

**McCall Redevelopment Agency**  
**\*Amended\* Agenda**  
**January 18, 2022 – 8:00 am**  
**Legion Hall**  
**216 E. Park Street, McCall, ID 83638 and [Teams Meeting](#)**

This will be both an in person and virtual meeting. The May 2020 City of McCall Action Plan has been adjusted due to an exponential increase in the number of positive Covid-19 related illnesses. In accordance with the City's September 13, 2021 Regression Plan, Legion Hall's audience capacity is 15. The Agency Members and staff who are anticipated to be in attendance is 2. Masks are required in accordance with the CDC guideline and 6-foot physical distancing are required

All other persons may be in attendance virtually via Teams. Any member of the public can join and listen only to the meeting at 8:00 a.m. by calling in as follows: 208-634-8900 Meeting ID 423 987 081# If there are any questions or you would like a computer link, contact Michelle Groenevelt, Community and Economic Development Director at [mgroenevelt@mccall.id.us](mailto:mgroenevelt@mccall.id.us) or (208)534-5229.

**CALL TO ORDER AND ROLL CALL**

*Monty Moore, Colby Nielsen, Mike Maciaszek, Tabitha Martineau, Lew Ross, Clair Bowman and Michelle Rentzsch.*

**SPECIAL BUSINESS**

- Introduction of New Agency Commissioners
- Election of Chair, Vice-Chair, Secretary and Treasurer – (**Action Item**)

**CONSENT AGENDA (ACTION ITEMS)**

- Minutes December 7 & 14, 2021

**NEW BUSINESS**

- Consider adoption of Resolution No. 01-2022, authorizing signers on Agency Bank Accounts and approval of US Bank Master Services Agreement – (**Action Item**)
- Approval of the revised FY2021 audit engagement letter with Harris CPAs authorizing the Chair to sign - (**Action Item**)
- Lakefront Construction Project Update – Kurt Wolf, Nathan Stewart
- Approval to reimburse The City of McCall for expenditures related to the Lake Street – Waterfront Improvement Project – (**Action Item**)
- Financials and Cash Flow – Linda Stokes
- Local Government Registry – LSO filing – status update
- Discussion regarding meeting day and time

**NEXT MEETING**

Next Regular Meeting – February 15, 2022

**ADJOURN**

American with Disabilities Act Notice: McCall Legion Hall is accessible to persons with disabilities. If you need assistance, contact City Hall at 634-7142.

**McCall Redevelopment Agency**  
**Minutes**  
**December 7, 2021 – 8:00 am**  
**Legion Hall**  
**216 E. Park Street, McCall, ID 83638 and [Teams Meeting](#)**

**CALL TO ORDER AND ROLL CALL**

*Monty Moore, Colby Nielsen, Mike Maciaszek, and Lew Ross were present. Nic Swanson and Tabitha Martineau were absent. Community and Economic Development Director, Michelle Groenevelt, Public Works Director Nathan Stewart, Parks and Recreation Director Kurt Wolf, Permit Technician Rachel Santiago-Govier and City Treasurer Linda Stokes were also present.*

**CONSENT AGENDA (ACTION ITEM)**

- Invoice Elam & Burke October 31, 2021
- Invoice Amy Westover November 30, 2021
- Minutes October 19, 2021

*Member Maciaszek made a motion to approve the consent agenda. Member Ross seconded the motion. All members voted aye and the motion carried.*

**NEW BUSINESS**

- Lakefront Construction Project Update – Kurt Wolf, Nathan Stewart

Kurt Wolf gave an update. They have buttoned up the site for winter. Everything is done except for the stairs. They will allow the ground to settle over the winter. All plant material is in except for the sod. There will be a few more plantings. Paving will occur in April hopefully. The soils where the paving will occur have been covered to eliminate saturation.

- Letters of interest for seat vacancies for 3 positions – **Action Item - Michelle Groenevelt**

Clair Bowman, Michelle Rentzsch and James Woolcott have submitted resumes or letters of interest. Member Maciaszek suggested a virtual interview be scheduled to give a little more insight because they do not have personal knowledge of any of the applicants and the rest of the board concurred.

- Financials and Cash Flow – Linda Stokes

No real projects are occurring at this time so they are paying for Elam and Burke and Insurance. By the end of the year DTW will have \$136,000 saved.

East Lake Street has no more revenue coming in. All expenses have been updated. Remaining balance of \$610,000 which will roll over to the next fiscal year. One tax payment came in for receipts received before 9-30-2021.

September and October financials are in the packet. November is not complete yet.

- **FY21 Audit and Engagement Letter – Action Item**

*Member Moore made a motion to approve the Audit and Engagement Letter from Harris CPAs. Member Ross seconded the motion. All members voted aye and the motion carried.*

- **Reimbursement for Brown Park and Lakefront expenses – Action Item**

Total amount spent is \$418,251.03. Forty thousand dollars is from FY21.

*Member Ross made a motion to approve the \$418,251.03 reimbursement to the City. Member Maciaszek seconded the motion. All members voted aye and the motion carried.*

Some housekeeping between the City and the Board was discussed. Fifty-two thousand dollars still to be reimbursed for the Legacy park promenade repairs per the 1/3 commitment and the Community Choices Sidewalk Grant was transferred. These projects have been approved in the past and this is for informational purposes only.

## **NEXT MEETING**

Special Meeting – December 14, 2022 – Position Interviews

Next Regular Meeting – January 18, 2022

## **ADJOURN**

*Member Maciaszek made a motion to adjourn. Member Ross seconded the motion. All members voted aye and the meeting was adjourned at 9:00 am*

**SPECIAL MEETING**  
**McCall Redevelopment Agency**  
**Minutes**  
**December 14, 2021 – 8:00 am**  
**Legion Hall**

**216 E. Park Street, McCall, ID 83638 and [TEAMS meeting](#)**

*Member Martineau made a motion to amend the agenda from the 12th to the 14<sup>th</sup>. Member Maciaszek seconded the motion. All members voted Aye and the agenda was amended.*

**CALL TO ORDER AND ROLL CALL**

*Monty Moore, Rick Fereday, Mike Maciaszek, Tabitha Martineau and Lew Ross were present. Colby Nielsen and Nic Swanson were absent. Michelle Groenevelt – Community and Economic Development Director and Permit Technician Rachel Santiago Govier were also present.*

*Member Moore recused himself from the voting.*

**NEW BUSINESS**

- (Action Item) - Consider applicants for board seats for recommendation to City Council.

The board met with each applicant and conducted interviews. And there was discussion regarding each of the 4 candidates for the 3 available seats.

*Member Maciaszek made a motion to recommend Michelle Rentzsch, Clair Bowman and Monte Moore to City Council for approval. Member Martineau seconded the motion. All members voted aye and the motion carried.*

**NEXT MEETING**

Next Regular Meeting – January 18th

**ADJOURN**

*Member Ross made a motion to adjourn, and Member Martineau seconded the motion. All members voted aye and the meeting was adjourned.*

**RESOLUTION NO. \_\_-2022**

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

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE URBAN RENEWAL AGENCY OF THE CITY OF McCALL, IDAHO, APPROVING AND AUTHORIZING CERTAIN AGENCY BOARD MEMBERS TO SIGN CHECKS DRAWN ON THE AGENCY BANKING INSTITUTION AS DEEMED APPROPRIATE; AND AUTHORIZING THE CHAIRMAN, TREASURER, AND SECRETARY TO EXECUTE ALL NECESSARY DOCUMENTS REQUIRED TO IMPLEMENT SAID CHECK SIGNING AUTHORITY; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the City Council (“City Council”) of the city of McCall, Idaho (“City”), after notice duly published, conducted a public hearing on the 1990 Urban Renewal Plan for the Railroad Avenue Area (the “Railroad Avenue Plan”);

WHEREAS, following said public hearing, the City Council adopted its Ordinance No. 578 on December 13, 1990, approving the Railroad Avenue Plan, establishing what is commonly referred to as the Lakefront Project Area;

WHEREAS, in 2006, pursuant to Section 900 of the Railroad Avenue Plan, the Agency prepared the 2006 Updated Urban Renewal Plan (the “Amended Railroad Avenue Plan”);

WHEREAS, the Amended Railroad Avenue Plan and the Lake Front Project Area terminated and received its allocation of revenues in 2021, pursuant to Idaho Code § 50-2903(7). The ongoing improvements north of Mile High Marina to Brown Park identified in the Lake Front Improvement Project Plan have not been completed due to labor and supply chain shortages, primarily attributed to COVID-19;

WHEREAS, the City Council, after notice duly published, conducted a public hearing on the Urban Renewal Plan for the Downtown West Urban Renewal Project (the “Downtown West Plan”);

WHEREAS, following said public hearing the City Council adopted its Ordinance No. 982 on October 24, 2019, approving the Downtown West Plan and making certain findings;

WHEREAS, the Agency has or is currently in the process of opening one or more accounts at US Bank;

WHEREAS, the Agency Board deems it appropriate to designate check signers on the bank accounts of the Agency;

WHEREAS, the following individuals of the Agency Board constitute the individuals that may sign checks for the Agency:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

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

Section 2: That the members of the Agency Board that may sign checks on behalf of the Agency are as listed below:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Section 3: That said individuals are authorized to sign checks of the Agency Board and shall remain in full force until written notice of the change or revocation thereof by the Agency Board.

Section 4: That Linda Stokes, Agency Treasurer, [lstokes@mccall.id.us](mailto:lstokes@mccall.id.us) is hereby authorized to receive and communicate with USBank representatives to facilitate adding signers on the USBank accounts.

Section 5: That the District Chair and Secretary are also authorized to take any other action necessary to implement this resolution including other documents or agreements relating to those bank accounts concerning authorized signers.

Section 6: Any prior Agency Resolution concerning the authority described in this Resolution is hereby replaced, superseded, and repealed.

Section 7: That this Resolution shall be in full force and effect immediately upon its adoption and approval.

PASSED AND ADOPTED by the Urban Renewal Agency of the City of McCall, Idaho, on February \_\_, 2022. Signed by the Chair of the Board of Commissioners and attested by the Secretary to the Board of Commissioners, on this \_\_\_\_ day of February 2022.

APPROVED:

By \_\_\_\_\_  
Chair of the Board

ATTEST:

By \_\_\_\_\_  
Secretary  
4848-2343-1880, v. 1



December 3, 2021

Members of the City Council  
McCall Redevelopment Agency  
216 E Park St.  
McCall, ID 83638

We are pleased to confirm our understanding of the services we are to provide the Urban Renewal Agency of the City of McCall, also known as McCall Redevelopment Agency for the year ended September 30, 2021. We will audit the statements, including the related notes to the financial statements of the McCall Redevelopment Agency, a component unit of the City of McCall, as of and for the year ended September 30, 2021. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI) to supplement the McCall Redevelopment Agency's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content. As part of our engagement, we will apply certain limited procedures to the McCall Redevelopment Agency's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual for all major funds

## Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the McCall Redevelopment Agency and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the McCall Redevelopment Agency's financial statements. Our report will be addressed to the Board of Commissioners of the McCall Redevelopment Agency. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant







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

### **Audit Procedures-General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide assurance of detecting waste or abuse.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of receivables and certain other assets and





liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audits, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures-Internal Control**

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures-Compliance**

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

#### **Other Services**

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





## **Management Responsibilities**

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

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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

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





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

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

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

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

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

We will provide copies of our reports to the McCall Redevelopment Agency ; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.





McCall Redevelopment Agency  
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The audit documentation for this engagement is the property of Harris CPAs and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Harris CPAs personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in January 2022 and to issue our reports in March 2022. Josh Tyree is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee will be based on the number of hours spent and the staff positions of the individuals assigned. We estimate that our fees will not exceed \$4,000. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

In the event of a dispute over fees for our engagement, we mutually agree to try in good faith to resolve the dispute through mediation, by selecting a third party to help us reach an agreement. If we are unable to resolve the fee dispute through mediation, client and accountant agree to submit to a resolution by arbitration in accordance with the rules of the American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury, and instead we are accepting the use of arbitration for resolution.






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Anti-Boycott Against Israel Act (Idaho Code 67-2346). Within the meaning of the terms as defined in Idaho Code 67-2346, Harris CPAs certifies that it is not currently engaged in, and will not for the duration of this Agreement engage in, a boycott of goods or services from Israel or territories under its control.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2018 peer review accompanies this letter.

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

Very truly yours,



Josh Tyree  
Certified Public Accountant

RESPONSE:

This letter correctly sets forth the understanding of the McCall Redevelopment Agency.

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Officer Signature

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Title

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Governance Signature

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Title



**presnell**  
**GAGE, PLLC**  
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## **Report on the Firm's System of Quality Control**

December 28, 2018

To the Members of Harris CPAs and  
the Peer Review Committee of the Idaho Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Harris CPAs (the firm) in effect for the year ended June 30, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### **Firm's Responsibility**

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

### **Peer Reviewer's Responsibility**

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

### **Required Selections and Considerations**

Engagements selected for review included engagements performed under the *Government Auditing Standards*, including compliance audits 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 Harris CPAs in effect for the year ended June 30, 2018, 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*. Harris CPAs have received a peer review rating of *pass*.

*Presnell Gage, PLLC*

Lewiston Office: 1216 Idaho Street, Lewiston, Idaho 83501, (208) 746-8281  
Grangeville Office: 111 South Mill Street, Grangeville, Idaho 83530, (208) 983-1254  
Orofino Office: 216 Johnson Avenue, P.O. Box 632, Orofino, Idaho 83544, (208) 476-3012  
Pullman Office: 1230 SE Bishop Blvd., Pullman, Washington 99163, (509) 332-6541

Waterfront Brown Park Improvement Expenditures  
Due from MRA to City of McCall

Horrock's Engineers	12/24/2021	65949	21-04A E. Lake Street Shoreline & Waterfront Improvements	3,013.20
Horrock's Engineers	12/24/2021	65949	21-05 Brown Park Improvements	315.28
Horrock's Engineers	12/24/2021	65949	21-06 E. Lake and Helmlock ROW Streetscape - Prelim. Design	8,681.74
Falvey's LLC	8/3/2021	Pay App 2	Corrected Grant Match and MRA Share	1,061.48
Falvey's LLC	11/24/2021	Pay App 9	Corrected City Share and MRA Share	(9,519.00)
Falvey's LLC	1/11/2022	Pay App 10	E. Lake Street Waterfront & Brown Park Improvements	47,633.44
				90-40-600-971.0
				51,186.14

## Cash Flow (Forecast)

## Cash Received

						YTD
1- Cash from Operations	Actual OCT '21	Actual NOV '21	Actual DEC '21	Actual JAN '22	Estimated	Estimated TOTAL
Increment Revenue (due to MRA as of 09/30/2021)	2,549	164				2,712
Interest Income	0	79	69	35		183
Cash from Operations	2,549	242	69	35		
2- Additional Cash Received	OCT '21	NOV '21	DEC '21	JAN '22		
Miscellaneous Revenue (MRA Celebration )	300					300
Additional Cash Received	300					
Cash Received	2,849	242	69	35		

		Actual	Actual	Actual	Estimated	
1- Expenditures from Operations		OCT '21	NOV '21	DEC '21	JAN '22	TOTAL
Professional Services						
Elam & Burke, P.A.		945				945
Redevelopment Assoc.of Idaho						
Star News						
Due to / Due from						
US Bank Acct Charges		183	181	165		529
Brown Park / E. Lake Str. Imp. Trf to City						
1.Public Art - Amy Westover					5,000	5,000
2.Brown Park / E. Lake Str. Wf						
Falvey's LLC.- Waterfront Improv.		378,234		1,061	38,114	123,843
Horrock's Task Orders:						
TO #21-04A E.Lake Str. WF/Brwn Park CEI			3,013		1,593	4,607
TO #21-05 Brown Park Improvements			315		484	800
TO #21-06 E. Lake & Hemlock ROW Strscape			8,682			8,682
SubTotal Spent on Operations		379,362	12,192	1,226	38,114	130,921
						561,815

## Cash Flow

		OCT '21	NOV '21	DEC '21	JAN '22	TOTAL	
Revised 1/12/2022	Initial Cash Balance	610,678	234,165	222,216	221,058	182,979	

Cash Received	2,849	242	69	35		3,195
Cash Spent	-379,362	-12,192	-1,226	-38,114	-130,921	-561,815
Net Cash Flow (Rev over Exp.)	-376,513	-11,949	-1,157	-38,079	-130,921	-558,620
Cash Balance	234,165	222,216	221,058	182,979	52,058	



## DT W UR Project

## Cash Flow (Forecast)

## Cash Received

Per County Clerk will not receive increment revenue until December 2020

YTD

1- Cash from Operations	Actual OCT '21	Actual NOV '21	Actual DEC '21	Estimated JAN '22	Estimated FEB '22	Estimated MAR '22	Estimated APR '22	Estimated MAY '22	Estimated JUN '22	Estimated JUL '22	Estimated AUG '22	Estimated SEP '22	Estimated TOTAL	UNEARNED TOTAL
Tax Increment	946	3,716	6,054	45,597	2,526	1,805	4,224	1,326	2,935	28,574	2,505	291	100,500	-
Interest													-	1,000
Cash from Operations	946	3,716	6,054		2,526		4,224	1,326	2,935	28,574	2,505	291		1,000
2- Additional Cash Received	OCT '21	NOV '21	DEC '21	JAN '22	FEB '22	MAR '22	APR '22	MAY '22	JUN '22	JUL '22	AUG '22	SEP '22		TOTAL
Miscellaneous Revenue		-												-
MRA Share CARES ACT GPSGI		-												-
Additional Cash Received														-
Cash Received	946	3,716	6,054		2,526		4,224	1,326	2,935	28,574	2,505	291		1,001

	Actual OCT '21	Actual NOV '21	Actual DEC '21	Estimated JAN '22	Estimated FEB '22	Estimated MAR '22	Estimated APR '22	Estimated MAY '22	Estimated JUN '22	Estimated JUL '22	Estimated AUG '22	Estimated SEP '22	YTD Actual TOTAL	UNEXPENDED TOTAL
1- Expenditures from Operations														
Professional Services													1,500.00	18,500
Elam & Burke, P.A.														
SafeChecks	250.00													
Redevelopment Association of ID	1,250.00													
Insurance	1,673.00												1,673.00	-
Reserved - Future Capital													-	79,827
SubTotal Spent on Operations	3,173													98,327

## Cash Flow

	OCT '21	NOV '21	DEC '21	JAN '22	FEB '22	MAR '22	APR '22	MAY '22	JUN '22	JUL '22	AUG '22	SEP '22	TOTAL	
Initial Cash Balance	85,095	82,869	86,585	92,639	92,639	95,165	95,165	99,389	100,715	103,650	132,224	134,728		
Cash Received	946	3,716	6,054	-	2,526	-	4,224	1,326	2,935	28,574	2,505	291	53,097	
Cash Spent	(3,173)	-	-	-	-	-	-	-	-	-	-	-	(3,173)	
Net Cash Flow (Rev over Exp.)	(2,227)	3,716	6,054	-	2,526	-	4,224	1,326	2,935	28,574	2,505	291	49,924	
Cash Balance	82,869	86,585	92,639	92,639	95,165	95,165	99,389	100,715	103,650	132,224	134,728	135,020		

CITY OF MCCALL  
BALANCE SHEET  
NOVEMBER 30, 2021

URBAN RENEWAL AGENCY FUND

ASSETS

90-10100	CASH ALLOCATED TO OTHER FUNDS	(	16,709.29)	
90-10102	CASH ALLOCATED-OTHER UR DISTR.	(	85,095.38)	
90-11200	URD CHECKING ACCT.		82,086.71	
90-11201	CASH - LGIP #3389		712,477.60	
90-16300	IMPROVEMENTS OTHER THAN BLDGS		3,498,650.00	
90-16310	ACCUM DPN OTHER IMPROV.	(	2,699,360.00)	
90-17000	LAND		293,115.13	
90-18000	PROPERTY TAX RECEIVABLE		765,454.00	
				<hr/>
TOTAL ASSETS				2,550,618.77
				<hr/>

LIABILITIES AND EQUITY

LIABILITIES

90-20200	AP ALLOCATED TO FUNDS		370,697.69	
90-20213	DUE TO OTHER FUNDS		63,144.88	
90-21100	DEFERRED REVENUE - PROP TAXES		762,984.00	
90-21161	ACCUMULATED AMORT - PPD INT	(	.32)	
90-22550	URD CURRENT PORTION		.32	
				<hr/>
TOTAL LIABILITIES				1,196,826.57

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
90-29000	FUND BALANCE		1,735,302.42	
	REVENUE OVER EXPENDITURES - YTD	(	381,510.22)	
				<hr/>
BALANCE - CURRENT DATE			1,353,792.20	
				<hr/>
TOTAL FUND EQUITY				1,353,792.20
				<hr/>
TOTAL LIABILITIES AND EQUITY				2,550,618.77
				<hr/>

CITY OF MCCALL  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2021

URBAN RENEWAL AGENCY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	<u>TAX INCREMENT REVENUE</u>					
90-30-010-100.0	TAX INCREMENT	.00	2,548.69	.00	( 2,548.69)	.0
	TOTAL TAX INCREMENT REVENUE	.00	2,548.69	.00	( 2,548.69)	.0
	<u>INTEREST REVENUE</u>					
90-30-045-100.0	INTEREST INCOME	78.74	184.08	.00	( 184.08)	.0
	TOTAL INTEREST REVENUE	78.74	184.08	.00	( 184.08)	.0
	<u>APPROPRIATED FUND BALANCE</u>					
90-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	70,754.00	70,754.00	.0
	TOTAL APPROPRIATED FUND BALANCE	.00	.00	70,754.00	70,754.00	.0
	<u>OTHER REVENUE</u>					
90-30-070-900.0	MISCELLANEOUS REVENUE	.00	300.00	.00	( 300.00)	.0
	TOTAL OTHER REVENUE	.00	300.00	.00	( 300.00)	.0
	TOTAL FUND REVENUE	78.74	3,032.77	70,754.00	67,721.23	4.3

CITY OF MCCALL  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2021

URBAN RENEWAL AGENCY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>URBAN RENEWAL AGENCY EXPENSES</u>						
<u>OPERATING EXPENSE</u>						
90-40-150-300.0	PROFESSIONAL SERVICES	945.00	945.00	.00	( 945.00)	.0
90-40-150-657.0	BANK CHARGES	181.25	364.08	.00	( 364.08)	.0
	TOTAL OPERATING EXPENSE	1,126.25	1,309.08	.00	( 1,309.08)	.0
<u>CAPITAL EXPENSE</u>						
90-40-200-700.0	DT PUBLIC ART	5,000.00	5,000.00	.00	( 5,000.00)	.0
	TOTAL CAPITAL EXPENSE	5,000.00	5,000.00	.00	( 5,000.00)	.0
<u>INTER-FUND TRANSFER EXPENSE</u>						
90-40-600-971.0	FUND TRF-COMMERCIAL WATERFRONT	378,233.91	378,233.91	70,754.00	( 307,479.91)	534.6
	TOTAL INTER-FUND TRANSFER EXPENSE	378,233.91	378,233.91	70,754.00	( 307,479.91)	534.6
	TOTAL URBAN RENEWAL AGENCY EXPENSE	384,360.16	384,542.99	70,754.00	( 313,788.99)	543.5
	TOTAL FUND REVENUE	78.74	3,032.77	70,754.00	67,721.23	4.3
	TOTAL FUND EXPENDITURES	384,360.16	384,542.99	70,754.00	( 313,788.99)	543.5
	NET REVENUE OVER EXPENDITURES	( 384,281.42)	( 381,510.22)	.00	381,510.22	.0
<u>CONTINGENCY</u>						
	REV/EXP WITH CONTINGENCY	( 384,281.42)	( 381,510.22)	.00	381,510.22	.0

CITY OF MCCALL  
BALANCE SHEET  
NOVEMBER 30, 2021

DT W URBAN RENEWAL PRJ.

ASSETS

91-10100	CASH ALLOCATED TO OTHER FUNDS	(	2,214.23)	
91-10102	CASH ALLOCATED-OTHER UR DISTR.		85,095.38	
91-18000	PROPERTY TAX RECEIVABLE		76,540.00	
TOTAL ASSETS				159,421.15

LIABILITIES AND EQUITY

LIABILITIES

91-21100	DEFERRED REVENUE - PROP TAXES		76,540.00	
TOTAL LIABILITIES				76,540.00

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
91-29000	FUND BALANCE		85,095.38	
	REVENUE OVER EXPENDITURES - YTD	(	2,214.23)	
BALANCE - CURRENT DATE			82,881.15	
TOTAL FUND EQUITY				82,881.15
TOTAL LIABILITIES AND EQUITY				159,421.15



CITY OF MCCALL  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2021

DT W URBAN RENEWAL PRJ.

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	<u>TAX INCREMENT REVENUE</u>					
91-30-010-100.0	TAX INCREMENT	12.59	958.77	100,500.00	99,541.23	1.0
	TOTAL TAX INCREMENT REVENUE	12.59	958.77	100,500.00	99,541.23	1.0
	<u>INTEREST REVENUE</u>					
91-30-045-100.0	INTEREST INCOME	.00	.00	1,000.00	1,000.00	.0
	TOTAL INTEREST REVENUE	.00	.00	1,000.00	1,000.00	.0
	TOTAL FUND REVENUE	12.59	958.77	101,500.00	100,541.23	.9

CITY OF MCCALL  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING NOVEMBER 30, 2021

DT W URBAN RENEWAL PRJ.

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DT W URBAN RENEWAL PRJ EXPENSES</u>					
	<u>OPERATING EXPENSE</u>					
91-40-150-300.0	PROFESSIONAL SERVICES	.00	1,500.00	20,000.00	18,500.00	7.5
91-40-150-410.0	INSURANCE	.00	1,673.00	1,673.00	.00	100.0
	TOTAL OPERATING EXPENSE	.00	3,173.00	21,673.00	18,500.00	14.6
	<u>CAPITAL EXPENSE</u>					
91-40-200-998.0	RESERVED - FUTURE CAPITAL	.00	.00	79,827.00	79,827.00	.0
	TOTAL CAPITAL EXPENSE	.00	.00	79,827.00	79,827.00	.0
	TOTAL DT W URBAN RENEWAL PRJ EXPNSE	.00	3,173.00	101,500.00	98,327.00	3.1
	TOTAL FUND REVENUE	12.59	958.77	101,500.00	100,541.23	.9
	TOTAL FUND EXPENDITURES	.00	3,173.00	101,500.00	98,327.00	3.1
	NET REVENUE OVER EXPENDITURES	12.59	( 2,214.23)	.00	2,214.23	.0
	<u>CONTINGENCY</u>					
	REV/EXP WITH CONTINGENCY	12.59	( 2,214.23)	.00	2,214.23	.0

**MRA**

**PROPOSED FY22 MEETING CALENDAR**

**NOTE – Amended and Restated Bylaws (2021) provide meetings are 3<sup>rd</sup> Tuesday of each month at 8:00 a.m.**

<b>Date</b>	<b>Task</b>
<b>Tuesday, January 18, 2022</b>	Election of officers (per bylaws) Update authorized signers for Bank
<b>Tuesday, February 15, 2022</b>	Update authorized signers for Bank (if not done in January)  Tentatively approve annual financial report for preceding calendar year; upon approval publish meeting notice 1x of public meeting to report findings and take comments from the public
<b>Tuesday, March 15, 2022</b>	Public meeting to take comment on the annual report; approve annual report file with City  Review and approve audit NLT June 30 (audit may be done before this time)
<b>Tuesday, April 19, 2022</b>	If necessary to review/approve audit
<b>Tuesday, July 19, 2022</b>	Tentatively approve FY23 budget; publish notice of public hearing on the budget, including the proposed budget (plus the budgets from the two previous fiscal years); notice published 2x-7 days apart. First publication should be two weeks prior to hearing date  Board Training
<b>Tuesday, August 16, 2022</b>	Public hearing on budget