



Meeting Agenda: Thursday, October 17, 2024, 7:30 a.m.

City of Moscow Council Chambers • 206 E 3rd 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 August 15, 2024
 - B. August 2024 Payables
 - C. August 2024 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. **University of Idaho Long-Range Planning Update – Céline Acord**

University Staff will provide an update on campus master planning efforts, including those in the vicinity of the Agency’s Legacy Crossing property.
4. **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. Staff is seeking board approval to execute a five (5) year professional services agreement for completion of the annual audit. The cost of the proposed agreement will start at \$6,050 for 2024 and increase incrementally to \$6,650, for the last year of the agreement in 2028.

ACTION: Authorize execution of the professional services agreement, or take such other action deemed appropriate.
5. **General Agency Updates – Cody Riddle**
 - General agency business

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 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: August 15, 2024, 7:30 a.m.

City of Moscow Council Chambers • 206 E 3rd Street • Moscow, ID 83843

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

McGeehan called the meeting to order at 7:32 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 August 1, 2024
- B. July 2024 Payables
- C. July 2024 Financials

Kelly moved for approval of the consent agenda as written, seconded by Tompkins. Vote by Acclamation: Ayes: Unanimous (5). Nays: None. Abstentions: None. 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.

3. Preliminary Discussion of the Strategic Plan Update (A) – Cody Riddle

In 2020, the Board adopted the current, five-year Strategic Plan that includes goals and objectives to guide the activities of the Agency. The plan will expire in the coming year and the community has evolved since its adoption. Staff will introduce the current plan and outline the process and approximate schedule to update to the document over the course of the next year.

Riddle provide the Board the history of the current Strategic Plan and recommended they consider making the next one a 7-year plan instead of 5 because of the closure of the Legacy Crossing District in 2032. The Commissioners discussed the possibility of continuing the Agency beyond Legacy’s closing date. There was a conversation about creating a new district on the southern side of town. Staff encouraged the Board to review the current plan and make notes on updating portions of it. A tentative schedule was provided for the document update, with a finalization date set for next July/August 2025.

A district is typically a large group of parcels, which needs to meet the requirement of ‘deteriorated or blighted area’. Staff will create a high-level look at the feasibility of acquiring more properties into a new district.

The City's Capital Improvement Plan is a 10-year plan and there might be more projects that the Agency could contribute to. Riddle will provide the architectural drawings for a possible industrial park on the south side of Moscow. Federal Emergency Management Agency (FEMA) will possibly update the flood map for the whole county in the next few years.

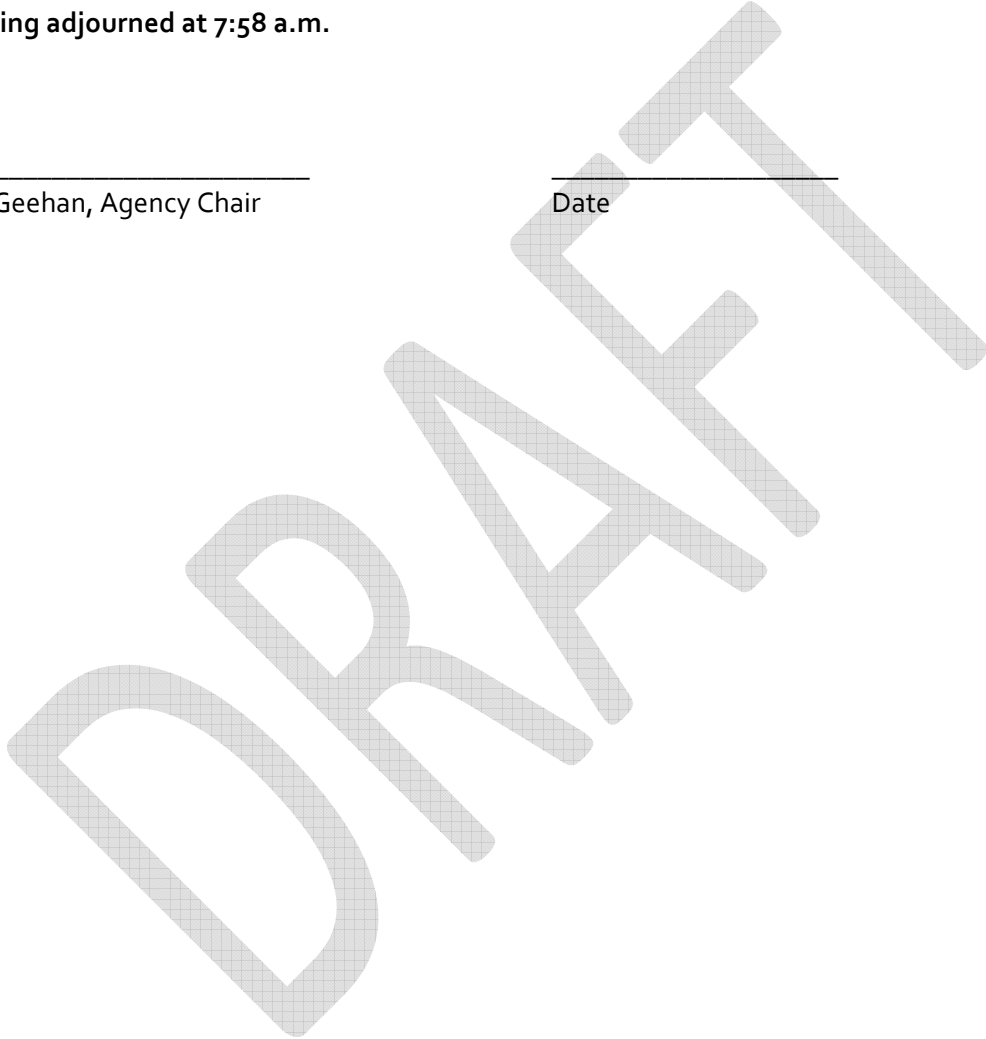
4. General Agency Updates – Cody Riddle

- *General agency business*
 - Staff said tree installation along the Sixth & Jackson St property in the spring is possible, if the Agency did not want to wait for construction of a future building.
 - The next regular meetings are scheduled for September 5th and 19th, 2024.

The meeting adjourned at 7:58 a.m.

Steve McGeehan, Agency Chair

Date





**Balance Sheet
August 31, 2024**

	<u>Total Funds</u>
ASSETS	
Cash	22,101
Investments - LGIP	3,602,217
Investments-Zions Debt Reserve	44,536
Other Assets	5,260
Land	679,420
Total Assets	<u>\$ 4,353,534</u>
 LIABILITIES	
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
Total Liabilities	<u>237,537</u>
 FUND BALANCES	
Net Investment in Capital Assets	521,420
Restricted Fund Balance	44,312
Unrestricted Fund Balance	3,550,265
Total Fund Balance	<u>4,115,997</u>
Total Liabilities and Fund Balance	<u>\$ 4,353,534</u>

August-24
Checks by Date



Check Number	Vendor	Description	Check Date	Check Amount
4948	UAVISTA 1563734669-08152024	Avista Utilities July'24 Electric for Legacy Property	08/08/2024	46.64
Total for Check Number 4948:				46.64
4949	UCITYMOS 2400002280	City of Moscow City Admin Fees Aug'24	08/08/2024	4,750.42
Total for Check Number 4949:				4,750.42
4950	UCITYMOS 15911-07312024	City of Moscow July'24 Utilities 6th & Jackson	08/08/2024	331.47
Total for Check Number 4950:				331.47
4951	UMOSPULD 179220	Tribune Publishing Company Hearing: URA FY25 Budget	08/08/2024	165.02
Total for Check Number 4951:				165.02
4952	UCLAYTON 6/20/2024	Clayton B. Anderson Anderson OPA payment - 2nd half 2023	08/22/2024	1,046.69
Total for Check Number 4952:				1,046.69
4953	UGRITMAN 6/20/2024	Gritman Medical Park LLC Gritman OPA payment - 2nd half 2023	08/22/2024	20,066.43
Total for Check Number 4953:				20,066.43
ACH	UZIONS	Zions Bank Corporate Trust Annual Trustee Fee	08/22/2024	1,500.00
Total for ACH:				1,500.00
ACH	UZIONS	Zions Bank Corporate Trust Principal & Interest for Series 2010A Bonds		37,471.09
Total for ACH:				37,471.09
Total bills for August 2024:				\$ 65,377.76

August-24
 Accounts Payable Checks for Approval



Check	Check Date	Fund Name	Vendor	Void	Amount
4948	08/08/2024	Moscow Urban Renewal Agency	Avista Utilities		46.64
4949	08/08/2024	Moscow Urban Renewal Agency	City of Moscow		4,750.42
4950	08/08/2024	Moscow Urban Renewal Agency	City of Moscow		331.47
4951	08/08/2024	Moscow Urban Renewal Agency	Tribune Publishing Copmpany		165.02
4952	08/22/2024	Moscow Urban Renewal Agency	Clayton B. Anderson		1,046.69
4953	08/22/2024	Moscow Urban Renewal Agency	Gritman Medical Park LLC		20,066.43
ACH	08/22/2024	Moscow Urban Renewal Agency	Zions Bank Corporate Trust		1,500.00
ACH	08/22/2024	Moscow Urban Renewal Agency	Zions Bank Corporate Trust	<u> </u>	<u>37,471.09</u>
Report Total:				<u>0.00</u>	<u>65,377.76</u>

 Steve McGeehan, Chairperson

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.

 Cody Riddle, Executive Director

 Renee Tack, Treasurer

General Ledger
Expense vs. Budget

August-24



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	\$ 52,254.62	\$ 4,750.38	91.67%
890-880-642-15	Professional Services-Other	\$ 5,000.00	\$ -	\$ 1,275.00	\$ 3,725.00	25.50%
890-880-642-20	Professional Services-Auditing	\$ 5,871.00	\$ -	\$ 5,950.00	\$ (79.00)	101.35%
890-880-642-89	Professional Services	\$ 525.00	\$ -	\$ 669.95	\$ (144.95)	127.61%
890-880-644-10	Advertising & Publishing	\$ 500.00	\$ 165.02	\$ 249.82	\$ 250.18	49.96%
890-880-668-10	Liability Insurance-General	\$ 1,950.00	\$ -	\$ 2,172.00	\$ (222.00)	111.38%
	Contractual	\$ 70,851.00	\$ 4,915.44	\$ 62,571.39	\$ 8,279.61	88.31%
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	\$ -	\$ 22.50	\$ 477.50	4.50%
	Commodities	\$ 2,000.00	\$ -	\$ 22.50	\$ 1,977.50	1.13%
	URA General Fund - Total	\$ 72,851.00	\$ 4,915.44	\$ 62,593.89	\$ 10,257.11	85.92%
	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	\$ 378.11	\$ 3,879.71	\$ 755.29	83.70%

General Ledger
Expense vs. Budget

August-24



Account	Description	Amended		End Bal	Variance	% Budget Used
		Budget	Period Amt			
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	\$ 1,500.00	\$ -	100.00%
890-895-676-15	Latah County Reimb. Agreement	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	100.00%
890-895-676-17	Owner Participation Agreements	\$ 63,490.00	\$ 21,113.12	\$ 43,825.74	\$ 19,664.26	69.03%
	Commodities	\$ 945,655.00	\$ 22,991.23	\$ 54,205.45	\$ 891,449.55	5.73%
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	\$ 22,991.23	\$ 54,205.45	\$ 987,540.55	5.20%
890-892-790-01	Bond Principal - Legacy	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	\$ -	100.00%
890-892-791-01	Bond Interest - Legacy	\$ 6,936.00	\$ 1,572.10	\$ 1,987.58	\$ 4,948.42	28.66%
	Debt Service - Total	\$ 43,936.00	\$ 38,572.10	\$ 38,987.58	\$ 4,948.42	88.74%
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	\$ 66,478.77	\$ 155,786.92	\$ 2,241,992.08	6.50%

General Ledger
Revenue Analysis

August 2024



Account Number	Description	Budgeted Revenue	Period Revenue	YTD Revenue	Variance	Uncollected Bal	% Avail/Uncollect	% Received
890	Moscow Urban Renewal Agency							
890-000-410-01	Property Taxes - Legacy	\$ 988,278.00	\$ 6,512.81	\$ 962,695.30	\$ 25,582.70	\$ 25,582.70	2.59%	97.41%
890-000-471-00	Investment Earnings	\$ 45,000.00	\$ 16,162.33	\$ 137,528.72	\$ (92,528.72)	\$ (92,528.72)	-205.62%	305.62%
890-000-498-96	Transfer In: Legacy	\$ 72,851.00	\$ -	\$ -	\$ 72,851.00	\$ 72,851.00	100.00%	0.00%
890	Moscow Urban Renewal Agency	\$ 1,106,129.00	\$ 22,675.14	\$ 1,100,224.02	\$ 5,904.98	\$ 5,904.98	0.53%	99.47%
Revenue Total		\$ 1,106,129.00	\$ 22,675.14	\$ 1,100,224.02	\$ 5,904.98	\$ 5,904.98	0.53%	99.47%



Legacy Crossing Overlay District Design Guidelines

Adopted June 4, 2012





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1

Introduction

A. Community Vision

Throughout the fall of 2007 and spring of 2008, University of Idaho architecture students, property and business owners, residents, and elected officials engaged in a series of collaborative charettes and public meetings to develop a community-based vision for the future of the Legacy Crossing Urban Renewal District.

The vision captured the community's desire to bridge the divide between the University of Idaho Campus and the Downtown and energize and revitalize the core of the community. Throughout the process it was clear that the community envisioned the development of this area with high intensity dynamic and vibrant mixed uses.

Example illustrations of this vision are shown in Figure 1.1. These design guidelines were developed to facilitate the implementation of the vision.



Figure 1.1 - Conceptual Development Illustrations

B. Subject Area

The Legacy Crossing Overlay District (LCO) is that area (shown in Figure 1.2, and illustrated in more detail in Appendix A) generally bounded by Sixth Street to the north, Sweet Avenue to the west, Jackson Street to the east, and State Highway 95 to the south. This



area is generally located between the University of Idaho campus and the central business district and which has been historically utilized for agricultural, industrial and rail transportation uses.



Figure 1.2 - Subject Area

C. Purpose and Intent

In consideration of the unique characteristics of the LCO area, the redevelopment of this area requires an increased level of attention and consideration of site ingress and egress; building architectural style, placement and massing; public streetscape design and function; internal vehicular and pedestrian circulation; parking provision and management; preservation and enhancement of riparian areas; and the integration of public community spaces, public art and other public enhancements.

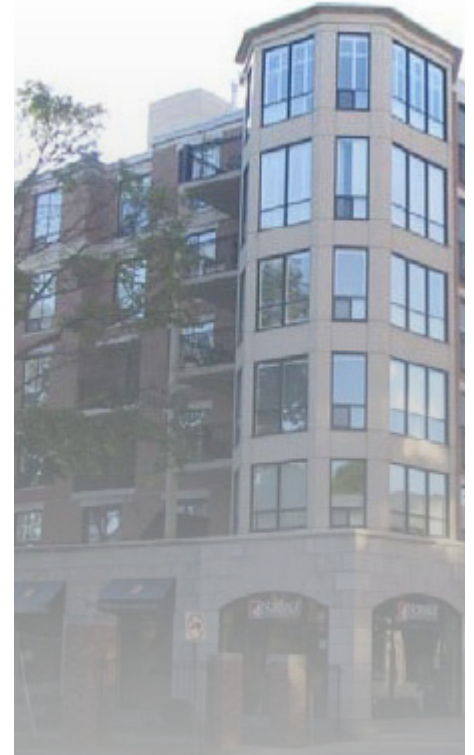
These development guidelines are intended to complement the City's Zoning Code by establishing development standards and guidelines for developments within the LCO. These guidelines are to be utilized by City Staff, the Planning and Zoning Commission, and City Council in their review of all developments within the LCO area.

The items included within this document are intended to be guidelines, and as such, minor deviations or variations may be allowed by the reviewing body where justified by the specific limitations or constraints of the development site, project layout and where such variations and deviations do not conflict with the intents and purposes of these Design Guidelines.



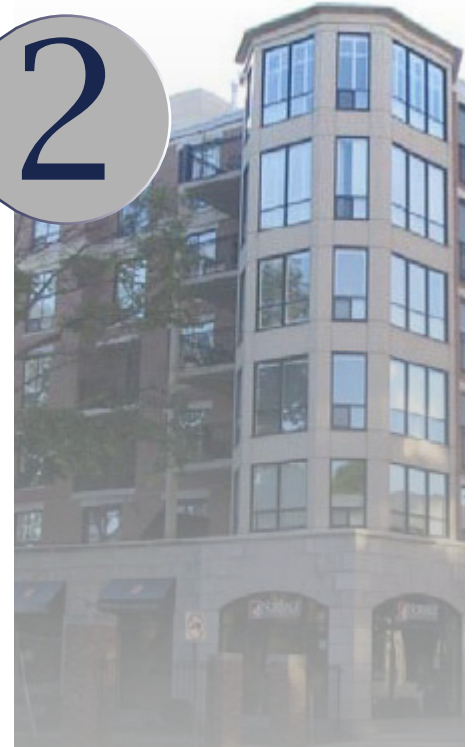
D. Land Uses

The redevelopment of the LCO area is generally anticipated to include a wide range of mixed-uses including retail, artists studios, eating and drinking establishments, limited light manufacturing where appropriate, professional office space as well as residential dwelling units. These design guidelines are generally intended to address the physical development of the LCO area rather than specific uses which are to be guided by the underlying zoning of the LCO area.



External Site Ingress & Egress

2



A. Introduction

This section addresses the exterior boundaries of the site and their relationship with the adjacent city street system as it pertains to logical and desirable ingress and egress points upon adjacent streets. As the site is principally bounded by a national highway (U.S. HWY 95) and a collector street that serves as one of the principal transportation corridors between the University of Idaho and the downtown and residential areas to the east (Sixth Street), planning for the safe and efficient ingress and egress to and from the site is critical to the successful redevelopment of the area and the safe function of the adjacent streets.

B. Surrounding City Streets

The site is generally bounded by Sixth Street to the north, Jackson (U.S. Highway 95) to the east, and Sweet Avenue to the south. The site is also bisected by College Street through the center of the LCO area.

Sixth Street adjacent to the LCO area is a designated collector street with widened urban sidewalks near newer developments and structures primarily located at or very near the property lines.

Jackson Street adjacent to the subject property is a three-lane street section that serves as the southbound segment of U.S. Highway 95 through the City. Sidewalks along Jackson are present in limited locations and are of insufficient width to meet an urban walk standard. Uses adjacent to Jackson are primarily the few remaining agricultural/industrial uses and structures, with the exception of the area near the Sixth Street intersection.

College Street bisects the LCO area and in many areas lacks any curbing, sidewalks and on-street parking facilities. Adjacent uses and structures are primarily agricultural/industrial in nature or undeveloped lands.

Section Two



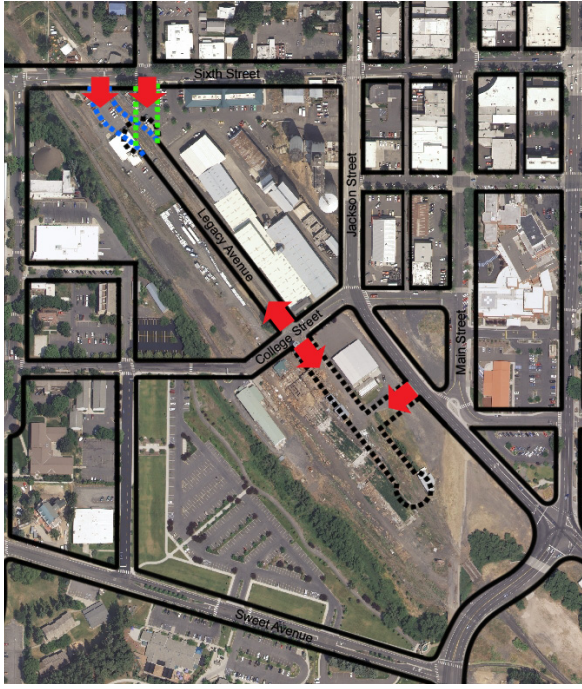


Figure 2.1 - External Site Access Points

C. Site Access Locations

Principal vehicular access points to the site should be located so as to permit smooth traffic flow in and out of the site that minimize hazards to vehicular or pedestrian traffic upon adjacent public streets, pathways and sidewalks. As such, developments within the LCO area should incorporate the following features:

2.C.1: Principle access points to the development site should be located opposite existing street alignments and intersections.

2.C.2: The number of access points upon adjacent streets should be limited to minimize hazards and promote logical and orderly shared access and internal circulation within the LCO.

2.C.3: The preferred principal access locations are illustrated in Figure 2.1.



Internal Site Access and Circulation

3

A. Introduction

To facilitate the orderly development of the LCO it is necessary to ensure that there is adequate internal circulation and access to allow for the full development of the site. In consideration of the configuration of property ownership and the physical dimensions of the site, it is clear that internal circulation and access would be enhanced with the extension of a street through the center of the site as well as a secondary access point via Jackson Street as illustrated in Figure 4 and Appendix A.

These public streets will provide for the creation of significant commercial frontage that currently does not exist as well as provide access to customers, emergency service providers, public utilities, service and delivery, as well as the provision of public on-street parking to serve adjacent land uses.

B. Legacy Avenue

The existing property boundary configuration which reflects the historical railroad corridors does not facilitate the logical and orderly development of the LCO area, nor does it provide for efficient circulation and service delivery. Many properties within the LCO area are long and narrow, lack street frontage and access, and have no block structure to build upon. To address this condition, it is proposed that a public street be developed through the center of the LCO area on an alignment that roughly parallels Paradise Creek. In addition to providing the principal access to the site and the adjacent developable properties, this public street corridor will create significant commercial frontage and the opportunity to provide public parking and other amenities to serve development within the area.

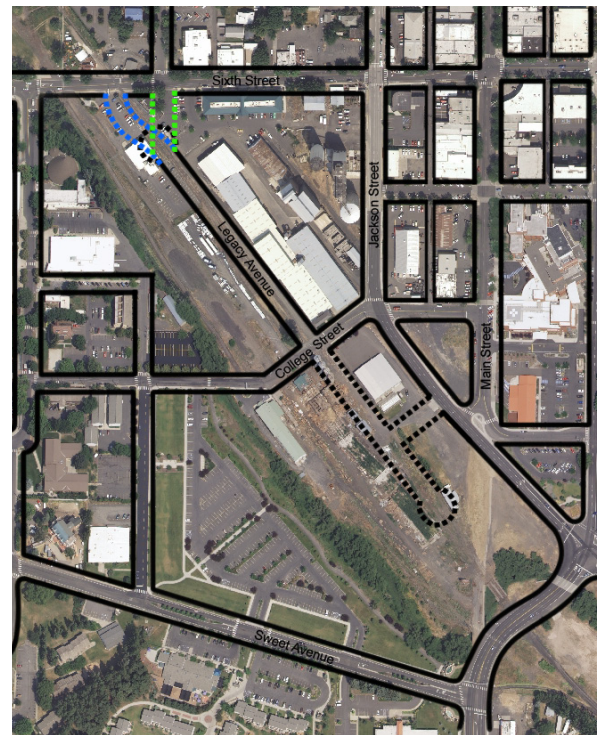


Figure 3.1 - Internal Site Access and Circulation



Primary access to this new roadway, referred hereinafter as Legacy Avenue, would be gained from College Street and extend northwesterly and southeasterly from its intersection with College Street. The City is in the process of securing the majority of the required right-of-way for the extension of Legacy Avenue north of College Street. It is envisioned that the northwesterly extension of Legacy Avenue may terminate temporarily, or permanently, in a traffic circle south of current Taco Time Restaurant, or it may continue northwesterly to an intersection of Sixth Street in some configuration as development or redevelopment occurs within the area.

The southeasterly extension of Legacy Avenue is envisioned to extend from College Street and then turn northeasterly to connect to Jackson Street. This connection from College Street to Jackson Street would provide multiple points of access and enhanced circulation for vehicle access and emergency service provision to the three larger parcels within the area south of College Street. It is possible that access and cross circulation could be provided in the form of private roadways and accompanying public access easements that provide the equivalent functional access, circulation, and development form, depending upon the proposed development and subject to the approval of the reviewing body.

It is anticipated that public right-of-way necessary to accommodate Legacy Avenue would range from 70 to 85 feet in width depending upon on-street parking configuration as illustrated in the proposed street sections within Section 4.

3.B.1: All developments within the LCO should incorporate the extension of Legacy Avenue in conformance with the approved street sections described in these guidelines.

C. Jackson Street Connection

While Legacy Avenue provides for the internal access and circulation, the Jackson Street Connection into the site provides for a consolidated shared access to Jackson Street which serves as the southbound half of the U.S. HWY 95 couplet that encompasses the downtown area.

While the LCO area has a significant length of frontage along Jackson Street, due to its function as U.S. Highway 95 and the Idaho Transportation Department's access management program, access to the LCO site via Jackson Street is limited to ensure that entrance and exit turning movements do not jeopardize the safety and traffic carrying capacity of the adjacent highway. Therefore, the management and provision of a consolidated shared access to Jackson Street via



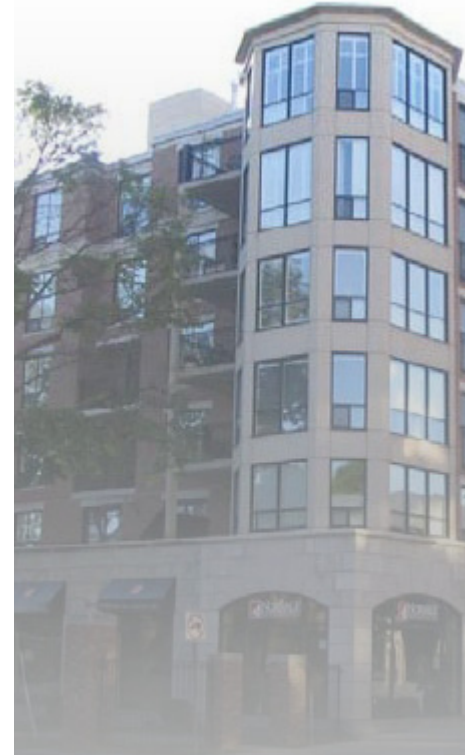
the Legacy/Jackson Connector is necessary.

3.C.1: All developments within the LCO should incorporate the Jackson Street Connection to intersect with Legacy Avenue to serve as a consolidated point of access to Jackson/U.S. Highway 95.

D. Loading Zones, Service Areas, and Refuse Management

3.D.1: Where feasible, rear service and loading areas should be provided, via public alley or private drive access, to direct such activities away from the public streets and commercial frontages.

3.D.2: Dumpsters and similar trash and recycling receptacles shall be located and physically screened from view from adjacent public streets and walkways.



Streetscape Design Guidelines

4

A. Introduction

Streets and sidewalks are key to the livability, vitality and identity of urban areas. Well designed streets and sidewalks add value and act as a catalyst to the development of private property. They provide the setting for land use, and the capacity of the street and sidewalk systems to carry vehicular and pedestrian traffic determines, in part, the appropriate adjacent land uses. Sidewalk width, street lights and other amenities affect pedestrian activity and aesthetic quality and thus help to determine how adjoining private land may be developed and used.

B. Urban Street and Sidewalk Standard

Urban sidewalks are generally located in business and mixed-use districts where there is a concentration of higher intensity development, ground floor retail, restaurants and entertainment uses, and on-street parking. They are designed for heavy pedestrian use and to be compatible with uses in a dense urban environment.

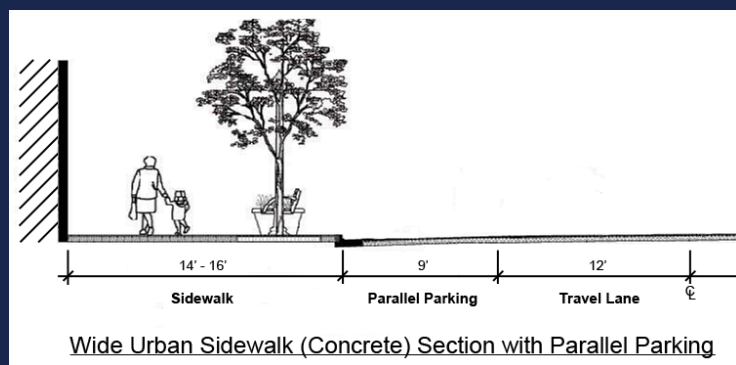
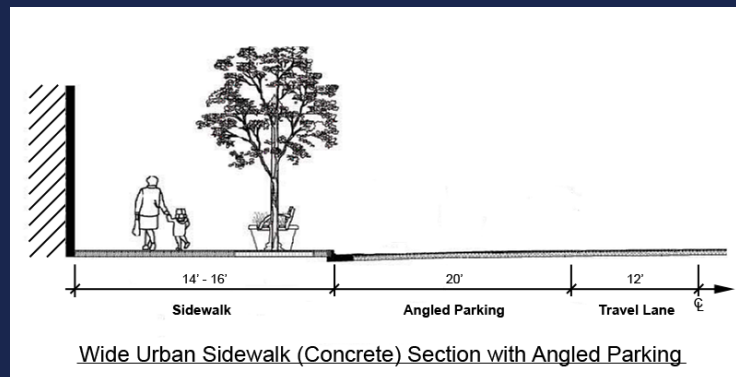
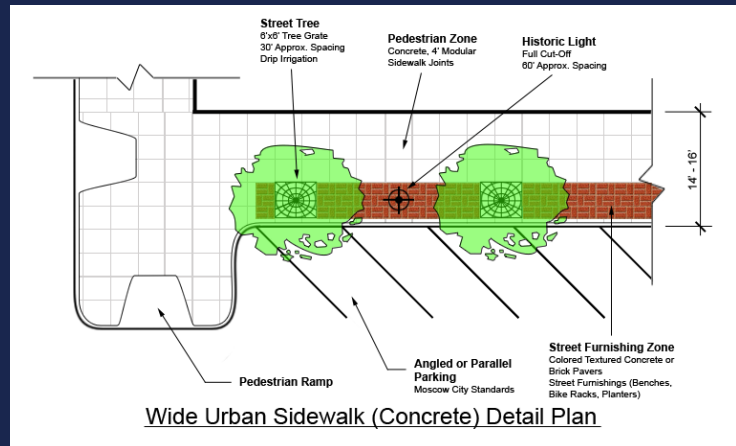


Figure 4.1 - Urban Sidewalk Standard Details



C. Street Design Guidelines

General Standards:

4.B.1: All public street frontages within the LCO area should be developed to a wide urban sidewalk including the provision of a minimum five (5') foot wide furnishing zone and minimum nine (9') foot wide pedestrian zone as illustrated in Figure 4.1 and Appendix A.

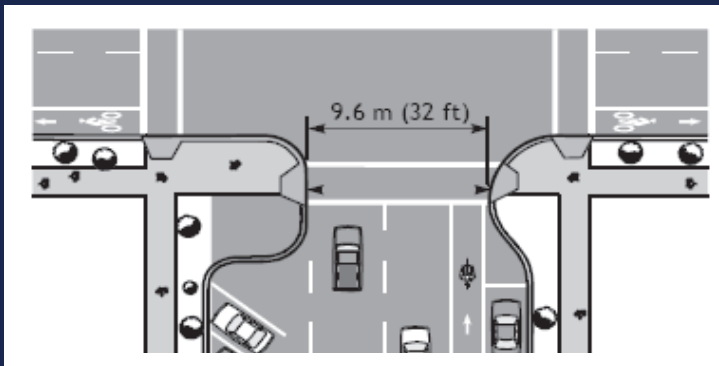


Figure 4.2 - Example Pedestrian Curb Extensions

4.B.2: The furnishing zone should include a minimum of five (5') foot diameter street tree wells with drip irrigation spaced approximately thirty (30) feet on center and full cut-off street light fixtures approximately sixty (60) feet on center, or as otherwise specified.

4.B.3: All public streets within the LCO should include on-street vehicular parking when possible via angled or parallel parking stalls.

4.B.4: All intersections and pedestrian crossings should include accessible pedestrian curb extensions (bump-outs) to promote pedestrian use and improve pedestrian safety as illustrated in Figure 4.2.

Legacy Avenue:

Legacy Avenue is anticipated to serve as the primary pedestrian and vehicular internal access and circulation corridor through the LCO area, but will also serve as the primary public parking area to serve development in the LCO area.

Public parking provides for the greatest flexibility in parking utilization and if dispersed throughout the LCO area along the Legacy Avenue alignment, will provide conveniently located parking throughout the LCO area that will reduce the amount of parking that must be privately provided, thus increasing the developable area within the LCO area.

4.B.5: Developments adjacent to Legacy Avenue should include street improvements in accordance with Figure 4.1.



Sixth Street:

Sixth Street borders the LCO site to the north. Recent development along Sixth Street (University Pointe) has included the development of a wider urban sidewalk and on-street parallel parking.

4.B.6: Developments adjacent to Sixth Street should include street improvements in accordance with Figure 4.1.

Jackson Street Connection:

The Jackson Street Connection is anticipated to serve a similar function and be developed to a similar standard as Legacy Avenue.

4.B.7: All development within the LCO area should include the construction of the Jackson Street Connection in accordance with the proposed street design which includes a 12 to 16 foot wide urban sidewalk area, on-street parking areas as well as the vehicular travel lanes as shown in proposed street cross-section of Figure 4.1 and Appendix A.

College Street:

College Street bisects the LCO site and should be developed in a similar fashion as that of the Legacy Avenue and Jackson Street Connection with angled parking bays and wider urban sidewalks as shown in the proposed street cross-sections.

4.B.8: Development adjacent to College Street should include street improvements in accordance with Figure 4.1.

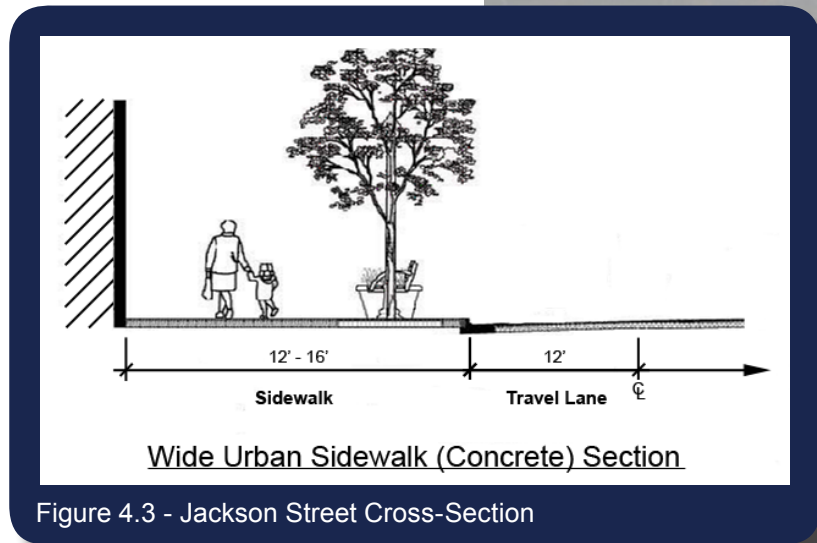
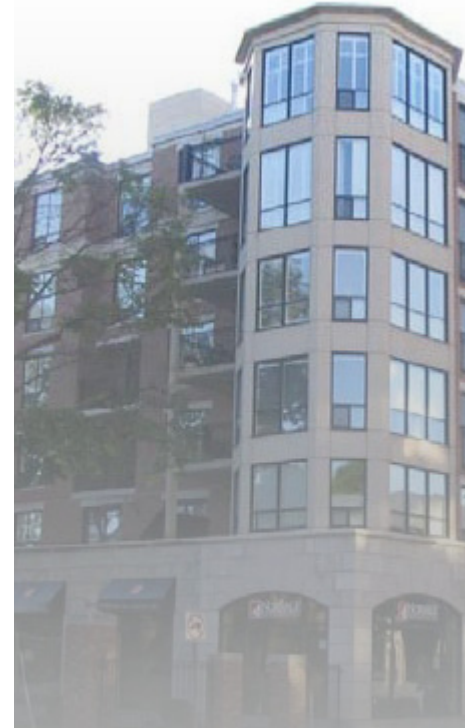


Figure 4.3 - Jackson Street Cross-Section

Jackson Street:

Jackson Street adjacent to the LCO area is a three-lane, one-way street which currently serves as the southbound half of the U.S. HWY 95 corridor through the downtown area. Ultimately it is anticipated that at some future date U.S. 95 may be rerouted outside of the downtown area which will allow for the future reconfiguration of the street. In the interim, it is anticipated that the Jackson Street frontage will primarily include the installation of a street furnishing/tree zone as



Section Four

well as a wider urban sidewalk as shown upon the proposed street cross-section shown in Figure 4.3.

4.B.9: Developments adjacent to Jackson Street should include street improvements in accordance with Figure 4.3.



Pedestrian Connectivity

5

A. Introduction

Due to the Redevelopment District's unique location between the University of Idaho Campus and the Central Business District, pedestrian access to and through the Redevelopment District is an important consideration. Developments proposed within the LCO should provide pedestrian facilities in accordance with the provisions of this Section.

B. Principal Pedestrian Corridors

5.B.1: All development proposals should incorporate and provide for the three pedestrian ways illustrated in Figure 5.1 and Appendix B including:

1. The continuation of the "Hello-Walk" which extends from the southwest corner of the intersection of Sixth and Jackson Streets southwest to a location near the rear of the University of Idaho Bookstore facility in accordance with Figure 5.2;
2. The extension of the current Sweet Avenue parking lot central walkway in accordance with Figure 5.3; and
3. The historic Main Street alignment and bridge structure across the southeast corner of the LCO Area in accordance with Figure 5.3.

C. Pedestrian Corridor Facilities

All pedestrian corridor facilities should be developed with the following design features and elements specified below:

5.C.1: All pedestrian corridor facilities should be surfaced with permanent hard surface of concrete unit pavers, concrete with

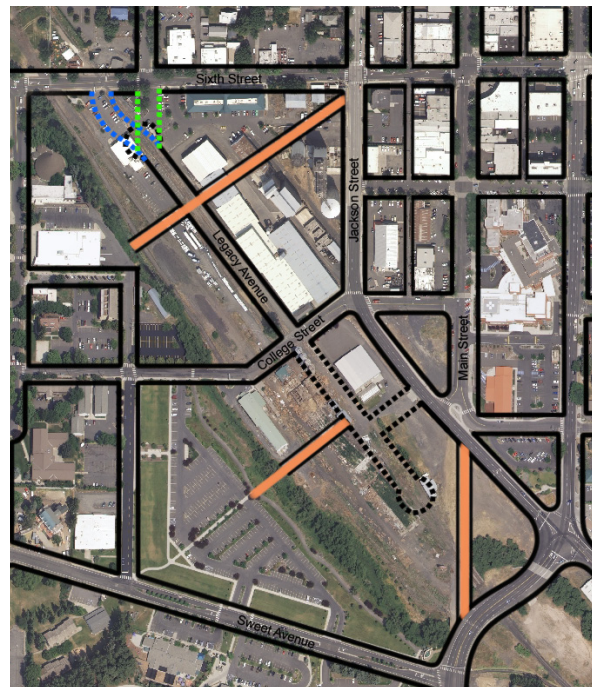


Figure 5.1 - Critical Pedestrian Corridors



special texture colors and patterns, brick or other paver blocks, or other similar materials as illustrated in Figure 5.2 and Figure 5.3.

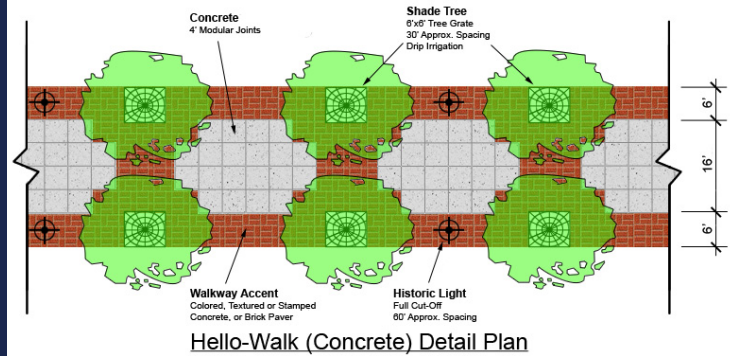


Figure 5.2 - Hello-Walk Corridor Detail

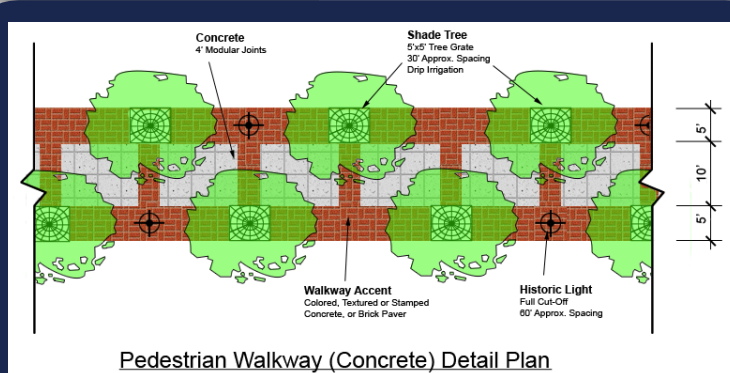


Figure 5.3 - Pedestrian Corridor Detail

5.C.2: All pedestrian corridor facilities should incorporate canopy trees and other vegetative plantings with drip irrigation to provide shade and shelter for pedestrians as illustrated in Figure 5.2 and Appendix B.

5.C.3: All pedestrian corridor facilities should include the integration of street furnishings (trash receptacles, benches, bollards, street lighting fixtures, bike racks, and other similar furnishings) as illustrated in Figure 5.2 and Appendix B.

5.C.4: All pedestrian corridor facilities should incorporate public art through surfacing patterns or designs, sculpture installation, and other means.

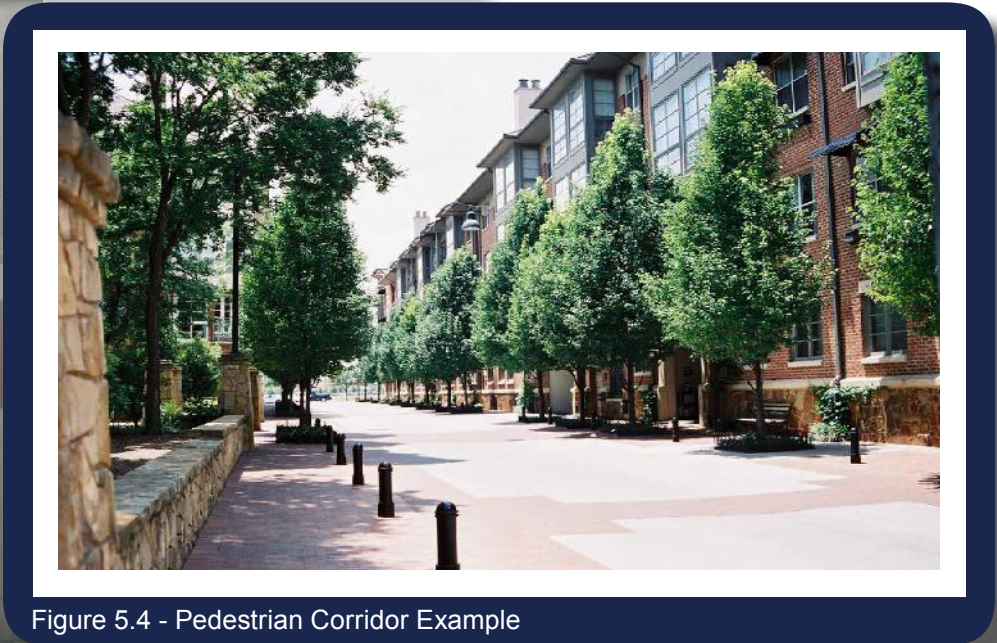


Figure 5.4 - Pedestrian Corridor Example



Building Design Guidelines

6

A. Introduction

A significant component to the ultimate realization of the community's vision for the development of the LCO area as a vibrant mixed-use pedestrian oriented urban center is the placement and character of the buildings that are constructed within the area. This includes building placement, height and architectural features (building materials and design) that together, with the other elements addressed in these guidelines, will assist in achieving the desired character of development in the LCO Area.

B. Building Placement

In order to ensure that the development within the LCO complements the urban character of downtown, all structures should be located upon the property in accordance to the following guidelines:

6.B.1: All buildings constructed adjacent to any public street (specifically Jackson/U.S. HWY 95, Sixth Street, Legacy Avenue, and the Jackson Street Connection) within the site should be located within five (5) feet of the front and/or street side property lines as illustrated in Figure 6.1.

6.B.2: Portions of buildings may be setback a maximum of fifteen (15) feet from the build-to-lines for no more than twenty (20%) percent of the total building frontage length to allow for façade articulation and the creation of public space amenities that are deemed by the hearing body to provide public benefit.

6.B.3: Minor façade articulations of less than three feet in depth should be considered as being placed upon the build-to-line.

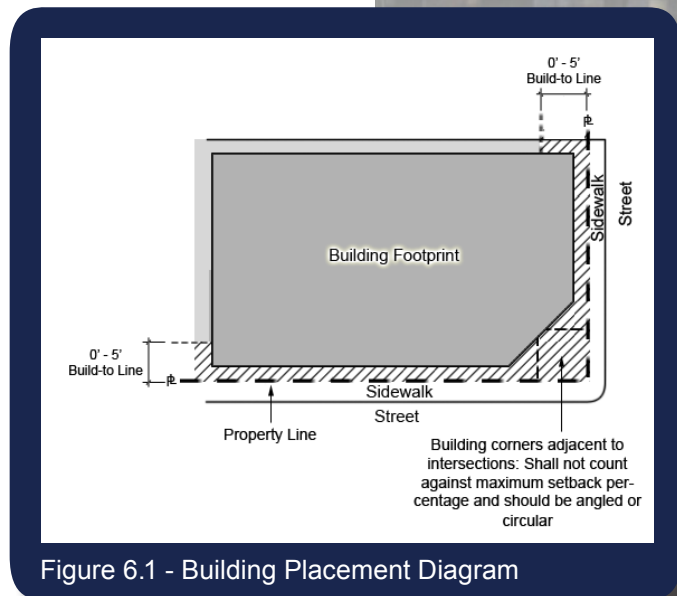




Figure 6.2 - Example Corner Treatment

6.B.4: Building setbacks from the build-to-line at intersection corners that are necessary to preserve visual sight distances are not to be counted against the maximum setback percentage and should be accomplished via angled or other building corner treatments to provide adequate motorist and pedestrian visibility as illustrated in Figure 6.2.

C. Building Height

6.C.1: The minimum building height within the LCO should be twenty (20') feet or a minimum of two (2) stories. If an applicant proposes to construct a single story structure, the building parapet wall heights shall be increased to provide massing and appearance similar to that of a two story structure.

6.C.2: The maximum height at the build-to-line should be sixty (60) feet or five (5) stories. Any portion of a structure above such height should be stepped-back fifteen (15) feet from any property line adjacent to a public street or pedestrian corridor to ensure that the structure retains a pedestrian scale as illustrated in Figure 6.3.

6.C.3: The approving body may allow deviations from the minimum and maximum building heights if deemed justified by the character or nature of the proposed development.



Figure 6.3 - Example Desired Building Height and Step Back



D. Building Design

General Building

Façade Design:

Building façade design should comply with the following guidelines:

6.D.1: The front facade of all buildings should include the main entrance to the building and a number of transparent window openings.

6.D.2: Blank walls on all facades that front a park, street, plaza, or other public spaces should be discouraged.

6.D.3: On all facades, a clear visual distinction between each floor should be provided.

6.D.4: Facades should include both solid surfaces and window openings to avoid the creation of blank walls and/or glass curtain walls. Window openings should be balanced to avoid large blank wall surfaces on the façade.

6.D.5: Rear and side facades should be designed with similar architectural elements, materials, and colors as the front façade. However, the design of side and rear facades may be simpler, and more casual in nature.

Window Openings:

Window openings should be designed as follows:

6.D.7: Fifty (50%) to eighty five (85%) percent of ground-floor



Figure 6.4 - Projecting Façade Element Example



façades that front public streets and pedestrian ways should be occupied by windows and/or entry doors.

6.D.8: Windows and doors should utilize clear transparent glass in order to provide clear views of storefront displays from the street and to allow natural surveillance of the street and adjacent outdoor spaces.

6.D.9: Mirror and tinted glass should be discouraged. Moderately tinted glass for energy conservation should be allowed.

6.D.10: For all floors above the ground floor, windows should occupy at least twenty (20%) of the total wall areas and should have a vertical orientation and proportion.

Projecting Façade Elements:

Projecting façade elements that provide shade and shelter to pedestrians are encouraged as follows:

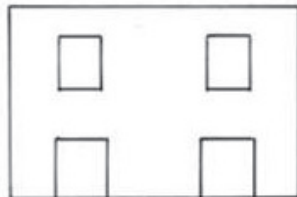
6.D.11: Projecting façade elements should be in keeping with the historic architecture within the community including awnings and marquees.

6.D.12: Where buildings are adjacent to public streets or pedestrian ways, at least 75 percent of the façade width should contain projecting façade elements that provide shade and shelter to pedestrians as illustrated in Figure 6.4.

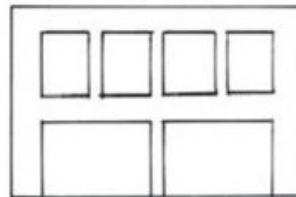
Façade Articulation:

Street facing building façades, as well as all façades that front a plaza or pedestrian way should be articulated to improve the quality of the design.

6.D.13: Appropriate methods of articulation include, but are not



Proportion of opening sizes to building mass is too small



Increase opening sizes



Articulate openings



Break up building mass

Figure 6.5 - Façade Articulation Illustration



limited to, the following (as illustrated in Figure 6.5):

1. Increasing the number and/or size of window openings;
2. Creating a defined base for the building;
3. Recessing storefronts, windows and/or entry ways to create depth and cast shadow patterns;
4. Providing three-dimensional expression lines (vertical and horizontal) between the floors of the structure and around storefronts and window openings; and
5. Adding depth and detail to the cornice or roof parapet.

Building Materials:

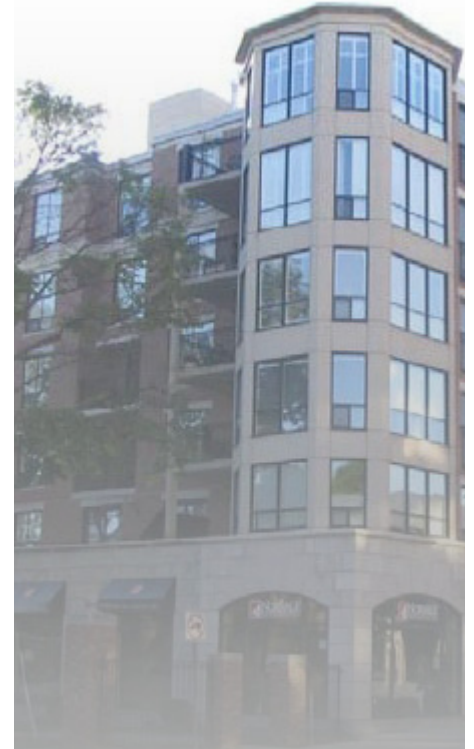
6.D.14: Appropriate building materials that are encouraged on facades include:

- Rock, stone, or tile
- Brick
- Plaster or stucco
- Concrete or masonry
- Finished and painted horizontal and vertical wood siding
- Fiber cement siding
- Wrought iron
- Finished and painted wood trim
- Wood, aluminum, copper, steel, and vinyl clad wood frames for windows and doors
- Wood, metal, and glass doors
- Other materials of similar quality, durability, and character to those listed above as approved by the approving body.

6.D.15: Inappropriate building materials that are discouraged on facades include:

- Plywood
- Hardboard
- Unfinished lumber
- Corrugated fiberglass
- Vinyl siding
- Sheet metal or tin siding other than for minor detail use

6.D.16: Painted building surfaces should have a matte or low-gloss finish. Trim work may have a glossy finish.



Parking

7

A. Introduction

While the City has taken great efforts to promote the use of non-automotive modes of transportation within the community, and certainly within the development of the LCO area, it is still necessary to make reasonable accommodations to provide vehicular parking to service the ultimate development of properties within the LCO area.

In order to provide for the greatest flexibility in serving the varying parking demands that are anticipated to occur with the desired mixed-use development within the LCO, the development and provision of public parking within the LCO is encouraged.

It is anticipated that the majority of this public parking (estimated as 350 potential parking stalls) will be provided via on-street public parking dispersed throughout the LCO area along Legacy Avenue and the Jackson Street Connection and frontage improvements along Sixth Street and College Street.

B. Off-Street Parking Requirements

7.B.1: Vehicular parking should be required for developments within the LCO area provided in accordance with the following standards:

Use of Building or Site	Minimum Number of Parking Spaces Required
Residential Uses	1 Stall per Dwelling Unit
Hotel	1 Stall per Room
Convention/Meeting Space	1 per 10 fixed seats and 1 per each 100 sq. ft. of assembly space without fixed seating
Office, Retail, and Other Uses	No minimum parking specified if provisions for the creation of public parking are provided through the dedication and improvement of public streets in accordance with this plan



C. Off-Street Parking Placement

7.C.1: Off-street parking facilities should not be located between structures and adjacent public right-of-ways or pedestrian corridors.

7.C.2: Off-street parking should be located underneath, behind, or to the side of all principle structures, or within parking structures.

7.C.3: Other than public parking facilities, surface parking lots should be minimized in order to reduce the detrimental impacts of large surface parking lots within the LCO area.

7.C.4: Where podium parking is provided it should be screened from public view by the building with habitable space or other building features.

D. Off-Street Parking Joint Use Provisions

Shared joint use of off-street parking facilities among multiple properties is encouraged and may be approved by the approving body.

7.D.1: Any proposal of shared joint use must include a detailed parking demand analysis including projected timing and volume of parking demand generated by the proposed uses and other relevant information deemed necessary to assess the joint-use request.

E. Off-Street Surface Parking Landscape Guidelines

Where off-street surface parking is provided, such parking areas should be adequately landscaped to visually buffer the vehicular parking area from adjacent streets and provide summer shading of the area.

7.E.1: Surface parking areas should include one canopy tree placed within or around the perimeter of the parking area for each five (5) stalls provided.

7.E.2: Off-street surface parking areas should be screened from adjacent public streets or pedestrian corridors by a five (5) foot wide landscape strip with shrubs or similar plantings that will provide adequate visual screening of the area at maturity and planted four (4) feet on center. The landscape strip may be reduced to three (3) feet in width with the inclusion of a fence or wall used for screening purposes.



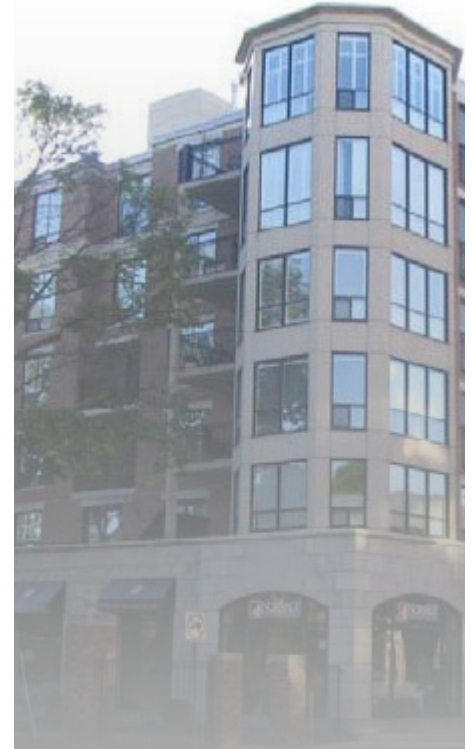
F. Parking Structure Design Guidelines

While parking structures are a preferred method for the provision of off-street parking within the LCO area, care must be taken to ensure that the visual appearance and scale of such facilities are in keeping with the intended character of the LCO area. Any proposed parking structure within the LCO area should comply with the following:

7.F.1: The exterior design of parking structures should minimize its visual identity as parking through façade articulation, window openings and variations in color, material and/or texture.

7.F.2: Where possible, parking structures should be placed in a manner to minimize interruption of street frontage and screened from view by habitable space of the uses that they serve.

7.F.3: Where parking structures are located adjacent to public streets or pedestrian areas, the exterior of the parking structure should include architectural detail such as decorative façade features, planters, and storefronts to minimize the appearance of the parking structure to motorists and pedestrians.



Public Spaces and Amenities

8

A. Introduction

Integration of public spaces and similar amenities are vital in creating a sense of place and enhancing the social interaction and wellbeing of a neighborhood and community.

B. Key Public Spaces

8.B.1: Developments within the LCO area should incorporate public open spaces and features (such as plazas, fountains, seating and gathering areas and pocket parks) as key focal points within the LCO area as identified within Figure 8.1 and Appendix C.

C. Natural and Riparian Areas

The LCO area includes a portion of Paradise Creek and its associated riparian and floodplain areas. It is anticipated that the enhancement of these riparian areas will provide a recreational and visual amenities to the LCO area that should be integrated within adjacent developments.

8.C.1: Development proposals should provide for the protection of these sensitive areas and incorporate their natural beauty within the development to preserve these areas, minimize property damage from flooding and provide for passive recreational opportunities.

D. Public Art Integration and Key Installation Locations

Public art and cultural amenities build artistic and creative energy

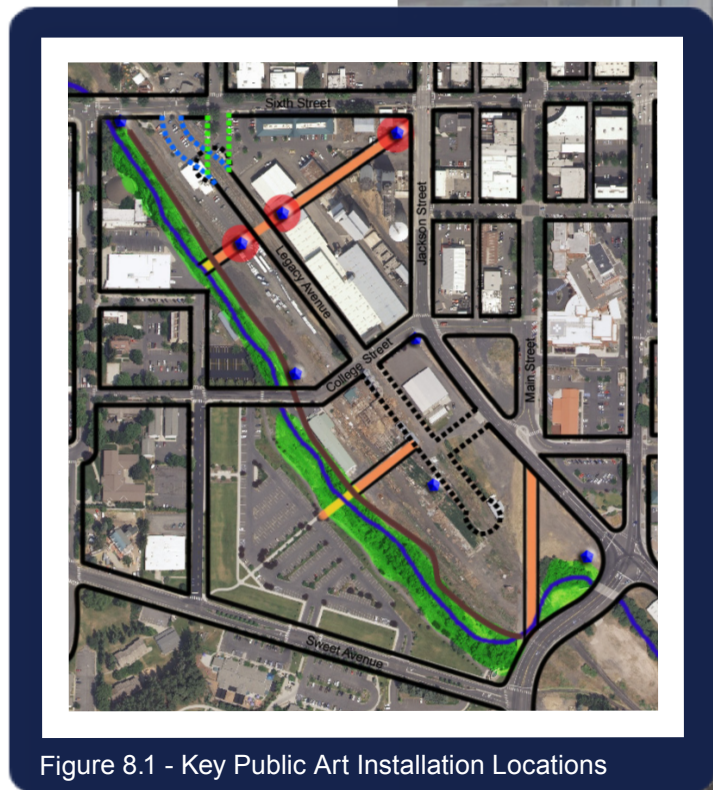


Figure 8.1 - Key Public Art Installation Locations



within the community and enhance economic and social vitality. Public art installations create a sense of place and promote cultural tourism as an economic industry.



Figure 8.2 - Public Art Example

8.D.1: Public art incorporation within building facades, street furnishings, public installations and other development components are highly encouraged.

8.D.2: Developments should incorporate public art installations within all proposed key public spaces and the identified installation locations identified in Figure 8.1 and Appendix C.



Sustainable Development Practices

9

A. Stormwater Management

9.A.1: To the greatest extent possible all developments within the LCO area should utilize best management practices to capture, detain, reuse, treat and otherwise control and reduce stormwater runoff from the development site. Such management plans should include items such as pervious pavement materials, bioswales, green roofs, rainwater harvesting, and other such practices.

9.A.2: All developments within the LCO area should integrate low impact stormwater management practices in addition to meeting all other stormwater requirements and provisions of Moscow City Code.

B. Public Transit Facilities

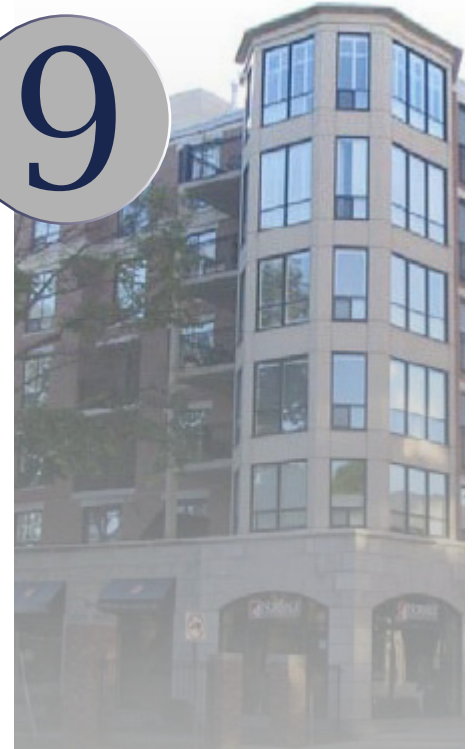
Developments within the LCO area should provide for the logical location and distribution of public transit facilities to promote greater utilization of public transit services in the area and reduce automobile parking demand.

9.B.1: All developments within the LCO area should assess the need for transit facilities necessary to serve the development including the location of public transit stops, benches, shelters and signage.

C. Bicycle Parking Facilities

Developments within the LCO area should provide for the logical location and distribution of bicycle parking facilities to promote greater utilization of bicycles as a mode of transportation to and from the area and reduce automobile parking demand within the area.

9.C.1: Developments within the LCO area should provide bicycle parking for each use of a lot or structure in accordance with the following standards:



Use of Building or Site	Minimum Number of Parking Spaces Required
Residential Uses	1 Bicycle Space per Each Two (2) Dwelling Units
Hotel	1 Bicycle Space per Each Ten (10) Rooms
Convention/Meeting Space	1 Bicycle Space for Each Ten (10) Automobile Parking Spaces Provided
Office, Retail, and Similar Uses	1 Bicycle Space for Each 1,000 sq. ft.

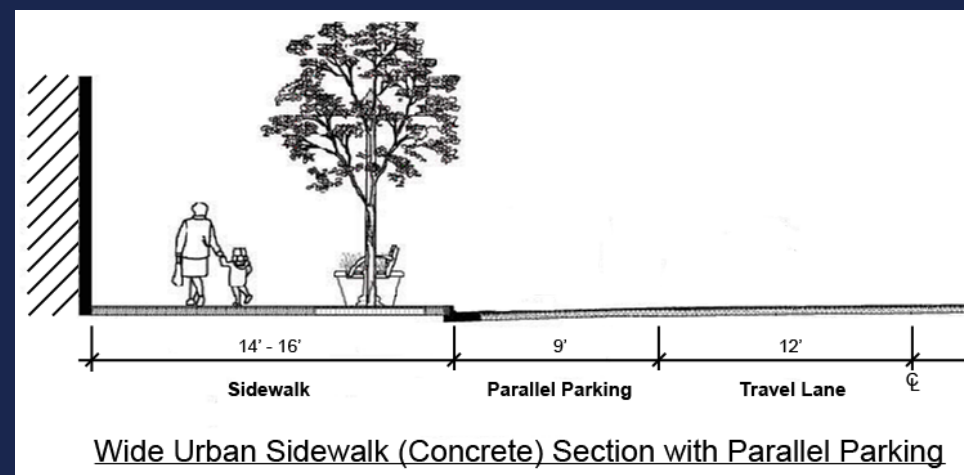
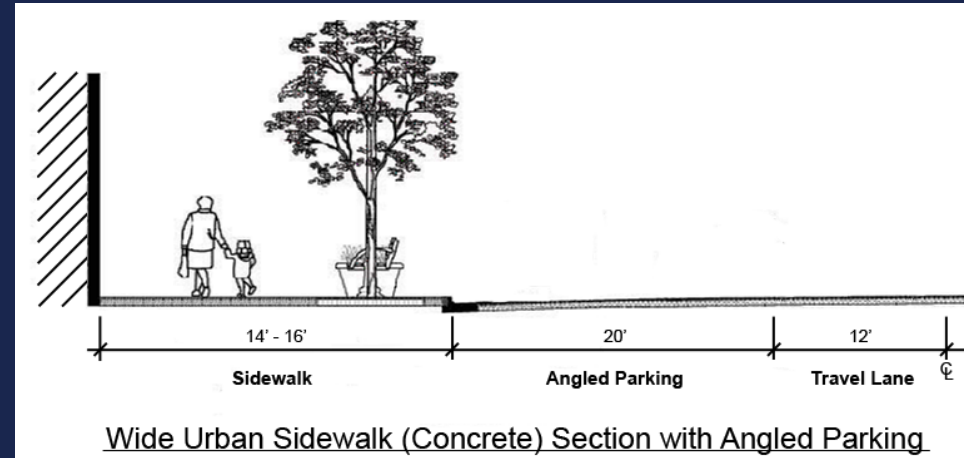
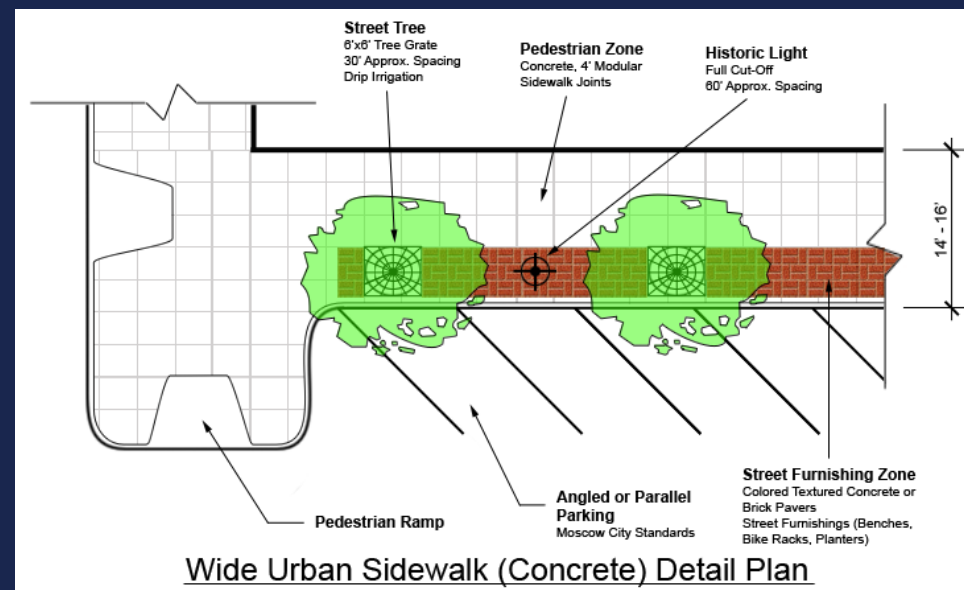
9.C.2: Each bicycle parking space shall be sufficient to accommodate a bicycle at least six (6) feet in length and two feet wide, and shall be provided with some form of stable frame permanently anchored to a foundation to which a bicycle frame and both wheels may be conveniently secured using a chain and padlock, locker, or other storage facilities which are convenient for storage and are reasonably secure from theft and vandalism.

9.C.3: The separation of the bicycle parking spaces and the amount of corridor space must be adequate for convenient access to every space when the parking facility is full.

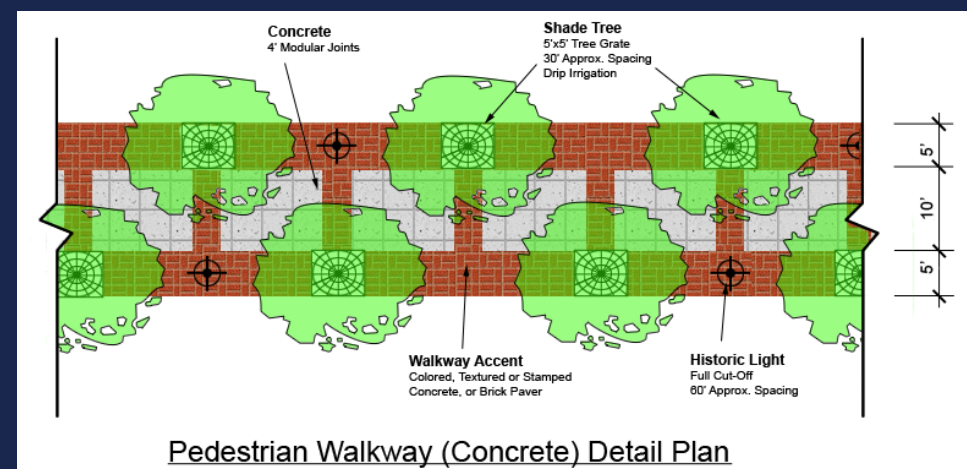
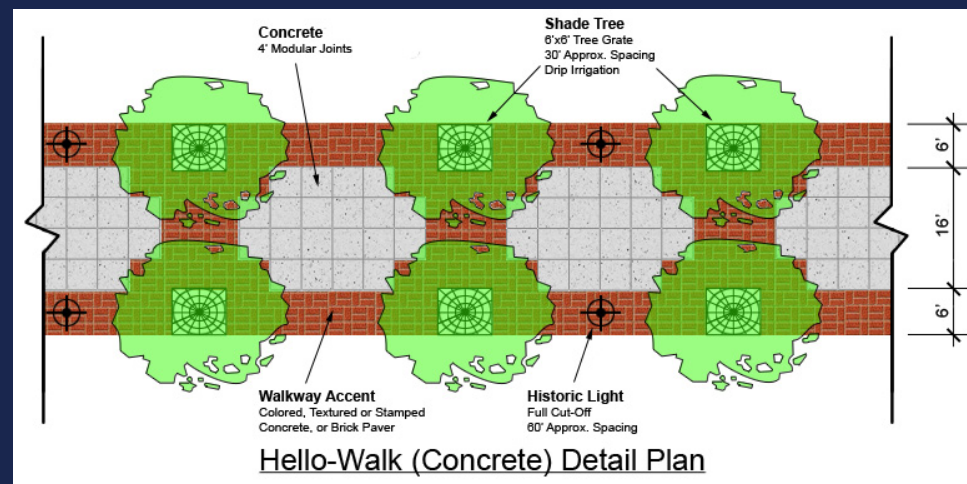
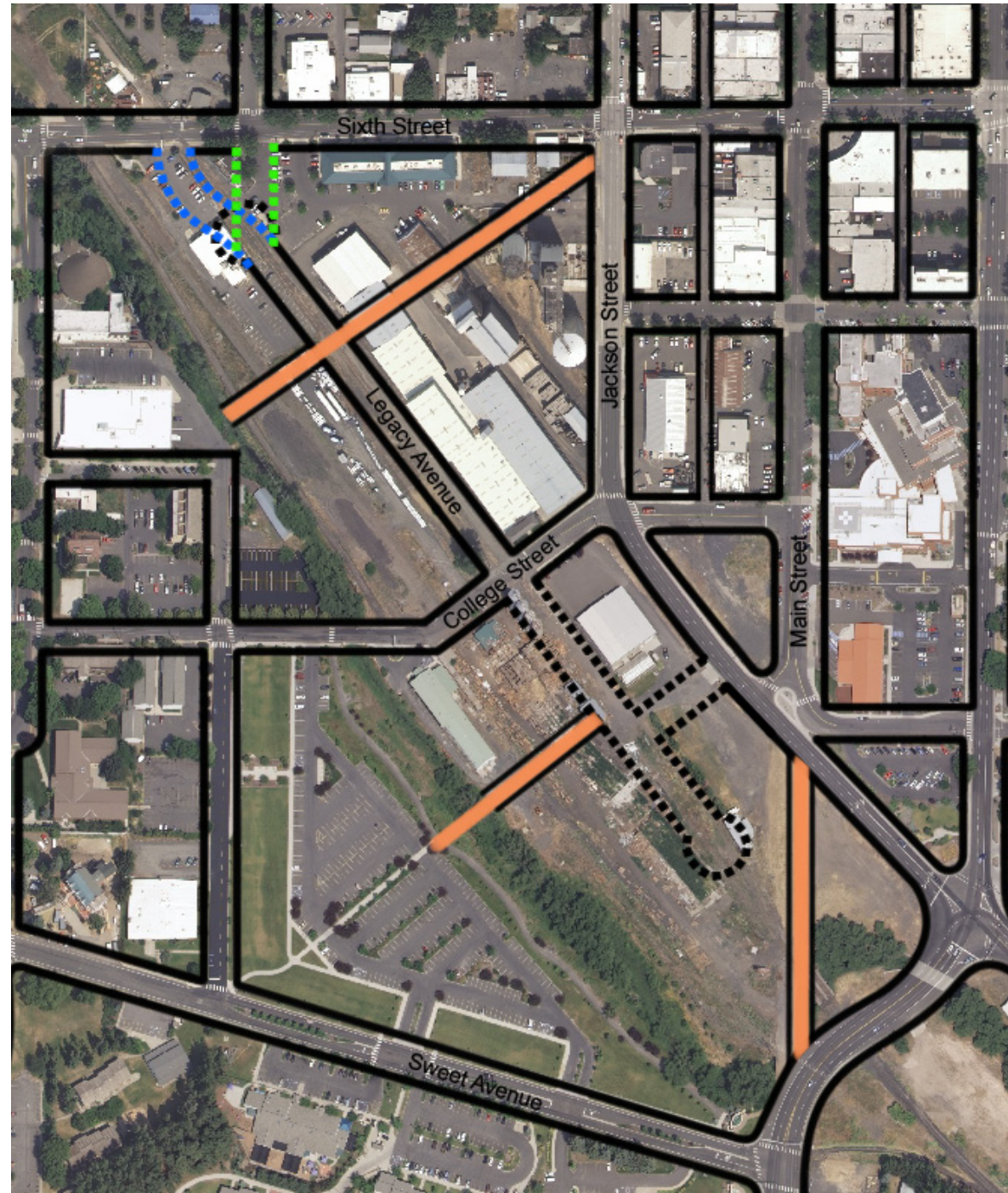
9.C.4: When automobile parking spaces are provided in a structure, all required bicycle spaces shall be located inside that structure or should be located in other areas protected from the weather. Bicycle parking spaces in parking structures should be clearly marked as such and should be separated from auto parking by some form of barrier to minimize the possibility of damage from a vehicle.

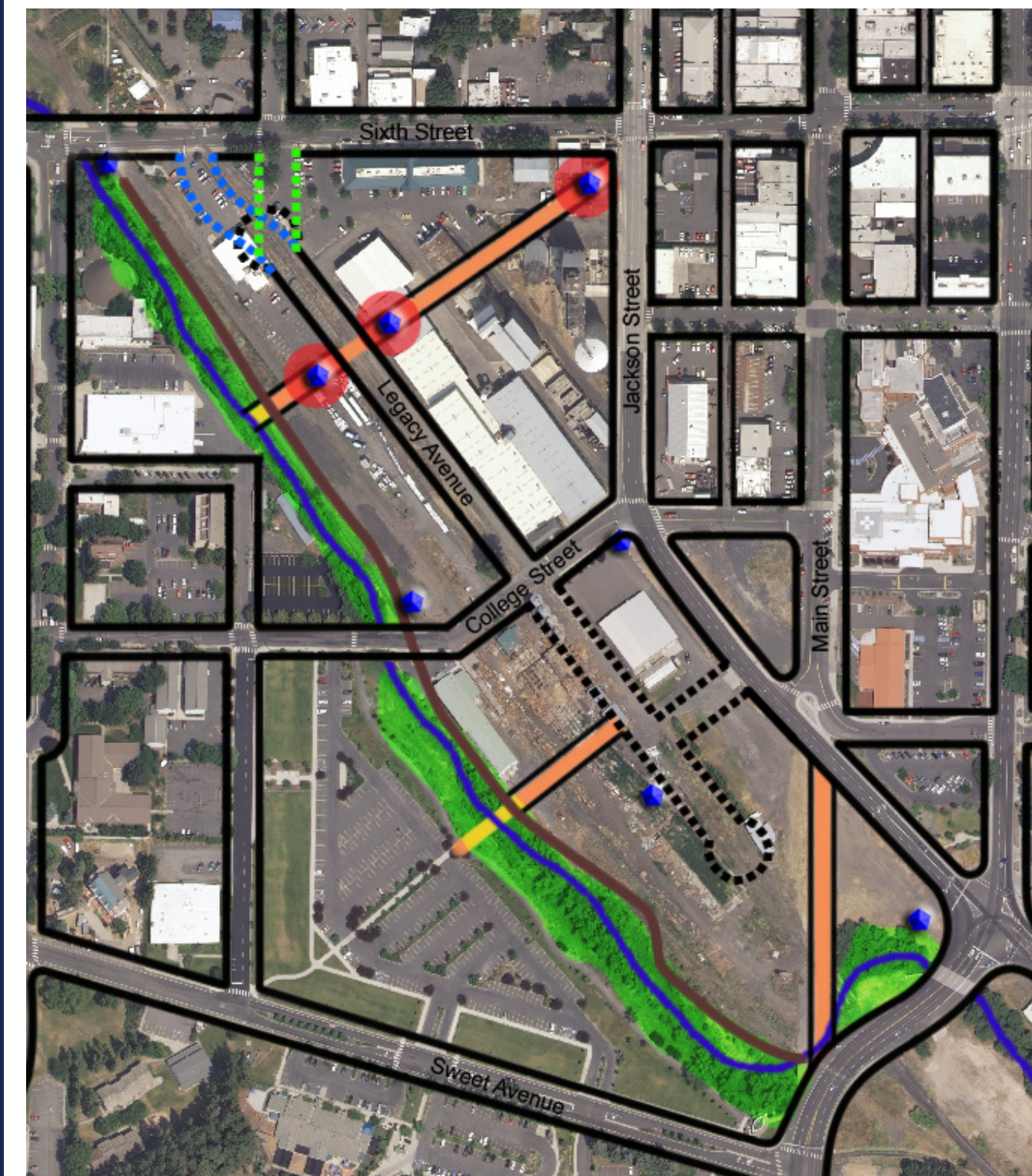


Site Ingress & Egress



Pedestrian Corridor Facilities

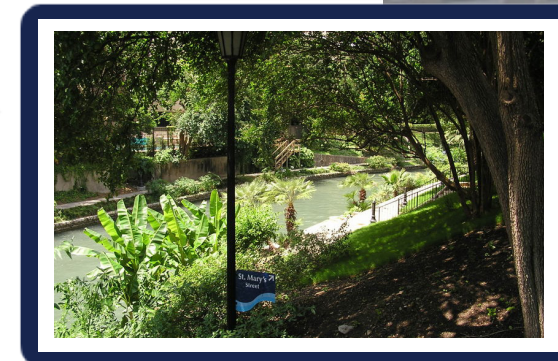




 Public Art Installation



 Riparian Area



 Pedestrian Pathway



 Public Spaces



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 ____ day of _____, 2024, 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 Statement of Qualifications from CONSULTANT dated July 8, 2024, 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 each of the five (5) years of the term of this Agreement to be paid after services are rendered each year 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** the following amounts to be paid upon completion of the services described herein, but no later than September 30 of each year:

1. 2024 audit and report: Six Thousand Fifty Dollars (\$6,050)
2. 2025 audit and report: Six Thousand Two Hundred Dollars (\$6,200)
3. 2026 audit and report: Six Thousand Three Hundred Fifty Dollars (6, 350)
4. 2027 audit and report: Six Thousand Five Hundred Dollars (\$6,500)
5. 2028 audit and report: Six Thousand Six Hundred Fifty Dollars (\$6,650)

- 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 in effect for five (5) years upon execution of this Agreement unless terminated sooner pursuant to the terms of this Agreement.

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.

This Agreement is contingent upon MURA receiving the necessary funding to cover the obligations of MURA. In the event that such funding is not received or appropriated, then, and in that event, MURA's obligations under this Agreement shall cease and each Party shall be released from further performance under this Agreement without any liability to the other Party, and CONSULTANT shall be entitled to receive just and equitable compensation for any work satisfactorily completed hereunder.

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 attachment 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.

Anti-Boycott of Certain Sectors. Pursuant to Idaho Code § 67-2347A, CONSULTANT certifies that it is not engaged in, and will not for the duration of this Agreement engage in, a boycott of any individual or company because the individual or company 1) engages in or supports the exploration, production, utilization, transportation, sale or manufacture of fossil fuel-based energy, timber, minerals, hydroelectric power, nuclear power, or

agriculture or 2) engages in or supports the manufacture, distribution, sale, or use of firearms, as defined in Idaho Code § 18-33302 (2)(d).

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.

This Agreement may also be executed by the use of electronic signatures pursuant to Idaho Code § 28-50-107. If electronic signatures are utilized, the acknowledgement before a notary is not required.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed as of the date and year first written above.

Attachment "A"

**CITY OF MOSCOW AND
URBAN RENEWAL AGENCY**

STATEMENT OF QUALIFICATIONS

SUBJECT: Request for Qualifications

PRESNELL GAGE, PLLC
Accounting & Consulting

NICK NICHOLSON, PARTNER

609 S Washington
Moscow, Idaho 83843

(208) 882-221
nnicholson@pg.cpa

July 8, 2024

**CITY OF MOSCOW &
URBAN RENEWAL AGENCY**

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presnell
GAGE, PLLC
ACCOUNTING AND CONSULTING

609 S. Washington Street, Suite 202
Moscow, Idaho 83843
www.presnellgage.com

(208) 882-2211

Fax: (208) 883-3808

July 8, 2024

Sarah Banks
City of Moscow
PO Box 9203
Moscow, Idaho 83843

We are pleased to present our qualifications for performing the audits of the City of Moscow and the Urban Renewal Agency for the year ending September 30, 2024, with the option to perform the audits for each of the four subsequent fiscal years. We will perform the audits as required by Professional Standards.

Presnell Gage, PLLC is one of the largest CPA firms in the State of Idaho, with offices in Moscow, Pullman, Lewiston, Orofino, Grangeville, and Eagle. Our extensive experience in auditing Idaho cities and other governmental entities makes us well qualified to perform your audits. We have been the auditors for the City of Moscow for the last 24 years and the Urban Renewal Agency for the last 23 years. Our managing member has been with Presnell Gage, PLLC for 19 years and is a committed public accounting professional. The experience and maturity of our staff will provide the framework to assist the City with meaningful management service projects. Few CPA firms can provide this continuity and expertise.

This proposal is a firm and irrevocable offer for the fiscal year 2024. We understand the work to be conducted and agree to follow the time line established in the Request for Qualifications. All information contained in this Statement of Qualifications is true and accurate.

We are looking forward to continuing to serve you and believe we can provide you with high quality professional service. If you have any questions, please contact Nick Nicholson.

Presnell Gage, PLLC
Presnell Gage, PLLC

SCOPE OF SERVICES

Financial Statements

We will audit the general purpose financial statements of the City of Moscow and the Urban Renewal Agency for the fiscal year ending September 30, 2024 and the subsequent four fiscal years that are optional.

The objective of our audits will be the expression of an unmodified opinion on the general purpose financial statements, but our ability to express an opinion, and the wording of our opinion, will be dependent upon the facts and circumstances at the date of our report. If our opinion is other than unmodified, the reasons will be fully disclosed.

We will assist in the preparation of and will review the City's ACFR that will be in compliance with the standards established for the Government Finance Officers Association Certificate of Achievement. Our firm assists in the preparation of ACFRs for two cities and, therefore, has experience in this area.

Federal Single Audit Requirements

We will audit the general purpose financial statements of the City and report on the Schedule of Expenditures of Federal Awards in relation to the general purpose financial statements taken as a whole.

We will report on our understanding of the City's internal control structure and the assessment of control risk made as part of the financial statement audit as required under the *Government Auditing Standards* issued by the Comptroller General of the United State.

We will report on the internal control (accounting and administrative) systems used in administering federal financial assistance programs as required by the new Uniform Guidance.

Management Letters

It is the policy of our firm to provide comprehensive management letters or exit conferences in conjunction with all major financial statement engagements. These letters or conferences are designed to suggest improvements in accounting control, accounting policies and procedures, managerial practices, operational efficiency and other matters which will contribute to the overall operating abilities of our clients.

We anticipate continuing to meet with the administration, the Audit Committee, and other Council, or Board members, as requested, to discuss these items.

AUDITING STANDARDS

Formal Auditing Standards

Our audits will be performed in accordance with auditing standards generally accepted in the United States of America as set forth by the American Institute of Certified Public Accountants, the Uniform Guidance, *Audits of States, Local Governments and Non-Profit Organizations*, and the Standards set forth in the *Government Auditing Standards* issued by the Comptroller General of the United States.

Continuing Professional Education

Presnell Gage, PLLC assures that all of our staff obtain at least 80 hours of continuing professional education (CPE) within a two-year period, with a minimum of 30 hours in one year. In addition, we assure that all professional staff are in compliance with the CPE requirements detailed in the *Government Auditing Standards*. These continuing education programs cover topics that address the special needs of our clients, our staff, and our firm as a whole.

Peer Review

A copy of our latest report issued by CPA Consulting, Inc., P.S., and performed using the standards established by the Peer Review Board of the AICPA will be enclosed each year with our annual engagement letter. These standards require that at least one governmental audit be reviewed. In fact, the reviewers selected multiple governmental audits in our most recent peer review.

PROPOSAL REQUIREMENTS

Independence

Presnell Gage, PLLC affirms that the firm is independent of the City and Agency as defined by auditing standards generally accepted in the United States of America, the U.S. General Accounting Office's *Government Auditing Standards*, and the *Code of Professional Conduct*.

Furthermore, Presnell Gage, PLLC has no conflict of interest with regard to any other work performed by the firm for the City of Moscow or the Urban Renewal Agency.

License to Practice in Idaho

Presnell Gage, PLLC affirms that all members and all assigned key professional staff are properly licensed to practice in the State of Idaho. The firm does employ certain accountants who are in the process of obtaining their licenses as Certified Public Accountants.

Firm Qualifications and Experience

Size of Firm

Presnell Gage, PLLC is an all-Idaho, regional firm established in Lewiston, Idaho in 1950. It has grown into one of the largest CPA firms in Idaho and has offices in Lewiston, Moscow, Pullman, Orofino, Grangeville, and Eagle. Work for this audit will be performed out of the Moscow and Lewiston offices. The following presents a recap of the total personnel in our firm:

<u>Personnel</u>	<u>Total</u>
Partners	8
Managers & Supervisors	7
Seniors	7
Other professional staff	<u>9</u>
	31
Support staff	<u>6</u>
	<u>37</u>

Our governmental audit team and the anticipated staffing for your audits is composed of the following:

<u>Audit Team</u>	<u>Governmental Audit Team</u>	<u>Proposed Staffing</u>
Partners	4	3
Managers & Supervisors	2	1
Other professional staff	<u>7</u>	<u>2</u>
	<u>13</u>	<u>6</u>

All proposed staffing in this engagement is expected to be employed on a full-time basis.

External Quality Control Review

Presnell Gage, PLLC is a leader in the AICPA Peer Review Program. The *Idaho Accountancy Act* requires that we have a peer review every three years. Presnell Gage, PLLC had the first peer review conducted in the United States under this program and has had 13 subsequent reviews, all of which have resulted in pass ratings. The last seven peer reviews included specific government engagements as required by professional standards.

State Desk Reviews

Most of the audits that we perform for governments are reviewed by the State Legislative Auditor. All audits were accepted as filed.

Disciplinary Actions

Presnell Gage, PLLC has not had any disciplinary action taken against the firm in the last three years. Presnell Gage, PLLC is not aware of any pending actions against the firm at this time.

Partner, Supervisory and Staff Qualifications and Experience

Our firm has a Governmental Audit Team that is charged with the responsibility of handling all audits of governmental units. Governmental units have audit and reporting requirements that are unique and specialized. By utilizing the same group of professionals on these audits, we are able to offer the individual entities an audit team that has a working knowledge of these special requirements. The team members selected for your audits are listed below.

Nick Nicholson, Engagement Partner

Mr. Nicholson has been engaged in public accounting since 2005 when he came to work for Presnell Gage, PLLC. Mr. Nicholson is licensed to practice as a Certified Public Accountant in the State of Idaho. He has been an active participant in the audits of cities as well as other governmental entities for the past 19 years. He is a member of the Idaho Society of CPAs. Mr. Nicholson has been a member of the City of Moscow audit team for the last 19 years. Mr. Nicholson will serve as the audit partner of your audits. During the last three calendar years, Mr. Nicholson had 73 hours of governmental specific continuing professional education.

Scott J. Dockins, Review Partner

Mr. Dockins has been engaged in public accounting since 1979 with Presnell Gage, PLLC. Mr. Dockins is licensed to practice as a Certified Public Accountant in the State of Idaho. His areas of auditing experience include school districts, municipalities, water and sewer districts, financial institutions, electric utilities, and lumber mills. He is a member of the American Institute of CPAs and the Idaho Society of CPAs. He is a qualified peer reviewer who has conducted over 100 reviews on CPA firms throughout the western United States. Mr. Dockins will provide final technical and quality review of the results of the audits.

Dawn A. Aliverti, Review Partner

Ms. Aliverti has been engaged in public accounting since 1994 and has been with Presnell Gage, PLLC, since 2004. She received a Bachelor of Science in Accounting from Central Washington University. Ms. Aliverti is licensed to practice as a Certified Public Accountant in the States of Idaho and Washington. She has extensive experience in audits of governmental entities (cities, URA, self-funded health plans), non-profit entities, for profit entities, and worker compensation exchanges. She continually receives specialized training in governmental auditing, federal single audit and yellow book requirements. She is a member in good standing of the American Institute of CPAs, Idaho State Board of Accountancy, and Washington State Board of Accountancy. During the last three calendar years, Ms. Aliverti had 58 hours of governmental specific continuing professional education.

Staff Accountants

Staff accountants will be chosen from the governmental audit team to the extent necessary. All staff accountants have completed or are in the process of obtaining their certification and licensing.

All clients of our firm for whom financial review or audit services are provided have a partner and supervisor assigned to their account. This team approach provides our clients with an assurance of accessibility to our firm and continuity of service. We will continue to provide a level of staff continuity to your organizations that will prove to be very satisfactory.

Similar Engagements with Other Government Entities

We have performed the audits for the City of Moscow and the Urban Renewal Agency since September 30, 2000. Other similar engagements are:

City of Lewiston

Report issued: Annual Comprehensive Financial Report
Dates performed: 1954-2023
Engagement partner: Dawn Aliverti, CPA
Principal client contact: Aimee Gordon, Finance Director, (208) 746-3671
Federal single audit performed: yes

Urban Renewal Agency of the City of Lewiston

Report issued: Independent Audit
Dates performed: 2008-2023
Engagement partner: Dawn A. Aliverti, CPA
Principal client contact: Aimee Gordon, Finance Director, 208-746-3671
Federal single audit performed: As required

Plummer/Worley Joint School District No. 44

Report issued: Independent Audit
Dates performed: 1988-2023
Engagement partner: Nick Nicholson, CPA
Principal client contact: Sara Allen, (208) 686-1211
Federal single audit performed: yes

City of Potlatch

Report issued: Independent Audit
Dates performed: 1998-2022
Engagement partner: Nick Nicholson, CPA
Principal client contact: Dave Brown, Mayor, (208) 875-0708
Federal single audit performed: As required

Nez Perce County

Report issued: Independent Audit
Dates performed: 1991-2023
Engagement partner: Thomas J. Luper, CPA
Principal client contact: Patty Weeks, Auditor, 208-799-3020
Federal single audit performed: Yes

Specific Audit Approach

City Personnel Assistance

We would expect the City personnel to prepare agreed-upon schedules and other data. Our audit approach will be designed to perform in the most efficient manner by allowing the City to perform the accounting procedures and allowing our personnel to perform auditing procedures.

We will assist in the preparation of all financial statements, auditor's reports, and schedules that must be included in the general purpose financial statements. City personnel will prepare additional schedules required for the ACFR.

General Financial Audit

Our general financial audit approach may be divided into four phases which, although distinct in the items they cover, may overlap and should be considered as an ongoing process. Results of subsequent phases may require the auditor to reassess the decisions arrived at in the prior phase and may necessitate changes in the approach to the audit.

A brief summary of the phases follows:

Phase I – Our initial audit objective is to gain an understanding of the City's accounting environment, the internal control structure, and the accounting system. This understanding will be obtained by review of system documentation, interviews with City personnel, and review of information prepared by City personnel.

During this phase, we will also draw upon our experience as auditors for this and other Idaho cities to consider the types of problems or adjustments that we may encounter.

Phase II – The second phase of our audit will include designing an audit program based upon the audit committee's and our expectations. This phase will include testing the City's accounting procedures and assessing the degree of reliance we can place on those systems. As noted under Phase III, we believe that some of the revenue and expenditure tests are most efficiently completed by corresponding with State and County officials to verify the completeness of City revenues and expenditures.

We generally use nonstatistical sampling methods as outlined in accounting standards because the sampling procedure is only one of the audit procedures performed on an account balance or a class of transactions. If we were placing sole reliance on the sampling procedure, we would use statistical sampling procedures. We use sample sizes as outlined in accounting standards and generally use a random number selection process, although in some situations a systematic sampling method is more appropriate. Sampling tests will be performed in testing the City's internal control structure and also in compliance testing for the Single Audit requirements.

Phase III – The third phase of our audit involves the year-end testing of account balances. For the City of Moscow and the Urban Renewal Agency, these procedures will include correspondence with the State and County officials as a cost effective method of testing the City's financial statements as well as our procedures to test internal accounting records.

Phase IV – The fourth phase is preparation and publishing of the statements, the management letter, if necessary, along with meetings with City and URA personnel.

Staffing and Hours by Phase

Phase I procedures will be performed by the engagement partner and the in-charge supervisor. This phase should take approximately 30 hours. Designing the audit program in Phase II will again be done by the engagement partner and the in-charge supervisor. The bulk of the testing will be performed by the in-charge supervisor and the staff accountants. This phase should take approximately 50 hours. Phase III procedures will be performed mainly by the in-charge supervisor and staff accountants with supervision by the engagement partner as required. This phase should take approximately 165 hours. Phase IV procedures will be performed mainly by the in-charge supervisor and staff accountants with supervision by the engagement partner as required. This phase should take approximately 80 hours.

Use of Analytical Procedures

We make extensive use of analytical procedures during the audit. These procedures include comparisons to prior years, comparisons to budget, certain ratio and cost analysis, and analysis of client-specific relationships and their reasonableness.

Use of EDP Software

We utilize "ProSystems" audit software for our own workpapers and analysis and do not use any software that interacts directly with the City's EDP system. However, we do request final trial balances in Microsoft Excel format if possible. Our approach on this engagement would be to audit around the EDP system rather than through it. Our use of the Pro-Systems software allows us to be more efficient in our audit as well as provide detailed trial balances and proposed adjustments to the City staff for their review and approval.

Determining Applicable Laws and Regulations

We will determine the laws and regulations that are subject to audit test work through our knowledge of Idaho cities, research of program documentation, and inquiry of City personnel.

DRAFT

Identification of Anticipated Potential Audit Problems

Based on preliminary discussions with the Finance Director and our knowledge of the controls in place at the City and the Agency, we do not anticipate any audit problems requiring extended assistance from your personnel. Of course, this may change during the audit process. If such an event should occur, we would contact you or the audit committee prior to performing any additional services.

Cost Proposals

Our proposed fees for the fiscal years ending September 30, 2024-2028 are presented below. These fees are "total, all-inclusive, maximum prices" and will not increase as long as there is no significant decline in City and Agency participation where a corresponding increase in outside accounting assistance is required. Any decline in client participation will be discussed with the Finance Director prior to incurring additional accounting fees.

	<u>CITY</u>	<u>URA</u>
2024 audit and report	33,150	6,050
2025 audit and report	33,800	6,200
2026 audit and report	34,500	6,350
2027 audit and report	35,200	6,500
2028 audit and report	35,900	6,650

The proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official: *Nick Nicholson*

Name of Official: Nick Nicholson

Title: Certified Public Accountant, Partner

Firm: Presnell-Gage, PLLC

Address: 609 S Washington, Suite 202, Moscow, ID 83843

Email: nnicholson@pg.cpa

Firm Home Page Address: www.pg.cpa

Date: July 8, 2024

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. 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

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