Ascendent requires a minimum of 20,000 tons commitment to mobilize to the site and begin this project. This proposal includes an operated water truck to be used as required to provide a compliant site.	$55.00	20000	$1,100,000.00
	$1,100,000.00		

Action Item 5

Pricing Proposal – July 3, 2026 **Highpoint Business Advisors**

Pocatello Development Authority,

Thank you for the opportunity to respond to your RFP for Treasurer/Bookkeeping Services. This proposal outlines the pricing for services to be provided by Highpoint Business Advisors, LLC.

1. **QuickBooks Online Plus Subscription – <u>$115</u> per Month**

    - Transition to a modern, cloud-based accounting platform with secure, real-time access.
    - Improved efficiency through automated bank feeds and streamlined reconciliations.
    - Faster preparation of monthly financial reports and year-end audit support.
    - Enhanced business continuity through secure cloud storage, automatic backups, and multi-user role-based access.

2. **Professional service fee of <u>$1,500</u> per month. Time incurred in excess of the monthly fee will be billed at a blended hourly rate of <u>$175</u>.**

Why Highpoint Business Advisors

- Brody is a former City of Pocatello Accountant with firsthand experience in governmental accounting, budgeting, financial reporting, and audit support.
- Licensed Idaho CPA and owner of a peer-reviewed accounting firm committed to responsive, high-quality service.
- Local firm providing direct partner involvement, two part-time staff members who are also experienced CPAs with QuickBooks ProAdvisor certifications.

Thank you again for the opportunity to submit this pricing proposal. Please do not hesitate to reach out with any questions or to discuss the proposal in more detail.

Sincerely,

Brody Fitch, CPA/PFS, MAcc
(208) 251-5147
brodyfitch@highpointbusinessadvisors.com
Secure Client Center: onvio.us/clientcenter
Click to Pay:
secure.cpacharge.com/pages/highpointbusinessadvisorsllc/payments

Highpoint Business Advisors

RECEIVED
7.6.26, 8:00 a.m.
by AM in Email

Brody Fitch

REQUEST FOR PROPOSALS
For Treasurer/Bookkeeping Services

The Urban Renewal Agency of the City of Pocatello, also known as Pocatello Development Authority ("Agency"), is requesting proposals from individual accountants and/or accounting firms for treasurer/bookkeeping services to be provided the Agency. It is the intent of the Agency to award this contract within 30 days after receipt of proposals. The term of this agreement is expected to be through the end of the current fiscal year ending September 30, 2026, with the opportunity to renew. Agency may terminate the agreement(s) at any time.

SCOPE OF WORK

Agency has a need for Treasurer/Bookkeeping/Clerical services. The scope of work could include:

- Timely deposit of checks received
- Documenting transaction details for multiple revenue allocation areas
- Recording financial transactions for multiple revenue allocation areas
- Preparation and presentation of monthly financial reports for board meetings
- Preparation of revenue projections
- Determining borrowing/cash flow capacity for eligible projects
- Fact-checking accounting data
- Cash flow management
- Submission of bills to Agency Board for approval
- Payment of bills following Board approval
- Preparation of annual budget, any related notices for publication, and submission to the City Clerk
- Retain and provide necessary information to the auditors
- Make payments on Agency contractual obligations
- Retain Agency records and documents as directed by the Agency's Executive Director
- Assist in the preparation and filing of the Agency's annual report and other annually required reporting information

Agency seeks professionals in the following disciplines:

1. Treasurer
2. General Bookkeeping

GENERAL

The selection process is qualifications-based, and rates and other compensation will be negotiated.

SUBMISSION REQUIREMENTS

RFP response submissions must be received at the address below by 3:00 p.m. MDT, July 3, 2026. Only one (1) original submission is required.

Pocatello Development Authority
ATTN: BRENT MCLANE
911 N 7th Ave
Pocatello ID 83201

To be considered each RFP response must include the following minimum information:

1. Cover letter; including name, address, telephone, and e-mail contact.

2. Resume.

3. List of relevant experience.

4. Proposed methodology for accomplishing the Scope of Services described in the RFP above.

5. Cost for services.

6. References.

Agency may, at its own discretion, accept such submissions as it deems to be in the best public interest and in furtherance of the purposes of Idaho Law, or it may proceed with further selection processes, or it may reject any and all submissions. Agency reserves the right to, in its discretion, waive any immaterial defects in any submissions, reissue the request for statements of qualifications, and invite additional respondents to submit proposals. Agency reserves the right to reject any submissions based on real or apparent conflict of interest, to reject any submission containing inaccurate or misleading information, and to request additional data and information from any and all respondents. All submissions will be considered public documents under applicable state law except to the extent portions of the submissions are otherwise protected under state law. Respondents should segregate any proprietary or confidential material and provide an explanation as to why such information should not be deemed a public record, citing the applicable portion of the Idaho Public Records Act.

SELECTION CRITERIA

Selection will be based on the submitted proposals. Final selection is made by the Agency's Board of Commissioners, which has the right to waive or alter submission requirements or to reject any or all submissions.

The issuance of the RFP and the receipt and evaluation of submissions do not obligate Agency to award a contract. Agency will not pay costs incurred in responding to this RFQ. Agency may in its discretion cancel this process at any time prior to the execution of a contract without liability.

Proposals will be evaluated according to completeness, content, experience with similar projects, and cost. Award of a contract to one party responding to this RFP does not mean the other proposals lacked merit, but that, all factors considered, the selected proposal was deemed to be most advantageous to the Agency.

QUESTIONS

Direct any questions to: Brent McLane at bmclane@pocatello.gov or 208.234.6184.

RESPONSE

By submitting this proposal, the potential parties responding to this RFP certify the following:

1. This proposal is signed by the individual submitting the RFP. Brody Fitch
2. The party responding to this RFP has read and understands the terms, conditions, and specifications set forth in this RFP.
3. Any exceptions to the terms, conditions, and/or specifications are specified in the proposal submitted by the parties responding to this RFP.

Therefore, in compliance with this Request for Proposals, and subject to all conditions herein, the undersigned offers and agrees, if their proposal is accepted within 30 days from the date of the opening, to negotiate a contract to furnish the subject services as outlined in this request.

BUSINESS NAME: Highpoint Business Advisors LLC

ADDRESS: 2637 Lakeview Rd

CITY, STATE, ZIP: American Fall, ID 83211

TELEPHONE NUMBER: 208-251-5147

E-MAIL ADDRESS: BrodyFitch@highpointbusinessadvisors.com

Brody Fitch, CPA/PFS, MAcc

Clinical Associate Professor of Accounting
Idaho State University
College of Business
921 South 8th Avenue, Pocatello, ID
Phone: 208-251-5147
Email: brodyfitch@isu.edu

Education:

Idaho State University	Accounting	2013 – 2014	Master of Accountancy
Idaho State University	Accounting	2008 – 2012	BBA Accounting

Academic Experience:

Idaho State University

Clinical Associate Professor of Accounting — Fall 2025 - Present
Clinical Assistant Professor of Accounting — Fall 2022 – Spring 2025
Visiting Clinical Assistant Professor of Accounting — Fall 2021 – Spring 2022
Adjunct Clinical Professor of Accounting — Fall 2020 – Spring 2021

College of Southern Idaho

Adjunct Accounting Instructor — 2015

Professional Work Experience:

Highpoint Business Advisors, LLC

Owner — Sept 2022 – Present

- Licensed peer reviewed accounting firm in the state of Idaho (FR-0730)
- Provide tax planning and compliance services to individuals and business owners
- Engage with clients to prepare, compile, and review financial statements in accordance with AICPA professional standards under SSARS
- Assist clients with personal financial planning, business succession planning, tax notice resolution, entity formation, payroll, and general bookkeeping.

Cooper Norman CPAs

Senior Manager - Account Executive — Aug 2020 – Oct 2021

- Served as primary point of contact for client engagements
- Maintained fee arrangements and billings for professional services
- Supervised staff in completing various tax, financial statement and consulting engagements

Account Manager — Aug 2018 – Jul 2020

- Served as secondary point of contact for client engagements
- Reviewed workpapers and engagement deliverables
- Trained new hires and interns

Associate — Aug 2017 – Jul 2018

- Communicated with clients to gather relevant information
- Prepared GAAP financial statements with compilation and review level assurance
- Developed tax planning strategies

Staff — Jan 2016 – Jul 2017

- Prepared tax returns and basic financial statements
- Organized project documentation
- Assisted with general client accounting services

City of Pocatello

Accountant II — Jul 2014 – Dec 2015

- Prepared key sections of the annual financial statements
- Worked with department managers to develop annual budgets
- Closed the books and distributed monthly financial reports

Accountant I — Jan 2013 – Jun 2014

- Reconciled bank balances to internal cash records
- Prepared performance reports for management
- Assisted external audit firm to collect relevant information

Conference Presentations:

Idaho Cattle Association

Summer general membership meeting — 2022

- How to create and use financial projections to make smart decisions
- How to manage risk and inform marketing decisions

Idaho Association of Government Accountants

Summer continuing professional education event and membership meeting — 2023

- Changes to the uniform CPA exam
- Overview of ISU Accounting 6660 – Accounting for Government and Not-for-Profit Organizations

Professional Certifications:

Certified Public Accountant	Idaho License # CP-5440	Jan 2014 – Present
CPA/PFS	AICPA – Personal Financial Specialist	Dec 2025 – Present

Professional Memberships:

American Institute of Certified Public Accountants

Idaho Society of CPAs

Service Record:

University and College of Business

Beta Alpha Psi, Eta Lambda Chapter / Accounting Club

Faculty Advisor	Summer 2022 – Present

Search Committees at Idaho State University

Accounting Faculty	Fall 2025
Accounting Faculty	Fall 2023
Accounting Faculty	Fall 2022
Accounting Faculty	Spring 2022
Internal Audit Staff	Spring 2022
Accounting Faculty	Fall 2021

Student Recruiting Event Participation

Meet the Firms	Fall 2021 – Present
Accounting Career Vision Symposium	Fall 2021 – Present

Community

ISU Continuing Education Workforce Development

Lunch & Learn Presentation - Taxes for Small Business	Feb 2024

Pocatello High School

Career Pathways in Accounting Presentation	Mar 2022

Honors and Awards:

Leadership Idaho Agriculture

Class 39 Graduate, Leadership Idaho Agriculture is a 15-day leadership program on speaking, writing, communication and public policy — Feb 2019

Leadership Idaho Agriculture

Presentation to Idaho Governor - Voted by my 30 fellow class mates to be one of five individual ag issue speeches delivered at the Idaho state capital to governor Brad Little. — Feb 2019

Federated Schools of Accountancy, organization of accredited graduate programs in accounting

Outstanding Student Award	May 2014

Idaho State University

College of Business Fellow	2011-2012
Dean's list recognition	2010-2012

BRODY FITCH, CPA, MACC

Professional References

AUSTIN IRWIN, CPA
Director of Finance / Controller
Portneuf Health Trust
777 Hospital Drive
Pocatello, ID 83201
435-890-3028
irwinaustin@gmail.com

Chantelle Macy
Budget Manager
City of Pocatello
911 N 7th Avenue
Pocatello, ID 83201
208-403-4008
chantelle.macy@pocatello.gov

DANIEL PACKARD, CPA, CVA, CFE
Partner
Cooper Norman CPAs & Business Advisors
1000 Riverwalk Drive Suite 100
Idaho Falls, ID 83405
(208) 201-6205
dpackard@coopernorman.com

Jordan & Company

Certified Public Accountants

RECEIVED AT 8:49 AM / PM
JUL 0 6 2026
BY: AM Email

Established 1941

June 9, 2026

Pocatello Development Authority
Attn: Brent McLane
911 N 7th Ave
Pocatello ID 83201

Dear Brent McLane:

We are pleased to submit this proposal for accounting and bookkeeping services to be provided to the Pocatello Development Authority for the fiscal year ending September 30, 2026.

As an independent, third-party accounting firm, we will provide the following services:

1. Process accounts payable transactions on a monthly basis.
2. Assist with accounts receivable transactions and record remittances received from the County.
3. Collect, process, and deposit checks received on behalf of the Authority, generally on a weekly basis.
4. Perform a monthly reconciliation of all bank statements.
5. Utilize defined classes, projects, and other tracking mechanisms as needed to monitor expenses, revenues, and fund balances.
6. Prepare and issue monthly financial statements in accordance with a preparation engagement.
7. Prepare an annual financial report prior to December 31, 2026.
8. Provide audit support to the external audit team.
9. Assist management and individuals with decision-making authority by providing financial information necessary for their preparation of the annual budget.

As an independent accounting firm, our role is limited to providing bookkeeping, accounting, and financial reporting assistance. Management and those charged with governance retain full responsibility for all operational, financial, and policy decisions, including the approval of transactions, budgets, financial reports, and internal controls. We will not assume management responsibilities or make management decisions on behalf of the Authority and will maintain our independence in accordance with applicable professional standards.

Our monthly fee for these services is expected to range from $1,500 to $2,000, depending on the level of activity and time required. In addition, we estimate the annual financial statement preparation to cost approximately $2,500.

Should additional services or special projects be requested, fees may increase based on the time expended. We will communicate any anticipated additional charges in advance. Conversely, if activity levels are lower than expected during a given period and require less time, our billing will reflect that reduction.

109 North Arthur, Suite 400 • Pocatello, Idaho 83204 • Phone: 208-232-5471 • Fax: 208-232-5485

www.jordancocpas.com

We will make every reasonable effort to provide the monthly financial statements to the Director one week prior to scheduled board meeting.

We appreciate the opportunity to serve the Pocatello Development Authority and believe this letter accurately summarizes the significant terms of our proposal. If you have any questions regarding the services outlined above, please do not hesitate to contact us.
If the terms of this proposal are acceptable, please sign and return the enclosed copy at your earliest convenience.

We look forward to working with you.

Sincerely,

Jordan & Company

Jordan & Company, PA
Enclosure

RESPONSE:

This letter correctly sets forth the understanding of Chubbuck Development Authority.

By: ______________________

Title: ______________________

Date: ______________________

Jordan & Company, PA

By: Mindy Tuia [signature]

Title: Partner

Date: 6/25/26

RECEIVED AT 10:32 AM / PM
JUL 0 6 2026
BY: AM

TREASURER / BOOKKEEPING SERVICES

Proposal in Response to the Request for Proposals

Pocatello Development Authority — Treasurer

SUBMITTED TO

Pocatello Development Authority
ATTN: Brent McLane
911 N 7th Ave
Pocatello, ID 83201
bmclane@pocatello.gov

SUBMITTED BY

Craib Accounting LLC
18514 Country Ln
Lansing, IL 60438
708-858-3336 |
shauna@craibaccounting.com
UEI: QL6RLZH1LD31 | CAGE: 8CZU1

Proposal Due: July 6, 2026 — 4:00 PM MDT **(per Addendum #1)**

CRAIB
— ACCOUNTING —
ADVISORY. ACCOUNTING. ADVANTAGE

Bookkeeping • Financial Reporting • Treasurer Services

Proposal Contents & RFP Compliance Cross-Reference

This proposal is organized to follow the RFP's required submission items. The table below maps each section to the requirement it satisfies.

Proposal Section	Satisfies RFP Requirement
1. Cover Letter	Submission item 1 — cover letter (name, address, telephone, e-mail); Addendum #1 acknowledgment
2. Firm Profile	Supporting company information
3. Key Personnel & Resumes	Submission item 2 — resume(s)
4. Relevant Experience	Submission item 3 — list of relevant experience
5. Proposed Methodology	Submission item 4 — methodology for the Scope of Services
6. Cost for Services	Submission item 5 — cost for services
7. References	Submission item 6 — references
8. Certification & Craib Response	RFP "Response" certification and signature; Addendum #1 acknowledgment

1. Cover Letter

July 3, 2026

Pocatello Development Authority
ATTN: Brent McLane
911 N 7th Ave, Pocatello, ID 83201

Subject: Request for Proposals — Pocatello Development Authority Treasurer (Treasurer/Bookkeeping Services); due July 6, 2026, 4:00 PM MDT.

Dear Mr. McLane and Members of the Board of Commissioners:

Craib Accounting LLC is pleased to submit this proposal to provide treasurer and bookkeeping services to the Urban Renewal Agency of the City of Pocatello (the "Agency"). We have read and understand the terms, conditions, and specifications set forth in the **RFP and Addendum #1, and we take no exceptions.**

Craib Accounting is a **minority woman-owned** accounting firm founded in 2018, headquartered in Lansing, Illinois, with staff in New York. We provide treasurer and bookkeeping services, financial reporting, reconciliation, cash management, accounts payable and receivable, payroll, tax-preparation support, and forensic and internal-control support to commercial, nonprofit, and public-sector clients, and we serve several clients nationwide.

The Agency's requirement maps directly to work we perform today. Our engagements for the **Lansing Area Chamber of Commerce, Hobart Chamber of Commerce, and the Home Builders Association**, along with other board-governed organizations, each cover the same core responsibilities this contract requires – *recording transactions across multiple funds, preparing and presenting monthly financial statements to a board, preparing budgets, managing cash and processing accounts payable through a board-approval workflow, and supporting auditors.*

Ms. Shauna Small-Craib, CFE, our founder, will serve as the Agency's Treasurer and engagement lead and will be the primary point of contact for this proposal. She will be supported by Staff Accountant Monique Ward. Contact information:

Shauna Small-Craib, CFE — Chief Executive Officer
Craib Accounting LLC, Lansing, IL 60438
Telephone: 708-858-3336 | E-mail: shauna@craibaccounting.com

We acknowledge receipt of **Addendum #1** (dated June 26, 2026), which sets the proposal due date and time at 4:00 PM MDT on July 6, 2026. In compliance with this RFP, and if this proposal is accepted within 30 days from the date of the opening, the undersigned offers and agrees to negotiate a contract to furnish the services described.

Thank you for your consideration.

Sincerely,

Shauna Small-Craib, CFE
Chief Executive Officer, Craib Accounting LLC

2. Firm Profile

Craib Accounting LLC is a minority woman-owned accounting firm established in 2018 and headquartered in Lansing, Illinois, with staff based in New York. The firm provides **treasurer and bookkeeping services, financial reporting, reconciliation, cash management, accounts payable and receivable, payroll, tax-preparation support, and forensic accounting and internal-control support**. Craib self-performs core accounting work and teams with partners when additional project management, quality control, or specialized capacity is needed. The firm works primarily in QuickBooks Online and is experienced with additional accounting systems; it can adopt the Agency's existing system, chart of accounts, and reporting formats.

Legal name	Craib Accounting LLC
Business type	Minority woman-owned small business; privately held
Year founded	2018
Headquarters	Lansing, IL 60438
Additional staff location	New York
UEI / CAGE / DUNS	QL6RLZH1LD31 / 8CZU1 / 111424050
Primary NAICS	541219 — Other Accounting Services
Additional NAICS	541214 (Payroll Services); 541213 (Tax Preparation Services); 561110 (Office Administrative Services)
Certifications	Minority Small Business Certified, WBE (WBENC); WBE / BEP (State of Illinois)
Primary contact	Shauna Small-Craib, CFE, CEO 708-858-3336 | shauna@craibaccounting.com

This PDA engagement will be led by Shauna Small-Craib, whose experience includes treasury accounting, cash management, budgeting, financial reporting, audit support, and board reporting across commercial and nonprofit organizations.

Certifications

certified WBENC WOMEN'S BUSINESS ENTERPRISE

WOMAN-OWNED WBE CERTIFIED BUSINESS ENTERPRISE

SAM.GOV® ★ CERTIFIED ★

Accounting Data Security Standard ★ ★ CERTIFIED ★ ★

PROUD MEMBER GOVERNMENT CONTRACTORS ASSOCIATION

ASSOCIATION OF CERTIFIED FRAUD EXAMINERS · ACFE ·

Technology, Data Security, and Software Capability

Craib Accounting uses secure, cloud-based accounting and document-management tools to support accurate bookkeeping, financial reporting, and client communication. Our team has experience with **QuickBooks Online, Xero, Workday, Sage, Aplos, Microsoft Excel**, and other accounting and payroll systems, allowing us to adapt to the Agency's existing processes and preferred platforms.

We apply practical data-security controls when handling financial records, including controlled access, secure document exchange, organized record retention, and confidentiality practices. Craib Accounting also maintains an IRS Written Information Security Plan (WISP) and uses security and practice-management tools such as Practice Protect, Canopy, and KaseyaOne to support secure client service delivery.

This technology approach allows Craib Accounting to provide timely financial reporting, maintain organized supporting documentation, and support remote collaboration while protecting sensitive Agency financial information.

3. Key Personnel & Resumes

For this PDA project, two Craib Accounting professionals will serve the Agency across the two disciplines named in the RFP — Treasurer and General Bookkeeping. Additional Craib staff are available to support surge needs, quality review, or specialized tasks.

Name	Role for the Agency	Primary Focus/Responsibilities
Shauna Small-Craib, CFE	Treasurer / Engagement Lead (primary contact)	Treasury and cash management, board reporting, budgeting, controls, audit coordination, client communication
Monique Ward	Staff Accountant / Lead Bookkeeper	Transaction recording and reconciliation, accounts payable, monthly close, financial-report preparation, records maintenance

Shauna Small-Craib, CFE — Treasurer / Engagement Lead

Accounting and treasury professional with more than 20 years of experience in accounting, treasury operations, budgeting, financial reporting, cash management, internal controls, and audit support across commercial, nonprofit, and government-related environments.

Certifications & Affiliations

- Certified Fraud Examiner (Association of Certified Fraud Examiners)
- Certified Economic Crime Forensic Examiner (National White Collar Crime Center, NW3C)
- International Association of Interviewers — Associate Member
- Association of Government Accountants — Member

Education

- M.S., Forensic Accounting and Fraud Examination — West Virginia University (2020)
- M.S., Accountancy — University of Phoenix (2017)
- Certificate, Contracting with the Federal Government (Accounting) — George Mason University (2023)
- B.S. — Berkeley College (2015)

Relevant Experience

- **Craib Accounting — Owner/Accountant (2018–present).** Bookkeeping and accounting for clients, including tax-return preparation, accounts receivable and collections, accounts payable, payroll, cash forecasting and management, and budgeting; forensic and fraud investigations, internal-control implementation, and coordination with external auditors.
- **Collective Shift (nonprofit) — Accountant/Budget Manager (2017–2018).** Accounts payable and receivable; month-end close, general-ledger and bank/credit-card reconciliation; grant billing and reimbursement; budget planning and maintenance.
- **Rise Interactive — Accountant (2016–2017).** Vendor and general-ledger reconciliations; month-end close; review of vendor invoices, contracts, payments, and expense reimbursements for errors and irregularities.
- **CMT Asset Management — Treasury Accountant (2014–2015).** Daily cash management and bank reconciliation across multiple entities; accounts payable and receivable; domestic and international wire transfers; cost allocations; month-end close; served as gatekeeper for outgoing expenses.

4. Relevant Experience

The following current and recent engagements demonstrate Craib Accounting's performance on the core responsibilities in the Agency's Scope of Work — recording transactions across multiple funds, preparing and presenting monthly financial statements to a board, preparing budgets, managing cash and accounts payable through an approval process, and supporting audits.

> **Treasurer and monthly board reporting we perform today for three organizations.**
> Lansing Area Chamber of Commerce, Hobart Chamber of Commerce, Crown Point Chamber of Commerce and the Home Builders Association — the same core duties this RFP requires.

Project 01 - Lansing Area Chamber of Commerce

Service type	Accounting / Bookkeeping / Treasurer
Period	Ongoing since June 2022

Scope performed: Serves as the Chamber's **Treasurer** and lead accountant, providing bookkeeping, treasury, payroll, and financial management services. Responsibilities include cash management; transaction recording and reconciliations; accounts payable and receivable; month-end and year-end close; preparation and presentation of monthly Board financial reports; budget preparation and monitoring; payroll administration; federal and state payroll tax filings; required financial and administrative compliance filings; grant reporting; year-end Forms W-2 and 1099; audit support; and financial advisory services to Chamber leadership.

Relevance to the Agency: Demonstrates current experience serving as Treasurer and accountant for a Board-governed organization, providing treasury oversight, bookkeeping, payroll administration, financial reporting, budgeting, cash management, regulatory compliance, and audit support.

Project 02 - Hobart Chamber of Commerce

Service type	Accounting / Bookkeeping / Treasurer (Contract CA2025-1)
Period	Ongoing since January 2025

Scope performed: Serves as the Chamber's **Treasurer and lead accountant**, providing bookkeeping, treasury, payroll, and financial management services. Responsibilities include cash management; transaction recording and reconciliations; accounts payable and receivable; month-end and year-end close; preparation and presentation of monthly Board financial reports; budget preparation and monitoring; payroll administration; federal and state payroll tax filings; grant sourcing, grant reporting, and grant management; required financial and administrative compliance filings; year-end Forms W-2 and 1099; audit support; and financial advisory services to Chamber leadership.

Relevance to the Agency: Demonstrates current experience serving as **Treasurer and accountant** for a Board-governed organization, providing treasury oversight, bookkeeping, payroll administration, grant management, financial reporting, budgeting, cash management, regulatory compliance, and audit support.

Project 03 - Crown Point Chamber of Commerce

Service type	Accounting / Bookkeeping / Treasurer
Period	Ongoing since April 2026

Scope performed: Serves as the Chamber's **Treasurer and lead accountant**, providing bookkeeping, treasury, and payroll services. Responsibilities include cash management; transaction recording and reconciliations; accounts payable and receivable; month-end and year-end close; preparation and presentation of monthly Board financial reports; budget preparation and monitoring; payroll administration; federal, state, and local payroll tax filings; required financial and administrative compliance filings; audit support; and financial advisory services to Chamber leadership.

Relevance to the Agency: Demonstrates current experience serving as **Treasurer and accountant** for a Board-governed organization, providing treasury oversight, bookkeeping, payroll administration, financial reporting, budgeting, cash management, regulatory compliance, and audit support.

Project 04 - Home Builders Association of Northwest Indiana

Service type	Accounting / Bookkeeping / Treasurer
Period	Ongoing since January 2026

Scope performed: Serves as the Association's **Treasurer** and lead Accountant, providing comprehensive bookkeeping and treasury services. Responsibilities include treasury and cash management; recording and reconciling financial transactions; bank reconciliations; month-end and year-end close; accounts payable review, Board approval workflow, and payment processing; preparation and presentation of monthly financial statements to the Board of Directors; budget preparation and monitoring; audit support; financial record maintenance; and ongoing financial advisory services to Association leadership.

Relevance to the Agency: Demonstrates current experience serving as both **Treasurer** and accountant for a Board-governed association, providing treasury oversight, bookkeeping, financial reporting, budgeting, cash management, accounts payable administration, and audit support—responsibilities that closely align with the Agency's requested scope of services.

5. Proposed Methodology

Our Understanding of the Agency's Priorities (for this project)

The priorities below are drawn from the RFP Scope of Work. Each is matched to how Craib Accounting will respond.

Agency priority	Our Response
• **Track finances separately across multiple revenue allocation areas**	Maintain a fund/class structure so each revenue allocation area is recorded and reported on its own.
• **Give the Board timely, decision-ready monthly financials**	Close each month and present board-format statements, with revenue-allocation-area detail, at board meetings.
• **Control spending — bills paid only after Board approval**	Route payables for Board approval and pay only approved bills, with supporting documentation retained.
• **Onboard quickly within the term ending September 30, 2026**	Use a structured onboarding to obtain access, prior records, and reporting formats and become productive in the first weeks.
• **Meet audit and annual-report / statutory obligations**	Keep audit-ready records, serve as auditor liaison, and assist with the annual report and other required filings.
• **Understand cash position and capacity for eligible projects**	Monitor cash across allocation areas and analyze borrowing and cash-flow capacity to support Board decisions.

Approach Overview

Craib Accounting's objective is to provide accurate, timely, and decision-ready financial information that enables the Board of Commissioners to make informed decisions while maintaining compliance with applicable statutory reporting requirements.

- **Onboarding and transition (first weeks).** Obtain access to the Agency's accounting system, bank information, prior financial statements, current budget, chart of accounts, prior audit, and most recent annual report; confirm the list of revenue allocation areas, the board-meeting calendar, and preferred reporting formats; and document a monthly close-and-report checklist agreed with the Executive Director.
- **Recurring monthly cycle.** Deposit receipts and record transactions by revenue allocation area; perform reconciliations; intake and review accounts payable; present the payables list to the Board and pay approved bills; prepare and present monthly financial statements at board meetings; monitor cash and communicate with the Executive Director on cash and spend control.
- **Periodic and annual tasks.** Prepare revenue projections; assess borrowing and cash-flow capacity for eligible projects; prepare the annual budget with required publication notices and submission to the City Clerk; support the auditors; and assist with the annual report and other annual filings.
- **Controls and accuracy.** Apply reconciliation discipline, separation of review and approval steps, and fact-checking of accounting data before reporting — supported by the firm's forensic and internal-control background.
- **Communication and delivery.** A single named contact (Ms. Small-Craib), regular reporting, and prompt responsiveness. Work is delivered remotely, with virtual or in-person board participation as the Agency requires.

NOTE: *Craib Accounting emphasizes timely communication with Agency staff and will remain available to respond promptly to routine questions, urgent accounting matters, and Board requests throughout the engagement.*

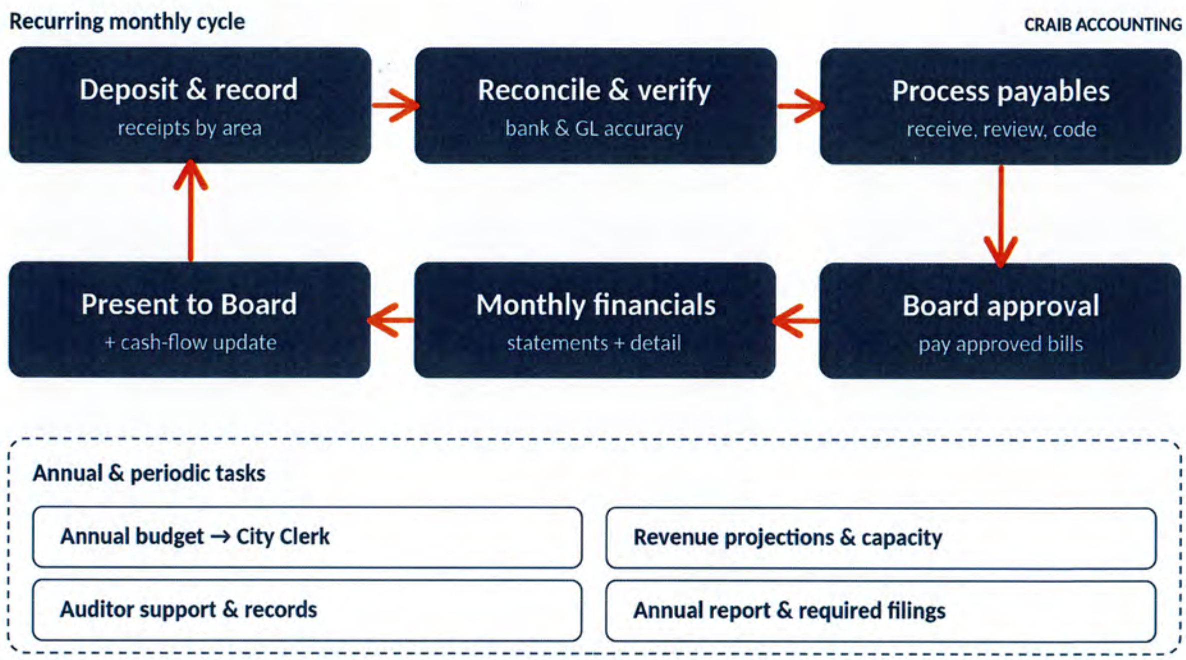

Figure 1. *Craib Accounting's monthly treasurer service cycle for the Pocatello Development Authority — a repeatable close-and-report rhythm with Board-approval controls, supported by the annual and periodic tasks shown beneath.*

Scope of Work — Compliance & Approach

The table below addresses each task in the RFP Scope of Work.

Scope of Work (RFP)	Craib Accounting's Approach
1. Timely deposit of checks received	Establish a defined intake and deposit routine; record receipts promptly, coded to the correct revenue allocation area; reconcile deposits against bank records.
2. Documenting transaction details for multiple revenue allocation areas	Capture and file the supporting detail for each transaction — source documents, coding, and revenue-allocation-area tagging — so every entry is traceable. (Craib maintains comparable documentation for fund, program, and grant activity.)
3. Recording financial transactions for multiple revenue allocation areas	Post transactions to the general ledger using a fund/class structure, so activity and balances for each revenue allocation area can be tracked and reported separately. (Comparable to Craib's fund and grant tracking for the Lansing Area Chamber and Hobart Chamber.)
4. Preparation and presentation of monthly financial reports for board meetings	Prepare monthly financial statements — income statement, balance sheet, and revenue-allocation-area detail — in the Agency's preferred format, and present them at board meetings. (Craib prepares and presents monthly financials to boards for multiple current clients.)

Scope of Work (RFP)	Craib Accounting's Approach
5. Preparation of revenue projections	Develop revenue projections by allocation area using historical activity and Agency input, to support budgeting and cash-flow planning.
6. Determining borrowing / cash-flow capacity for eligible projects	Analyze available and projected cash by allocation area to inform the Agency's borrowing and cash-flow capacity for eligible projects, and present findings for Agency and Board decision-making. Craib works from the Agency's project and statutory parameters and coordinates with the Agency's advisors as needed. (Approach draws on Ms. Craib's treasury and cash-management experience.)
7. Fact-checking accounting data	Apply reconciliation, review, and internal-control checks to verify accuracy before reporting; the firm's forensic and fraud-examination background supports this review.
8. **Cash flow management**	Monitor cash positions across allocation areas, maintain a cash-flow view, and communicate regularly with the Executive Director on cash and spend control. (Craib communicates weekly with the Lansing Area Chamber's Executive Director on cash management and spend control.)
9. **Submission of bills to the Agency Board for approval**	Receive and review vendor bills, prepare them for Board approval, and present the payables list to the Board.
10. **Payment of bills following Board approval**	Pay approved bills through the Agency's process, record the payments, and maintain supporting documentation.
11. **Make payments on Agency contractual obligations**	Track contractual obligations and schedule and pay them in accordance with contract terms and Board approval.
12. **Preparation of the annual budget, related publication notices, and submission to the City Clerk**	Prepare the annual budget with the Agency, draft the required publication notices, and submit the budget to the City Clerk on the applicable schedule.
13. **Retain and provide necessary information to the auditors**	Maintain audit-ready records and reconciliations, serve as auditor liaison, and provide requested schedules and documentation. (Craib routinely prepares and supplies documents for client audits.)
14. **Retain Agency records and documents as directed by the Executive Director**	Maintain organized financial records and documentation in accordance with the Executive Director's direction and applicable retention requirements.
15. **Assist in preparation and filing of the Agency's annual report and other annually required reporting**	Compile the required data and assist in preparing and filing the Agency's annual report and other annual filings, following the applicable format; obtain prior filings to ensure consistency.

6. Cost for Services

Consistent with the RFP, selection is qualifications-based. Craib Accounting proposes the following professional services fee to provide the Treasurer and Bookkeeping Services described in this proposal. Final contract terms and compensation are subject to negotiation with the selected proposer.

Professional Services Fee

Service	Basis	Fee
Treasurer & Bookkeeping Services (Monthly)	Fixed monthly	$3,500/mo
Special Projects or Services Outside Scope	Hourly	$185.00/hour
On-site Travel (if requested by the Agency)	At Cost	Pre-approved travel expenses

Note: The monthly professional services fee includes all recurring services described in the RFP Scope of Work, including remote attendance and presentation at Board meetings. In-person attendance, if requested by the Agency, will be billed only for pre-approved travel expenses.

7. References

References for the engagements described in Section 4 are provided below.

Reference 1: Lansing Area Chamber of Commerce

Services	Accounting / Bookkeeping / Treasurer — ongoing since Jun 2022
Address	17551 Chicago Road, Suite 1, Lansing, IL 60438
Point of contact	Laura Vazquez-Alvarado, Executive Director
Phone / e-mail	708-474-4170 | director@chamberoflansing.com

Reference 2: Hobart Chamber of Commerce

Services	Accounting / Bookkeeping / Treasurer (Contract CA2025-1) — ongoing since Jan 2025
Point of contact	Susan Thompson, Executive Director
Phone / e-mail	219-942-5774 | executivedirector@hobartchamber.com

Reference 3: Crown Point Chamber of Commerce

Services	Accounting / Bookkeeping / Treasurer — ongoing since Apr 2026
Address	One Courthouse Square, Crown Point, IN 46307
Point of contact	Julie LaCose
Phone / e-mail	219-240-6162 | executivedirector@crownpointchamber.com

Reference 4: Home Builders Association

Services	Accounting / Bookkeeping / Treasurer — ongoing since Jan 2026
Point of contact	Jennifer Young, Executive Director
Phone / e-mail	219-464-2944 | jyoung@hbanwi.com

8. Certification & Craib's Response

No exceptions taken — fully compliant with the RFP and Addendum #1.
Craib Accounting accepts the terms, conditions, and specifications as written.

By submitting this proposal, Craib Accounting LLC certifies the following:

- This proposal is signed by the individual submitting it on behalf of Craib Accounting LLC.
- Craib Accounting LLC has read and understands the terms, conditions, and specifications set forth in this RFP and Addendum #1.
- Exceptions to the terms, conditions, and/or specifications: **None.**

In compliance with this Request for Proposals, and subject to all conditions herein, the undersigned offers and agrees, if this proposal is accepted within 30 days from the date of the opening, to negotiate a contract to furnish the subject services as outlined in the RFP.

BUSINESS NAME	Craib Accounting LLC
ADDRESS	18514 Country Ln
CITY, STATE, ZIP	Lansing, IL 60438
TELEPHONE NUMBER	708-858-3336
E-MAIL ADDRESS	shauna@craibaccounting.com

Signature

Printed name / title: **Shauna Small-Craib, CFE — Chief Executive Officer**
Date: July 3, 2026

Addendum acknowledgment: Craib Accounting LLC acknowledges receipt of Addendum #1, dated June 26, 2026.

AGENDA 6

Pocatello Development Authority - Proposed Budget 2027 Fiscal Year

	General Fund	Naval Ordinance	North Portneuf	Airport	Northgate	S 5th Ave	Total
Estimated Beginning Cash Balance October 1, 2026	$482,754	$469,373	$1,464,734	$110,204	$254,000	$23,500	$2,804,565
INCOME:							
Property taxes	$0	$370,000	$140,000	$80,000	$946,000		$1,536,000
Interest Income	$60,000						$60,000
Allocation	$153,600						$153,600
Total Projected Income:	$213,600	$370,000	$140,000	$80,000	$946,000	$0	$1,749,600
Amount Available for FY 2027 appropriations	$696,354	$839,373	$1,604,734	$190,204	$1,200,000	$23,500	$4,554,165
EXPENSE:							
Contingency (1)	$499,854	$802,373	$1,590,734	$182,204	$0	$23,500	$3,098,665
Planned development projects							$0
Reimburse District Improvements					$1,105,400		$1,105,400
Administrative Allocation		$37,000	$14,000	$8,000	$94,600		$153,600
Luncheon costs	$3,000						$3,000
Office expenses	$500						$500
Errors and omission insurance	$12,500						$12,500
City Administration Charges	$30,000						$30,000
Professional services	$150,000						$150,000
Transfer Out							$0
Total Projected Expense:	$696,354	$839,373	$1,604,734	$190,204	$1,200,000	$23,500	$4,554,165
	$ -	$ -	$ -	$ -	$ -		$ -

CALCULATED ENDING BALANCE

1. The General fund contingency covers any potential unplanned projects.

The remaining contingencies in the other districts are for potential unplanned projects.

AGENDA 8

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

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, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Pocatello Development Authority as of and for the year ended September 30, 2026. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Pocatello Development Authority's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Pocatello Development Authority's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

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

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

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented; in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error

and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

> According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain

the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

Audit Procedures—Internal Controls

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

Audit Procedures—Compliance

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

Other Services

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

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

Responsibilities of Management for the Financial Statement

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

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information. (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known).You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2)

additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

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

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

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

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

Other Services

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

You agree to assume all management responsibilities relating to the financial statements and related notes and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit 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 the 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.

<u>Audit Fees</u>

We estimate that our fees for the audit services and preparation of financial statements will not exceed $8,250 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.

<u>Non-Attest Services and Fees</u>

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

Reporting

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

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

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

Deaton & Company

Pocatello, Idaho
June 24, 2026

RESPONSE:

This letter correctly sets forth the understanding of Pocatello Development Authority

By: ______________________________
David Villarreal Jr.

Title: Chair

Date: July 15, 2026

AGENDA 9

Task Order #4

Effective Date: June 1, 2026

Project Title: Confirmation of Existing Conditions Within the Proposed Amendment Area and Preparation of a Supplemental Economic Feasibility Study in Support of the First Amendment to the Urban Renewal Plan for the South 5th Avenue Urban Renewal Project.

Project Description: Property owners adjacent to the existing boundary of the S. 5th Ave revenue allocation area (the "S. 5th Ave. RAA") requested to be annexed into the existing S. 5th Ave. RAA pursuant to Idaho Code Section 50-2903A(1)(a)(ii). These were parcels that were reviewed for eligibility as part of the original S. 5th Ave. RAA, but did not timely submit agricultural operation consent forms and were ultimately not included within the S. 5th Ave. RAA boundary. This Task Order includes: review and confirmation of existing conditions within the proposed additional geographic areas to be added to the existing S. 5th Ave RAA, which additional areas were previously determined to be eligible; review of new development opportunities and projections; work with City and Agency staff to identify and prioritize eligible public infrastructure projects and the associated estimated costs for the amendment area; work on updating revenue projections over the life of the revenue allocation area; prepare the supplemental economic feasibility study, including confirmation of eligibility conditions for the amendment area.

Work involves one or more site visits, meetings with City and Agency staff, preparation of the supplemental economic feasibility study, preparation of presentation materials, and Agency and City Council meeting attendance.

Expected Deliverables: Preparation of a supplemental economic feasibility report adding the amendment area. It is estimated that the draft supplemental economic feasibility study will be reviewed with the Board at the September 2026, Board Meeting, or other date as may be agreed to by the parties. The First Amendment to the Urban Renewal Plan for the South 5th Avenue Urban Renewal Project, incorporating the final supplemental economic feasibility study is estimated to be presented to the Board for its consideration at the October 2026, Agency Board meeting, or other date as may be agreed to by the parties.

Timeline: Estimated City Council consideration of First Amendment to the Urban Renewal Plan for the South 5th Avenue Urban Renewal Project is November/December 2026, or other date as may be agreed to by the parties; and in any event prior to December 31, 2026.

Anticipated Cost: Estimated cost for preliminary geographic review and preparation of the supplemental economic feasibility study is $15,000.00. The hourly rate for 2026 is $170 per hour.

Urban Renewal Agency of the City of Pocatello, Idaho, also known as Pocatello Development Authority "AGENCY"	Perspective Planning and Consulting, LLC "CONSULTANT"
By:______________________	By: Brad Cramer
David Villarreal, Chair	Brad Cramer, Manager
Date: July 15, 2026	Date: July 9, 2026

ATTEST:

By:

Aceline McCulla, Secretary

DATE: July 15, 2026

4930-6236-2765, v. 1