

HAYDEN URBAN RENEWAL AGENCY
8930 North Government Way
Hayden, ID 83854
208-664-6942
www.haydenurbanrenewalagency.com

Regular Meeting
City Hall
City Council Chambers

August 11, 2025
3:00 p.m.

CALL TO ORDER
ROLL CALL OF BOARD MEMBERS
PLEDGE OF ALLEGIANCE
ADDITIONS OR CORRECTIONS TO THE AGENDA
CALL FOR CONFLICTS OF INTEREST
VISITOR/PUBLIC COMMENTS

CONSENT CALENDAR (ALL ITEMS ON THE CONSENT CALENDAR ARE ACTION ITEMS)

1. Minutes from the regular meeting on July 14, 2025
2. Bills
3. Financial packet

CONTINUING BUSINESS

1. HURA project list for expansion feasibility (Action Item)

NEW BUSINESS

1. Letter of Engagement for audit services (Action Item)

REPORTS AND OTHER NON-ACTION ITEM DISCUSSION

1. Civic Center Update
2. Executive Director's Report

NEXT MEETING

September 8, 2025 Regular Meeting

ADJOURNMENT (Action Item)

Live Stream: <https://youtube.com/live/fM8UuHKjzYQ>

Consent Calendar

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Regular Meeting Minutes
City Hall
City Council Chambers
July 14, 2025 - 3:00 p.m.

CALL TO ORDER

Ms. Mitchell called the meeting to order at 3:02 p.m.

ROLL CALL OF BOARD MEMBERS

Rhonda Mitchell	Present
Steve Meyer	Present (arrived 3:03)
Colin Meehan	Absent
Randy McIntire	Present
Michael Thayer	Present (exited 3:59)
Matt Roetter	Present
Joy Richards	Present (via Go To Meeting)

STAFF PRESENT

Pete Bredeson, Board Attorney (via Go To Meeting)
Melissa Cleveland, Executive Director
Lindsay Spencer, Clerk

PLEDGE OF ALLEGIANCE

Mr. McIntire led the Pledge of Allegiance.

ADDITIONS OR CORRECTIONS TO THE AGENDA

None.

CALL FOR CONFLICTS OF INTEREST

None.

VISITOR/PUBLIC COMMENTS

None.

CONSENT CALENDAR (Action Item)

- Minutes from the regular meeting on June 9, 2025
- Bills
- Financial packet

Ms. Cleveland stated \$41,000 adjustment was noted on the bills, pending clarification from the auditor. Brenda is reconciling this with the auditor, with no impact on actual balances.

Mr. Thayer moved to approve the consent calendar. Mr. McIntire seconded the motion.

ROLL CALL OF BOARD MEMBERS

Rhonda Mitchell	Yes
Steve Meyer	Yes

Randy McIntire	Yes
Michael Thayer	Yes
Matt Roetter	Yes
Joy Richards	Yes

All members present voted to affirm. Motion passed.

CONTINUING BUSINESS

Civic Center and McIntire Park (Action Item)

Ms. Cleveland presented an update, confirming CMGC (Construction Manager/General Contractor) as the preferred project delivery method. The board discussed planning steps, stakeholder engagement (including Special Needs Recreation), and land constraints. Options for interim use or alternate sites were discussed.

Legal and funding constraints related to Idaho Code §50-2905A were clarified. HURA can only fund up to \$1 million of the sports court portion without voter approval. The board discussed collaboration and funding strategies. Mr. Meyer, Mr. McIntire and Ms. Mitchell volunteered to be part of an informal building committee to move planning forward

PUBLIC HEARING

FY26 Budget Hearing (Action Item)

Ms. Cleveland presented the FY26 budget. Highlights:

- FY25 carry forward: ~\$3.7 million
- FY26 projected revenue: ~\$1.2 million
- Total resources available: ~\$4.88 million
- Budgeted expenditures: ~\$2.4 million

Major line items include professional services, capital project placeholders, and design costs for the Civic Center, McIntire Park, and intersection improvements.

Discussion addressed transparency, financial reporting, legal compliance, and prior HURA-funded projects.

No public comments were received.

NEW BUSINESS

Resolution 25-02 Establishing FY26 Budget (Action Item)

Mr. Meyer moved to adopt Resolution 25-02 establishing the FY26 budget. Mr. Roetter seconded the motion.

ROLL CALL OF BOARD MEMBERS

Rhonda Mitchell	Yes
Steve Meyer	Yes
Randy McIntire	Yes
Michael Thayer	Yes
Matt Roetter	Yes
Joy Richards	Yes

All members present voted to affirm. Motion passed.

EXECUTIVE DIRECTOR'S REPORT

Ms. Cleveland reported:

- OPA updates were already discussed.
- Civic Center boundary expansion is pending updated valuation data (expected August/September).
- 58 E Orchard rent is current.
- Parking demand at the Owl Café site is high, indicating community need.
- Next steps may involve baseball field relocation for future parking.

NEXT MEETING

The next regular meeting is scheduled for August 11, 2025, at 3:00 p.m.

ADJOURNMENT (Action Item)

Motion by Mr. Roetter to adjourn. Meeting adjourned at 4:04 p.m.

Unpaid Bills Report - Copy

Hayden Urban Renewal Agency

All Dates

DATE	TRANSACTION TYPE	NUM	MEMO/DESCRIPTION	DUE DATE	AMOUNT
Accuwize Consulting					
07/31/2025	Bill	78017		07/31/2025	616.50
Total for Accuwize Consulting					\$616.50
Bredeson Law Group					
07/31/2025	Bill	1275	300-241-53102 Legal & Professional Fees	07/31/2025	250.00
Total for Bredeson Law Group					\$250.00
City of Hayden (Vendor)					
09/30/2024	Journal Entry	JE092024CPA.ADJ	Adjust to Alpine Summit CPA Audited Financials	09/30/2024	6,577.09
10/01/2024	Journal Entry	AdjPYAuditJE	Reverse 2023 accrual that didn't get reversed in 2024	10/01/2024	-6,577.09
07/15/2025	Bill			07/15/2025	116.00
07/25/2025	Bill	INV-2502		07/25/2025	4,882.00
Total for City of Hayden (Vendor)					\$4,998.00
Coeur d'Alene Press					
07/03/2025	Bill		CDA 14565 NOPH 2026 Proposed Budget	07/03/2025	150.48
Total for Coeur d'Alene Press					\$150.48
Knock Marketing & Design					
07/25/2025	Bill	4817		07/25/2025	400.00
Total for Knock Marketing & Design					\$400.00
Welch Comer & Associates					
07/23/2025	Bill	41388000-030	300-248-53205 HURA Executive Director Contract	07/23/2025	7,973.93
Total for Welch Comer & Associates					\$7,973.93
TOTAL					\$14,388.91

* The red lined out items negate each other out but due to calendar year / audit adjustments it shows up on the report*

FY-PER-MOYEAR	BANK # 301		BANK # 302		BANK # 303		TOTAL CASH IN BANK
	bankcda		bankcda		LGIP	SUSPENSE	
	#0934		#1109		#3354		
	300-102-11312		300-102-11304		300-103-11328	where is it?	
2025-Per10-July2025	\$ 5,000.00	\$	704,525.39	\$	3,271,417.79		\$3,980,943.18
2025-Per09-June2025	\$ 5,000.00	\$	309,496.35	\$	3,271,417.79	\$ -	\$3,585,914.14
2025-Per08-May2025	\$ 5,000.00	\$	289,760.26	\$	3,259,359.75	\$ -	\$3,554,120.01
2025-Per07-Apr2025	\$ 5,000.00	\$	276,111.84	\$	3,247,446.48	\$ -	\$3,528,558.32
2025-Per06-Mar2025	\$ 5,000.00	\$	244,514.93	\$	3,335,987.68	\$ -	\$3,585,502.61
2025-Per05-Feb2025	\$ 5,000.00	\$	936,424.07	\$	2,635,773.46	\$ -	\$3,577,197.53
2025-Per04-Jan2025	\$ 5,000.00	\$	744,668.92	\$	2,625,682.01	\$ -	\$3,375,350.93
2024-Per03-Dec2024	\$ 5,000.00	\$	250,850.19	\$	2,615,224.00	\$ -	\$2,871,074.19
2024-Per02-Nov2024	\$ 5,000.00	\$	252,291.77	\$	2,604,694.82	\$ -	\$2,861,986.59
2024-Per01-Oct2024	\$ 5,000.00	\$	254,139.07	\$	2,643,671.30	\$ -	\$2,902,810.37
2024-Per12-Sep2024	\$ 5,000.00	\$	258,371.94	\$	2,670,737.76	\$ -	\$2,934,109.70
2024-Per11-Aug2024	\$ 5,000.00	\$	251,820.42	\$	2,659,459.04	\$ -	\$2,916,279.46
2024-Per10-Jul2024	\$ 5,000.00	\$	544,920.64	\$	2,345,284.19	\$ -	\$2,895,204.83
2024-Per09-Jun2024	\$ 5,000.00	\$	297,735.68	\$	2,415,598.68	\$ -	\$2,718,334.36
2024-Per08-May2024	\$ 5,000.00	\$	258,706.55	\$	4,286,322.10	\$ -	\$4,550,028.65
2024-Per07-Apr2024	\$ 5,000.00	\$	253,320.41	\$	4,728,892.01	\$ -	\$4,987,212.42
2024-Per06-Mar2024	\$ 5,000.00	\$	802,782.20	\$	4,199,494.91	\$ -	\$5,007,277.11
2024-Per05-Feb2024	\$ 5,000.00	\$	875,703.59	\$	5,079,602.67	\$ -	\$5,960,306.26
2024-Per04-Jan2024	\$ 5,000.00	\$	727,240.46	\$	5,057,756.89	\$ -	\$5,789,997.35
2024-Per03-Dec2023	\$ 5,000.00	\$	206,911.57	\$	5,034,644.85	\$ -	\$5,246,556.42
2024-Per02-Nov2023	\$ 5,000.00	\$	234,658.02	\$	5,011,585.87	\$ -	\$5,251,243.89
2024-Per01-Oct2023	\$ 4,990.00	\$	238,875.37	\$	4,989,405.73	\$ -	\$5,233,271.10
2023-Per12-Sept2023	\$ 5,000.00	\$	128,112.48	\$	5,355,523.75	\$ -	\$5,488,636.23
2023-Per11-Aug2023	\$ 5,000.00	\$	161,559.18	\$	5,308,694.06	\$ -	\$5,475,253.24
2023-Per10-Jul2023	\$ 5,000.00	\$	339,718.61	\$	5,480,770.64	\$ -	\$5,825,489.25
2023-Per09-Jun2023	\$ 5,000.00	\$	150,348.58	\$	5,460,000.56	\$ -	\$5,615,349.14
2023-Per08-May2023	\$ 5,000.00	\$	641,814.40	\$	4,951,702.61	\$ -	\$5,598,517.01
2023-Per07-Apr2023	\$ 5,000.00	\$	633,794.27	\$	4,932,085.89	\$ -	\$5,570,880.16
2023-Per06-Mar2023	\$ 5,000.00	\$	641,143.47	\$	4,913,730.94	\$ -	\$5,559,874.41
2023-Per05-Feb2023	\$ 5,000.00	\$	703,164.39	\$	4,895,727.03	\$ -	\$5,603,891.42
2023-Per04-Jan2023	\$ 5,000.00	\$	693,958.03	\$	4,879,581.26	\$ -	\$5,578,539.29
2023-Per03-Dec2022	\$ 5,000.00	\$	136,577.96	\$	4,864,477.43	\$ -	\$5,006,055.39
2023-Per02-Nov2022	\$ 5,000.00	\$	139,270.06	\$	4,851,749.84	\$ -	\$4,996,019.90
2023-Per01-Oct2022	\$ 5,000.00	\$	139,676.14	\$	4,840,517.47	\$ -	\$4,985,193.61
2022-Per12-Sep2022	\$ 5,000.00	\$	158,030.89	\$	4,817,073.03	\$ -	\$4,980,103.92
2022-Per11-Aug2022	\$ 5,000.00	\$	124,137.68	\$	4,808,778.15	\$ -	\$4,937,915.83
2022-Per10-Jul2022	\$ 5,000.00	\$	338,189.72	\$	4,608,026.37	\$ -	\$4,951,216.09
2022-Per09-Jun2022	\$ 5,000.00	\$	193,709.73	\$	4,554,205.65	\$ -	\$4,752,915.38
2022-Per08-May2022	\$ 5,000.00	\$	160,173.30	\$	4,550,865.24	\$ -	\$4,716,038.54
2022-Per07-Apr2022	\$ 5,000.00	\$	160,064.23	\$	4,548,425.76	\$ -	\$4,713,489.99
2022-Per06-Mar2022	\$ 5,000.00	\$	133,987.85	\$	4,546,903.55	\$ -	\$4,685,891.40
2022-Per05-Feb2022	\$ 5,000.00	\$	146,628.67	\$	4,546,030.53	\$ -	\$4,697,659.20
2022-Per04-Jan2022	\$ 5,000.00	\$	655,300.64	\$	4,013,085.34	\$ -	\$4,673,385.98
2022-Per03-Dec2021	\$ 5,000.00	\$	146,832.32	\$	4,012,611.84	\$ -	\$4,164,444.16
2022-Per02-Nov2021	\$ 5,000.00	\$	83,137.16	\$	4,074,068.78	\$ -	\$4,162,205.94
2022-Per01-Oct2021	\$ 5,000.00	\$	129,467.60	\$	4,073,680.00	\$ -	\$4,208,147.60
2021-Per12-Sep2021	\$ 5,000.00	\$	141,251.89	\$	4,073,288.87	\$ -	\$4,219,540.76
2021-Per11-Aug2021	\$ 5,000.00	\$	146,839.76	\$	4,072,885.28	\$ -	\$4,224,725.04
2021-Per10-Jul2021	\$ 5,000.00	\$	417,708.28	\$	3,972,466.23	\$ -	\$4,395,174.51
2021-Per09-Jun2021	\$ 5,000.00	\$	148,597.95	\$	3,872,018.75	\$ -	\$4,025,616.70
2021-Per08-May2021	\$ 5,000.00	\$	127,485.64	\$	3,889,054.91	\$ -	\$4,021,540.55
2021-Per07-Apr2021	\$ 5,000.00	\$	147,857.75	\$	3,888,492.44	\$ -	\$4,041,350.19

2021-Per06-Mar2021	\$	5,000.00	\$	135,348.85	\$	3,887,905.69	\$	-	\$4,028,254.54
2021-Per05-Feb2021	\$	5,000.00	\$	167,030.57	\$	3,887,223.86	\$	-	\$4,059,254.43
2021-Per04-Jan2021	\$	5,000.00	\$	606,230.17	\$	3,554,869.02	\$	-	\$4,166,099.19
2021-Per03-Dec2020	\$	5,000.00	\$	146,759.95	\$	3,553,983.48	\$	-	\$3,705,743.43
2021-Per02-Nov2020	\$	5,000.00	\$	147,625.56	\$	3,586,448.11	\$	-	\$3,739,073.67
2021-Per01-Oct2020	\$	5,000.00	\$	635,744.78	\$	3,492,872.86	\$	-	\$4,133,617.64
2020-Per12-Sep2020	\$	5,000.00	\$	147,035.82	\$	3,491,206.22	\$	-	\$3,643,242.04
2020-Per11-Aug2020	\$	5,000.00	\$	145,061.80	\$	3,663,007.43	\$	-	\$3,813,069.23
2020-Per10-Jul2020	\$	5,000.00	\$	415,015.20	\$	3,573,786.77	\$	-	\$3,993,801.97
2020-Per09-Jun2020	\$	5,000.00	\$	159,261.96	\$	3,571,184.52	\$	-	\$3,735,446.48
2020-Per08-May2020	\$	5,000.00	\$	146,631.86	\$	3,567,954.99	\$	-	\$3,719,586.85
2020-Per07-Apr2020	\$	5,000.00	\$	142,194.96	\$	3,564,031.31	\$	-	\$3,711,226.27
2020-Per06-Mar2020	\$	5,000.00	\$	145,038.08	\$	3,559,641.29	\$	-	\$3,709,679.37
2020-Per05-Feb2020	\$	5,000.00	\$	145,138.21	\$	3,567,462.24	\$	-	\$3,717,600.45
2020-Per04-Jan2020	\$	5,000.00	\$	583,107.88	\$	3,117,242.43	\$	-	\$3,705,350.31
2020-Per03-Dec2019	\$	5,000.00	\$	136,273.12	\$	3,112,220.60	\$	-	\$3,253,493.72
2020-Per02-Nov2019	\$	5,000.00	\$	141,862.96	\$	3,106,886.91	\$	-	\$3,253,749.87
2020-Per01-Oct2019	\$	5,000.00	\$	148,076.83	\$	3,101,548.17	\$	-	\$3,254,625.00
2019-Per12-Sep2019	\$	5,000.00	\$	146,532.85	\$	3,095,819.21	\$	-	\$3,247,352.06
2019-Per11-Aug2019	\$	5,000.00	\$	155,029.01	\$	3,080,379.94	\$	-	\$3,240,408.95
2019-Per10-Jul2019	\$	5,000.00	\$	403,580.12	\$	2,854,676.69	\$	-	\$3,263,256.81
2019-Per09-Jun2019	\$	5,000.00	\$	135,168.31	\$	2,848,646.07	\$	-	\$2,988,814.38
2019-Per08-May2019	\$	5,000.00	\$	122,021.61	\$	2,842,668.82	\$	-	\$2,969,690.43
2019-Per07-Apr2019	\$	5,000.00	\$	147,467.95	\$	2,836,471.77	\$	-	\$2,988,939.72
2019-Per06-Mar2019	\$	5,000.00	\$	139,663.22	\$	2,830,486.62	\$	-	\$2,975,149.84
2019-Per05-Feb2019	\$	5,000.00	\$	145,195.42	\$	2,824,334.46	\$	-	\$2,974,529.88
2019-Per04-Jan2019	\$	5,000.00	\$	567,651.01	\$	2,089,271.99	\$	-	\$2,962,267.07
2019-Per03-Dec2018	\$	5,000.00	\$	145,479.36	\$	2,084,883.04	\$	-	\$2,535,595.79
2019-Per02-Nov2018	\$	5,000.00	\$	158,451.59	\$	2,067,067.01	\$	-	\$2,530,663.80
2019-Per01-Oct2018	\$	5,000.00	\$	145,070.20	\$	2,063,231.30	\$	-	\$2,513,380.27
2018-Per12-Sep2018	\$	5,000.00	\$	148,116.69	\$	1,965,565.55	\$	-	\$2,510,672.89
2018-Per11-Aug2018	\$	5,000.00	\$	150,193.80	\$	1,895,314.57	\$	-	\$2,509,719.15
2018-Per10-Jul2018	\$	5,000.00	\$	833,613.55	\$	1,245,382.65	\$	-	\$2,543,140.86

Hayden Urban Renewal Agency FY 25 Budget

Revenues		YTD Balance as of 7/31/2025	FY25 Requested Budget	Variance / Actual vs. Budget	% of Budget Used
212 Fund Balance Carryover					
300-212-49550	Fund Balance Carryover (beginning balance)	2,670,738	2,674,476		
313 Real Property Taxes					
300-311-41110	Property Taxes Current	1,181,213	945,000	(236,213)	125.00
300-311-41111	Property Taxes Delinquent	13,621	-	(13,621)	0.00
300-311-41112	Property Taxes Penalties & Interest	1,217	-	(1,217)	0.00
300-311-41113	Personal Ptax Exemption Repl.	18,936	-	(18,936)	0.00
Total for 313		1,214,987	945,000	(269,987)	
361 Interest Revenues					
300-361-46111	Interest Revenues	90,261	123,000	32,739	73.38
390 Other Financing					
300-390-47006	Proceeds from Sale of Land	-	-	-	
300-390-57008	HURA Public Parking Lot Lease	100	100	-	100.00
300-390-47009	HURA 58 E Orchard Rental	16,390	17,940	1,550	91.36
300-390-47010	HURA Reimbursements from City of Hayden				
Total for 361		16,490	18,040	1,550	
Total Revenues Not Counting Fund Balance Carry Forward		1,321,738	1,086,040		
Total Revenues		3,992,476	3,760,516	(231,959)	
Expenses					
241 Operating and Administrative					
300-241-53101	Audit	14,250	9,400	(4,850)	151.60
300-241-53102	Legal/Professional Services	9,239	15,000	5,762	61.59
300-241-53409	Video Recording	2,800	5,300	2,500	52.83
300-241-54100	HURA Utilities	1,635	8,300	6,665	19.70
300-241-54101	HURA Utilities 58 Orchard	464	-	-	0.00
300-241-55201	ICRMP Insurance Premium	-	3,500	3,500	0.00
300-241-55301	Real Property Assessments	374	500	126	74.79
300-241-55401	Advertising, Publishing, Recording	264	400	136	65.95
300-241-55701	Dues, Memberships, and Subscriptions	3,562	3,000	(562)	118.72
300-241-55801	Travel, Meetings, Training	635	5,000	4,365	12.70
300-241-55901	HURA Banking Fees and Charges	-	-	-	0
300-241-56101	Office Supplies	73	200	127	36.35
Total for 241		33,294	50,600		
248 Professional Services					
300-248-53203	Study/Project Professional Services	-	50,000	50,000	0.00
300-248-53204	HURA Accounting Support	874	9,600	8,726	9.10
300-248-53205	HURA Executive Director	59,887	100,000	40,113	59.89
300-248-54346	Property Management Fees - 58 E Orchard	1,437	1,900	463	75.63
Total for 248		62,197	161,500		
899 Capital Purchases					
300-899-58004	HURA Arts	4,882	5,000	118	97.64
300-899-59251	Ramsey Road LHTAC Supplemental Funding			-	0.00
300-899-59901	HURA Infrastructure Projects	2,139	1,500,000	1,497,861	0.14
300-899-59902	Property Acquisition		700,000	700,000	0.00
300-899-59908	H-6 Promissory Note	-	30,000	30,000	0.00
300-899-59909	Improvements 58 E Orchard		10,000	10,000	0.00
300-899-59910	Gov't Way/Miles Intersection Design		30,000	30,000	0.00
300-899-59912	CHUBBS LLC Promissory Note	7,449	15,000	7,551	49.66
300-899-59913	Ramsey Road Sewer Design		-	-	0.00
300-899-59914	Ramsey Road Sewer Construction		-	-	0.00
300-899-59915	HURA Contribution to City Hall Remodel		-	-	0.00
300-899-59916	Croffoot Park Supplemental Funding		-	-	0.00
300-899-59917	Marketplace at Miles Promissory Note	364	5,000	4,636	7.28
300-899-59918	Rock Properties LLC Promissory Note	26,568	-	(26,568)	0.00
300-899-59252	Owl Café Demo & Civic Center Planning	54,800	-	(54,800)	0.00
Total for 899		96,202	2,295,000		
300-900-59550	Fund Balance Carryforward (Ending Balance)	3,800,782	1,253,416		
Total Expenses not Counting Fund Balance Carryforward		191,694			
Total Expenses		3,992,476	3,760,516		
	Revenues-Expenses	-	-		

Hayden Urban Renewal Agency

Statement of Activity

October 2024 - July 2025

	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Total
Revenue											
300-311-41110 Property Taxes Income			6,653.33	490,117.23	205,832.34	5,855.68	12,935.78	28,495.19	38,962.48	392,360.75	1,181,212.78
300-311-41111 Property Taxes Delinquent	8,903.47	6.03	58.56	65.64			4,447.55	139.92			13,621.17
300-311-41112 Property Taxes Penalties & Interest										1,217.31	1,217.31
300-311-41113 Personal PTax Exemption Repl				9,467.98						9,467.98	18,935.96
300-361-46111 Interest Revenues	235.60	11,509.94	10,743.18	10,811.19	10,875.05	9,531.61	11,683.91	12,162.21	12,335.90	372.18	90,260.77
300-390-47008 HURA Public Parking Lot Lease						100.00					100.00
300-390-47009 HURA 58 E Orchard Rental		1,615.00	3,250.00		3,450.00	1,640.00		3,290.00	1,470.00	1,675.00	16,390.00
Total Revenue	\$ 9,139.07	\$ 13,130.97	\$ 20,705.07	\$ 510,462.04	\$ 220,157.39	\$ 17,127.29	\$ 29,067.24	\$ 44,087.32	\$ 52,768.38	\$ 405,093.22	\$ 1,321,737.99
Expenditures											
300-241-53101 Audit					7,200.00	923.75	4,252.50		1,873.75		14,250.00
300-241-53102 Legal & Professional Fees	-575.00	1,125.00		1,000.00	1,369.00	2,078.00	1,052.00	1,382.50	940.50	866.50	9,238.50
300-241-53409 Video Recording	400.00			800.00		400.00		400.00	400.00	400.00	2,800.00
300-241-54100 HURA Utilities	350.69	1,043.08		241.20							1,634.97
300-241-54101 HURA Utilities 58 Orchard				116.00		116.00		116.00		116.00	464.00
300-241-55301 Real Property Assessments		193.22	180.74								373.96
300-241-55401 Advertising, Publishing, Recording				31.10	82.22					150.48	263.80
300-241-55701 Dues, Memberships & Subscriptions	2,600.00		680.00	250.00		31.50					3,561.50
300-241-55801 Travel, Meetings & Training								635.00			635.00
300-241-56101 Office Supplies						72.70					72.70
300-248-53204 HURA City Staff Support	344.98	528.54									873.52
300-248-53205 HURA Executive Director Contract	-1,990.32	3,759.66		12,275.74	6,452.44	6,280.75	13,657.93	4,760.65	6,715.93	7,973.93	59,886.71
300-248-54346 Property Mgmt Fees - 58 E Orchard Ave		129.20	322.00		340.40	131.20		263.20	117.60	134.00	1,437.60
300-899-58004 HURA Arts										4,882.00	4,882.00
300-899-59252 Owl Cafe Demo & Civic Center Planning					6,437.50	34,800.00	13,562.50				54,800.00
300-899-59901 HURA Infrastructure Projects				2,139.00							2,139.00
300-899-59912 CHUBBS LLC Promissory Note						7,449.07					7,449.07
300-899-59917 Marketplace at Miles Promissory Note						364.20					364.20
300-899-59918 Rock Properties LLC Promissory Note						26,568.06					26,568.06
Total Expenditures	\$ 1,130.35	\$ 6,778.70	\$ 1,182.74	\$ 16,853.04	\$ 21,881.56	\$ 79,215.23	\$ 32,524.93	\$ 7,557.35	\$ 10,047.78	\$ 14,522.91	\$ 191,694.59

Hayden Urban Renewal Agency
Project Expenditures by Fiscal Year
Through August 8, 2025

PROJECT	TOTAL	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Property purchase - public parking lot	408,161.99											
Downtown strategic plan	53,649.89											
City Hall façade remodel	213,360.20											
Gravel Cotton Club parking lot	2,627.01											
Govt Way reimbursement agreement	531,158.25											
Public art - bike rack City Hall	11,906.00											
HURA 2004-1 LID Participation	36,500.00											
Govt Way banners	8,777.34											
City Hall art display cases	3,110.00											
Property purchase - Capone's corner	130,592.14											
Property improvements - public parking lot	266,105.53	243,055.53										
CBD / Development Standards	83,295.00	71,901.50	11,393.50									
Public art - Epiphany at library	93,096.86	58,233.46	34,457.95			405.45						
Public art - Dusk and Dawn	66,392.52	19,500.00	33,892.52	\$13,000.00								
Public art - Utility Box Art Wrap	7,690.00							\$2,100.00	\$5,590.00			
Property purchase - carwash/barbershop	360,017.08	360,017.08										
Property purchase - 47 W Hayden	257,102.99	257,102.99										
Property purchase - 58 E Orchard	353,208.36			5,000.00	348,208.36							
Property improvements - 9627/9667 N Govt	62,315.53	38,415.81	9,719.19	353.96	13,826.57							
Property improvements - 47 W Hayden	29,680.41	1,981.88	27,661.32	37.21								
Hayden Ave/Final Dsgn & Const	1,128,327.96		49,025.00	\$21,150.00	\$8,310.00	\$5,215.00	768,800.37	275,827.59				
H-6 Basin Promissory Note	500,978.00			\$34,782.48	\$61,803.37	\$67,030.08	61,261.66	61,344.14	47,606.99	84,740.95	82,408.33	
Property improvements - 58 E Orchard	17,093.65				\$2,550.00	\$1,280.47	3,811.00	2,342.18	318.00	5,547.00	1,245.00	
Gov't Way/Miles Intersection Improvements	114,067.20						16,683.30	93,115.90	4,268.00			
Gov't Way Traffic Study	44,910.00							44,909.40	0.60			
City Hall Remodel	250,000.00									250,000.00		
Ramsey Rd Sewer Phase 3- Design	150,528.29									124,260.18	26,268.11	
Ramsey Rd Sewer Phase 3- Construction	277,301.00										277,301.00	
Croffoot Park Athletic Improvements	804,510.56										804,510.56	
Property Purchase - 9178 N Government	881,309.93										881,309.93	
Chubb's LLC Promissory Note	21,733.87										14,284.80	7,449.07
Come Together Bench Program Reimbursement	24,410.00										19,528.00	4,882.00
Ramsey Road Improvements: Wyoming to Lancaster	1,760,000.00										1,760,000.00	
Marketplace at Miles LLC Promissory Note	982.64										618.44	364.20
Rock Properties LLC Promissory Note	31,752.37										5,184.31	26,568.06
Property Improvements - 9178 N Government	-											
Civic Center Planning Project	34,800.00											34,800.00
TOTALS	9,021,452.57	1,050,208.25	166,149.48	74,323.65	434,698.30	73,931.00	850,556.33	479,639.21	57,783.59	464,548.13	3,872,658.48	74,063.33



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HAYDEN URBAN REN AGENCY HURA
8930 N GOVERNMENT WAY
HAYDEN ID 83835-9214



Statement Date: **07/31/2025**

Account No.: **27000934** Page: **1**

REGULAR BUSINESS SUMMARY

Type : REG Status : Active

Category	Number	Amount
Balance Forward From 06/30/25		5,000.00
Debits	5	9,930.18
Automatic Withdrawals	1	403,046.04
Automatic Deposits	5	412,976.22+
Ending Balance On 07/31/25		5,000.00
Average Balance (Ledger)	5,000.00+	

ALL CREDIT ACTIVITY

Date	Description	Amount
07/21/25	MCMG TFR FROM 000024001109	950.00
07/23/25	MCMG TFR FROM 000024001109	1,873.75
07/24/25	MCMG TFR FROM 000024001109	6,715.93
07/25/25	KOOTENAI COUNTY PAY INV	403,046.04
07/29/25	MCMG TFR FROM 000024001109	390.50

ELECTRONIC DEBITS

Date	Description	Amount
07/25/25	MCMG TFR TO 000024001109	403,046.04

CHECKS AND OTHER DEBITS

* indicates a gap in the check numbers

Date	Check #	Amount	Date	Check #	Amount	Date	Check #	Amount
07/23/25	1916	1,873.75	07/21/25	1918	550.00	07/24/25	1920	6,715.93
07/29/25	1917	390.50	07/21/25	1919	400.00			

DAILY BALANCE SUMMARY

Beginning Ledger Balance on 06/30/25 was 5,000.00

Date	Balance	Date	Balance	Date	Balance
07/21/25	5,000.00	07/24/25	5,000.00	07/29/25	5,000.00
07/23/25	5,000.00	07/25/25	5,000.00		

Continued

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Statement Date: **07/31/2025**

Account No.: **27000934** Page: **2**

This Statement Cycle Reflects 31 Days

Direct Inquiries About Electronic Entries To:
Phone: (208) 665-5999



HAYDEN URBAN REN AGENCY HURA
Account No. : 27000934
Stmt. Date : 07/31/2025

Bank : 017
Images : 5
Page : 3

IMAGE STATEMENT

HAYDEN URBAN RENEWAL AGENCY 8930 NORTH GOVERNMENT WAY HAYDEN, ID 83835		bank cda 912 Northwest Blvd Coeur d'Alene, ID 83814 208-655-5299 40-945101	1916 07/10/2025
PAY TO THE ORDER OF	Alpine Summit CPA	\$ **1,873.75	
One thousand eight hundred seventy-three and 75/100***** DOLLARS			
Alpine Summit 1810 E Schneidmiller Avenue Suite 310 Post Falls, ID 83854		<i>Ritchell</i> <i>Randall B. M. Bate</i> AUTHORIZED SIGNATURE	
MEMO			
⑈001916⑈ ⑆123103826⑆		27000934⑈	

AMT: 1,873.75 STS: Paid
CHK: 1916 DATE: 07/23/2025 SEQ: 80200100

HAYDEN URBAN RENEWAL AGENCY 8930 NORTH GOVERNMENT WAY HAYDEN, ID 83835		bank cda 912 Northwest Blvd Coeur d'Alene, ID 83814 208-655-5299 40-945101	1917 07/10/2025
PAY TO THE ORDER OF	Accuwize Consulting	\$ **390.50	
Three hundred ninety and 50/100***** DOLLARS			
Accuwize Consulting PO Box 2895 Coeur d'Alene, ID 83816		<i>Ritchell</i> <i>Randall B. M. Bate</i> AUTHORIZED SIGNATURE	
MEMO			
⑈001917⑈ ⑆123103826⑆		27000934⑈	

AMT: 390.50 STS: Paid
CHK: 1917 DATE: 07/29/2025 SEQ: 80400160

HAYDEN URBAN RENEWAL AGENCY 8930 NORTH GOVERNMENT WAY HAYDEN, ID 83835		bank cda 912 Northwest Blvd Coeur d'Alene, ID 83814 208-655-5299 40-945101	1918 07/10/2025
PAY TO THE ORDER OF	Bredeson Law Group	\$ **550.00	
Five hundred fifty and 00/100***** DOLLARS			
Bredeson Law Group 1677 E Miles Avenue Hayden, ID 83835		<i>Ritchell</i> <i>Randall B. M. Bate</i> AUTHORIZED SIGNATURE	
MEMO			
⑈001918⑈ ⑆123103826⑆		27000934⑈	

AMT: 550.00 STS: Paid
CHK: 1918 DATE: 07/21/2025 SEQ: 80001580

HAYDEN URBAN RENEWAL AGENCY 8930 NORTH GOVERNMENT WAY HAYDEN, ID 83835		bank cda 912 Northwest Blvd Coeur d'Alene, ID 83814 208-655-5299 40-945101	1919 07/10/2025
PAY TO THE ORDER OF	Knock Marketing & Design	\$ **400.00	
Four hundred and 00/100***** DOLLARS			
Knock LLC 1635 Nasgausly Avenue Post Falls, ID 83854		<i>Ritchell</i> <i>Randall B. M. Bate</i> AUTHORIZED SIGNATURE	
MEMO			
⑈001919⑈ ⑆123103826⑆		27000934⑈	

AMT: 400.00 STS: Paid
CHK: 1919 DATE: 07/21/2025 SEQ: 22900150

HAYDEN URBAN RENEWAL AGENCY 8930 NORTH GOVERNMENT WAY HAYDEN, ID 83835		bank cda 912 Northwest Blvd Coeur d'Alene, ID 83814 208-655-5299 40-945101	1920 07/10/2025
PAY TO THE ORDER OF	Welch Comer & Associates	\$ **6,715.93	
Six thousand seven hundred fifteen and 93/100***** DOLLARS			
Welch Comer & Associates 330 E Lakeside Avenue Suite 101 Coeur d'Alene, ID 83814		<i>Ritchell</i> <i>Randall B. M. Bate</i> AUTHORIZED SIGNATURE	
MEMO			
⑈001920⑈ ⑆123103826⑆		27000934⑈	

AMT: 6,715.93 STS: Paid
CHK: 1920 DATE: 07/24/2025 SEQ: 80101590





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HAYDEN URBAN REN AGENCY HURA
8930 N GOVERNMENT WAY
HAYDEN ID 83835-9214



Statement Date: 07/31/2025

Account No.: 24001109 Page: 1

FIRST RATE BUSINESS MMDA SUMMARY

Type : REG Status : Active

Category	Number	Amount
Balance Forward From 06/30/25		309,496.35
Deposits	1	1,541.00 +
Debits		0.00
Automatic Withdrawals	4	9,930.18
Automatic Deposits	1	403,046.04 +
Interest Added This Statement		372.18 +
Ending Balance On 07/31/25		704,525.39
Annual Percentage Yield Earned	1.11 %	
Interest Paid This Year	2,733.01	
Interest Paid Last Year	4,959.61	
Average Balance (Collected)	398,252.40 +	

ALL CREDIT ACTIVITY

Date	Type	Amount	Date	Type	Amount	Date	Type	Amount
07/24/25	Deposit	1,541.00						

Date	Description	Amount
07/25/25	MCMG TFR FROM 000027000934	403,046.04
07/31/25	INTEREST PAID	372.18

ELECTRONIC DEBITS

Date	Description	Amount
07/21/25	MCMG TFR TO 000027000934	950.00
07/23/25	MCMG TFR TO 000027000934	1,873.75
07/24/25	MCMG TFR TO 000027000934	6,715.93
07/29/25	MCMG TFR TO 000027000934	390.50

DAILY BALANCE SUMMARY

Beginning Ledger Balance on 06/30/25 was 309,496.35

Date	Balance	Date	Balance	Date	Balance
07/21/25	308,546.35	07/24/25	301,497.67	07/29/25	704,153.21
07/23/25	306,672.60	07/25/25	704,543.71	07/31/25	704,525.39

Continued

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Fax: 208.665.5990
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Statement Date: **07/31/2025**

Account No.: **24001109** Page: **2**

This Statement Cycle Reflects 31 Days

**The Interest Earned And The Annual Percentage Yield Earned
Are Based On The Period 07/01/2025 Through 07/31/2025**

Direct Inquiries About Electronic Entries To:
Phone: (208) 665-5999



HAYDEN URBAN REN AGENCY HURA
Account No. : 24001109
Stmt. Date : 07/31/2025

Bank : 017
Images : 1
Page : 3

IMAGE STATEMENT

DDA Credit

bankcda

BANKCDA

Amount: 1541.00
Account Number: 24001109
Tran Code: 042
Date: 7/24/2025
Customer Name: Hayden Urban Ren Agency
Comment:

⑆5550⑆5⑆0⑆2400⑆⑆09⑆042

AMT: 1,541.00 STS: Deposit
CHK: DATE: 07/24/2025 SEQ: 22500080





OFFICE OF THE IDAHO STATE TREASURER

Julie A. Ellsworth, State Treasurer

LGIP Monthly Statement

Hayden Urban Renewal Agency

N/A

8930 N. Government Way

Hayden, Idaho 83835

Statement Period

6/1/2025 through 6/30/2025

Summary

Beginning Balance	\$3,259,359.75	Fund Number	3354
Contributions	\$12,058.04	Distribution Yield	4.3621%
Withdrawals	\$0.00	June Accrued Interest	\$11,728.98
Ending Balance	\$3,271,417.79	Average Daily Balance	\$3,271,417.79

Detail

Date	Activity	Status	Type	Amount	Balance
06/01/2025	Beginning Balance				\$3,259,359.75
06/01/2025	Contribution	Processed	May Reinvestment	\$12,058.04	\$3,271,417.79
06/30/2025	Ending Balance				\$3,271,417.79

Although every effort is made by the Idaho State Treasurer's Office to supply current and accurate information on this monthly statement, it is the responsibility of your agency to verify the enclosed information and report any discrepancies to the Fund Administrator. Please review your statement and report discrepancies within thirty days of the date of this statement.

An investment in the LGIP is not insured or guaranteed by the Federal Deposit Insurance Corporation (FDIC) or any other government agency. Although the LGIP seeks to preserve the value of your investment at \$1.00 per share, it is possible to lose money by investing in the LGIP.

Continuing Business
Project List for Expansion
Feasibility

HURA Project List (8-8-2025)

Item	Name	Anticipated Cost	HURA Funds	FY26	FY27	FY28	FY29	FY30
Civic Center								
1	Civic Center	\$4,600,000	\$4,420,000	\$35,000	\$175,000	\$2,105,000	\$1,684,000	\$421,000
2	Civic Center Parking Lot and Other Hardscape	\$1,200,000	\$1,200,000	\$30,000	\$150,000	\$510,000	\$510,000	
	Subtotal	\$5,800,000	\$5,620,000	\$65,000	\$325,000	\$2,615,000	\$2,194,000	\$421,000
City Hall and McIntire Park								
3	New Parking at McIntire Park	\$700,000	\$525,000	\$60,000	\$465,000			
4	McIntire Park Improvements (Phase 1)	\$3,000,000	\$1,500,000			\$200,000	\$650,000	\$650,000
	Subtotal	\$3,700,000	\$2,025,000	\$60,000	\$465,000	\$200,000	\$650,000	\$650,000
Intersections/Road Improvements								
5	Gov't Way/Miles Improvements	\$1,300,000	\$975,000		\$975,000			
6	Honeysuckle/Government Way Design & ROW	\$300,000	\$300,000		\$300,000			
7	Gov't Way/Wyoming Signal Design	\$150,000	\$150,000			\$150,000		
8	Gov't Way/Dakota Turn Lanes Design	\$100,000	\$100,000				\$100,000	
	Subtotal	\$550,000	\$1,525,000	\$0	\$1,275,000	\$150,000	\$100,000	\$0
	TOTAL ESTIMATED COSTS	\$10,050,000	\$9,170,000	\$125,000	\$2,065,000	\$2,965,000	\$2,944,000	\$1,071,000
			Cumulative	\$125,000	\$2,190,000	\$5,155,000	\$8,099,000	\$9,170,000

Additional Projects if Funds are more than anticipated

9	Expand City Hall Parking	\$400,000	\$400,000
10	Honeysuckle/Government Way Construction	\$1,200,000	\$1,200,000
11	Gov't Way/Wyoming Signal Construction	\$1,700,000	\$1,700,000
12	Sewer Upsize Gov't Way & Hayden	\$400,000	\$400,000
13	McIntire Park Improvements (Phase 2)	\$1,000,000	\$1,000,000
14	Relocate Ballfield to Croffoot Park	\$1,400,000	\$1,400,000
15	Property Acquisition	\$300,000	\$300,000
16	Public Art	\$25,000	\$25,000

Updated Revenue Forecast (as of 8/8/2025)

Revenues		FY26	FY27	FY28	FY29	FY30
212 Fund Balance Carryover						
300-212-49550	Fund Balance Carryover (beginning balance)	\$3,681,150	\$4,735,000	\$5,813,000	\$6,916,000	\$8,042,000
313 Real Property Taxes		\$1,238,478	\$1,249,086	\$1,259,641	\$1,270,145	\$1,280,600
361 Interest Revenues		\$95,000	\$122,000	\$150,000	\$178,000	\$207,000
390 Other Financing		\$18,040	\$18,040	\$18,040	\$18,040	\$18,040
Total Revenues Not Counting Fund Balance Carry Forward		\$1,351,518	\$1,389,126	\$1,427,681	\$1,466,185	\$1,505,640
Total Revenues		\$5,033,000	\$6,124,000	\$7,241,000	\$8,382,000	\$9,548,000
Expenses						
241 Operating and Administrative		\$53,100	\$55,800	\$58,600	\$61,500	\$64,600
248 Professional Services		\$169,600	\$178,100	\$187,000	\$196,400	\$206,200
OPAs		\$75,000	\$77,300	\$79,600	\$82,000	\$84,500
899 Capital Purchases						
300-900-59550	Fund Balance Carryforward (Ending Balance)	\$4,735,000	\$5,813,000	\$6,916,000	\$8,042,000	\$9,193,000
Total Expenses not Counting Fund Balance Carryforward		\$297,700	\$311,200	\$325,200	\$339,900	\$355,300
Total Expenses		\$5,033,000	\$6,124,000	\$7,241,000	\$8,382,000	\$9,548,000

New Business

Engagement Letter for
FY 25 Audit



TAX, ASSURANCE, ACCOUNTING, ADVISORY

AUDIT ENGAGEMENT LETTER

July 10, 2025

Hayden Urban Renewal Agency
Board Commissioners
8930 North Government Way
Hayden, ID 83835

Dear Board of Commissioners:

We are pleased to confirm our understanding of the services that we are to provide the Hayden Urban Renewal Agency for the year ended September 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and each major fund including the related notes to the financial statements, which collectively comprise the basic financial statements of the Hayden Urban Renewal Agency as of and for the year ended September 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Hayden Urban Renewal Agency's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Hayden Urban Renewal Agency's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund

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

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

ALPINE SUMMITCPAs

office (208) 777-1099 fax (208) 773-5108
1810 E Schneidmiller Ave #310
Post Falls, ID 83854

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

We have identified the following significant risks of material misstatement, based on our history with and knowledge of the City:

1. Management override of controls

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide

your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

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

Audit Procedures – Internal Controls

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

Audit Procedures – Compliance

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

Responsibilities of Management for the Financial Statements

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

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

regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

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

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

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or 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.

Other Services

We will also assist in performing the following non-attest services:

1. Adjustment of investments to fair market value, as needed, based on information and schedules provided by you.
2. Adjustment of property tax receivable and deferred revenues, as needed, based on information and schedules provided by you.
3. Adjustment of prepaid expenses, based on information provided by you.
4. Adjustment of year end accruals relating to expenses, based on information provided by you.
5. Adjustments to capital assets, based on information provided by you.
6. Preparation of financial statements and the related notes.

These non-attest 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 items described above. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the non-attest services noted above. You will be required to acknowledge in the management representation letter our assistance with the non-attest services noted above and that you have reviewed these and have accepted responsibility for them. Further, you agree to oversee the non-attest services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

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

We will provide copies of our reports to the Hayden Urban Renewal 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.

The audit documentation for this engagement is the property of Alpine Summit CPAs and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Federal or State officials or their designee, a federal or state 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 Alpine Summit 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 by the State or other regulators. 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.

Toni Hackwith is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately October 1, 2025, and to issue our reports by approximately March 31, 2026.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$11,850. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. 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 45 days or more overdue and may 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 costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

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

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

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

Very truly yours,

Alpine Summit CPAs

Alpine Summit CPAs

RESPONSE:

This letter correctly sets forth the understanding of the Hayden Urban Renewal Agency:

HURA Administrator Signature: _____

Title: _____

Date: _____

Governance Signature: _____

Title: _____

Date: _____

Reports

Memorandum

TO: HURA CHAIRMAN AND BOARD

FROM: MELISSA CLEVELAND, EXECUTIVE DIRECTOR

SUBJECT: CIVIC CENTER UPDATE

DATE: 8/8/2025

CC: LINDSAY SPENCER, CLERK

General Information

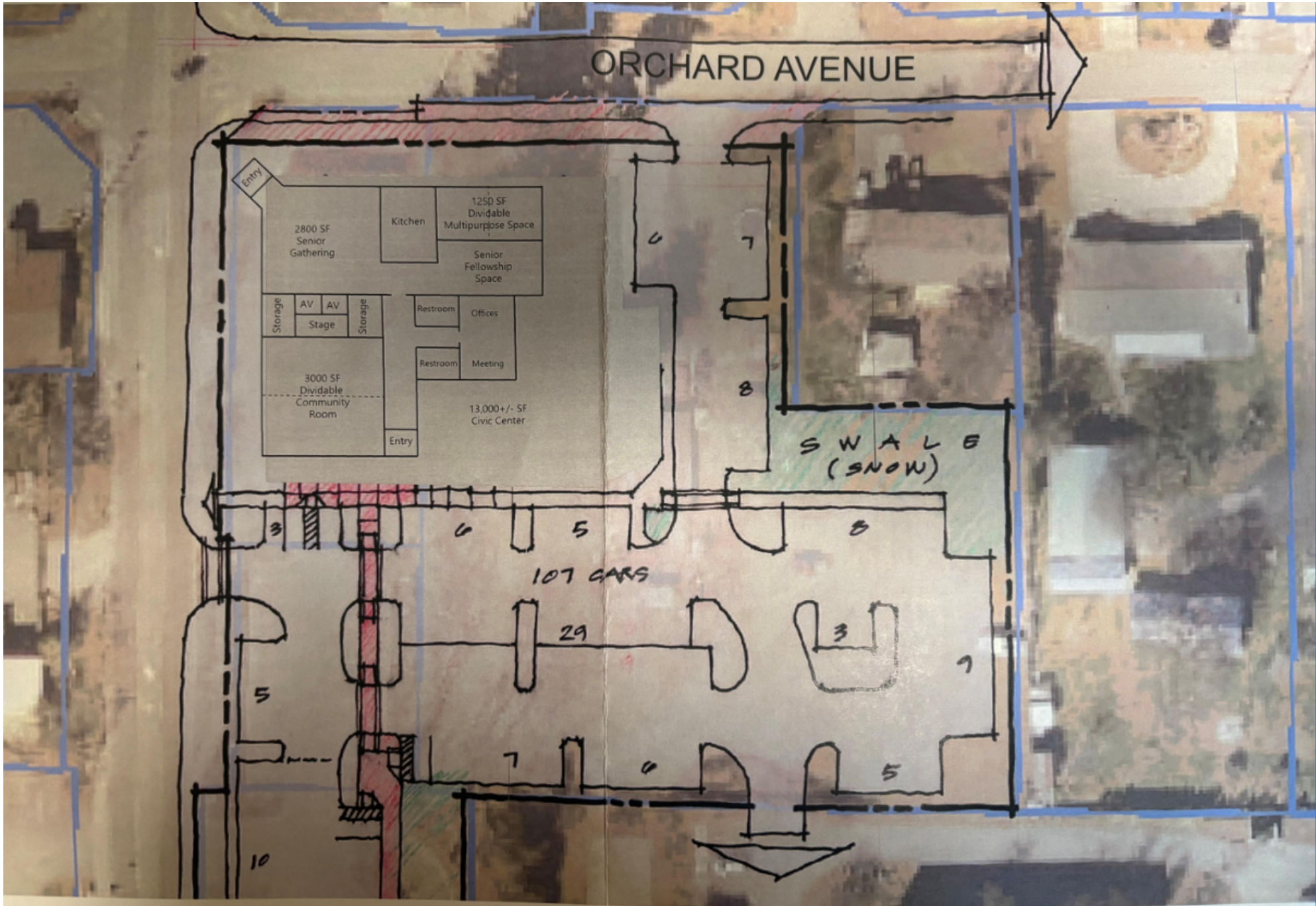
- At the July meeting, Ronda, Steve, and Randy volunteered for a civic center building committee. Since the July meeting, the building committee met with the City and Senior Center, the building committee met separately, Ronda/Melissa had a phone call with the City Administrator, and Melissa had a phone call with the Senior Center Administrator.

Updates

- We decided to get back to the basics of what this civic center was supposed to be: 1) place for the seniors that also could be used by the community.
- A new very basic concept is attached to this memo, which includes a senior center, community room (similar to the CDA Library space), meeting room, and outdoor areas for plaza, etc.
- Because of funding limitations and space constraints, likely removing the gym from the concept.
- Working through how to structure the ownership of the building, tenant/lease agreements with senior center, etc.

Next Steps

- Building Committee
 - Need to work through ownership/lease agreement terms with HURA and City attorney to find the best path forward.
 - Refine concept with City and Senior Center to define the scope for BWA 15-20% design.
- Likely going with CM/GC
 - Need prelim plans (15 – 20%) to put out to RFP.
 - Contractors provide a proposal and cost to develop the civic center.
 - Once selected the contractor is part of the team, providing input during design.



ORCHARD AVENUE

Entry

2800 SF
Senior
Gathering

Kitchen

1250 SF
Dividable
Multipurpose Space

Senior
Fellowship
Space

Storage

AV

AV

Stage

Storage

Restroom

Offices

Restroom

Meeting

3000 SF
Dividable
Community
Room

13,000 +/- SF
Civic Center

Entry

SWALE
(SNOW)

107 CARS

29

3

7

8

8

7

6

6

5

5

7

0

5

10

Memorandum

TO: HURA CHAIRMAN AND BOARD

FROM: MELISSA CLEVELAND, EXECUTIVE DIRECTOR

SUBJECT: EXECUTIVE DIRECTOR REPORT

DATE: 8/8/2025

CC: LINDSAY SPENCER, CLERK

OPAs

Nothing new has come in.

Civic Center

This is a topic on the agenda.

HURA Boundary Expansion

We had an update at the June meeting and plan to have final documents in September and can make a recommendation to Council at that time. The project list is a topic on this agenda.

58 E Orchard

The air conditioning went out and I've given the property management company permission to have it fixed.