



Meeting Agenda: Thursday, January 18, 2024, 7:30 a.m.

City of Moscow Council Chambers • 206 E 3<sup>rd</sup> Street • Moscow, ID 83843  
(A) = Board Action Item

1. **Consent Agenda (A)** - Any item will be removed from the consent agenda at the request of a member of the Board and that item will be considered separately later.
  - A. Minutes from December 21, 2023
  - B. December 2023 Payables
  - C. December 2023 Financials**ACTION:** Approve the consent agenda, or take such other action deemed appropriate.
2. **Public Comment**

Members of the public may speak to the Board regarding matters NOT on the Agenda nor currently pending before the Moscow Urban Renewal Agency. Please state your name and resident city for the record and limit your remarks to three minutes.
3. **Introduction and Welcome of the New Board Member**

Drew Davis was appointed to serve for a two-year term on the Urban Renewal Agency Board as a City Council representative on December 18, 2023. His term will expire on December 31, 2025.
4. **Election of Officers for 2024 (A) - Cody Riddle**

Per the Agency's bylaws, annual elections for Board Officers are to be held at the first meeting in January. The Agency will need to appoint officers for the positions of Chair, Vice Chair, and Secretary.

**ACTION:** Elect and appoint the 2024 Board Officers, or take such other action deemed appropriate.
5. **Professional Services Agreement with Presnell Gage for Audit Services (A) - Cody Riddle**

The Agency has utilized the services of Presnell Gage for the annual audit for a number of years. The cost of this service is budgeted annually, but at \$5,950, now exceeds the amount staff can authorize without board approval. Staff is seeking board approval to execute a professional services agreement for completion of the annual audit.

**ACTION:** Authorize execution of the professional services agreement, or take such other action deemed appropriate.
6. **Update on the Design of the Sixth and Jackson Street Property (A) - Cody Riddle**

On September 14, 2023 the Agency entered into an Exclusive Negotiation Agreement (ENA) with Moscow Hotel, LLC, represented by Carly Lilly and George Skandalos for development of the property located on the southwest corner of Sixth and Jackson Streets. The development team will provide an update on the planning and design efforts that have occurred since execution of the agreement.

**ACTION:** Modify the Schedule of Performance included in the agreement, or take such other action deemed appropriate.
7. **General Agency Updates – Cody Riddle**

**NOTICE:** It is the policy of the City of Moscow that all City-sponsored public meetings and events are accessible to all people. If you need assistance in participating in this meeting or event due to a disability under the ADA, please contact the City's ADA Coordinator by phone at (208) 883-7600, TDD (208) 883-7019, or by email at [adacoordinator@ci.moscow.id.us](mailto:adacoordinator@ci.moscow.id.us) at least 48 hours prior to the scheduled meeting or event to request an accommodation. The City of Moscow is committed to ensuring that all reasonable accommodation requests are fulfilled.



## Meeting Minutes: December 21, 2023, 7:30 a.m.

City of Moscow Council Chambers • 206 E 3<sup>rd</sup> Street • Moscow, ID 83843

Commissioners Present	Commissioners Absent	Staff in Attendance
Steve McGeehan, Chair	Sandra Kelly	Cody Riddle, Executive Director
Mark Beauchamp	Tom Lamar	Jennifer Fleischman, Clerk
Maureen Laflin		Renee Tack, Treasurer
Alison Tompkins		
Nancy Tribble		

McGeehan called the meeting to order at 7:33 a.m.

### 1. Consent Agenda (A)

*Any item will be removed from the consent agenda at the request of any member of the Board and that item will be considered separately later.*

**A.** Minutes from November 16, 2023

**B.** November 2023 Payables

**C.** November 2023 Financials

Tompkins moved for approval of the consent agenda as written, seconded by Tribble. Roll Call Vote; Ayes: Beauchamp, McGeehan, Tompkins, Tribble (4). Nays: None. Abstentions: Laflin (1). Motion carried.

### 2. Public Comment

*Members of the public may speak to the Board regarding matters NOT on the Agenda nor currently pending before the Moscow Urban Renewal Agency. Please state your name and resident city for the record and limit your remarks to three minutes.*

None.

Laflin arrived at 7:36 AM.

### 3. Update on the Design of the Sixth and Jackson Street Property (A)

*On September 14, 2023 the Agency entered into an Exclusive Negotiation Agreement (ENA) with Moscow Hotel, LLC, represented by Carly Lilly and George Skandalos for development of the property located on the southwest corner of Sixth and Jackson Streets. The development team will provide an update on the planning and design efforts that have occurred since execution of the agreement.*

Riddle informed the Board that the developers were unable to attend the meeting, but covered some of the updates that were provided to him. The second deadline from the Schedule of Performance had passed on December 1<sup>st</sup> without a submission by the developers. Staff recommends that the Board consider giving the developers a deadline to provide necessary documentation for updating the Schedule of Performance and steps to move forward. The developers have communicated that the submission delay was due to information regarding their geotechnical report.

The Board discussed the communication from the developers and merits of extending the deadlines. There could be measurable standards that are requested from the developers through an updated Schedule. The Board would like to see more forthcoming communications regarding updates and delays. Staff has informed the developers

of the recommended action. There was a conversation about what an updated Schedule of Performance could look like and how that could affect the construction schedule. The Board agreed that problems with a geotechnical report would be considerable reason to cause a delay.

#### **4. General Agency Updates – Cody Riddle**

- The January 4<sup>th</sup> meeting may be cancelled, with the expectation that a meeting will happen later in January.
- The Idaho Department of Environmental Quality (DEQ) had replaced Well #3 on the Sixth and Jackson Street property, and have received the preliminary results. Staff plans to bring the December report to the next meeting.
- Idaho Counties Risk Management Program (ICRMP) has trainings that can be added to future agendas.
- The Agency has received a Conditional Use Permit Notice of Public Hearing for a coffee stand operating adjacent to the Legacy Crossing property. The Board discussed the possibility of submitting a neutral comment.
- The Board thanked Laflin for her service with the Agency, as this is her last meeting as a Council representative.

**McGeehan declared the meeting adjourned at 8:06 a.m.**

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Steve McGeehan, Agency Chair

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Date



**Balance Sheet**  
**December 31, 2023**

	<u>Total Funds</u>
<b>ASSETS</b>	
Cash	20,755
Investments - LGIP	2,704,199
Investments-Zions Debt Reserve	44,536
Other Assets	5,260
Land	679,420
<b>Total Assets</b>	<u><u>\$ 3,454,170</u></u>
<b>LIABILITIES</b>	
Deposits Payable	5,000
Series 2010 Bond - due within one year	37,000
Latah County payback agreement - due within one year	5,000
Series 2010 Bond - due after one year	121,000
Latah County payback agreement - due after one year	74,537
<b>Total Liabilities</b>	<u>242,537</u>
<b>FUND BALANCES</b>	
Net Investment in Capital Assets	521,420
Restricted Fund Balance	44,312
Unrestricted Fund Balance	2,645,901
<b>Total Fund Balance</b>	<u>3,211,633</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 3,454,170</u></u>



December-23  
Checks by Date



Check Number	Vendor	Description	Check Date	Check Amount
4913	UAVISTA 1563734669-12182023	Avista Utilities Nov'23 Electric for Legacy Property	12/07/2023	73.48
Total for Check Number 4913:				73.48
4914	UCITYMOS 15911-11302023	City of Moscow Nov '23 Utilities 6th & Jackson	12/07/2023	331.47
Total for Check Number 4914:				331.47
4915	UCITYMOS 2300001985	City of Moscow City Admin Fees Dec'23	12/14/2023	4,750.42
Total for Check Number 4915:				4,750.42
<b>Total bills for December 2023:</b>				<b>\$ 5,155.37</b>

December-23  
Accounts Payable Checks for Approval



Check	Check Date	Fund Name	Vendor	Void	Amount
4913	12/07/2023	Moscow Urban Renewal Agency	Avista Utilities		73.48
4914	12/07/2023	Moscow Urban Renewal Agency	City of Moscow		331.47
4915	12/14/2023	Moscow Urban Renewal Agency	City of Moscow		<u>4,750.42</u>
Report Total:				<u>\$ -</u>	<u>5,155.37</u>

\_\_\_\_\_  
Steve McGeehan, Chairperson

\_\_\_\_\_  
Cody Riddle, Executive Director

Accounts payable expenditures as contained herein were made in compliance with the duly adopted budget for the current fiscal year and according to Idaho law.

\_\_\_\_\_  
Renee Tack, Treasurer

General Ledger  
Expense vs. Budget

December-23



Account	Description	Amended Budget	Period Amt	End Bal	Variance	% Budget Used
	URA General Fund					
890-880-642-00	Administrative Services	\$ 57,005.00	\$ 4,750.42	\$ 14,251.26	\$ 42,753.74	25.00%
890-880-642-15	Professional Services-Other	\$ 5,000.00	\$ -	\$ 1,250.00	\$ 3,750.00	25.00%
890-880-642-20	Professional Services-Auditing	\$ 5,871.00	\$ -	\$ -	\$ 5,871.00	0.00%
890-880-642-89	Professional Services	\$ 525.00	\$ -	\$ -	\$ 525.00	0.00%
890-880-644-10	Advertising & Publishing	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
890-880-668-10	Liability Insurance-General	\$ 1,950.00	\$ -	\$ 2,172.00	\$ (222.00)	111.38%
	Contractual	\$ 70,851.00	\$ 4,750.42	\$ 17,673.26	\$ 53,177.74	24.94%
890-880-631-10	Postage Expense	\$ 100.00	\$ -	\$ -	\$ 100.00	0.00%
890-880-631-20	Printing and Binding	\$ 400.00	\$ -	\$ -	\$ 400.00	0.00%
890-880-647-10	Travel & Meetings-General	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
890-880-649-10	Professional Development	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
890-880-669-10	Misc. Expense-General	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
	Commodities	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
	URA General Fund - Total	\$ 72,851.00	\$ 4,750.42	\$ 17,673.26	\$ 55,177.74	24.26%
	URA Legacy District					
890-895-642-10	Professional Services-Legacy	\$ 5,150.00	\$ -	\$ -	\$ 5,150.00	0.00%
890-895-642-12	Land Sale Expense-Legacy	\$ 2,060.00	\$ -	\$ -	\$ 2,060.00	0.00%
890-895-644-10	Ad. & Marketing Expense-Legacy	\$ 1,030.00	\$ -	\$ -	\$ 1,030.00	0.00%
	Contractual	\$ 8,240.00	\$ -	\$ -	\$ 8,240.00	0.00%
890-895-647-10	Travel & Meetings-Legacy	\$ 515.00	\$ -	\$ -	\$ 515.00	0.00%
890-895-652-10	Heat, Lights & Utilities	\$ 4,635.00	\$ 404.95	\$ 790.39	\$ 3,844.61	17.05%

890-895-658-51	Development Participation	\$	870,000.00	\$	-	\$	-	\$	870,000.00	0.00%
890-895-669-10	Misc. Expense-Legacy	\$	515.00	\$	-	\$	-	\$	515.00	0.00%
890-895-675-00	Fiscal Agent Trustee fees	\$	1,500.00	\$	-	\$	-	\$	1,500.00	0.00%
890-895-676-15	Latah County Reimb. Agreement	\$	5,000.00	\$	-	\$	-	\$	5,000.00	0.00%
890-895-676-17	Owner Participation Agreements	\$	63,490.00	\$	-	\$	-	\$	63,490.00	0.00%
	Commodities	\$	945,655.00	\$	404.95	\$	790.39	\$	944,864.61	0.08%
890-895-890-00	Transfer To: General Fund	\$	72,851.00	\$	-	\$	-	\$	72,851.00	0.00%
	Transfers To	\$	72,851.00	\$	-	\$	-	\$	72,851.00	0.00%
890-895-900-11	Contingency - Legacy	\$	15,000.00	\$	-	\$	-	\$	15,000.00	0.00%
	Contingency	\$	15,000.00	\$	-	\$	-	\$	15,000.00	0.00%
	URA Legacy District - Total	\$	1,041,746.00	\$	404.95	\$	790.39	\$	1,040,955.61	0.08%
890-892-790-01	Bond Principal - Legacy	\$	37,000.00	\$	-	\$	-	\$	37,000.00	0.00%
890-892-791-01	Bond Interest - Legacy	\$	6,936.00	\$	-	\$	-	\$	6,936.00	0.00%
	Debt Service - Total	\$	43,936.00	\$	-	\$	-	\$	43,936.00	0.00%
890-892-900-01	Ending Fund Bal - Assigned	\$	999,103.00	\$	-	\$	-	\$	999,103.00	0.00%
890-892-990-05	Ending Fund Bal - Restricted	\$	49,752.00	\$	-	\$	-	\$	49,752.00	0.00%
890-899-990-00	Ending Fund Bal - Unassigned	\$	190,391.00	\$	-	\$	-	\$	190,391.00	0.00%
	Ending Fund Balance - Total	\$	1,239,246.00	\$	-	\$	-	\$	1,239,246.00	0.00%
TOTAL	Moscow Urban Renewal Agency	\$	2,397,779.00	\$	5,155.37	\$	18,463.65	\$	2,379,315.35	0.77%

General Ledger  
Revenue Analysis

December 2023



Account Number	Description	Budgeted Revenue	Period Revenue	YTD Revenue	Variance	Uncollected Bal	% Avail/Uncollect	% Received
<b>890</b>	<b>Moscow Urban Renewal Agency</b>							
890-000-410-01	Property Taxes - Legacy	\$ 988,278.00	\$ 30,169.80	\$ 34,648.25	\$ 953,629.75	\$ 953,629.75	96.49%	3.51%
890-000-471-00	Investment Earnings	\$ 45,000.00	\$ 11,837.80	\$ 23,888.83	\$ 21,111.17	\$ 21,111.17	46.91%	53.09%
890-000-498-96	Transfer In: Legacy	\$ 72,851.00	\$ -	\$ -	\$ 72,851.00	\$ 72,851.00	100.00%	0.00%
<b>890</b>	<b>Moscow Urban Renewal Agency</b>	<b>\$ 1,106,129.00</b>	<b>\$ 42,007.60</b>	<b>\$ 58,537.08</b>	<b>\$ 1,047,591.92</b>	<b>\$ 1,047,591.92</b>	<b>94.71%</b>	<b>5.29%</b>
<b>Revenue Total</b>		<b>\$ 1,106,129.00</b>	<b>\$ 42,007.60</b>	<b>\$ 58,537.08</b>	<b>\$ 1,047,591.92</b>	<b>\$ 1,047,591.92</b>	<b>94.71%</b>	<b>5.29%</b>

AGREEMENT FOR PROFESSIONAL SERVICES  
BETWEEN URBAN RENEWAL AGENCY OF THE CITY OF MOSCOW, IDAHO  
AND PRESNELL GAGE PLLC

THIS AGREEMENT FOR PROFESSIONAL SERVICES BETWEEN MOSCOW URBAN RENEWAL AGENCY AND PRESNELL GAGE PLLC (hereinafter “this Agreement”), is made and entered into this 4th day of December, 2023, by and between Moscow Urban Renewal Agency, a public agency of the State of Idaho, 504 South Washington Street, Moscow, Idaho, 83843 (hereinafter “MURA”), and Presnell Gage PLLC, a Limited Liability Company of the State of Idaho, 1216 Idaho Street, Lewiston, Idaho, 83501 (hereinafter “CONSULTANT”).

WITNESSETH:

WHEREAS, MURA has a need for financial auditing to comply with State and Federal regulations; and

WHEREAS, CONSULTANT has experience in providing financial government audits and CONSULTANT is specially trained, experienced, licensed, and competent to perform such services and has agreed to provide such services;

NOW, THEREFORE, it is agreed for and in consideration of the mutual covenants and promises between the Parties hereto, that all matters stated above are true and correct and incorporated herein by reference as if copied in their entirety and agree to the following:

**SECTION I: SCOPE OF SERVICES**

- A. CONSULTANT shall perform and furnish to MURA upon execution of this Agreement all services and comply in all respects as specified in the document from CONSULTANT dated November 7, 2023, providing for the audit scope and objectives, which is attached hereto as Attachment “A” and incorporated herein by this reference, together with any amendments that may be agreed to in writing by both Parties.
- B. Services and work provided by the CONSULTANT at MURA’s request under this Agreement will be performed in a timely manner in accordance with a Schedule of Work, which the Parties hereto shall agree to. The Schedule of Work may be revised from time to time upon mutual written consent of the Parties.
- C. MURA agrees to cooperate and perform the tasks identified in Attachment “A”.

**SECTION 2: FEES AND CONDITIONS FOR CONSULTING SERVICES**

- A. CONSULTANT shall be compensated with a lump sum payment for the term of this Agreement to be paid after services are rendered and CONSULTANT provides MURA with an invoice which shall include an itemization of the services provided and the standard hourly rates that apply, to be paid by MURA within thirty (30) days of receipt of said invoice in an

amount **not to exceed** Five Thousand Nine Hundred Fifty Dollars (\$5,950.00) to be paid upon completion of the services described herein, but no later than September 30, 2024;

- B. Except as expressly provided in this Agreement, Consultant shall not be entitled to receive from MURA any additional consideration, compensation, salary, wages, or other type of remuneration for services rendered under this Agreement, including, but not limited to, meals, lodging, transportation, printing or other similar expenses.

### **SECTION 3: TERM AND TERMINATION**

#### **A. Term**

This Agreement shall be effective commencing on December 4, 2023 and ending upon completion of the services as provided in Attachment “A”, which shall be completed no later than March 31, 2024.

#### **B. Termination of Agreement**

This Agreement may be terminated by CONSULTANT upon ninety (90) days prior written notice, should MURA fail to substantially perform in accordance with its terms through no fault of CONSULTANT. MURA may terminate this Agreement with ninety (90) days prior written notice without cause and without further liability to CONSULTANT except as designated by this Section. In the event of termination, CONSULTANT shall be paid for services performed to termination date based upon the work completed. All materials related to the services which have been produced by CONSULTANT as part of the services shall become the property of, and shall be surrendered to, MURA at or before such termination.

Notwithstanding the above, CONSULTANT shall not be relieved of liability to MURA for damages sustained by MURA by virtue of any breach of this Agreement by CONSULTANT, and MURA may withhold any payments to CONSULTANT for the purposes of set-off until such time as the exact amount of damages due to MURA from CONSULTANT is determined. This provision shall survive the termination of this Agreement and not relieve CONSULTANT of its liability to MURA for damages.

### **SECTION 4: INSURANCE**

#### **A. CONSULTANT’s Professional Liability Insurance**

In performance of professional services, CONSULTANT will use that degree of care and skill ordinarily exercised under similar circumstances by members of the accounting profession. Should CONSULTANT or any of CONSULTANT’s agents or employees be found to have been negligent in the performance of professional services from which MURA sustains damage, CONSULTANT has obtained Professional Liability (Errors and Omissions) Insurance in the minimum amount of One Million Dollars (\$1,000,000) per occurrence and Two Million Dollars (\$2,000,000) aggregate, and said insurance shall be held active for the entire term of the Agreement and a two (2) year (minimum) period from the

date of termination of this Agreement. MURA shall receive notice of any pending termination of said insurance within five (5) days of first notice to CONSULTANT.

**B. CONSULTANT's Additional Insurance**

1. CONSULTANT shall maintain statutory workers' compensation insurance coverage, employer's liability, cyber liability, and comprehensive general liability insurance coverage.
2. The comprehensive General Liability insurance shall have a minimum limit of One Million Dollars (\$1,000,000) per claim and Three Million Dollars (\$3,000,000) aggregate, and CONSULTANT shall cause MURA to be named as an additional insured under said policy. The amounts of such insurance shall not be deemed as a limitation of the indemnity and hold harmless covenant contained herein, and in the event MURA becomes liable for an amount in excess of such insurance coverage, CONSULTANT shall indemnify and hold harmless MURA for the whole thereof.
3. The Cyber Liability insurance shall have a minimum of Five Hundred Thousand Dollars (\$500,000) per claim with Social Engineering Sublimit of One Hundred Thousand Dollars (\$100,000) per claim.

**SECTION 5: GENERAL TERMS**

**A. Entire Agreement**

This Agreement and its Exhibits constitute the entire Agreement and understanding between the Parties and it shall not be considered modified, altered, changed or amended in any respect unless done in accordance with this Agreement, reduced to writing, and signed by the Parties hereto.

**B. Protected Information**

CONSULTANT agrees to ensure that any information obtained during the performance of this Agreement is used and maintained only in a manner permissible by Idaho law. CONSULTANT agrees to keep any information provided by MURA confidential and to exercise reasonable and prudent care in protecting the confidentiality of such information. CONSULTANT agrees to not disclose confidential information to any person or entity without the express prior written consent of MURA.

**C. Reports and Information**

1. At such times and in such forms as MURA may require, there shall be furnished to MURA such statements, records, reports, data, and information as MURA may request pertaining to matters covered by this Agreement.



2. CONSULTANT shall maintain all writings, documents, and records prepared or compiled in connection with the performance of this Agreement for a minimum of five (5) years from the termination or completion of this Agreement. This includes any handwriting, typewriting, printing, photostatic, photographic, electronic, and every other means of recording upon any tangible thing, any form of communication or representation including letters, words, pictures, sounds, symbols or any combination thereof.
3. Under the Idaho Public Records Act, Idaho Code Title 74, Chapter 1, records received from CONSULTANT and certain records produced by CONSULTANT in the performance of the Agreement may be open to public inspection and copying unless exempt from disclosure. Upon request, CONSULTANT shall provide records subject to inspection under Idaho Code section 74-102 and not maintained by the MURA. In any record provided to MURA, CONSULTANT shall clearly designate individual portions of records that it desires to keep exempt as "exempt" on each page of the documents and shall indicate the basis for the exemption, by including the specific section of the Idaho Code that allows the record to be exempt. MURA will not accept a legend or statement on one page that all, or substantially all, of a document is exempt from disclosure. CONSULTANT shall indemnify and defend MURA against all liability, claims, damages, losses, expenses, actions, attorney fees, and suits whatsoever for honoring CONSULTANT's designation of exempt records or for CONSULTANT's failure to designate records as exempt. CONSULTANT's failure to designate as exempt any record that is released by MURA shall constitute a complete waiver of any and all claims for damages caused by the release. If MURA receives a request for materials claimed to be exempt by CONSULTANT, CONSULTANT shall provide the legal defense for the claim and pay all expenses incurred by MURA in connection with the request.

**D. Audits and Inspections**

At any time during normal business hours and as often as MURA may deem necessary, there shall be made available to MURA for examination of all of CONSULTANT's records with respect to all matters covered by this Agreement. CONSULTANT shall permit MURA to audit, examine, and make excerpts or transcripts from such records, and to make audits of all contracts, invoices, materials, records of personnel, conditions of employment and other data relating to all matters covered under this Agreement.

**E. Publication, Reproduction and Use of Material**

No material produced in whole or in part under this Agreement shall be subject to copyright in the United States or in any other country. MURA shall have unrestricted authority to publish, disclose or otherwise use, in whole or in part, any reports, data or other materials prepared under this Agreement.

**F. License and Adherence to Law**

CONSULTANT represents that it possesses the skill and experience necessary and all licenses required to perform the professional services under this Agreement. CONSULTANT further agrees to comply with all applicable Federal, State and Local statutes and regulations in the performance of the services hereunder, and are hereby made a part of this Agreement and shall be adhered to at all times. Violation of any of these statutes or regulations by CONSULTANT shall be deemed material and shall subject CONSULTANT to termination of this Agreement for cause. No pleas of misunderstanding or ignorance on the part of CONSULTANT will, in any way, serve to modify the provisions of this requirement. CONSULTANT and its surety shall indemnify, defend and hold harmless MURA and its employees, agents, engineers and representatives against any claim or liability arising from or based on the violation of any such laws, codes, ordinances, or regulations, whether by CONSULTANT, CONSULTANT's employees, or its subcontractors.

*Anti-Boycott Against Israel Act.* CONSULTANT certifies it is not currently engaged in, and will not for the duration of this Agreement engage in, a boycott of goods and services from Israel or territories under its control. Failure to comply with Idaho Code § 67-2346 will result in this Agreement being void as against public policy.

*Ownership or Operation by China.* Pursuant to Idaho Code § 67-2359, CONSULTANT certifies that it is not currently owned or operated by the government of China and will not for the duration of this Agreement be owned or operated by the government of China. The terms in this section defined in Idaho Code § 67-2359 shall have the meaning defined therein.

*No Public Funds for Abortion Act.* Pursuant to Idaho Code Title 18 Chapter 87, CONSULTANT certifies that it is not an abortion provider or an affiliate of any abortion providers and does not, and will not for the duration of this Agreement, authorize the use of state facilities or public funds for abortion-related activity.

#### **G. Independent Contractor**

MURA and CONSULTANT hereto warrant by their signatures that no employer/employee relationship is established between MURA and CONSULTANT by the terms of this Agreement. It is understood by the Parties hereto that CONSULTANT is an independent contractor and, as such, neither it nor its employees, if any, are employees of MURA for purposes of tax, retirement system, or social security (FICA) withholding.

#### **H. Indemnification**

CONSULTANT waives any and all claims and recourse against MURA, including the right of contribution for loss and damage to persons or property arising from, growing out of, or in any way connected with or incident to CONSULTANT's performance or failure to perform under this Agreement. Further, CONSULTANT shall indemnify, hold harmless, and defend MURA, its officers, agents, employees, and volunteers against any and all claims, demands, damages, costs, expenses, actions, settlements, fees, and liability arising out of or in

connection with CONSULTANT's acts or omissions under this Agreement, or CONSULTANT's failure to comply with any State or Federal statute, law, regulation or rule.

**I. Costs and Attorney Fees**

In the event either Party incurs legal expenses to enforce the terms and conditions of this Agreement, the prevailing Party is entitled to recover reasonable attorney's fees and other costs and expenses, whether the same are incurred with or without suit, in addition to other relief as may be granted by a Court of competent jurisdiction. This provision shall be deemed to be a separate contract between the Parties and shall survive any default, termination or forfeiture of this Agreement.

**J. Jurisdiction, Venue and Non-Waiver**

It is agreed that this Agreement shall be construed under and governed by the laws of the State of Idaho. In the event of litigation concerning it, it is agreed that proper venue shall be the District Court of the Second Judicial District of the State of Idaho, in and for the County of Latah. Failure of MURA to not exercise any of its rights under this Agreement, or breach thereof, shall not be deemed to be a waiver of such right or a waiver of any subsequent breach.

**K. Time is of the Essence**

The Parties hereto acknowledge and agree that time is strictly of the essence with respect to each and every term, condition, and provision hereof, and that the failure to timely perform any of the obligations hereunder shall constitute a breach of and a default under this Agreement by the Party so failing to perform.

**L. Modification and Assignability of Agreement**

This Agreement may not be enlarged, modified, or altered except upon written agreement signed by the Parties hereto. CONSULTANT may not subcontract or assign its rights (including the right to compensation) or duties arising hereunder without the prior written consent and express authorization of MURA. Any such subcontractor or assignee shall be bound by all of the terms and conditions of this Agreement as if named specifically herein.

**M. Construction and Severability**

If any part of this Agreement is held to be invalid or unenforceable, such holding will not affect the validity or enforceability of any other part of this Agreement so long as the remainder of the Agreement is reasonably capable of completion.

**N. Advice of Attorney**

Each Party warrants and represents that in executing this Agreement, it has received independent legal advice from its attorneys or had the opportunity to seek such advice.

**O. MURA's Representatives**

MURA designates the Executive Director as the representative authorized to act on behalf of MURA. The authorized representative shall examine the documents of the work as necessary and shall render decisions related thereto in a timely manner so as to avoid unreasonable delays.

**P. Conflict of Interest**

CONSULTANT covenants that it presently has no interest and will not acquire any interest, direct or indirect, in the services which would conflict in any manner or degree with the performance of services hereunder. CONSULTANT further covenants that, in performing this Agreement, it will employ no person who has any such interest. Should any conflict of interest arise during the performance of this Agreement, CONSULTANT shall immediately disclose such conflict to MURA.

**Q. Non-Discrimination**

It is illegal under the U.S. Federal law to discriminate against an employee, either intentionally or through disparate impact, on account of race, color, gender, religion, sex, national origin, physical or mental disability, age, marital or familial status (including pregnancy), sexual orientation, and gender expression or identity. CONSULTANT shall not discriminate against any employee or applicant for employment. CONSULTANT's action under this Section shall include, but not be limited to, the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship. CONSULTANT agrees to post in conspicuous places, available to employees and other applicants for employment, notices setting forth the provisions of this non-discrimination Section.

**R. Notice**

Such communications as are required by this Agreement shall be satisfied by mailing or by personal delivery to the Parties at the following address:

**CONSULTANT:**

Presnell Gage, PLLC  
609 S. Washington St., Ste 202  
Moscow, ID 83843

**MURA:**

Executive Director  
Moscow Urban Renewal Agency  
504 S. Washington St.  
Moscow, ID 83843

**S. Special Warranty**

CONSULTANT warrants that nothing of monetary value has been given, promised or implied as remuneration or inducement to enter into this Agreement. CONSULTANT

declares that no improper personal, political or social activities have been used or attempted in an effort to influence the outcome of the competition, discussion, or negotiation leading to the award of this Agreement. Any such activity by CONSULTANT shall make this Agreement null and void. CONSULTANT further warrants that all materials and goods supplied under this Agreement shall be of good merchantable quality and that all services will be performed in a good workmanlike manner. CONSULTANT acknowledges that it will be liable for any breach of this warranty.

**T. Approval Required**

This Agreement shall not become effective or binding until approved by both Parties through execution of this Agreement.

**U. Authority to Execute**

The persons executing this Agreement on behalf of their respective Parties represent and warrant that they have the authority to do so under law and from their respective Parties under penalty of perjury pursuant to the law of the State of Idaho.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed as of the date indicated below, acknowledging the retroactive effective date of the Agreement to be December 4, 2023.

CONSULTANT

Presnell Gage, PLLC

\_\_\_\_\_  
Nick Nicholson

Date: \_\_\_\_\_

MURA

Moscow Urban Renewal Agency

\_\_\_\_\_  
Cody Riddle, Executive Director

Date: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Jennifer Fleischan, MURA Clerk

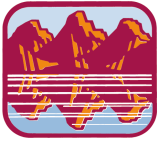
ACKNOWLEDGMENT

STATE OF \_\_\_\_\_ )  
 ) ss:  
County of \_\_\_\_\_ )

On this \_\_\_\_\_ day of \_\_\_\_\_, 2024, before me, a Notary Public in and for said State, appeared Nick Nicholson, known to me to be the person named above and acknowledged that they executed the foregoing as the duly authorized representative of Presnell Gage, PLLC.

\_\_\_\_\_  
Notary Public for the State of \_\_\_\_\_  
Residing at \_\_\_\_\_  
My commission expires \_\_\_\_\_

Draft



November 7, 2023

Board of Commissioners  
Moscow Urban Renewal Agency  
Moscow, Idaho

We are pleased to confirm our understanding of the services we are to provide Moscow Urban Renewal Agency for the year ended September 30, 2023.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the disclosures, which collectively comprise the basic financial statements of the Moscow Urban Renewal Agency as of and for the year ended September 30, 2023.

Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as the Management's Discussion and Analysis (MD&A), to supplement Moscow Urban Renewal Agency'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 Moscow Urban Renewal Agency's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by United States 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 for Major Funds

We have also been engaged to report on supplementary information other than RSI that accompanies the Moscow Urban Renewal Agency'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:

1. Independent Auditor's Report – *Government Auditing Standards*

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 Moscow Urban Renewal Agency 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 or 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 GAAS 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 come 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 will identify significant risks of material misstatement as part of our audit planning at the start of audit procedures.

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

### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, 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 Moscow Urban Renewal Agency'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 Moscow Urban Renewal Agency in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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

### **Responsibilities of Management for the Financial Statements**

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 accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

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

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

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

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). 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. 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 views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

### **Engagement Administration, Fees, and Other**

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

We will provide copies of our reports to the government; 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 Presnell Gage, PLLC, 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 an Oversight Agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Presnell Gage, PLLC, 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 Oversight Agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

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

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$5,950. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

*Government Auditing Standards* require that we make available to you a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2020 peer review report accompanies this letter.

## Reporting

We will issue a written report upon completion of our audit of Moscow Urban Renewal Agency's financial statements. Our report will be addressed to the Board of Commissioners of Moscow Urban Renewal Agency. 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 Moscow Urban Renewal Agency 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 Moscow Urban Renewal Agency and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.



PRESNELL GAGE, PLLC

## RESPONSE:

This letter correctly sets forth the understanding of the Moscow Urban Renewal Agency.

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Signature

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Title

## Report on the Firm's System of Quality Control

March 14, 2021

To the Partners of Presnell Gage, PLLC and the  
Peer Review Committee of the Nevada Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Presnell Gage, PLLC (the firm) in effect for the year ended March 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* including a compliance audit under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Presnell Gage, PLLC in effect for the year ended March 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Presnell Gage, PLLC has received a peer review rating of *pass*.

BPM LLP

BPM LLP  
Certified Public Accountants

Draft



## **EXCLUSIVE NEGOTIATION AGREEMENT**

between

**Moscow Urban Renewal Agency**

and

**Carly Lilly and George Skandalos**

For the development of:

Property Located at the Southwest Corner of the Intersection of 6<sup>th</sup> and  
Jackson Streets in the City of Moscow, Idaho

September 14, 2023



## EXCLUSIVE NEGOTIATION AGREEMENT

This EXCLUSIVE NEGOTIATION AGREEMENT (hereinafter “Agreement” or “ENA”) is entered into by and between the MOSCOW URBAN RENEWAL AGENCY of the City of Moscow, Idaho, an independent public body, corporate and politic (hereinafter “Agency”), organized pursuant to the Idaho Urban Renewal Law, Title 50, Chapter 20, Idaho Code, as amended (hereinafter the “Law”), and undertaking projects under the authority of the Law and the Local Economic Development Act, Title 50, Chapter 29, Idaho Code, as amended (hereinafter the “Act”), and Carly Lilly and George Skandalos or their assigns as provided for herein (hereinafter “Developer”), collectively referred to as the “Parties” and each individually as “Party,” on the terms and provisions set forth below. The effective date is the date this Agreement is signed by both Parties (last date signed).

### RECITALS

WHEREAS, Agency, an independent public body, corporate and politic, is an urban renewal agency created by and existing under the authority of the Law and the Act; and

WHEREAS, the City Council of the City of Moscow, Idaho (the “City”), after notice duly published and following a public hearing, adopted its Ordinance No. 2008-10 on June 2, 2008, approving the Legacy Crossing Urban Renewal District Redevelopment Plan (hereinafter the “Plan”), establishing the Legacy Crossing revenue allocation area (the “Project Area”), which Plan provides for improvement, development and redevelopment of properties within the boundaries of the Project Area; and

WHEREAS, Agency currently owns two parcels of real property located at the Southwest corner of the intersection of Sixth and Jackson Streets (hereinafter the “Property”), as shown and described in Exhibit A, which Property is located within the Project Area; and

WHEREAS, Agency seeks to encourage development to revitalize the Project Area in conformance with the Plan through disposition and development of the Property; and

WHEREAS, Agency published a Request for Proposals for Redevelopment of the Property in conformance with the Law and the Act (hereinafter the “Request for Proposals”) and received one (1) proposal for development of the Property; and

WHEREAS, Developer has submitted a complete and timely response to Agency’s Request for Proposals for Redevelopment of the Property;

WHEREAS, at a public meeting on July 6, 2023, the Agency Board selected Developer’s proposal, attached hereto as Exhibit B; and

WHEREAS, Agency and Developer intend to pursue the negotiation of a Disposition and Development Agreement (“DDA”) and, thus comply with the required notice provisions concerning the disposition of property by Agency as set forth in the Law; and

WHEREAS, Agency seeks to enter into an agreement with Developer for the purpose of analyzing and assessing a development opportunity for the Property as defined in this Agreement.

NOW, THEREFORE, Agency and Developer hereby agree as follows:

## **AGREEMENT**

### **1. NEGOTIATIONS.**

**1.1 GOOD-FAITH EXCLUSIVE NEGOTIATIONS.** The Parties agree the foregoing recitals are not mere recitations but are covenants of the Parties, binding upon them as may be appropriate and a portion of the consideration for the agreements contained herein.

Agency and Developer agree for the Negotiation Period set forth below to negotiate diligently and in good faith to prepare a DDA to be considered for execution between Agency and Developer, in the manner set forth herein, with respect to the development of the Property. During the Negotiation Period (defined below), Agency will not negotiate with any person or entity other than Developer with respect to the disposition or development of the Property.

**1.2 NEGOTIATION PERIOD.** The duration of this Agreement (the “Negotiation Period”) shall commence on the Effective Date and shall terminate at 5:00 PM local time on April 18, 2024 (the “Termination Date”). Provided, Agency may in its discretion extend the Negotiation Period for an additional thirty (30) days beyond the Termination Date. Agency may, at its discretion, require Developer to pay an extension fee of \$5,000.00 for any such extension requested by Developer.

If, upon expiration of the Negotiation Period, the Developer has not executed a mutually approved DDA, then this Agreement shall automatically terminate, unless extended in writing by Agency. Once a DDA is signed by both Developer and Agency, then the terms of the DDA shall prevail and this Agreement shall automatically terminate.

If the negotiations do not result in an executed DDA, Developer shall submit to Agency a summary of its findings and determinations regarding the proposed development. If this Agreement is terminated per this section, Developer shall not seek reimbursement for costs and expenses from Agency.

**1.3 DEPOSIT.** Developer agrees to submit to Agency a deposit (along with any extension payment, “Deposit”) in the amount of Five Thousand and no one/hundredths dollars (\$5,000.00) to enter into an agreement to negotiate exclusively with Agency with regards to the Property. The deposit shall then be applied against the purchase price for the Property as

determined by the DDA. Provided, if the Parties terminate this Agreement before Agency incurs any costs in preparing the Reuse Appraisal, defined below, the Deposit shall be refunded in its entirety to Developer. After Agency incurs any third-party costs in preparing the Reuse Appraisal, such costs shall be deducted from the amount of the Deposit refunded to Developer (if any).

Submission of the Deposit must occur within fifteen (15) days of the Effective Date. If Developer fails to submit said Deposit within the fifteen (15) day period, Agency may terminate this Agreement, with neither Party having any further rights against nor liability to the other under this Agreement, unless as agreed to in writing by Agency.

Agency shall be under no obligation to pay or earn interest on Developer's Deposit, but if interest shall accrue or be payable thereon, such interest (when received by Agency) shall become part of the Deposit.

**1.4 TERMINATION.** In the event Developer has not continued to negotiate diligently and in good faith, Agency shall give written notice thereof to Developer, who shall then have five (5) working days to commence negotiating in good faith. Following the receipt of such notice and the failure of Developer to thereafter commence negotiating in good faith within such five (5) working days, this Agreement may be terminated by Agency. In the event of such termination by the Agency, Agency shall retain the Deposit, and neither Party shall have any further rights against or liability to the other under this Agreement, save and except the right of Developer to contest such action by Agency. In the event Agency has not continued to negotiate diligently and in good faith, Developer shall give written notice thereof to Agency, which shall then have five (5) working days to commence negotiating in good faith. Following the receipt of such notice and the failure of Agency to thereafter commence negotiating in good faith within such five (5) working days, this Agreement may be terminated by Developer. In the event of such termination by Developer, Agency shall immediately return the entire Deposit to Developer, less costs incurred by Agency, and neither Party shall have any further rights against or liability to the other under this Agreement. Upon automatic termination of this Agreement at the expiration of the Negotiation Period or any extension thereof or other termination, then concurrently therewith, the Deposit shall be paid by Agency to Developer, less costs incurred by Agency, and neither Party shall have any further rights against or liability to the other under this Agreement. If a DDA has been executed by the Agency and Developer, the DDA shall thereafter govern the rights and obligations of the Parties with respect to the development of the Property.

## **2. DEVELOPMENT CONCEPT.**

**2.1 SCOPE OF DEVELOPMENT.** Within the time set forth in Exhibit C, Schedule of Performance, Developer shall submit to Agency Developer's specific proposed scope of development regarding the use of the Property (hereinafter referred to as the "Project"). Upon the Effective Date, Developer shall begin immediately the process of preparing a development plan for the Property ("Development Plan"). The Development Plan shall include design and construction drawings for the Project and an implementation program

including project development schedule. Specific parts of the Development Plan will include, but not be limited to, square footage by type of uses, number of parking spaces, perspective renderings, site plan, floor plans, landscape plans, building elevations/sections, representative unit layout, and other drawings, documents and reports necessary to obtain a construction permit from the City. The Development Plan shall also include a project schedule detailing any project bid advertisements, openings and awards, along with the anticipated commencement and completion of construction activities upon the Property. Submittal of the Development Plan initiates a two-phase review process outlined as follows:

Phase 1: Conditional approval of the initial plan submittal acknowledges Agency's endorsement of the Development Plan for the described Project. Developer is encouraged to refine and supplement the Development Plan submittals and to work with Agency toward successful completion of the second review, if required, which will culminate in compliance with the provisions of the Moscow City Zoning Ordinance and related local government requirements.

Phase 2: Within the times set forth in the Schedule of Performance, Agency shall either approve or disapprove the Development Plan. In the event the Development Plan and submittal are initially disapproved, Agency shall set forth the reasons for disapproval. Developer shall then have thirty (30) days to resubmit information to satisfy the reasons for disapproval; provided, however, in the event the Development Plan is again disapproved, the Agency may terminate this Agreement and the Deposit less any costs incurred by Agency shall be refunded to Developer.

In the event at any time during the Negotiation Period the Developer determines that it is not feasible to proceed with development of the Property, this Agreement shall be terminated upon ten (10) days' written notice to Agency. Likewise, in the event at any time during the Negotiation Period the Agency determines that it is not feasible to proceed to the development of the Property, this Agreement shall be terminated upon ten (10) days' written notice to Developer. In the event of such termination, Agency shall return the Deposit to Developer less any costs incurred by Agency, and neither Party shall have any further rights against or liability to the other under this Agreement. Developer acknowledges and consents that in the event this Agreement is terminated for nonperformance by Developer, or Developer's conclusion that the Project is not feasible, or the Project is terminated for any reason hereunder, Agency has the right and authority to enter into an exclusive right to negotiate agreement with any other interested developer.

2.2 CONSISTENT PLANS. Developer's Development Plan shall recognize and be consistent with Agency's Plan, subject to the provisions defined in this Agreement.

2.3 COORDINATION WITH ADJACENT DEVELOPMENT. During the Negotiation Period, Developer shall use its best efforts to coordinate its Development Plan and design with the adjacent development.



2.4 PROGRESS REPORTS. Developer agrees to make oral and written progress reports advising Agency on all matters and all studies being made by Developer on a monthly basis or at the request of Agency.

2.5 ENVIRONMENTAL CONDITION. Developer acknowledges that in the development of the Project, it has previously received and reviewed certain environmental reports, which have included an investigation of the Property. The environmental reports include a Certificate of Completion and Covenant Not to Sue from April 2017.

3. PURCHASE PRICE. The purchase price to be paid by Developer under the DDA will be established by Agency after preliminary negotiations with Developer. Such purchase price shall be established by Agency during the Negotiation Period. Based on the Development Plan, Agency will prepare and provide Developer with a copy of the reuse appraisal (the "Reuse Appraisal") based upon the information developed through the Development Plan as described in this Agreement. The Reuse Appraisal shall establish the fair reuse value of the Property as required under the Law. Developer recognizes that under the Law, the purchase price cannot be less than the fair value for uses.

At the time Developer submits the Development Plan to Agency, Developer shall submit to Agency the data required by the appraiser (the "Reuse Appraiser") who has been selected by Agency, which data is needed by the Reuse Appraiser to prepare the Reuse Appraisal for the Property. Developer may be required to supplement the data provided to the Reuse Appraiser during the course of the Reuse Appraisal and shall submit this supplementary data in a timely manner as required by the Reuse Appraiser and Agency. The data provided to the Reuse Appraiser includes but may not be limited to market conditions, density of development, costs of development, developer revenues, risks of Agency, risks of Developer, unit types, projected rents, construction type and materials, exterior/interior finish materials, leasing for other uses, Developer participation in the funding of public facilities and amenities, and estimated or actual Developer profit.

Developer acknowledges that Agency will be unable to commence the Reuse Appraisal process without Developer's submittal of the necessary data, and Developer acknowledges that Agency will be unable to complete negotiation of the terms of the DDA without the results of the Reuse Appraisal. The purchase price and DDA shall be subject to approval by Agency. During the Negotiation Period, Agency and Developer will negotiate the schedule for the disposition and development of the Property.

#### 4. DEVELOPER'S RESPONSIBILITIES.

4.1 NATURE OF THE DEVELOPER. Developer is Carly Lilly and George Skandalos, or their assigns. Notwithstanding any other provision of this Agreement, Developer reserves the right, at Developer's discretion and without prior written consent of Agency, to join and associate with other entities for the purpose of acquiring and developing the Property, provided that Developer maintains operating control of such entities and remains fully responsible to Agency as provided in this Agreement with respect to the Property. Wherever

the term "Developer" is used herein, such term shall include any permitted nominee or assignee as herein provided.

4.2 PRINCIPAL OFFICE OF THE DEVELOPER. The mailing address of Developer is 122 West Fourth Street, Moscow ID 83843.

4.3 DEVELOPER'S DEVELOPMENT TEAM. "Development Team" is defined as the Developer together with all contracted professionals and principal associates identified pursuant to this Section. The Developer's architect, attorney, project manager and other members of the development team will be identified at a later date and will be incorporated into the DDA. Any significant change during the period of this Agreement of the Development Team or in the controlling interest of Developer of the Project covered by this Agreement is subject to the approval of Agency, such approval not to be unreasonably withheld or delayed.

4.4 DEVELOPER'S LEGAL COMPLIANCE. Developer recognizes it will be required to comply with all applicable laws, including, but not limited to: all applicable federal and state labor standards; antidiscrimination standards; affirmative action standards; nondiscrimination and non-segregation standards; laws; pre-existing legal, use, and all development and zoning regulations, and any applicable covenants and restrictions; and regulations in development, rental, sale, or lease of the Property.

4.5 DEVELOPER'S FINANCIAL CAPACITY. Developer acknowledges that the DDA will require that Developer submit to Agency satisfactory evidence of Developer's plan for financing the Project sufficient to permit Agency to determine Developer's ability to finance and complete the Project. The timing of submittal and forms of such evidence of financing shall be addressed in the DDA. The evidence of financing may include evidence of the approval for construction financing for the Developer's portions of the development and long-term financing for the Property.

## 5. AGENCY'S RESPONSIBILITIES.

5.1 AGENCY ASSISTANCE AND COOPERATION. Agency shall cooperate fully in providing Developer with appropriate information and assistance.

5.2 REAL ESTATE COMMISSIONS. Agency shall not be liable for any real estate commission or brokerage fees which may arise from the disposition and development of the Property. Agency represents that it has not retained any real estate broker to assist in this transaction. Agency agrees to hold Developer harmless from any claim by any broker, agent, or finder retained by Agency. Developer has not retained any real estate broker to assist in this transaction and Developer agrees to hold Agency harmless from any claim by any broker, agent, or finder retained by Developer.

5.3 LIMITATIONS AND CONDITIONS OF THIS AGREEMENT. By its execution of this Agreement, Agency is not committing itself to or agreeing to undertake: (a) disposition of land to Developer; or (b) any other acts or activities requiring the subsequent independent

exercise of discretion by Agency, the City, or any agency or department thereof; or (c) any other acts or activities requiring the subsequent independent exercise of discretion by any federal or state agency, including, but not limited to, environmental clearance and historic preservation approval. Execution of this Agreement by the Parties does not constitute a disposition of property by Agency or City of Moscow, Idaho.

## 6. GENERAL PROVISIONS.

6.1 REMEDIES AND DAMAGES. Notwithstanding anything to the contrary contained in this Agreement, Developer's obligations hereunder are nonrecourse, and Agency's only recourse and security for those obligations shall be retention of the Deposit. Nothing stated in this section shall be deemed to have affected a release or impairment of Agency's fee title to the Property. If a dispute arises out of or relates to this Agreement or the breach thereof and if said dispute cannot be settled through direct discussions, the Parties agree to first endeavor to settle the dispute in an amicable manner by mediation or other process of structured negotiation under the auspices of a nationally or regionally recognized organization providing such services in the northwestern states or otherwise, as the Parties may mutually agree before resorting to litigation or to arbitration. In the event of any action or proceeding described in this section between any of the Parties to this Agreement to enforce any provision of this Agreement or to protect or establish any right or remedy of any Party hereunder, the unsuccessful Party to such proceeding shall pay the prevailing Party all costs and expenses, including reasonable attorney fees incurred therein by such prevailing Party (including such costs and fees incurred on appeal), and if such prevailing Party shall recover judgment in any such action or proceeding, such costs, expenses, and attorney fees shall be included in and as a part of such judgment.

6.2 NO RECORDATION. In no event shall any Party record this Agreement or any memorandum hereof or otherwise encumber the Property by reason of the selection process, this Agreement, or the negotiations contemplated hereby.

6.3 FORCE MAJEURE. Time periods provided for performance of the obligations set forth in this Agreement shall be extended for a period or periods of time equal to any period or periods of delay caused by strikes, lockouts, fire, or other casualty, litigation by third parties, the elements or acts of God, or other causes, other than financial, which are beyond the reasonable control of the Party having the relevant obligation.

6.4 SUCCESSORS AND ASSIGNS. Except for the permitted assignment by Developer as specifically authorized in this agreement in Section 4.1 above, no Party may assign or delegate its obligations under this Agreement without the consent of each other Party hereto, which consent may be withheld in the discretion of that Party. Except as otherwise set forth in this Agreement, the terms, covenants, conditions, and agreements contained herein shall be binding upon and inure to the benefit of the heirs, personal representatives, successors, and assigns of the Parties hereto.

6.5 NUMBER AND GENDER. In constructing the provisions of this Agreement and whenever the context so requires, the use of a gender shall include all other genders, the use of the singular shall include the plural, and the use of the plural shall include the singular.

6.6 NO THIRD-PARTY BENEFICIARY. This Agreement is not intended to create, does not create, nor shall it be in any way interpreted or construed to create, any third-party beneficiary rights in any person not a Party hereto unless otherwise expressly provided herein.

6.7 COUNTERPARTS. This Agreement may be executed in counterparts, and each counterpart shall then be deemed for all purposes to be an original, executed agreement with respect to the Parties whose signatures appear thereon.

6.8 ANTI-BOYCOTT AGAINST ISRAEL CERTIFICATION. In accordance with Idaho Code Section 67-2346, Developer, by entering into this Agreement, hereby certifies that it is not currently engaged in, or for the duration of this Agreement will not engage in, a boycott of goods or services from the State of Israel or territories under its control.

6.9 CONTRACT WITH A COMPANY OWNED OR OPERATED BY THE GOVERNMENT OF CHINA PROHIBITED. Pursuant to Idaho Code Section 67-2359 Developer, by entering into this Agreement, hereby certifies it is not currently owned or operated by the government of China and will not for the duration of this Agreement be owned or operated by the government of China.

6.10 NOTICES. Formal notices, demands, and communications between Agency and Developer shall be sufficiently given if sent by registered or certified mail, postage prepaid and return receipt requested, to the principal offices of Agency and Developer as set forth below. Routine communication may be by first class mail, e-mail, facsimile, or telephone.

#### AGENCY

Moscow Urban Renewal Agency  
Cody Riddle, Executive Director  
504 South Washington Street  
Moscow, ID 83843

#### DEVELOPER

Moscow Hotel, LLC  
Carly Lilly and George Skandalos  
122 West Fourth Street  
Moscow, ID 83843



IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the date set opposite their signatures. The effective date of this Agreement shall be the date this Agreement is signed by Agency.

Dated this 14 day of September, 2023.

**AGENCY:**

URBAN RENEWAL AGENCY OF THE CITY OF MOSCOW

By [Signature]  
Steve McGeehan, Chair



ACKNOWLEDGMENT

STATE OF IDAHO                     )  
  ) ss.  
COUNTY OF LATAH                )

On this 14<sup>th</sup> day of September, 2023, before me, a Notary Public in and for said State, appeared Steve McGeehan, known to me to be the person named above and acknowledged that they executed the foregoing document as the duly authorized representative for the Urban Renewal Agency of the City of Moscow, Idaho.



[Signature]  
Notary Public for the State of Idaho  
Residing at Moscow  
My commission expires 10-08-2026

Dated this 18<sup>th</sup> day of September, 2023.

**DEVELOPER:**

MOSCOW HOTEL, LLC

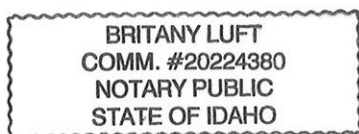
By [Signature]  
Carly Lilly, Owner

By [Signature]  
George Skandalos, Owner

**ACKNOWLEDGMENT**

STATE OF IDAHO           )  
  ) ss.  
COUNTY OF LATAH       )

On this 18<sup>th</sup> day of September, 2023, before me, a Notary Public in and for said State, appeared Carly Lilly, known to me to be the person named above and acknowledged that s/he executed the foregoing document as a duly authorized representative for Moscow Hotel, LLC.

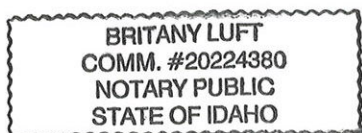


[Signature]  
Notary Public for the State of Idaho  
Residing at Moscow, ID  
My commission expires 9/7/28

**ACKNOWLEDGMENT**

STATE OF IDAHO           )  
  ) ss.  
COUNTY OF LATAH       )

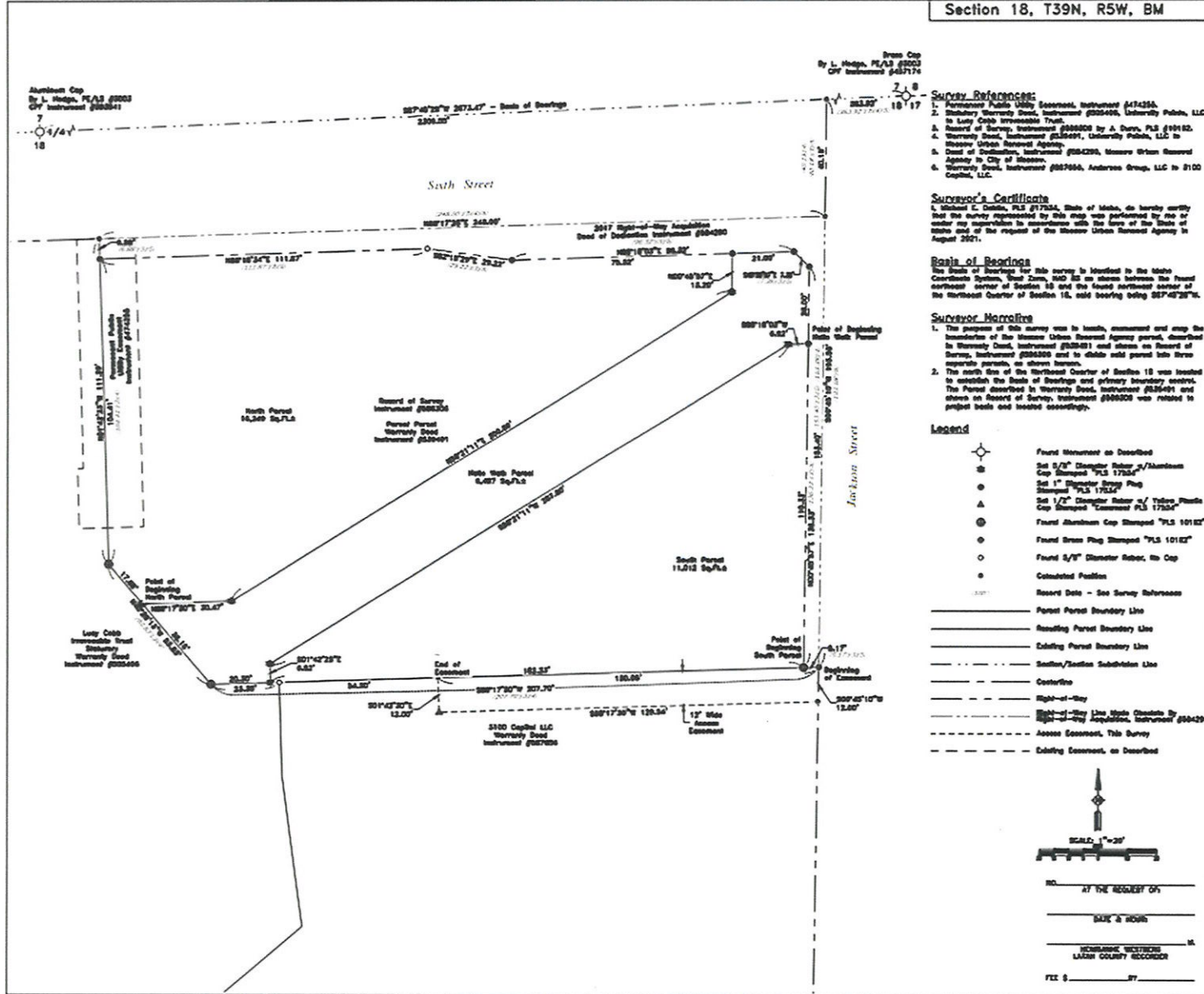
On this 18<sup>th</sup> day of September, 2023, before me, a Notary Public in and for said State, appeared George Skandalos, known to me to be the person named above and acknowledged that s/he executed the foregoing document as a duly authorized representative for Moscow Hotel, LLC.



[Signature]  
Notary Public for the State of Idaho  
Residing at Moscow, ID  
My commission expires 9/7/28

# EXHIBIT A

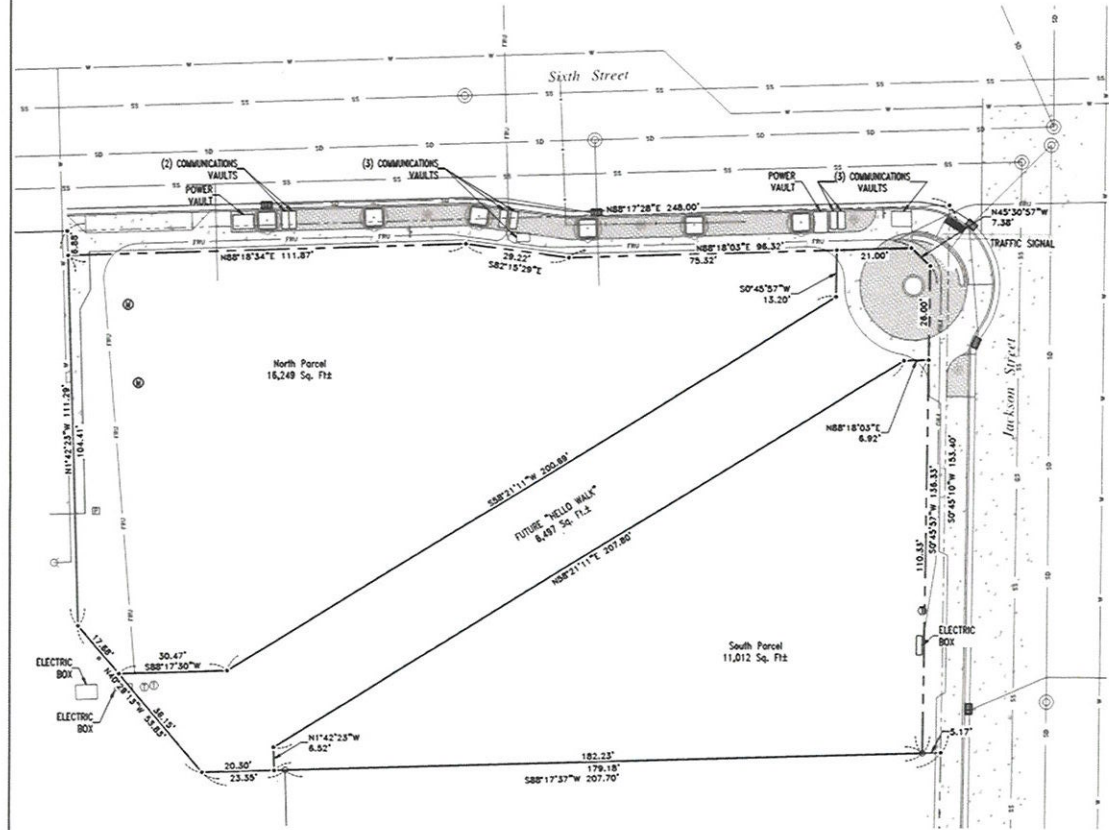
## PROPERTY MAP & DESCRIPTION





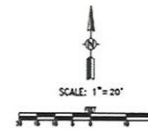
# Exhibit 'A'

Section 18, T39N, R5W, BM



## LEGEND

- 5/8" REBAR
- CALCULATED POSITION
- MANHOLE
- CATCH BASIN
- TREE
- LIGHT POLE
- TELECOMMUNICATIONS PEDESTAL
- MONITOR WELL
- PROPERTY LINE
- RIGHT-OF-WAY LINE
- WATER LINE
- SANITARY SEWER LINE
- STORM DRAIN LINE
- FRANCHISE UTILITY LINE (POWER, TELECOMMUNICATIONS)
- CURB
- ASPHALT PAVING
- CONCRETE PAVING
- CONCRETE PAVERS



**PRELIMINARY  
NOT FOR  
RECORDING**

Exhibit Drawing - Existing Conditions  
**City of Moscow - 6th Street Property**  
Latah County, Idaho

Drafted by: SW  
Checked by: MT  
File Name: 2023 EXHIBIT.dwg  
Tab: EXIST  
Plot Style: OCE.ctb  
Project: 30-- Mo Yr  
Date: 5/30/18

1 of 2

Legal Description by Hodge & Associates  
For Moscow Urban Renewal Agency  
North Parcel at Sixth and Jackson

A parcel of land located in the Northeast Quarter of the Northeast Quarter of Section 18,  
Township 39 North, Range 5 West, Boise Meridian, Latah County, Idaho, described as follows:

**Commencing** at the northeast corner of the Northeast Quarter of Section 18; Thence along the north line thereof, S87°45'28"W, 363.92 feet to a point on the west right-of-way line of Jackson Street; Thence leaving said north line, along said west right-of-way line, S00°45'10"W, 40.18 feet to the northeast corner of a parcel of land described in Deed of Dedication, Instrument #584290, Latah County records; Thence along the east line thereof S00°45'10"W, 153.40 feet to the southeast corner thereof and the northeast corner of a parcel of land described in Warranty Deed, Instrument #587656, Latah County records; Thence along the south line of the parcel described in said Deed of Dedication and the north line of the parcel described in said Warranty Deed, S88°17'30"W, 5.17 feet to the southwest corner of the parcel described in said Deed of Dedication and a point on the west right-of-way line of Jackson Street; Thence continuing along said north line and along the north line of a parcel of land described in Statutory Warranty Deed, Instrument #505406, Latah County records, S88°17'30"W, 202.53 feet; Thence along the east boundary thereof, N40°29'13"W, 36.15 feet to the **Point of Beginning**.

Thence continuing along said east boundary the following two courses:

N40°29'13"W, 17.68 feet;

Thence N01°42'23"W, 104.41 feet to a point on the south right-of-way line of Sixth Street and the southwest corner of a parcel of land described in Deed of Dedication, Instrument #584290;

Thence along said south right-of-way and along the south line of said parcel the following Three courses:

N88°18'34"E, 111.87 feet;

Thence S82°15'29"E, 29.22 feet;

Thence N88°18'03"E, 75.32 feet;

Thence leaving said common south line, S00°45'57"W, 13.20 feet;

Thence S58°21'11"W, 200.69 feet;

Thence S88°17'30"W, 30.47 feet to the **Point of Beginning**.

Parcel 16,249 square feet, more or less.

**Subject to:** Permanent Public Utility Easement, Instrument #474255.



Legal Description by Hodge & Associates  
For Moscow Urban Renewal Agency  
Hello Walk at Sixth and Jackson

A parcel of land located in the Northeast Quarter of the Northeast Quarter of Section 18,  
Township 39 North, Range 5 West, Boise Meridian, Latah County, Idaho, described as follows:

**Commencing** at the northeast corner of the Northeast Quarter Section 18; Thence along the north line thereof, S87°45'28"W, 363.92 feet to a point on the west right-of-way line of Jackson Street; Thence leaving said north line, along said west right-of-way line, S00°45'10"W, 40.18 feet to the northeast corner of a parcel of land described in Deed of Dedication, Instrument #584290, Latah County records; Thence along the east line thereof S00°45'10"W, 153.40 feet to the southeast corner thereof; Thence along the south line thereof, S88°17'30"W, 5.17 feet to the southwest corner thereof and a point on the west right-of-way line of Jackson Street; Thence along said west right-of-way line and along the west line of said parcel, N00°45'57"E, 110.33 feet to the **Point of Beginning**.

Thence leaving said common west line, S88°18'03"W, 6.92 feet;  
Thence S58°21'11"W, 207.80 feet;  
Thence S01°42'23"E, 6.52 feet to a point on the east boundary of a parcel of land described in Statutory Warranty Deed, Instrument #505406, Latah County records;  
Thence along said east boundary line the following two courses:  
    S88°17'30"W, 20.30 feet;  
    Thence N40°29'13"W, 36.15 feet;  
Thence leaving said east boundary, N88°17'30"E, 30.47 feet;  
Thence N58°21'11"E, 200.69 feet;  
Thence N00°45'57"E, 13.20 feet to a point on the south line of the parcel of land described in Deed of Dedication, Instrument #584290 and the south right-of-way line of Sixth Street;  
Thence along said south line and along said south right-of-way line, N88°18'03"E, 21.00 feet;  
Thence along the west line of said parcel, S45°30'57"E, 7.38 feet to a point on the west right-of-way line of Jackson Street;  
The continuing along said west line and along said west right-of-way line, S00°45'57"W, 26.00 feet to the **Point of Beginning**.

Parcel 6,497 square feet, more or less.



Legal Description by Hodge & Associates  
For Moscow Urban Renewal Agency  
Access Easement at Sixth and Jackson

A 12.00 foot wide Access Easement located in the Northeast Quarter of the Northeast Quarter of Section 18, Township 39 North, Range 5 West, Boise Meridian, Latah County, Idaho, being a strip of land running parallel to and south of the following described line:

**Commencing** at the northeast corner of the Northeast Quarter of Section 18; Thence along the north line thereof, S87°45'28"W, 363.92 feet to a point on the west right-of-way line of Jackson Street; Thence leaving said north line, along said west right-of-way line, S00°45'10"W, 40.18 feet to the northeast corner of a parcel of land described in Deed of Dedication, Instrument #584290, Latah County records; Thence along the east line thereof S00°45'10"W, 153.40 feet to the southeast corner thereof, the northeast corner of a parcel of land described in Warranty Deed, Instrument #587656, Latah County records, and the **Point of Beginning**.

Thence along the north line of said parcel S88°17'30"W, 130.05 feet to the **End of this Easement**.

The south line of this easement to be shortened on the east end to begin at the west right-of-way line of Jackson Street.

Parcel 1,558 square feet, more or less.



Legal Description by Hodge & Associates  
For Moscow Urban Renewal Agency  
South Parcel at Sixth and Jackson

A parcel of land located in the Northeast Quarter of the Northeast Quarter of Section 18, Township 39 North, Range 5 West, Boise Meridian, Latah County, Idaho, described as follows:

**Commencing** at the northeast corner of the Northeast Quarter of Section 18; Thence along the north line thereof, S87°45'28"W, 363.92 feet to a point on the west right-of-way line of Jackson Street; Thence leaving said north line, along said west right-of-way line, S00°45'10"W, 40.18 feet to the northeast corner of a parcel of land described in Deed of Dedication, Instrument #584290, Latah County records; Thence along the east line thereof S00°45'10"W, 153.40 feet to the southeast corner thereof and the northeast corner of a parcel of land described in Warranty Deed, Instrument #587656, Latah County records; Thence along the south line of the parcel described in said Deed of Dedication and the north line of the parcel described in said Warranty Deed, S88°17'30"W, 5.17 feet to the southwest corner of the parcel described in said Deed of Dedication, a point on the west right-of-way line of Jackson Street and the **Point of Beginning**.

Thence continuing along said north line and along the north line of a parcel of land described in Statutory Warranty Deed, Instrument #505406, Latah County records, S88°17'30"W, 182.23 feet; Thence leaving the north line of the parcel of land described in said Statutory Warranty Deed, N01°42'23"W, 6.52 feet; Thence N58°21'11"E, 207.80 feet; Thence N88°18'03"E, 6.92 feet to a point on the west right-of-way line of Jackson Street and the west line of the parcel of land described in Deed of Dedication, Instrument #584290; Thence along said common west line, S00°45'57"W, 110.33 feet to the **Point of Beginning**.

Parcel contains 11,012 square feet, more or less.

**Together With:** A 12.00 foot wide Access Easement located in the Northeast Quarter of the Northeast Quarter of Section 18, Township 39 North, Range 5 West, Boise Meridian, Latah County, Idaho, being a strip of land running parallel to and south of the following described line:

**Commencing** at the northeast corner of the Northeast Quarter of Section 18; Thence along the north line thereof, S87°45'28"W, 363.92 feet to a point on the west right-of-way line of Jackson Street; Thence leaving said north line, along said west right-of-way line, S00°45'10"W, 40.18 feet to the northeast corner of a parcel of land described in Deed of Dedication, Instrument #584290, Latah County records; Thence along the east line thereof S00°45'10"W, 153.40 feet to the southeast corner thereof, the northeast corner of a parcel of land described in Warranty Deed, Instrument #587656, Latah County records, and the **Point of Beginning**.

Thence along the north line of said parcel S88°17'30"W, 130.05 feet to the **End of this Easement**.

The south line of this easement to be shortened on the east end to begin at the west right-of-way line of Jackson Street.

Easement contains 1,558 square feet, more or less.



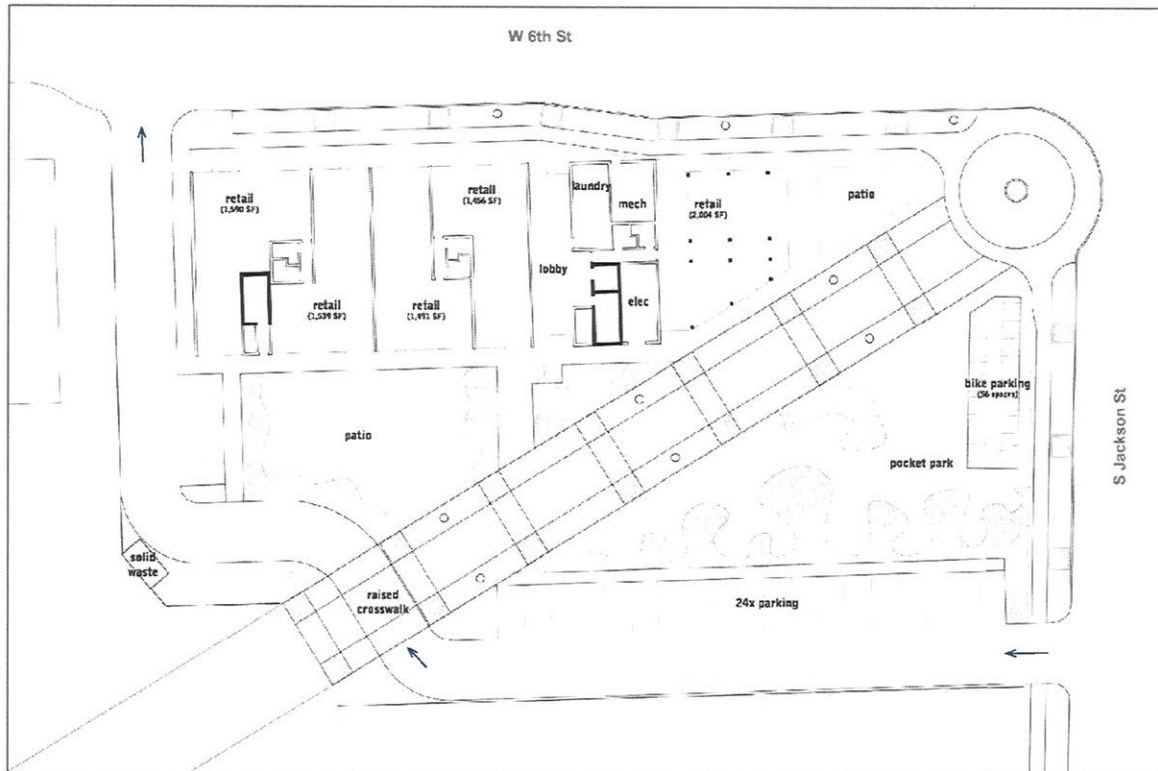


## EXHIBIT B

### DEVELOPER'S RESPONSE TO THE RFP



# FLOOR PLANS



## GROUND LEVEL

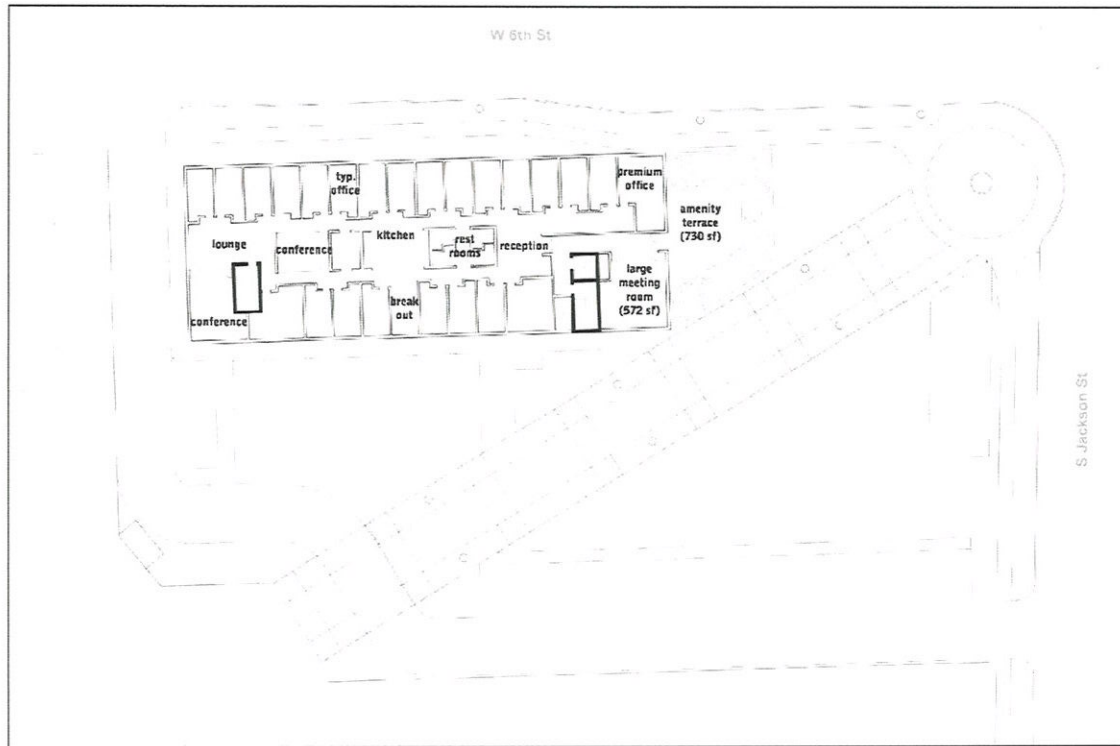
small retail (avg. 1,500 SF)  
large retail (2,004 SF)  
  
8,080 GFA  
11,639 GSF

atelierjones, llc  
architecture | ecodesign | planning

MOSCOW HOTEL, LLC

LEGACY CROSSING  
6th St. & S Jackson St.  
MOSCOW, ID 18 APRIL 2023

## FLOOR PLANS



### LEVEL 2

office / co-working  
 21 Private Offices (150 SF)  
 3 Premium Offices (300 SF)  
 shared amenity (1302 SF)

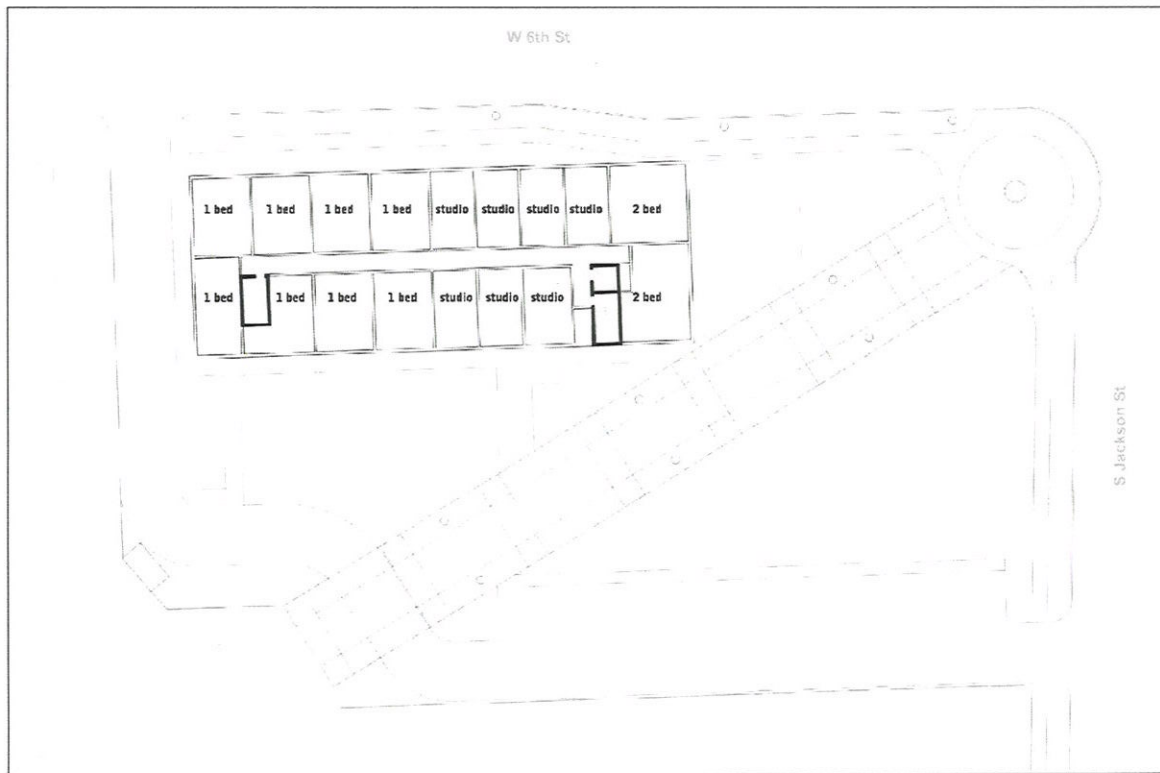
9,238 GFA  
 10,311.5 GSF

atelierjones, llc  
 architecture | interior design | planning

MOSCOW HOTEL, LLC

LEGACY CROSSING  
 6th St. & S Jackson St.  
 MOSCOW, ID 18 APRIL 2023

# FLOOR PLANS



**LEVELS 3-5** 3 levels residential  
 21 studio (325 SF)  
 24 one bedroom (490 SF)  
 6 two bedroom (675 SF)  
 51 units total  
  
 23,953 NRSF  
 30,934.5 GSF

atelierjones, llc  
 architecture | ecodesign | planning

MOSCOW HOTEL, LLC

LEGACY CROSSING  
 6th St. & S Jackson St.  
 MOSCOW, ID 18 APRIL 2023





## EXHIBIT C

### SCHEDULE OF PERFORMANCE

ACTION	DATE
<u>1. Deposit.</u> The Developer shall deliver the Deposit to the Agency.	No later than October 6, 2023.
<u>2. Submission of Phase I Development Plans.</u> The Developer shall submit Development Plans to Agency for approval.	No later than December 1, 2023.
<u>3. Agency Approval or Disapproval of Phase I Development Plans.</u> Agency shall provide approval or disapproval of Developer's Phase I development plans.	No later than January 4, 2024.
<u>4. Submission of Phase II Development Plans.</u> The Developer shall submit Development Plans to Agency for approval.	No later than February 2, 2024.
<u>5. Agency approval or disapproval of Phase II Development Plans.</u> Agency shall provide approval or disapproval of Developer's development plans.	No later than February 22, 2024.
<u>6. Submittal of Draft Disposition and Development Agreement (DDA).</u> The Agency staff and Developer shall have completed a draft DDA in a sufficiently final form to permit review by the Agency Board and to proceed through the required approval process.	No later than March 22, 2024.
<u>7. DDA Consideration.</u> The Agency Board shall consider and approve if appropriate the DDA.	No later than April 18, 2024.