Lewiston Urban Renewal Agency
REGULAR MEETING **AMENDED** AGENDA
March 11, 2025 - 12:00 PM
Lewiston City Hall – Back Conference Room – 1134 F Street
Lewiston, Idaho 83501

Seating will be available on a first-come, first-served basis.

I. CALL TO ORDER

II. CITIZEN COMMENTS

An opportunity for citizens to address the Agency. Citizens are asked to limit their time to three (3) minutes each. Comments and questions can be made by: 1) attending in-person; 2) emailing comments and questions prior to the start of the meeting to sgrow@cityoflewiston.org or dortiz@cityoflewiston.org; 3) mailing written comments prior to the start of the meeting to Katie Hollingshead, PO Box 617, Lewiston ID 83501; or 4) calling 208-746-1318 x 7265 and leaving a message. Your comments will then be forwarded to the Urban Renewal Agency.

III. PUBLIC HEARING ANNUAL REPORT

- **A. 2024 ANNUAL REPORT:** - Action Item ()

IV. ACTIVE AGENDA

- **A. APPROVAL OF MINUTES, FEBRUARY 11, 2025 – ACTION ITEM**
- **B. APPROVAL OF MINUTES, FEBRUARY 25, 2025 - ACTION ITEM**
- **C. APPROVAL OF INVOICES – ACTION ITEM**
  1. **O'SULLIVAN LEGAL PLLC, LEGAL SERVICES, FEBRUARY 2025, $649.00:** - Action Item
  2. **CITY OF LEWISTON, ADMINISTRATIVE SERVICES 1ST HALF, OCTOBER 2024 -MARCH 2025, $ 15,177.75:** - Action Item
  3. **IDAHO COUNTIES RISK MANAGEMENT PROGRAM, ANNUAL INSURANCE PREMIUM 2ND HALF $1,306.00:** - Action Item
- **D. REVIEW OF FINANCIAL SUMMARY – INFORMATION ITEM**
  1. **FEBRUARY 2025:** - Presentation
- **E. PRESENTATION OF ANNUAL AUDIT FY2024, PRESNELL GAGE – ACTION ITEM**
- **F. APPROVAL OF ANNUAL AUDIT FY2024 – ACTION ITEM**

G. ADOPTION OF ANNUAL REPORT 2024 - ACTION ITEM

H. BRYDEN REVENUE ALLOCATION AREA UPDATE

V. UNFINISHED & NEW BUSINESS

A. BOARD MEMBER COMMENTS

B. STAFF COMMENTS

VI. ADJOURNMENT - Action Item

The City of Lewiston is committed to providing access and reasonable accommodation in its services, programs, and activities and encourages qualified persons with disabilities to participate. If you anticipate needing any type of accommodation or have questions about the physical access provided at this meeting, please contact Nikki Province, ADA Coordinator, at least forty-eight (48) hours in advance of the meeting at 208-746-3671 x 6211.

City of Lewiston
Urban Renewal Agency
2024 Annual Report

Approved 3/11/25

TABLE OF CONTENTS

2024 ANNUAL REPORT OF THE CITY OF LEWISTON URBAN RENEWAL AGENCY

The City Council formed an Urban Renewal Agency (URA) in 2005 to promote economic development, create jobs, and improve the tax base. This is done in part by strategically targeting public investments to create these benefits, promote development of underdeveloped properties, and eliminate blighted conditions.

The Agency is comprised of a seven-member board. Three of the four taxing entities in the county have a seat (Lewiston, Nez Perce County, and Port of Lewiston). Three community members at large and a representative of Valley Vision are also on the board.

Idaho law gives cities and counties the authority to establish Urban Renewal Agencies, which are mechanisms for the rehabilitation, clearance and redevelopment of deteriorated or deteriorating areas in municipalities (Statute 50-2005). Open land can, under certain circumstances, constitute a deteriorated or deteriorating area. Urban renewal projects within the urban renewal area can include things such as construction or repair of streets, off-street parking facilities, public facilities, parks, playgrounds, infrastructure, buildings and other public improvements in the public realm that, in the opinion of the Agency, improve the quality of the area and ultimately incentivize investment and business growth. Revenues for these activities generally come from the annual increment or bonds that are paid back using increased property tax revenues resulting from the improvements made.

Agency Objectives are:

1. Improve infrastructure to leverage, encourage, and support additional land development and/or job growth.
2. Fund projects with community support such as additional public parking downtown or tourism.
3. Fund projects that solve community problems caused by a lack of infrastructure.
4. Enhance the tax base.

SOURCE OF AGENCY REVENUES

Agency revenues come from tax levies of the four taxing entities multiplied by the improved assessed valuation of properties within the district called the 'increment'. The City of Lewiston contributes most of the increment – 58% and has the largest share of their assessed valuation within URA boundaries – 6.59%. By Statute, no more than 10% of a community's assessed value may be contained in Revenue Allocation Areas.

See Exhibits 1 and 2.

EXHIBIT 1

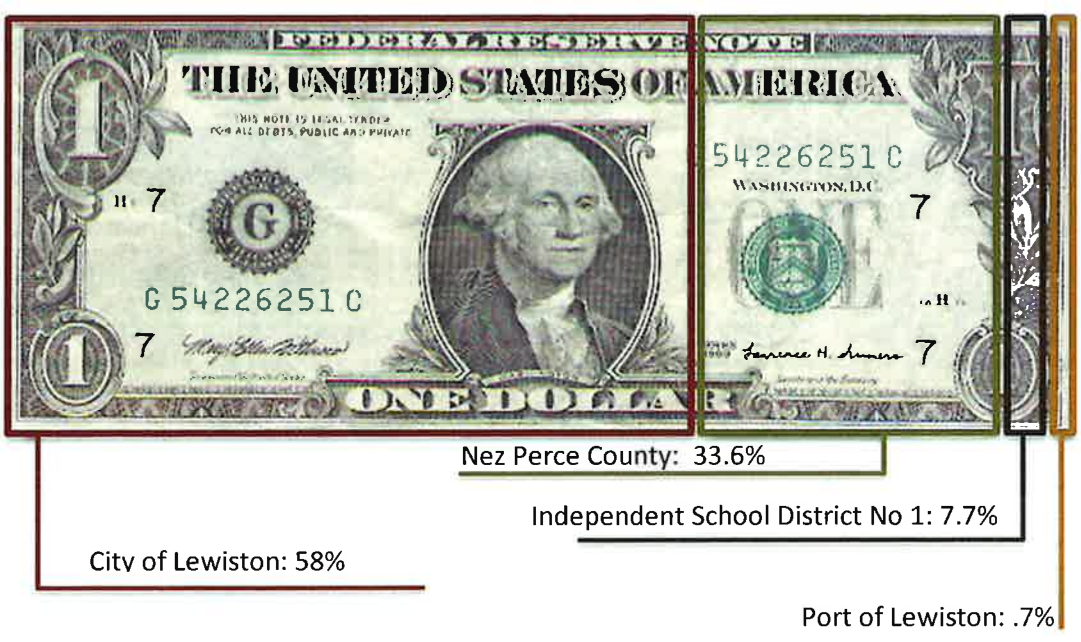
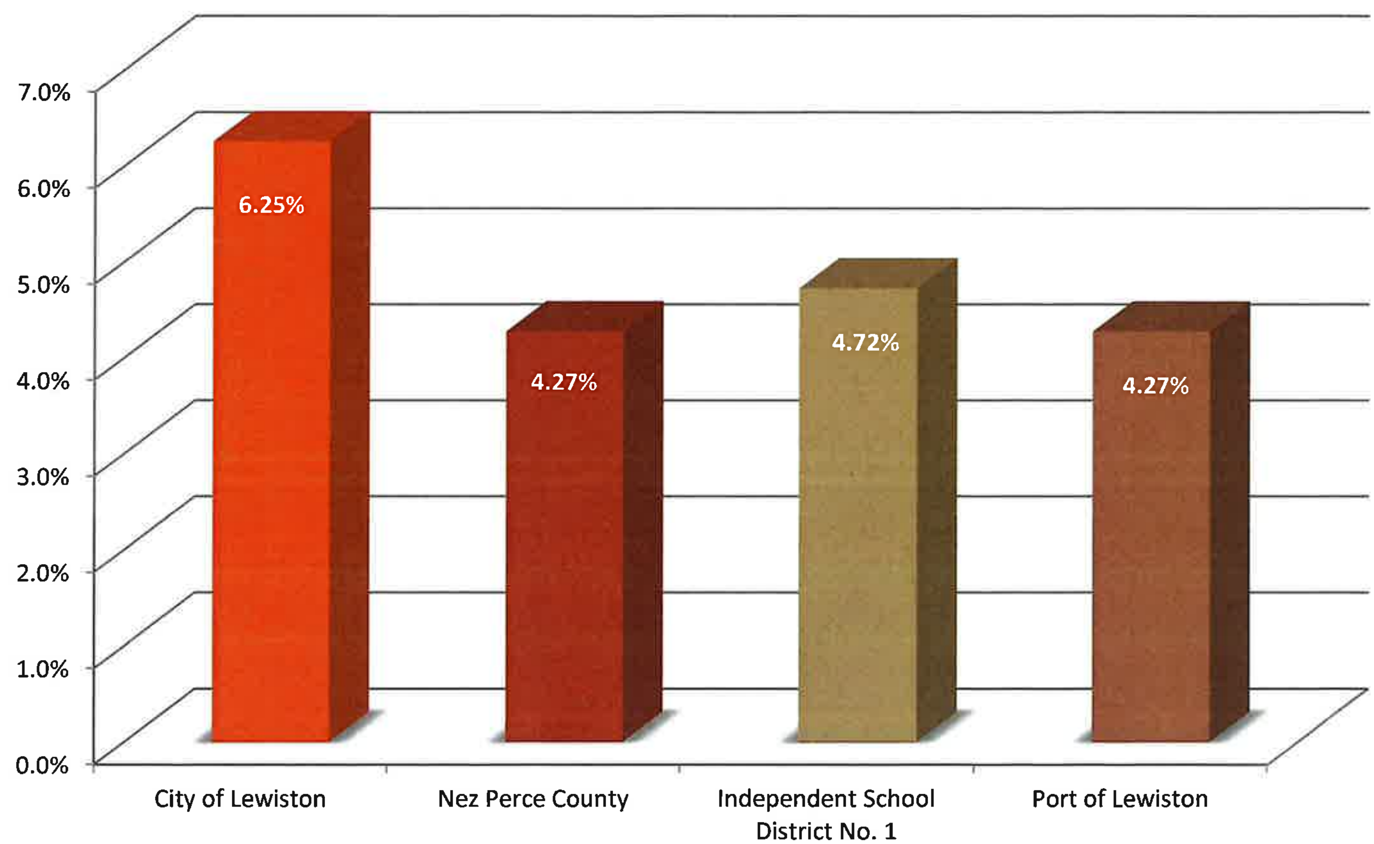


EXHIBIT 2

PERCENTAGE OF TAXING DISTRICTS' ASSESSED VALUES SUBJECT TO URA[(1)]



(1) Taxable values from 2024 September Value Worksheet, divided by base values of renewal districts when formed. Base values are in each Urban Renewal Plan for RAA #4, RAA #5, RAA #6, RAA #7 Appendix C

WORK FOCUS FY2025

East Orchards Sewer #5, Base Year 2017

Request for bids for segments 17, 18 and 19 were advertised in February 2025 with possible bid award in April and construction of those sewer lines in Summer/Fall 2025.

Bryden Avenue #6, Base Year 2018

The URA is accruing increment while waiting for the other involved entities (the City, Lewiston Orchards Irrigation District and Lewiston Orchards Sewer District) to receive Federal funding for the acquisition of right-of-way. The URA will continue to communicate with these partners on the availability of funds and the eligible projects the URA may participate in.

Downtown/Normal Hill #7, Base Year 2021

The City of Lewiston is pursuing a general obligation bond to fund a large infrastructure project within the Downtown corridor. The URA will continue to communicate with the City on eligible projects that the URA may participate in.

WORK COMPLETED IN FY2024

Main East Main #4, Base Year 2017

The board voted in March 2024 to close the Main East Main #4 RAA. A public hearing was held at the May 14, 2024 URA meeting regarding the budget amendment to terminate the Main East Main #4 RAA and adopted Resolution 2024-1 regarding the termination. Lewiston City Council approved Resolution 2024-1 at its June 10, 2024 meeting. Rebates to the taxing entities were made in August, September and November totaling $1,134,893.30.

East Orchards Sewer #5, Base Year 2017

The design of Segment 7 was completed and a rock boring study of all remaining segments was conducted. The City submitted a letter of interest to DEQ for additional funding that could potentially be used towards the EOS project but, unfortunately, the City was not awarded funding. The URA will continued to partner with the City on the design and possible construction of the extension of sewer lines to eliminate septic systems and promote development.

Bryden Avenue #6, Base Year 2018

The City entered into a final design contract for Bryden Avenue from 4th St to 7th St December, 2021. The URA will continue to provide local match throughout construction. Evaluation of underground utilities will commence during reconstruction of Bryden Avenue. The URA plans to split the costs for water and sewer improvements with LOID and LOSD.

On November 8, 2022 the URA approved a reimbursement agreement with the Lewiston Orchards Irrigation District (LOID) for up to 50% of costs associated with water line improvements and signed the associated document.

Design continued to progress and the City held a public hearing on January 17, 2023 to gather input on the design.

In 2024, a Community Impact Assessment Technical Report was prepared and submitted for review, leading to approval for proceeding with an environmental document under a Categorical Exclusion (CE) determination. The City, State, and Consultant are beginning negotiations to finalize the environmental document, complete the right-of-way package, and assess the feasibility of a three-lane roadway with roundabouts.

Downtown/Normal Hill #7, Base Year 2021

There was no work completed on the Downtown RAA this year. This newly formed district will need to accrue increment for a few years prior to contracting for any major projects.

PAST INVESTMENTS

See Table 1 for a summary of past investments. (page 6)

FINANCIAL STATEMENT

The Agency ended the fiscal year with $2,134,856 in revenues, $628,518 of which guarantees an outstanding bond. A summary of financial activity for FY2024, is attached as Table 5. The FY2025 Budget is attached as Table 6. The last independent audit for the Lewiston Urban Renewal Agency was March 12, 2024.

LIABILITIES

East Orchard Sewer required a bond of $1,980,000. Interest-only payments have been made in years past; principal payments started in 2021. The outstanding principal balance is $1,072,685.11. The below graph demonstrates the interest and principal payments.

Date	Interest	Principal	Balance
			$ 1,980,000.00
September-19	$ 42,289.97	$ -	$ 1,980,000.00
September-20	$ 57,169.20	$ -	$ 1,980,000.00
September-21	$ 57,012.56	$ 91,937.00	$ 1,888,063.00
September-22	$ 54,365.74	$ 394,583.82	$ 1,493,479.62
September-23	$ 43,003.91	$ 305,945.65	$ 1,187,533.97
September-24	$ 34,100.70	$ 114,848.86	$ 1,072,685.11

ASSETS

The Agency has no physical assets.

Table 1.

URA INVESTMENTS FY 2006 – FY 2024			
AREA	**PROJECT**		**PUBLIC INVESTMENT**
#4 – Main East Main			
	New water and storm water south of and through the US 12/21st intersection		$703,332
	City Share		$496,417
	ITD		$7,580,000
		Total	$8,779,749
Closed 2024			
#5 – East Orchards Sewer			
Phase I	Construction of 9068' sewer main pipe, 2020' sewer service pipe, 66 sewer taps, 3 ½ blocks of additional sewer main pipe designed		$1,620,194
		Bond Issuance	$71,922
		Bond Interest[1]	$253,841
Phase II	Engineering and Construction of 640' of sewer main pipe, 13 sewer taps		$184,677
	DEQ Grant Secured by Lewiston		$250,000
Phase III	Design of segments of Burrell Avenue & 20th Street (Grelle Ave to Birch Ave), preliminary design on 2100 block of Grelle, 20th Street		$53,588
Phase IV	Final design on 2100 block of Grelle Ave, Rock boring study of all remaining segments		$101,975
		Total	$2,536,197
#6 – Bryden Avenue			
	Local match for final design and construction documents on Bryden Ave 4th St to 7th St		$68,629
	Federal share secured by Lewiston		$949,765
		Total	$1,018,394
#1 – North Lewiston			
Completed in 2016	Rebuild of 18th St. N.	Engineering/Construction	$331,700
		City	$300,000
Completed in 2009	6,630 ft. of water lines w/ service Connections & hydrants	Construction	$1,460,669
		Bond Issuance	$64,200
		Bank Trustee	$12,000
		Bond Interest/Penalty	$383,646
	Port		$150,000
	ITD		$68,100
Closed 2016		Total	$2,770,315
#2 – Nez Perce Terrace			
Completed 2018	Extension of Nez Perce Dr. from Juniper to Gun Club Rd		$2,000,000
	Private Funds		$2,000,000+
Completed in 2009	1600 ft. of road & utility extension into Port property	Construction	$746,171
		Construction Port	$100,000

		Professional Fees	$9,227
		Interest	$58,610
Closed 2017		Total	$4,914,008
#3 – Downtown			
Completed in 2016	DIRRP	Share of Downtown Infrastructure Improvements	$700,000
		Other Partners	$1,064,000
Completed in 2016	FEMA II	Cash match	$350,000
		Flood control grant secured by Lewiston	$2,300,00
Completed in 2013	Rebuild 1st & 5th Streets	Construction	$3,008,500
		Design, Inspection, Testing	$519,638
		Bond Issuance	$40,920
		Bank Trustee	$10,500
	Rebuild 1st & 5th Streets Cont.		
		Bond Interest	$465,905
Completed in 2007-2010	Parking studies	Professional fees	$66,066
Closed 2020		Total	$8,525,529

Notes: [1] Charges accrue each year

Total URA Investment FY2006 – FY2024: $12,935,910

Total URA and Other Party Investment FY2006-FY2024: $28,544,192

Table 2

URA Expenditures per Revenue Allocation Area
Other Funds Leveraged

Revenue Allocation Area	URA Funds	Other Funds	Leverage Rate (URA:Other)
#4	$703,332	$8,076,417	1 : 11.5
#5	$2,033,264	$250,000(1)	8.1 : 1
#6	$68,629	$866,731	1 : 12.6
#1 (Closed)	$2,252,215	$518,100	4.3 : 1
#2 (Closed)	$2,814,008	$2,100,000(2)	1.3 : 1
#3 (Closed)	$5,161,529	$3,364,000	1.5 : 1
Total	**$13,032,977**	**$15,175,248**	**1 : 1.2**

(1) Does not include city engineering costs.

(2) Does not include Port costs.

Table 3

SUMMARY STATEMENT

CALENDAR YEAR 2024

ASSETS:		
	Bank Balances 12/31/2024	$3,534,088
	TOTAL ASSETS	**$3,534,088**
LIABILITIES		
	Area #5 (Bond Balance)	$1,072,685
	Area #5 (Balance to City)	$552,788
	Area #5 (Contracted Services)	$20,720
	TOTAL LIABILITIES	**$1,646,193**
PROJECT COSTS:		
	Area #5 – Design & Rock boring costs	101,975
	Bond Payment	148,950
	TOTAL PROJECT COSTS	**$250,924**
OPERATING EXPENSES:		
	Attorneys, Staff, etc	$45,067
	TOTAL OPERATING EXPENSES	**$45,067**

Table 4
URA BUDGET VS. ACTUAL FY 24
Fiscal Year Ended 9/30/24

	BUDGET AREA 4 MEM	Actual AREA 4	BUDGET AREA 5 EOS	Actual AREA 5	BUDGET AREA 6 BRYDEN	Actual AREA 6	BUDGET AREA 7 DOWNTOWN	Actual AREA 7	BUDGET TOTAL	ACTUAL TOTAL
REVENUES										
Bond Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Tax Receipts	$ 410,000.00	$ 555,204.82	$ 620,000.00	$ 685,823.38	$ 460,000.00	$ 544,772.38	$ 100,000.00	$ 252,746.74	$ 1,590,000.00	$ 2,038,547.32
Interest	$ 6,000.00	$ 26,172.29	$ 2,500.00	$ 14,701.21	$ 4,000.00	$ 46,842.09	$ 500.00	$ 8,593.19	$ 12,500.00	$ 96,308.78
City of Lewiston	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenues	**$ 416,000.00**	**$ 581,377.11**	**$ 622,500.00**	**$ 700,524.59**	**$ 464,000.00**	**$ 591,614.47**	**$ 100,500.00**	**$ 261,339.93**	**$ 1,602,500.00**	**$ 2,134,856.10**
EXPENSES										
Project Costs	$ -		$ 125,000.00	$ 43,093.50	$ 600,000.00	$ -	$ -	$ -	$ 725,000.00	$ 43,093.50
Bond Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest	$ -	$ -	$ 54,366.00	$ 34,100.70	$ -	$ -	$ -	$ -	$ 54,366.00	$ 34,100.70
Principal	$ -	$ -	$ 94,584.00	$ 114,848.86	$ -	$ -	$ -	$ -	$ 94,584.00	$ 114,848.86
Professional Services (1)	$ 14,766.00	$ 10,766.57	$ 11,000.00	$ 11,266.74	$ 11,000.00	$ 11,235.06	$ 11,000.00	$ 11,235.00	$ 47,766.00	$ 44,503.37
Publications/misc	$ 200.00	$ 87.65	$ 200.00	$ 160.99	$ 200.00	$ 160.98	$ 200.00	$ 160.98	$ 800.00	$ 570.60
Nez Perce County (2)	$ 327,618.00	$ 383,635.00								
Indpe. School Dist #1 (2)	$ 77,393.00	$ 90,626.00								
City (2)	$ 553,331.00	$ 647,942.00								
Port (2)	$ 6,659.00	$ 7,797.00								
Total Expenses	**$ 979,967.00**	**$ 1,140,854.22**	**$ 285,150.00**	**$ 203,470.79**	**$ 611,200.00**	**$ 11,396.04**	**$ 11,200.00**	**$ 11,395.98**	**$ 922,516.00**	**$ 237,117.03**
Subtotal: Rev Less Exp	**$ (563,967.00)**	**$ (559,477.11)**	**$ 337,350.00**	**$ 497,053.80**	**$ (147,200.00)**	**$ 580,218.43**	**$ 89,300.00**	**$ 249,943.95**	**$ 679,984.00**	**$ 1,897,739.07**
FUND BALANCE 10/1/2023	**$ 563,967.00**	**$ 563,967.00**	**$ 1,308,383.00**	**$ 1,322,476.10**	**$ 736,867.00**	**$ 850,584.12**	**$ 84,831.00**	**$ 86,535.74**	**$ 2,694,048.00**	$ 2,823,562.96
PLUS TOTAL REVENUES	$ 416,000.00	$ 581,377.11	$ 622,500.00	$ 700,524.59	$ 464,000.00	$ 591,614.47	$ 100,500.00	$ 261,339.93	$ 1,603,000.00	$ 2,134,856.10
LESS TOTAL EXPENSES	$ 979,967.00	$ 1,140,854.22	$ 285,150.00	$ 203,470.79	$ 611,200.00	$ 11,396.04	$ 11,200.00	$ 11,395.98	$ 1,887,517.00	$ 1,367,117.03
FUND BALANCE 9/30/2024	**$ -**	**$ 4,489.89**	**$ 1,645,733.00**	**$ 1,819,529.90**	**$ 589,667.00**	**$ 1,430,802.55**	**$ 174,131.00**	**$ 336,479.69**	**$ 2,409,531.00**	**$ 3,591,302.03**
Debt Service Reserve	$ -	$ -	$ 628,519.00	$ 628,518.63	$ -	$ -	$ -	$ -	$ 628,519.00	$ 628,518.63
Available Fund Balance	$ -	$ 4,489.89	$ 1,017,214.00	$ 1,191,011.27	$ 589,667.00	$ 1,430,802.55	$ 174,131.00	$ 366,479.69	$ 1,781,012.00	$ 2,962,783.40

(1) Audit, Insurance, Legal, RAI Dues, Director Services, Bond Trustee
(2) Amounts estimated by taking levy rates as a percentage of the total increment applied to funds remaining after expenses. Actual amounts will be derived from taxes received.

Table 5 Fiscal Year 2024 Summary of Activity

URBAN RENEWAL AGENCY
FISCAL YEAR 2024
SUMMARY OF ACTIVITY (as of 9/30/24)

	DATE	East Main (#4)	East Orchards Sewer (#5)	Bryden (#6)	Downtown/Normal Hill (#7)	Total
9/30/2023		**563,966.99**	**1,322,476.10**	**850,584.12**	**86,535.74**	**2,823,562.95**
RECEIPTS:						
Monthly Urban Renewal Collections (Property Tax)	OCT'23-SEPT'24	555,204.82	685,823.38	544,772.38	252,746.74	2,038,547.32
						-
Reimbursements	OCT'23-SEPT'24					-
City of Lewiston PW Reimbursement						-
Twin River Bank Interest Earned	OCT'23-SEPT'24	3,490.94	1,708.08	4,713.43	714.13	10,626.58
State Investment Interest Earned	OCT'23-SEPT'24	22,681.35	12,993.13	42,128.66	7,879.06	85,682.20
EXPENDITURES:						
Pmt to Elam & Burke	OCT'23	(8.33)		(8.34)	(8.33)	(25.00)
Pmt to City of Lewiston	OCT'23		(21,227.65)			(21,227.65)
Pmt to Redevelopment Association of ID	NOV'23	(650.00)	(650.00)	(650.00)	(650.00)	(2,600.00)
Pmt to O'Sullivan Legal PLLC	JAN'24	(251.75)	(251.75)	(251.75)	(251.75)	(1,007.00)
Pmt to Elam & Burke	FEB'24	(187.50)	(187.50)	(187.50)	(187.50)	(750.00)
Pmt to O'Sullivan Legal PLLC	FEB'24	(66.25)	(66.25)	(66.25)	(66.25)	(265.00)
Pmt to O'Sullivan Legal PLLC	MAR'24	(99.37)	(99.38)	(99.38)	(99.37)	(397.50)
Pmt to ICRMP	MAR'24	(271.50)	(271.50)	(271.50)	(271.50)	(1,086.00)
Pmt to City of Lewiston	MAR'24	(3,779.69)	(3,779.69)	(3,779.69)	(3,779.68)	(15,118.75)
Pmt to Tribune Publishing Company	APR'24	(8.01)	(8.01)	(8.01)	(8.01)	(32.04)
Pmt to O'Sullivan Legal PLLC	APR'24	(112.62)	(112.63)	(112.63)	(112.62)	(450.50)
Pmt to Tribune Publishing Company	MAY'24	(32.14)	(32.14)	(32.14)	(32.14)	(128.56)
Pmt to O'Sullivan Legal PLLC	MAY'24	(185.50)	(185.50)	(185.50)	(185.50)	(742.00)
Pmt to Presnell Gage PLLC	MAY'24	(1,275.00)	(1,275.00)	(1,275.00)	(1,275.00)	(5,100.00)
Pmt to Tribune Publishing Company	JUN'24	(47.50)	(47.50)	(47.50)	(47.50)	(190.00)
Pmt to O'Sullivan Legal PLLC	JUN'24	(33.12)	(33.13)	(33.13)	(33.12)	(132.50)
Pmt to O'Sullivan Legal PLLC	JUL'24	(33.13)	(33.13)	(33.12)	(33.12)	(132.50)
Pmt to City of Lewiston	JUL'24		(21,865.85)			(21,865.85)
Pmt to City of Lewiston	AUG'24	(3,779.69)	(3,779.69)	(3,779.69)	(3,779.68)	(15,118.75)
Pmt to O'Sullivan Legal PLLC	AUG'24	(33.12)	(33.12)	(33.13)	(33.13)	(132.50)
Pmt to City of Lewiston - Rebate	AUG'24	(516,060.00)				(516,060.00)
Pmt to Nez Perce County - Rebate	AUG'24	(305,550.00)				(305,550.00)
Pmt to Lewiston Independent School - Rebate	AUG'24	(72,180.00)				(72,180.00)
Pmt to Port of Lewiston - Rebate	AUG'24	(6,210.00)				(6,210.00)
Pmt to Banner Bank for Bond Payment	AUG'24		(148,949.56)			(148,949.56)
Pmt to O'Sullivan Legal PLLC	SEPT'24	(33.13)	(33.13)	(33.12)	(33.12)	(132.50)
Pmt to Tribune Publishing Company	SEPT'24		(73.34)	(73.33)	(73.33)	(220.00)
Pmt to ICRMP	SEPT'24		(435.34)	(435.33)	(435.33)	(1,306.00)
Pmt to City of Lewiston - Rebate	SEPT'24	(131,882.00)				(131,882.00)
Pmt to Nez Perce County - Rebate	SEPT'24	(78,085.00)				(78,085.00)
Pmt to Lewiston Independent School - Rebate	SEPT'24	(18,446.00)				(18,446.00)
Pmt to Port of Lewiston - Rebate	SEPT'24	(1,587.00)				(1,587.00)
						-
						-
BALANCE		**4,456.75**	**1,819,569.90**	**1,430,802.55**	**336,479.69**	**3,591,308.89**
Restricted & Reserved Funds						
#5 Debt Service Reserve Primary - Banner[1]			(228,518.63)			(228,518.63)
#5 Debt Service Reserve Secondary - Banner[1]			(400,000.00)			(400,000.00)
#5 Capitalized Interest - Banner			-			-
AVAILABLE FUNDS		**4,456.75**	**1,191,051.27**	**1,430,802.55**	**336,479.69**	**2,962,790.26**

	East Main (#4)	East Orchards Sewer (#5)	Bryden (#6)	Downtown/Normal Hill #7	
Twin River National Bank	4,456.40	304,143.73	33,673.89	28,600.63	370,874.65
Banner Bank - Public Funds Checking Unrestricted		501,914.41		-	501,914.41
Banner Bank - Public Fund Checking Restricted		628,518.63		-	628,518.63
State Investment Pool Fund	0.35	384,993.13	1,397,128.66	307,879.06	2,090,001.20
	4,456.75	1,819,569.90	1,430,802.55	336,479.69	3,591,308.89

[1]URA is committed to reimbursing the City $552,787.59 upon the debt service reserve being released by the bank.

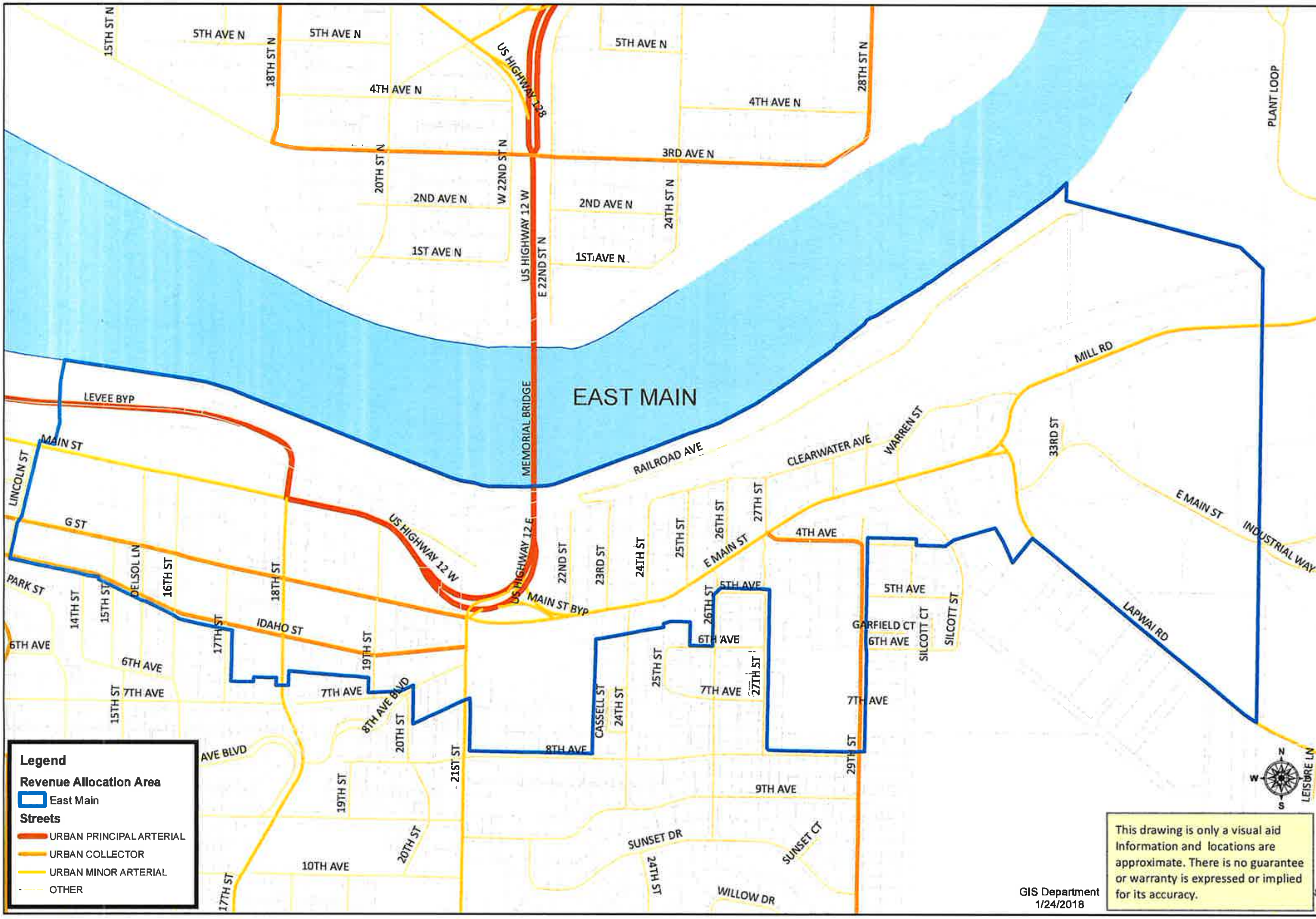
URA BUDGET FY25

Adopted: 8/13/24

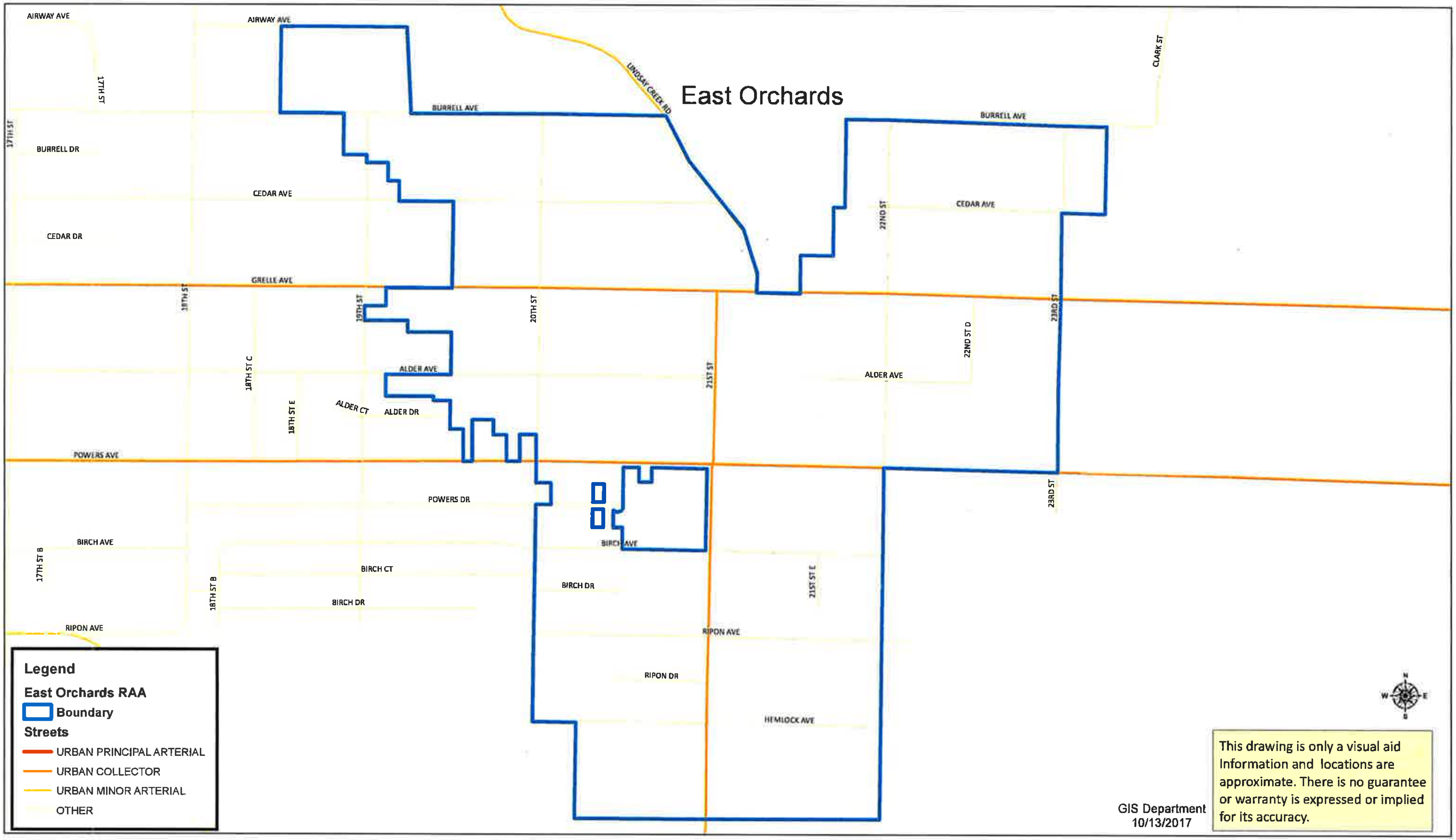
	AREA 5 EOS	AREA 6 BRYDEN	AREA 7 DOWNTOWN
REVENUES			
Bond Proceeds	$ -	$ -	$ -
Tax Receipts	**690,000**	**560,000**	**220,000**
Interest	15,000	20,000	7,500
City of Lewiston	-	-	-
Total Revenues	**$ 705,000**	**$ 580,000**	**$ 227,500**
EXPENSES			
Project Costs	$ 125,000		$ -
Bond Costs	-	-	-
Interest	54,366	-	-
Principle	94,584	-	-
Professional Services [1]	16,500	16,500	16,500
Publications/misc	300	300	300
Total Expenses	**$ 290,750**	**$ 16,800**	**$ 16,800**
Subtotal: Revenues Less Expenses	**$ 414,250**	**$ 563,200**	**$ 210,700**
FUND BALANCE BEGINNING OF YEAR	**$ 1,704,731**	**$ 1,234,326**	**$ 226,000**
PLUS TOTAL REVENUES	705,000	580,000	227,500
LESS TOTAL EXPENSES	290,750	16,800	16,800
FUND BALANCE END OF YEAR	**$ 2,118,981**	**$ 1,797,526**	**$ 436,700**
Debt Service Reserve	$ 628,519		
Projected Available Fund Balance	**$ 1,490,462**	**$ 1,797,526**	**$ 436,700**

(1) Audit, Insurance, Legal, RAI Dues, Admin Services

City of Lewiston
COMMUNITY DEVELOPMENT



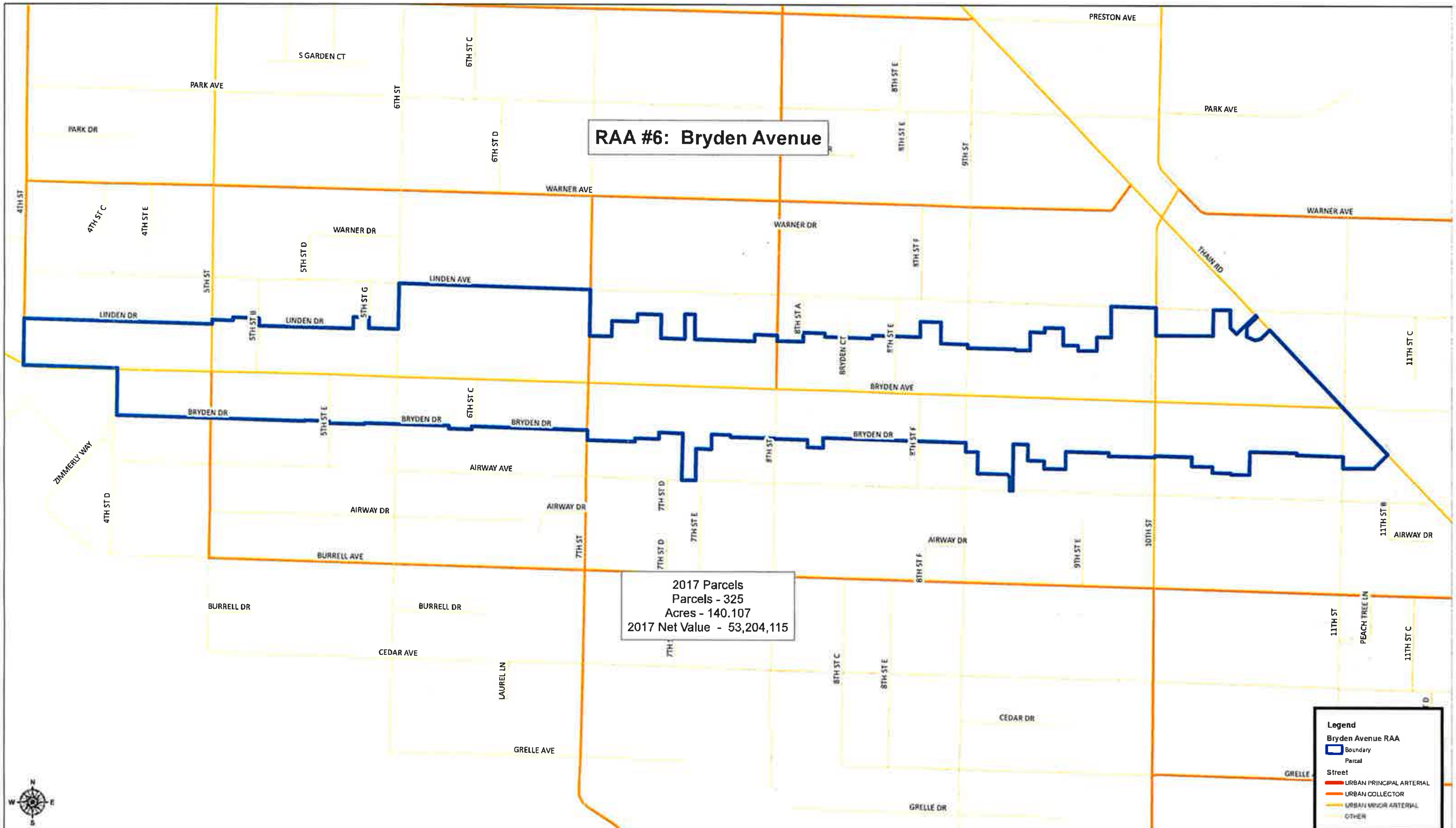
City of Lewiston
COMMUNITY DEVELOPMENT

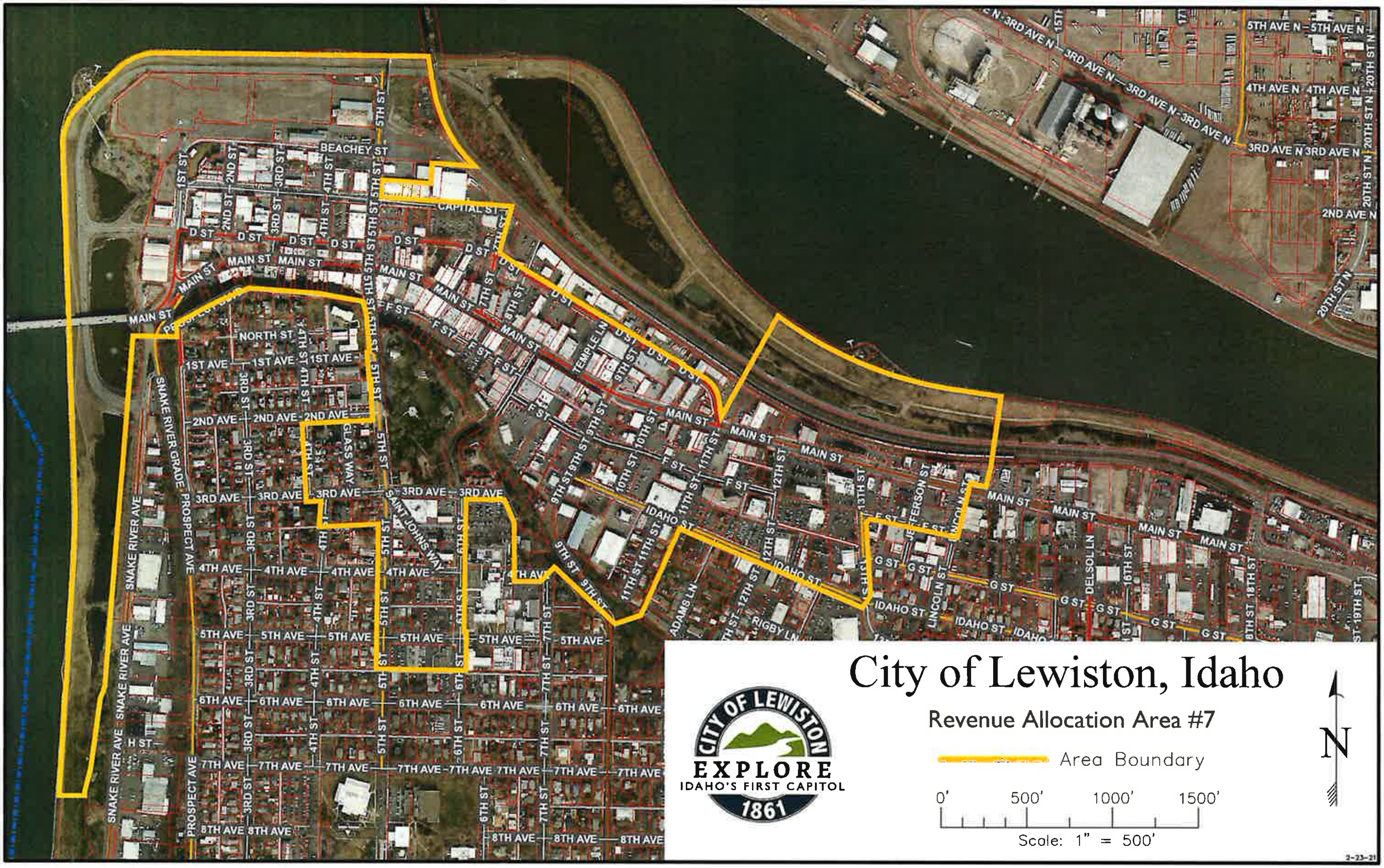


GIS Department
10/13/2017

This drawing is only a visual aid Information and locations are approximate. There is no guarantee or warranty is expressed or implied for its accuracy.

City of Lewiston
COMMUNITY DEVELOPMENT





City of Lewiston, Idaho
Revenue Allocation Area #7
Area Boundary
0' 500' 1000' 1500'
Scale: 1" = 500'
CITY OF LEWISTON
EXPLORE
IDAHO'S FIRST CAPITOL
1861
N
2-23-21

Tax Bill Format in URA Revenue Allocation Area

If you own property in a Revenue Allocation Area (RAA), a portion of your property taxes goes to fund local improvements – like roads, sewer systems, and public spaces. Your total property tax bill stays the same, the difference is in how your tax dollars are distributed, some go to the Urban Renewal Agency (URA) instead of traditional taxing districts (city, county, schools, etc). The total tax amount stays the same, but part of it funds local URA projects instead of going to other taxing districts. This temporary tax shift helps pay for improvements that can increase property values.

This is an example of a Tax Bill in a Revenue Allocation Area. When located in a Revenue Allocation Area, the amount of the increment looks like a tax to the property owner (Description "L" below). This can look like an additional tax on a property tax bill.

PROPERTY TAX CALCULATION

CURRENT MARKET VALUE 467,100.00

		Column 1: Property - not in an URA RAA	**Column 2:** Property inside an URA RAA [2]		**Column 3:** Column 1 - Column 2
DESCRIPTION	RATE	AMOUNT[1]	AMOUNT		DIFFERENCE
A = STATE	.000000000	$0.00	$0.00		$0.00
B = COUNTY	.003769752	$1,760.85	$1,086.80		$674.05
C = LEWISTON	.006689847	$3,124.82	$1,928.64		$1,196.18
D = SCH DIST 1					
E = SD 1 M&O					
F = SD 1 SUPP-A	.000884000	$412.91	$254.86		$158.05
G = SD 1 SUPP-B	.004200000	$1,961.82	$1,961.82		$0.00
H = SD 1 BOND	.001093792	$510.91	$510.90		$0.01
I = GENERAL ROAD	.000040995	$19.14	$11.82		$7.32
J = FED/ST BRIDGE	.000059687	$27.87	$17.22		$10.65
K = PORT DISTRICT	.000080346	$37.52	$23.16		$14.36
L = E ORCHARDS SEWR			$2,060.62	(4)	$2,060.62
* TOTAL LEVY	.016818419				
* TOTAL TAX ASSESSMENT		$7,855.84 (3)	$7,855.84	(3)	

(1) To calculate taxes due, multiply market value by levy rate. Tax due is truncated after two decimal points.

(2) This calculation (A-K) does not use the current market value. It uses the market value from the tax year a Revenue Allocation Area went into effect. In this example, this property is in the East Orchards Sewer RAA, with a base tax year of 2017 and a 2017 market value of $288,284.

(3) Total tax assessment remains the same in both columns as a control figure; current market value times total levy rate. Total tax due does not change whether a property is in a Revenue Allocation Area or not. The total tax due less the individual tax amount in column (2) results in a remainder (in this example, $2,060.62) that is distributed to the URA for projects in the Revenue Allocation Area. Column 3 shows the difference between Column 1 and Column 2, which, added together, equals this amount.

February 11, 2025

THE URBAN RENEWAL AGENCY BOARD OF THE CITY OF LEWISTON, IDAHO, met in a regular meeting Tuesday, February 11, 2025, at Lewiston City Hall. Chairperson Sheila Bond called the meeting to order at 12:00 p.m.

I. CALL TO ORDER

BOARD MEMBERS PRESENT: Sheila Bond, Chairperson; Tim Switzer, Vice Chair; Jim Kleeburg (at 12:04 pm); Joe Anderson; A.L. “Butch” Alford; Doug Havens;

BOARD MEMBERS EXCUSED: None

STAFF MEMBERS PRESENT: Katie Hollingshead, URA Director; Luke Antonich, City Engineer; Joe Kaufman, Engineering Supervisor;

OTHERS PRESENT: Thad O’Sullivan, URA Legal Counsel (via Zoom); Michael Fuss, Stantec; Stephanie Elliott, Stantec; Willard Maughan, Lewiston Orchards Irrigation District;

II. CITIZEN COMMENTS

Joe Kaufman, Engineer Supervisor for the City of Lewiston let the board know that the bid documents for the construction of East Orchards Sewer segments 17, 18 and 19 would be advertised on February 18th and 25th and that bid opening would be on March 18th. City staff will review the bids for responsiveness and will bring a recommendation to the board for review and approval in April.

III. ACTIVE AGENDA (ACTION ITEM)

A. Approval of Minutes, January 14, 2025 – Action Item

Vice Chair Switzer and board member Anderson moved and seconded, respectively, to approve the January 14, 2025 minutes as written. Motion passed 5-0 (Board member Kleeburg arrived after the vote).

B. Approval of Invoices – Action Item

1. O’Sullivan Legal PLLC, Legal Services, January 2025, $708.00
2. Redevelopment Association of Idaho, Inc Annual Dues $4,600.00

Board member Alford moved to approve both invoices, Vice Chair Switzer provided the second. Motion passed 5-0 (Board member Kleeburg arrived after the vote).

C. Review of Financial Summary – Information Item

Director Hollingshead provided a brief review of the January financial summary. Board member Anderson asked if it was possible to get an update on the Bryden Avenue project since increment in that account was at $1.7 million. Director Hollingshead stated she would bring an update from the City and Lewiston Orchards Irrigation District to the March meeting.

D. Preliminary Engineering Report of Water and Sewer - Presentation

Director Hollingshead provided a brief summary of the history of the board being approached by a developer who was interested in cost sharing some utility work in the Main East Main revenue allocation area. The project proposed by the developer ultimately was not in the project plans for that RAA. Director Hollingshead stated that during City discussions with the developer it came to light that the parcels the developer was hoping to develop were located between the City's high pressure and low pressure water zones. A second developer also approached the city regarding water lines in the same area and the city allocated some funds to have a preliminary engineering report produced to help identify a solution as to where water could be served from.

Director Hollingshead introduced Michael Fuss and Stephanie Elliott from Stantec and let the board know that the presentation was just informational in nature and that this report could be the first step of many if the board chose to further explore establishing a new revenue allocation area.

Mr. Fuss and Ms. Elliott reviewed a Power Point presentation showing water and sewer utilities that could be installed to serve the areas east of 29th Street and north of 8th Avenue. A copy of the presentation is attached to these minutes.

E. Follow up on bylaws, open board seat and school district

Director Hollingshead stated that following the January meeting, she had reached out to Lance Hanse, Superintendent of Lewiston Schools and the Lewiston School Board regarding a school board member applying for the at-large seat that is currently open on the URA board. Hollingshead stated that the school board had met the night before (February 10, 2025) and that she had received an email that morning (February 11, 2025) that Brad Cuddy would be applying for the at-large seat. The board discussed briefly if they wanted to continue moving forward with updating the bylaws to designate a seat for the School District and decided that they could revisit at a later date.

Director Hollingshead stated that she had provided Mr. O'Sullivan with the URA origination documents and resolutions establishing the board. Mr. O'Sullivan said that after reviewing the documents and state code it was his determination that a change to the makeup of the board would require a resolution be approved by the City Council.

IV. UNFINISHED AND NEW BUSINESS

A. Board Member Comments

Board member Havens thanked Director Hollingshead for sending out the legislative updates provided by Benn Brocksome & Associates and asked if that was from the Redevelopment Association of Idaho Inc. Director Hollingshead stated yes. Board member Havens stated that he didn't think that a majority of the legislative items had relation to the URA. Director Hollingshead stated that it was her understanding that Benn Brocksome & Associates provided blanket coverage of all legislation in Idaho.

Board member Havens stated that the cost for the Redevelopment Association of Idaho Inc membership had gone up considerably since he had previously been on the board.

Chair Bond let the board know that the Mayor would be speaking at the Chamber Luncheon on February 13th and she thought it would be interesting to the board.

B. Staff Comments

Director Hollingshead said that she would be doing a transfer of funds to the State Investment Pool Fund now that property tax collections have been received from Nez Perce County.

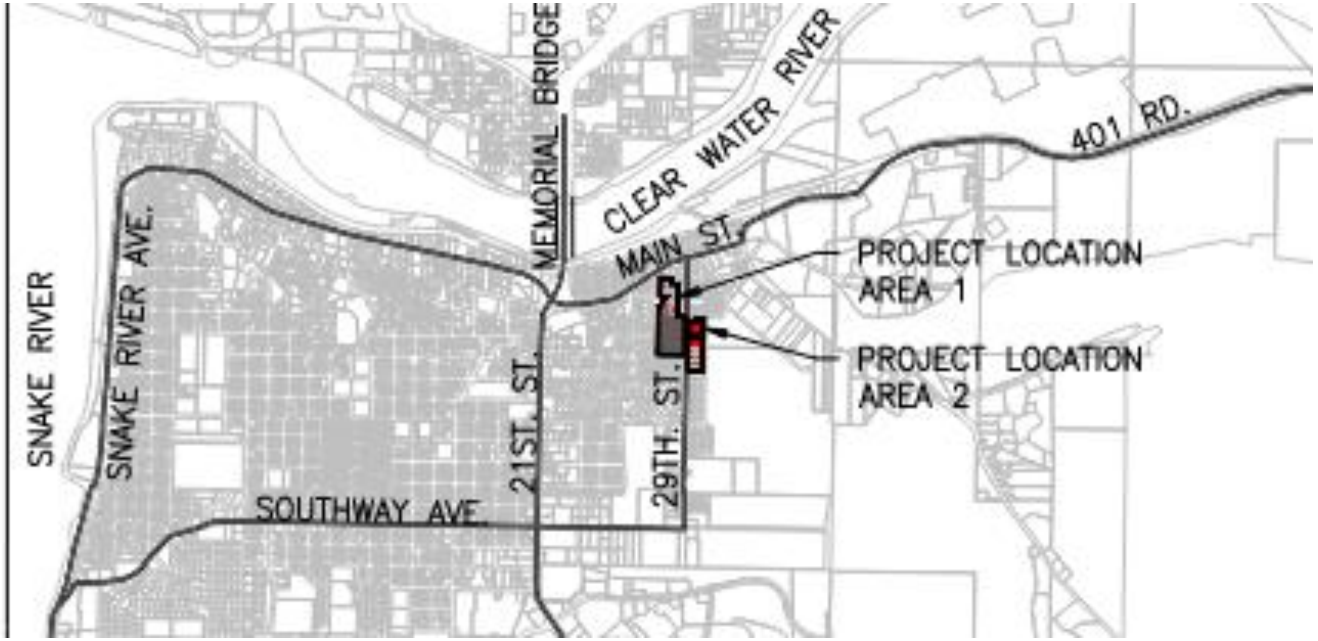
Director Hollingshead asked for a show of hands to attend the regular meeting on March 11, 2025 and board member Anderson stated he would be out of town, all other board members plan on attending. Director Hollingshead said that she would need to schedule a special meeting on February 25, 2025 at 12:00 pm to have the board review the Annual Report prior to the public hearing for said report at the March 11, 2025 meeting. All board members said they could attend the special meeting.

V. ADJOURN (ACTION ITEM)

There being no further business, Board members Kleeburg and Havens moved and seconded, respectively, to adjourn. The motion carried 6-0 and the Urban Renewal Agency Board adjourned at approximately 12:47 p.m.

RESPECTFULLY SUBMITTED,	ATTEST:
________________________	______________________________
KATIE HOLLINGSHEAD, RECORDING SECRETARY	URBAN RENEWAL AGENCY CHAIR

Approved this _____ day of ________________, 2025



City of Lewiston MJ007 Utility Concept Evaluation for Development Infill

Urban Renewal Board Meeting

February 11, 2025

Stantec

Agenda

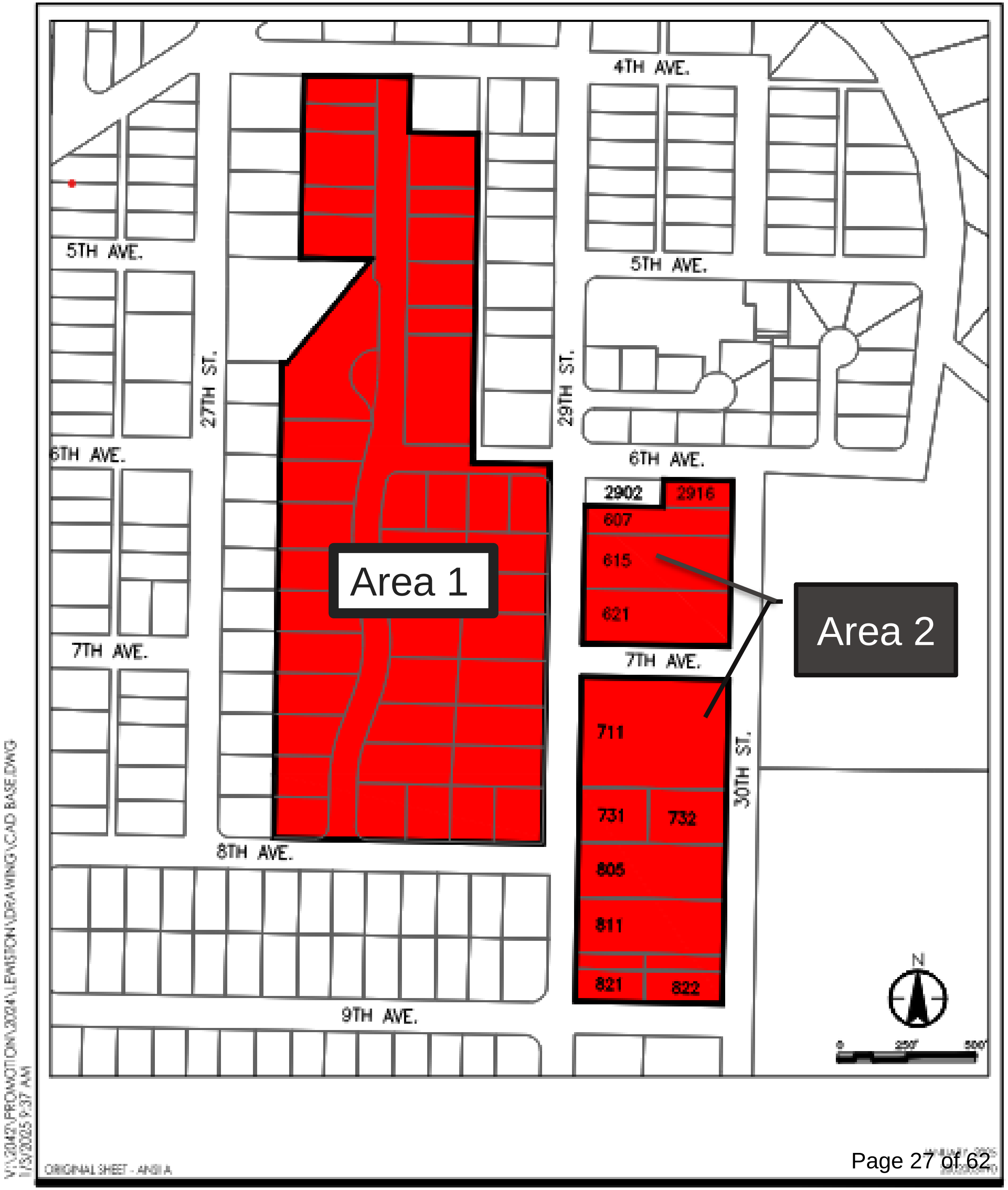
1. Project Goals and Overview
2. Existing System
3. Utility Improvements
4. Costs Estimate

Project Goals and Overview

Review Project Overview and Goals

Project Overview / Goal

- To determine the feasibility of supplying water and sewer service to Area 1 and Area 2.

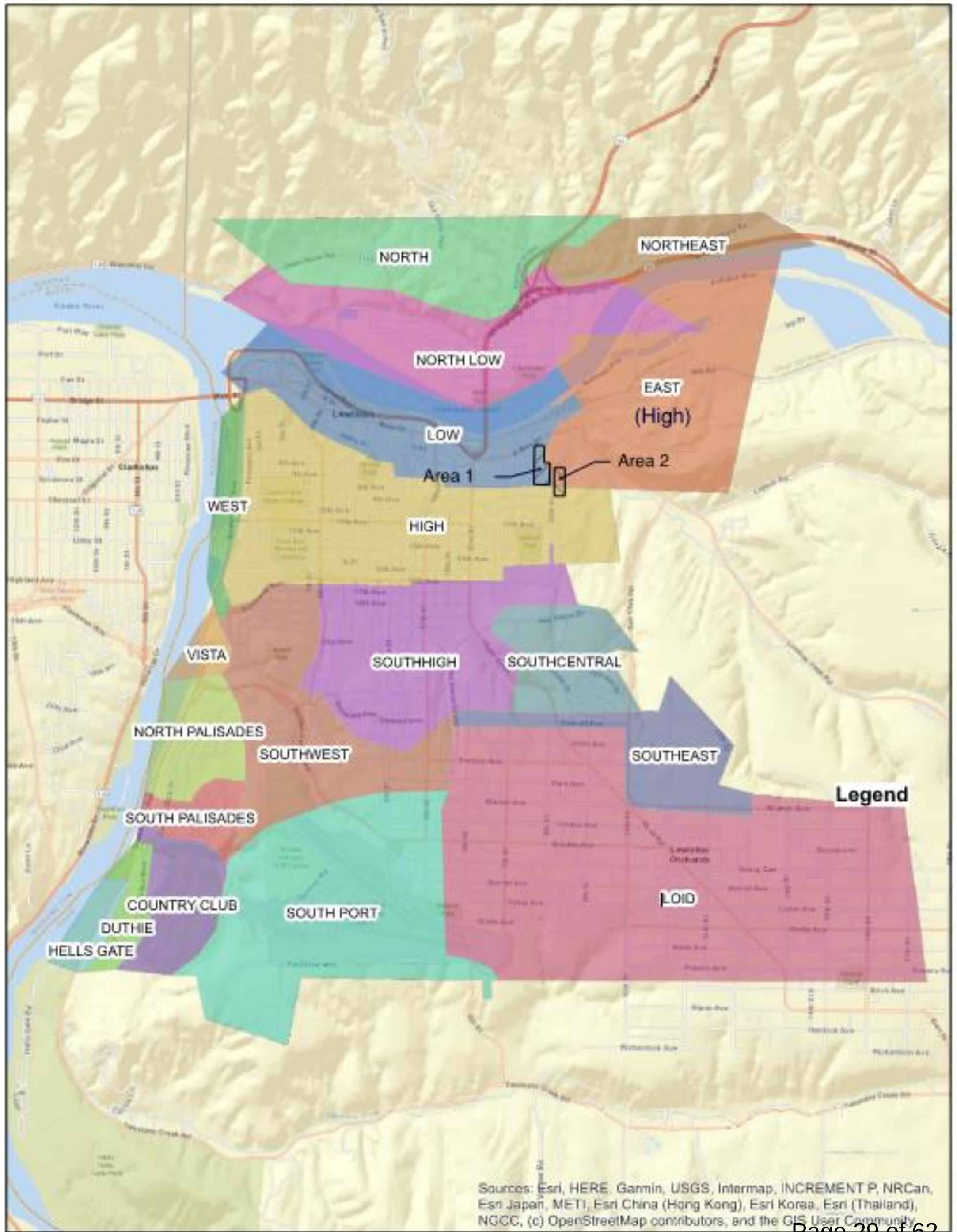


Existing System

Existing System

Lewiston’s water system is quite complex

- 18 Pressure Zones
- 7 Well Sources
- 10 MGD WTP
- 8 Reservoirs
- Two (2) critical high pressure transmission mains bisect Area 1 & Area 2

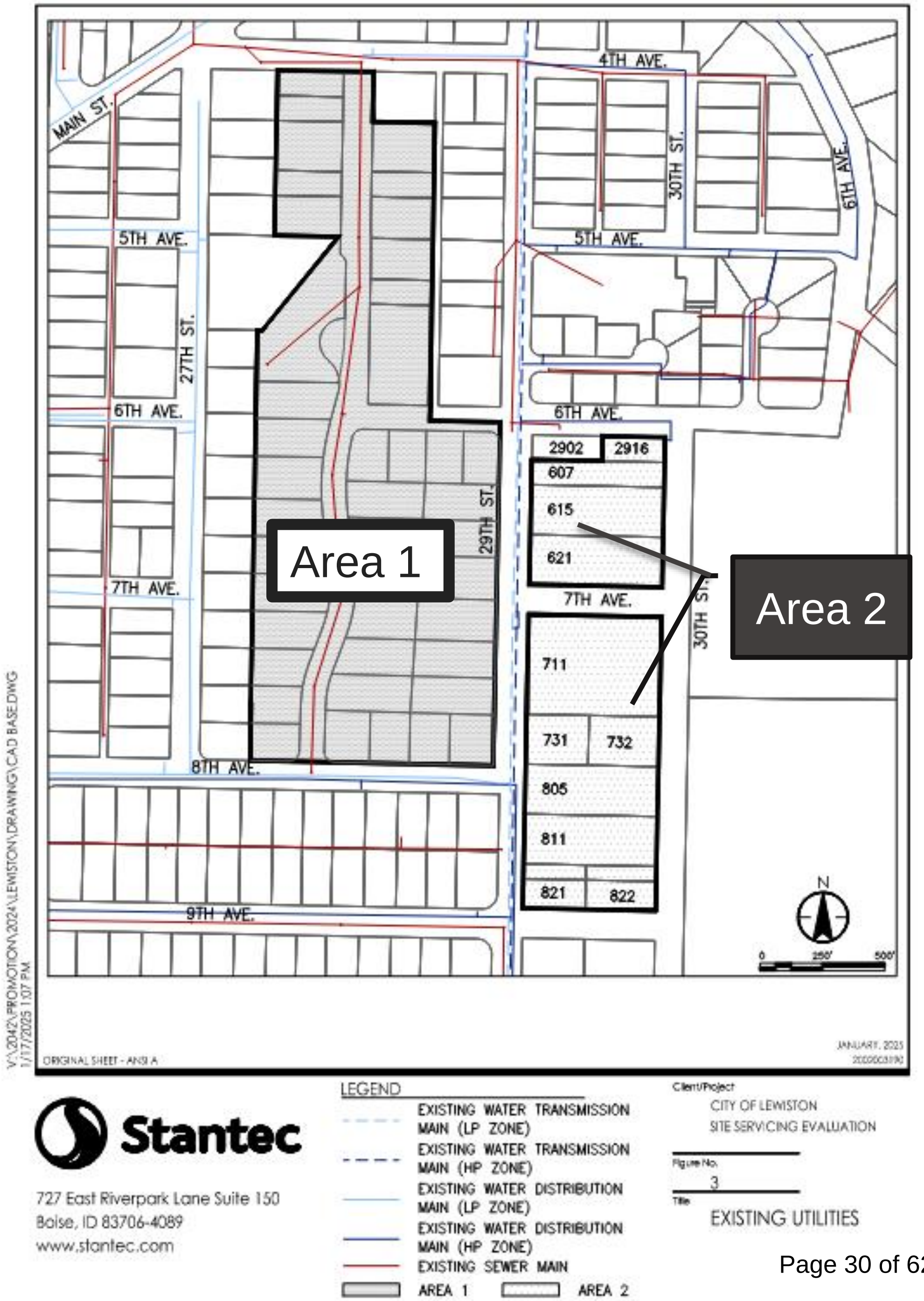


Existing System

Water System (Area 1 and 2)
- Existing Main in 29th (Low Zone)
- Existing Main in 29th (High Zone)
- Existing Main in 8th (High Zone)
- Existing Main in 6th (High Zone)

Sewer System

- Area 1: 8-inch sewer main from 4th Avenue to 8th Avenue.
- Area 2: Lot 2902 (corner of 6th Avenue and 29th Street) is connected to sewer main. The other lots in Area 2 are on septic tanks and drain fields.



Utility Improvements

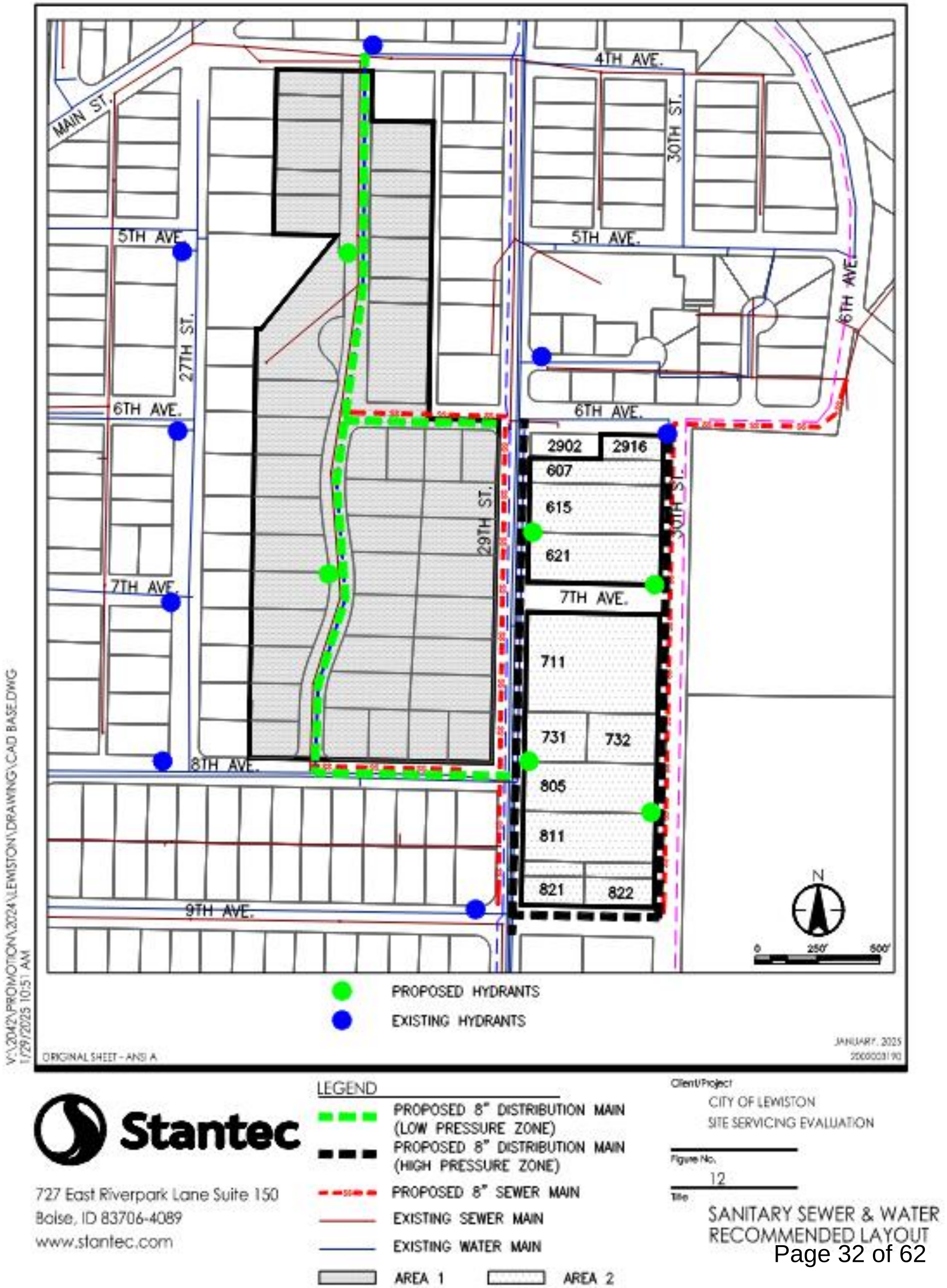
Utility Improvements

Proposed Sewer and Water Alignment

Water System
- Area 1: Adding 3 new 8-inch mains connection to low- and high-pressure zones
- Area 2: Adding 3 new 8-inch mains connecting to high-pressure zone
- 6 new Fire Hydrants

Sewer System
- Area 1
    - New 8-inch sewer main extending along 6th Avenue and extended south along 29th Street to 9th Avenue.
    - New 8-inch sewer main on 8th Avenue
- Area 2
    - Extend 8-inch sewer main to the southwest on 6th Avenue
    - Extend 8-inch sewer main south from 6th Ave in the existing undeveloped right-of-way for 30th Street

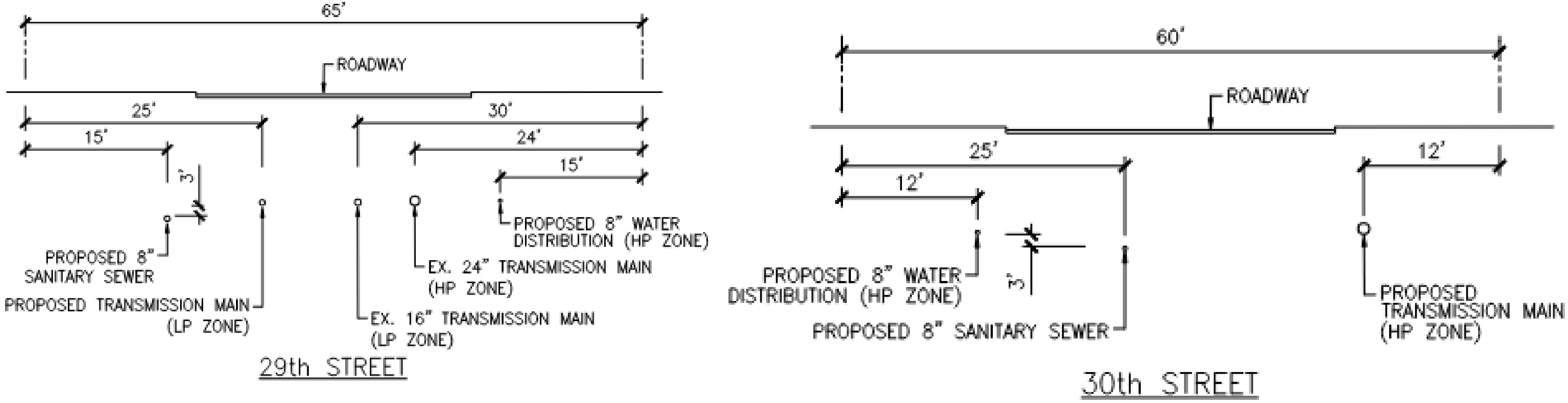
Note: West side of lots are serviced from 29th and sewer defined as part of Area 1.



Utility Improvements

Alignment Alternatives

- 29th Street – 65’ wide
- 30th Street – 60’ wide



Cost Estimate

Cost Estimates

Improvement Item	Construction Costs	Engineering (15%)	Contingency (35%)	Total
Sewer Improvements				
Sanitary Sewer – 29th Street (6th Avenue to 9th Avenue)	$401,000	$60,200	$322,800	$862,200
Sanitary Sewer – 30th Street (6th Avenue to 9th Avenue)	$200,250	$30,000	$161,200	$430,500
Sanitary Sewer Subtotal	**$601,250**	**$90,200**	**$484,000**	**$1,292,700**
Water Improvements				
Water Main – 29th Street (6th Avenue to 9th Avenue)	$311,400	$46,700	$250,700	$669,500
Water Main – 30th Street/9th Avenue (6th Avenue to 29th Street)	$379,000	$56,900	$305,100	$814,900
Water Main – 8th Avenue (West of 29th Street)	$144,650	$21,700	$116,400	$311,000
Water Subtotal	**$835,050**	**$125,300**	**$672,200**	**$1,795,400**
Total	**$1,436,300**	**$215,500**	**$1,156,200**	**$3,088,100**

Cost Estimate is in 2025 Dollars and Class 5 per AACE Guidelines (-20% to -50% on the low side, and +30% to +100% on the high side)

Note: Does not include costs for proposed 8” low zone main in the ROW within the development

Stantec

Questions

February 25, 2025

THE URBAN RENEWAL AGENCY BOARD OF THE CITY OF LEWISTON, IDAHO, met in a regular meeting Tuesday, February 25, 2025, at Lewiston City Hall. Chairperson Sheila Bond called the meeting to order at 12:00 p.m.

I. CALL TO ORDER

BOARD MEMBERS PRESENT: Sheila Bond, Chairperson; Tim Switzer, Vice Chair; Jim Kleeburg (at 12:04 pm); Joe Anderson; A.L. “Butch” Alford; Doug Havens;

BOARD MEMBERS EXCUSED: None

STAFF MEMBERS PRESENT: Katie Hollingshead, URA Director;

OTHERS PRESENT: Thad O’Sullivan, URA Legal Counsel (via Zoom); Willard Maughan, Lewiston Orchards Irrigation District;

II. CITIZEN COMMENTS

None,

III. ACTIVE AGENDA (ACTION ITEM)

A. Review Draft of 2024 Annual Report (review and direction to staff)

Director Hollingshead reviewed the draft annual report page by page with the board. Board member Havens noted that the percentages for Exhibit 1 had been cut off.

The board suggested minor grammatical corrections on the Work Focus 2025 section.

The board suggested that under “Work Completed in FY 2024, Bryden Avenue #6” that the date of the reimbursement agreement with the Lewiston Orchards Irrigation District be added to the paragraph.

Chair Bond suggested that a table showing the full amount of the bond for the East Orchards Sewer project with all regular payments, principal only payments and expected pay off date be added. Board member Havens asked if a bond summary table would include the increase to increment in the area. Director Hollingshead stated no, that the bond summary table would just show the beginning bond amount, the payments made thus far and the anticipated pay off date. Director Hollingshead offered to send Board member Havens a copy of the East Orchards Sewer RAA plan with the base value information and the estimated increase in property value. Chair Bond also mentioned that former URA board member Joe Gish had done a value chart showing updated estimates in the property value increase. Director Hollingshead said that she could share that information with Board member Havens also.

Director Hollingshead reviewed each of the tables in the report and the maps provided in the report.

Director Hollingshead reviewed the Tax Bill explanation on the final page of the report and said that Chair Bond had provided a few suggestions as to how to improve the explanation. Chair Bond stated that she had ran the information through ChatGPT and ChatGPT had provided some suggestions. Director Hollingshead provided printed copies of the suggestion to the board and read through the different wording. The board asked that the additional explanation be added to the page but that the information regarding the levy rate, base tax year and current market value be retained. Director Hollingshead stated she would make all the requested changes and would schedule the annual report for a public hearing at the March 11th, 2025 URA meeting.

IV. UNFINISHED AND NEW BUSINESS

A. Board Member Comments

Board member Havens asked if there was a sunset clause on the URA as a whole as he thought the agency was only good for 20 years. Director Hollingshead stated that she was unaware of such a clause but that she could research and bring information back to the board. Board member Havens asked legal counsel O'Sullivan if he was aware of such a clause and Mr. O'Sullivan stated that he would have to do some research. Board member Havens gave Director Hollingshead a bound collection of papers that he had found while cleaning his office that led him to believe that there was a sunset clause on the URA. Director Hollingshead will research.

Board member Anderson asked how the closure of the Main East Main Revenue Allocation Area would effect the percentage of tax dollars redirected from the Port. Director Hollingshead stated she would have to consult with the Nez Perce County Tax Collectors office to see if there was a change.

B. Staff Comments

Director Hollingshead asked if there were any board members unable to attend the March 11, 2025 meeting. Board member Anderson stated he would be out of town for that meeting. Board member Havens stated he was a maybe but he would follow up with the Director.

V. ADJOURN (ACTION ITEM)

There being no further business, Board members Havens and Anderson moved and seconded, respectively, to adjourn. The motion carried 6-0 and the Urban Renewal Agency Board adjourned at approximately 12:47 p.m.

RESPECTFULLY SUBMITTED,	ATTEST:
___________________________	___________________________________
KATIE HOLLINGSHEAD, RECORDING SECRETARY	URBAN RENEWAL AGENCY CHAIR

Approved this _____ day of ________________, 2025

O'Sullivan Legal PLLC

PO Box 8027
3120 S Grand Blvd
Spokane, 99203

PHONE: 5094344547

INVOICE

INVOICE NUMBER: 359
INVOICE DATE: MARCH 03, 2025

City of Lewiston URA
215 D Street
Lewiston, ID 83501

DATE	PROJECT	DESCRIPTION	HOURS	RATE	AMOUNT
FEB-09-25	General Legal	Review correspondence; analyze legal issue	0.20	$295.00	$59.00
FEB-10-25	General Legal	Review documents; prepare for meeting	0.20	$295.00	$59.00
FEB-11-25	General Legal	Prepare for and attend meeting	0.90	$295.00	$265.50
FEB-25-25	General Legal	Prepare for and attend meeting; legal research	0.90	$295.00	$265.50
		Total amount of this invoice			$649.00

ACCOUNT INFORMATION	
Prior account balance as of FEB-03-2025	$708.00
Payment FEB-19-2025 - Check 1558	($708.00)
Invoice 359 MAR-03-2025	$649.00
Current account balance	$649.00

AMOUNT DUE: $649.00

CITY OF LEWISTON
CITY HALL
1134 F STREET
PO BOX 617
LEWISTON, ID 83501

INVOICE

Customer Copy

CUSTOMER	INVOICE DATE	INVOICE NUMBER	AMOUNT PAID	DUE DATE	INVOICE TOTAL DUE
URBAN RENEWAL AGENCY	02/07/2025	6669	$0.00	**02/07/2025**	**$15,177.75**

DESCRIPTION	QUANTITY	PRICE	UOM	ORIGINAL BILL	ADJUSTED	PAID	AMOUNT DUE
ADMINISTRATIVE FEES - 1ST HALF OCT 2024 - MAR 2025	1	$15,177.75	EACH	$15,177.75	$0.00	$0.00	$15,177.75

Invoice Total: **$15,177.75**

URA ADMINISTRATIVE FEES

DETACH AND RETURN THE PORTION BELOW WITH YOUR PAYMENT

Promptly Send Payment To:

CITY OF LEWISTON
CITY HALL
1134 F STREET
PO BOX 617
LEWISTON, ID 83501

INVOICE

Remit Portion

Invoice Date	02/07/2025
Invoice Number	6669
Customer Number	1957
Amount Paid	$0.00
Due Date	**02/07/2025**
Invoice Total Due	**$15,177.75**
Payment Terms	Due Upon Receipt

1957
URBAN RENEWAL AGENCY
PO BOX 617
LEWISTON, ID 83501

Please write your Account Number on your check and enclose this portion of the bill with your payment.
Make checks payable to: City of Lewiston ID

ICRMP
Member Owned, Member Driven

Idaho Counties Risk Management Program
3100 S Vista Ave., Ste. 300
Boise, ID 83705

Member Billing Contact:

Shannon Grow
Lewiston Urban Renewal Agency
PO Box 617
Lewiston, ID 83501

Invoice Date: 3/1/2025
Invoice Number: 18038 - 2025 - 2
Policy Period: 10-1-24 to 9-30-25
Policy Number: 44A18038100124

Insurance Billing

DESCRIPTION	
24-25 Policy Year Annual Premium:	$2,612.00
Paid to Date:	$1,306.00
Balance Due:	$1,306.00

For proper application, please do not combine other payments with your premium remittance.

Please Detach and Submit with Payment

ICRMP
Member Owned, Member Driven

Member:
Lewiston Urban Renewal Agency
PO Box 617
Lewiston, ID 83501

Make Checks Payable to:
ICRMP
PO Box 15116
Boise, ID 83715

Invoice Date:	3/1/2025
Invoice Number:	18038 - 2025 - 2
Due Date:	4/15/2025
Balance Due:	**$1,306.00**
Amount Paid:	

Write Amount Paid Here

Address Corrections? Please make changes on the back of this form and enclose with your payment.

URBAN RENEWAL AGENCY
OF THE CITY OF LEWISTON

FINANCIAL STATEMENTS

Year Ended September 30, 2024

Board of Commissioners

Sheila Bond	Community Member At Large
Joe Gish	Community Member At Large
Tim Switzer	Community Member At Large
A.L. Alford, Jr.	Valley Vision Board Member
Don Beck	Nez Perce County Commission
Jim Kleeburg	Lewiston City Council
Joe Anderson	Port of Lewiston

URBAN RENEWAL AGENCY OF THE CITY OF LEWISTON

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Presnell Gage, PLLC
ACCOUNTING AND CONSULTING

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Urban Renewal Agency of the City of Lewiston
Lewiston, Idaho

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Urban Renewal Agency of the City of Lewiston, a component-unit of the City of Lewiston, Idaho, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Urban Renewal Agency of the City of Lewiston as of September 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Urban Renewal Agency of City of Lewiston and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Lewiston, Office: 1216 Idaho Street, Lewiston, Idaho 83501, (208) 746-8281
Moscow Office: 609 South Washington, Suite 202, Moscow, Idaho 83843, (208) 882-2211
Grangeville Office: 109 South Mill Street, Grangeville, Idaho 83530, (208) 983-1254
Orofino Office: 216 Johnson Avenue, Orofino, Idaho 83544, (208) 476-3012
Pullman Office: 1230 SE Bishop Blvd., Pullman, Washington 99163, (509) 332-6541

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Urban Renewal Agency of the City of Lewiston's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Urban Renewal Agency of the City of Lewiston's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Urban Renewal Agency of the City of Lewiston's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 16 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Urban Renewal Agency of the City of Lewiston's basic financial statements. The accompanying schedule of revenues, expenditures, and changes in fund balance – governmental funds, is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of revenues, expenditures, and changes in fund balance – governmental funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2025, on our consideration of the Urban Renewal Agency of the City of Lewiston's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Urban Renewal Agency of the City of Lewiston's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Urban Renewal Agency of the City of Lewiston's internal control over financial reporting and compliance.

February 12, 2025
Lewiston, Idaho

URBAN RENEWAL AGENCY OF THE CITY OF LEWISTON

STATEMENT OF NET POSITION
September 30, 2024

	Governmental Activities
ASSETS	
CURRENT ASSETS	
Cash	$ 872,789
Investments	2,090,001
Property tax receivable	2,526
Total current assets	2,965,316
NONCURRENT ASSETS	
Restricted cash	628,519
Total noncurrent assets	628,519
Total assets	3,593,835
LIABILITIES	
CURRENT LIABILITIES	
Accounts payable	102,107
Current portion of bonds payable	118,495
Total current liabilities	220,602
LONG-TERM OBLIGATIONS	
Bonds payable, net of current portion	954,190
Total liabilities	1,174,792
NET POSITION	
Restricted	628,519
Unrestricted	1,790,524
Total net position	$ 2,419,043

URBAN RENEWAL AGENCY OF THE CITY OF LEWISTON

STATEMENT OF ACTIVITIES
Year Ended September 30, 2024

	Net Revenue (Expense) and Changes in Net Position
GOVERNMENTAL ACTIVITIES - EXPENSES	
Downtown Lewiston - legal and other expenses	11,420
Bryden - legal and other expenses	11,421
East Orchards - legal and other expenses	135,228
East Main - legal and other expenses	10,948
East Main - property tax rebates	1,130,000
Financing expenses	34,101
Total governmental activities - expenses	1,333,118
GENERAL REVENUES	
Property taxes for general purposes	2,036,855
Investment interest	96,960
Total general revenues	2,133,815
Change in net position	800,697
NET POSITION, beginning of year	1,618,346
NET POSITION, end of year	$ 2,419,043

URBAN RENEWAL AGENCY OF THE CITY OF LEWISTON

BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2024

	General Fund
ASSETS	
Cash	$ 872,789
Investments	2,090,001
Reserved Cash	628,519
Property tax receivable	2,526
TOTAL ASSETS	$ 3,593,835
LIABILITIES AND FUND BALANCES	
Accounts payable	$ 102,107
Fund Balances	
Restricted	628,519
Assigned	2,863,209
Total fund balances	3,491,728
TOTAL LIABILITIES AND FUND BALANCES	$ 3,593,835
RECONCILIATION OF THE STATEMENT OF NET POSITION TO THE BALANCE SHEET - GOVERNMENTAL FUNDS	
Total fund balances - Governmental Funds	$ 3,491,728
Amounts reported for governmental activities in the statement of net position are different because:	
Long-term liabilities, consisting of bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds	(1,072,685)
Total net position - Governmental Activities	$ 2,419,043

See accompanying notes

URBAN RENEWAL AGENCY OF THE CITY OF LEWISTON

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended September 30, 2024

	Revenue Allocation
REVENUES	
Property taxes	$ 2,036,855
Investment interest	96,960
Total revenues	2,133,815
EXPENDITURES	
Debt service	148,950
Property tax rebate	1,130,000
Other expenses	169,017
Total expenditures	1,447,967
NET CHANGE IN FUND BALANCES	685,848
FUND BALANCES, beginning of year	2,805,880
FUND BALANCES, end of year	$ 3,491,728

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Net change in fund balances	$ 685,848
Amounts reported for governmental activities in the statement of activities are different because:	
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.	
Repayment of the principal of long-term debt	114,849
Change in net position - Governmental Activities	$ 800,697

1. SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity. The Urban Renewal Agency of the City of Lewiston (the Agency), was organized on October 18, 1999, under the Idaho Urban Renewal Law, Chapter 20, Title 50 of the *Idaho Code*. The Agency was established to promote economic development, create jobs, and improve the tax base through rehabilitation, conservation, redevelopment, or any combination as necessary in the interest of the public welfare of the residents of the City of Lewiston.

The Agency's governing body consists of a seven-member board of commissioners made up of an elected official from the Lewiston City Council, the Nez Perce County Commission, and the Port of Lewiston, an official from Valley Vision, and three at-large members from the community. Furthermore, the Agency is considered to be a component-unit of the City of Lewiston, Idaho, due to the oversight authority of the City Council.

The City Council of the City of Lewiston, Idaho, approved revenue allocation areas, determining certain property to be a deteriorated or a deteriorating area and designated the areas as appropriate for an urban renewal project. The following is a description of the project activity through September 30, 2024, within the allocation areas:

Main East Main -- The board voted in March 2024 to close the Main East Main #4 RAA. A public hearing was held at the May 14, 2024 URA meeting regarding the budget amendment to terminate the Main East Main #4 RAA and adopted Resolution 2024-1 regarding the termination. Lewiston City Council approved Resolution 2024-1 at its June 10, 2024 meeting. Rebates to the taxing entities were made in August, September and November totaling $1,134,893.30

East Orchards Sewer – Construction on phase 1 of this project began in April 2018. This included a 9,068 foot sewer trunk line extension, 2,020 feet of sewer service pipe and 66 sewer taps. This project was forecasted to provide existing and new homeowners access to a public wastewater system reducing the number of individual septic tanks, thus, increasing development density and reducing the nitrate/nutrient and fecal coliform/E Coli levels in both Lindsey Creek and Tammany Creek. During 2021, phase 2 was completed on Cedar Avenue east of 20th Street. With the assistance of a grant from the Department of Environmental Quality, an additional 13 septic systems on Cedar and along the primary trunk of East Orchards sewer were abandoned in favor of municipal sewer. In 2023, the design of segments 1, 17, 18, and 19 were completed. In 2024, the design of segment 7 was completed and a rock boring study on all remaining segments was completed.

Bryden Avenue – Bryden Avenue is a project that was proposed in 2018 that has been brought forth for waterline replacements, fire hazards, declining property value, and dangerous traffic conditions. The City entered into a final design contract for Bryden Avenue from 4th St to 7th St. in December 2021. The URA will continue to provide local match throughout construction. Evaluation of underground utilities will commence during reconstruction of Bryden Avenue. The URA plans to split the costs for water and sewer improvements with Lewiston Orchards Irrigation District (LOID) and Lewiston Orchards Sewer District (LOSD). On November 8, 2022, the URA approved and signed a reimbursement agreement with LOID for up to 50% of the costs associated with water line improvements. Design continued to progress and the City held a public hearing on January 17, 2023 to gather input on the design. In 2024, a Community Impact Assessment Technical Report was

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

prepared and submitted for review, leading to approval for proceeding with an environmental document under a Categorical Exclusion (CE) determination. The City, State, and Consultant are beginning negotiations to finalize the environmental document, complete the right-of-way package, and assess the feasibility of a three-lane roadway with roundabouts.

Downtown/Normal Hill Tax Revenue Allocation Area – The Downtown/Normal Hill plan was established in 2021. Projects in this plan include improving waterlines, develop a pedestrian connection between Downtown and Normal Hill, wayfinding, road improvements, and parking lots, ADA accessibility, wastewater improvements, and removal of blight. This newly formed district will need to accrue increment for a few years prior to contracting for any major projects.

Measurement Focus and Basis of Accounting. The financial statements of the Urban Renewal Agency of the City of Lewiston have been prepared in accordance with United States generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard–setting body for establishing governmental accounting and financial reporting principles. The Agency uses the following two bases of accounting in these financial statements:

Economic Resources Measurement Focus and Accrual Basis of Accounting
Under this measurement focus, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Current Financial Resources Measurement Focus and Modified Accrual Basis of Accounting
Under this measurement focus, revenues are recognized when susceptible to accrual; i.e., both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Agency considers revenues as available if they are collected within 60 days after year-end.

Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Restricted Resources. Program expenses are allocated to restricted program revenue first and then to the next highest level of restricted net position/fund balances when both restricted and unrestricted resources are available.

Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB #54) defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB #54 requires the fund balance amounts to be properly reported within one of the fund balance categories listed below:

Nonspendable Includes amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Restricted Includes amounts that can be spent only for the specific purpose stipulated by external resource providers, constitutional provisions, or enabling legislation.

Committed Includes amounts that can only be used for the specific purposes determined by a formal action of the government's highest level of decision-making authority.

Assigned Includes amounts that are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.

Unassigned Residual classification of fund balance that includes all spendable amounts that have not been restricted, committed, or assigned.

Agency-Wide Financial Statements. The statement of net position and the statement of activities display information about the overall Agency. Eliminations have been made to minimize the double-counting of internal activities. These statements reflect only governmental activities of the Agency since there are no "business-type activities" within the Agency. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for the Agency's sole function of economic development within the Agency boundaries. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements. The fund financial statements provide information about the Agency's funds. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Governmental funds are reported using the current financial resource measurement focus and the modified accrual basis of accounting.

Basis of Presentation. The Agency uses the following governmental fund:

The general fund is used to account for all financial activities associated with the provision of services for the Agency. All revenues shall be deposited promptly upon receipt by the Agency into the general fund and shall be used for the following purposes:

- Pay the interest on the bonds.
- Pay the principal on the bonds.
- Fund the administration expenses.
- Fund Urban Renewal Plan and project areas outlined in the Plan.
- Any lawful purpose of the Agency.

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates. The Agency uses estimates and assumptions in preparing financial statements in accordance with United States generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that the Agency uses.

Budgets. As required by Idaho law, the Agency has adopted a budget, which is presented on the face of the financial statements.

Deposits and Investments. Cash is invested by the Agency until it is needed for the purpose of maximizing investment earnings. The investments are reported at fair value at September 30, 2024. The fair value is combined with the checking account balance and is presented as cash and investments.

Long-Term Obligations. Long-term debt is recognized as a liability of a governmental fund when due or when resources have been accumulated for early payment in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability.

Personnel. The Agency employs no personnel and, thus, has no liability disclosures for pension costs, employee compensated absence, or payroll tax accruals. However; the Agency has an Agreement for Services with the City of Lewiston, Idaho for administrative support services. These services are provided by City staff and payment is based on the agreement.

2. PROPERTY TAXES

In accordance with Idaho law, property taxes are levied in November for each calendar year. One-half of the property taxes are due on or before December 20th, and the remaining one-half is due on or before June 20th of the following year. A lien is filed on property after three years from the date of delinquency.

The Agency has no direct taxing power. The amount of revenue received from property taxes is determined by the amount of taxable property value and by the aggregate tax rate that the taxing entities within the Revenue Allocation Area set. The Agency receives the taxes collected on the increased valuation of property in the Revenue Allocation Area.

3. CASH AND INVESTMENTS

At September 30, 2024, the carrying amount and bank balance of the Agency’s cash deposits was $1,501,308 and $1,633,190, respectively. The Agency’s deposits at year-end are covered by federal depository insurance for the first $250,000 per institution, $500,000 total, and are held in the Agency’s name. The Agency’s risk with respect to such uninsured deposits amounts to $1,133,190 at September 30, 2024.

At September 30, 2024, the Agency’s investments in the Idaho State Treasurer’s Local Government Investment Pool, measured at fair value, was $2,090,001. All of which, was not covered by federal depository insurance.

The state investment pool is considered as cash on the financial statements.

3. CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will reduce the value of the Agency's investments. The Agency does not have a policy regarding interest rate risk.

Custodial Risk. Custodial risk is the risk that, in the event of the failure of the investment custodian, the Agency will not be able to recover the value of its investments or collateral securities that are in the possession of the custodian. The Agency owns a percentage of each investment held by the Idaho State Treasurer's Local Government Investment Pool and the Pool diversifies investments to minimize credit risk to any individual government. As of September 30, 2024, the Agency's investment in the Idaho State Treasurer's Local Government Investment Pool has not been issued an external credit quality rating.

Concentration of Credit Risk. The Agency has no policy on the amount they may invest in any one issuer.

Fair Value. Investments are measured on a recurring basis within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Agency’s investment in the Idaho State Treasurer's Local Government Investment Pool is measured with Level 2 inputs, which is the same inputs as the pool uses for its underlying investments.

4. LONG-TERM OBLIGATIONS

In 2019, the Agency issued TIF Revenue Allocation Bonds - Series 2017 in the original amount of $1,980,000 for the funding of the East Orchards Sewer Project. The debt is due in annual installments, with a variable interest rate from 2.84 to 5.50 percent payable in September of each year. Prior to September 2021 annual installments consisted of only interest.

Year Ending September 30	Principal	Interest	Totals
2025	$ 118,495	$ 30,454	$ 148,949
2026	121,861	27,088	148,949
2027	125,321	23,628	148,949
2028	110,084	38,865	148,949
2029	116,139	32,810	148,949
2030	122,526	26,423	148,949
2031	129,265	19,684	148,949
2032	136,375	12,585	148,960
2033	92,619	5,085	97,704
Totals	$ 1,072,685	$ 216,622	$ 1,289,307

4. LONG-TERM OBLIGATIONS (CONTINUED)

Revenue Allocation Bonds are limited obligations of the Agency and are not general obligations of the Agency or the City of Lewiston, Idaho. These bonds and other issued debt and the related interest are payable solely from property tax revenues from the designated Revenue Allocation Area, reserve funds, and any unobligated funds of the Agency.

The following is a summary of debt transactions of the Agency for the fiscal year ended September 30, 2024:

	10/1/2023	Additions	Reductions	9/30/2024	Due Within One Year
Bonds payable					
East Orchards	$ 1,187,534		$ (114,849)	$ 1,072,685	$ 118,495
	$ 1,187,534	$ 0	$ (114,849)	$ 1,072,685	$ 118,495

5. FUND BALANCE RESERVES AND DESIGNATIONS

Restricted Net Position. Restricted net position on the Government-wide statements represent amounts whose use are restricted by creditors, grantors, laws and regulations of other governments, or through enabling legislation. Net position is restricted for debt service by the bond holder on the outstanding bond.

Restricted Fund Balance. The fund balance is restricted for debt repayment by the bond holder. The fund balance is reflected as a restricted portion of fund balance in the fund financial statements since the funds are not available for general expenditures.

Assigned Fund Balance. The fund balance is assigned for assisting in the rehabilitation, conservation, redevelopment, or any combination of areas as necessary in the interest of the public welfare of the residents of the City of Lewiston.

6. SUBSEQUENT EVENT

Management has evaluated subsequent events through February 12, 2025, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

URBAN RENEWAL AGENCY OF THE CITY OF LEWISTON

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE - GOVERNMENTAL FUNDS
Year Ended September 30, 2024

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	$ 1,590,000	$ 1,590,000	$ 2,036,855	$ 446,855
Investment interest	9,500	9,500	96,960	87,460
Total revenues	1,599,500	1,599,500	2,133,815	534,315
EXPENDITURES				
Debt service	148,950	672,367	148,950	523,417
Capital outlay				
Land and improvements			43,094	(43,094)
Property tax rebate			1,130,000	(1,130,000)
Other expenses	769,800	769,800	125,923	643,877
Total expenditures	918,750	1,442,167	1,447,967	(5,800)
NET CHANGE IN FUND BALANCES	680,750	157,333	685,848	528,515
FUND BALANCES, beginning of year	1,644,656	1,644,656	2,805,880	1,161,224
FUND BALANCES, end of year	$ 2,325,406	$ 1,801,989	$ 3,491,728	$ 1,689,739

SUPPLEMENTARY INFORMATION

INDEPENDENT AUDITOR'S REPORT - *GOVERNMENT AUDITING STANDARDS*

Board of Commissioners
Urban Renewal Agency of the City of Lewiston
Lewiston, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Urban Renewal Agency of the City of Lewiston, a component-unit of the City of Lewiston, Idaho, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Urban Renewal Agency of the City of Lewiston's basic financial statements, and have issued our report thereon February 8, 2025February 12, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Urban Renewal Agency of the City of Lewiston's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Urban Renewal Agency of the City of Lewiston's internal control. Accordingly, we do not express an opinion on the effectiveness of the Urban Renewal Agency of the City of Lewiston's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Agency's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Orofino Office: 216 Johnson Avenue, Orofino, Idaho 83544, (208) 476-3012
Pullman Office: 1230 SE Bishop Blvd., Pullman, Washington 99163, (509) 332-6541

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Urban Renewal Agency of the City of Lewiston's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

February 12, 2025
Lewiston, Idaho

URBAN RENEWAL AGENCY OF THE CITY OF LEWISTON

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
Year Ended September 30, 2024

	Downtown Lewiston	Main East Main	East Orchards Sewer	Bryden Avenue	Total
REVENUES					
Property taxes	254,556	$ 553,348	$ 684,464	$ 544,487	$ 2,036,855
Investment interest	8,702	26,339	14,791	47,128	96,960
Total revenues	$ 263,258	579,687	699,255	591,615	2,133,815
EXPENDITURES					
Debt service					
Principal retirement			114,849		114,849
Interest			34,101		34,101
Capital outlay					
Improvements			43,094		43,094
Property tax rebate		1,130,000			1,130,000
Other expenses	11,420	10,948	92,134	11,421	125,923
Total expenditures	11,420	1,140,948	284,178	11,421	1,447,967
NET CHANGE IN FUND BALANCES	251,838	(561,261)	415,077	580,194	685,848
FUND BALANCES, beginning of year	86,526	566,155	1,302,623	850,576	2,805,880
FUND BALANCES, end of year	$ 338,364	$ 4,894	$ 1,717,700	$ 1,430,770	$ 3,491,728